

Indian Wells Valley Water District

2021-2022 General Fund Budget

Adopted Budget

	2020-21 Approved Budget	2020-21 Year-End Estimate	2021-22 Proposed Budget	Δ
Revenues				
Total Water Sales	10,749,811	10,712,548	10,567,669	-182,141
GSA Fees Pass-Through	180,000	2,219,797	4,790,000	4,610,000
Total Water Service Revenue	295,000	406,103	372,840	77,840
Total Capital Contributions	587,000	2,169,762	1,168,500	581,500
Total Non-Operating Income	167,100	187,068	117,500	-49,600
Total Revenues	11,978,911	15,695,278	17,016,509	5,037,599
Expenses				
Water Supply	1,126,400	999,093	1,103,900	-22,500
Arsenic Treatment Plants	280,300	157,328	219,300	-61,000
Transmission & Distribution	1,817,690	1,428,628	1,740,690	-77,000
Engineering	390,300	332,242	365,390	-24,910
Customer Service	399,200	317,634	428,200	29,000
Field Services	574,770	381,129	496,700	-78,070
Administration	2,026,175	2,290,918	3,074,784	1,048,609
Legislative	112,000	108,790	102,900	-9,100
Depreciation	3,500,000	3,500,000	3,500,000	0
Non-Operating, Interest	1,564,067	1,492,450	1,457,190	-106,877
Non-Operating, Miscellaneous	580,600	499,065	316,000	-264,600
GSA Fees Pass-Through	180,000	2,004,928	4,790,000	4,610,000
Non-Operating, Conservation	129,600	11,807	13,700	-115,900
Non-Operating, Alternate Water	125,200	111,446	86,200	-39,000
Total Expenses	12,806,302	13,635,457	17,694,955	4,888,653
Total Revenues over Expenses	-827,391	2,059,821	-678,445	148,946

Indian Wells Valley Water District

2021-2022 General Fund Budget

Adopted Budget

2021-2022 Cash Flow Projection

BEGINNING CASH 22,412,575

CASH RECIEPTS

Operating Revenues	15,730,509
Capital Contributions	818,500
Non-Operating Revenues	117,500
Total Revenues	16,666,509

Loan Proceeds -

TOTAL CASH RECEIPTS **16,666,509**

EXPENSES

Operating Exp - Water Supply	1,103,900
Operating Exp - Arsenic Treatment Plants	219,300
Operating Exp - Transmission & Distribution	1,740,690
Operating Exp - Engineering	365,390
Operating Exp - Customer Service	428,200
Operating Exp - Field Services	496,700
Operating Exp - Administration	3,074,784
Operating Exp - Legislative	102,900
Total Operating Expenses	7,531,865

Capital Improvement Projects	9,149,356
Misc Non-Op Expenses	5,106,000
Conservation	13,700
Alternate Water Supply	86,200
Debt Principle	1,008,232
Long Term Debt	1,457,190
Total Non-Operating Expenses	16,820,678

TOTAL EXPENSES **24,352,543**

NET CASH FLOW **(7,686,034)**

ENDING CASH **14,726,541**

LESS: Emergency Reserve	3,765,932
LESS: Capital Replacement Reserve	2,457,070
LESS: Vehicle Replacement Reserve	356,777
LESS: Computer Replacement Reserve	101,936
LESS: Future Source of Supply Reserve	1,661,394
LESS: Other Assigned Balances	1,534,130
LESS: Bond Project Funds	-

UNRESTRICTED CASH **4,849,302**

Debt Service Coverage (Min 1.20x)	1.26
Meet Debt Service Coverage?	yes
Fund Reserve Target - 6 months of O&M	3,765,932
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	2021 Budget	2021 YE Est	2022 Adopted Budget
Water Sales Revenue				
1-0-4110-100	Residential Usage	\$2,849,779	3,199,446	\$3,103,463
1-0-4110-101	Residential RTS	3,578,318	3,295,070	3,295,070
1-0-4110-300	Master-Metered Res. Usage	375,881	438,572	425,415
1-0-4110-301	Master-Metered Res. RTS	264,092	215,595	215,595
1-0-4110-400	Commercial/Public/Ind Usage	903,820	912,337	884,967
1-0-4110-401	Commercial/Public/Ind RTS	453,110	407,487	407,487
1-0-4110-500	Bulk Rate	-	-	-
1-0-4110-501	Bulk Station	16,881	29,755	29,159
1-0-4110-600	Construction Water	84,242	75,875	74,357
1-0-4110-700	Fire Prevention	171,746	162,055	162,055
1-0-4110-800	GSA Pump Fee	180,000	2,219,797	4,790,000
1-0-4110-801	B-Zone Charge	93,526	99,010	96,039
1-0-4110-802	C-Zone Charge	47,557	49,335	47,855
1-0-4110-803	D-Zone Charge	11,337	12,870	12,484
1-0-4110-804	E-Zone Charge	46,481	47,302	45,883
1-0-4110-900	Arsenic Charge 5/8" Meter	-	-	-
1-0-4110-901	Arsenic Charge 3/4" Meter	1,547,622	1,479,823	1,479,823
1-0-4110-902	Arsenic Charge 1" Meter	88,775	87,904	87,904
1-0-4110-903	Arsenic Charge 1-1/2" Meter	22,290	20,062	20,062
1-0-4110-904	Arsenic Charge 2" Meter	94,923	88,850	88,850
1-0-4110-905	Arsenic Charge 3" Meter	11,622	10,483	10,483
1-0-4110-906	Arsenic Charge 4" Meter	22,613	20,691	20,691
1-0-4110-907	Arsenic Charge 6" Meter	36,172	33,830	33,830
1-0-4110-908	Arsenic Charge 8" Meter	29,023	26,197	26,197
	Sub-Total Water Sales	10,929,811	12,932,345	15,357,669
Water Service Revenues				
1-0-4230-000	Customer Service Charges	\$45,000	\$45,927	\$45,000
1-0-4231-100	Delinquent Billing Charge	185,000	272,469	250,000
1-0-4231-200	48-Hour Notice Charge	30,000	46,192	42,000
1-0-4231-300	Turn-Off Charge	16,000	228	0
1-0-4231-500	Manual Read Charge	-	840	840
1-0-4232-000	New Service Installation Chrgs	19,000	40,448	35,000
	Sub-Total Water Service	295,000	406,103	372,840
Capital Contributions				
1-0-4233-000	Capital Facility Fee	\$260,000	874,739	\$550,000
1-0-4233-100	Basic Facility Charges Refund	-	-	-
1-0-4233-200	Capital Contributions - Developer	105,000	360,857	350,000
1-0-4233-300	Capital Contributions - Federal	-	-	-
1-0-4233-400	Capital Contributions - State	200,000	690,776	-
1-0-4233-500	Capital Contributions - Local	2,500	45,453	75,000
1-0-4234-000	Plan Check & Processing Fee	2,500	2,294	2,500
1-0-4235-000	Inspection Fees	2,000	6,479	11,000
1-0-4236-000	Dist Syst Connect Chrg/Frnt Ft	15,000	189,166	180,000
	Sub-Total Capital	587,000	2,169,762	1,168,500
Non-Operating Revenues				
1-0-4920-000	Interest Income	\$100,000	\$69,492	\$50,000
1-0-4920-103	Interest Income - 2018 COP	4,600	-	-

Account #	Account Classification & Description	2021 Budget	2021 YE Est	2022 Adopted Budget
1-0-4920-209	Assessment Revenue AD 87-1	-	9,497	5,000
1-0-4920-210	Assessment Int Income AD #87-1	2,500	5,961	2,500
1-0-4960-000	Miscellaneous Revenues	50,000	75,288	50,000
1-0-4960-300	Cash-for-Grass	-	16,831	-
1-0-4970-000	Olancha Farm Rent	10,000	10,000	10,000
	Sub-Total Non-Operating	167,100	187,068	117,500
	Total Revenue	11,978,911	15,695,278	17,016,509

REVENUE ASSUMPTIONS

* Assumed water consumption decreases 6%, 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	2021 Budget	2021 YE Est	2022 Adopted Budget
Water Supply Expenses				
1-1-4500-000	PERS ER Contributions	-\$36,000	-\$36,000	-\$36,000
1-1-5211-000	Supervision	95,000	97,480	101,000
1-1-5211-500	Capital Credit	0	-	-50,000
1-1-5212-000	Labor	285,000	270,450	315,000
1-1-5213-000	Overtime	2,000	1,530	1,500
1-1-5213-100	Standby Time	5,000	6,825	6,000
1-1-5214-000	Benefits	155,000	125,402	168,000
1-1-5215-000	Vehicle Maintenance	20,000	3,839	20,000
1-1-5215-500	Vehicle Fuel	11,000	8,088	11,000
1-1-5221-000	Maintenance Of Structures	8,000	4,174	4,000
1-1-5222-000	Maintenance of Equipment	27,000	18,469	27,000
1-1-5222-002	Well Destruction	0	-	0
1-1-5222-200	Maintenance Standby Generators	20,000	12,000	13,000
1-1-5222-655	Equipment Maintenance	0	-	0
1-1-5222-300	IP Radio System Maintenance	500	-	0
1-1-5223-000	Maintenance & Care Of Grounds	15,000	408	4,000
1-1-5224-000	Maintenance Automated Controls	5,000	952	10,000
1-1-5224-500	Automated Controls Maint Agreement	10,000	10,000	4,500
1-1-5225-000	Operating Permits	10,000	10,000	15,000
1-1-5231-000	Purchased Power	330,000	342,948	342,000
1-1-5231-001	Water Bills	8,800	8,662	8,800
1-1-5231-500	Solar Expenses	40,000	60,000	60,000
1-1-5233-000	Natural Gas	500	451	500
1-1-5246-000	Training & Conferences	10,000	-	5,000
1-1-5250-000	Bulk Water Station Expenses	5,000	11,506	11,000
1-1-5332-000	Lab Analysis & Equipment	10,000	-	0
1-1-5334-000	Water Treatment Chemicals	25,000	26,620	36,000
1-1-5422-000	Maint Reservoirs & Tanks	40,000	114	2,000
1-1-5429-000	Misc Parts & Materials	10,000	2,127	10,000
1-1-5621-000	Stationery & Computer Supplies	2,000	1,064	2,000
1-1-5627-050	Cell Phones	2,600	1,983	2,600
1-1-5641-500	PERS Cost by Function	10,000	10,000	10,000
	Sub-Total Pumping Plant	1,126,400	999,093	1,103,900
Arsenic Plant Expenses				
1-2-4500-000	PERS ER Contributions	-\$7,000	-\$7,000	-\$7,000
1-2-5211-000	Supervision	16,000	3,966	17,000
1-2-5212-000	Labor	48,000	48,067	53,000

Account #	Account Classification & Description	2021 Budget	2021 YE Est	2022 Adopted Budget
1-2-5213-200	Overtime	1,000	202	1,000
1-2-5213-201	Standby Time	8,000	5,257	8,000
1-2-5214-000	Benefits	27,000	21,847	30,000
1-2-5221-000	Maintenance of Structures	3,000	491	3,500
1-2-5222-000	Maintenance of Equipment	20,000	7,551	15,000
1-2-5222-100	IP Radio System Maintenance	500	0	0
1-2-5223-000	Maintenance Arsenic Plant Grounds	1,000	0	1,000
1-2-5224-000	Maintenance Automated Controls	10,000	0	5,000
1-2-5224-500	Automated Controls Maint Agreement	2,800	0	2,800
1-2-5231-000	Purchased Power	40,000	29,817	30,000
1-2-5231-500	Solar Expense	26,000	7,000	7,000
1-2-5332-000	Lab Analysis & Equipment	15,000	1,497	5,000
1-2-5335-100	Treatment Chemicals	50,000	32,587	40,000
1-2-5335-200	Solids Disposal	15,000	3,879	4,000
1-2-5429-000	Misc Parts & Materials	2,000	168	2,000
1-2-5641-500	PERS Cost by Function	2,000	2,000	2,000
	Sub-Total Arsenic Plant	280,300	157,328	219,300

Transmission & Distribution Expenses

1-3-4500-000	PERS ER Contributions	-\$47,000	-\$47,000	-\$47,000
1-3-5411-000	Supervision	94,000	79,676	104,000
1-3-5412-000	Labor	423,000	438,401	474,000
1-3-5412-001	No-DES Labor	130,790	2,264	130,790
1-3-5412-050	Temporary Labor	10,000	0	0
1-3-5412-500	Capital Project Credit	-55,000	0	-55,000
1-3-5413-000	Overtime	15,000	5,025	22,000
1-3-5413-001	Standby Time	40,000	26,677	37,000
1-3-5414-000	Benefits	366,000	305,508	377,000
1-3-5415-000	Vehicle Maintenance	25,000	42,032	35,000
1-3-5415-500	Vehicle Fuel	30,000	21,290	30,000
1-3-5416-000	Maintenance Heavy & Light Equipment	30,000	40,001	30,000
1-3-5421-000	Maintenance of T&D	33,000	14,722	33,000
1-3-5424-000	Maintenance of Fire Hydrants	6,000	30,488	6,000
1-3-5425-000	Maintenance Laterals & Meters	210,000	129,117	150,000
1-3-5426-000	Maintenance Valves & Boxes	13,000	8,577	18,000
1-3-5427-000	Maintenance Of Streets	450,000	300,736	360,000
1-3-5427-500	Maintenance Of Streets - Permits	3,000	3,318	3,000
1-3-5428-000	Welding Supplies	2,000	1,027	1,000

Account #	Account Classification & Description	2021 Budget	2021 YE Est	2022 Adopted Budget
1-3-5429-000	Misc Parts & Materials	12,000	3,729	12,000
1-3-5433-000	Equipment Rental	5,000	3,463	3,000
1-3-5434-000	Capital Equipment Credit	-9,000	-5,151	-9,000
1-3-5446-000	Training and Conferences	10,000	4,072	5,000
1-3-5447-000	Meal Tickets	1,000	62	1,000
1-3-5621-000	Stationery & Computer Supplies	2,000	1,242	2,000
1-3-5627-050	Cell Phones	1,900	3,352	1,900
1-3-5641-500	PERS Cost by Function	16,000	16,000	16,000
	Sub-Total T&D	1,817,690	1,428,628	1,740,690
	Engineering Expenses			
1-4-4500-000	PERS ER Contributions	-\$18,000	-\$18,000	-\$18,000
1-4-5412-100	Labor	204,000	111,585	252,000
1-4-5412-600	Capital Project Credit	-44,000	0	-100,000
1-4-5413-100	Overtime	4,000	0	0
1-4-5414-100	Benefits	81,000	47,798	81,000
1-4-5415-100	Vehicle Maintenance	2,000	1,138	2,000
1-4-5415-300	Vehicle Fuel	4,000	1,680	4,000
1-4-5415-400	Water Treatment Lab Analysis	20,000	17,467	27,000
1-4-5415-500	Consumer Confidence Reports	7,600	7,000	7,500
1-4-5446-000	Training and Conferences (Engineering)	2,000	5,402	3,000
1-4-5464-200	Training and Conferences (IT)	5,000	108	0
1-4-5621-000	Stationery & Computer Supplies	4,500	1,888	4,000
1-4-5627-050	Cell Phones	2,100	1,597	1,000
1-4-5641-500	PERS Cost by Function	5,000	5,000	5,000
1-4-5652-000	Miscellaneous Consultant - GIS	20,000	5,000	20,000
1-4-5653-000	Consulting Engineer Services	40,000	62,526	50,000
1-4-5655-000	Professional Services	0	28,750	0
1-4-5656-000	Water Trax Subscription	11,100	11,433	11,890
1-4-5675-200	Computer Maintenance	40,000	41,871	15,000
	Sub-Total Engineering	390,300	332,242	365,390
	Customer Service Expenses			
1-5-4500-000	PERS ER Contributions	-\$16,000	-\$16,000	-\$16,000
1-5-5511-000	Supervision	93,000	85,580	93,000
1-5-5512-000	Labor	104,000	91,676	97,000
1-5-5512-100	Temporary Labor	0	0	0
1-5-5513-000	Overtime	1,000	169	1,000

Account #	Account Classification & Description	2021 Budget	2021 YE Est	2022 Adopted Budget
1-5-5514-000	Benefits	84,000	73,231	78,000
1-5-5520-000	Uncollectible Accounts	30,000	0	70,000
1-5-5541-000	Postage & Supplies	70,000	57,032	70,000
1-5-5542-000	Printing & Reproduction	16,000	14,000	16,000
1-5-5546-000	Training & Conferences	2,000	646	2,000
1-5-5550-000	Cash Short/Over	200	0	200
1-5-5621-000	Stationery & Computer Supplies	10,000	6,152	12,000
1-5-5627-050	Cell Phones Customer Accounts	0	147	0
1-5-5641-500	PERS Cost by Function	5,000	5,000	5,000
	Sub-Total Customer Service	399,200	317,634	428,200
Field Service Expenses				
1-6-4500-000	PERS ER Contributions	-\$20,000	-\$20,000	-\$20,000
1-6-5429-000	Misc Parts & Materials	3,000	1,466	3,500
1-6-5561-000	Supervision	97,000	87,223	101,000
1-6-5562-000	Labor	179,000	90,378	191,000
1-6-5562-100	Temporary Labor	0	51,175	0
1-6-5563-000	Overtime	2,700	1,506	2,700
1-6-5564-000	Capital Project Credit	0	-2,151	-75,000
1-6-5565-000	Benefits	151,000	97,306	155,000
1-6-5566-000	Vehicle Maintenance	16,000	4,132	16,000
1-6-5566-500	Vehicle Fuel	13,000	8,443	13,000
1-6-5567-000	Maintenance of Meters	50,000	17,875	40,000
1-6-5567-100	AMI	67,870	33,612	55,000
1-6-5568-000	Training and Conferences	5,000	566	5,000
1-6-5621-000	Stationery & Computer Supplies	1,700	717	1,000
1-6-5627-050	Cell Phones	2,500	2,880	2,500
1-6-5641-500	PERS Cost by Function	6,000	6,000	6,000
	Sub-Total Field Service	574,770	381,129	496,700
Admin, Accounting & General Expenses				
1-7-4500-000	PERS ER Contributions	-\$80,000	-\$80,000	-\$80,000
1-7-5611-000	Supervision	569,000	629,707	542,000
1-7-5611-500	Capital Project Credit	0	0	0
1-7-5612-000	Administration - Labor	104,000	112,323	207,000
1-7-5612-100	Accounting - Labor	127,000	106,712	141,000
1-7-5613-000	Administration - Overtime	2,000	575	2,000

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1-7-5613-100	Accounting - Overtime	1,000	0	1,000
1-7-5614-000	Administration - Benefits	277,000	227,194	262,000
1-7-5614-100	Accounting - Benefits	52,000	51,818	53,000
1-7-5615-100	Vehicle Maintenance	5,000	1,493	5,000
1-7-5615-200	Vehicle Fuel	5,000	888	5,000
1-7-5621-000	Stationery & Computer Supplies	11,000	6,307	11,000
1-7-5622-000	Printing & Reproduction	500	0	500
1-7-5623-000	Postage	4,000	4,129	4,000
1-7-5624-000	Memberships & Subscriptions	50,000	47,475	50,000
1-7-5625-000	Travel & Conference (Management)	6,000	1,254	5,000
1-7-5625-001	Travel & Conference (Admin/Accounting)	5,000	1,849	5,000
1-7-5625-002	Travel & Conference (IT)	0	0	3,000
1-7-5625-100	Maintenance of Structures	5,000	5,056	5,000
1-7-5626-000	Office & Shop Utilities	25,000	25,116	25,000
1-7-5626-001	Hazardous Waste Disposal	4,000	301	4,000
1-7-5626-500	Solar Expenses	1,500	3,476	3,500
1-7-5627-000	Telephones	11,500	15,668	16,000
1-7-5627-050	Cell Phones	3,000	1,890	5,500
1-7-5627-100	Internet Service Provider	11,500	11,647	12,000
1-7-5627-500	Security Services	5,000	6,147	6,500
1-7-5628-000	Custodian/Caretaker	17,000	9,288	12,000
1-7-5631-000	Ins Property & Liability	133,000	194,501	252,000
1-7-5631-100	Deductible Adjustments	3,000	0	3,000
1-7-5632-000	New Employee Verification	1,000	271	1,000
1-7-5641-000	Public Employees Retirement	212,675	181,516	266,284
1-7-5641-500	PERS Cost by Function	24,000	24,000	24,000
1-7-5642-501	Workers' Comp Previous FY	5,000	4,531	5,000
1-7-5645-001	Accrued Sick/Vacation Leave	5,000	0	5,000
1-7-5646-200	Safety Materials and Equipment	46,000	39,690	46,000
1-7-5648-000	Miscellaneous Supplies	15,000	8,123	15,000
1-7-5649-000	Warehouse Supplies	15,000	3,464	10,000
1-7-5649-100	Warehouse Software	0	6,875	0
1-7-5651-000	Legal Services	200,000	500,014	975,000
1-7-5652-000	Auditing Services	24,000	24,000	26,000
1-7-5654-000	Financial Services	2,500	2,280	2,500
1-7-5658-000	Misc Consultant	0	1,844	0
1-7-5658-100	Hydrogeologist Consultant	40,000	37,128	40,000
1-7-5659-000	Underground Service Alert	3,000	2,713	3,000
1-7-5661-000	Rents/Lease Equipment	4,000	3,619	4,000

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1-7-5662-000	Leases Real Estate BLM	7,000	3,163	7,000
1-7-5672-000	Office Equipment Maintenance	16,000	10,958	16,000
1-7-5675-001	Server Maintenance Agreement	2,000	2,851	2,000
1-7-5675-200	Computer Maintenance	0	0	20,000
1-7-5676-000	Springbrook Software Maintenance	40,000	37,376	40,000
1-7-5690-000	Answering Service	6,000	3,106	6,000
	Sub-Total Admin, Accounting & General	2,026,175	2,290,918	3,074,784
Legislative Expenses				
1-8-5691-000	Director's Fees	\$25,000	\$27,678.37	\$26,400
1-8-5691-500	Director's Health Insurance	63,000	63,770	68,000
1-8-5691-600	Director's Workers' Comp	2,000	1,800	3,000
1-8-5691-700	Director's Payroll Taxes	2,000	1,693	2,000
1-8-5692-000	Recording Secretary	2,000	1,428	2,000
1-8-5694-000	Travel & Convention - Directors	6,000	420	1,500
1-8-5695-000	Elections	12,000	12,000	0
	Sub-Total Legislative	112,000	108,790	102,900
Depreciation Expenses				
1-0-5710-000	Depreciation	\$3,500,000	\$3,500,000	\$3,500,000
	Sub-Total Depreciation	3,500,000	3,500,000	3,500,000
Non-Operating Expense, Interest				
1-9-5927-104	Admin Fees AD 87-1	\$17,400	\$0	\$1,740
1-9-5927-105	2018 COP Interst Expense	1,255,917	1,235,000	1,209,000
1-9-5927-106	2018 COP Admin/Misc Fees	1,500	3,200	3,200
1-9-5927-107	2018 COP Premium Exp	-100,000	-107,000	-107,000
1-9-5927-200	2016 Solar Loan Trustee Fees	1,250	1,250	1,250
1-9-5927-202	2016 Solar Loan Interest Payable	250,000	222,000	211,000
1-9-5928-000	OPEB Expense	138,000	138,000	138,000
	Sub-Total Non-Operating, Interest	1,564,067	1,492,450	1,457,190
Non-Operating Expense, Miscellaneous				
1-9-5929-000	Misc Service Charges/Penalties	\$11,000	\$7,010	\$10,000
1-9-5929-001	Credit Card Service Charges	116,000	118,419	120,000

Account #	Account Classification & Description	2021 Budget	2021 YE Est	2022 Adopted Budget
1-9-5929-102	Web Payments	59,000	46,537	59,000
1-9-5929-200	Misc State & County Fees	10,000	1,988	2,500
1-9-5933-000	SWRCB Annual Fee	39,000	38,907	39,000
1-9-5944-000	Public Information	10,000	5,420	6,000
1-9-5961-200	IWVCGWMG Expenses	0	0	0
1-9-5961-201	GSA Support	125,000	125,371	0
1-9-5961-204	GSA Pump Fee	180,000	506,345	560,000
1-9-5961-205	GSA Replenishment Fee	0	1,498,583	4,230,000
1-9-5962-000	LAFCO Expense	3,100	3,488	3,500
1-9-5963-000	WSIP Monitoring	7,500	806	1,000
1-9-5999-000	Audit Adjustment	0	0	0
1-9-5999-100	General Plan Exp	200,000	151,118	75,000
	Sub-Total Non-Operating, Miscellaneous	<u>760,600</u>	<u>2,503,994</u>	<u>5,106,000</u>
	Non-Operating Expense, Conservation			
1-9-5000-004	Conservation - Web Payments Svc Chg	\$3,600	\$0.00	\$1,200
1-9-5949-000	Water Conservation Programs	28,000	381	500
1-9-5949-001	Water Conservation Advertising	41,000	11,425	10,000
1-9-5949-002	Cash for Grass Grant Program	0	0	0
1-9-5949-100	Xeriscape Special Projects	5,000	0	0
1-9-5949-300	Conservation Salaries	50,000	0	0
1-9-5949-500	Conservation OT	2,000	0	2,000
	Sub-Total Non-Operating, Conservation	<u>129,600</u>	<u>11,807</u>	<u>13,700</u>
	Non-Operating Expense, Alt Water Supply			
1-9-5952-000	Well Monitoring Program	\$1,000	\$0.00	\$1,000
1-9-5953-000	Kern County Property Tax	11,000	10,005	11,000
1-9-5954-000	Inyo County Property Tax	4,200	4,700	4,200
1-9-5960-000	Alternate Water Supply General	0	58,778	50,000
1-9-5960-001	AWS - Butterworth Ranch Olancha	15,000	13,678	15,000
1-9-5960-003	AWS - Stine Property	5,000	4,783	5,000
1-9-5960-102	AWS - Ground Water Flow Model	0	0	0
1-9-5960-200	AWS - Flight Survey	0	0	0
1-9-5961-202	Salt Nutrient Program	0	0	0
1-9-5961-203	GSA Salaries	89,000	19,502	0
	Sub-Total Non-Operating, Alt Water Supply	<u>125,200</u>	<u>111,446</u>	<u>86,200</u>
	Total Expenditures	<u>\$12,806,302</u>	<u>\$13,635,457</u>	<u>\$17,694,955</u>