

Tehachapi-Cummings County Water District

Fiscal Year 2017-18

Final Budget

Regular Board Meeting

August 16, 2017



Tehachapi-Cummings County Water District

Our Water • Our Future

Directors:

Jonathan Hall
James Pack
Jean Prel
David E. Worden
Rick Zanutto

Officers:

Rick Zanutto, *President*
David E. Worden, *Vice President*
Tom Neisler, *General Manager*
Lori Bunn, *Secretary*
LaMinda Madenwald, *Treasurer*

August 16, 2017

To the Citizens and Taxpayers of the Tehachapi-Cummings County Water District, including the Board of Directors:

I am pleased to present a balanced budget for fiscal year 2017-18. A planned operating profit per the budget will add \$277,606 to reserves. The Board-approved reserve targets will be met in every category except flood control. Our water sales revenues have increased considerably due to the increased availability of water and the District's increased capacity to supply it. Property tax revenues in the general fund will increase compared with the 2016-17 budget due to a 4.3% increased assessed valuation. To begin the fiscal year, all general fund designated reserve targets are fully funded. Here are some of the highlights from the 2017-18 budget (**figures exclude debt-financed capital projects**):

- General fund operating revenues increase \$1,080,000 (33%) from the prior year's budget.
- General fund property tax revenues increase \$207,700 (4%) from the prior year's budget.
- Overall general fund revenues increase \$932,700 (11%) compared with last year's budget.
- General fund operating expenditures increase \$498,900 (14%) from the prior year's budget.
- Salaries & benefits budget increases \$27,294 (1%) from last year's budget.
- The general fund will contribute \$756,406 to reserves by June 30, 2018.
- Compared with the prior budget, the current year tax revenue budget in the state payment fund will decrease \$559,200 (-19%).

Profile of the Tehachapi-Cummings County Water District

The Tehachapi-Cummings County Water District was organized on March 10, 1965 under provisions of the County Water District Law (Sections 30000 et seq. of the Water Code of the State of California).

The district is located in the Tehachapi Mountains east of the Southern San Joaquin Valley and encompasses approximately 266,000 acres. The district provides an imported water supply, groundwater resource management and flood protection.

The district imports State Water Project (SWP) water from the California Aqueduct and sells this imported water to agricultural and municipal/industrial customers. Approximately one-half to two-thirds of imported water sales are for agricultural customers in a typical year.

The local groundwater supply is located in three basins, which are the Brite, Cummings and Tehachapi Basins. The district is the court-appointed Watermaster for these three adjudicated basins. As Watermaster, the district protects the groundwater resources within the basins by administering the judgments and providing annual reports to the Kern County Superior Court.

The district is governed by a five-person Board of Directors elected "from divisions" to four-year staggered terms. "From divisions" means election of directors who are residents of the division from which they are

elected by the voters of the entire district. The divisions are roughly equal in acreage. The Directors are responsible for policies and decisions which govern the operations of the district. Due to an appointment by the Board precipitated by a resignation; in 2018, four seats will be up for election. One of those seats will be for a two-year term. After that election, the staggered schedule will resume.

The district has operated under the council-manager form of government since its inception. Policy making and legislative authority are vested in the Board of Directors. The Board is responsible for setting policy by ordinance, resolution or minute order, adopting the budget and hiring the general manager, legal counsel and auditor. The general manager is responsible for carrying out the policies of the Board, for overseeing the day-to-day operations of the district and the hiring of all district employees. The district serves a population of approximately 38,000, which is projected to increase to 53,000 by 2040 per the Tehachapi Regional Urban Water Management Plan.

Mission

The district's mission is to ensure the most reliable, cost effective and highest quality water supply within the district through the importation of State Project Water, management of groundwater basins, as well as provide flood protection within specified areas of the district and within the jurisdiction of the district as defined in the State Water Code and pertinent statutes of the State of California.

Budget process

The annual budget serves as the foundation for the district's financial planning and control. All departments are required to submit budget requests to the general manager on or before April 1 each year. The general manager, together with an ad-hoc Budget Committee, prepares the draft budget. The Board conducts at least two public hearings on the proposed budget and adopts a preliminary budget no later than June 30 and a final budget no later than September 1. The budget is prepared by fund (e.g. general) and department (e.g. administration). Department heads may transfer resources within a department as they see fit. Transfers between funds must be approved by resolution of the Board.

Local economy's impact on revenues

Since Tehachapi-Cummings County Water District receives no sales taxes, fuel taxes or other taxes that are sensitive to the business cycle, nonoperating revenues, the District's largest source of revenues, tend to be stable over time. Property taxes are the main source of nonoperating revenues. Recent years have seen fluctuating growth in the district's tax base, with the result that assessed value is 14% higher than five years ago. Secured valuation increased 5% this year as housing is recovering. Development of renewable energy assets in the eastern portion of the district, which has driven increases in the unsecured valuation in recent years, has slowed. Unsecured valuation increased 3% for the new year. Overall valuation increased 4.3% compared to the prior year.

The district's second largest source of revenue, imported water sales, will be more due to greater water sales. Agricultural water sales are on the rise, water availability has increased, and the District's capacity to provide water has increased due to a successful capital improvements project.

Considering all of these trends taken together, the district plans to import >10,000 AF in 2017. The budget is sufficient to import >10,000 acre feet of water, significantly more than the all time record of 7,886 AF. A water banking reserve of \$1,3184,00 has been set aside for pumping of additional imported supplies to replenish the banked groundwater extracted to meet demands during the historic drought.

Water rates

New water rates were set in May 2010, and have continued to be reviewed annually, using a new methodology based on pressure zones. Rates are set for the district's three pressure zones with the higher elevation pressure zones having the higher rates commensurate with higher pumping costs. Effective May

2014, agricultural water rates were increased to match Term Municipal & Industrial rates in order to recover the extraordinary costs the district incurred in order to meet agricultural demand during the historic drought.

Vast new supplies of natural gas from domestic shale formations have depressed its market price. This has worked for the benefit of the district, as its water rates are driven by the price it pays for natural gas to power its pump plants. Going forward, the district hopes to lock in long-term natural gas supplies at prices that will stabilize its water rates at an affordable level for years to come. The district can purchase natural gas on firm contracts up to three years in advance. There is a limit to how much natural gas can be purchased in advance because of the unreliability of the State water supply. By banking surplus water during wet years in the Kern Water Bank (or other San Joaquin Valley water banking project), it is hoped that the district does not get caught with future contracts of natural gas that it does not need. The district is also importing all of the water that the system will allow. Any unsold water will be banked in Tehachapi and Cummings Valleys to the benefit of the district's account and the basins as a whole. The district will begin calendar year 2018 with as little carryover water in San Luis Reservoir as possible to avoid the possibility of spilling.

Reserves

This budget includes the district's reserves policy, which sets forth reserve targets and a plan to accumulate those reserves over time. The budget plan shows that by June 30, 2018 all designated reserve targets in the general fund will be met, as will all reserves in restricted funds, with the exception of the district's flood control funds. Accumulation of sufficient reserves in the flood control funds is challenging due to the extensive size of the assets, their replacement cost, and their long expected lives. It is hoped that backstop funding from FEMA and CalEMA will be available if the district suffers catastrophic losses of flood control facilities due to a declared disaster, so that district reserves will be adequate for normal maintenance and replacement needs, emergency response to floods and any required matching funds to qualify for FEMA assistance during disasters.

State Water Project allocation

California's Department of Water Resources' (DWR) allocation for the SWP in 2017 is 85%, not an average year for the SWP. The allocation averaged only 20% over the three drought years of 2013-2015 (35%, 5%, 20%). The allocation in 2016 was 60%. We managed to fill all orders during 2014 and 2015 by recovering banked groundwater from the Tehachapi Basin and by importing SWP carryover water and water banked in the San Joaquin Valley.

Beginning in 2017, the district began making SWP water available to a customer in another water district under a long-term agreement (up to 181 AF per year). Due to permitting difficulties, the customer was unable to utilize this water in 2017. The contract contains provisions to allow this. A condition of that agreement was for the customer to bank a five-year supply in Tehachapi Basin prior to any water being delivered to their account. They have fulfilled their banking obligation.

Long-term debt

In 2004 the district contracted with the California Public Employees' Retirement System (CalPERS), switching from an employer-paid defined-contribution plan. All assets from the old plan were transferred to the CalPERS plan and 100% of the prior service credit was purchased. On August 15, 2012, this "side fund" obligation was refinanced with a \$1,719,700 bank loan at a lower interest rate, reducing the district's interest expense. The loan was paid off during the 2016-17 fiscal year.

In 2015 the district completed a financing with Umpqua Bank for its Pump Plant 1 Engine Replacement Project, which included replacement of controls at the other three pump plants as well. Principal of up to \$7,000,000 was payable over ten years @ 2.51% interest beginning December 2015. The project was

completed under budget for \$5,780,810 and refinanced over the remaining 6.5 years @ 2.51% with an interest savings to the District.

Staffing

In 2017, the District added one full-time Operations Manager position. The district now has 19 full-time equivalent year-round employees (and 3 part-time summer helpers).

State payment tax

The district levies a tax each year to pay for its obligations under the two water supply contracts with the Kern County Water Agency for State Water Project water. As of July 1, 2016, a surplus reserve was consumed and the tax rate was adjusted in 2016-17 to reflect normal obligations for SWP water. In fiscal year 2017-18, due to increased water sales revenues and the respective increase to reserves, the amount required to be collected from the tax levy is about -19% lower than the previous fiscal year.

Any questions or concerns may be addressed to myself or the Business Manager, La Minda Madenwald, at the District office at 661-822-5504 or by email at tneisler@tccwd.com or mmadenwald@tccwd.com.

Respectfully submitted,

Tom Neisler
General Manager

Table of Contents

	Page
Board of Directors	1-1
Management Staff	1-1
TCCWD Organizational Chart	1-2
Investment Policy	1-3
2016-17 Appropriations Limit	1-3
Reserves Policy	1-4
District Total Summary	1-9
District Total Account Detail	1-13
General Fund Summary	2-1
Projected Reserves - General Fund	2-5
Capital Expenditure Budget	2-7
General Fund Account Detail	2-9
Administration Department	2-15
Pipeline Department	2-19
Pumping Department	2-23
Board - designated Reserve Funds	2-27
Emergency	2-28
Water Banking	2-29
Major Repair & Overhaul	2-30
Tax Revenue Liability	2-31
Rate Stabilization	2-32
Projected Reserves - Restricted Fund	3-1
Restricted Funds Account Detail	3-3
Improvement District No. 2	3-4
Improvement District No. 3	3-5
State Payment	3-6
Emissions Reduction Debt Service	3-7
Prop 84 IRWM Grant	3-8
Flood Control Benefit Assessment (AD-1)	3-9

TEHACHAPI-CUMMINGS COUNTY WATER DISTRICT

2017-18 FINAL BUDGET

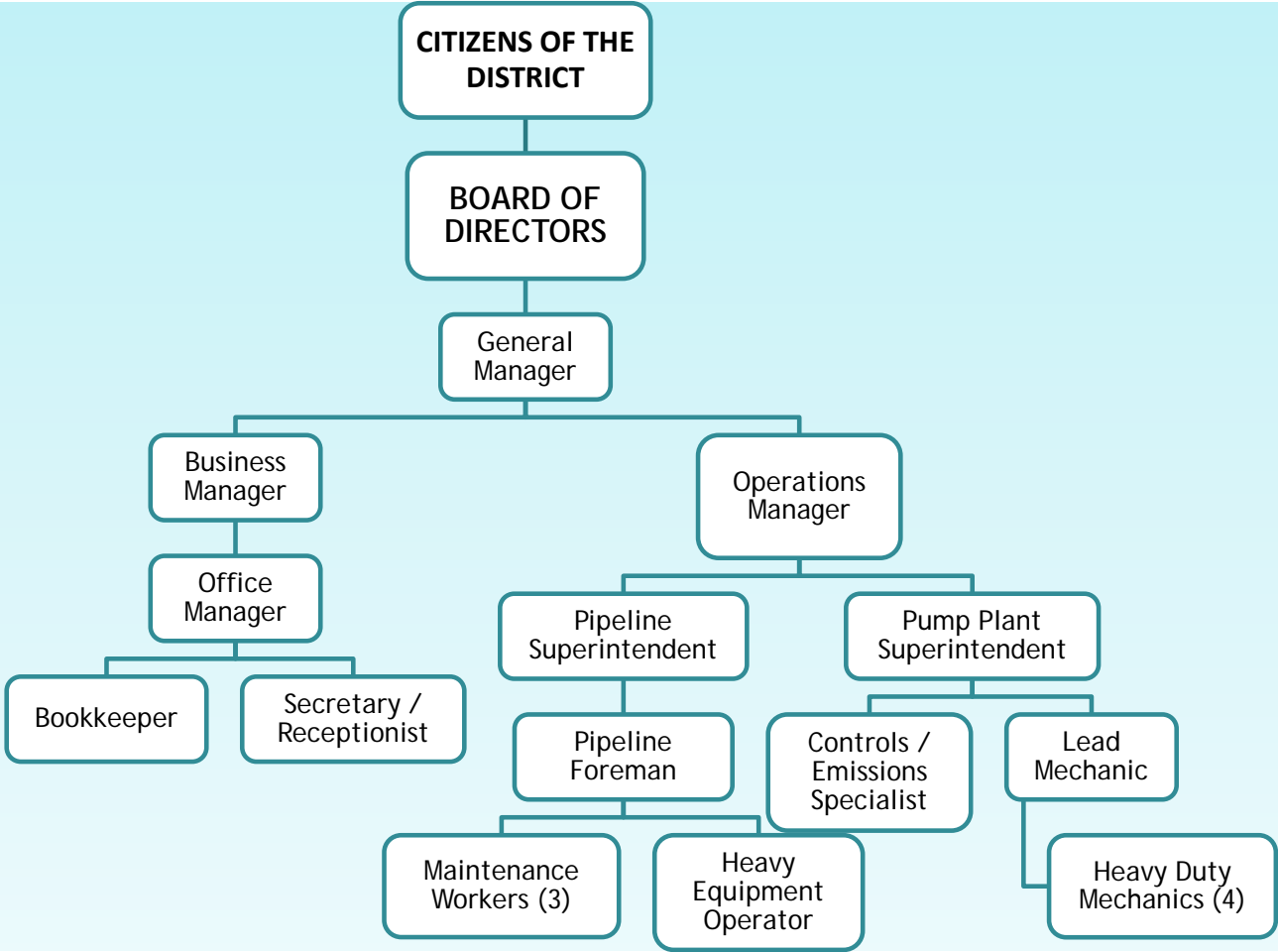
BOARD OF DIRECTORS

President	Rick Zanutto
Vice-President	Dave Worden
Director	Jonathan Hall
Director	James Pack
Director	Jean Prel

MANAGEMENT STAFF

General Manager	Tom Neisler
Business Manager/Treasurer	LaMinda Madenwald
Operations Manager	Troy DePriest
Office Manager/Board Secretary	Lori Bunn

TEHACHAPI-CUMMINGS COUNTY WATER DISTRICT ORGANIZATION CHART



INVESTMENT POLICY

Purpose: The purpose of this statement of investment policy (the “Policy”) is to set forth the investment policy of the District with respect to investments of District funds under Article 1 (commencing with section 53600) and Article 2 (commencing with section 53630) of Chapter 4 of Part 1 of Division 2 of Title 5 of Government Code. This investment policy shall be reviewed at least annually.

Objectives: The primary objective of the District in the management of District funds shall be to safeguard the principal of the funds. The secondary objective shall be to meet the liquidity needs of the District. The third objective shall be to achieve a return on the funds. (See, § 53600.5.)

Legal Investments: To the extent feasible, the district shall invest its surplus monies (cash in the treasury not required for the immediate needs of the district) in the Kern County Treasury Pool of the county or in the Local Agency Investment Fund (LAIF) of the state.

Reporting Requirements: The Treasurer shall present a quarterly investment report showing the status of all District investments as required by Section 53646 and shall be received and considered by the Board pursuant to subdivisions (a) and (b).

Authorized Signers for KCTP and LAIF Transfers: The Treasurer, General Manager and District Secretary are authorized to transfer monies between the district’s investment accounts and operating bank accounts. Transfers may be made by any one of the authorized persons.

2017-18 APPROPRIATIONS LIMIT

Section 1.5 of Article 13B of the California Constitution requires each local governmental entity to establish an appropriations limit for each fiscal year. The appropriations limit for fiscal year 2017-18 calculated pursuant to State guidelines and with data provided by the California Department of Finance is \$12,280,403.

1.	2016-17 Appropriations Limit	\$11,729,134
2.	California Per-Capita Personal Income	3.69%
3.	Population Change (Kern County)	0.97%
4.	Combined Growth Factor	4.66%
5.	2017-18 Appropriations Limit	\$12,280,403

TEHACHAPI-CUMMINGS COUNTY WATER DISTRICT

RESERVES POLICY

A. PURPOSE

The purpose of this policy is to establish various reserve targets and funding priorities. Reserves are maintained to protect the district's creditworthiness and to provide for continuing operations including the maintenance and eventual replacement of existing facilities and infrastructure, the addition of new capital assets, unforeseen and unexpected emergencies, cash flow requirements and to ensure stable services and fees. This reserves policy is to ensure that the district accumulates, manages, maintains and uses certain financial resources only for specified purposes. Working capital (current assets less current liabilities) will be used to determine reserve levels in each of the funds. Working capital is a better measure than either cash or net position for determining the district's ability to meet its short-term (1 to 2 years) financial obligations. Long-term needs, such as replacement of large portions of the district's water importation system, are not addressed by this policy. At this time, it is assumed that such projects will be financed with long-term debt with repayment provided by revenues from a future voter-approved tax levy.

B. TYPES OF RESERVES

The district maintains two types of reserves:

1. Designated Reserves. Designated reserves are reserves that are established by the Board of Directors and set aside to be used only for a specific, designated purpose. The source of their money is the general fund; therefore, the purpose of the reserves may be changed at the Board's pleasure.
2. Restricted Reserves. Restricted reserves are reserves that are restricted by an outside source, such as by statute, court order, contract or bond covenant. These reserves must remain in their respective funds, except for Board-approved short-term borrowing (with full interest repayment).

C. DESIGNATED RESERVES

The district maintains a general fund, which is the district's water enterprise fund. Although it is an enterprise fund, its primary funding source is general property taxes. The fiscal year 2017-18 budget forecasts that 54% of general fund revenues will be from property taxes and 46% will be operating revenues from water sales and services. Costs to perform the district's watermaster duties under the three judgments are also paid from the general fund.

The Government Finance Officers Association recommends that for enterprise funds “governments should start with a baseline of ninety (90) days worth of working capital and then adjust the target based on the particular characteristics of the enterprise fund in question (using 45 days as the minimum acceptable level).” Because the district’s general fund is primarily tax supported and the first installment of property tax revenue is received five months after the start of the fiscal year, the general fund’s July 1 beginning working capital will be equal to or greater than 90 days of operating expenses and at no point during the year will the working capital fall to less than 45 days of operating expenses.

An 85% State Water Project allocation in 2017 will provide more water than the district can import this year, so a portion will be carried over in San Luis Reservoir into 2018, giving the district a cushion for next year.

In addition to this minimum funding level, the district has established four designated reserve funds. Full reserve targets and interim targets (50% of the full targets) are established herein. Money will be accumulated in the reserve funds in the order presented until the interim target is achieved, at which time the next designated reserve will begin to accumulate. Once all four interim reserve targets have been achieved, money will accumulate in each fund in the order presented until the full target for each fund has been reached. All expenditures or transfers from these reserve funds will be replaced as quickly as possible in the manner of priority as described above.

1. Tax Revenue Liability Fund. This fund was established to continue normal operations in the aftermath of property tax revenue losses resulting from taxpayer appeals. Its working capital balance as of June 30, 2017 is estimated at \$591,900. Each year Kern County publishes a tax revenue liability estimate for the district’s general fund. Since it is very unlikely that every taxpayer appeal will be granted, the district will fund this reserve at 50% of the County’s estimate.

2. Emergency Fund. This fund was established in 1986 in recognition of the fact that the district does not have insurance coverage for earthquake or flood damage. Its purpose is to set aside money for (1) repair, restoration or replacement of district facilities damaged as the result of natural disasters, (2) matching fund payments for cost sharing required under federal or state disaster assistance programs and (3) district personnel overtime costs and supplies used during eligible disaster response and recovery activities, including the cost of administering those activities. In 1986, it was funded in the amount of \$50,000 and it now has an estimated balance of \$308,300. It shall be the policy of this district to maintain working capital in this fund at 5% of the general fund’s operating expenses.

3. Major Repairs and Overhaul Fund. This fund is for the purpose of major, unanticipated replacement of the district's water importation system components. Of particular concern is the failure or replacement of one or more natural gas engines at one of the pump plants; however, the funds may be used for the unexpected replacement of other system components as well. This fund's June 30, 2017 estimated balance is \$1,411,500. Going forward, it shall be the policy of this district to maintain working capital in this fund at 5% of the book value of the general fund's capital assets.

4. Rate Stabilization Fund. This reserve is used to normalize fluctuations in revenues so that water rates will be more stable over time. The money is used as a buffer to reduce the frequency of changes to the district's water rates. The amount is intended to fluctuate between 1% and 5% of the general fund's operating expenses. The 6/30/17 estimated balance is \$308,100.

The district has attained its goal of 90 days working capital in the general fund and intends to maintain this minimum funding level in perpetuity. As of June 30, 2017, all four of the general fund designated reserve targets are fully funded. The budget for fiscal year 2017-18 shows that costs will be controlled and sufficient revenues will be generated such that all general fund designated reserve targets will continue to be fully funded.

D. RESTRICTED RESERVES

The district maintains five restricted funds:

1. State Payment Fund. This fund is for the purpose of paying the obligations of the Kern County Water Agency contracts for State Water Project costs. The district levies a special tax sufficient to cover all current costs under its two water supply contracts, and maintains sufficient working capital for a six-month operating reserve and half of its tax revenue liability reserve as determined by the Kern County Auditor-Controller. All unspent monies in this fund remain in the fund.

2. Prop 84 Grant Fund. This fund is for the purpose of separating the grant-related expenditures and reimbursement revenues from the Department of Water Resources for the district's Water Use Efficiency Project. This fund requires a cash-flow reserve to accommodate DWR's reimbursement schedule.

3. Improvement District No. 2. This fund is for the purpose of providing flood control within the discrete area known as ID2. Property within ID2 is subject to property taxes which fund this service. All unspent monies in this fund remain in the fund for future maintenance and replacement of its flood control facilities. Reserves must be adequate to repair or replace structures damaged in a flood event. Although some funds may become available from federal or state agencies in a declared disaster event, it is possible that facilities could be damaged in a localized flood event that is not part of a declared disaster; therefore, the district sets a reserve target of 50% of the estimated replacement cost of the facilities. The estimated replacement cost is calculated as the original construction cost adjusted for inflation.

4. Improvement District No. 3. This fund is for the purpose of providing flood control within the discrete area known as ID3. Property within ID3 is subject to property taxes which fund this service. All unspent monies in this fund remain in the fund for future maintenance and replacement of its flood control facilities. Similar to ID No. 2, the reserve target for this fund is set at 50% of the estimated replacement cost of the facilities.

5. Benefit Assessment District No. 1. This fund is for the purpose of providing flood control within the discrete area known as AD1, also known as the Tehachapi Watershed Project. Property within AD1 is subject to a special benefit assessment which funds this service. All unspent monies in this fund remain in the fund for future maintenance and replacement of its flood control facilities. The district shall maintain working capital in this fund equal to 50% of the estimated replacement cost of the facilities.

Reserves in the State Payment Fund are fully funded now. Reserve targets for the three flood control districts are not fully funded, nor does it appear that they will be any time soon. Flood control assets tend to stay in place for long periods of time and function without damage under normal conditions. However, they can be damaged or destroyed by natural disaster events (100-year flood, for example), which would require rebuilding of the structures. In such events, it is likely that FEMA and CalEMA would provide funding assistance to the district to rebuild the flood control facilities. Under this scenario, the district's reserves would be used for matching funds (typically 10% to 25% of total cost) to secure the disaster assistance funds.

E. MANAGEMENT OF RESERVE FUNDS

The General Manager will be responsible for managing the accumulation of reserves in the various funds in accordance with Board policy. Only the Board of Directors may authorize the expenditure or transfer of money from any of the district's reserve funds. The Board annually will review the balances of the reserve funds, work collaboratively with the General Manager to ensure the accuracy of the annual report, and evaluate the goals and purposes of each reserve fund and adopt policy changes as may be necessary or desirable.

Reserves	Reserve Formula	Full Reserve Target	Interim Reserve Target	Actual Reserve 6/30/16	Forecast Reserve 6/30/17	Reserve Target Met?
Designated Reserves:						
<u>General Fund</u>						
Working capital	90 days of operating expenses (prior year audit)	\$ 1,376,400	\$ 1,376,400	\$ 3,487,078	\$ 3,969,200	Full - Yes
Water banking reserve	Cost to spread 4,000 AF of imported SWP water	1,286,960	1,286,960	1,569,338	1,318,400	Full - Yes
<u>Tax Revenue Liability Fund</u>						
Tax revenue liability reserve	50% of Kern County's liability estimate	591,900	295,950	383,022	591,900	Full - Yes
<u>Emergency Fund</u>						
Emergency reserve	operating expenses (prior year audit)	275,300	137,650	305,303	308,300	Full - Yes
<u>Major Repairs / Overhaul Fd</u>						
Asset maintenance / replacement reserve	5% of capital assets' book value (prior year audit)	1,411,500	705,750	1,241,037	1,411,500	Full - Yes
<u>Rate Stabilization Fund</u>						
Rate stabilization reserve	1 to 5% of general fund operating expenses	275,300	137,650	305,079	308,100	Full - Yes
Restricted Reserves:						
<u>State Payment Fund</u>						
Six-month operating reserve	50% of current year expenditure budget	1,333,500	1,333,500	1,264,613	1,828,600	Full - Yes
Tax revenue liability reserve	50% of Kern County's liability estimate	152,400	152,400	117,954	152,400	Full - Yes
<u>Prop 84 Grant Fund</u>						
Matching funds	per grant	-	-	62,878	-	Full - Yes
<u>Improvement District No. 2</u>						
Asset maintenance / replacement reserve	50% of construction cost indexed for inflation	229,400	229,400	88,583	92,700	No
<u>Improvement District No. 3</u>						
Asset maintenance / replacement reserve	50% of construction cost indexed for inflation	509,800	509,800	170,957	158,700	No
<u>Assessment District No. 1</u>						
Asset maintenance / replacement reserve	50% of construction cost indexed for inflation	1,461,700	1,461,700	690,692	756,100	No

District Total Summary

Tehachapi-Cummings County Water District
 Revenues & Expenditures - District Total Summary

Account Description	2015-16 Actual	2016-17 Actual	2016-17 Budget	2017-18 Budget	Amount Change	Pct Chg
Revenues						
Operating Revenues						
Water Sales - Imported	2,490,864	3,247,461	2,999,000	4,051,000	1,052,000	35%
Water Sales - Surplus	247,291	0	84,000	97,400	13,400	16%
Water Sales - Recycled	13,874	34,106	65,000	65,000	0	0%
Water Services	38,272	80,796	80,100	79,600	(500)	-1%
Other Operating Revenues	67,229	37,472	52,900	68,000	15,100	29%
Total Operating Revenues	2,857,530	3,399,835	3,281,000	4,361,000	1,080,000	33%
Non-Operating Revenues						
General Taxes	4,876,688	4,954,955	4,835,500	5,043,700	208,200	4%
Special Taxes	1,941,703	2,919,830	2,952,600	2,375,400	(577,200)	-20%
Benefit Assessments	109,594	100,821	110,000	110,000	0	0%
Other Revenues	191,147	78,783	80,100	112,900	32,800	41%
Loan Proceeds	5,397,574	356,187	360,000	0	(360,000)	-100%
Capital Contributions	37,258	15,131	20,000	20,000	0	0%
Operating Grants	108,707	29,467	162,000	20,000	(142,000)	-88%
Capital Grants	0	0	0	0	0	0%
Total Non-Operating Revenues	12,662,670	8,455,174	8,520,200	7,682,000	(838,200)	-10%
Total Revenues	15,520,200	11,855,009	11,801,200	12,043,000	241,800	2%
Expenditures						
Salaries & Benefits						
Salaries & Wages	1,627,245	1,610,776	1,790,200	1,754,994	(35,206)	-2%
Benefits	738,557	811,990	840,400	902,900	62,500	7%
Total Salaries & Benefits	2,365,802	2,422,766	2,630,600	2,657,894	27,294	1%
Operations & Maintenance						
Administrative/General	418,994	467,521	559,000	453,400	(105,600)	-19%
Utilities	38,326	32,207	31,700	35,200	3,500	11%
Automobiles & Equipment	88,963	89,705	113,300	119,100	5,800	5%
System Operations	4,234,140	4,519,531	4,991,200	5,306,800	315,600	6%
Maintenance	561,756	569,632	639,300	728,300	89,000	14%
Services	112,649	144,762	149,800	176,100	26,300	18%
Government & Regulatory	147,787	239,203	244,800	259,700	14,900	6%
Non-Cash Expenses	0	0	500	500	0	0%
Total Operations & Maintenance	5,602,614	6,062,561	6,729,600	7,079,100	349,500	5%

Tehachapi-Cummings County Water District
 Revenues & Expenditures - District Total Summary

Account Description	2015-16 Actual	2016-17 Actual	2016-17 Budget	2017-18 Budget	Amount Change	Pct Chg
Debt Service						
Principal Payments	934,724	1,321,854	1,321,900	655,500	(666,400)	-50%
Interest Expense	91,730	137,273	137,637	110,900	(26,737)	-19%
Debt Service Fees	0	0	0	0	0	0%
Total Debt Service	<u>1,026,454</u>	<u>1,459,127</u>	<u>1,459,537</u>	<u>766,400</u>	<u>(693,137)</u>	<u>-47%</u>
Capital Outlay						
Pumping Plants	6,228,616	663,963	537,000	198,000	(339,000)	-63%
Transmission System	13,477	23,258	560,000	46,000	(514,000)	-92%
General Office, Shop & Equipment	294,534	49,658	300,000	968,000	668,000	223%
Water Reclamation	222,252	0	0	50,000	50,000	100%
Flood Control Facilities	0	0	0	0	0	0%
Total Capital Outlay	<u>6,758,879</u>	<u>736,879</u>	<u>1,397,000</u>	<u>1,262,000</u>	<u>(135,000)</u>	<u>-10%</u>
Total Expenditures	<u>15,753,749</u>	<u>10,681,332</u>	<u>12,216,737</u>	<u>11,765,394</u>	<u>(451,343)</u>	<u>-4%</u>
Income Before Transfers	<u>(233,549)</u>	<u>1,173,677</u>	<u>(415,537)</u>	<u>277,606</u>	<u>693,143</u>	
Transfers In	91,600	266,040	280,000	0	(280,000)	
Transfers Out	(91,600)	(266,040)	(280,000)	0	280,000	
Total Transfers	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Net To (From) Reserves	<u>(233,549)</u>	<u>1,173,677</u>	<u>(415,537)</u>	<u>277,606</u>	<u>693,143</u>	

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District Total Account Detail

Tehachapi-Cummings County Water District
 Revenues & Expenditures - District Total (All Funds)

Acct. No.	Account Description	2015-16 Actual	2016-17 Actual	2016-17 Budget	2017-18 Budget	Amount Change	Pct Chg
REVENUES							
Operating Revenues							
Water Sales							
40101	Water Sales - Agriculture	1,772,933	2,285,737	2,085,000	2,920,000	835,000	40%
40102	Water Sales - Term M & I	421,133	737,357	625,000	890,000	265,000	42%
40103	Water Sales - Regular M & I	31,336	41,167	27,000	30,000	3,000	11%
40104	Water Sales - Wheeled Water	265,463	183,200	262,000	211,000	(51,000)	-19%
40105	Water Sales - Surplus	247,291	0	84,000	97,400	13,400	16%
40106	Water Sales - Recycled Water	13,874	34,106	65,000	65,000	0	0%
Water Services							
40111	Recurring Service Charges	9,653	9,810	9,300	9,300	0	0%
40112	Recharge Surcharge - Cummings	10,856	14,206	14,500	14,300	(200)	-1%
40113	Recharge Surcharge - Tehachapi	12	13	0	0	0	0%
40114	Standby Fees	0	33,000	33,000	33,000	0	0%
40115	Connection Fees	1,070	1,355	1,000	1,000	0	0%
40116	Delinquent Charges	737	1,554	1,000	1,000	0	0%
40117	Spreading Loss Surcharge	15,944	20,858	21,300	21,000	(300)	-1%
40118	Capital Recovery Surcharge	0	0	0	0	0	0%
Other Operating Revenues							
40122	Reimbursement - Health Insurance	5,850	16,067	4,900	25,000	20,100	410%
40123	Reimbursement - Flood Control Maint.	13,757	17,992	15,000	15,000	0	0%
40124	Reimbursement - ACWA-JPIA Premium	7,994	0	5,000	0	(5,000)	-100%
40125	Reimbursement - Insurance Claims	276	0	0	0	0	0%
40126	Reimbursement - Other Operating	2,412	3,335	20,000	20,000	0	0%
40127	Other Operating Revenue	139	78	8,000	8,000	0	0%
40128	Reimbursement - Groundwater Studies	36,801	0	0	0	0	0%
Non-Operating Revenues							
General Taxes							
40201	Current Year Property Taxes	4,802,349	4,886,225	4,779,500	4,990,000	210,500	4%
40202	Prior Year Property Taxes	(11,813)	(20,865)	(22,000)	(22,000)	0	0%
40203	Homeowners Property Tax Relief	40,280	39,893	35,000	35,000	0	0%
40204	Redevelopment Agency Pass-through	44,621	47,240	40,300	40,300	0	0%
40205	Property Tax - Penalties/Other	1,251	2,462	2,700	400	(2,300)	-85%
Special Taxes							
40211	Current Year State Payment Tax	1,892,373	2,875,238	2,896,600	2,337,400	(559,200)	-19%
40212	Prior Year State Payment Tax	10,656	5,116	20,000	0	(20,000)	-100%
40213	Homeowners Property Tax Relief	16,374	28,248	16,000	20,000	4,000	25%
40214	Redevelopment Agency Pass-through	0	0	0	0	0	0%
40215	State Payment Tax - Penalties/Other	22,300	11,228	20,000	18,000	(2,000)	-10%
Benefit Assessments							
40221	Current Year Benefit Assessments	99,910	99,559	99,000	99,000	0	0%
40222	Prior Year Benefit Assessments	6,713	941	7,000	7,000	0	0%
40224	Benefit Assessment - Penalties/Other	2,971	321	4,000	4,000	0	0%
Other Revenues							
40231	Interest Earnings	52,378	77,578	78,900	111,700	32,800	42%
40233	Loan Proceeds	5,397,574	356,187	360,000	0	(360,000)	-100%
40234	Rents and Royalties	7,900	1,205	1,200	1,200	0	0%
40236	Gain/Loss on Sale of Equipment	112,500	0	0	0	0	0%
40239	Other Non-Operating Revenue	18,369	0	0	0	0	0%
Capital Contributions							
40244	Reimbursement - New Connections	37,258	15,131	20,000	20,000	0	0%
Operating Grants							
40252	Operating Grant - State	108,707	29,467	162,000	20,000	(142,000)	-88%
TOTAL REVENUES		15,520,200	11,855,009	11,801,200	12,043,000	241,800	2%

EXPENDITURES							
SALARIES & BENEFITS							
Salaries & Wages							
50112	Salaries & Wages	1,556,826	1,571,886	1,754,500	1,705,471	(49,029)	-3%
50114	Overtime & Holiday	70,418	38,890	35,700	49,523	13,823	39%

Tehachapi-Cummings County Water District
 Revenues & Expenditures - District Total (All Funds)

Acct. No.	Account Description	2015-16 Actual	2016-17 Actual	2016-17 Budget	2017-18 Budget	Amount Change	Pct Chg
Benefits							
50121	FICA	119,903	122,888	137,100	134,300	(2,800)	-2%
50122	Workers Compensation	34,470	48,542	50,100	49,300	(800)	-2%
50123	Unemployment	2,029	534	1,500	2,500	1,000	67%
50124	Health Insurance	337,829	370,926	373,300	408,300	35,000	9%
50125	Health Insurance - Reimbursable	4,680	14,143	4,900	25,000	20,100	410%
50127	Retirement	218,491	244,846	261,300	271,300	10,000	4%
50128	Tuition Reimbursements	181	0	2,000	2,000	0	0%
50131	Retiree Medical Annual Req'd Contribution	20,974	10,111	10,200	10,200	0	0%
	TOTAL SALARIES & BENEFITS	2,365,802	2,422,766	2,630,600	2,657,894	27,294	1%

OPERATIONS & MAINTENANCE							
Administrative/General							
50201	Public Information & Notices	2,301	3,604	3,200	3,200	0	0%
50202	Books/Periodicals/Subscriptions	580	962	300	1,000	700	233%
50203	Printing	1,367	1,280	900	1,500	600	67%
50204	Postage & Shipping	4,351	3,587	4,000	4,000	0	0%
50205	Office Supplies	11,411	12,410	13,200	13,200	0	0%
50206	Office Computer & Machinery	20,848	58,202	27,000	42,000	15,000	56%
50207	Bank & Administrative Services	4,262	2,650	7,000	7,000	0	0%
50208	County Collection Charges	67,339	76,409	69,400	82,900	13,500	19%
50209	Memberships	23,339	25,217	24,000	27,000	3,000	13%
50210	Directors' Fees	12,800	16,100	12,900	19,000	6,100	47%
50211	Training & Travel	28,248	21,827	33,500	33,500	0	0%
50213	Recruitment	6,271	6,553	1,500	1,500	0	0%
50214	Awards & Recognition	14,718	4,728	13,500	6,000	(7,500)	-56%
50215	Safety Program & Supplies	5,019	12,287	13,600	13,600	0	0%
50216	Legal	73,038	117,790	115,000	130,000	15,000	13%
50217	Audit	19,820	18,070	20,000	20,000	0	0%
50219	Water Conservation Program	123,281	85,845	200,000	48,000	(152,000)	-76%
Utilities							
50221	Electricity - Office/Shops	17,701	9,395	10,000	12,000	2,000	20%
50222	Natural Gas - Office/Shops	2,533	1,848	2,200	2,200	0	0%
50226	Phone - Facility & Cellular	17,293	18,334	18,500	20,000	1,500	8%
50227	Phone - Control System	799	2,630	1,000	1,000	0	0%
Automobiles & Equipment							
50231	Auto/Equipment - Gas & Oil	57,632	50,011	70,000	70,300	300	0%
50232	Automobile Repair	17,300	31,347	26,400	32,400	6,000	23%
50233	Equipment Repairs	10,385	5,044	9,000	9,000	0	0%
50234	Equipment Rentals	3,048	2,730	5,600	5,100	(500)	-9%
50238	Shop Supplies	599	573	2,300	2,300	0	0%
System Operations							
50241	Source of Supply - KCWA Contract	2,901,696	2,319,727	2,971,800	2,960,000	(11,800)	0%
50242	Natural Gas - Pumping	965,258	1,833,970	1,660,000	1,700,000	40,000	2%
50243	Engine Oil & Fluids- Pumping	61,782	144,200	160,000	200,000	40,000	25%
50244	Electricity - Pumping	267,164	172,853	110,000	180,000	70,000	64%
50245	Electricity - Pipeline	495	506	900	900	0	0%
50247	Operation of Joint Turnout	5,686	2,373	3,000	3,000	0	0%
50248	Cross Valley Canal O & M	3,213	6,397	5,500	5,500	0	0%
50249	Source of Supply - Recycled & Other	28,846	39,505	70,000	150,000	80,000	114%
50250	California Water Fix	0	0	0	100,000	100,000	100%
Maintenance							
50251	Maintenance - Pump Plants	318,944	347,518	350,000	420,000	70,000	20%
50252	Maintenance - Nat Gas Pipeline	25,000	25,000	33,000	38,000	5,000	15%
50253	Maintenance - Pipeline	52,092	51,706	40,000	40,000	0	0%
50254	Maintenance - Reservoir	3,156	5,027	19,500	19,500	0	0%
50255	Maintenance - Access Roads	717	0	4,200	4,200	0	0%
50256	Maintenance - Control System	6,303	48,348	26,000	40,000	14,000	54%
50257	Maintenance - Cogeneration Plant	25	0	900	900	0	0%
50258	Maintenance - System Wells & Boosters	9,005	5,378	15,000	15,000	0	0%
50259	Maintenance - Flood Control Facilities	22,832	30,967	41,000	41,000	0	0%
50260	Maintenance - Recharge Facilities	0	718	2,700	2,700	0	0%

Tehachapi-Cummings County Water District
 Revenues & Expenditures - District Total (All Funds)

Acct. No.	Account Description	2015-16 Actual	2016-17 Actual	2016-17 Budget	2017-18 Budget	Amount Change	Pct Chg
50261	Maintenance - Office & Grounds	12,077	13,232	15,000	15,000	0	0%
50264	Customer Meters	100,060	26,823	70,000	70,000	0	0%
50266	Welding Supplies	3,423	394	5,600	5,600	0	0%
50268	Small Tools - Pumping	4,784	7,719	11,000	11,000	0	0%
50269	Small Tools - Pipeline	3,338	6,802	5,400	5,400	0	0%
Services							
50271	Outside Service	6,056	8,159	12,400	12,400	0	0%
50273	Pipeline Rental	315	0	0	0	0	0%
50275	Engineering	2,772	1,835	5,500	6,000	500	9%
50276	Consulting	21,007	41,032	42,000	42,000	0	0%
50277	Uniforms	6,326	8,026	6,600	9,900	3,300	50%
50278	Lab Analysis	0	0	300	300	0	0%
50279	Insurance & Bonds	76,173	85,710	83,000	105,500	22,500	27%
Government & Regulatory							
50281	Emissions Compliance	49,917	47,899	79,000	79,000	0	0%
50282	Government Fees/Taxes - Pumping	60,466	146,192	123,000	147,000	24,000	20%
50284	Regulatory Fees - Other	27,429	28,997	29,100	33,100	4,000	14%
50285	Certification Fees	380	70	600	600	0	0%
50286	Elections	8,628	16,045	11,000	0	(11,000)	-100%
50288	Integrated Regional Water Mgmt Plan	967	0	2,100	0	(2,100)	-100%
Non-Cash Expenses							
50291	Bad Debt Expense	0	0	500	500	0	0%
TOTAL OPERATIONS & MAINTENANCE		5,602,614	6,062,561	6,729,600	7,079,100	349,500	5%

DEBT SERVICE							
Principal Payments							
50301	Principal - Emission Reduction C.O.P.s	0	0	0	0	0	0%
50302	Principal - CalPERS Side Fund Loan	311,600	682,800	682,800	0	(682,800)	-100%
50303	Principal - Engine Replacement Financing	623,124	639,054	639,100	655,500	16,400	3%
Interest Expense							
50311	Interest - Emission Reduction C.O.P.s	0	0	0	0	0	0%
50312	Interest - CalPERS Side Fund Loan	35,469	12,038	12,037	0	(12,037)	-100%
50313	Interest - Engine Replacement Financing	56,261	125,235	125,600	110,900	(14,700)	-12%
Debt Service Fees							
50321	Service Fees - Emission Reduction C.O.P.s	0	0	0	0	0	0%
50322	Cost of Issuance	0	0	0	0	0	0%
TOTAL DEBT SERVICE		1,026,454	1,459,127	1,459,537	766,400	(693,137)	-47%

CAPITAL OUTLAY							
Pumping Plants							
50411	Replacement Pumps	69,873	150,984	75,000	78,000	3,000	4%
50412	Pump Plant Improvements	328,272	41,057	47,000	20,000	(27,000)	-57%
50413	Control System Improvements	1,770,208	194,166	215,000	0	(215,000)	-100%
50414	Engine Replacement	3,867,760	0	0	0	0	0%
50415	Engine Overhauls	192,503	277,756	200,000	100,000	(100,000)	-50%
Transmission System							
50444	Cross Valley Canal Expansion	0	0	0	0	0	0%
50445	Transmission System Meters	7,639	0	0	46,000	46,000	0%
50446	Pipeline Extensions	5,838	23,258	0	0	0	0%
50447	Cogen Plant Improvements	0	0	0	0	0	0%
50449	Pipeline Replacement/Rehabilitation	0	0	560,000	0	(560,000)	-100%
General Office, Shop & Equipment							
50451	Vehicles	90,513	0	0	180,000	180,000	100%
50452	Shop Building Construction	10,390	20,731	160,000	200,000	40,000	25%
50455	Equipment	93,139	16,141	15,000	0	(15,000)	-100%
50456	Building Improvements	45,475	12,786	125,000	588,000	463,000	370%
50457	Water System - Office & Campground	8,842	0	0	0	0	0%
50468	Engineering - Grant Assistance	0	0	0	0	0	0%
50469	Urban Water Management Plan	46,174	0	0	0	0	0%

Tehachapi-Cummings County Water District
 Revenues & Expenditures - District Total (All Funds)

Acct. No.	Account Description	2015-16 Actual	2016-17 Actual	2016-17 Budget	2017-18 Budget	Amount Change	Pct Chg
	Water Reclamation						
50482	Groundwater Studies	132,466	0	0	0	0	100%
50483	Recycled Water Pipeline	0	0	0	0	0	0%
50485	Recovery Well Improvements	89,786	0	0	20,000	20,000	0%
50486	Recharge Ponds - Cummings Valley	0	0	0	30,000	30,000	0%
	Flood Control Facilities						
50491	Antelope Run Project	0	0	0	0	0	0%
	TOTAL CAPITAL OUTLAY	6,758,879	736,879	1,397,000	1,262,000	(135,000)	-10%
	TOTAL EXPENDITURES	15,753,749	10,681,332	12,216,737	11,765,394	(451,343)	-4%
	NET INCOME (LOSS)	(233,549)	1,173,677	(415,537)	277,606	693,143	
	TRANSFERS IN	91,600	266,040	280,000	0	(280,000)	
	TRANSFERS OUT	(91,600)	(266,040)	(280,000)	0	280,000	
	NET TO (FROM) RESERVES	(233,549)	1,173,677	(415,537)	277,606	693,143	

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General Fund Summary

Tehachapi-Cummings County Water District
 Revenues & Expenditures - General Fund Summary

Account Description	2015-16 Actual	2016-17 Actual	2016-17 Budget	2017-18 Budget	Amount Change	Pct Chg
Revenues						
Operating Revenues						
Water Sales - Imported	2,490,864	3,247,461	2,999,000	4,051,000	1,052,000	35%
Water Sales - Surplus	247,291	0	84,000	97,400	13,400	16%
Water Sales - Recycled	13,874	34,106	65,000	65,000	0	0%
Water Services	38,272	80,796	80,100	79,600	(500)	-1%
Other Operating Revenues	67,229	37,472	52,900	68,000	15,100	29%
Total Operating Revenues	2,857,530	3,399,835	3,281,000	4,361,000	1,080,000	33%
Non-Operating Revenues						
General Taxes	4,866,611	4,944,448	4,825,700	5,033,400	207,700	4%
Special Taxes	0	0	0	0	0	0%
Benefit Assessments	0	0	0	0	0	0%
Other Revenues	157,289	33,117	33,200	38,200	5,000	15%
Loan Proceeds	5,397,574	356,187	360,000	0	(360,000)	-100%
Capital Contributions	37,258	15,131	20,000	20,000	0	0%
Operating Grants	2,000	0	0	0	0	0%
Capital Grants	0	0	0	0	0	0%
Total Non-Operating Revenues	10,460,731	5,348,883	5,238,900	5,091,600	(147,300)	-3%
Total Revenues	13,318,261	8,748,718	8,519,900	9,452,600	932,700	11%
Expenditures						
Salaries & Benefits						
Salaries & Wages	1,617,222	1,606,095	1,781,100	1,745,894	(35,206)	-2%
Benefits	735,731	810,595	837,500	900,000	62,500	7%
Total Salaries & Benefits	2,352,953	2,416,690	2,618,600	2,645,894	27,294	1%
Operations & Maintenance						
Administrative/General	314,406	410,354	398,900	431,200	32,300	8%
Utilities	38,326	32,207	31,700	35,200	3,500	11%
Automobiles & Equipment	88,963	89,705	113,300	119,100	5,800	5%
System Operations	1,332,444	2,199,804	2,019,400	2,346,800	327,400	16%
Maintenance	538,924	538,665	598,300	687,300	89,000	15%
Services	98,067	132,570	131,800	158,100	26,300	20%
Government & Regulatory	133,137	223,845	229,100	243,700	14,600	6%
Non-Cash Expenses	0	0	500	500	0	0%
Total Operations & Maintenance	2,544,266	3,627,150	3,523,000	4,021,900	498,900	14%

Tehachapi-Cummings County Water District
 Revenues & Expenditures - General Fund Summary

Account Description	2015-16 Actual	2016-17 Actual	2016-17 Budget	2017-18 Budget	Amount Change	Pct Chg
Debt Service						
Principal Payments	934,724	1,321,854	1,321,900	655,500	(666,400)	-50%
Interest Expense	91,730	137,273	137,637	110,900	(26,737)	-19%
Debt Service Fees	0	0	0	0	0	0%
Total Debt Service	<u>1,026,454</u>	<u>1,459,127</u>	<u>1,459,537</u>	<u>766,400</u>	<u>(693,137)</u>	<u>-47%</u>
Capital Outlay						
Land	0	0	0	0	0	0%
Pumping Plants	6,228,616	663,963	537,000	198,000	(339,000)	-63%
Mainline Pipeline	0	0	0	0	0	0%
Dam & Reservoir	0	0	0	0	0	0%
Transmission System	13,477	23,258	560,000	46,000	(514,000)	-92%
General Office, Shop & Equipment	294,534	49,658	300,000	968,000	668,000	223%
Emissions Reduction	0	0	0	0	0	0%
Water Reclamation & Recovery	222,252	0	0	50,000	50,000	100%
Flood Control Facilities	0	0	0	0	0	0%
Total Capital Outlay	<u>6,758,879</u>	<u>736,879</u>	<u>1,397,000</u>	<u>1,262,000</u>	<u>(135,000)</u>	<u>-10%</u>
Total Expenditures	<u>12,682,552</u>	<u>8,239,845</u>	<u>8,998,137</u>	<u>8,696,194</u>	<u>(301,943)</u>	<u>-3%</u>
Income Before Transfers	<u>635,710</u>	<u>508,873</u>	<u>(478,237)</u>	<u>756,406</u>	<u>1,234,643</u>	<u>-258%</u>
Transfers In	50,000	266,040	280,000	0	(280,000)	
Transfers Out	(41,600)	0	0	0	0	
Total Transfers	<u>8,400</u>	<u>266,040</u>	<u>280,000</u>	<u>0</u>	<u>(280,000)</u>	
Net To (From) Reserves	<u>644,110</u>	<u>774,913</u>	<u>(198,237)</u>	<u>756,406</u>	<u>954,643</u>	

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Projected Reserves, Revenues and Expenditures – General Fund

TEHACHAPI-CUMMINGS COUNTY WATER DISTRICT
 Projected Reserves, Revenues & Expenditures - General Fund
 July 1, 2017 to June 30, 2018

Fund:	General (fund 70)	Emergency (fund 71)	Water Banking (fund 72)	Major Repair & Overhaul (fund 81)	Tax Rev. Liability (fund 85)	Rate Stabiliz'n (fund 87)	Total General Fund
BEGINNING BALANCE ON JULY 1, 2017	\$ 3,969,200	\$ 308,300	\$ 1,318,400	\$ 1,411,500	\$ 591,900	\$ 308,100	\$ 7,907,400
REVENUES							
Operating Revenues							
Water Sales	4,213,400	-	-	-	-	-	4,213,400
Water Services	79,600	-	-	-	-	-	79,600
Other Operating Revenue	68,000	-	-	-	-	-	68,000
Total Operating Revenues	<u>4,361,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,361,000</u>
Non-Operating Revenues							
General Taxes	5,033,400	-	-	-	-	-	5,033,400
Special Taxes	-	-	-	-	-	-	-
Benefit Assessments	-	-	-	-	-	-	-
Other Revenue	38,200	2,200	11,700	14,000	4,000	3,000	73,100
Capital Contributions	20,000	-	-	-	-	-	20,000
Operating Grants	-	-	-	-	-	-	-
Capital Grants	-	-	-	-	-	-	-
Total Non-Operating Revenues	<u>5,091,600</u>	<u>2,200</u>	<u>11,700</u>	<u>14,000</u>	<u>4,000</u>	<u>3,000</u>	<u>5,126,500</u>
TOTAL REVENUES	<u>9,452,600</u>	<u>2,200</u>	<u>11,700</u>	<u>14,000</u>	<u>4,000</u>	<u>3,000</u>	<u>9,487,500</u>
TRANSFERS FROM OTHER FUNDS:							
Repayment from Prop 84 Grant (fd 84)	-	-	-	-	-	-	-
Replenish banked groundwater (fd 72)	-	-	-	-	-	-	-
Dedicated Reserve from General Fund	-	-	-	-	-	-	-
TOTAL TRANSFERS IN	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL AVAILABLE DURING BUDGET YEAR	<u>13,421,800</u>	<u>310,500</u>	<u>1,330,100</u>	<u>1,425,500</u>	<u>595,900</u>	<u>311,100</u>	<u>17,394,900</u>
EXPENDITURES:							
Salaries/Benefits	2,645,894	-	-	-	-	-	2,645,894
Maintenance/Operations	4,021,900	-	-	-	-	-	4,021,900
Debt Service	766,400	-	-	-	-	-	766,400
Capital Outlay	1,262,000	-	-	-	-	-	1,262,000
TOTAL EXPENDITURES	<u>8,696,194</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,696,194</u>
TRANSFERS TO OTHER FUNDS:							
Cash Flow for Grant to Prop 84 Grant (fd 84)	-	-	-	-	-	-	-
Replenish banked groundwater (fd 72)	-	-	-	-	-	-	-
To Dedicated Reserve Funds	-	-	-	-	-	-	-
TOTAL TRANSFERS OUT	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES AND TRANSFERS OUT	<u>8,696,194</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,696,194</u>
ENDING BALANCE ON JUNE 30, 2018	<u>4,725,606</u>	<u>310,500</u>	<u>1,330,100</u>	<u>1,425,500</u>	<u>595,900</u>	<u>311,100</u>	<u>8,698,706</u>
DESIGNATIONS							
90 days Working Capital	4,725,606	-	-	-	-	-	4,725,606
Capital Improvement	-	-	-	-	-	-	-
Asset Replacement	-	-	-	1,425,500	-	-	1,425,500
Rate Stabilization	-	-	-	-	-	311,100	311,100
Contingency	-	-	1,330,100	-	-	-	1,330,100
Tax Revenue Liability	-	-	-	-	595,900	-	595,900
Emergency	-	310,500	-	-	-	-	310,500
Total Designated	<u>4,725,606</u>	<u>310,500</u>	<u>1,330,100</u>	<u>1,425,500</u>	<u>595,900</u>	<u>311,100</u>	<u>8,698,706</u>
Undesignated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Capital Expenditure Budget

TEHACHAPI - CUMMINGS COUNTY WATER DISTRICT
 CAPITAL EXPENDITURE BUDGET FY 2017-18

Fund / Department	Final Budget	Purpose of Expenditure
General / Administration		
50451	45,000	Operations/General Manager Vehicle
50456	18,000	Re-roof Office Building and Annex Building
50456	50,000	Boardroom Furnish and Audio/Video
50456	500,000	Boardroom Remodel (\$80,000 carryover)
Subtotal	<u>\$ 613,000</u>	
General / Pipeline		
50451	40,000	Maintenance Pickup
50452	200,000	Paving - Office Complex (\$150,000 carryover)
50457	8,000	Fence/Secure Office Wells
50485	20,000	Dennison Well Booster Building
50486	30,000	Upgrade Recharge Facilities
Subtotal	<u>\$ 298,000</u>	
General / Pumping		
50411	78,000	New 7-Stage Pump
50412	20,000	Roof Access Ladders - PP 1-4
50415	100,000	Parts - overhaul 1 Superior Engine (plus add'n)
50445	8,000	Gas Meter - PP2
50445	8,000	2 - 12" Mag Meters
50445	30,000	30" Mag Meter
50451	60,000	Lead Mechanic Truck - 1 Ton Diesel w/Service Bed
50451	35,000	Controls/Emissions Pickup
50456	12,000	Remodel Pump Plant Office
Subtotal	<u>\$ 351,000</u>	
District Total	<u><u>\$ 1,262,000</u></u>	

General Fund Account Detail

Tehachapi-Cummings County Water District
 Revenues & Expenditures - General Fund (fund 70)

Acct. No.	Account Description	2015-16 Actual	2016-17 Actual	2016-17 Budget	2017-18 Budget	Amount Change	Pct Chg
REVENUES							
Operating Revenues							
Water Sales							
40101	Water Sales - Agriculture	1,772,933	2,285,737	2,085,000	2,920,000	835,000	40%
40102	Water Sales - Term M & I	421,133	737,357	625,000	890,000	265,000	42%
40103	Water Sales - Regular M & I	31,336	41,167	27,000	30,000	3,000	11%
40104	Water Sales - Wheeled Water	265,463	183,200	262,000	211,000	(51,000)	-19%
40105	Water Sales - Surplus	247,291	0	84,000	97,400	13,400	16%
40106	Water Sales - Recycled Water	13,874	34,106	65,000	65,000	0	0%
Water Services							
40111	Recurring Service Charges	9,653	9,810	9,300	9,300	0	0%
40112	Recharge Surcharge - Cummings	10,856	14,206	14,500	14,300	(200)	-1%
40113	Recharge Surcharge - Tehachapi	12	13	0	0	0	0%
40114	Standby Fees	0	33,000	33,000	33,000	0	0%
40115	Connection Fees	1,070	1,355	1,000	1,000	0	0%
40116	Delinquent Charges	737	1,554	1,000	1,000	0	0%
40117	Spreading Loss Surcharge	15,944	20,858	21,300	21,000	(300)	-1%
40118	Capital Recovery Surcharge	0	0	0	0	0	0%
Other Operating Revenues							
40122	Reimbursement - Health Insurance	5,850	16,067	4,900	25,000	20,100	410%
40123	Reimbursement - Flood Control Maint.	13,757	17,992	15,000	15,000	0	0%
40124	Reimbursement - ACWA-JPIA Premium	7,994	0	5,000	0	(5,000)	-100%
40125	Reimbursement - Insurance Claims	276	0	0	0	0	0%
40126	Reimbursement - Other Operating	2,412	3,335	20,000	20,000	0	0%
40127	Other Operating Revenue	139	78	8,000	8,000	0	0%
40128	Reimbursement - Groundwater Studies	36,801	0	0	0	0	0%
Non-Operating Revenues							
General Taxes							
40201	Current Year Property Taxes	4,792,578	4,876,024	4,770,000	4,980,000	210,000	4%
40202	Prior Year Property Taxes	(11,813)	(20,865)	(22,000)	(22,000)	0	0%
40203	Homeowners Property Tax Relief	40,280	39,893	35,000	35,000	0	0%
40204	Redevelopment Agency Pass-through	44,315	46,934	40,000	40,000	0	0%
40205	Property Tax - Penalties/Other	1,251	2,462	2,700	400	(2,300)	-85%
Other Revenues							
40231	Interest Earnings	18,520	31,912	32,000	37,000	5,000	16%
40233	Loan Proceeds	5,397,574	356,187	360,000	0	(360,000)	-100%
40234	Rents and Royalties	7,900	1,205	1,200	1,200	0	0%
40236	Gain/Loss on Sale of Equipment	112,500	0	0	0	0	0%
40239	Other Non-Operating Revenue	18,369	0	0	0	0	0%
Capital Contributions							
40244	Reimbursement - New Connections	37,258	15,131	20,000	20,000	0	0%
Operating Grants							
40252	Operating Grant - State	2,000	0	0	0	0	0%
TOTAL REVENUES		13,318,261	8,748,718	8,519,900	9,452,600	932,700	11%

Tehachapi-Cummings County Water District
 Revenues & Expenditures - General Fund (fund 70)

Acct. No.	Account Description	2015-16 Actual	2016-17 Actual	2016-17 Budget	2017-18 Budget	Amount Change	Pct Chg
EXPENDITURES							
SALARIES & BENEFITS							
Salaries & Wages							
50112	Salaries & Wages	1,547,145	1,567,205	1,745,600	1,696,571	(49,029)	-3%
50114	Overtime & Holiday	70,076	38,890	35,500	49,323	13,823	39%
Benefits							
50121	FICA	119,246	122,589	136,300	133,500	(2,800)	-2%
50122	Workers Compensation	34,376	48,498	50,000	49,200	(800)	-2%
50123	Unemployment	2,029	534	1,500	2,500	1,000	67%
50124	Health Insurance	336,456	370,213	372,000	407,000	35,000	9%
50125	Health Insurance - Reimbursable	4,680	14,143	4,900	25,000	20,100	410%
50127	Retirement	217,789	244,507	260,600	270,600	10,000	4%
50128	Tuition Reimbursements	181	0	2,000	2,000	0	0%
50131	Retiree Medical Annual Req'd Contribution	20,974	10,111	10,200	10,200	0	0%
TOTAL SALARIES & BENEFITS		2,352,953	2,416,690	2,618,600	2,645,894	27,294	1%
OPERATIONS & MAINTENANCE							
Administrative/General							
50201	Public Information & Notices	683	1,986	1,200	1,200	0	0%
50202	Books/Periodicals/Subscriptions	580	962	300	1,000	700	233%
50203	Printing	1,237	1,010	700	1,200	500	71%
50204	Postage & Shipping	4,351	3,587	4,000	4,000	0	0%
50205	Office Supplies	11,411	12,410	13,200	13,200	0	0%
50206	Office Computer & Machinery	20,848	58,202	27,000	42,000	15,000	56%
50207	Bank & Administrative Services	4,262	2,650	7,000	7,000	0	0%
50208	County Collection Charges	61,842	69,914	61,500	71,000	9,500	15%
50209	Memberships	23,339	25,217	24,000	27,000	3,000	13%
50210	Directors' Fees	12,800	16,100	12,900	19,000	6,100	47%
50211	Training & Travel	28,248	21,827	33,500	33,500	0	0%
50213	Recruitment	6,271	6,553	1,500	1,500	0	0%
50214	Awards & Recognition	14,718	4,728	13,500	6,000	(7,500)	-56%
50215	Safety Program & Supplies	5,019	12,287	13,600	13,600	0	0%
50216	Legal	73,038	117,790	115,000	130,000	15,000	13%
50217	Audit	19,820	18,070	20,000	20,000	0	0%
50219	Water Conservation Program	25,938	37,061	50,000	40,000	(10,000)	-20%
Utilities							
50221	Electricity - Office/Shops	17,701	9,395	10,000	12,000	2,000	20%
50222	Natural Gas - Office/Shops	2,533	1,848	2,200	2,200	0	0%
50226	Phone - Facility & Cellular	17,293	18,334	18,500	20,000	1,500	8%
50227	Phone - Control System	799	2,630	1,000	1,000	0	0%
Automobiles & Equipment							
50231	Auto/Equipment - Gas & Oil	57,632	50,011	70,000	70,300	300	0%
50232	Automobile Repair	17,300	31,347	26,400	32,400	6,000	23%
50233	Equipment Repairs	10,385	5,044	9,000	9,000	0	0%
50234	Equipment Rentals	3,048	2,730	5,600	5,100	(500)	-9%
50238	Shop Supplies	599	573	2,300	2,300	0	0%
System Operations							
50242	Natural Gas - Pumping	965,258	1,833,970	1,660,000	1,700,000	40,000	2%
50243	Engine Oil & Fluids- Pumping	61,782	144,200	160,000	200,000	40,000	25%
50244	Electricity - Pumping	267,164	172,853	110,000	180,000	70,000	64%
50245	Electricity - Pipeline	495	506	900	900	0	0%
50246	Lease - Wells	0	0	10,000	7,400	(2,600)	-26%
50247	Operation of Joint Turnout	5,686	2,373	3,000	3,000	0	0%
50248	Cross Valley Canal O & M	3,213	6,397	5,500	5,500	0	0%
50249	Source of Supply - Recycled & Other	28,846	39,505	70,000	150,000	80,000	114%
50250	California Water Fix	0	0	0	100,000	100,000	100%

Tehachapi-Cummings County Water District
 Revenues & Expenditures - General Fund (fund 70)

Acct. No.	Account Description	2015-16 Actual	2016-17 Actual	2016-17 Budget	2017-18 Budget	Amount Change	Pct Chg
Maintenance							
50251	Maintenance - Pump Plants	318,944	347,518	350,000	420,000	70,000	20%
50252	Maintenance - Nat Gas Pipeline	25,000	25,000	33,000	38,000	5,000	15%
50253	Maintenance - Pipeline	52,092	51,706	40,000	40,000	0	0%
50254	Maintenance - Reservoir	3,156	5,027	19,500	19,500	0	0%
50255	Maintenance - Access Roads	717	0	4,200	4,200	0	0%
50256	Maintenance - Control System	6,303	48,348	26,000	40,000	14,000	54%
50257	Maintenance - Cogeneration Plant	25	0	900	900	0	0%
50258	Maintenance - Wells & Boosters	9,005	5,378	15,000	15,000	0	0%
50260	Maintenance - Recharge Facilities	0	718	2,700	2,700	0	0%
50261	Maintenance - Office & Grounds	12,077	13,232	15,000	15,000	0	0%
50264	Customer Meters	100,060	26,823	70,000	70,000	0	0%
50266	Welding Supplies	3,423	394	5,600	5,600	0	0%
50268	Small Tools - Pumping	4,784	7,719	11,000	11,000	0	0%
50269	Small Tools - Pipeline	3,338	6,802	5,400	5,400	0	0%
Services							
50271	Outside Service	6,056	8,159	10,400	10,400	0	0%
50273	Pipeline Rental	315	0	0	0	0	0%
50275	Engineering	2,772	1,835	4,500	5,000	500	11%
50276	Consulting	21,007	41,032	42,000	42,000	0	0%
50277	Uniforms	6,326	8,026	6,600	9,900	3,300	50%
50278	Lab Analysis	0	0	300	300	0	0%
50279	Insurance & Bonds	61,591	73,518	68,000	90,500	22,500	33%
Government & Regulatory							
50281	Emissions Compliance	49,917	47,899	79,000	79,000	0	0%
50282	Government Fees/Taxes - Pumping	60,466	146,192	123,000	147,000	24,000	20%
50284	Regulatory Fees - Other	12,779	13,639	13,400	17,100	3,700	28%
50285	Certification Fees	380	70	600	600	0	0%
50286	Elections	8,628	16,045	11,000	0	(11,000)	-100%
50288	Integrated Regional Water Mgmt Plan	967	0	2,100	0	(2,100)	-100%
Non-Cash Expenses							
50291	Bad Debt Expense	0	0	500	500	0	0%
TOTAL OPERATIONS & MAINTENANCE		2,544,266	3,627,150	3,523,000	4,021,900	498,900	14%
DEBT SERVICE							
Principal Payments							
50302	Principal - CalPERS Side Fund Loan	311,600	682,800	682,800	0	(682,800)	-100%
50303	Principal - Engine Replacement Financing	623,124	639,054	639,100	655,500	16,400	3%
Interest Expense							
50312	Interest - CalPERS Side Fund Loan	35,469	12,038	12,037	0	(12,037)	-100%
50313	Interest - Engine Replacement Financing	56,261	125,235	125,600	110,900	(14,700)	-12%
Debt Service Fees							
50322	Cost of Issuance	0	0	0	0	0	0%
TOTAL DEBT SERVICE		1,026,454	1,459,127	1,459,537	766,400	(693,137)	-47%

Tehachapi-Cummings County Water District
 Revenues & Expenditures - General Fund (fund 70)

Acct. No.	Account Description	2015-16 Actual	2016-17 Actual	2016-17 Budget	2017-18 Budget	Amount Change	Pct Chg
	CAPITAL OUTLAY						
	Pumping Plants						
50411	Replacement Pumps	69,873	150,984	75,000	78,000	3,000	4%
50412	Pump Plant Improvements	328,272	41,057	47,000	20,000	(27,000)	-57%
50413	Control System Improvements	1,770,208	194,166	215,000	0	(215,000)	-100%
50414	Engine Replacement	3,867,760	0	0	0	0	0%
50415	Engine Overhauls	192,503	277,756	200,000	100,000	(100,000)	-50%
	Transmission System						
50444	Cross Valley Canal Expansion	0	0	0	0	0	0%
50445	Transmission System Meters	7,639	0	0	46,000	46,000	0%
50446	Pipeline Extensions	5,838	23,258	0	0	0	0%
50447	Cogen Plant Improvements	0	0	0	0	0	0%
50449	Pipeline Replacement/Rehabilitation	0	0	560,000	0	(560,000)	-100%
	General Office, Shop & Equipment						
50451	Vehicles	90,513	0	0	180,000	180,000	100%
50452	Shop Building Construction	10,390	20,731	160,000	200,000	40,000	25%
50455	Equipment	93,139	16,141	15,000	0	(15,000)	-100%
50456	Building Improvements	45,475	12,786	125,000	588,000	463,000	370%
50457	Water System - Office & Campground	8,842	0	0	0	0	0%
50469	Urban Water Management Plan	46,174	0	0	0	0	0%
	Water Reclamation & Recovery						
50482	Groundwater Studies	132,466	0	0	0	0	0%
50483	Recycled Water Pipeline	0	0	0	0	0	0%
50485	Recovery Well Improvements	89,786	0	0	20,000	20,000	0%
50486	Recharge Ponds - Cummings Valley	0	0	0	30,000	0	0%
	TOTAL CAPITAL OUTLAY	6,758,879	736,879	1,397,000	1,262,000	(165,000)	-12%
	TOTAL EXPENDITURES	12,682,552	8,239,845	8,998,137	8,696,194	(331,943)	-4%
	NET INCOME (LOSS)	635,710	508,873	(478,237)	756,406	1,264,643	
	TRANSFERS IN	50,000	266,040	280,000	0	(280,000)	
	TRANSFERS OUT	(41,600)	0	0	0	0	
	NET TO (FROM) RESERVES	644,110	774,913	(198,237)	756,406	954,643	

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Administration Department

Tehachapi-Cummings County Water District
Expenditures - Administration Dept. (dept 01)

Acct. No.	Account Description	2015-16 Actual	2016-17 Actual	2016-17 Budget	2017-18 Budget	Amount Change	Pct Chg
EXPENDITURES							
SALARIES & BENEFITS							
Salaries & Wages							
50112	Salaries & Wages	580,369	614,168	699,900	619,500	(80,400)	-11%
50114	Overtime & Holiday	2,922	567	500	645	145	29%
Benefits							
50121	FICA	42,874	46,654	53,600	47,400	(6,200)	-12%
50122	Workers Compensation	3,303	4,811	5,000	5,200	200	4%
50123	Unemployment	0	534	0	2,500	2,500	100%
50124	Health Insurance	101,127	120,825	123,500	129,000	5,500	4%
50125	Health Insurance - Reimbursable	4,680	14,143	4,900	25,000	20,100	410%
50127	Retirement	78,170	86,251	98,200	82,600	(15,600)	-16%
50128	Tuition Reimbursements	181	0	1,000	1,000	0	0%
50131	Retiree Medical Annual Req'd Contribution	20,974	10,111	10,200	10,200	0	0%
TOTAL SALARIES & BENEFITS		834,600	898,064	996,800	923,045	(73,755)	-7%
OPERATIONS & MAINTENANCE							
Administrative/General							
50201	Public Information & Notices	683	1,986	1,200	1,200	0	0%
50202	Books/Periodicals/Subscriptions	580	962	300	1,000	700	233%
50203	Printing	1,237	1,010	700	1,200	500	71%
50204	Postage & Shipping	4,351	3,587	4,000	4,000	0	0%
50205	Office Supplies	11,411	12,410	13,200	13,200	0	0%
50206	Office Computer & Machinery	20,848	58,202	27,000	42,000	15,000	56%
50207	Bank & Administrative Services	4,262	2,650	7,000	7,000	0	0%
50208	County Collection Charges	61,842	69,914	61,500	71,000	9,500	15%
50209	Memberships	23,339	25,217	24,000	27,000	3,000	13%
50210	Directors' Fees	12,800	16,100	12,900	19,000	6,100	47%
50211	Training & Travel	26,478	18,766	28,000	28,000	0	0%
50213	Recruitment	6,271	4,803	1,000	1,000	0	0%
50214	Awards & Recognition	14,718	4,728	13,500	6,000	(7,500)	-56%
50215	Safety Program & Supplies	3,328	10,339	10,000	10,000	0	0%
50216	Legal	73,038	117,790	115,000	130,000	15,000	13%
50217	Audit	19,820	18,070	20,000	20,000	0	0%
50219	Water Conservation Program	25,938	37,061	50,000	40,000	(10,000)	-20%
Utilities							
50221	Electricity - Office/Shops	17,701	9,395	10,000	12,000	2,000	20%
50222	Natural Gas - Office/Shops	2,533	1,848	2,200	2,200	0	0%
50226	Phone - Facility & Cellular	17,293	18,334	18,500	20,000	1,500	8%
Automobiles & Equipment							
50231	Auto/Equipment - Gas & Oil	6,834	4,084	6,200	6,200	0	0%
50232	Automobile Repair	2,944	1,266	2,200	2,200	0	0%
50234	Equipment Rentals	704	510	600	600	0	0%
System Operations							
50248	Cross Valley Canal O & M	3,213	6,397	5,500	5,500	0	0%
50249	Source of Supply - Recycled & Other	28,846	39,505	70,000	150,000	80,000	114%
50250	California Water Fix	0	0	0	100,000	100,000	100%
Maintenance							
50261	Maintenance - Office & Grounds	12,077	13,232	15,000	15,000	0	0%
Services							
50271	Outside Service	2,228	2,398	4,500	4,500	0	0%
50275	Engineering	2,772	0	2,000	2,500	500	25%
50276	Consulting	21,007	41,032	40,000	40,000	0	0%
50279	Insurance & Bonds	61,591	73,518	68,000	90,500	22,500	33%
Government & Regulatory							
50284	Regulatory Fees - Other	4,043	4,481	4,000	7,500	3,500	88%
50285	Certification Fees	380	70	300	300	0	0%
50286	Elections	8,628	16,045	11,000	0	(11,000)	-100%
50288	Integrated Regional Water Mgmt Plan	967	0	2,100	0	(2,100)	-100%

Tehachapi-Cummings County Water District
Expenditures - Administration Dept. (dept 01)

Acct. No.	Account Description	2015-16 Actual	2016-17 Actual	2016-17 Budget	2017-18 Budget	Amount Change	Pct Chg
	Non-Cash Expenses						
50291	Bad Debt Expense	0	0	500	500	0	0%
	TOTAL OPERATIONS & MAINTENANCE	504,705	635,710	651,900	881,100	229,200	35%
	DEBT SERVICE						
	Principal Payments						
50302	Principal - CalPERS Side Fund Loan	311,600	682,800	682,800	0	(682,800)	-100%
50303	Principal - Engine Replacement Financing	623,124	639,054	639,100	655,500	16,400	3%
	Interest Expense						
50312	Interest - CalPERS Side Fund Loan	35,469	12,038	12,037	0	(12,037)	-100%
50313	Interest - Engine Replacement Financing	56,261	125,235	125,600	110,900	(14,700)	-12%
	Debt Service Fees						
50322	Cost of Issuance	0	0	0	0	0	0%
	TOTAL DEBT SERVICE	1,026,454	1,459,127	1,459,537	766,400	(693,137)	-47%
	CAPITAL OUTLAY						
	Transmission System						
50444	Cross Valley Canal Expansion	0	0	0	0	0	0%
	General Office, Shop & Equipment		0				
50451	Vehicles	39,292	0	0	45,000	45,000	100%
50455	Equipment	45,583	13,392	10,000	0	(10,000)	-100%
50456	Building Improvements	45,475	12,786	125,000	568,000	443,000	354%
50457	Water System - Office & Campground	8,842	0	0	0	0	0%
50469	Urban Water Management Plan	46,174	0	0	0	0	0%
	Water Reclamation						
50482	Groundwater Studies	132,466	0	0		0	0%
	TOTAL CAPITAL OUTLAY	317,833	26,178	135,000	613,000	478,000	354%
	TOTAL EXPENDITURES	2,683,591	3,019,078	3,243,237	3,183,545	(59,692)	-2%

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Pipeline Department

Tehachapi-Cummings County Water District
Expenditures - Pipeline Dept. (dept 02)

Acct. No.	Account Description	2015-16 Actual	2016-17 Actual	2016-17 Budget	2017-18 Budget	Amount Change	Pct Chg
EXPENDITURES							
SALARIES & BENEFITS							
Salaries & Wages							
50112	Salaries & Wages	493,437	450,719	497,400	512,322	14,922	3%
50114	Overtime & Holiday	18,075	13,459	15,000	14,520	(480)	-3%
Benefits							
50121	FICA	36,844	35,557	39,200	40,300	1,100	3%
50122	Workers Compensation	14,965	21,358	22,000	21,000	(1,000)	-5%
50123	Unemployment	2,029	0	1,500	0	(1,500)	-100%
50124	Health Insurance	127,279	139,035	136,000	155,000	19,000	14%
50127	Retirement	69,844	78,045	77,800	93,000	15,200	20%
50128	Tuition Reimbursements	0	0	500	500	0	0%
TOTAL SALARIES & BENEFITS		762,475	738,173	789,400	836,642	47,242	6%
OPERATIONS & MAINTENANCE							
Administrative/General							
50211	Training & Travel	0	702	2,000	2,000	0	0%
50213	Recruitment	0	0	200	200	0	0%
50215	Safety Program & Supplies	1,216	698	2,000	2,000	0	0%
Automobiles & Equipment							
50231	Auto/Equipment - Gas & Oil	31,960	28,478	41,700	42,000	300	1%
50232	Automobile Repair	9,271	15,151	15,200	15,200	0	0%
50233	Equipment Repairs	5,241	4,910	8,000	8,000	0	0%
50234	Equipment Rentals	339	0	1,500	1,500	0	0%
50238	Shop Supplies	577	367	2,300	2,300	0	0%
System Operations							
50245	Electricity - Pipeline	495	506	900	900	0	0%
50246	Lease - Wells	0	0	10,000	7,400	(2,600)	-26%
50247	Operation of Joint Turnout	5,686	2,373	3,000	3,000	0	0%
Maintenance							
50253	Maintenance - Pipeline	52,092	51,706	40,000	40,000	0	0%
50254	Maintenance - Reservoir	3,156	5,027	19,500	19,500	0	0%
50255	Maintenance - Access Roads	717	0	4,200	4,200	0	0%
50257	Maintenance - Cogeneration Plant	25	0	900	900	0	0%
50258	Maintenance - System Wells & Boosters	9,005	5,378	15,000	15,000	0	0%
50260	Maintenance - Recharge Facilities	0	718	2,700	2,700	0	0%
50264	Customer Meters	100,060	26,823	70,000	70,000	0	0%
50266	Welding Supplies	1,677	197	2,800	2,800	0	0%
50269	Small Tools - Pipeline	3,338	6,802	5,400	5,400	0	0%
Services							
50271	Outside Service	45	207	1,900	1,900	0	0%
50273	Pipeline Rental	315	0	0	0	0	0%
50275	Engineering	0	0	1,000	1,000	0	0%
50276	Consulting	0	0	1,000	1,000	0	0%
50277	Uniforms	3,163	3,727	3,300	1,200	(2,100)	-64%
50278	Lab Analysis	0	0	300	300	0	0%
Government & Regulatory							
50284	Regulatory Fees - Other	8,736	9,158	9,400	9,600	200	2%
50285	Certification Fees	0	0	300	300	0	0%
TOTAL OPERATIONS & MAINTENANCE		237,113	162,928	264,500	260,300	(4,200)	-2%

Tehachapi-Cummings County Water District
Expenditures - Pipeline Dept. (dept 02)

Acct. No.	Account Description	2015-16 Actual	2016-17 Actual	2016-17 Budget	2017-18 Budget	Amount Change	Pct Chg
	CAPITAL OUTLAY						
	Transmission System						
50446	Pipeline Extensions	5,838	23,258	0	0	0	0%
50447	Cogen Plant Improvements	0	0	0	0	0	0%
50449	Pipeline Replacement/Rehabilitation	89,164	544,743	560,000	0	(560,000)	-100%
	General Office, Shop & Equipment						
50451	Vehicles	51,221	0	0	40,000	40,000	100%
50452	Shop Building Construction	10,390	20,731	160,000	200,000	40,000	25%
50455	Equipment	12,441	0	0	0	0	0%
50456	Building Improvements	0	0	0	8,000	8,000	100%
	Water Reclamation & Recovery						
50483	Recycled Water Pipeline	0	0	0	0	0	0%
50485	Recovery Well Improvements	89,786	0	0	20,000	20,000	0%
50486	Recharge Ponds - Cummings Valley	0	0	0	30,000	0	0%
	TOTAL CAPITAL OUTLAY	258,840	588,732	720,000	298,000	(452,000)	-63%
	TOTAL EXPENDITURES	1,258,428	1,489,833	1,773,900	1,394,942	(408,958)	-23%

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Pumping Department

Tehachapi-Cummings County Water District
Expenditures - Pumping Dept. (dept 03)

Acct. No.	Account Description	2015-16 Actual	2016-17 Actual	2016-17 Budget	2017-18 Budget	Amount Change	Pct Chg
EXPENDITURES							
SALARIES & BENEFITS							
Salaries & Wages							
50112	Salaries & Wages	473,338	502,318	548,300	564,749	16,449	3%
50114	Overtime & Holiday	49,079	24,864	20,000	34,158	14,158	71%
Benefits							
50121	FICA	39,528	40,378	43,500	45,800	2,300	5%
50122	Workers Compensation	16,108	22,329	23,000	23,000	0	0%
50123	Unemployment	0	0	0	0	0	0%
50124	Health Insurance	108,050	110,353	112,500	123,000	10,500	9%
50127	Retirement	69,775	80,211	84,600	95,000	10,400	12%
50128	Tuition Reimbursements	0	0	500	500	0	0%
TOTAL SALARIES & BENEFITS		755,878	780,453	832,400	886,207	53,807	6%
OPERATIONS & MAINTENANCE							
Administrative/General							
50211	Training & Travel	1,770	2,359	3,500	3,500	0	0%
50213	Recruitment	0	1,750	300	300	0	0%
50215	Safety Program & Supplies	475	1,250	1,600	1,600	0	0%
Utilities							
50227	Phone - Control System	799	2,630	1,000	1,000	0	0%
Automobiles & Equipment							
50231	Auto/Equipment - Gas & Oil	18,838	17,449	22,100	22,100	0	0%
50232	Automobile Repair	5,084	14,930	9,000	15,000	6,000	67%
50233	Equipment Repairs	5,144	134	1,000	1,000	0	0%
50234	Equipment Rentals	2,006	2,220	3,500	3,000	(500)	-14%
50238	Shop Supplies	22	206	0		0	0%
System Operations							
50242	Natural Gas - Pumping	965,258	1,833,970	1,660,000	1,700,000	40,000	2%
50243	Engine Oil & Fluids- Pumping	61,782	144,200	160,000	200,000	40,000	25%
50244	Electricity - Pumping	267,164	172,853	110,000	180,000	70,000	64%
Maintenance							
50251	Maintenance - Pump Plants	318,944	347,518	350,000	420,000	70,000	20%
50252	Maintenance - Nat Gas Pipeline	25,000	25,000	33,000	38,000	5,000	15%
50256	Maintenance - Control System	6,303	48,348	26,000	40,000	14,000	54%
50266	Welding Supplies	1,746	197	2,800	2,800	0	0%
50268	Small Tools - Pumping	4,784	7,719	11,000	11,000	0	0%
Services							
50271	Outside Service	3,783	5,554	4,000	4,000	0	0%
50275	Engineering	0	1,835	1,500	1,500	0	0%
50276	Consulting	0	0	1,000	1,000	0	0%
50277	Uniforms	3,163	4,299	3,300	8,700	5,400	164%
Government & Regulatory							
50281	Emissions Compliance	49,917	47,899	79,000	79,000	0	0%
50282	Government Fees/Taxes - Pumping	60,466	146,192	123,000	147,000	24,000	20%
TOTAL OPERATIONS & MAINTENANCE		1,802,448	2,828,512	2,606,600	2,880,500	273,900	11%

Tehachapi-Cummings County Water District
Expenditures - Pumping Dept. (dept 03)

Acct. No.	Account Description	2015-16 Actual	2016-17 Actual	2016-17 Budget	2017-18 Budget	Amount Change	Pct Chg
	CAPITAL OUTLAY						
	Pumping Plants						
50411	Replacement Pumps	69,873	150,984	75,000	78,000	3,000	4%
50412	Pump Plant Improvements	328,272	41,057	47,000	20,000	(27,000)	-57%
50413	Control System Improvements	1,770,208	194,166	215,000	0	(215,000)	-100%
50414	Engine Replacement	3,867,760	0	0	0	0	0%
50415	Engine Overhauls	192,503	277,756	200,000	100,000	(100,000)	-50%
	Transmission System						
50445	Transmission System Meters	7,639	0	0	46,000	46,000	0%
	General Office, Shop & Equipment						
50451	Vehicles	0	0	0	95,000	95,000	100%
50452	Shop Building Construction	0	0	0	0	0	100%
50455	Equipment	35,115	2,749	5,000	0	(5,000)	-100%
50456	Building Improvements	0	0	0	12,000	12,000	100%
	TOTAL CAPITAL OUTLAY	6,271,370	666,712	542,000	351,000	(191,000)	-35%
	TOTAL EXPENDITURES	8,829,696	4,275,677	3,981,000	4,117,707	136,707	3%

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Board-designated Reserve Funds

Tehachapi-Cummings County Water District
 Revenues & Expenditures - Emergency (fund 71) [formerly Self-Insurance Quake]

Acct. No.	Account Description	2015-16 Actual	2016-17 Actual	2016-17 Budget	2017-18 Budget	Amount Change	Pct Chg
REVENUES							
	Non-Operating Revenues						
	Other Revenues						
40231	Interest Earnings	2,127	3,080	2,200	3,000	800	36%
	TOTAL REVENUES	2,127	3,080	2,200	3,000	800	36%

EXPENDITURES							
	OPERATIONS & MAINTENANCE						
	Administrative/General						
50208	County Collection Charges	0	0	0	0	0	0%
	TOTAL OPERATIONS & MAINTENANCE	0	0	0	0	0	0%

	TOTAL EXPENDITURES	0	0	0	0	0	0%
	NET INCOME (LOSS)	2,127	3,080	2,200	3,000	800	
	TRANSFERS IN	0	0	0	0	0	
	TRANSFERS OUT	0	0	0	0	0	
	NET TO (FROM) RESERVES	2,127	3,080	2,200	3,000	800	

Tehachapi-Cummings County Water District
 Revenues & Expenditures - Water Banking Reserve (fund 72)

Acct. No.	Account Description	2015-16 Actual	2016-17 Actual	2016-17 Budget	2017-18 Budget	Amount Change	Pct Chg
REVENUES							
	Non-Operating Revenues						
	Other Revenues						
40231	Interest Earnings	10,933	15,141	11,700	17,500	5,800	50%
	TOTAL REVENUES	10,933	15,141	11,700	17,500	5,800	50%
EXPENDITURES							
	TOTAL EXPENDITURES	0	0	0	0	0	0%
	NET INCOME (LOSS)	10,933	15,141	11,700	17,500	5,800	
	TRANSFERS IN	0	0	0	0	0	
	TRANSFERS OUT	0	(266,040)	(280,000)	0	280,000	
	NET TO (FROM) RESERVES	10,933	(250,899)	(268,300)	17,500	285,800	

Tehachapi-Cummings County Water District
 Revenues & Expenditures - Major Repair & Overhaul (fund 81)

Acct. No.	Account Description	2015-16 Actual	2016-17 Actual	2016-17 Budget	2017-18 Budget	Amount Change	Pct Chg
REVENUES							
	Non-Operating Revenues						
	Other Revenues						
40231	Interest Earnings	8,541	12,522	9,100	14,000	4,900	54%
	TOTAL REVENUES	8,541	12,522	9,100	14,000	4,900	54%
EXPENDITURES							
	TOTAL EXPENDITURES	0	0	0	0	0	0%
	NET INCOME (LOSS)	8,541	12,522	9,100	14,000	4,900	
	TRANSFERS IN	15,800	0	0	0	0	
	TRANSFERS OUT	0	0	0	0	0	
	NET TO (FROM) RESERVES	24,341	12,522	9,100	14,000	4,900	

Tehachapi-Cummings County Water District
 Revenues & Expenditures - Tax Revenue Liability (fund 85)

Acct. No.	Account Description	2015-16 Actual	2016-17 Actual	2016-17 Budget	2017-18 Budget	Amount Change	Pct Chg
REVENUES							
	Non-Operating Revenues						
	Other Revenues						
40231	Interest Earnings	2,498	3,865	2,600	4,000	1,400	54%
	TOTAL REVENUES	2,498	3,865	2,600	4,000	1,400	54%

EXPENDITURES							
	TOTAL EXPENDITURES	0	0	0	0	0	0%
	NET INCOME (LOSS)	2,498	3,865	2,600	4,000	1,400	
	TRANSFERS IN	25,800	0	0	0	0	
	TRANSFERS OUT	0	0	0	0	0	
	NET TO (FROM) RESERVES	28,298	3,865	2,600	4,000	1,400	

Tehachapi-Cummings County Water District
 Revenues & Expenditures - Rate Stabilization (fund 87)

Acct. No.	Account Description	2015-16 Actual	2016-17 Actual	2016-17 Budget	2017-18 Budget	Amount Change	Pct Chg
REVENUES							
	Non-Operating Revenues						
	Other Revenues						
40231	Interest Earnings	2,125	3,078	2,200	3,000	800	36%
	TOTAL REVENUES	2,125	3,078	2,200	3,000	800	36%

EXPENDITURES							
	TOTAL EXPENDITURES	0	0	0	0	0	0%
	NET INCOME (LOSS)	2,125	3,078	2,200	3,000	800	
	TRANSFERS IN	0	0	0	0	0	
	TRANSFERS OUT	0	0	0	0	0	
	NET TO (FROM) RESERVES	2,125	3,078	2,200	3,000	800	

Projected Reserves – Restricted Funds

TEHACHAPI-CUMMINGS COUNTY WATER DISTRICT
 Projected Reserves, Revenues & Expenditures - Restricted Funds
 July 1, 2017 to June 30, 2018

Fund:	Improvem't District #2 (fund 76)	Improvem't District #3 (fund 77)	State Payment (fund 82)	Prop. 84 Grant (fund 84)	Flood Cont Assessm't (fund 86)	Total Restricted Funds
BEGINNING BALANCE ON JULY 1, 2017	\$ 92,700	\$ 158,700	\$ 1,981,000	\$ -	\$ 756,100	\$ 2,988,500
REVENUES						
Operating Revenues						
Water Sales	-	-	-	-	-	-
Water Services	-	-	-	-	-	-
Other Operating Revenue	-	-	-	-	-	-
Total Operating Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Non-Operating Revenues						
General Taxes	3,400	6,900	-	-	-	10,300
Special Taxes	-	-	2,375,400	-	-	2,375,400
Benefit Assessments	-	-	-	-	110,000	110,000
Other Revenue	700	1,500	23,000	-	8,000	33,200
Capital Contributions	-	-	-	-	-	-
Operating Grants	-	-	-	20,000	-	20,000
Capital Grants	-	-	-	-	-	-
Total Non-Operating Revenues	<u>4,100</u>	<u>8,400</u>	<u>2,398,400</u>	<u>20,000</u>	<u>118,000</u>	<u>2,548,900</u>
TOTAL REVENUES	<u>4,100</u>	<u>8,400</u>	<u>2,398,400</u>	<u>20,000</u>	<u>118,000</u>	<u>2,548,900</u>
TRANSFERS FROM OTHER FUNDS:						
Cash Flow for Grant from General Fund (fd 70)	-	-	-	-	-	-
TOTAL TRANSFERS IN	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL AVAILABLE DURING BUDGET YEAR	<u>96,800</u>	<u>167,100</u>	<u>4,379,400</u>	<u>20,000</u>	<u>874,100</u>	<u>5,537,400</u>
EXPENDITURES:						
Salaries/Benefits	-	-	-	12,000	-	12,000
Maintenance/Operations	6,100	10,200	2,971,200	8,000	61,700	3,057,200
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	<u>6,100</u>	<u>10,200</u>	<u>2,971,200</u>	<u>20,000</u>	<u>61,700</u>	<u>3,069,200</u>
TRANSFERS TO OTHER FUNDS:						
Cash Flow for Grant from General Fund (fd 70)	-	-	-	-	-	-
TOTAL TRANSFERS OUT	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES AND TRANSFERS OUT	<u>6,100</u>	<u>10,200</u>	<u>2,971,200</u>	<u>20,000</u>	<u>61,700</u>	<u>3,069,200</u>
ENDING BALANCE ON JUNE 30, 2018	<u>90,700</u>	<u>156,900</u>	<u>1,408,200</u>	<u>-</u>	<u>812,400</u>	<u>2,468,200</u>
RESERVATIONS						
Reserved for Debt Service Obligations	-	-	-	-	-	-
Reserved for State Water Contract Obligations	-	-	1,408,200	-	-	1,408,200
Reserved for Grant Programs	-	-	-	-	-	-
Reserved for Flood Control Maintenance	90,700	156,900	-	-	812,400	1,060,000
Total Reserved	<u>90,700</u>	<u>156,900</u>	<u>1,408,200</u>	<u>-</u>	<u>812,400</u>	<u>2,468,200</u>
UNRESERVED	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Restricted Funds Account Detail

Tehachapi-Cummings County Water District
 Revenues & Expenditures - Improvement District No. 2 (fund 76)

Acct. No.	Account Description	2015-16 Actual	2016-17 Actual	2016-17 Budget	2017-18 Budget	Amount Change	Pct Chg
REVENUES							
	Non-Operating Revenues						
	General Taxes						
40201	Current Year Property Taxes	3,485	3,559	3,500	3,400	(100)	-3%
	Other Revenues						
40231	Interest Earnings	599	901	600	700	100	17%
	TOTAL REVENUES	4,084	4,460	4,100	4,100	0	0%
EXPENDITURES							
	OPERATIONS & MAINTENANCE						
	Administrative/General						
50208	County Collection Charges	44	51	100	100	0	0%
	Maintenance						
50259	Maintenance - Flood Control Facilities	0	207	6,000	6,000	0	0%
	TOTAL OPERATIONS & MAINTENANCE	44	258	6,100	6,100	0	0%
	TOTAL EXPENDITURES	44	258	6,100	6,100	0	0%
	NET INCOME (LOSS)	4,040	4,202	(2,000)	(2,000)	0	
	TRANSFERS IN	0	0	0		0	
	TRANSFERS OUT	0	0	0		0	
	NET TO (FROM) RESERVES	4,040	4,202	(2,000)	(2,000)	0	

Tehachapi-Cummings County Water District
 Revenues & Expenditures - Improvement District No. 3 (fund 77)

Acct. No.	Account Description	2015-16 Actual	2016-17 Actual	2016-17 Budget	2017-18 Budget	Amount Change	Pct Chg
REVENUES							
	Non-Operating Revenues						
	General Taxes						
40201	Current Year Property Taxes	6,286	6,642	6,000	6,600	600	10%
40204	Redevelopment Agency Pass-through	306	306	300	300	0	0%
	Other Revenues						
40231	Interest Earnings	1,243	1,691	1,300	1,500	200	15%
	TOTAL REVENUES	7,835	8,639	7,600	8,400	800	11%

EXPENDITURES							
	OPERATIONS & MAINTENANCE						
	Administrative/General						
50208	County Collection Charges	110	123	100	200	100	100%
50259	Maintenance - Flood Control Facilities	13,743	20,730	10,000	10,000	0	0%
	TOTAL OPERATIONS & MAINTENANCE	13,853	20,853	10,100	10,200	100	1%
	TOTAL EXPENDITURES	13,853	20,853	10,100	10,200	100	1%
	NET INCOME (LOSS)	(6,018)	(12,214)	(2,500)	(1,800)	700	
	TRANSFERS IN	0	0	0		0	
	TRANSFERS OUT	0	0	0		0	
	NET TO (FROM) RESERVES	(6,018)	(12,214)	(2,500)	(1,800)	700	

Tehachapi-Cummings County Water District
 Revenues & Expenditures - State Payment (fund 82)

Acct. No.	Account Description	2015-16 Actual	2016-17 Actual	2016-17 Budget	2017-18 Budget	Amount Change	Pct Chg
REVENUES							
	Non-Operating Revenues						
	Special Taxes						
40211	Current Year State Payment Tax	1,892,373	2,875,238	2,896,600	2,337,400	(559,200)	-19%
40212	Prior Year State Payment Tax	10,656	5,116	20,000	0	(20,000)	-100%
40213	Homeowners Property Tax Relief	16,374	28,248	16,000	20,000	4,000	25%
40214	Redevelopment Agency Pass-through	0	0	0	0	0	0%
40215	State Payment Tax - Penalties/Other	22,300	11,228	20,000	18,000	(2,000)	-10%
	Other Revenues						
40231	Interest Earnings	12,083	13,344	12,200	23,000	10,800	89%
	TOTAL REVENUES	1,953,786	2,933,174	2,964,800	2,398,400	(566,400)	-19%
EXPENDITURES							
	OPERATIONS & MAINTENANCE						
	Administrative/General						
50208	County Collection Charges	4,815	6,312	7,300	11,200	3,900	53%
	System Operations						
50241	Source of Supply - KCWA Contract	2,901,696	2,319,727	2,971,800	2,960,000	(11,800)	0%
	TOTAL OPERATIONS & MAINTENANCE	2,906,511	2,326,039	2,979,100	2,971,200	(7,900)	0%
	TOTAL EXPENDITURES	2,906,511	2,326,039	2,979,100	2,971,200	(7,900)	0%
	NET INCOME (LOSS)	(952,725)	607,135	(14,300)	(572,800)	(558,500)	
	TRANSFERS IN	0	0	0		0	
	TRANSFERS OUT	0	0	0		0	
	NET TO (FROM) RESERVES	(952,725)	607,135	(14,300)	(572,800)	(558,500)	

Tehachapi-Cummings County Water District
 Revenues & Expenditures - Emissions Reduction Debt Service (fund 83)

Acct. No.	Account Description	2015-16 Actual	2016-17 Actual	2016-17 Budget	2017-18 Budget	Amount Change	Pct Chg
REVENUES							
	Non-Operating Revenues						
	Other Revenues						
40231	Interest Earnings	0	0	0	0	0	0%
	TOTAL REVENUES	0	0	0	0	0	0%
EXPENDITURES							
	OPERATIONS & MAINTENANCE						
	Administrative/General						
50208	County Collection Charges	0	0	0	0	0	0%
	TOTAL OPERATIONS & MAINTENANCE	0	0	0	0	0	0%
	DEBT SERVICE						
	Principal Payments						
50301	Principal - Emission Reduction C.O.P.s	0	0	0	0	0	0%
	Interest Expense						
50311	Interest - Emission Reduction C.O.P.s	0	0	0	0	0	0%
	Debt Service Fees						
50321	Service Fees - Emission Reduction C.O.P.s	0	0	0	0	0	0%
	TOTAL DEBT SERVICE	0	0	0	0	0	0%
	TOTAL EXPENDITURES	0	0	0	0	0	0%
	NET INCOME (LOSS)	0	0	0	0	0	
	TRANSFERS IN	0	0	0	0	0	
	TRANSFERS OUT	0	0	0	0	0	
	NET TO (FROM) RESERVES	0	0	0	0	0	

Tehachapi-Cummings County Water District
 Revenues & Expenditures - Prop 84 IRWM Grant (fund 84)

Acct. No.	Account Description	2015-16 Actual	2016-17 Actual	2016-17 Budget	2017-18 Budget	Amount Change	Pct Chg
REVENUES							
	Non-Operating Revenues						
	Other Revenues						
40231	Interest Earnings	39	0	0	0	0	0%
	Operating Grants						
40252	Operating Grant - State	106,707	29,467	162,000	20,000	(142,000)	-88%
	TOTAL REVENUES	106,746	29,467	162,000	20,000	(142,000)	-88%

EXPENDITURES							
	SALARIES & BENEFITS						
	Salaries & Wages						
50112	Salaries & Wages	9,681	4,681	8,900	8,900	0	0%
50114	Overtime & Holiday	342	0	200	200	0	0%
	Benefits						
50121	FICA	657	299	800	800	0	0%
50122	Workers Compensation	94	44	100	100	0	0%
50124	Health Insurance	1,373	713	1,300	1,300	0	0%
50127	Retirement	702	339	700	700	0	0%
50128	Tuition Reimbursements	0	0	0	0	0	0%
	TOTAL SALARIES & BENEFITS	12,849	6,076	12,000	12,000	0	0%

	OPERATIONS & MAINTENANCE						
	Administrative/General						
50208	County Collection Charges	166	0	0	0	0	0%
50219	Water Conservation Program	97,343	48,784	150,000	8,000	(142,000)	-95%
	TOTAL OPERATIONS & MAINTENANCE	97,509	48,784	150,000	8,000	(142,000)	-95%

	TOTAL EXPENDITURES	110,358	54,860	162,000	20,000	(142,000)	-88%
	NET INCOME (LOSS)	(3,612)	(25,393)	0	0	0	
	TRANSFERS IN	0	0	0	0	0	
	TRANSFERS OUT	(50,000)	0	0	0	0	
	NET TO (FROM) RESERVES	(53,612)	(25,393)	0	0	0	

Tehachapi-Cummings County Water District
 Revenues & Expenditures - Flood Control Benefit Assessment (fund 86)

Acct. No.	Account Description	2015-16 Actual	2016-17 Actual	2016-17 Budget	2017-18 Budget	Amount Change	Pct Chg
REVENUES							
	Non-Operating Revenues						
	Benefit Assessments						
40221	Current Year Benefit Assessments	99,910	99,559	99,000	99,000	0	0%
40222	Prior Year Benefit Assessments	6,713	941	7,000	7,000	0	0%
40224	Benefit Assessment - Penalties/Other	2,971	321	4,000	4,000	0	0%
	Other Revenues						
40231	Interest Earnings	4,603	7,185	5,000	8,000	3,000	60%
	TOTAL REVENUES	114,197	108,006	115,000	118,000	3,000	3%
EXPENDITURES							
	OPERATIONS & MAINTENANCE						
	Administrative/General						
50201	Public Information & Notices	1,618	1,618	2,000	2,000	0	0%
50203	Printing	130	270	200	300	100	50%
50208	County Collection Charges	362	9	400	400	0	0%
	Maintenance						
50259	Maintenance - Flood Control Facilities	9,089	10,030	25,000	25,000	0	0%
	Services						
50271	Outside Service	0	0	2,000	2,000	0	0%
50275	Engineering	0	0	1,000	1,000	0	0%
50279	Insurance & Bonds	14,582	12,192	15,000	15,000	0	0%
	Government & Regulatory						
50284	Regulatory Fees - Other	14,650	15,358	15,700	16,000	300	2%
	TOTAL OPERATIONS & MAINTENANCE	40,431	39,477	61,300	61,700	400	1%
	TOTAL EXPENDITURES	40,431	39,477	61,300	61,700	400	1%
	NET INCOME (LOSS)	73,766	68,529	53,700	56,300	2,600	
	TRANSFERS IN	0	0	0		0	
	TRANSFERS OUT	0	0	0		0	
	NET TO (FROM) RESERVES	73,766	68,529	53,700	56,300	2,600	