



**DES MOINES METROPOLITAN
WASTEWATER RECLAMATION AUTHORITY**

Budget ALLOCATION
Fiscal year 2012-2013

Agenda Item for 2/21/12



To: WRA Board Members:
 Re: Wastewater Reclamation Authority Budget for Fiscal Year ending June 30, 2013

The Operating Contractor respectfully submits the fiscal year 2013 Wastewater Reclamation Authority (WRA) budget for your review. Detailed throughout these pages are all aspects of the budget. Each section supports the following areas being operations, debt service, surcharges/credits, and capital improvements.

The WRA gross budget for fiscal year 2013 is \$129,742,020 compared to the fiscal year 2012 gross budget of \$150,980,249. Debt service increased \$163,724 for payments on additional SRF draws. The operation and maintenance budget increased \$501,563 primarily for Insurance, Contractual Labor, Chemicals and Personal Services. Reserve budget for fiscal year 2013 includes \$110,000 to increase the working capital reserve and \$138,130 to begin a supplemental insurance reserve for workers' compensation. The capital improvement program (CIP) decreased this fiscal year after considerable progress was made in fiscal years 2010 and 2011. Several new projects and segments are planned for fiscal year 2013 but their magnitude is less than the large projects of prior years.

Gross Budget Summary

	FY2012 Budget	FY2013 Preliminary	Change
Operating Budget			
Operation, Maint. & Insurance	\$ 20,018,887	\$ 20,520,450	501,563
Debt Service	18,035,229	18,198,953	163,724
Reserve increases	300,000	248,130	(51,870)
Equipment Replacement	650,000	500,000	(150,000)
	<u>39,004,116</u>	<u>39,467,533</u>	463,417
Capital Budget	<u>111,976,133</u>	<u>90,274,487</u>	<u>(21,701,646)</u>
Total Gross Budget	\$ 150,980,249	\$ 129,742,020	(21,238,229)

The CIP total is \$502,974,363 and includes construction past the year 2020. Cost of construction for FY2013 to FY2018 is estimated at \$138,607,584; last year's estimate was \$204,786,675. WRA began construction in 2011 on major core projects included in the long term control plan. Revised cost estimates and new projects have increased the CIP total \$6,810,849. The WRA finances most improvements with the Clean Water State Revolving Funds Loan program. In calendar 2012, bond issues totalling more than \$67 million are planned.

Total operating offsets for fiscal year 2013 are \$9,443,567 compared to the fiscal year 2012 offsets of \$9,258,303. Revenues from the industrial pretreatment program, investment earnings, and other revenues will offset the WRA gross budget. The decrease in pretreatment offsets is attributed to a reduction in quantity of hauled waste loads to the WRF. The budget adjustments shown below include

operation/maintenance and debt services adjustments that represent the difference between actual costs and budgeted collections for prior years.

Summary of Budget Offsets

	FY2012 Budget	FY2013 Preliminary	Change
Operating Budget			
Pretreatment Revenues	\$ 3,272,400	\$ 3,163,650	(108,750)
Other Operating Revenues	830,000	838,750	8,750
Adjustment from prior years	2,526,534	4,956,167	2,429,633
Reserve release, 2004A	1,987,151	-	(1,987,151)
Reserve adjustment, Insurance	7,318	-	(7,318)
Debt Reserve Earnings	54,900	35,000	(19,900)
Equip Repl Earnings & Fund bal	<u>580,000</u>	<u>450,000</u>	<u>(130,000)</u>
	<u>9,258,303</u>	<u>9,443,567</u>	<u>185,264</u>

Inclusion here is by direction from the Amended and Restated Agreement for the WRA [Article IX, Section 3 (i)]. The community contribution requirement is determined by the net budget and shared among the participating communities primarily by flows. For fiscal year 2013 the requirement is \$33,323,966 compared to \$32,568,088 in fiscal year 2012. The increase is attributed to increased operating costs at the WRF.

Community Contribution Summary (Net Budget)

	FY2012 Budget	FY2013 Preliminary	Change
Net Budget			
Operations, Maint. & Ins.	\$ 13,382,635	\$ 13,376,433	(6,202)
Debt Service	15,993,178	16,349,403	356,225
Operating Reserves	300,000	248,130	(51,870)
Equipment Replacement	70,000	50,000	(20,000)
Renewal & Replacement	<u>2,822,275</u>	<u>3,300,000</u>	<u>477,725</u>
Community Contributions	\$ 32,568,088	\$ 33,323,966	\$ 755,878

This budget, as presented, will allow the WRA to meet its responsibilities of operating and maintaining a facility that continues to meet the wastewater treatment needs of participating communities. It allows the WRA to meet the federal and state mandates for pretreatment and effluent discharge standards.

Respectfully Submitted,

William G. Stowe
WRA Director

Cc: Alternates, Operating Contractor staff

Final 3 Year Average Flows with Adjustments
(2009-2011)

Community	3 Year Average	Flows(Mgal)			Percentage of Total Adjusted WRF Flow				***% Change in WRF Flow Percentage 2010 to 2011	Percentage of Total Adjusted WRA Flow				***% Change WRA Flow Percentage 2010 to 2011
		2011	2010	2009	3 Year	2011	2010	2009		3 Year	2011	2010	2009	
Altoona	969.9	901.6	1126.0	882.0	3.697	3.829	3.776	3.481	-3.39%	3.314	3.454	3.376	3.113	-3.33%
Ankeny	2193.8	1812.1	2562.8	2206.5	N/A	N/A	N/A	N/A	N/A	7.497	6.941	7.684	7.788	-0.90%
Ankeny (WRF Flow) (1) (6)	36.6	105.1	2.7	2.0	0.139	0.446	0.009	0.008	1547.34%	0.125	0.403	0.008	0.007	1548.36%
Bondurant	193.7	170.9	229.8	180.5	N/A	N/A	N/A	N/A	N/A	0.662	0.655	0.689	0.637	2.00%
Clive (2)	889.0	838.3	976.2	852.5	3.389	3.560	3.274	3.365	2.41%	3.038	3.211	2.927	3.009	2.48%
Cumming	2.7	3.5	2.2	2.6	N/A	N/A	N/A	N/A	N/A	0.009	0.013	0.006	0.009	16.83%
Des Moines (1) (5)	18386.4	16216.9	21047.3	17895.0	65.252	64.143	65.984	65.420	0.08%	58.495	57.860	58.989	58.498	0.14%
Greenfield Plaza/Hills of Coventry	110.1	123.0	127.3	79.9	0.420	0.522	0.427	0.316	5.12%	0.376	0.471	0.382	0.282	5.18%
Johnston	538.0	530.0	577.9	506.2	2.051	2.250	1.938	1.998	6.52%	1.839	2.030	1.733	1.787	6.58%
Norwalk (5)	484.6	425.9	540.6	487.2	1.847	1.808	1.813	1.923	1.42%	1.656	1.631	1.621	1.720	1.48%
Pleasant Hill	425.8	341.4	447.4	488.5	1.623	1.450	1.501	1.928	-9.58%	1.455	1.308	1.341	1.724	-9.52%
Polk County (6)	113.8	104.0	148.1	89.3	0.434	0.442	0.497	0.353	4.71%	0.389	0.398	0.444	0.315	4.78%
Polk City	148.3	128.3	187.5	129.1	N/A	N/A	N/A	N/A	N/A	0.507	0.491	0.562	0.456	-7.58%
Urbandale Sanitary Sewer District (2)	2011.4	1867.5	2329.8	1836.8	7.667	7.930	7.814	7.250	1.85%	6.873	7.153	6.985	6.483	1.91%
Urbandale-Windsor Heights Sanitary District	447.1	384.2	471.3	485.8	1.704	1.632	1.580	1.918	-4.07%	1.528	1.472	1.413	1.715	-4.01%
Warren County	0.0	0.0	0.0	0.0	N/A	N/A	N/A	N/A	N/A	0.000	0.000	0.000	0.000	N/A
Waukee	491.6	442.4	553.4	479.0	N/A	N/A	N/A	N/A	N/A	1.680	1.695	1.659	1.691	2.46%
Waukee WRF Flows (3)	2.2	1.9	2.2	2.4	0.008	0.0081	0.007	0.009	-0.60%	0.007	0.007	0.007	0.008	-0.53%
West Des Moines (3)	3087.5	2821.5	3393.1	3047.8	11.769	11.981	11.380	12.030	-1.84%	10.550	10.807	10.173	10.757	-1.78%
Total (WRA Flows)	30532.5	27218.5	34725.7	29653.3	100.00	100.00	100.00	100.00		100.00	100.00	100.00	100.00	
Total (WRF Flows)	27502.3	24661.3	31189.9	26655.6										
*Adjustment(I&I) (4)	1268.4	1111.5	1372.6	1321.2										
Adjusted WRF Flow (No I&I)	26233.8	23549.8	29817.3	25334.4										
Adjusted Des Moines Flow	17118.0	15105.5	19674.7	16573.8										
Adjusted WRA Flow	29264.1	26107.0	33353.1	28332.1										

(1) Ankeny had 2.967 million gallons of flow through their Corporate woods connection. This flow will be deducted from Des Moines' total flow.

(2) 44.071 million gallons of flow was added to Clive's flow and deducted from USSD's total flow.

(3) 1.896 million gallons of flow from the Waukee Painted Woods Development has been deducted from West Des Moines' total flow.

(4) 255 million gallons of extraneous flow from North River Interceptor has been added to the I & I adjustment flow number for 2009 only and as recommended by the Flow Subcommittee at its January 12, 2010 meeting. 125 million gallons of extraneous flow will be used for 2010 and 2011.

(5) 12.604 million gallons of flow from the new Norwalk SE Ridge connection was not metered. 12.604 million gallons has been deducted from Des Moines' flow and added to Norwalk's Flow

(6) 102.125 million gallons of Ankeny flow in the new Rock Creek sewer was allocated to Polk County. 102.125 million gallons has been deducted from Polk County's flow and added to Ankeny's Flow

* I&I Adjustment is 4% of Total WRF Flow

** % Change in WRF and WRA Flows 2010 to 2011 is based on 3-Year Average flow percentages.

Final
2011 WRA-WRF Monthly Flows

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Community	January	February	March	April	May	June	July	August	September	October	November	December	WRA Total	WRF Total	WRA %	WRF%
Altoona	1.816	2.125	2.375	3.447	3.841	5.333	2.634	1.981	1.606	1.422	1.465	1.627	901.649	901.649	3.313	3.656
Ankeny	4.505	5.001	5.286	6.297	6.745	7.872	4.885	3.938	3.744	3.508	3.799	4.059	1,812.094	0.000	6.658	0.000
Bondurant	0.348	0.434	0.539	0.847	0.835	0.833	0.443	0.319	0.277	0.256	0.227	0.268	170.920	0.000	0.628	0.000
Clive	1.685	1.955	2.039	2.733	2.954	4.208	2.399	1.788	1.591	1.420	1.573	1.792	794.243	794.243	2.918	3.221
Cumming	0.006	0.008	0.005	0.012	0.019	0.039	0.004	0.002	0.004	0.004	0.005	0.007	3.481	0.000	0.013	0.000
Des Moines	32.203	36.250	38.495	56.449	63.421	91.778	50.738	38.192	32.447	29.594	32.143	32.292	16,232.492	16,232.492	59.638	65.822
Greenfield Plaza/Hills of Coventry	0.199	0.300	0.318	0.539	0.618	0.735	0.380	0.183	0.150	0.179	0.243	0.203	122.988	122.988	0.452	0.499
Johnston	1.340	1.418	1.397	1.689	1.746	1.927	1.515	1.367	1.255	1.208	1.255	1.313	529.963	529.963	1.947	2.149
Norwalk	0.784	1.022	1.090	1.556	1.871	2.627	1.123	0.811	0.728	0.632	0.640	0.724	413.275	413.275	1.518	1.676
Pleasant Hill	0.710	0.727	0.703	1.093	1.401	2.760	1.218	0.660	0.507	0.471	0.486	0.503	341.391	341.391	1.254	1.384
Polk County	0.179	0.218	0.434	0.838	0.935	1.158	0.662	0.509	0.427	0.360	0.483	0.561	206.133	206.133	0.757	0.836
Polk City	0.237	0.275	0.286	0.355	0.565	0.753	0.431	0.338	0.247	0.231	0.240	0.259	128.307	0.000	0.471	0.000
Urbandale Sanitary Sewer District	4.052	5.174	5.618	7.425	7.080	9.056	5.349	4.060	3.620	3.363	3.924	4.218	1,911.543	1,911.543	7.023	7.751
Urbandale-Windsor Heights Sanitary District	0.533	0.647	0.868	1.586	1.791	3.266	1.183	0.601	0.564	0.494	0.526	0.590	384.242	384.242	1.412	1.558
Warren County	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000
Waukee	1.043	1.192	1.302	1.565	1.540	1.982	1.091	0.947	0.895	0.875	1.052	1.080	442.414	0.000	1.625	0.000
West Des Moines	6.320	7.208	7.519	10.006	10.632	14.160	8.929	6.230	5.460	5.011	5.544	5.887	2,823.350	2,823.350	10.373	11.449
Total													27,218.487	24,661.271	100.000	100.000
Total Flow Reported at WRF Flume	49.823	57.046	60.856	87.362	96.291	137.007	76.131	56.382	48.356	44.155	48.281	49.710	24,661.271			
Total Flow Reported from WRF Communities	49.823	57.046	60.856	87.362	96.291	137.007	76.131	56.382	48.356	44.155	48.281	49.710	24,661.271			
Total Flow Reported from All Communities	55.962	63.956	68.274	96.438	105.995	148.486	82.985	61.926	53.523	49.029	53.604	55.383	27,218.487			

WASTEWATER RECLAMATION AUTHORITY
 Net Budget Allocation Summary [C]
 Fiscal Year 2013

<u>Budget Collections</u>	Fiscal Year 2012 Budget	Fiscal Year 2013 Budget	increase or (decrease)
Community Collections [see below]	32,568,088	33,323,966	755,878
<u>Budget Expenditures</u>			
Plant Operations	13,689,953	13,486,433	(203,520)
Debt Service	15,993,178	16,349,403	356,225
CIP / R&R expenditures	2,822,275	3,300,000	477,725
Equipment replacement	70,000	50,000	(20,000)
Equip Resv & Ins Resv adjustments	(7,318)	0	7,318
Supplemental Ins. Reserve	0	138,130	138,130
Total Budget	32,568,088	33,323,966	755,878

<u>Budget Alloc to each Commty</u>	Last Yr Budget Ttl	This Yr Budget Ttl	increase or (decrease)
Altoona	1,446,157	1,476,442	30,285
Ankeny	3,013,816	3,297,802	283,986
Bondurant	240,021	265,909	25,888
Clive	1,131,629	1,260,971	129,342
Cumming	4,265	5,309	1,044
Des Moines	15,875,706	15,646,750	(228,956)
GP HOC	113,820	100,927	(12,893)
Johnston	443,489	495,529	52,040
Norwalk	851,371	884,754	33,383
Pleasant Hill	401,763	363,013	(38,750)
Polk City	250,372	248,251	(2,121)
Polk County	137,098	83,277	(53,821)
USSD	2,846,930	3,111,475	264,545
U W SD	516,022	527,811	11,789
Waukee	784,048	833,374	49,326
West Des Moines	4,511,581	4,722,372	210,791
Total Collections	32,568,088	33,323,966	

WASTEWATER RECLAMATION AUTHORITY
Allocation Percentages Based on WRA / WRF Flows
Fiscal Year 2013

		<u>WRF</u>		<u>WRA</u>	
Operating and Reserve Flows:		Average	WRF	Average	WRA
Community / District		2011* WRF Flow	Percentage ^A Flow	2011* WRA Flow	Percentage ^A Flow
	Altoona #	969.9	3.697%	969.9	3.314%
F	Ankeny	36.6	0.140%	2,230.4	7.622%
	Bondurant	0.0	0.000%	193.7	0.662%
	Clive #	889.0	3.389%	889.0	3.038%
	Cumming	0.0	0.000%	2.8	0.009%
	Des Moines #	17,118.0	65.251%	17,118.0	58.495%
	Greenfield P / HOC SS District #	110.1	0.420%	110.1	0.376%
	Johnston #	538.0	2.051%	538.0	1.839%
	Norwalk #	484.6	1.847%	484.6	1.656%
	Pleasant Hill #	425.8	1.623%	425.8	1.455%
	Polk City	0.0	0.000%	148.3	0.507%
	Polk County #	113.8	0.434%	113.8	0.389%
	Urbandale San Sewer District #	2,011.4	7.667%	2,011.4	6.873%
	Urb-Windsor Hts San District #	447.1	1.704%	447.1	1.528%
F	Waukee	2.2	0.008%	493.8	1.687%
	West Des Moines #	3,087.5	11.769%	3,087.5	10.550%
TOTAL		26,233.8	100.0%	29,264.0	100.0%

Represents Communities fully connected to the WRA (WRF system).

* Represents average flow based on flows from calendar years 2009,2010,2011.

^A WRF budget allocations are computed using these percentages.

F Flow from Corp. Woods, Painted Woods, and now Rock Creek/West side of Ankeny included.

Bonded Project Flows:

Core Projects

assigned to communities based on the WRA flow percents above

Expansion Projects:

Altoona	969.9	9.227%
Ankeny	2,230.4	21.219%
Bondurant	193.7	1.843%
Clive	889.0	8.458%
Cumming	2.8	0.026%
Norwalk	484.6	4.610%
Polk City	148.3	1.411%
Urbandale S S D	2,011.4	19.135%
Waukee	493.8	4.698%
West Des Moines	3,087.5	29.373%
	10,511.3	100.0%

SW Diversion Project:

Altoona	5.285%
Ankeny	12.154%
Bondurant	1.056%
Clive	2.025%
Cumming	0.015%
Des Moines	38.995%
Greenfield P / HOC SS District	0.251%
Johnston	1.226%
Norwalk	2.641%
Pleasant Hill	0.970%
Polk City	0.808%
Polk County	0.259%
Urbandale San Sewer District	10.961%
Urb-Windsor Hts San District	3.838%
Waukee	2.691%
West Des Moines	16.825%
	100.0%

After a community fully connects, the WRF flow amount will change - it will increase to match the WRA flow. This will increase a community's contribution for monthly plant operations and maintenance.

WASTEWATER RECLAMATION AUTHORITY

Net Budget Allocation Summary [A]

Fiscal Year 2013

Recommended

Community / District		Fiscal Year	Fiscal Year		Fiscal Year		Fiscal Year	Percentage Change from F12 to F13
		2009 Amend Budget	2010 Budget *	2010 Amend Budget	2011 Budget *	2012 Budget *	2013 Budget	
Altoona	#	923,820	1,049,728	1,044,096	1,245,876	1,446,157	1,476,442	2.09%
Ankeny	#	1,944,099	2,039,527	2,026,041	2,605,594	3,013,816	3,297,802	9.42%
Bondurant	#	126,303	165,206	151,052	210,865	240,021	265,909	10.79%
Clive	#	922,109	897,792	893,367	1,027,819	1,131,629	1,260,971	11.43%
Cumming	#	4,249	4,129	4,072	4,763	4,265	5,309	24.49%
Des Moines		12,256,474	13,844,253	13,819,205	15,253,644	15,875,706	15,646,750	-1.44%
Greenfield Plaza		117,074	124,251	124,096	121,695	113,820	100,927	-11.33%
Johnston		483,928	449,152	448,142	431,421	443,489	495,529	11.73%
c Norwalk	#	448,230	462,031	459,522	793,875	851,371	884,754	3.92%
Pleasant Hill		479,861	506,187	505,479	466,078	401,763	363,013	-9.64%
Polk City	#		0	250,325	247,830	250,372	248,251	-0.85%
Polk County		456,219	437,351	437,419	340,291	137,098	83,277	-39.26%
Urbandale San Sewer District	#	2,207,961	2,221,251	2,208,594	2,495,231	2,846,930	3,111,475	9.29%
Urb-Windsor Hts San District		495,780	489,850	488,089	523,961	516,022	527,811	2.28%
Waukee	#	601,148	614,634	611,670	802,131	784,048	833,374	6.29%
West Des Moines	#	3,517,220	3,662,971	3,642,169	4,196,176	4,511,581	4,722,372	4.67%
TOTAL		24,984,475	26,968,314	27,113,338	30,767,250	32,568,088	33,323,966	2.32%

Denotes Expansion Community

Budget * Represents allocation activity presented in previous budgets.

Additionally, Waukee will pay WRA interest on Series 2008D (\$80,000 annually)

Polk City became a voting member of WRA on 7/1/10.

c Norwalk was connecting at the start of fiscal year 2011 (7/11/10).

	2012	2013	
Debt Serv 2008+	6,980,000	9,974,000	42.89%
Debt Serv 2006	2,522,900	2,522,525	-0.01%
Debt Serv 2004B	4,223,888	4,226,188	0.05%
SRF & 2004A	2,321,290	1,476,240	-36.40%
Oper & Maint (net)	15,916,487	16,518,050	3.78%
R&R/CIP Contrib.	2,822,275	3,300,000	16.93%
Other, Credits	(2,218,752)	(4,693,037)	111.52%
	<u>32,568,088</u>	<u>33,323,966</u>	

WASTEWATER RECLAMATION AUTHORITY
Net Budget Allocation Summary [B]
Fiscal Year 2013

			Last Year's Change increase or (decrease)	Recommended		Current Year Change increase or (decrease)
	Fiscal Year 2011 Budget	Fiscal Year 2012 Budget		Fiscal Year 2012 Budget	Fiscal Year 2013 Budget	
<u>Budget Collections</u>						
Community Collections [see below]	30,767,250	32,568,088	1,800,838	32,568,088	33,323,966	755,878
<u>Budget Expenditures</u>						
Plant Operations [see below]	11,981,754	13,689,953	1,708,199	13,689,953	13,486,433	(203,520)
Debt Service [see below]	16,177,695	15,993,178	(184,517)	15,993,178	16,349,403	356,225
CIP / R&R expenditures	2,650,000	2,822,275	172,275	2,822,275	3,300,000	477,725
Equipment replacement	50,000	70,000	20,000	70,000	50,000	(20,000)
Equip Resv & Ins Resv adjustments	(5,600)	(7,318)	(1,718)	(7,318)	0	7,318
Commty adjustments	(86,599)	0	86,599	0	0	0
Supplemental Ins. Reserve			0	0	138,130	138,130
Total Budget	30,767,250	32,568,088	1,800,838	32,568,088	33,323,966	755,878
-						
<u>Plant Operations & Maint</u>						
Operations & Maintenance Costs	19,075,420	20,018,887	943,467	20,018,887	20,520,450	501,563
Revenue Offsets	(4,050,320)	(4,102,400)	(52,080)	(4,102,400)	(4,002,400)	100,000
Working Cap Resv adjustment		300,000	300,000	300,000	110,000	(190,000)
Surcharge credits	(142,288)	0	142,288	0	0	0
Prior year credits	(2,901,058)	(2,526,534)	374,524	(2,526,534)	(3,141,617)	(615,083)
Plant Oper. subtotal	11,981,754	13,689,953	1,708,199	13,689,953	13,486,433	(203,520)
<u>Debt Servicing</u>						
SRF Debt (prior)	1,440,828	1,436,691	(4,137)	1,436,691	1,476,240	39,549
2004 A (refunding)	3,528,250	2,871,750	(656,500)	2,871,750	0	(2,871,750)
SRF Debt (new)	4,451,400	6,980,000	2,528,600	6,980,000	9,974,000	2,994,000
2006 Bonds	2,522,150	2,522,900	750	2,522,900	2,522,525	(375)
2004 Bonds	4,230,363	4,223,888	(6,475)	4,223,888	4,226,188	2,300
Interest adjustments	(57,000)	(54,900)	2,100	(54,900)	(35,000)	19,900
Prior year adj / reduce Reserve	61,704	(1,987,151)	(2,048,855)	(1,987,151)	(1,814,550)	172,601
Debt Service, Net subtotal	16,177,695	15,993,178	(184,517)	15,993,178	16,349,403	356,225

WASTEWATER RECLAMATION AUTHORITY

Debt Service Summary

SRF Interest includes fees

Fiscal Year 2013

		Budget		2012		Budget		2013	
	<u>Princial Balance</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
	2011								
New SRF Bond Issues									
2010C1	2,000,000		65,000	1,000	60,000				
2010C2	8,341,009		509,563	852,000	698,750				
2011A	18,353,457		1,111,871	1,000	1,706,244				
Core Subtotal	28,694,466	0	1,686,434	854,000	2,464,994				
2008B	5,512,043	150,000	200,000	154,000	250,000				
2008D	2,329,000	1,000	0	1,000	0				
2009B	7,817,336	184,000	267,150	190,000	261,170				
2009C	9,003,000	202,000	292,597	209,000	286,033				
2010B	6,999,000	149,000	227,468	154,000	222,627				
2011B	14,834,151	1,000	653,785	340,000	519,968				
Expansion Subtotal	46,494,530	687,000	1,641,000	1,048,000	1,539,798				
2008A	16,154,000	376,000	525,005	388,000	512,785				
2010A	8,433,195	181,000	276,215	187,000	270,335				
2011C	6,760,876			204,000	311,968				
2011D					407,902				
SW Subtotal	31,348,071	557,000	801,220	779,000	1,502,990				
Future Core Issues	1,068,079	1,000	389,566	2,000	700,006				
Future Expan Issues				3,000	579,202				
Future SW Issues		2,000	1,214,780	1,000	500,010				
Future Subtotal	1,068,079	3,000	1,604,346	6,000	1,779,218				
(New) SRF Bond Issue Total	107,605,146	1,247,000	5,733,000	2,687,000	7,287,000				
2004B Bond Issue									
Core 2004	61,245,000	675,000	1,479,300	700,000	1,455,675				
Expan 2004		371,000	1,038,703	385,000	1,025,718				
SW 2004		174,000	485,885	180,000	479,795				
2004B Subtotal	61,245,000	1,220,000	3,003,888	1,265,000	2,961,188				
2006 Bond Issue									
Core 2006	35,795,000	212,000	446,885	219,000	438,935				
Expan 2006		254,000	534,220	261,000	524,695				
SW 2006		344,000	731,795	360,000	718,895				
2006 Subtotal	35,795,000	810,000	1,712,900	840,000	1,682,525				
Bond Issue Total for Projects	204,645,146	3,277,000	10,449,788	4,792,000	11,930,713				
2004A Bond Issue									
Prior to 2004 refunding	2,735,000	2,735,000	136,750						
(Old) SRF Bond Issues									
Prior to 2004 srf Ttl	7,373,000	1,285,000	151,691	1,289,000	187,240				
(Prior) Bond Issue Total	10,108,000	4,020,000	288,441	1,289,000	187,240				
Debt Bal, 6/30/11	214,753,146	Budget Debt Service	18,035,229		18,198,953				

WASTEWATER RECLAMATION AUTHORITY
Operations & Maintenance Budget Summary
Fiscal Year 2013

	F10 ACTUAL	F11 ACTUAL	F12 BUDGET	F12 AMENDED BUDGET	F13 BUDGET
Total O&M Expenditures					
Personal Services	8,145,462	8,280,553	9,726,435	9,669,935	9,921,895
Contractual Services	3,567,498	3,737,214	4,566,370	4,641,000	4,751,450
Internal Services	905,106	935,860	956,250	979,320	1,032,930
Other Charges	2,219,644	2,133,592	2,502,557	2,452,557	2,442,600
Commodities	1,397,097	1,494,903	1,814,275	1,823,075	1,906,575
Capital Outlays	197,393	162,442	333,000	333,000	345,000
Travel /Training	59,191	71,656	120,000	120,000	120,000
Total Expenditures	16,491,391	16,816,220	20,018,887	20,018,887	20,520,450
Total O&M Revenue Offsets					
Licenses and Permits	32,070	39,520	35,200	35,200	33,400
High Strength Surcharge	1,228,187	1,239,326	1,200,000	1,200,000	1,200,000
Contract Hauler Fees	2,038,708	2,385,892	1,700,000	1,700,000	1,600,000
Industrial Analysis Fees	91,726	94,096	100,000	100,000	90,000
Contract Hauler Analysis Fees	73,770	74,140	70,000	70,000	70,000
Other Pretreatment Charges	207,100	187,671	167,200	163,700	170,250
	(3,671,561)	(4,020,645)	(3,272,400)	(3,268,900)	(3,163,650)
Charges for Services	(399,521)	(360,157)	(310,000)	(313,500)	(318,750)
Interfund Charges (Lab)	(170,233)	(167,043)	(175,000)	(175,000)	(175,000)
Interfund Charges for CIP	(242,389)	(214,753)	(220,000)	(220,000)	(220,000)
Other Charges (Gas)	(280,595)	(184,554)	(125,000)	(125,000)	(125,000)
Invested Operating Funds & Equipment Sales	(106)	(1,538)	0	0	0
Total Revenue Offsets	(4,764,405)	(4,948,690)	(4,102,400)	(4,102,400)	(4,002,400)
Net O&M Exp to be allocated on WRF flows	11,726,986	11,867,530	15,916,487	15,916,487	16,518,050
O&M Exp Collected from Communities	14,253,520	15,025,100		15,916,487	16,518,050
O&M Expenditures less Revenue Offsets	(11,726,986)	(11,867,530)		(15,916,487)	(16,518,050)
Remaining Credit for next Budget	2,526,534	3,157,570		0	0
O&M Working Capital Reserve Calculation				6,890,060	7,061,408
Cash balance available on 6/30/2012 for WC Reserve					6,951,408
Increase needed to be compliant					110,000

**Wastewater Reclamation Authority
Budget Allocation Implementing the Two-Tier System
Fiscal Year 2013**

	Altoona (Expansion)	Ankeny (Expansion)	Bondurant (Expansion)	Clive (Expansion)	Cumming (Expansion)	Des Moines	Greenfield Plaza	Johnston	Norwalk (Expansion)
Operations and Maintenance Budget									
WRF Flows									
Flow Percentage:	3.697%	0.140%	0.000%	3.389%	0.000%	65.251%	0.420%	2.051%	1.847%
Gross O&M Expenses	758,641	28,729	-	695,438	-	13,389,799	86,186	420,874	379,013
Less:									
Revenue Offsets	(147,969)	(5,603)	-	(135,641)	-	(2,611,606)	(16,810)	(82,089)	(73,924)
<i>subtotal A</i>									
Net O&M Allocation	610,672	23,125	-	559,797	-	10,778,193	69,376	338,785	305,088

Surcharge Allocation									
Reversionary Ownership % (from 28E @ 7/1/2004)				2.31%		71.08%	0.53%	0.79%	0.72%
Reversionary Ownership % (from update 7/1/2006)		0.50%		2.30%		70.67%	0.53%	0.79%	0.78%
Reversionary Ownership % (from update 7/1/2007)		0.76%		2.30%		70.48%	0.53%	0.78%	0.80%
Reversionary Ownership % (from update 7/1/2010)		1.58%	0.05%	2.26%	0.01%	69.46%	0.52%	0.77%	0.89%
Surcharge, per 28E scheduled									
Ankeny	-	1,000,606	-	(23,114)	-	(711,231)	(5,303)	(7,905)	(7,204)
Norwalk	-	-	-	(3,048)	-	(93,791)	(699)	(1,042)	131,002
Bondurant	-	-	68,221	(1,576)	-	(48,491)	(362)	(539)	(491)
Surcharge, per 28E's new commy									
Cumming	-	(12)	-	(57)	2,497	(1,765)	(13)	(20)	(19)
Waukee	-	(2,408)	-	(7,289)	-	(223,349)	(1,680)	(2,472)	(2,535)
Polk City	-	(1,366)	(43)	(1,954)	(9)	(60,052)	(450)	(666)	(769)
Conveyance Surcharge Distribution, see other sheet - C/W				(298)	79	(8,373)	(238)	(101)	(404)
Conveyance Surcharge Distribution, see other sheet - PC 2011				(188)		(6,106)	(15)	(240)	(24)
Surcharge Allocation	-	996,819	68,178	(37,524)	2,567	(1,153,158)	(8,759)	(12,984)	119,554

CIP/ R&R Reserve Contribution									
WRA Flows									
Flow Percentage:	3.314%	7.622%	0.662%	3.038%	0.009%	58.495%	0.376%	1.839%	1.656%
Capital Projects:									
Collected for Plant Projects/non bonded improvements	109,362	251,526	21,846	100,254	297	1,930,335	12,408	60,687	54,648
Facility Plan & Rehabilitation, Power Generation	-	-	-	-	-	-	-	-	-
<i>subtotal C</i>									
R&R Reserve/Annual Contribution	109,362	251,526	21,846	100,254	297	1,930,335	12,408	60,687	54,648

Adjustment from prior year									
Operations & Maintenance - FY2011									
Credits from Adjustment sheet - O&M	(123,662)	(253)	-	(110,012)	-	(1,983,942)	(12,389)	(64,495)	(47,807)
Debt Service - FY2009 SRF collected vs. actuals	-	-	-	-	-	-	-	-	-
Collection for Increase to Working Capital Reserve	3,645	8,384	728	3,342	10	64,344	414	2,023	1,822
Debt Service - FY2009 SRF collected vs. actuals	(3,980)	(9,872)	(667)	(4,285)	(12)	1,688	(9)	89	(2,080)
Debt Service - FY2010 SRF collected vs. actuals	2,841	6,232	685	4,941	(15)	(99,010)	(692)	(3,692)	1,300
Debt Service - FY2011 SRF collected vs. actuals	(84,756)	(190,467)	(16,894)	(66,889)	(236)	(698,090)	(4,355)	(22,700)	(40,038)
<i>subtotal D</i>									
Credits from prior year(s)	(205,912)	(185,976)	(16,148)	(172,903)	(254)	(2,715,010)	(17,031)	(88,775)	(86,803)

Insurance Reserve Balance (reallocated) & New Suppl Resv funding									
WRF Flows									
Flow Percentage:	3.697%	0.140%	0.000%	3.389%	0.000%	65.251%	0.420%	2.051%	1.847%
Insurance Funds:									
Property Claim Reserve	18,485	700	-	16,945	-	326,255	2,100	10,255	9,235
Catastrophic Work Comp Reserve	40,667	1,540	-	37,279	-	717,761	4,620	22,561	20,317
Catastrophic Gen/Auto Liability Reserve	5,546	210	-	5,084	-	97,877	630	3,077	2,771
Public Officials Liability Claim Reserve	924	35	-	847	-	16,313	105	513	462
Work Comp Additional Collection for Suppl Reserve	5,107	193	-	4,681	-	90,131	580	2,833	2,551
Insurance Resv Allocation	70,728	2,678	-	64,836	-	1,248,336	8,035	39,238	35,336

Equipment Reserve Balance (reallocated)									
WRA Flows:									
Flow Percentage:	3.314%	7.622%	0.662%	3.038%	0.009%	58.495%	0.376%	1.839%	1.656%
Equipment Funds:									
Rolling Stock Replacement Reserve	33,140	76,220	6,620	30,380	90	584,950	3,760	18,390	16,560
Equipment Resv Allocation	33,140	76,220	6,620	30,380	90	584,950	3,760	18,390	16,560

Pleasant Hill	Polk City (Expansion)	Polk County	USSD (Expansion)	UWHSD	Waukee (Expansion)	West Des Moines (Expansion)	Budget Totals	
1.623%	0.000%	0.434%	7.667%	1.704%	0.008%	11.769%	100.0%	WRF Flows Flow Percentage
333,047	-	89,059	1,573,303	349,668	1,642	2,415,052	20,520,450	- Gross O&M Expenses
(64,959)	-	(17,370)	(306,864)	(68,201)	(320)	(471,042)	(4,002,400)	- Revenue Offsets
268,088	-	71,688	1,266,439	281,468	1,321	1,944,009	16,518,050	- O&M Exp Alloc

2.15%		5.44%	6.25%	2.63%		8.10%	100.00%	Reversionary Ownership % for Ank/Nor/Bond
2.14%		5.41%	6.22%	2.61%		8.05%	100.00%	Reversionary Ownership % for Cumming
2.13%		5.39%	6.20%	2.60%		8.03%	100.00%	Reversionary Ownership % for Waukee
2.10%		5.32%	6.11%	2.56%	0.46%	7.91%	100.00%	Reversionary Ownership % for Polk City
								Scheduled surcharge from 28E 2004
(21,513)		(54,433)	(62,538)	(26,316)	-	(81,049)	-	Ankeny (1,000,606)
(2,837)		(7,178)	(8,247)	(3,470)	-	(10,688)	-	Norwalk (131,952)
(1,467)		(3,711)	(4,264)	(1,794)	-	(5,526)	-	Bondurant (68,221)
								Surcharge for New Commtly, winter flow
(53)		(135)	(155)	(65)	-	(201)	(0)	Cumming, WRF (2,497)
(6,750)		(17,081)	(19,648)	(8,239)	316,897	(25,447)	(0)	Waukee, WRF (316,897)
(1,816)	86,455	(4,599)	(5,282)	(2,213)	(398)	(6,839)	(0)	Polk City, WRF (86,455)
-		(507)	(805)	(339)	12,030	(1,044)	-	12,109 conveyance from Cumming & Waukee
	10,703	(2,021)	(1,225)	(214)	(9)	(661)	0	10,703 conveyance from Polk City - current year
(34,436)	97,158	(89,666)	(102,164)	(42,651)	328,520	(131,455)	(0)	(0) Surcharge Allocation

1.455%	0.507%	0.389%	6.873%	1.528%	1.687%	10.550%	100.0%	WRA Flows percents for Capital project allocation
48,015	16,731	12,837	226,809	50,424	55,671	348,150	3,300,000	Plant Projects, Sm CIP & Proc. Eq. Repl. WRA098 WRA069, WRA077, WRA078 included w/above
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
48,015	16,731	12,837	226,809	50,424	55,671	348,150	3,300,000	- R&R Community Contribution Allocation

(63,139)		(13,933)	(245,463)	(63,549)	(316)	(412,658)	(3,141,617)	WRF Flow based Credit for O&M Unspent Budget
-		-	-	-	-	-	-	Charge for Lower earnings than budget
1,600	558	428	7,560	1,681	1,856	11,605	110,000	Collect for Increase Work Cap Reserve
76	658	34	(9,314)	73	(2,262)	(14,910)	(44,773)	
(3,302)	676	(831)	5,789	(5,774)	1,362	9,489	(80,003)	
(22,225)	(14,032)	(4,901)	(168,226)	(30,852)	(42,297)	(282,817)	(1,689,774)	
(86,990)	(12,140)	(19,203)	(409,653)	(98,421)	(41,658)	(689,291)	(4,846,168)	- Credit Carryovers & Adjustments

1.623%	0.000%	0.434%	7.667%	1.704%	0.008%	11.769%	100.0%	WRF Flows Flow Percentage
8,115	-	2,170	38,335	8,520	40	58,845	500,000	Insurance Funds: Property Claim Reserve
17,853	-	4,774	84,337	18,744	88	129,459	1,100,000	Catastrophic Work Comp Reserve
2,435	-	651	11,501	2,556	12	17,654	150,000	Catastrophic Gen/Auto Liability Reserve
406	-	109	1,917	426	2	2,942	25,000	Public Officials Liability Claim Reserve
2,242	-	599	10,590	2,354	11	16,257	138,130	Work Comp Supplemental Reserve Collection
31,050	-	8,303	146,680	32,600	153	225,156	1,913,130	- Insurance Reserve Allocation

1.455%	0.507%	0.389%	6.873%	1.528%	1.687%	10.550%	100.00%	WRA Flows Flow Percentage
14,550	5,070	3,890	68,730	15,280	16,870	105,500	1,000,000	Equipment Funds: Rolling Stock Replacement Reserve
14,550	5,070	3,890	68,730	15,280	16,870	105,500	1,000,000	Equipment Reserve Allocation

**Wastewater Reclamation Authority
Budget Allocation Implementing the Two-Tier System
Fiscal Year 2013**

	Altoona (Expansion)	Ankeny (Expansion)	Bondurant (Expansion)	Clive (Expansion)	Cumming (Expansion)	Des Moines	Greenfield Plaza	Johnston	Norwalk (Expansion)
Debt Service Budget									
Principal and Interest on Debt:									
2004 A Issue	-	-	-	-	-	-	-	-	-
2004 B Issue	248,252	570,905	49,589	207,736		1,552,471	9,982	48,795	124,032
2006 Issue	153,067	352,007	30,575	109,453	437	809,697	5,206	25,449	76,475
2011+ SRFs (loans thru SRF program)	288,216	662,827	57,575	224,026	806	1,964,923	12,635	61,775	144,012
2008-2010 SRFs (loans thru SRF program)	287,925	662,141	57,514	225,082	821	1,479,916	9,516	46,515	143,854
SRFs (1995/1996)	-	-	-	51,442		937,591	6,652	9,915	9,036
FY Surcharge for Cumming / Waukee/Polk City 04	(11,776)	(27,068)	(2,351)	(9,568)	660	(34,222)	(221)	(1,064)	(5,875)
FY Surcharge for Polk City 06	(1,747)	(4,014)	(346)	(1,163)	(11)	(4,122)	(24)	(123)	(866)
FY Surcharge for Polk City 08-9-10	(3,308)	(7,599)	(658)	(2,475)	(23)	(7,524)	(47)	(224)	(1,642)
Gross Debt Serv Allocation	960,629	2,209,199	191,897	804,533	2,689	6,698,729	43,699	191,039	489,027
Interest Earnings on Bond Reserves (2004/2006)	(1,389)	(3,193)	(277)	(1,040)	(4)	(8,782)	(56)	(276)	(694)
Interest Earnings on SRF Reserves (pre 2004)				(307)		(3,033)	(19)	(29)	(26)
Interest Earnings on Sinking Fund	(238)	(546)	(47)	(199)	(1)	(1,656)	(11)	(47)	(121)
Net Debt Serv Allocation	959,003	2,205,460	191,572	802,987	2,684	6,685,258	43,613	190,687	488,186

Equipment Replacement Contribution and Resv Re-allocations									
WRA Flows:									
Flow Percentage:	3.314%	7.622%	0.662%	3.038%	0.009%	58.495%	0.376%	1.839%	1.656%
Equipment Replacement:									
Annual Contribution	1,657	3,811	331	1,519	5	29,248	188	920	828
Work Comp Collection for Supplemental Reserve	5,107	193	-	4,681	-	90,131	580	2,833	2,551
Insurance fund allocation	65,622	2,485	-	60,155	-	1,158,205	7,455	36,405	32,784
fund balance last year	(67,929)	(142)	-	(58,735)	-	(1,157,282)	(7,082)	(34,169)	(32,323)
Equipment fund allocation	33,140	76,220	6,620	30,380	90	584,950	3,760	18,390	16,560
fund balance last year	(34,280)	(75,720)	(6,490)	(29,640)	(80)	(584,120)	(3,580)	(17,250)	(16,320)
<i>subtotal F</i>									
Net Contribution Repl. / Re-allocation	3,316	6,847	461	8,360	15	121,132	1,321	7,129	4,081

<i>subtotal A+B+C+D+E+F</i>									
Net F13 Budget Allocation	1,476,442	3,297,802	265,909	1,260,971	5,309	15,646,749	100,927	495,529	884,754

Monthly Amount to Remit	123,037	274,817	22,159	105,081	442	1,303,896	8,411	41,294	73,730
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	Altoona	Ankeny	Bondurant	Clive	Cumming	Des Moines	Green Plaza	Johnston	Norwalk
THREE YEAR FLOW INFORMATION - for the above Budget									
WRA Flows:									
Jan-Dec 2009	882.0	2,208.5	180.5	852.5	2.6	16,573.8	79.9	506.2	487.2
Jan-Dec 2010	1,126.0	2,565.5	229.8	976.2	2.2	19,674.7	127.3	577.9	540.6
Jan-Dec 2011	901.6	1,917.2	170.9	838.3	3.5	15,105.5	123.0	530.0	425.9
total for 36 months	2,910	6,691	581	2,667	8.3	51,354	330	1,614	1,454
Average for one year	969.9	2230.4	193.7	889.0	2.8	17118.0	110.1	538.0	484.6
% FLOW - WRA	3.314%	7.622%	0.662%	3.038%	0.009%	58.495%	0.376%	1.839%	1.656%
WRF Flows:									
Jan-Dec 2009	882.0	2.0	-	852.5	-	16,573.8	79.9	506.2	487.2
Jan-Dec 2010	1,126.0	2.7	-	976.2	-	19,674.7	127.3	577.9	540.6
Jan-Dec 2011	901.6	105.1	-	838.3	-	15,105.5	123.0	530.0	425.9
total for 36 months	2,910	110	-	2,667	-	51,354	330	1,614	1,454
Average for 12 months	969.9	36.6	0.0	889.0	0.0	17118.0	110.1	538.0	484.6
% FLOW - WRF	3.697%	0.140%	0.000%	3.389%	0.000%	65.251%	0.420%	2.051%	1.847%

Winter Flow (for new comnty):	Cumming
November	0.143
December	0.217
January	0.222
	0.6
Annualized for surcharge calculation	2.327

Pleasant Hill	Polk City (Expansion)	Polk County	USSD (Expansion)	UWHSD	Waukeee (Expansion)	West Des Moines (Expansion)	Budget Totals
-		-	-	-		-	-
38,614		10,321	514,840	60,365		790,284	4,226,188
20,139		5,383	317,439	52,000	77,927	487,271	2,522,525
48,876	44,077	13,062	597,728	91,500	146,741	917,521	5,276,300
36,809		9,838	597,116	77,490	146,585	916,579	4,697,700
26,984		68,275	124,116	58,732		183,498	1,476,240
(849)	36,166	(226)	(24,420)	(2,104)	120,397	(37,480)	-
(101)	23,139	(29)	(3,618)	(539)	(883)	(5,553)	-
(184)	43,525	(51)	(6,857)	(737)	(1,674)	(10,520)	-
170,288	146,907	106,573	2,116,344	336,707	489,093	3,241,600	18,198,953
(218)	(212)	(58)	(2,880)	(463)	(707)	(4,420)	(24,670)
(78)		(197)	(681)	(351)		(1,108)	(5,830)
(42)	(36)	(26)	(523)	(83)	(121)	(802)	(4,500)
169,949	146,658	106,291	2,112,260	335,810	488,265	3,235,270	18,163,953

Principal and Interest on Debt	
2004 A	
2004 B	
2006 A	
2011, 2012 & future SRF loans	
2008, 2009, 2010 SRF loans	
SRFs (prior)	
Surcharge for 2004 bonds	
Surcharge for 2006 bonds	
Surcharge for 2008-10 SRF	
Gross Debt Serv Allocation	
Interest Earnings on Bond Reserves	
Interest Earnings on SRF Reserves	
Interest Earnings on Sinking Fund	
(35,000)	
Net Debt Service Allocation	

1.455%	0.507%	0.389%	6.873%	1.528%	1.687%	10.550%	100.0%
728	254	195	3,437	764	844	5,275	50,000
2,242	-	599	10,590	2,354	11	16,257	138,130
28,808	-	7,704	136,089	30,246	142	208,900	1,775,000
(31,861)	-	(7,348)	(133,622)	(31,542)	(142)	(212,823)	(1,775,000)
14,550	5,070	3,890	68,730	15,280	16,870	105,500	1,000,000
(16,080)	(5,480)	(3,710)	(67,440)	(15,920)	(16,470)	(107,420)	(1,000,000)
(1,613)	(157)	1,329	17,784	1,182	1,255	15,688	188,130

WRA Flows	
Flow Percentage	
Equipment Replacement	
Annual Contribution	
Work Comp Supplemental Reserve Collection	
Insurance Re-allocation	
Insurance Re-allocation	
Equipment Re-allocation	
Equipment Re-allocation	
Net Contribution Repl. / Re-allocation	

363,013	248,251	83,277	3,111,475	527,811	833,374	4,722,372	33,323,965
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FY2013 Budget Allocation

30,251	20,688	6,940	259,290	43,984	69,448	393,531	6,355,651
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PI Hill	Polk City	Polk Co	USSD	UWHSD	Waukeee	West DM	
488.5	129.1	89.3	1,836.8	485.8	481.4	3,047.8	28,331.9
447.4	187.5	148.1	2,329.8	471.3	555.6	3,393.1	33,353.0
341.4	128.3	104.0	1,867.5	384.2	444.3	2,821.5	26,107.1
1,277	445	341	6,034	1,341	1,481	9,262	87,792
425.8	148.3	113.8	2011.4	447.1	493.8	3087.5	29,264.0
1.455%	0.507%	0.389%	6.873%	1.528%	1.687%	10.550%	100.0%
488.5		89.3	1,836.8	485.8	2.4	3,047.8	25,334.2
447.4		148.1	2,329.8	471.3	2.2	3,393.1	29,817.3
341.4		104.0	1,867.5	384.2	1.9	2,821.5	23,549.9
1,277	-	341	6,034	1,341	7	9,262	78,701
425.8	0.0	113.8	2011.4	447.1	2.2	3087.5	26,233.8
1.623%	0.434%	7.667%	1.704%	0.008%	11.769%	100.0%	

2009 Flow		
2010 Flow		
2011 Flow		
total for 36 months		36
Annual Average		
WRA Flow %		
2008 Flow		
2010 Flow		
2011 Flow		
total for 36 months		36
Annual Average		
WRF Flow %		

Polk City	Waukeee
7.20	31.55
8.03	33.48
7.84	28.95
23.1	94.0
92.268	375.916

WASTEWATER RECLAMATION AUTHORITY

Debt Service for New Money / SRF Borrowings 2011-2013

Fiscal Year 2013

	Debt Servicing								
	Altoona (Expansion)	Ankeny (Expansion)	Bondurant (Expansion)	Clive (Expansion)	Cumming (Expansion)	Des Moines	Greenfield Plaza	Johnston	Norwalk (Expansion)
2011+ / New Core SRF									
Percentage	3.314%	7.622%	0.662%	3.038%	0.009%	58.495%	0.376%	1.839%	1.656%
Principal	99	229	20	91	0	1,755	11	55	50
Interest	79,743	183,404	15,929	73,102	217	1,407,536	9,048	44,251	39,848
Gross Principal and Interest Estimate	79,843	183,633	15,949	73,193	217	1,409,291	9,059	44,306	39,897
Net Debt Service	79,843	183,633	15,949	73,193	217	1,409,291	9,059	44,306	39,897
2011+ / New Expansion SRF									
Percentage	9.227%	21.219%	1.843%	8.458%	0.026%	0.000%	0.000%	0.000%	4.610%
Principal	31,649	72,781	6,321	29,011	89	0	0	0	15,812
Interest	101,420	233,233	20,258	92,968	286	0	0	0	50,672
Gross Principal and Interest Estimate	133,069	306,014	26,579	121,979	375	0	0	0	66,484
Net Debt Service	133,069	306,014	26,579	121,979	375	0	0	0	66,484
2011+ / New SW Area SRF									
Percentage	5.285%	12.154%	1.056%	2.025%	0.015%	38.995%	0.251%	1.226%	2.641%
Principal	10,834	24,916	2,165	4,151	31	79,940	515	2,513	5,414
Interest	64,471	148,264	12,882	24,703	183	475,692	3,062	14,956	32,217
Gross Principal and Interest Estimate	75,305	173,180	15,047	28,854	214	555,632	3,576	17,469	37,631
Net Debt Service	75,305	173,180	15,047	28,854	214	555,632	3,576	17,469	37,631
Debt Service for SRF's	288,216	662,827	57,575	224,026	806	1,964,923	12,635	61,775	144,012
Budget Adjustments (none)									
Estimate for 2011 and future issues	288,216	662,827	57,575	224,026	806	1,964,923	12,635	61,775	144,012
Reserve Interest Earnings									
Core	0	0	0	0	0	0	0	0	0
Expansion	0	0	0	0	0	0	0	0	0
SW	0	0	0	0	0	0	0	0	0
Net Debt Service or Surcharge	288,216	662,827	57,575	224,026	806	1,964,923	12,635	61,775	144,012

Pleasant Hill	Polk City	Polk County	USSD (Expansion)	UWHS	Waukee (Expansion)	West Des Moines (Expansion)	Total \$	Debt Issue 2011-2013
1.455%	0.507%	0.389%	6.873%	1.528%	1.687%	10.550%	100.0%	Core Borrowings
44	15	12	206	46	51	317	3,000	Percentage
35,011	12,200	9,360	165,382	36,768	40,593	253,859	2,406,250	Principal
35,055	12,215	9,372	165,588	36,813	40,644	254,176	2,409,250	Interest & Servicing
35,055	12,215	9,372	165,588	36,813	40,644	254,176	2,409,250	Gross Principal and Interest
								Net Debt Service
0.000%	1.411%	0.000%	19.135%	0.000%	4.698%	29.373%	100.0%	Expansion Borrowings
0	4,840	0	65,633	0	16,114	100,749	343,000	Percentage
0	15,509	0	210,326	0	51,639	322,859	1,099,170	Principal
0	20,349	0	275,959	0	67,753	423,609	1,442,170	Interest & Servicing
0	20,349	0	275,959	0	67,753	423,609	1,442,170	Gross Principal and Interest
								Net Debt Service
0.970%	0.808%	0.259%	10.961%	3.838%	2.691%	16.825%	100.0%	SW Area Borrowings
1,989	1,656	531	22,470	7,868	5,517	34,491	205,000	Percentage
11,833	9,857	3,159	133,711	46,819	32,827	205,245	1,219,880	Principal
13,821	11,513	3,690	156,181	54,687	38,344	239,736	1,424,880	Interest & Servicing
13,821	11,513	3,690	156,181	54,687	38,344	239,736	1,424,880	Gross Principal and Interest
								Net Debt Service
48,876	44,077	13,062	597,728	91,500	146,741	917,521	5,276,300	Estimated Debt Service
								Budget Adjustments (none)
48,876	44,077	13,062	597,728	91,500	146,741	917,521	5,276,300	SRF Debt Service Collection
0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	
0	0	0	0	0	0	0	0	0 Ttl Interest
48,876	44,077	13,062	597,728	91,500	146,741	917,521	5,276,300	Net Debt Service
								551,000 Principal
								4,725,300 Interest on New SRF

WASTEWATER RECLAMATION AUTHORITY

Debt Service for New Money / SRF Borrowings prior to Polk City joining WRA
Fiscal Year 2013

	Debt Servicing								
	Polk City Surcharge	Altoona (Expansion)	Ankeny (Expansion)	Bondurant (Expansion)	Clive (Expansion)	Cumming (Expansion)	Des Moines	Greenfield Plaza	Johnston
2008-2010 / New Core SRF									
Percentage	0.507%	3.314%	7.622%	0.662%	3.038%	0.009%	58.495%	0.376%	1.839%
Principal	4,325	28,268	65,016	5,647	25,914	77	498,962	3,207	15,687
Interest	3,847	25,145	57,832	5,023	23,051	68	443,831	2,853	13,953
Gross Principal and Interest Estimate	8,172	53,413	122,848	10,670	48,965	145	942,793	6,060	29,640
Net Debt Service	8,172	53,413	122,848	10,670	48,965	145	942,793	6,060	29,640
2008-2010 / New Expansion SRF									
Percentage	1.411%	9.227%	21.219%	1.843%	8.458%	0.026%	0.000%	0.000%	0.000%
Principal	9,990	65,327	150,231	13,048	59,883	184	0	0	0
Interest	14,390	94,100	216,398	18,795	86,257	265	0	0	0
Gross Principal and Interest Estimate	24,380	159,427	366,628	31,844	146,140	449	0	0	0
Net Debt Service	24,380	159,427	366,628	31,844	146,140	449	0	0	0
2008-2010 / New SW Area SRF									
Percentage	0.808%	5.285%	12.154%	1.056%	2.025%	0.015%	38.995%	0.251%	1.226%
Principal	4,646	30,389	69,886	6,072	11,644	86	224,221	1,443	7,050
Interest	6,328	41,388	95,180	8,270	15,858	117	305,378	1,966	9,601
Gross Principal and Interest Estimate	10,974	71,777	165,066	14,342	27,502	204	529,599	3,409	16,651
Net Debt Service	10,974	71,777	165,066	14,342	27,502	204	529,599	3,409	16,651
Debt Service for SRF's	43,525	284,617	654,542	56,855	222,607	798	1,472,392	9,469	46,291
Budget Adjustments (none)									
Net Debt Service or Surcharge	43,525	284,617	654,542	56,855	222,607	798	1,472,392	9,469	46,291

Norwalk (Expansion)	Pleasant Hill	Polk County	USSD (Expansion)	UWHS	Waukee (Expansion)	West Des Moines (Expansion)	Total \$	Debt Issue 2008-2010
1.656%	1.455%	0.389%	6.873%	1.528%	1.687%	10.550%	100.0%	Core Borrowings
14,126	12,411	3,318	58,627	13,034	14,390	89,992	853,000	Percentage
12,565	11,040	2,952	52,149	11,594	12,800	80,048	758,750	Principal
26,691	23,451	6,270	110,776	24,628	27,190	170,040	1,611,750	Interest & Servicing
26,691	23,451	6,270	110,776	24,628	27,190	170,040	1,611,750	Gross Principal and Interest
								Net Debt Service
4.610%	0.000%	0.000%	19.135%	0.000%	4.698%	29.373%	100.0%	Expansion Borrowings
32,639	0	0	135,476	0	33,262	207,961	708,000	Percentage
47,014	0	0	195,144	0	47,912	299,555	1,019,830	Principal
79,653	0	0	330,620	0	81,173	507,516	1,727,830	Interest & Servicing
79,653	0	0	330,620	0	81,173	507,516	1,727,830	Gross Principal and Interest
								Net Debt Service
2.641%	0.970%	0.259%	10.961%	3.838%	2.691%	16.825%	100.0%	SW Area Borrowings
15,186	5,578	1,489	63,026	22,069	15,473	96,744	575,000	Percentage
20,682	7,596	2,028	85,838	30,056	21,074	131,760	783,120	Principal
35,868	13,174	3,518	148,864	52,125	36,547	228,504	1,358,120	Interest & Servicing
35,868	13,174	3,518	148,864	52,125	36,547	228,504	1,358,120	Gross Principal and Interest
								Net Debt Service
142,211	36,625	9,787	590,259	76,752	144,911	906,059	4,697,700	Estimated Debt Service
								Budget Adjustments (none)
142,211	36,625	9,787	590,259	76,752	144,911	906,059	4,697,700	Net Debt Service
								2,136,000 Principal
								2,561,700 Interest on New SRF

WASTEWATER RECLAMATION AUTHORITY
 Debt Service and Surcharges for New Money / 2006 Issue
 Fiscal Year 2013

	Debt Servicing								
	P.City Surcharge	Altoona (Expansion)	Ankeny (Expansion)	Bondurant (Expansion)	Clive (Expansion)	Cumming (Expansion)	Des Moines	Greenfield Plaza	Johnston
2006 / New Core Money									
Percentage	0.507%	3.314%	7.622%	0.662%	3.038%	0.009%	58.495%	0.376%	1.839%
Principal	1,110	7,258	16,692	1,450	6,653	20	128,104	823	4,027
Interest	2,225	14,546	33,456	2,906	13,335	40	256,755	1,650	8,072
Gross Principal and Interest	3,336	21,804	50,148	4,356	19,988	59	384,859	2,474	12,099
Reserve Interest Income	(8)	(52)	(120)	(10)	(48)	(0)	(918)	(6)	(29)
Net Debt Service	3,328	21,752	50,028	4,345	19,940	59	383,941	2,468	12,071
2006 / New Expansion Money									
Percentage	1.411%	9.227%	21.219%	1.843%	8.458%	0.026%	0.000%	0.000%	0.000%
Principal	3,683	24,082	55,382	4,810	22,075	68	0	0	0
Interest	7,403	48,414	111,335	9,670	44,379	136	0	0	0
Gross Principal and Interest	11,086	72,496	166,717	14,480	66,454	204	0	0	0
Reserve Interest Income	(18)	(120)	(276)	(24)	(110)	(0)	0	0	0
Net Debt Service	11,068	72,376	166,441	14,456	66,344	204	0	0	0
2006 / New SW Area Money									
Percentage	0.808%	5.285%	12.154%	1.056%	2.025%	0.015%	38.995%	0.251%	1.226%
Principal	2,909	19,026	43,754	3,802	7,290	54	140,382	904	4,414
Interest	5,809	37,994	87,374	7,592	14,558	108	280,333	1,804	8,814
Gross Principal and Interest	8,717	57,020	131,129	11,393	21,848	162	420,715	2,708	13,227
Reserve Interest Income	(45)	(296)	(681)	(59)	(113)	(1)	(2,184)	(14)	(69)
Net Debt Service	8,672	56,724	130,448	11,334	21,734	161	418,531	2,694	13,159
Subtotal Net Debt Serv or Surchg	23,068	150,852	346,917	30,136	108,019	424	802,472	5,162	25,229
Subtotal 2006 Issue	23,139	151,320	347,993	30,229	108,290	425	805,574	5,182	25,327
Reserve Interest Earnings									
Core	(8)	(52)	(120)	(10)	(48)	(0)	(918)	(6)	(29)
Expansion	(18)	(120)	(276)	(24)	(110)	(0)	0	0	0
SW	(45)	(296)	(681)	(59)	(113)	(1)	(2,184)	(14)	(69)
Net Debt Service or Surcharge	23,068	150,852	346,917	30,136	108,019	424	802,472	5,162	25,229

Norwalk (Expansion)	Pleasant Hill	Polk County	USSD (Expansion)	UWHSD	Waukee (Expansion)	West Des Moines (Expansion)	Total \$	Debt Issue 2006
1.656%	1.455%	0.389%	6.873%	1.528%	1.687%	10.550%	100.0%	Core Borrowings
3,627	3,186	852	15,052	3,346	3,695	23,105	219,000	Percentage
7,269	6,387	1,707	30,168	6,707	7,405	46,308	438,935	Principal
10,895	9,573	2,559	45,220	10,053	11,099	69,412	657,935	Interest
(26)	(23)	(6)	(108)	(24)	(26)	(166)	(1,570)	Gross Principal and Interest
10,869	9,550	2,553	45,112	10,029	11,073	69,247	656,365	Reserve Interest Income
								Net Debt Service
4.610%	0.000%	0.000%	19.135%	0.000%	4.698%	29.373%	100.0%	Expansion Borrowings
12,032	0	0	49,942	0	12,262	76,664	261,000	Percentage
24,188	0	0	100,400	0	24,650	154,119	524,695	Principal
36,221	0	0	150,343	0	36,912	230,782	785,695	Interest
(60)	0	0	(249)	0	(61)	(382)	(1,300)	Gross Principal and Interest
36,161	0	0	150,094	0	36,851	230,400	784,395	Reserve Interest Income
								Net Debt Service
2.641%	0.970%	0.259%	10.961%	3.838%	2.691%	16.825%	100.0%	SW Area Borrowings
9,508	3,492	932	39,460	13,817	9,688	60,570	360,000	Percentage
18,986	6,973	1,862	78,798	27,591	19,345	120,954	718,895	Principal
28,494	10,465	2,794	118,258	41,408	29,033	181,524	1,078,895	Interest
(148)	(54)	(15)	(614)	(215)	(151)	(942)	(5,600)	Gross Principal and Interest
28,346	10,411	2,780	117,644	41,193	28,882	180,582	1,073,295	Reserve Interest Income
								Net Debt Service
75,376	19,961	5,333	312,850	51,222	76,806	480,229	2,514,055	Subtotal Net Debt Service
75,610	20,038	5,354	313,820	51,461	77,044	481,718	2,522,525	Subtotal Debt Service 2006 Issue
(26)	(23)	(6)	(108)	(24)	(26)	(166)	(1,570)	
(60)	0	0	(249)	0	(61)	(382)	(1,300)	
(148)	(54)	(15)	(614)	(215)	(151)	(942)	(5,600)	
75,376	19,961	5,333	312,850	51,222	76,806	480,229	2,514,055	Net Debt Service
								8,470 TII Interest
								840,000 Principal
								1,682,525 Interest on 2006A

WASTEWATER RECLAMATION AUTHORITY
Debt Service and Surcharges for New Money / 2004 Issue
Fiscal Year 2013

	<u>Cumming</u> <i>Surcharge</i>	<u>Waukeee</u> <i>Surcharge</i>	<u>Polk</u> <u>City</u> <i>Surcharge</i>	<u>Altoona</u> <i>(Expansion)</i>	<u>Ankeny</u> <i>(Expansion)</i>	<u>Bondurant</u> <i>(Expansion)</i>	<u>Clive</u> <i>(Expansion)</i>	<u>Des Moines</u>	<u>Greenfield</u> <u>Plaza</u>
2004 B / New Core Money									
Percentage	0.009%	1.687%	0.507%	3.314%	7.622%	0.662%	3.038%	58.495%	0.376%
Principal	63	11,809	3,549	23,198	53,354	4,634	21,266	409,465	2,632
Interest	131	24,557	7,380	48,241	110,952	9,637	44,223	851,497	5,473
Gross Principal and Interest	194	36,366	10,929	71,439	164,306	14,271	65,489	1,260,962	8,105
Reserve Interest Income	(1)	(134)	(40)	(263)	(604)	(52)	(241)	(4,639)	(30)
Net Debt Service	193	36,232	10,889	71,176	163,701	14,218	65,248	1,256,323	8,076
2004 B / New Expansion Money									
Percentage	0.026%	4.698%	1.411%	9.227%	21.219%	1.843%	8.458%	0.000%	0.000%
Principal	100	18,087	5,432	35,524	81,693	7,096	32,563	0	0
Interest	267	48,188	14,473	94,643	217,647	18,904	86,755	0	0
Gross Principal and Interest	367	66,276	19,905	130,167	299,340	26,000	119,319	0	0
Reserve Interest Income	(1)	(263)	(79)	(517)	(1,188)	(103)	(474)	0	0
Net Debt Service	365	66,012	19,826	129,650	298,152	25,896	118,845	0	0
2004 B / New SW Area Money									
Percentage	0.015%	2.691%	0.808%	5.285%	12.154%	1.056%	2.025%	38.995%	0.251%
Principal	27	4,844	1,454	9,513	21,877	1,901	3,645	70,191	452
Interest	72	12,911	3,877	25,357	58,314	5,067	9,716	187,096	1,204
Gross Principal and Interest	99	17,755	5,331	34,870	80,191	6,967	13,361	257,287	1,656
Reserve Interest Income	(0)	(72)	(22)	(141)	(325)	(28)	(54)	(1,041)	(7)
Net Debt Service	99	17,683	5,310	34,729	79,867	6,939	13,307	256,246	1,649
Subtotal Net Debt Serv or Surchg	657	119,928	36,025	235,556	541,720	47,054	197,400	1,512,569	9,725
Subtotal 2004 B ^{ISSUE}	660	120,397	36,166	236,476	543,837	47,238	198,169	1,518,249	9,761
Reserve Interest Earnings									
Core	(1)	(134)	(40)	(263)	(604)	(52)	(241)	(4,639)	(30)
Expansion	(1)	(263)	(79)	(517)	(1,188)	(103)	(474)	0	0
SW	(0)	(72)	(22)	(141)	(325)	(28)	(54)	(1,041)	(7)
Net Debt Service or Surcharge	657	119,928	36,025	235,556	541,720	47,054	197,400	1,512,569	9,725

Debt Servicing									Debt Issue 2004
Johnston	Norwalk (Expansion)	Pleasant Hill	Polk County	USSD (Expansion)	UWHSD	West Des Moines (Expansion)	Total \$		
1.839%	1.656%	1.455%	0.389%	6.873%	1.528%	10.550%	100.0%	Core Borrowings	
12,873	11,592	10,185	2,723	48,111	10,696	73,850	700,000	Percentage	
26,770	24,106	21,180	5,663	100,049	22,243	153,574	1,455,675	Principal	
39,643	35,698	31,365	8,386	148,160	32,939	227,424	2,155,675	Interest	
(146)	(131)	(115)	(31)	(545)	(121)	(837)	(7,930)	Gross Principal and Interest	
39,497	35,567	31,250	8,355	147,615	32,818	226,587	2,147,745	Reserve Interest Income	
								Net Debt Service	
0.000%	4.610%	0.000%	0.000%	19.135%	0.000%	29.373%	100.0%	Expansion Borrowings	
0	17,749	0	0	73,670	0	113,086	385,000	Percentage	
0	47,286	0	0	196,271	0	301,284	1,025,718	Principal	
0	65,034	0	0	269,941	0	414,370	1,410,718	Interest	
0	(258)	0	0	(1,072)	0	(1,645)	(5,600)	Gross Principal and Interest	
0	64,776	0	0	268,869	0	412,725	1,405,118	Reserve Interest Income	
								Net Debt Service	
1.226%	2.641%	0.970%	0.259%	10.961%	3.838%	16.825%	100.0%	SW Area Borrowings	
2,207	4,754	1,746	466	19,730	6,908	30,285	180,000	Percentage	
5,882	12,671	4,654	1,243	52,590	18,415	80,726	479,795	Principal	
8,089	17,425	6,400	1,709	72,320	25,323	111,011	659,795	Interest	
(33)	(71)	(26)	(7)	(293)	(102)	(449)	(2,670)	Gross Principal and Interest	
8,056	17,355	6,374	1,702	72,027	25,220	110,561	657,125	Reserve Interest Income	
								Net Debt Service	
47,553	117,697	37,624	10,057	488,511	58,038	749,874	4,209,988	Subtotal Net Debt Service	
47,732	118,157	37,765	10,094	490,421	58,262	752,804	4,226,188	Subtotal Debt Service 2004B	
(146)	(131)	(115)	(31)	(545)	(121)	(837)	(7,930)		
0	(258)	0	0	(1,072)	0	(1,645)	(5,600)		
(33)	(71)	(26)	(7)	(293)	(102)	(449)	(2,670)		
47,553	117,697	37,624	10,057	488,511	58,038	749,874	4,209,988	Net Debt Service	
								1,265,000 Principal	
								2,961,188 Interest on 2004B	

Wastewater Reclamation Authority
 Budget Surcharge Computation
 Fiscal Year 2013

history of winter flow and amount paid														
Surcharge	Cumming	Nov	Dec	Jan	Waukee	Nov	Dec	Jan	Polk City	Nov	Dec	Jan		
2005														
2006		2,344	220.0	163.0	203.0		280,592	23370	23994	22784				
2007		2,408	219.0	174.0	209.0		276,384	21343	24007	23746				
2008		2,652	214.0	222.0	227.0		341,584	25664	27347	32385				
2009	1.001	2,592	213.0	221.0	214.0	0.818	390,548	30420	33285	33932				
2010	1.018	2,264	160.0	142.0	264.0	0.824	396,000	38550	24615	35835	0.903	140,048	12116 11494 11402	
2011	1.036	2,522	210.0	219.0	201.5	0.830	482,696	41876	36805	41993	0.914	116,344	10267 8675 10144	
2012	1.054	1,924	166.0	145.0	170.0	0.837	381,044	34292	30391	30578	0.925	95,884	8895 7729 7347	
2013	1.073	2,327	143.1	217.0	221.7	0.843	375,916	31547	33484	28948	0.937	92,268	7196 8029 7842	
Budget Year		winter flows / actuals					winter flows / actuals					winter flows / actuals		
2010		2,377	72.4	0.032	2,264		338,580	12,276.0	0.031	396,000				
adjust 10												142,289	15,825.4 0.113 140,048	
2011		2,696	83.2	0.033	2,522		415,601	14,963.6	0.031	482,696		119,602	13,263.2 0.114 116,344	
2012		2,091	63.5	0.033	1,924		330,746	11,812.4	0.031	381,044		99,719	11,026.7 0.115 95,884	
2013		\$2,576	79.1	0.034	2,327		\$328,927	12,029.3	0.032	375,916		\$97,158	10,703.1 0.116 92,268	
					flow					flow			flow	
		Cumming Amount Due				Waukee Amount Due				Polk City Amount Due				

Wastewater Reclamation Authority
 Budget Surcharge Computation
 Fiscal Year 2013

Surcharge Allocation			cash distribution		Clive	Cumming	Des Moines	Greenfield		Johnston	Norwalk	Pleasant Hill	Polk County	USSD	UWHSD	Waukee	West Des Moines	
			others	Des Moines				Plaza										
Reversionary Ownership % (from 28E @ 7/1/2004)																		
Phase 3 Segment 4					4.38%		51.84%	1.00%	1.49%		1.67%		7.46%	11.83%	4.98%		15.35%	100.00%
Phase 10 Segment 6							91.32%	3.20%			5.48%							100.00%
payment from Winter Flow for Cumming	P 3 S 4	c/yr	21	23.40	2		23	0	1	1		3	5	2		7	44.40	
payment from Winter Flow for Waukee	P 3 S 4	c/yr	3256	3,502.50	296		3504	68	101	113		504	800	337		1037	6,758.50	
			-															
payment from Winter Flow for Cumming	P 10 S 6	c/yr	3	31.60			32	1		2							34.60	
payment from Winter Flow for Waukee	P 10 S 6	c/yr	458	4,813.50			4814	169		289							5,271.50	
			3,738.00	8,371.00														
Fiscal Year 2013					298	0	8372	238	101	404	0	507	805	339	9	661	12,109.00	
payment from Winter Flow for Polk City	P 3 S 1	c/yr	542	322.80	52		322		18			89	141	59		183	864.80	
	P 3 S 2	c/yr	633	464.06	61		464		21			103	165	69		214	1,097.06	
	P 3 S 3	c/yr	116	101.27	11		101		4			19	30	13		39	217.27	
	P 3 S 4	c/yr	713	757.59	64	0	758	15	22	24		109	173	73	9	224	1,470.59	
payment from Winter Flow for Polk City	P 5 S 1	c/yr	366	351.10			352		47			127	192				717.10	
	P 5 S 2	c/yr	115	330.24			331		15			40	60				445.24	
	P 5 S 3,4	c/yr	885	3,688.40			3688		114			307	464				4,573.40	
payment from Winter Flow for Polk City	P 7 S 3	c/yr	511	90.51			91					511					601.51	
	P 7 S 4	c/yr	716	0.03								716					716.03	
			4,597.00	6,106.00														
Fiscal Year 2013					188	0	6104	15	240	24	0	2021	1225	214	9	661	10,703.00	
	Polk City			SUM OF ABO	188		6106	15	240	24		2021	1225	214	9	661	to ALLOC	
	C / W			SUM OF ABO	298		8373	238	101	404		507	805	339		1044	to ALLOC	

**Wastewater Reclamation Authority
Budget Adjustment Computation
Fiscal Year 2013 / 2011**

	Altoona (Expansion)	Ankeny (Expansion)	Clive (Expansion)	Des Moines	Greenfield PHOCSD	Johnston	Norwalk (Expansion)
Operations and Maintenance							
WRF Flows:							
Flow Percentage:	3.92%	0.01%	3.49%	62.94%	0.39%	2.05%	1.85%
Budget:							
Collected in FY2011, Budget O&M	(589,435)	(1,202)	(524,376)	(9,456,497)	(59,049)	(307,414)	(278,415)
Deducted from Norwalk as not connected 7/1/10							15,953
Actual:							
Credit for July1-July 11 not connected (Norwalk)	210		187	3,367	21	109	(5,250)
Gross O&M Expense (less W/Comp Insurance)	659,700	1,345	586,886	10,583,793	66,088	344,060	311,605
Revenue Offsets	(194,137)	(396)	(172,709)	(3,114,607)	(19,448)	(101,250)	(91,699)
Unspent O&M Budget	(123,661)	(253)	(110,012)	(1,983,944)	(12,388)	(64,495)	(47,807)
O&M Credit Computation							
Amount Due from above actuals	465,773	949	414,364	7,472,553	46,660	242,919	214,655
Amount applied during Budget preparation	(113,431)		(121,265)	(1,722,647)	(12,185)	(74,268)	(17,987)
Monthly Revenue from Commtys in 2011	(476,004)	(1,202)	(403,111)	(7,733,848)	(46,864)	(233,146)	(244,475)
Unused Credits from Commtys	(123,662)	(253)	(110,012)	(1,983,942)	(12,389)	(64,495)	(47,807)

<u>Fiscal 2011 / Audited revenue for O&M</u>	Net Collected	Collected for O
Cumming	-	-
Waukee	1,503	1,503
Altoona	476,004	476,004
Ankeny	1,202	1,202
Bondurant	-	-
Clive	403,111	403,111
CDM	7,733,848	7,733,848
GPHOC	46,864	46,864
Johnston	233,146	233,146
Norwalk	244,475	244,475
P Hill	239,511	239,511
Polk CITY	-	-
Polk Co	47,844	47,844
USSD	903,108	903,108
UWHSD	236,702	236,702
WDM	1,540,771	1,540,771
	12,108,089.0	
		15,025,100 2011 Oper net
		(2,901,058) 2011 Oper cred
		(15,953.00) Norwalk short July
		12,108,089.0

Pleasant Hill	Polk Country	USSD (Expansion)	UWHSD	Waukee	West Des Moines (Expansion)	Budget Totals	
2.00%	0.44%	7.79%	2.02%	0.01%	13.09%	100.00%	Flow Percentage:
(300,953)	(66,411)	(1,170,005)	(302,906)	(1,503)	(1,966,936)	(15,025,100) 15,953	O&M Expense Budget not collected from Norwalk
107	24	417	108		700	-	Norwalk 1/3 month alloc
336,829	74,328	1,309,479	339,015	1,682	2,201,411	16,816,220	O&M Expense Actual
(99,122)	(21,873)	(385,354)	(99,766)	(495)	(647,833)	(4,948,690)	Revenue Offsets
(63,139)	(13,932)	(245,463)	(63,549)	(316)	(412,657)	(3,141,617)	O&M Exp Unspent
237,814	52,478	924,542	239,357	1,187	1,554,278	11,867,530	O&M to be Collected
(61,442)	(18,567)	(266,897)	(66,204)		(426,165)	(2,901,058)	Prior year credit applied
(239,511)	(47,844)	(903,108)	(236,702)	(1,503)	(1,540,771)	(12,108,089)	Current Payments applied
(63,139)	(13,933)	(245,463)	(63,549)	(316)	(412,658)	(3,141,617)	Unused Credit

&M

WASTEWATER RECLAMATION AUTHORITY
Debt Service Adjustments for New Debt 2008-2010
Fiscal Year 2013

Reconciliation of Debt Service	Debt Servicing								
	P. City (Expansion)	Altoona (Expansion)	Ankeny (Expansion)	Bondurant (Expansion)	Clive (Expansion)	Cumming (Expansion)	Des Moines	Greenfield Plaza	Johnston
SRF / New Core Money									
Percentage in 2010 Budget *	0.640%	3.630%	8.100%	0.648%	3.330%	0.010%	54.190%	0.370%	2.030%
Principal collected from all comnty	0	0	0	0	0	0	0	0	0
Interest collected from all comnty	832	4,719	10,530	842	4,329	13	70,447	481	2,639
Principal and Interest Collected 2010	832	4,719	10,530	842	4,329	13	70,447	481	2,639
Percentage in 2011 Budget	0.579%	3.497%	7.858%	0.697%	3.110%	0.010%	56.094%	0.350%	1.824%
Principal collected from all comnty	6	35	79	7	31	0	561	4	18
Interest collected from all comnty	7,012	42,349	95,160	8,441	37,662	121	679,298	4,239	22,089
Principal and Interest Collected 2011	7,017	42,384	95,239	8,448	37,693	121	679,859	4,242	22,107
* Polk City / Bondurant use Amended Flows Amount Paid	7,849	47,103	105,769	9,290	42,022	134	750,306	4,723	24,746
Final Percentage for 2010 *	0.640%	3.613%	8.053%	0.648%	3.313%	0.011%	53.872%	0.369%	2.016%
Amount Due for 2010 Core	0	0	0	0	0	0	0	0	0
Final Percentage for 2011	0.579%	3.497%	7.858%	0.697%	3.110%	0.010%	56.094%	0.350%	1.824%
Amount Due for 2011 Core	1,007	6,079	13,661	1,212	5,407	17	97,517	608	3,171
Amount Due	1,007	6,079	13,661	1,212	5,407	17	97,517	608	3,171
Core only Over (Under) Paid	6,843	41,023	92,108	8,078	36,616	117	652,789	4,115	21,575
	<u>Polk City</u>	<u>Altoona</u>	<u>Ankeny</u>	<u>Bondurant</u>	<u>Clive</u>	<u>Cumming</u>	<u>DM</u>	<u>GP HOC</u>	<u>Johnston</u>
SRF / New Money for Expansion									
Percentage in 2011 Budget	1.533%	9.261%	20.813%	1.846%	8.238%	0.025%	0.000%	0.000%	0.000%
Principal collected from Expansion	7,680	46,398	104,273	9,248	41,272	125	0	0	0
Interest collected from Expansion	20,933	126,459	284,202	25,207	112,490	341	0	0	0
Principal and Interest Collected 2009	28,613	172,857	388,475	34,456	153,762	467	0	0	0
SRF / New Money for SWADF									
Percentage in 2011 Budget	0.897%	5.418%	12.176%	1.080%	2.074%	0.015%	37.397%	0.233%	1.216%
Principal collected from all comnty	3,283	19,830	44,564	3,953	7,591	55	136,873	853	4,451
Interest collected from all comnty	9,032	54,554	122,600	10,875	20,883	151	376,550	2,346	12,244
Principal and Interest Collected 2011	12,315	74,384	167,164	14,827	28,474	206	513,423	3,199	16,694
Amount Paid	40,928	247,240	555,639	49,283	182,236	673	513,423	3,199	16,694
Final Percentage for 2011	1.533%	9.261%	20.813%	1.846%	8.238%	0.025%	0.000%	0.000%	0.000%
Amount Due for 2011 Expansion	23,369	141,174	317,271	28,140	125,579	381	0	0	0
Final Percentage for 2011	0.897%	5.418%	12.176%	1.080%	2.074%	0.015%	37.397%	0.233%	1.216%
Amount Due for 2011 SW Loans	9,539	57,614	129,478	11,485	22,055	160	397,675	2,478	12,931
Amount Due	32,908	198,788	446,750	39,625	147,634	541	397,675	2,478	12,931
Expansion & SW Over Paid	8,021	48,452	108,889	9,658	34,602	132	115,748	721	3,764

Norwalk (Expansion)	Pleasant Hill	Polk County	USSD (Expansion)	UWHS D	Waukee (Expansion)	West Des Moines (Expansion)	Total \$	
1.660%	1.820%	0.470%	7.550%	1.860%	1.810%	12.440%	100.0%	Core Borrowings
0	0	0	0	0	0	0	0	Percentage for 2010
2,158	2,366	611	9,815	2,418	2,353	16,172	130,000	Principal
2,158	2,366	611	9,815	2,418	2,353	16,172	(107)	Interest
1.652%	1.786%	0.394%	6.940%	1.796%	1.745%	11.668%	100.0%	Percentage for 2011
17	18	4	69	18	17	117	1,000	Principal
20,006	21,628	4,771	84,043	21,750	21,132	141,299	1,211,000	Interest
20,022	21,646	4,775	84,113	21,768	21,149	141,416		Principal and Interest Collected
22,180	24,012	5,386	93,928	24,186	23,502	157,588	1,342,725	Total Amount Collected for Core Debt S 10 & 11
1.653%	1.810%	0.470%	7.506%	1.850%	1.803%	12.373%	100.0%	Percentage for 2010 Core
0	0	0	0	0	0	0	0	Amount paid to IFA in 2010
1.652%	1.786%	0.394%	6.940%	1.796%	1.745%	11.668%	100.0%	Percentage for 2011 Core
2,872	3,105	685	12,065	3,122	3,034	20,284	173,847	Amount paid to IFA in 2011
2,872	3,105	685	12,065	3,122	3,034	20,284	173,847	Actual Core Budget Needs
19,308	20,907	4,701	81,863	21,063	20,469	137,304	1,168,879	Over (Under) Payment of Debt Service
Norwalk	PI Hill	Polk Co	USSD	UWHS D	Waukee	WDM		
4.375%	0.000%	0.000%	18.383%	0.000%	4.622%	30.904%	100.0%	Percentage for 2011 Expansion
21,919	0	0	92,099	0	23,156	154,829	501,000	Principal
59,741	0	0	251,020	0	63,113	421,994	1,365,500	Interest
81,659	0	0	343,119	0	86,270	576,823		Principal and Interest Collected
2.559%	1.190%	0.262%	10.755%	3.944%	2.704%	18.080%	100.0%	Percentage for 2011 SW
9,366	4,355	959	39,363	14,435	9,897	66,173	366,000	Principal
25,767	11,982	2,638	108,292	39,712	27,227	182,048	1,006,900	Interest
35,133	16,338	3,597	147,655	54,147	37,123	248,220		Principal and Interest Collected
116,792	16,338	3,597	490,774	54,147	123,393	825,043	3,239,400	Total Amount Collected for FY11 Debt Serv
4.375%	0.000%	0.000%	18.383%	0.000%	4.622%	30.904%	100.0%	Percentage for 2011 Expansion
66,692	0	0	280,229	0	70,457	471,098	1,524,391	Amount paid to IFA in 2011
2.559%	1.190%	0.262%	10.755%	3.944%	2.704%	18.080%	100.0%	Percentage for 2011 SW
27,212	12,654	2,786	114,367	41,940	28,754	192,261	1,063,389	Amount paid to IFA in 2011
93,904	12,654	2,786	394,596	41,940	99,211	663,358	2,587,780	Actual Expan & SW Budget Needs
22,888	3,683	811	96,178	12,207	24,181	161,685	651,620	Over (Under) Payment of Debt Service

WASTEWATER RECLAMATION AUTHORITY
Debt Service Adjustments for New Debt 2008-2010
Fiscal Year 2013

Reconciliation of Debt Service		P.City Surcharge	Altoona (Expansion)	Ankeny (Expansion)	Bondurant (Expansion)	Clive (Expansion)	Cumming (Expansion)	Des Moines	Greenfield Plaza
SRF / New Expansion Money									
Percentage in 2009 Budget	*	1.550%	8.370%	20.930%	1.380%	8.960%	0.030%		
Principal collected from Expan Comnty			167	419	28	179	1	0	0
Interest collected from Expan Comnty		1,550	16,850	42,134	2,778	18,037	60	0	0
Principal and Interest Collected 2009		1,550	17,017	42,553	2,806	18,216	61	0	0
Percentage in 2010 Budget	*	1.615%	9.250%	20.620%	1.636%	8.480%	0.030%		
Principal collected from Expan Comnty			13,505	30,105	2,389	12,381	44	0	0
Interest collected from Expan Comnty		8,046	32,580	72,628	5,762	29,868	106	0	0
Principal and Interest Collected 2010		8,046	46,085	102,733	8,151	42,249	149	0	0
Polk City collected in 28E	*	9,596							
Amount Paid		9,596	63,102	145,286	10,957	60,466	210	0	0
Final Percentage for 2009	*	1.550%	8.230%	20.610%	1.360%	8.820%	0.030%		
Amount Due for 2009		2,432	12,912	32,336	2,134	13,838	47	0	0
Final Percentage for 2010	*	1.615%	9.121%	20.329%	1.636%	8.363%	0.028%		
Amount Due for 2010		10,287	58,099	129,492	10,421	53,271	178	0	0
Amount Due		12,719	71,012	161,828	12,555	67,109	225	0	0
Expansion only Over (Under) Paid		(3,123)	(7,909)	(16,543)	(1,598)	(6,644)	(15)	0	0
SRF / New Money for SWADF									
Percentage in 2009 Budget	*	0.942%	5.070%	12.680%	0.840%	2.450%	0.020%	34.700%	0.250%
Principal collected from all comnty			0	0	0	0	0	0	0
Interest collected from all comnty		4,700	23,692	59,254	3,925	11,449	93	162,154	1,168
Principal and Interest Collected 2009		4,700	23,692	59,254	3,925	11,449	93	162,154	1,168
Percentage in 2010 Budget	*	0.967%	5.500%	12.270%	0.977%	2.220%	0.020%	36.120%	0.250%
Principal collected from all comnty			55	123	10	22	0	361	3
Interest collected from all comnty		5,896	33,551	74,850	5,960	13,543	122	220,341	1,525
Principal and Interest Collected 2010		5,896	33,606	74,973	5,970	13,565	122	220,702	1,528
Polk City collected in 28E	*	10,596							
Amount Paid		10,596	57,299	134,227	9,895	25,014	216	382,856	2,696
Final Percentage for 2009	*	0.942%	5.012%	12.542%	0.827%	2.429%	0.020%	34.479%	0.244%
Amount Due for 2009		4,476	23,817	59,599	3,930	11,542	95	163,842	1,159
Final Percentage for 2010	*	0.965%	5.449%	12.145%	0.977%	2.208%	0.017%	35.914%	0.246%
Amount Due for 2010		5,163	29,152	64,975	5,227	11,813	91	192,139	1,316
Amount Due		9,639	52,969	124,574	9,157	23,355	186	355,981	2,476
SWADF only Over Paid		957	4,330	9,653	738	1,658	30	26,875	220
		<u>Polk City</u>	<u>Altoona</u>	<u>Ankeny</u>	<u>Bondurant</u>	<u>Clive</u>	<u>Cumming</u>	<u>DM</u>	<u>GP HOC</u>

Debt Servicing									
Johnston	Norwalk (Expansion)	Pleasant Hill	Polk County	USSD (Expansion)	UWHS	Waukee (Expansion)	West Des Moines (Expansion)	Total \$	
	4.390%			19.700%		4.760%	31.480%	100.0%	Expansion Borrowings
0	88	0	0	394	0	95	630	2,000	Percentage for 2009
0	8,837	0	0	39,658	0	9,582	63,372	201,309	Principal
0	8,925	0	0	40,052	0	9,678	64,002		Interest
									Principal and Interest Collected
	4.230%			19.220%		4.620%	31.690%	100.0%	Percentage for 2010
0	6,176	0	0	28,061	0	6,745	46,267	146,000	Principal
0	14,899	0	0	67,697	0	16,273	111,619	352,220	Interest
0	21,075	0	0	95,758	0	23,018	157,886	(1,116)	Principal and Interest Collected
0	30,000	0	0	135,810	0	32,695	221,888	710,009	Total Amount Collected for Expansion Debt Serv
	4.320%			19.400%		4.690%	30.990%	100.0%	Percentage for 2009
0	6,778	0	0	30,438	0	7,358	48,622	156,895	Amount paid to IFA in 2009
	4.174%			18.949%		4.551%	31.234%	100.0%	Percentage for 2010
0	26,588	0	0	120,702	0	28,989	198,955	636,983	Amount paid to IFA in 2010
0	33,366	0	0	151,140	0	36,347	247,577	793,879	Actual Expansion Budget Needs
0	(3,366)	0	0	(15,330)	0	(3,652)	(25,690)	(83,870)	Over (Under) Payment of Debt Service
Johnston	Norwalk	PI Hill	Polk Co	USSD	UWHS	Waukee	WDM		
1.490%	2.660%	1.200%	0.370%	11.940%	4.360%	2.890%	19.080%	100.0%	Percentage for 2009
0	0	0	0	0	0	0	0	0	Principal
6,963	12,430	5,608	1,729	55,796	20,374	13,505	89,161	467,303	Interest
6,963	12,430	5,608	1,729	55,796	20,374	13,505	89,161		Principal and Interest Collected
1.350%	2.520%	1.210%	0.310%	11.440%	4.070%	2.750%	18.860%	100.0%	Percentage for 2010
14	25	12	3	114	41	28	189	1,000	Principal
8,235	15,373	7,381	1,891	69,787	24,828	16,776	115,051	610,025	Interest
8,249	15,398	7,393	1,894	69,901	24,869	16,803	115,239	(813)	Principal and Interest Collected
15,212	27,828	13,001	3,623	125,697	45,243	30,308	204,401	1,088,111	Total Amount Collected for SW Debt Serv
1.484%	2.630%	1.196%	0.371%	11.805%	4.303%	2.854%	18.862%	100.0%	Percentage for 2009
7,052	12,498	5,683	1,763	56,097	20,448	13,562	89,631	475,194	Amount paid to IFA in 2009
1.345%	2.494%	1.207%	0.313%	11.320%	4.021%	2.719%	18.660%	100.0%	Percentage for 2010
7,196	13,343	6,457	1,675	60,562	21,512	14,547	99,830	534,997	Amount paid to IFA in 2010
14,248	25,840	12,141	3,438	116,658	41,960	28,109	189,461	1,010,191	Actual SW Budget Needs
964	1,988	860	186	9,039	3,283	2,200	14,939	77,921	Over (Under) Payment of Debt Service

WASTEWATER RECLAMATION AUTHORITY
 Debt Service for pre 7/1/04 Commitments
 Fiscal Year 2013

SRF & 2004 A

Debt Issue	Warren County											Debt Issue	
	Clive	Des Moines	Johnston	Pleasant Hill	Polk County	USSD	UWHS	Greenfield	Norwalk	West Des Moines	Total		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
2004A (refunding)													2004A (refunding)
Percentage													Percentage
Principal													Principal
Interest													Interest
Net Debt Service	0	0	0	0	0	0	0	0	0	0	0	0	Net Debt Service
SRF 04 1995													SRF 04 1995
Percentage	10.15%	20.57%	0.00%	0.00%	0.00%	20.65%	11.63%	0.00%	0.00%	37.00%	100.00%	Percentage	
Principal	20,503	41,551	0	0	0	41,713	23,493	0	0	74,740	202,000	Principal	
Interest	1,947	3,946	0	0	0	3,962	2,231	0	0	7,098	19,185	Interest 3%	
Gross Principal and Interest	22,450	45,498	0	0	0	45,675	25,724	0	0	81,838	221,185	Gross Principal and Interest	
Reserve Interest Income	(223)	(453)	0	0	0	(454)	(256)	0	0	(814)	(2,200)	Reserve Interest Income	
Net Debt Service	22,227	45,045	0	0	0	45,220	25,468	0	0	81,024	218,985	Net Debt Service	
SRF 06 1995													SRF 06 1995
Percentage	2.31%	71.08%	0.79%	2.15%	5.44%	6.25%	2.63%	0.53%	0.72%	8.10%	100.00%	Percentage	
Principal	16,771	516,041	5,735	15,609	39,494	45,375	19,094	3,848	5,227	58,806	726,000	Principal	
Interest	2,188	67,336	748	2,037	5,153	5,921	2,491	502	682	7,673	94,733	Interest 3%	
Gross Principal and Interest	18,959	583,377	6,484	17,646	44,648	51,296	21,585	4,350	5,909	66,479	820,733	Gross Principal and Interest	
Reserve Interest Income	(53)	(1,635)	(18)	(49)	(125)	(144)	(60)	(12)	(17)	(186)	(2,300)	Reserve Interest Income	
Net Debt Service	18,906	581,742	6,466	17,596	44,523	51,152	21,525	4,338	5,893	66,293	818,433	Net Debt Service	
SRF 07 1996													SRF 07 1996
Percentage	2.31%	71.08%	0.79%	2.15%	5.44%	6.25%	2.63%	0.53%	0.72%	8.10%	100.00%	Percentage	
Principal	8,339	256,599	2,852	7,762	19,638	22,563	9,494	1,913	2,599	29,241	361,000	Principal	
Interest	1,694	52,117	579	1,576	3,989	4,583	1,928	389	528	5,939	73,322	Interest 3%	
Gross Principal and Interest	10,033	308,716	3,431	9,338	23,627	27,145	11,423	2,302	3,127	35,180	434,322	Gross Principal and Interest	
Reserve Interest Income	(31)	(945)	(11)	(29)	(72)	(83)	(35)	(7)	(10)	(108)	(1,330)	Reserve Interest Income	
Net Debt Service	10,002	307,771	3,421	9,309	23,555	27,062	11,388	2,295	3,118	35,072	432,992	Net Debt Service	
	0	0	0	0	0	0	0	0	0	0	0		
Net Debt Service to Communities													
for Existing Debt	51,135	934,558	9,886	26,906	68,078	123,434	58,380	6,633	9,010	182,390	1,470,410		
Subtotal 2004 A	0	0	0	0	0	0	0	0	0	0	0	Subtotal Debt Service Re	
Subtotal SRF	51,442	937,591	9,915	26,984	68,275	124,116	58,732	6,652	9,036	183,498	1,476,240	Subtotal Debt Service SRF	

**Wastewater Reclamation Authority
Equipment Replacement Reserve Fund**

The purpose of this fund is to replace existing pieces of equipment that is commonly referred to as "rolling stock" and includes such equipment as vehicles, end loaders, etc. In general, the equipment has a useful life of five to ten years. Each team receives an annual depreciation amount (or reserve for replacement) for equipment inventoried to its team, providing a replacement balance for the equipment. The WRA Board has approved an equipment reserve balance of \$1 million to meet existing and unforeseen replacement of rolling stock.

This fund provides resources to replace current equipment as its useful life expires. The collection for this reserve was in F05. The projected ending balance for F13 is \$1,300,000. In prior years, some anticipated purchases were deferred. The balance in this fund at 6/3/11 was \$1,385,120.

Projected fiscal year 2013 activity includes expenditures of \$500,000 for equipment, depreciation revenue of \$380,600, community contributions of \$50,000, interest and other revenues of \$69,400.

Amended fiscal year 2012 activity includes expenditures of \$650,000 for equipment replacement with community contributions of \$50,000 and use of deferred funds.

Anticipated Purchases

Item	Amended		
	FY12	FY12	FY13
Tractors			175,000
End Dump Trailer			70,000
Terragator	430,000	400,000	
ReFurb Terra Units (2)		70,000	
Truck Trailer	55,000		
End Loader		15,000	
Crane		25,000	
Hook Lift		18,000	
Pickup Truck	19,000		
Service Truck	96,000	50,000	85,000
SUV (1,2)		30,000	60,000
Passenger Van (1)		22,000	
Unanticipated Needs	50,000	20,000	110,000
TOTAL	650,000	650,000	500,000

WASTEWATER RECLAMATION AUTHORITY
 Operations & Maintenance Budget Summary
 Fiscal Year 2013

last year

next year

	<u>F11 Actual</u>	<u>F12 Budget</u>	<u>F12 Amended</u>	<u>F12 Proposed</u>
WRA770000				
510 Personal Services	200,428	203,505	211,005	213,470
521 Contractual Services	30,010	66,592	66,592	67,842
528 Internal Services	780	810	810	810
529 Other Charges	0	500	500	500
530 Commodities	914	3,395	3,395	3,095
540 Capital Outlays	0	0	35,000	50,000
560 Travel/Training	0	2,200	2,200	2,200
WRA Fiscal Services Total	232,132	277,002	319,502	337,917

Total O&M Expense				
510 Personal Services	8,280,553	9,726,435	9,669,935	9,921,895
521 Contractual Services	3,737,214	4,582,300	4,657,670	4,771,204
528 Internal Services	935,860	940,320	962,650	1,013,176
529 Other Charges	2,133,592	2,502,557	2,452,557	2,442,600
530 Commodities	1,494,903	1,814,275	1,823,075	1,906,575
540 Capital Outlays	162,442	333,000	333,000	345,000
560 Travel/Training	71,656	120,000	120,000	120,000
Total O&M Expense	16,816,220	20,018,887	20,018,887	20,520,450

Gross Operations Expense	16,816,220	20,018,887	20,018,887	20,520,450
Revenue Offsets	(4,948,690)	(4,102,400)	(4,102,400)	(4,002,400)
Net O/M, to be Allocated using WRF flow	<u>\$ 11,867,530</u>	<u>\$ 15,916,487</u>	<u>\$ 15,916,487</u>	<u>\$ 16,518,050</u>
Operating Reserve needed		6,890,060	6,890,060	7,061,408