

**Indian Wells Valley Water District  
2011-2012 Mid Year General Fund Budget**

<b>Description</b>	2012 Approved Budget	2012 Revised Budget	2012 Mid Year Budget	% Δ Mid-Year v. Revised	\$ Δ Mid-Year v. Revised
<b>Operating Revenues</b>					
Residential	\$4,740,000	\$4,740,000	<b>\$4,740,000</b>		\$0
China Lake Acres	130,000	130,000	<b>130,000</b>		0
Master-Metered Res.	530,000	530,000	<b>530,000</b>		0
Commercial/Public/Ind.	990,000	990,000	<b>1,030,000</b>		40,000
Bulk Rate	8,000	8,000	<b>8,000</b>		0
Construction Water	5,000	5,000	<b>20,000</b>		15,000
Fire Prevention	70,000	70,000	<b>70,000</b>		0
B-Zone Charge	54,000	54,000	<b>54,000</b>		0
C-Zone Charge	27,000	27,000	<b>27,000</b>		0
D-Zone Charge	5,000	5,000	<b>5,000</b>		0
E-Zone Charge	28,000	28,000	<b>28,000</b>		0
Arsenic Charges	1,467,000	1,467,000	<b>1,467,000</b>		0
Total Water Sales	<b>8,054,000</b>	<b>8,054,000</b>	<b>8,109,000</b>	0.68%	55,000
Customer Service Charges	\$44,000	\$44,000	<b>\$44,000</b>		\$0
Delinquent Billing Charge	155,000	155,000	<b>155,000</b>		0
48-Hour Notice Charge	32,000	32,000	<b>32,000</b>		0
Turn-Off Charge	14,000	14,000	<b>14,000</b>		0
New Service Installation Chrgs	9,000	9,000	<b>9,000</b>		0
Capital Facility Fee	\$198,000	198,000	<b>96,000</b>		-102,000
Plan Check & Processing Fee	3,000	3,000	<b>3,000</b>		0
Dist Syst Connect Chrg/Frnt Ft	4,000	4,000	<b>4,000</b>		0
Total Water Service Revenue	<b>459,000</b>	<b>459,000</b>	<b>357,000</b>	-22.22%	-102,000
Total Operating Revenues	<b>8,513,000</b>	<b>8,513,000</b>	<b>8,466,000</b>	-0.55%	-47,000
<b>Operating Expenditures</b>					
Pumping Plant - Supervision	\$40,000	\$40,000	<b>\$40,000</b>	0.00%	\$0
Pumping Plant - Labor	102,000	103,000	<b>102,000</b>	-0.97%	-1,000
Pumping Plant - Overtime	2,000	2,000	<b>2,000</b>	0.00%	0
Pumping Plant - Standby	4,000	4,000	<b>4,000</b>	0.00%	0
Pumping Plant - Emp Benefits	60,000	60,000	<b>60,000</b>	0.00%	0
Pumping Plant - Vehicle Maintenance	6,000	6,000	<b>7,000</b>	16.67%	1,000
Pumping Plant - Vehicle Fuel	16,000	16,000	<b>15,000</b>	-6.25%	-1,000
Maintenance Of Pumping Plant Structures	3,000	3,000	<b>4,000</b>	33.33%	1,000
Maintenance of Pumping Equipment	16,000	96,000	<b>76,000</b>	-20.83%	-20,000
Maintenance Standby Generators	13,000	13,000	<b>13,000</b>	0.00%	0
Maintenance & Care Of Grounds	7,000	7,000	<b>7,000</b>	0.00%	0
Maintenance Automated Pumping Controls	16,000	16,000	<b>16,000</b>	0.00%	0
Operating Permits	6,000	6,000	<b>6,000</b>	0.00%	0
Purchased Power Wells, Etc.	563,000	563,000	<b>563,000</b>	0.00%	0
Natural Gas	1,000	1,000	<b>1,000</b>	0.00%	0
Training & Conferences PP	2,000	2,000	<b>500</b>	-75.00%	-1,500
Bulk Water Station Expenses	5,000	5,000	<b>5,000</b>	0.00%	0
Water Treatment Chemicals	46,000	46,000	<b>56,000</b>	21.74%	10,000
Misc Parts & Materials PP	0	1,000	<b>3,000</b>	200.00%	2,000
Stationery & Supplies PP	2,000	2,000	<b>1,000</b>	-50.00%	-1,000
Cell Phones PP	2,000	2,000	<b>2,500</b>	25.00%	500
Computer Supplies PP	1,000	1,000	<b>500</b>	-50.00%	-500
Total Pumping Plant Expenditures	<b>913,000</b>	<b>995,000</b>	<b>984,500</b>	-1.06%	-10,500

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Arsenic Plant - Supervision	40,000	40,000	<b>\$40,000</b>	0.00%	\$0
Arsenic Plant - Labor	105,000	106,000	<b>105,000</b>	-0.94%	-1,000
Arsenic Plant - Overtime	4,000	6,000	<b>6,000</b>	0.00%	0
Arsenic Plant - Standby	5,000	10,000	<b>10,000</b>	0.00%	0
Arsenic Plant - Emp Benefits	60,000	60,000	<b>60,000</b>	0.00%	0
Maintenance of Arsenic Plant Structures	3,000	3,000	<b>3,000</b>	0.00%	0
Maintenance of Arsenic Equipment	5,000	5,000	<b>5,000</b>	0.00%	0
Maintenance Automated Controls	14,000	14,000	<b>14,000</b>	0.00%	0
Arsenic Plant - Purchased Power	53,000	53,000	<b>75,000</b>	41.51%	22,000
Arsenic Plant - Training & Conferences	2,000	2,000	<b>500</b>	-75.00%	-1,500
Arsenic Lab Analysis	0	1,000	<b>1,000</b>	0.00%	0
Water Treatment Arsenic Notices	14,000	14,000	<b>14,000</b>	0.00%	0
Arsenic Treatment Chemicals	318,000	318,000	<b>318,000</b>	0.00%	0
Arsenic Solids Disposal	7,000	7,000	<b>7,000</b>	0.00%	0
Misc Parts & Materials AP	0	0	<b>1,000</b>		1,000
Stationery & Supplies AP	2,000	2,000	<b>1,000</b>	-50.00%	-1,000
<b>Total Arsenic Plant Expenditures</b>	<b>632,000</b>	<b>641,000</b>	<b>660,500</b>	<b>3.04%</b>	<b>19,500</b>

T&D - Supervision	\$145,000	\$118,000	<b>\$119,000</b>	0.85%	\$1,000
T&D - Labor	464,000	328,000	<b>332,000</b>	1.22%	4,000
T&D - Capital Project Credit	-267,000	-8,000	<b>-8,000</b>	0.00%	0
T&D - Overtime	16,000	16,000	<b>22,000</b>	37.50%	6,000
T&D - Benefits	307,000	204,000	<b>201,000</b>	-1.47%	-3,000
T&D - Vehicle Maintenance	15,000	15,000	<b>15,000</b>	0.00%	0
T&D - Vehicle Fuel	24,000	24,000	<b>24,000</b>	0.00%	0
T&D - Maint Heavy & Light Equipment	35,000	35,000	<b>35,000</b>	0.00%	0
Maintenance of T&D	6,000	6,000	<b>6,000</b>	0.00%	0
Maint Reservoirs & Tanks	104,000	104,000	<b>104,000</b>	0.00%	0
Maint of Fire Hydrants	4,000	4,000	<b>6,000</b>	50.00%	2,000
Maint Laterals & Meters	80,000	80,000	<b>99,000</b>	23.75%	19,000
Maint Valves & Boxes	5,000	5,000	<b>10,000</b>	100.00%	5,000
Maintenance Of Streets	357,000	357,000	<b>301,000</b>	-15.69%	-56,000
Misc Parts & Materials T&D	40,000	40,000	<b>40,000</b>	0.00%	0
Equipment Rental	10,000	10,000	<b>10,000</b>	0.00%	0
Capital Equipment Credit	-75,000	-3,000	<b>-3,000</b>	0.00%	0
Training and Conferences T&D	8,000	8,000	<b>1,500</b>	-81.25%	-6,500
Meal Tickets T&D	3,000	3,000	<b>3,000</b>	0.00%	0
Stationery & Supplies T&D	2,000	2,000	<b>2,000</b>	0.00%	0
Cell Phones T&D	2,000	1,000	<b>1,300</b>	30.00%	300
Computer Supplies T&D	1,000	1,000	<b>500</b>	-50.00%	-500
<b>Total Transmission &amp; Distribution Expenditures</b>	<b>1,286,000</b>	<b>1,350,000</b>	<b>1,321,300</b>	<b>-2.13%</b>	<b>-28,700</b>

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Engineering - Labor	\$259,000	\$200,000	<b>\$206,000</b>	3.00%	\$6,000
Engineering - Overtime	2,000	2,000	<b>2,000</b>	0.00%	0
Engineering - Benefits	114,000	56,000	<b>56,000</b>	0.00%	0
Engineering - Vehicle Maintenance	4,000	4,000	<b>4,000</b>	0.00%	0
Engineering - Vehicle Fuel	13,000	13,000	<b>9,500</b>	-26.92%	-3,500
Water Treatment Lab Analysis	16,000	16,000	<b>16,000</b>	0.00%	0
SDWR Compliance Notices	9,000	9,000	<b>9,000</b>	0.00%	0
Training and Conferences ENG	2,000	2,000	<b>2,000</b>	0.00%	0
Training and Conferences IT	1,000	1,000	<b>1,000</b>	0.00%	0
Meal Tickets ENG	1,000	200	<b>200</b>	0.00%	0
Stationery & Supplies ENG	5,000	5,000	<b>5,000</b>	0.00%	0
Cell Phones ENG	3,000	1,500	<b>1,600</b>	6.67%	100
Consulting Engineer Services	80,000	80,000	<b>100,000</b>	25.00%	20,000
Water Trax Subscription	10,000	10,000	<b>10,000</b>	0.00%	0
Computer Supplies ENG	2,500	2,500	<b>2,500</b>	0.00%	0
Computer Supplies IT	10,500	10,500	<b>10,500</b>	0.00%	0
<b>Total Engineering Expenditures</b>	<b>524,000</b>	<b>412,700</b>	<b>435,300</b>	<b>5.48%</b>	<b>22,600</b>
Customer Accts - Supervision	\$71,000	\$71,000	<b>\$71,000</b>	0.00%	\$0
Customer Accts - Labor	97,000	92,000	<b>65,000</b>	-29.35%	-27,000
Customer Accts - Temp Labor	0	1,000	<b>17,000</b>	1600.00%	16,000
Customer Accts - Overtime	1,000	1,000	<b>1,000</b>	0.00%	0
Customer Accts - Benefits	78,000	76,000	<b>62,000</b>	-18.42%	-14,000
Uncollectible Accounts	38,000	38,000	<b>38,000</b>	0.00%	0
Postage & Supplies CUSTOMER	70,000	70,000	<b>54,000</b>	-22.86%	-16,000
Printing & Reproduction CUSTOMER	14,000	14,000	<b>14,000</b>	0.00%	0
Cash Short/Over	100	100	<b>100</b>	0.00%	0
Stationery & Supplies CUSTOMER	2,000	2,000	<b>2,000</b>	0.00%	0
Computer Supplies CUSTOMER	2,500	2,500	<b>2,500</b>	0.00%	0
Interest Paid on Deposits	1,000	1,000	<b>1,000</b>	0.00%	0
<b>Total Customer Accounts Expenditures</b>	<b>374,600</b>	<b>368,600</b>	<b>327,600</b>	<b>-11.12%</b>	<b>-41,000</b>
Misc Parts & Materials FS	\$0	\$1,000	<b>\$1,000</b>	0.00%	\$0
Field Services - Supervision	66,000	73,000	<b>73,000</b>	0.00%	0
Field Services - Labor	163,000	119,000	<b>145,000</b>	21.85%	26,000
Field Services - Overtime	1,000	4,000	<b>4,000</b>	0.00%	0
Field Services - Capital Proj Credit	0	0	<b>-55,000</b>		-55,000
Field Services - Benefits	112,000	89,000	<b>102,000</b>	14.61%	13,000
Field Services - Vehicle Maintenance	7,000	7,000	<b>7,000</b>	0.00%	0
Field Services - Vehicle Fuel	16,000	16,000	<b>16,000</b>	0.00%	0
Maintenance of Meters FS	29,000	29,000	<b>29,000</b>	0.00%	0
Datamatic Software Maintenance	9,000	10,000	<b>10,500</b>	5.00%	500
Training and Conferences FS	1,000	1,000	<b>1,000</b>	0.00%	0
Stationery & Supplies FS	2,000	2,000	<b>2,000</b>	0.00%	0
Cell Phones FS	2,000	1,500	<b>1,600</b>	6.67%	100
Computer Supplies FS	1,000	1,000	<b>1,000</b>	0.00%	0
<b>Total Field Services Expenditures</b>	<b>409,000</b>	<b>353,500</b>	<b>338,100</b>	<b>-4.36%</b>	<b>-15,400</b>

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Administration - Supervision	\$535,000	\$528,000	<b>\$525,000</b>	-0.57%	-\$3,000
Administration - Labor	112,000	112,000	<b>111,000</b>	-0.89%	-1,000
Accounting - Labor	124,000	124,000	<b>123,000</b>	-0.81%	-1,000
Administration - Part Time Lbr	17,500	17,500	<b>17,500</b>	0.00%	0
Administration - Overtime	2,000	5,000	<b>5,000</b>	0.00%	0
Accounting - Overtime	500	1,500	<b>1,500</b>	0.00%	0
Administration - Benefits	222,000	221,000	<b>220,000</b>	-0.45%	-1,000
Accounting - Benefits	69,000	65,000	<b>65,000</b>	0.00%	0
Administration - Vehicle Maintenance	3,000	3,000	<b>3,000</b>	0.00%	0
Administration - Vehicle Fuel	3,000	3,000	<b>3,000</b>	0.00%	0
Stationery & Supplies ADMIN	8,000	8,000	<b>8,000</b>	0.00%	0
Printing & Reproduction ADMIN	1,000	1,000	<b>1,000</b>	0.00%	0
Postage ADMIN	5,000	5,000	<b>4,000</b>	-20.00%	-1,000
Memberships & Subscriptions	24,000	27,000	<b>31,000</b>	14.81%	4,000
Travel & Conference MGMT	3,000	3,000	<b>3,000</b>	0.00%	0
Travel & Conference ADMIN/ACCT	2,000	2,000	<b>2,000</b>	0.00%	0
Maintenance of Structures	3,000	3,000	<b>3,000</b>	0.00%	0
Office & Shop Utilities	48,000	47,000	<b>47,000</b>	0.00%	0
Hazardous Waste Disposal	0	1,000	<b>1,000</b>	0.00%	0
Telephones	19,000	19,000	<b>19,000</b>	0.00%	0
Cell Phones ADMIN	4,000	3,500	<b>3,500</b>	0.00%	0
Internet Service Provider	7,000	7,000	<b>7,000</b>	0.00%	0
Security Services	4,000	4,000	<b>4,000</b>	0.00%	0
Custodian/Caretaker	12,000	12,000	<b>12,000</b>	0.00%	0
Employment Verification	200	200	<b>200</b>	0.00%	0
Ins Property & Liability	101,000	101,000	<b>101,000</b>	0.00%	0
Deductible Adjustments	3,000	3,000	<b>3,000</b>	0.00%	0
Medical Examinations	500	500	<b>500</b>	0.00%	0
Workers Comp Previous FY	0	0	<b>8,275</b>		8,275
Accrued Sick/Vacation Leave	25,000	25,000	<b>25,000</b>	0.00%	0
Safety Materials and Equipment	21,000	21,000	<b>21,000</b>	0.00%	0
Education Reimbursement	2,000	2,000	<b>2,000</b>	0.00%	0
Misc Sundies & Supplies	11,000	11,000	<b>11,000</b>	0.00%	0
Employee Assistance Program	1,500	1,500	<b>1,500</b>	0.00%	0
Legal Services	100,000	100,000	<b>80,000</b>	-20.00%	-20,000
Auditing Services	20,000	20,000	<b>20,000</b>	0.00%	0
Financial Services	15,000	15,000	<b>15,000</b>	0.00%	0
Misc. Consultants	3,000	4,000	<b>4,000</b>	0.00%	0
Hydrogeologist Consultant	30,000	30,000	<b>25,000</b>	-16.67%	-5,000
Underground Service Alert	500	500	<b>500</b>	0.00%	0
Rents/Lease Equipment	4,000	4,000	<b>4,000</b>	0.00%	0
Leases Real Estate BLM	6,000	6,000	<b>6,000</b>	0.00%	0
Office Equipment Maintenance	19,000	19,000	<b>19,000</b>	0.00%	0
Computer Supplies ADMIN	2,500	2,500	<b>2,500</b>	0.00%	0
Springbrook Software Maintenance	19,000	19,000	<b>22,000</b>	15.79%	3,000
Cost of Service Study	10,000	10,000	<b>10,000</b>	0.00%	0
After Hours	33,000	33,000	<b>38,000</b>	15.15%	5,000
<b>Total Administration &amp; General Expenditures</b>	<b>1,626,200</b>	<b>1,650,700</b>	<b>1,638,975</b>	<b>-0.71%</b>	<b>-11,726</b>

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Director's Fees	\$14,000	\$14,000	<b>\$14,000</b>	0.00%	\$0
Health Insurance Director's	60,000	60,000	<b>58,000</b>	-3.33%	-2,000
Director's Workers Comp	1,000	1,000	<b>1,000</b>	0.00%	0
Recording Secretary	1,200	1,200	<b>1,200</b>	0.00%	0
Travel & Convention - Directors	5,000	5,000	<b>5,000</b>	0.00%	0
Elections	0	0	<b>500</b>		500
<b>Total Legislative Expenditures</b>	<b>81,200</b>	<b>81,200</b>	<b>79,700</b>	-1.85%	-1,500
Depreciation	\$2,724,000	\$2,610,000	<b>\$2,487,000</b>	-4.71%	-\$123,000
<b>Total Depreciation and Amortization</b>	<b>2,724,000</b>	<b>2,610,000</b>	<b>2,487,000</b>	-4.71%	-123,000
<b>Total Operating Expenditures</b>	<b>8,570,000</b>	<b>8,462,700</b>	<b>8,272,975</b>	-2.24%	-189,726
<b>Operating Revenues over Expenditures</b>	<b>-57,000</b>	<b>50,300</b>	<b>193,026</b>	283.75%	142,726
<b>Non-Operating Revenues</b>					
Interest Income	\$55,000	\$55,000	<b>\$33,000</b>	-40.00%	-\$22,000
Interest Income - COP	64,000	64,000	<b>12,000</b>	-81.25%	-52,000
Assessment Int Income AD #87-1	72,000	72,000	<b>72,000</b>	0.00%	0
Interest Income Prop44/55	1,500	1,500	<b>1,500</b>	0.00%	0
Miscellaneous Revenues	5,000	5,000	<b>24,000</b>	380.00%	19,000
Olancha Farm Rent	19,200	19,200	<b>19,200</b>	0.00%	0
<b>Total Non-Operating Income</b>	<b>216,700</b>	<b>216,700</b>	<b>161,700</b>	-25.38%	-55,000
<b>Non-Operating Expenditures</b>					
2003 Bond - Interest	143,000	143,000	<b>143,000</b>	0.00%	0
Prop 44 Loan - Interest	2,300	2,300	<b>2,300</b>	0.00%	0
Prop 55 Loan - Interest	90,000	90,000	<b>90,000</b>	0.00%	0
2003 Bond Sweep Fee/Admin Fee	1,800	1,800	<b>1,800</b>	0.00%	0
COP 2009 Admin/Mis Fees	1,000	1,000	<b>1,000</b>	0.00%	0
COP 2009 Issuances Expense	4,400	4,400	<b>4,400</b>	0.00%	0
COP 2009 - Interest	963,000	963,000	<b>963,000</b>	0.00%	0
<b>Non-Operating Expense, Interest</b>	<b>1,205,500</b>	<b>1,205,500</b>	<b>1,205,500</b>	0.00%	0
Misc Service Charges/Penalties	\$7,000	\$7,000	<b>\$10,000</b>	42.86%	\$3,000
Credit Card Service Charges	15,000	15,000	<b>18,000</b>	20.00%	3,000
Misc State & County Fees	100	1,900	<b>1,900</b>	0.00%	0
Dept Health Service Annual Fee	20,000	20,000	<b>12,000</b>	-40.00%	-8,000
Recruitment & Relocation	35,000	35,000	<b>35,000</b>	0.00%	0
Public Information	21,000	21,000	<b>21,000</b>	0.00%	0
IWVCGWMG Expenses	3,500	3,500	<b>3,500</b>	0.00%	0
LAFCO Expense	2,000	2,000	<b>1,500</b>	-25.00%	-500
<b>Non-Operating Expense, Miscellaneous</b>	<b>103,600</b>	<b>105,400</b>	<b>102,900</b>	-2.37%	-2,500

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Conservation/Public Education Labor	91,000	8,000	<b>\$16,000</b>	100.00%	\$8,000
Conservation/Public Education OT	100	100	<b>100</b>	0.00%	0
Conservation/Public Education Benefits	29,000	5,000	<b>1,000</b>	-80.00%	-4,000
Conservation/Public Education Travel	500	500	<b>500</b>	0.00%	0
Stationery & Supplies CONSRV	1,000	250	<b>250</b>	0.00%	0
Cell Phones CONSRV	1,000	200	<b>300</b>	50.00%	100
Computer Supplies CONSRV	1,000	250	<b>250</b>	0.00%	0
Water Conservation Programs	18,000	18,000	<b>18,000</b>	0.00%	0
Water Conservation Advertising	11,000	11,000	<b>11,000</b>	0.00%	0
Non-Operating Expense, Conservation	<u>152,600</u>	<u>43,300</u>	<b><u>47,400</u></b>	9.47%	4,100
Well Monitoring Program	\$0	\$3,000	<b>\$3,000</b>	0.00%	\$0
Kern County Property Tax	3,500	3,500	<b>3,000</b>	-14.29%	-500
Inyo County Property Tax	3,500	3,500	<b>3,500</b>	0.00%	0
AWS - Butterworth Ranch Olancha	18,500	23,500	<b>23,500</b>	0.00%	0
AWS - Stine Property	4,000	4,000	<b>4,000</b>	0.00%	0
AWS - Ground Water Flow Model	0	0	<b>5,000</b>		5,000
Non-Oper Expense, Alternate Water Supply	<u>29,500</u>	<u>37,500</u>	<b><u>42,000</u></b>	12.00%	4,500
Total Non-Operating Expenditures	<u>1,491,200</u>	<u>1,391,700</u>	<b><u>1,397,800</u></b>	0.44%	6,100
Non-Op Revenues over Non-Op Expenses	<u>-1,274,500</u>	<u>-1,175,000</u>	<b><u>-1,236,100</u></b>	5.20%	-61,100
Op & Non-Op Revenues over Expenditures	<u><u>-\$1,331,500</u></u>	<u><u>-\$1,124,700</u></u>	<b><u><u>-\$1,043,075</u></u></b>	-7.26%	81,626