

Indian Wells Valley Water District

2022-2023 General Fund

Adopted Budget

	2021-22	2020-21 Year-End Estimate	2022-23	Δ
Revenues				
Total Water Sales	10,567,670	11,301,517	11,516,432	948,762
GSA Fees Pass-Through	4,790,000	4,790,000	4,560,000	-230,000
Total Water Service Revenue	372,840	519,566	375,900	3,060
Total Capital Contributions	1,168,500	721,259	684,500	-484,000
Total Non-Operating Income	117,500	180,156	154,500	37,000
Total Revenues	17,016,510	17,512,498	17,291,332	274,822
Expenses				
Water Supply	1,076,900	998,757	1,191,650	114,750
Arsenic Treatment Plants	219,300	78,955	248,750	29,450
Transmission & Distribution	1,680,690	1,543,719	1,895,000	214,310
Engineering	365,390	464,635	416,700	51,310
Customer Service	428,200	426,161	485,700	57,500
Field Services	496,700	421,805	510,700	14,000
Administration	3,074,784	2,937,355	3,354,677	279,893
Legislative	102,900	94,066	115,400	12,500
Depreciation	3,500,000	3,500,000	3,500,000	0
Non-Operating, Interest	1,457,190	1,462,950	1,364,540	-92,650
Non-Operating, Miscellaneous	316,000	440,149	254,500	-61,500
GSA Fees Pass-Through	4,790,000	4,790,000	4,560,000	-230,000
Non-Operating, Conservation	13,700	29,388	34,200	20,500
Non-Operating, Alternate Water	86,200	85,777	87,800	1,600
Total Expenses	17,607,955	17,273,716	18,019,617	411,662
Total Revenues over Expenses	-591,445	238,782	-728,285	-136,840

Indian Wells Valley Water District

2022-2023 General Fund

Adopted Budget

2022-2023 Cash Flow Projection

BEGINNING CASH	22,210,474
CASH RECIEPTS	
Operating Revenues	16,452,332 A
Capital Contributions	464,500
Non-Operating Revenues	154,500 A
Total Revenues	17,071,332
Loan Proceeds	-
TOTAL CASH RECEIPTS	17,071,332
EXPENSES	
Operating Exp - Water Supply	1,191,650
Operating Exp - Arsenic Treatment Plants	248,750
Operating Exp - Transmission & Distribution	1,895,000
Operating Exp - Engineering	416,700
Operating Exp - Customer Service	485,700
Operating Exp - Field Services	510,700
Operating Exp - Administration	3,354,677
Operating Exp - Legislative	115,400
Total Operating Expenses	8,218,577 B
Capital Improvement Projects	9,806,492
Misc Non-Op Expenses	4,814,500 B
Conservation	34,200 B
Alternate Water Supply	87,800 B
Debt Principle	1,023,241 C
Long Term Debt	1,364,540 C
Total Non-Operating Expenses	17,130,773
TOTAL EXPENSES	25,349,350
NET CASH FLOW	(8,278,018)
ENDING CASH	13,932,456
LESS: Emergency Reserve	4,109,289
LESS: Capital Replacement Reserve	2,493,072
LESS: Vehicle Replacement Reserve	350,000
LESS: Computer Replacement Reserve	100,000
LESS: Future Source of Supply Reserve	1,781,394
LESS: Other Assigned Balances (Restricted)	1,600,926
UNRESTRICTED CASH	3,497,776

Debt Service Coverage (Min 1.20x)	1.45 (A+B)/C
Meet Debt Service Coverage?	yes
Fund Reserve Target - 6 months of O&M	4,109,289
Meet Fund Reserve Target	yes
Capital Replacement Target - 1 Tank, Well, Booster	10,800,000
Meet Capital Fund Reserve Target	no

Account #	Account Classification & Description	2022 Budget	2022 FYTD	2022 YE Est	2023 Adopted Budget
Water Sales Revenue					
1-0-4110-100	Residential Usage	\$2,439,968	\$1,904,952	2,539,935	\$2,539,935
1-0-4110-101	Residential RTS	3,958,565	3,090,562	4,120,750	\$4,244,372
1-0-4110-300	Master-Metered Res. Usage	425,415	339,234	452,312	\$452,312
1-0-4110-301	Master-Metered Res. RTS	215,595	217,311	289,748	\$298,440
1-0-4110-400	Commercial/Public/Ind Usage	884,967	717,717	956,956	\$956,956
1-0-4110-401	Commercial/Public/Ind RTS	407,487	356,886	475,848	\$490,124
1-0-4110-500	Bulk Rate	-	-	-	-
1-0-4110-501	Bulk Station	29,159	23,761	31,681	32,632
1-0-4110-600	Construction Water	74,357	96,106	128,142	131,986
1-0-4110-700	Fire Prevention	162,055	131,960	158,352	163,103
1-0-4110-800	GSA Pump Fee	4,790,000	3,595,825	4,790,000	4,560,000
1-0-4110-801	B-Zone Charge	96,039	74,103	88,924	\$88,924
1-0-4110-802	C-Zone Charge	47,855	35,275	42,330	\$42,330
1-0-4110-803	D-Zone Charge	12,484	3,657	4,389	\$4,389
1-0-4110-804	E-Zone Charge	45,883	43,166	51,800	\$51,800
1-0-4110-900	Arsenic Charge 5/8" Meter	-	25	30	-
1-0-4110-901	Arsenic Charge 3/4" Meter	1,479,823	1,247,537	1,663,382	1,713,284
1-0-4110-902	Arsenic Charge 1" Meter	87,904	73,716	88,459	91,113
1-0-4110-903	Arsenic Charge 1-1/2" Meter	20,062	16,574	19,889	20,485
1-0-4110-904	Arsenic Charge 2" Meter	88,850	75,922	91,106	93,839
1-0-4110-905	Arsenic Charge 3" Meter	10,483	9,050	10,860	11,185
1-0-4110-906	Arsenic Charge 4" Meter	20,691	17,803	21,363	22,004
1-0-4110-907	Arsenic Charge 6" Meter	33,830	31,766	38,119	39,263
1-0-4110-908	Arsenic Charge 8" Meter	26,197	22,618	27,142	27,956
	Sub-Total Water Sales	15,357,670	12,125,527	16,091,517	16,076,432
Water Service Revenues					
1-0-4230-000	Customer Service Charges	\$45,000	37,800	\$45,360	\$45,000
1-0-4231-100	Delinquent Billing Charge	250,000	339,927	370,829	250,000
1-0-4231-200	48-Hour Notice Charge	42,000	54,301	65,161	42,000
1-0-4231-300	Turn-Off Charge	-	6,916	8,299	8,000
1-0-4231-500	Manual Read Charge	840	750	900	900
1-0-4232-000	New Service Installation Chrgs	35,000	24,180	29,016	30,000
	Sub-Total Water Service	372,840	463,874	519,566	375,900
Capital Contributions					
1-0-4233-000	Capital Facility Fee	\$550,000	\$278,738	434,486	\$400,000
1-0-4233-100	Basic Facility Charges Refund	-	-	-	-
1-0-4233-200	Capital Contributions - Developer	350,000	183,345	220,014	220,000
1-0-4233-300	Capital Contributions - Federal	-	-	-	-
1-0-4233-400	Capital Contributions - State	-	0	10,000	-
1-0-4233-500	Capital Contributions - Local	75,000	0	-	-
1-0-4234-000	Plan Check & Processing Fee	2,500	2,233	2,680	2,500
1-0-4235-000	Inspection Fees	11,000	1,620	1,944	2,000
1-0-4236-000	Dist Syst Connect Chrg/Frnt Ft	180,000	43,446	52,135	60,000
	Sub-Total Capital	1,168,500	509,382	721,259	684,500
Non-Operating Revenues					
1-0-4920-000	Interest Income	\$50,000	\$73,534	\$88,241	\$85,000
1-0-4920-103	Interest Income - 2018 COP	-	-	-	-
1-0-4920-209	Assessment Revenue AD 87-1	5,000	5,733	5,733	6,000
1-0-4920-210	Assessment Int Income AD #87-1	2,500	3,687	3,687	3,500
1-0-4960-000	Miscellaneous Revenues	50,000	72,494	72,494	50,000
1-0-4960-300	Cash-for-Grass	-	0	-	-
1-0-4970-000	Olanha Farm Rent	10,000	10,000	10,000	10,000
	Sub-Total Non-Operating	117,500	165,449	180,156	154,500

Account #	Account Classification & Description	2022 Budget	2022 FYTD	2022 YE Est	2023 Adopted Budget
Total Revenue		17,016,510	13,264,232	17,512,498	17,291,332

REVENUE ASSUMPTIONS

* Assumed water consumption decreases 3%, 3% rate increase

* Capital Facility Fees, Capital Contributions, Plan Check Fees, Inspection Fees and Distribution Fees were adjusted for anticipated new services

* State Contributions decrease due to end of State reimbursement of Earthquake damage

Account #	Account Classification & Description	2022 Adopted Budget	2022 FYTD	2021 YE Est	2023 Adopted Budget
Water Supply Expenses					
1-1-4500-000	PERS ER Contributions	-\$36,000	\$0	-\$36,000	-\$36,000
1-1-5211-000	Supervision	101,000	93,361	112,034	117,000
1-1-5211-500	Capital Credit	-50,000	0	-	-50,000
1-1-5212-000	Labor	315,000	252,885	303,462	376,000
1-1-5213-000	Overtime	1,500	542	651	1,500
1-1-5213-100	Standby Time	6,000	6,265	7,518	7,500
1-1-5214-000	Benefits	168,000	127,605	153,126	184,000
1-1-5215-000	Vehicle Maintenance	20,000	1,723	2,068	20,000
1-1-5215-500	Vehicle Fuel	11,000	10,076	12,091	12,500
1-1-5221-000	Maintenance Of Structures	4,000	6,186	7,423	8,000
1-1-5222-000	Maintenance of Equipment	27,000	8,804	10,565	28,000
1-1-5222-002	Well Destruction	0	0	-	0
1-1-5222-200	Maintenance Standby Generators	13,000	0	12,000	13,000
1-1-5222-655	Equipment Maintenance	0	182	218	1,000
1-1-5222-300	IP Radio System Maintenance	0	0	-	750
1-1-5223-000	Maintenance & Care Of Grounds	4,000	18	22	4,000
1-1-5224-000	Maintenance Automated Controls	10,000	3,833	4,599	10,000
1-1-5224-500	Automated Controls Maint Agreement	4,500	3,760	4,512	0
1-1-5225-000	Operating Permits	15,000	9,995	10,000	15,000
1-1-5231-000	Purchased Power	315,000	210,905	253,086	300,000
1-1-5231-001	Water Bills	8,800	8,220	9,863	16,000
1-1-5231-500	Solar Expenses	60,000	63,704	63,704	80,000
1-1-5233-000	Natural Gas	500	478	573	600
1-1-5246-000	Training & Conferences	5,000	4,770	5,724	5,000
1-1-5250-000	Bulk Water Station Expenses	11,000	12,010	14,412	11,000
1-1-5332-000	Lab Analysis & Equipment	0	0	-	0
1-1-5334-000	Water Treatment Chemicals	36,000	26,281	31,537	40,000
1-1-5422-000	Maint Reservoirs & Tanks	2,000	0	-	2,000
1-1-5429-000	Misc Parts & Materials	10,000	949	1,139	10,000
1-1-5621-000	Stationery & Computer Supplies	2,000	1,279	1,535	2,000
1-1-5627-050	Cell Phones	2,600	2,411	2,893	2,800
1-1-5641-500	PERS Cost by Function	10,000	0	10,000	10,000
	Sub-Total Pumping Plant	1,076,900	856,243	998,757	1,191,650
Arsenic Plant Expenses					
1-2-4500-000	PERS ER Contributions	-\$7,000	\$0	-\$7,000	-\$7,000
1-2-5211-000	Supervision	17,000	106	127	20,000
1-2-5212-000	Labor	53,000	16,293	19,552	63,000
1-2-5213-200	Overtime	1,000	69	83	1,000
1-2-5213-201	Standby Time	8,000	63	76	8,000
1-2-5214-000	Benefits	30,000	20,147	24,176	32,000
1-2-5221-000	Maintenance of Structures	3,500	670	804	3,500
1-2-5222-000	Maintenance of Equipment	15,000	1,824	2,189	15,000

Account #	Account Classification & Description	2022 Adopted Budget	2022 FYTD	2021 YE Est	2023 Adopted Budget
1-2-5222-100	IP Radio System Maintenance	0	0	0	250
1-2-5223-000	Maintenance Arsenic Plant Grounds	1,000	0	0	1,000
1-2-5224-000	Maintenance Automated Controls	5,000	0	0	5,000
1-2-5224-500	Automated Controls Maint Agreement	2,800	0	0	0
1-2-5231-000	Purchased Power	30,000	8,591	10,309	30,000
1-2-5231-500	Solar Expense	7,000	5,728	5,728	8,000
1-2-5332-000	Lab Analysis & Equipment	5,000	760	912	5,000
1-2-5335-100	Treatment Chemicals	40,000	-2,311	20,000	40,000
1-2-5335-200	Solids Disposal	4,000	0	0	20,000
1-2-5429-000	Misc Parts & Materials	2,000	0	0	2,000
1-2-5641-500	PERS Cost by Function	2,000	0	2,000	2,000
	Sub-Total Arsenic Plant	219,300	51,940	78,955	248,750

Transmission & Distribution Expenses

1-3-4500-000	PERS ER Contributions	-\$47,000	\$0	-\$47,000	-\$47,000
1-3-5411-000	Supervision	104,000	76,032	91,239	129,000
1-3-5412-000	Labor	474,000	417,201	500,641	558,000
1-3-5412-001	No-DES Labor	130,790	1,377	1,653	167,000
1-3-5412-050	Temporary Labor	0	0	0	-40,000
1-3-5412-500	Capital Project Credit	-55,000	0	0	-60,000
1-3-5413-000	Overtime	22,000	2,536	3,044	15,000
1-3-5413-001	Standby Time	37,000	26,280	31,536	38,000
1-3-5414-000	Benefits	377,000	277,796	333,356	390,000
1-3-5415-000	Vehicle Maintenance	35,000	36,028	43,233	50,000
1-3-5415-500	Vehicle Fuel	30,000	30,584	36,700	38,000
1-3-5416-000	Maintenance Heavy & Light Equipment	30,000	16,826	20,191	30,000
1-3-5421-000	Maintenance of T&D	33,000	5,006	6,008	0
1-3-5424-000	Maintenance of Fire Hydrants	6,000	1,158	1,390	10,000
1-3-5425-000	Maintenance Laterals & Meters	150,000	134,489	161,387	190,000
1-3-5426-000	Maintenance Valves & Boxes	18,000	2,831	3,397	18,000
1-3-5427-000	Maintenance Of Streets	300,000	258,537	310,244	350,000
1-3-5427-500	Maintenance Of Streets - Permits	3,000	2,660	3,192	4,000
1-3-5428-000	Welding Supplies	1,000	996	1,196	2,000
1-3-5429-000	Misc Parts & Materials	12,000	1,336	1,603	12,000
1-3-5433-000	Equipment Rental	3,000	13,257	15,908	18,000
1-3-5434-000	Capital Equipment Credit	-9,000	-3,729	-4,474	-5,000
1-3-5446-000	Training and Conferences	5,000	7,273	8,727	6,000
1-3-5447-000	Meal Tickets	1,000	78	94	1,000
1-3-5621-000	Stationery & Computer Supplies	2,000	1,374	1,648	2,000
1-3-5627-050	Cell Phones	1,900	2,338	2,806	3,000
1-3-5641-500	PERS Cost by Function	16,000	0	16,000	16,000
	Sub-Total T&D	1,680,690	1,312,266	1,543,719	1,895,000

Engineering Expenses

Account #	Account Classification & Description	2022 Adopted Budget	2022 FYTD	2021 YE Est	2023 Adopted Budget
1-4-4500-000	PERS ER Contributions	-\$18,000	\$0	-\$18,000	-\$18,000
1-4-5412-100	Labor	252,000	197,802	237,362	290,700
1-4-5412-300	Labor - Locates	0	19,340	23,208	40,000
1-4-5412-600	Capital Project Credit	-100,000	0	0	-100,000
1-4-5413-100	Overtime	0	0	0	0
1-4-5414-100	Benefits	81,000	72,641	87,169	93,000
1-4-5415-100	Vehicle Maintenance	2,000	1,182	1,418	2,000
1-4-5415-300	Vehicle Fuel	4,000	1,572	1,887	2,000
1-4-5415-400	Water Treatment Lab Analysis	27,000	22,118	26,542	27,000
1-4-5415-500	Consumer Confidence Reports	7,500	0	7,000	8,000
1-4-5446-000	Training and Conferences (Engineering)	3,000	435	522	1,000
1-4-5464-200	Training and Conferences (IT)	0	0	0	0
1-4-5621-000	Stationery & Computer Supplies	4,000	1,371	1,646	2,500
1-4-5627-050	Cell Phones	1,000	1,375	1,650	2,000
1-4-5641-500	PERS Cost by Function	5,000	0	5,000	5,000
1-4-5652-000	Miscellaneous Consultant - GIS	20,000	5,920	7,104	10,000
1-4-5653-000	Consulting Engineer Services	50,000	26,107	31,329	30,000
1-4-5655-000	Professional Services	0	2,500	3,000	3,000
1-4-5656-000	Water Trax Subscription	11,890	11,890	11,890	12,500
1-4-5675-200	Computer Maintenance	15,000	29,925	35,909	6,000
	Sub-Total Engineering	365,390	394,178	464,635	416,700
Customer Service Expenses					
1-5-4500-000	PERS ER Contributions	-\$16,000	\$0	-\$16,000	-\$16,000
1-5-5511-000	Supervision	93,000	73,960	88,752	110,000
1-5-5512-000	Labor	97,000	80,415	96,497	128,000
1-5-5512-100	Temporary Labor	0	0	0	0
1-5-5513-000	Overtime	1,000	1,187	1,425	2,000
1-5-5514-000	Benefits	78,000	69,481	83,377	87,000
1-5-5520-000	Uncollectible Accounts	70,000	0	70,000	70,000
1-5-5541-000	Postage & Supplies	70,000	59,000	70,800	70,000
1-5-5542-000	Printing & Reproduction	16,000	12,389	16,000	16,000
1-5-5546-000	Training & Conferences	2,000	668	801	2,500
1-5-5550-000	Cash Short/Over	200	0	0	200
1-5-5621-000	Stationery & Computer Supplies	12,000	7,924	9,508	11,000
1-5-5627-050	Cell Phones Customer Accounts	0	0	0	0
1-5-5641-500	PERS Cost by Function	5,000	0	5,000	5,000
	Sub-Total Customer Service	428,200	305,023	426,161	485,700
Field Service Expenses					
1-6-4500-000	PERS ER Contributions	-\$20,000	\$0	-\$20,000	-\$20,000
1-6-5429-000	Misc Parts & Materials	3,500	798	958	3,500
1-6-5561-000	Supervision	101,000	79,332	95,199	119,000

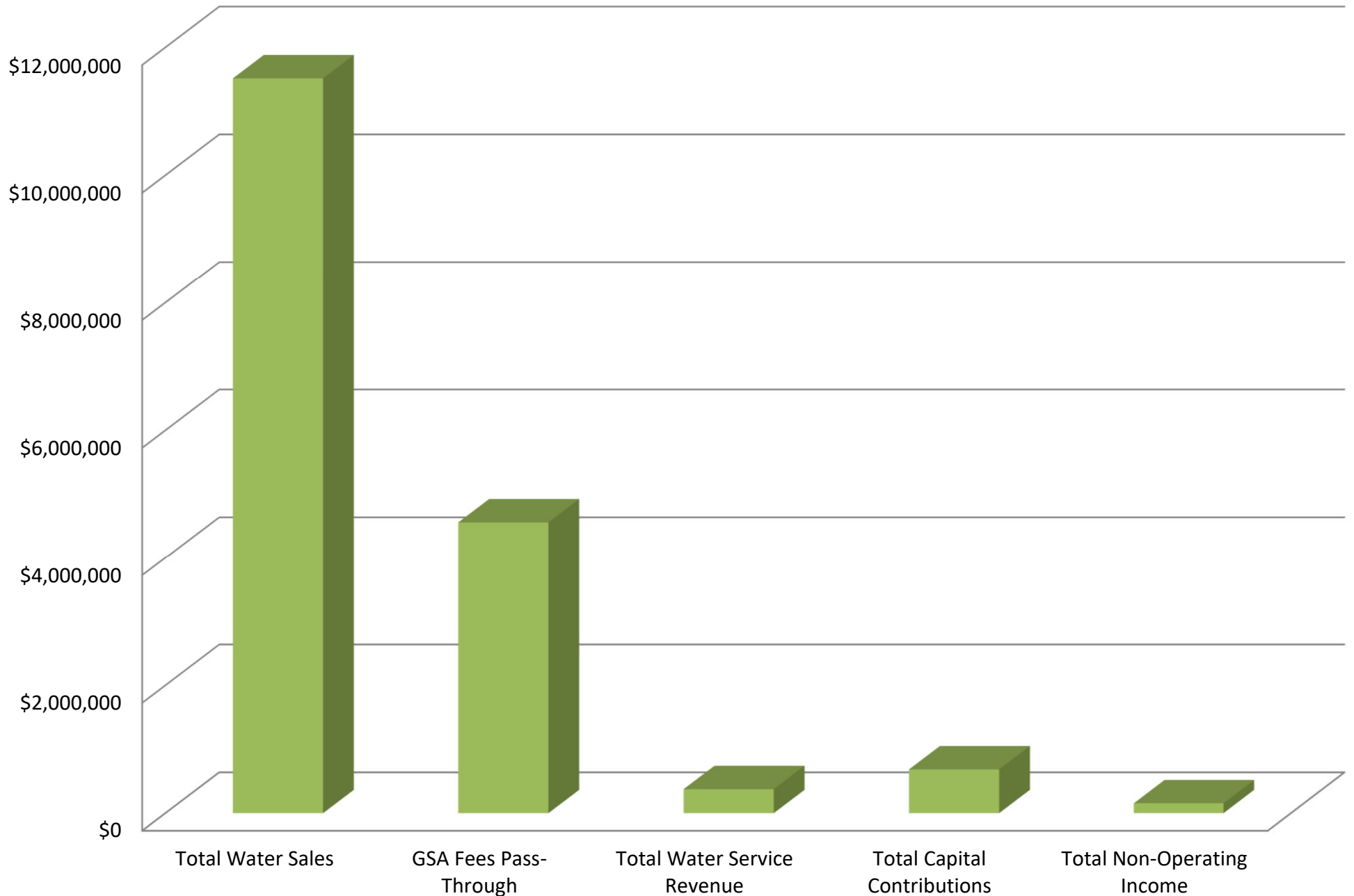
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1-6-5562-000	Labor	191,000	109,651	131,582	205,000
1-6-5562-100	Temporary Labor	0	0	0	0
1-6-5563-000	Overtime	2,700	425	510	2,700
1-6-5564-000	Capital Project Credit	-75,000	-4,148	0	-75,000
1-6-5565-000	Benefits	155,000	98,149	117,779	137,000
1-6-5566-000	Vehicle Maintenance	16,000	4,448	5,338	16,000
1-6-5566-500	Vehicle Fuel	13,000	7,302	8,762	13,000
1-6-5567-000	Maintenance of Meters	40,000	25,078	30,094	40,000
1-6-5567-001	Software Maintenance	0	1,440	0	0
1-6-5567-100	AMI	55,000	35,626	42,751	55,000
1-6-5568-000	Training and Conferences	5,000	250	300	5,000
1-6-5621-000	Stationery & Computer Supplies	1,000	280	335	1,000
1-6-5627-050	Cell Phones	2,500	1,831	2,197	2,500
1-6-5641-500	PERS Cost by Function	6,000	0	6,000	6,000
	Sub-Total Field Service	496,700	360,463	421,805	510,700
Admin, Accounting & General Expenses					
1-7-4500-000	PERS ER Contributions	-\$80,000	\$0	-\$80,000	-\$80,000
1-7-5611-000	Supervision	542,000	466,836	560,204	694,450
1-7-5611-500	Capital Project Credit	0	0	0	0
1-7-5612-000	Administration - Labor	207,000	194,199	233,039	279,900
1-7-5612-100	Accounting - Labor	141,000	109,300	131,160	164,000
1-7-5613-000	Administration - Overtime	2,000	1,646	1,975	3,000
1-7-5613-100	Accounting - Overtime	1,000	678	814	1,000
1-7-5614-000	Administration - Benefits	262,000	211,094	253,313	289,000
1-7-5614-100	Accounting - Benefits	53,000	50,752	60,903	62,000
1-7-5615-100	Vehicle Maintenance	5,000	1,042	1,250	3,000
1-7-5615-200	Vehicle Fuel	5,000	1,150	1,381	2,500
1-7-5621-000	Stationery & Computer Supplies	11,000	7,422	8,906	11,000
1-7-5622-000	Printing & Reproduction	500	0	0	500
1-7-5623-000	Postage	4,000	3,853	4,623	5,000
1-7-5624-000	Memberships & Subscriptions	50,000	48,360	48,360	50,000
1-7-5625-000	Travel & Conference (Management)	5,000	4,394	5,272	5,000
1-7-5625-001	Travel & Conference (Admin/Accounting)	5,000	1,655	1,986	5,000
1-7-5625-002	Travel & Conference (IT)	3,000	760	912	3,000
1-7-5625-100	Maintenance of Structures	5,000	4,547	5,457	6,000
1-7-5626-000	Office & Shop Utilities	25,000	23,341	28,009	30,000
1-7-5626-001	Hazardous Waste Disposal	4,000	3,034	3,640	4,000
1-7-5626-500	Solar Expenses	3,500	4,296	4,296	4,300
1-7-5627-000	Telephones	16,000	15,050	18,061	18,000
1-7-5627-050	Cell Phones	5,500	2,258	2,709	3,000
1-7-5627-100	Internet Service Provider	12,000	10,655	12,786	13,000
1-7-5627-500	Security Services	6,500	3,584	4,300	5,000
1-7-5628-000	Custodian/Caretaker	12,000	13,257	15,909	16,000

Account #	Account Classification & Description	2022 Adopted Budget	2022 FYTD	2021 YE Est	2023 Adopted Budget
1-7-5631-000	Ins Property & Liability	252,000	182,505	219,006	280,000
1-7-5631-100	Deductible Adjustments	3,000	0	0	3,000
1-7-5632-000	New Employee Verification	1,000	620	743	1,000
1-7-5641-000	Public Employees Retirement	266,284	257,426	257,426	311,527
1-7-5641-500	PERS Cost by Function	24,000	0	24,000	24,000
1-7-5642-501	Workers' Comp Previous FY	5,000	0	0	5,000
1-7-5645-001	Accrued Sick/Vacation Leave	5,000	0	0	5,000
1-7-5646-200	Safety Materials and Equipment	46,000	29,528	35,433	46,000
1-7-5648-000	Miscellaneous Supplies	15,000	10,019	12,023	15,000
1-7-5649-000	Warehouse Supplies	10,000	18,592	22,310	25,000
1-7-5649-100	Warehouse Software	0	400	400	0
1-7-5651-000	Legal Services	975,000	685,391	822,469	800,000
1-7-5652-000	Auditing Services	26,000	17,508	26,000	28,000
1-7-5654-000	Financial Services	2,500	10,585	15,000	75,000
1-7-5658-000	Misc Consultant	0	25,784	28,127	0
1-7-5658-100	Hydrogeologist Consultant	40,000	22,653	27,183	30,000
1-7-5659-000	Underground Service Alert	3,000	3,204	3,845	3,000
1-7-5661-000	Rents/Lease Equipment	4,000	3,016	3,619	4,000
1-7-5662-000	Leases Real Estate BLM	7,000	2,689	3,227	7,000
1-7-5672-000	Office Equipment Maintenance	16,000	6,545	7,854	10,000
1-7-5675-001	Server Maintenance Agreement	2,000	2,376	2,851	4,000
1-7-5675-200	Computer Maintenance	20,000	15,655	18,785	23,000
1-7-5676-000	Springbrook Software Maintenance	40,000	74,408	74,408	55,000
1-7-5677-000	Voting Equipment Maintenance	0	1,126	1,351	0
1-7-5690-000	Answering Service	6,000	1,689	2,027	2,500
	Sub-Total Admin, Accounting & General	3,074,784	2,554,881	2,937,355	3,354,677
	Legislative Expenses				
1-8-5691-000	Director's Fees	\$26,400	\$20,870	\$25,044.32	\$28,800
1-8-5691-500	Director's Health Insurance	68,000	49,873	59,847	65,000
1-8-5691-600	Director's Workers' Comp	3,000	2,250	2,700	3,000
1-8-5691-700	Director's Payroll Taxes	2,000	1,674	2,008	2,000
1-8-5692-000	Recording Secretary	2,000	1,747	2,096	2,100
1-8-5694-000	Travel & Convention - Directors	1,500	1,975	2,370	2,500
1-8-5695-000	Elections	0	0	0	12,000
	Sub-Total Legislative	102,900	78,388	94,066	115,400
	Depreciation Expenses				
1-0-5710-000	Depreciation	\$3,500,000	\$2,916,667	\$3,500,000	\$3,500,000
	Sub-Total Depreciation	3,500,000	2,916,667	3,500,000	3,500,000

Account #	Account Classification & Description	2022 Adopted Budget	2022 FYTD	2021 YE Est	2023 Adopted Budget
Non-Operating Expense, Interest					
1-9-5927-104	Admin Fees AD 87-1	\$1,740	\$0	\$0	\$1,740
1-9-5927-105	2018 COP Interst Expense	1,209,000	906,262	1,209,000	1,108,950
1-9-5927-106	2018 COP Admin/Misc Fees	3,200	3,700	3,700	3,700
1-9-5927-107	2018 COP Premium Exp	-107,000	-80,556	-107,000	-107,000
1-9-5927-200	2016 Solar Loan Trustee Fees	1,250	0	1,250	1,250
1-9-5927-202	2016 Solar Loan Interest Payable	211,000	141,056	211,000	210,900
1-9-5928-000	OPEB Expense	138,000	0	145,000	145,000
	Sub-Total Non-Operating, Interest	1,457,190	970,462	1,462,950	1,364,540
Non-Operating Expense, Miscellaneous					
1-9-5929-000	Misc Service Charges/Penalties	\$10,000	\$5,898	\$7,077	\$10,000
1-9-5929-001	Credit Card Service Charges	120,000	101,748	122,097	125,000
1-9-5929-102	Web Payments	59,000	39,808	47,769	50,000
1-9-5929-200	Misc State & County Fees	2,500	2,944	3,532	4,000
1-9-5933-000	SWRCB Annual Fee	39,000	47,177	47,177	50,000
1-9-5944-000	Public Information	6,000	9,075	10,889	11,000
1-9-5961-200	IWVCGWMG Expenses	0	0	0	0
1-9-5961-201	GSA Support	0	145,040	174,048	0
1-9-5961-204	GSA Pump Fee	560,000	462,142	560,000	560,000
1-9-5961-205	GSA Replenishment Fee	4,230,000	2,881,822	4,230,000	4,000,000
1-9-5962-000	LAFCO Expense	3,500	3,358	3,358	3,500
1-9-5963-000	WSIP Monitoring	1,000	672	806	1,000
1-9-5999-000	Audit Adjustment	0	0	0	0
1-9-5999-100	General Plan Exp	75,000	19,494	23,393	0
	Sub-Total Non-Operating, Miscellaneous	5,106,000	3,719,177	5,230,149	4,814,500
Non-Operating Expense, Conservation					
1-9-5000-004	Conservation - Web Payments Svc Chg	\$1,200	\$0	\$0.00	\$1,200
1-9-5949-000	Water Conservation Programs	500	15,167	18,200	20,000
1-9-5949-001	Water Conservation Advertising	10,000	9,323	11,188	11,000
1-9-5949-002	Cash for Grass Grant Program	0	0	0	0
1-9-5949-100	Xeriscape Special Projects	0	0	0	0
1-9-5949-300	Conservation Salaries	0	0	0	0
1-9-5949-500	Conservation OT	2,000	0	0	2,000
	Sub-Total Non-Operating, Conservation	13,700	24,490	29,388	34,200
Non-Operating Expense, Alt Water Supply					
1-9-5952-000	Well Monitoring Program	\$1,000	\$0	\$0.00	\$1,000
1-9-5953-000	Kern County Property Tax	11,000	10,387	10,387	11,000
1-9-5954-000	Inyo County Property Tax	4,200	4,429	4,429	4,500
1-9-5960-000	Alternate Water Supply General	50,000	41,450	49,740	50,000
1-9-5960-001	AWS - Butterworth Ranch Olancha	15,000	16,008	16,008	16,000

Account #	Account Classification & Description	2022 Adopted Budget	2022 FYTD	2021 YE Est	2023 Adopted Budget
1-9-5960-003	AWS - Stine Property	5,000	5,213	5,213	5,300
1-9-5960-102	AWS - Ground Water Flow Model	0	0	0	0
1-9-5960-200	AWS - Flight Survey	0	0	0	0
1-9-5961-202	Salt Nutrient Program	0	0	0	0
1-9-5961-203	GSA Salaries	0	0	0	0
	Sub-Total Non-Operating, Alt Water Supply	86,200	77,487	85,777	87,800
	Total Expenditures	\$17,607,955	\$13,621,664	\$17,273,716	\$18,019,617

2022-2023 General Fund Adopted Budget Revenue Distribution by Department



2022-2023 General Fund Adopted Budget Expense Distribution by Department

