

EXHIBIT A. SWEETWATER SPRINGS WATER DISTRICT
OPERATING AND CAPITAL BUDGETS, 2010-2011

	A	B	C	D	E	F	G	H	I	J	K	M	N	O	P	Q	
2	OPERATING BUDGET																
3							FY 08-09 FINAL (CASH)		09-10 BUDGET		09-10 REVISED		FY 09-10 Projected		FY 10-11 BUDGET	Change FY11 FY10 Revised	NOTES
4	REVENUE																
5	OPERATING REVENUE																
6	4031 - Water Bill Revenue																
7	4031.1 - Capital Debt Reduction Charge																
							169,568		252,426		252,426		227,000		227,000	(25,426)	revenue from current CDRC, no increase
8	4031.1 - Water Sales																
							1,796,352		1,796,092		1,796,092		1,796,000		1,770,000	(26,092)	reduction based on income model reduction of 5% in total sales, no increase in rates
9	Total Water Bill Revenue																
							1,965,920		2,048,518		2,048,518		2,023,000		1,997,000	(51,518)	
10	OTHER OPERATING REVENUE																
11	4445 - Grant Proceeds																
							0		0		0		0		-	-	
12	1700 - Interest																
							54,731		50,000		50,000		50,000		40,000	(10,000)	lower interest rates
13	3600 - Construction New Services																
							12,088		6,000		6,000		6,000		5,000	(1,000)	
14	3601 - Construction Service Upgrades																
							2,677		2,000		2,000		2,000		2,000	-	
15	4032 - Rent																
							70,796		74,600		74,600		70,000		70,000	(4,600)	
16	4040 - Miscellaneous Income																
							3,472		2,200		2,200		3,000		2,200	-	
17	TOTAL OTHER OPERATING REVENUE																
							143,764		134,800		134,800		131,000		119,200	(15,600)	
18	TOTAL REVENUE																
							2,109,684		2,183,318		2,183,318		2,154,000		2,116,200	(67,118)	
19	EXPENSES																
20	OPERATING EXPENSES																
21	SALARY & BENEFITS																
22	Salary																
23	5910 - Wages																
							635,500		687,229		687,229		692,408		702,200	14,971	Small Increase in salaries
24	5912 - Overtime																
							30,106		33,000		33,000		26,000		33,000	-	overtime hours should be going down some
25	5916 - On-Call Pay																
							24,147		26,436		26,436		26,870		26,500	64	same as last year
26	5918 - Extra help - Contract																
							32,175		32,000		32,000		33,280		33,500	1,500	includes received pay increase
27	Total Salary																
							721,928		778,665		778,665		778,558		795,200	16,535	
28	Benefits																
29	5500 - Flex Spending																
							-1,105		0		0		0		-	-	
30	5920 - Retirement																
							90,771		98,797		98,797		96,900		98,600	(197)	
31	5920.1 - Retirement - Prior Service cost																
							0						0		-	-	
32	5922 - Payroll Taxes - Employer Paid																
							13,187		14,006		14,006		11,000		14,300	294	
33	5930 - Health/Dental/Vision/AFLAC Ins.																
							110,372		116,715		116,715		113,400		116,000	(715)	20% increase in health premiums in 2011
34	5940 - Workers Comp Insurance																
							23,591		34,069		34,069		35,152		27,700	(6,369)	High projected base on half year, current rates
35	Total Benefits																
							236,816		263,587		263,587		256,452		256,600	(6,987)	
36	Total SALARY & BENEFITS																
							958,744		1,042,252		1,042,252		1,035,010		1,051,800	9,548	
37	SERVICES & SUPPLIES																
38	Communications																
39	6040-I - Internet service																
							1,689		1,800		1,800		1,800		1,800	-	Comcast -\$70/month: 840 GotoMyPC \$19.95/mo = \$240 Sonic.net \$143.7/Qtr. (A) = \$575 SCADA - \$65/mo. = \$780
40	6040-C - Cell Phones																
							3,179		3,100		3,100		3,100		3,100	-	Verizon - \$135/mo (F) = \$1,620 Verizon \$34/mo (A) = \$408 Misc. parts/holders etc. - \$200 (F)
41	6040-LD - Long Distance																
							538		700		700		700		700	-	AT&T - \$50/mo = \$600.

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3							FY 08-09 FINAL (CASH)		09-10 BUDGET		09-10 REVISED		FY 09-10 Projected		FY 10-11 BUDGET	Change FY11 FY10 Revised	NOTES
42					6040-P · Pagers & Radios		734		900		900		900		900	-	Cook - \$53/mo (F) = \$636 Misc. parts/batteries = \$200 (F)
43					6040-S · SCADA software maint.		413		0		0		500		500	500	Wonderware.
44					6040-T · Telephones		12,265		12,000		12,000		12,000		13,800	1,800	Ans. Svc. \$150/mo = \$1800 Phones \$1,000/mo = \$12,000
45					Total Communications		18,818		18,500		18,500		19,000		20,800	2,300	
46					Insurances												
47					6101 · Gen. Liability		49,248		50,000		50,000		41,444		40,000	(10,000)	15% rate discount
48					6102 · Auto/Equipment		12,276		17,600		17,600		4,682		10,500	(7,100)	
49					Total Insurances		61,524		67,600		67,600		46,126		50,500	(17,100)	
50					Maint/Rep - Office & Vehicles												
51					6140 · Vehicle Maintenance		12,880		12,000		12,000		12,000		12,000	-	
52					6151 · Office Maintenance		2,194		10,700		10,700		8,000		4,800	(5,900)	Alarm System - \$130/qr.=\$520 Shoretel maint. contract - \$800/year The Compute Wizard - \$155/mo = \$1860/year Copy mach. maint - 470/yr US Netcom - \$900/yr
53					Total Maint/Rep - Office & Vehicles		15,074		22,700		22,700		20,000		16,800	(5,900)	
54					Maint/Repair - Facilities												
55					6085 · Janitorial Services		5,750		6,700		6,700		6,700		7,100	400	Altech (office Janitorial): \$212/mo = \$2544 United Site Svces (port-o-lets): \$200/mo = \$2400 Sunrise Garbage \$1150 Sewer - GVTP (\$1000)
56					6180 · Distribution System Repairs		57,457		70,000		70,000		70,000		64,000	(6,000)	Includes \$14,000 to inspect and clean sediment from bottom of ten tanks and \$2,000 for repairs.
57					6235 · Treatment Sys/Well Repairs		25,866		45,000		45,000		45,000		56,000	11,000	Includes \$1,000 for an unexpected pump or mortar at the well field. Includes the cost to rebuild two MIOX chlorine generation cells (Does not include maintenance or replacement of filters at MRTP)
58					6143 · Generator Maintenance		21,265		3,000		3,000		3,000		1,200	(1,800)	(Non-scheduled maintenance year.)
59					Total Maint/Repair - Facilities		110,338		124,700		124,700		124,700		128,300	3,600	
60					Miscellaneous Expenses												
61					6280 · Memberships		4,777		5,100		5,100		5,100		5,200	100	USA \$150 AWWA \$355 CSDA \$3500 So. Cty EAC \$70 MR Chamber -\$50 Cal Rural \$850 WCWW \$150
62					6303 · Claims		638		1,500		1,500		500		1,500	-	
63					6593 · Governmental Fees		8,234		12,000		12,000		12,000		21,700	9,700	Dept of Public Health and State Board \$12,000 Maps \$50 Encroachment permit: \$445 Elections costs: \$4,000 LAECO \$5200
64					Total Miscellaneous Expenses		13,649		18,600		18,600		17,600		28,400	9,800	

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65					Office Expense												
66					6410 - Postage		16,384		17,000		17,000		17,000		15,000	(2,000)	Billing (2000 pieces @ \$.44 X 12 months) = \$10,560 Prop 218 mailing: 4000 X .44 = \$1,760 1 extra mailing: 3600 X .44 = \$1,584 Other mail: Window Envelopes \$950 Return Envelopes \$950 Water Bills \$1500 Doorhangers \$175 Turn Off Notices \$450 Letterhead \$300 CCRs \$600 Misc. Inserts \$250 Prop 218 notice: \$600 Newsletter: \$500
67					6430 - Printing Expense		7,226		5,250		5,250		7,500		6,500	1,250	Supplies \$5000 Plants \$150 Christmas Tree \$80 Coffee services \$50/mo = \$600 Christmas party \$400 Press Democrat \$200 (A) Legal Notices \$600 (A) Sonoma West \$40 (A) Safety Meeting Outlines \$80 (F)
68					6461 - Office Supplies		7,209		7,000		7,000		6,000		6,500	(500)	Antivirus software (\$30X5) = \$300 Misc. \$400 Workstation for SM: \$900
69					6800 - Subscriptions/Legal Notices		907		1,000		1,000		1,000		1,000	-	
70					6890 - Computers/Software		3,284		1,950		1,950		1,950		1,700	(250)	Better table for office area
71					6579 - Furniture		161		1,000		1,000		600		500	(500)	
72					Total Office Expense		35,171		33,200		33,200		34,050		31,200	(2,000)	
73					Operating Supplies												
74					6300 - Chemicals		11,613		14,800		14,800		14,800		16,000	1,200	
75					6880 - Tools and Equipment		5,216		5,500		5,500		5,500		6,000	500	
76					6881 - Safety Equipment		478		2,000		2,000		2,000		1,800	(200)	
77					Total Operating Supplies		17,307		22,300		22,300		22,300		23,800	1,500	
78					Professional Services												
79					6083 - Laundry Service		2,545		2,600		2,600		2,600		2,600	-	Mission \$50/week = \$2600
80					6521 - County charges		1,394		1,500		1,500		1,500		-	(1,500)	moved to Government Fees and Accounting
81					6587 - LAFCO charges		4,469		4,700		4,700		4,761		-	(4,700)	moved to Government fees
82					6514 - Lab/Testing Fees		6,759		8,500		8,500		8,500		9,000	500	
83					6570 - Consultant Fees		24,689		25,000		25,000		17,000		20,000	(5,000)	IEDA \$900/mo = \$10,800 Digital Buffet \$400/qtr = \$1600 SCADA \$1000 Computer Wizard (non-maintenance work) \$600 Misc. (John Thompson) -\$500
84					6590 - Engineering		2,611		2,000		2,000		1,000		1,000	(1,000)	
85					6591 - Engineering - re Cal Water		6,579		0		0		0		-	-	
86					6610 - Legal		26,613		20,000		20,000		22,000		22,000	2,000	same as projected

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					6630 · Audit/Accounting		17,255		18,000		18,000		25,000		22,000		ADP \$260/mo = \$3120 Authorize.net \$55/mo = \$660 Auditor \$6,500 (we need to renew his contract) United Bank \$560/mo = \$6720 West America fees \$230/mo = \$2760 Pam Rones 1099 = \$250 Online Checks fee \$30/mo = \$360 County/Accounting fees \$1000
87																4,000	
88					Total Professional Services		92,914		82,300		82,300		82,361		76,600	(5,700)	
89					Rents & Leases												
90					6820 · Equipment		1,146		2,000		2,000		2,000		3,500	1,500	Pitney Bowes Mail Machine \$327/qr. = \$1308 (A) A-Action rents \$2000
91					6840 · Building & Warehouse		27,000		27,000		27,000		27,000		27,000	-	
92					Total Rents & Leases		28,146		29,000		29,000		29,000		30,500	1,500	
93					Transportation & Travel												
94					7120 · Seminars & related travel		3,579		4,500		4,500		2,000		4,000	(500)	JK - \$250 LK and CMH - \$400 Field: \$1,200 (as long at State provides expense reimbursement program
95					7201 · Vehicle Gas		20,897		16,800		16,800		22,000		20,000	3,200	Est. \$1400/mo + extra
96					7300 · Travel Reimbursements		12,255		6,360		6,360		6,360		6,400	40	SM - \$50/mo = \$600 (A) KG \$400/mo = \$4800 (F) CMH/LK/JK \$80/mo = \$960 (A)
97					Total Transportation & Travel		36,731		27,660		27,660		30,360		30,400	2,740	
98					Uniforms												
99					6021.1 · Boots		1,136		1,330		1,330		1,330		1,330	-	\$190 X 7 = \$1330
100					6021.3 · T-shirts		1,068		1,200		1,200		1,215		1,200	-	
101					6021.4 · Jackets		181		360		360		360		250	(110)	
102					Total Uniforms		2,385		2,890		2,890		2,905		2,780	(110)	
103					Utilities												
104					7320 · Electric and Propane		94,459		96,000		96,000		96,000		96,000	-	Electricity - Office \$3000 (A) Electricity - Field \$90,000 (F) Propane \$3000 (A)
105					Total Utilities		94,459		96,000		96,000		96,000		96,000	-	
106					Total SERVICES & SUPPLIES		526,516		545,450		545,450		524,402		536,080	(9,370)	
107					Total OPERATING EXPENSES		1,485,260		1,587,702		1,587,702		1,559,412		1,587,880	178	
108					OPERATING SURPLUS(DEFICIT)		624,424		595,616		595,616		594,588		528,320	(67,296)	
109					FIXED ASSET EXPENDITURES												
110					8517 · Field/Office equipment		1,146		5,000		5,000		5,700		1,050	(3,950)	Admin: (None for FY 2009-10) Field: 12" Stihl cut-off saw
111					8573 · Vehicles		30,777		0		0		0		-	-	
112					8570 · Furniture		0		0		0		0		-	-	
113					8511.1 · Tank/Facilities Sites		6,713		0		0		0		-	-	
114					8511.6 · Leasehold Improvements		0		0		0		0		-	-	
115					8511.4 · Warehouse Improvements		0		0		0		0		-	-	
116					Total FIXED ASSET EXPENDITURES		38,636		5,000		5,000		5,700		1,050	(3,950)	
117					TRANSFERS TO OTHER FUNDS												
118					8620.7 · Tfers to CIRF for CDR Revenue		170,000		252,426		252,426		227,000		227,000	(25,426)	same as CDRC revenue

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3							FY 08-09 FINAL (CASH)		09-10 BUDGET		09-10 REVISED		FY 09-10 Projected		FY 10-11 BUDGET	Change FY11 FY10 Revised	NOTES
162					CIP III		35,000		50,000		50,000		50,000		85,000	35,000	
163					CIP IV-A		1,306,335		0								
164					CIP IV-A, FY09 Carryover						660,665		660,665			(660,665)	
165					CIP IV-B, Project 1		69,601		1,052,000		1,328,000		1,328,000			(1,328,000)	
166					CIP IV-B, Project 2						40,000		40,000		1,475,000	1,435,000	
167					Crespo Tank Replacement Project											-	
168					In-House Construction Projects		57,472				40,000		40,000		40,000	-	
169					Total Capital Expenses		1,469,508		1,102,000		2,118,665		2,118,665		1,600,000	(518,665)	
170					TOTAL EXPENSES		2,440,744		2,193,314		3,209,979		3,209,979		2,691,314	(518,665)	
171					SURPLUS/DEFICIT		814,495		288,112		248,112		187,686		142,686	(105,426)	
172																	
173					FUND AND LOAN BALANCES (EOY)												
174					DISTRICT RESERVES AND FUND AND LOAN BALANCES												
175					Operating Balance		200,000		200,000		200,000		200,000		200,000	-	
176					Budget Reserve (10%)		207,736		218,332		158,770		158,770		158,788	18	
177					Economic Reserve (15%)		311,605		327,498		238,155		238,155		238,182	27	
178					Debt Repayment Reserve (15%)						238,155		238,155		238,182	27	
179					Capital Reserve		250,000		250,000		250,000		250,000		250,000	-	
180					Total District Policy		969,341		995,830		1,085,081		1,085,081		1,085,152	71	Sum of policy reserves above
181					TOTAL Reserves EOY		3,372,311		3,099,581		3,652,274		3,615,546		3,761,127	108,853	Sum of District Fund balances below
182					Reserves Above (below) Policy		2,402,970		2,103,751		2,567,193		2,530,465		2,675,975	108,782	Difference between Total and Policy Reserves
183																	
184					DISTRICT FUNDS												
185					CIRF		1,606,129		1,470,596		1,839,241		1,778,815		2,334,572	495,331	balancing this fund to reflect reserve policy, includes capital and debt repayment reserve
186					OPERATING RESERVE		225,000		225,000		225,000		225,000		396,970	171,970	balancing this fund to reflect reserve policy, budget and economic reserve
187					OPERATIONS		770,352		603,609		788,542		812,240		200,000	(588,542)	balancing this fund to reflect reserve policy, operating balance
188					CD		573,223		601,597		601,884		601,884		631,978	30,094	
189					IN HOUSE CONSTRUCTION		121,757		107,929		106,757		106,757		91,757	(15,000)	
190					BUILDING		75,850		90,850		90,850		90,850		105,850	15,000	
191																	
192																	
193					DISTRICT LOANS												
194					PPL		1,867,255		940,399		1,205,560		1,205,560		765,560	(440,000)	