

Indian Wells Valley Water District
Mid Year Budget - REVISED 12/14/09
2009-2010

Description	2010 Approved Budget	2010 REVISED Budget	% Δ Revised vs. Approved	\$ Δ Revised vs. Approved
Residential	\$5,716,800	\$5,729,300		\$12,500
China Lake Acres	152,500	152,900		400
Master-Metered Res.	574,800	577,800		3,000
Commercial/Public/Ind.	1,219,300	1,208,000		-11,300
Bulk Rate	8,500	8,500		-
Construction Water	18,100	33,200		15,100
Fire Prevention	58,000	58,800		800
B-Zone Charge	58,300	58,600		300
C-Zone Charge	29,000	29,600		600
D-Zone Charge	5,700	5,800		100
E-Zone Charge	47,900	47,400		-500
Total Water Sales	7,888,900	7,909,900	100.27%	21,000
Customer Service Charges	39,000	40,000		\$1,000
Delinquent Billing Charge	123,000	126,500		3,500
48-Hour Notice Charge	37,600	37,600		-
Turn-Off Charge	19,800	20,200		400
New Service Installation Chrgs	12,700	11,000		-1,700
Plan Check & Processing Fee	6,800	6,800		-
Inspection Fees	800	800		-
Total Water Service Revenue	239,700	242,900	101.34%	3,200
Total Operating Revenues	8,128,600	8,152,800	100.30%	24,200
Pumping Plant - Supervision	76,700	76,700	100.00%	\$0
Pumping Plant - Labor	197,200	197,200	100.00%	-
Pumping Plant - Overtime	3,000	3,000	100.00%	-
Pumping Plant - Standby OT	6,500	6,500	100.00%	-
Pumping Plant - Emp Benefits	104,000	104,400	100.38%	400
Pumping Plant - Vehicles	23,000	23,000	100.00%	-
Maintenance Of Structures	4,000	4,000	100.00%	-
Maintenance of Pumping Equipment	150,000	150,000	100.00%	-
Maintenance Standby Generators	12,500	12,500	100.00%	-
Maintenance & Care Of Grounds	6,500	6,500	100.00%	-
Northwest Wellfield Ground Maint	100	100	100.00%	-
Maintenance Automated Controls	25,000	15,000	60.00%	-10,000
Air Pollution Control Permits	3,750	3,750	100.00%	-
Purchased Power Wells, Etc.	650,000	650,000	100.00%	-
Natural Gas	400	400	100.00%	-
Pumping Plant - Training & Conferences	4,000	4,000	100.00%	-
Total Pumping Plant Expenditures	1,266,650	1,257,050	99.24%	-9,600
Bacteriological Lab Analysis	\$9,000	\$9,000	100.00%	\$0
Physical Lab Analysis	17,000	17,000	100.00%	-
SDWR Compliance Notices	8,000	8,000	100.00%	-
Water Treatment Arsenic Notices	14,000	14,000	-	-
Water Treatment Chemicals	80,000	96,000	120.00%	16,000
Total Water Treatment Expenditures	128,000	144,000	112.50%	16,000

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T&D - Supervision	144,200	144,200	100.00%	\$0
T&D - Labor	454,800	458,300	100.77%	3,500
T&D - Temp Labor	0	0	-	-
T&D - Capital Project Credit	-238,000	-238,000	100.00%	-
T&D - Overtime	19,200	19,200	100.00%	-
T&D - Benefits	262,800	263,700	100.34%	900
T&D - Vehicles	40,000	40,000	100.00%	-
Maint Heavy & Light Equipment	35,000	35,000	100.00%	-
Maintenance of T&D	12,500	12,500	100.00%	-
Maint Reservoirs & Tanks	35,000	0	0.00%	-35,000
Maint of Fire Hydrants	20,000	10,000	50.00%	-10,000
Maint Laterals & Meters	33,000	33,000	100.00%	-
Maint Valves & Boxes	2,000	3,000	150.00%	1,000
Maintenance Of Street	75,000	225,000	300.00%	150,000
Maint Misc Parts & Materials	43,500	43,500	100.00%	-
Equipment Rental	7,000	10,000	142.86%	3,000
Capital Equipment Credit	-85,000	-85,000	100.00%	-
T&D - Training and Conferences	8,500	8,500	100.00%	-
Total Transmission & Distribution Expenditures	869,500	982,900	113.04%	113,400
Engineering - Labor	196,300	196,300	100.00%	\$0
Engineering - Intern	6,700	7,000	-	300
Engineering Capital Project Credit	-7,900	-7,900	-	-
Engineering - Overtime	2,000	2,000	100.00%	-
Engineering - Benefits	77,800	77,900	100.13%	100
Engineering - Vehicles	17,000	17,000	100.00%	-
Engineering - Training and Conferences	2,500	2,600	104.00%	100
Engineering - IT Training	9,250	9,250	100.00%	-
Total Engineering Expenditures	303,650	304,150	100.16%	500
Customer Accts - Supervision	\$63,100	\$63,100	100.00%	\$0
Customer Accts - Labor	89,600	89,500	99.89%	-100
Customer Accts - Temp Labor	0	0	-	-
Customer Accts - Overtime	350	350	100.00%	-
Customer Accts - Benefits	66,900	66,800	99.85%	-100
Interest Paid on Deposits	1,000	1,000	100.00%	-
Uncollectible Accounts	27,500	65,000	236.36%	37,500
Postage & Supplies	53,000	53,000	100.00%	-
Printing & Reproduction	14,000	14,000	100.00%	-
Language Assistance	1,225	2,040	166.53%	815
Customer Accounts - Training & Confs.	1,500	1,500	100.00%	-
Cash Short/Over	100	100	100.00%	-
Total Customer Accounts Expenditures	318,275	356,390	111.98%	38,115

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Field Services - Supervision	69,700	69,700	100.00%	\$0
Field Services - Labor	214,200	180,200	84.13%	-34,000
Field Services - Temp Labor	0	35,000	-	35,000
Field Services - Overtime	600	600	100.00%	-
Field Services - Capital Proj Credit	-94,800	-84,300	88.92%	10,500
Field Services - Benefits	120,000	107,000	89.17%	-13,000
Field Services - Vehicles	25,000	25,000	100.00%	-
Maintenance of Meters	95,000	115,000	121.05%	20,000
Field Services - Training and Conferences	5,000	5,000	100.00%	-
Total Field Services Expenditures	434,700	453,200	104.26%	18,500
Administration - Supervision	476,400	477,700	100.27%	\$1,300
Administration - Capital Project Credit	-23,000	-23,300	-	-300
Administration - Labor	118,300	104,200	88.08%	-14,100
Administration - Part Time Lbr	0	0	-	-
Administration - Overtime	4,500	4,500	100.00%	-
Administration - Benefits	177,500	179,500	101.13%	2,000
Administration - Vehicles	5,500	5,500	100.00%	-
Accounting - Labor	124,200	124,200	100.00%	-
Accounting - Overtime	200	200	100.00%	-
Accounting - Benefits	43,400	43,500	100.23%	100
Stationery & Supplies	23,100	23,100	100.00%	-
Printing & Reproduction	1,000	1,000	100.00%	-
Postage	6,000	6,000	100.00%	-
Administrative Memberships & Subscriptions	6,000	6,000	100.00%	-
Travel & Convention Management	20,500	20,500	100.00%	-
Travel & Convention Admin & Accounting	4,000	4,000	100.00%	-
Total Administrative Expenditures	987,600	976,600	98.89%	-11,000
Maintenance of Structures	\$5,000	\$5,000	100.00%	\$0
Office & Shop Utilities	46,000	46,000	100.00%	-
Telephones	35,000	35,000	100.00%	-
Internet Service Provider	2,900	2,900	100.00%	-
Security Services	4,200	4,200	100.00%	-
Custodian/Caretaker	12,200	12,200	100.00%	-
Misc/Film/Allowances Etc.	6,000	6,000	100.00%	-
Employment Verification	200	200	100.00%	-
Ins Liability, Property, Compe	81,695	81,695	100.00%	-
Deductible Adjustments	3,000	3,000	100.00%	-
Medical Examinations	500	500	100.00%	-
Retirement Medical Benefits	0	0	-	-
Workers Comp Previous FY	0	14,500	-	14,500
Safety Materials and Equipment	39,400	39,400	100.00%	-
Education Reimbursement	0	140	-	140
Misc. Sundries	8,000	8,000	100.00%	-
Employee Assistance Program	1,500	1,500	100.00%	-

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Legal Services	135,000	170,000	125.93%	35,000
Auditing Services	16,900	17,500	103.55%	600
Consulting Engineer Services	55,000	155,000	281.82%	100,000
Financial Services	0	13,100	0.00%	13,100
Appraisal Services	0	3,200	0.00%	3,200
Misc. Consultants	0	5,700	0.00%	5,700
Hydrogeologist Consultant	137,000	137,000	100.00%	-
WaterTrax Consultant	0	9,000	0.00%	9,000
Underground Service Alert	600	600	100.00%	-
District Memberships & Subscriptions	30,000	30,000	100.00%	-
Rents/Lease Equipment	3,900	3,900	100.00%	-
Leases Real Estate BLM	1,000	1,000	100.00%	-
Maintenance Equipment	21,000	21,000	100.00%	-
Computer Maintenance	19,000	19,000	100.00%	-
Springbrook Software Maintenanc	17,500	18,000	102.86%	500
LAFCO Expense	2,500	2,000	80.00%	-500
After Hours	29,000	29,000	100.00%	-
Cost of Service Study	25,345	48,000	189.39%	22,655
Total General Expenditures	739,340	943,235	127.58%	203,895
Director's Fees	\$23,000	\$23,000	100.00%	\$0
Health Insurance Director's	66,200	57,800	87.31%	-8,400
Director's Workers Comp	1,100	1,100	100.00%	-
Recording Secretary	1,200	1,200	100.00%	-
Travel & Convention - Directors	14,000	14,000	100.00%	-
Elections	0	0	-	-
Total Legislative Expenditures	105,500	97,100	92.04%	-8,400
Depreciation	\$2,328,732	\$2,328,732	100.00%	\$0
Issuance Expense on CSCDA Bond	11,300	110,000	973.45%	98,700
Total Depreciation and Amortization	2,340,032	2,438,732	104.22%	98,700
Total Operating Expenditures	7,493,247	7,953,357	6.14%	460,110
Operating Revenues over Expenditures	635,353	199,443	131.39%	-435,910
Non-Operating Income				
Capital Facility Fee	\$215,400	\$215,400	100.00%	\$0
Basic Facility Charges Refund	0	0	-	-
Dist Syst Connect Chrg/Frnt Ft	20,500	20,500	100.00%	-
Interest Income	304,100	255,700	84.08%	(48,400)
Interest Income - COP	4,100	4,100	100.00%	-
Assesment Revenue AD #82-1	0	0	-	-
Assessment Int Income AD #87-1	86,000	86,000	100.00%	-
Interest Income Prop44/55	13,500	13,600	100.74%	100
Miscellaneous Revenues	15,000	510,300	3402.00%	495,300
Olancha Farm Rent	19,200	19,200	100.00%	-
Total Non-Operating Income	677,800	1,124,800	165.95%	447,000

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Non-Operating Expenditures				
Interest on 2003 Bonds	\$159,100	\$159,100	100.00%	\$0
Interest on Loan Prop 44	4,600	4,600	100.00%	-
Interest on Loan Prop 55	99,300	99,300	100.00%	-
Admin/Misc Fees CSCDA	3,500	31,675	905.00%	28,175
2003 Bond Sweep Fee/Admin Fee	3,500	3,500	100.00%	-
COP 2009 Admin/Mis Fees	0	2,000	-	2,000
COP 2009 Issuances Expense	0	500	-	500
COP 2009 Interest Expense	0	646,096	-	646,096
Interest on CSCDA Bonds	151,800	32,200	21.21%	(119,600)
Misc Service Charges/Penalties	6,000	6,000	100.00%	-
Credit Card Service Charges	8,500	8,500	100.00%	-
Non-Operating Expense, Interest	<u>436,300</u>	<u>993,471</u>	<u>227.70%</u>	<u>557,171</u>
Dept Health Service Annual Fee	\$15,000	\$15,000	100.00%	\$0
Public Information	30,000	30,000	100.00%	0
Water Conservation Programs	80,000	80,000	100.00%	0
Xeriscape Special Projects	65,000	5,000	-	-60,000
Conservation/Public Education Salary	72,100	79,000	109.57%	6,900
Conservation/Public Education Benefits	16,100	17,300	107.45%	1,200
Conservation/Public Education OT	800	800	100.00%	0
Conservation/Public Education Travel	3,000	5,000	166.67%	2,000
Non-Operating Expense, Conservation	<u>282,000</u>	<u>232,100</u>	<u>82.30%</u>	<u>-49,900</u>
Well Monitoring Program	\$2,800	\$2,800	100.00%	\$0
Kern County Property Tax	2,400	2,900	120.83%	500
Inyo County Property Tax	3,600	3,700	102.78%	100
Alternate Water Supply - General	63,000	119,000	188.89%	56,000
AWS - Butterworth Ranch Olancha	14,000	11,200	80.00%	-2,800
AWS - Stine Property	5,000	3,800	76.00%	-1,200
AWS - Ground Water Flow Model	0	2,500	-	2,500
AWS - Brackish Water Pilot Plant	150,000	150,000	100.00%	-
AWS - Aquifer Storage and Recovery	100,000	100,000	100.00%	-
AWS - Brackish Water Resource Study	171,000	214,000	-	43,000
Cooperative Water Mgmt Project	15,000	5,000	33.33%	-10,000
Non-Oper Expense, Alternate Water Supply	<u>526,800</u>	<u>614,900</u>	<u>116.72%</u>	<u>88,100</u>
Total Non-Operating Expenditures	<u>1,245,100</u>	<u>1,840,471</u>	<u>147.82%</u>	<u>595,370</u>
Non-Operating Expenditures over Revenues	<u>-567,300</u>	<u>-715,671</u>	<u>126.15%</u>	<u>(148,370)</u>
Total Revenues over Expenditures	<u><u>\$68,053</u></u>	<u><u>-\$516,228</u></u>	<u><u>-758.57%</u></u>	<u><u>-584,280</u></u>