

Tehachapi-Cummings County Water District

Fiscal Year 2009-10 Revised Final Budget

Regular Board Meeting

August 19, 2009

# District Total Summary

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

2009-10 Budget

	Preliminary 6/17/09	Final 7/15/09	Revised 8/19/09
<b>Revenues</b>			
<b>Operating Revenues</b>			
Water Sales	2,938,000	2,938,000	2,595,000
Water Services	365,200	365,200	341,800
Other Operating Revenues	88,900	88,900	238,900
<b>Total Operating Revenues</b>	<b>3,392,100</b>	<b>3,392,100</b>	<b>3,175,700</b>
<b>Non-Operating Revenues</b>			
General Taxes	3,392,200	3,392,200	3,439,000
Special Taxes	2,407,900	2,407,900	2,407,900
Benefit Assessments	103,600	103,600	103,600
Other Revenues	76,700	100,700	100,700
Capital Contributions	10,000	10,000	10,000
Operating Grants	0	0	0
Capital Grants	0	0	0
<b>Total Non-Operating Revenues</b>	<b>5,990,400</b>	<b>6,014,400</b>	<b>6,061,200</b>
<b>Total Revenues</b>	<b>9,382,500</b>	<b>9,406,500</b>	<b>9,236,900</b>
<b>Expenditures</b>			
<b>Salaries &amp; Benefits</b>			
Salaries & Wages	1,601,200	1,522,300	1,601,200
Benefits	1,173,000	1,136,100	1,173,000
<b>Total Salaries &amp; Benefits</b>	<b>2,774,200</b>	<b>2,658,400</b>	<b>2,774,200</b>
<b>Operations &amp; Maintenance</b>			
Administrative/General	271,800	271,800	269,800
Utilities	31,700	31,700	31,700
Automobiles & Equipment	159,800	159,800	159,800
System Operations	4,991,100	4,991,100	4,536,100
Maintenance	568,500	568,500	568,500
Services	128,200	128,200	128,200
Government & Regulatory	187,700	187,700	154,700
Non-Cash Expenses	3,200	3,200	3,200
<b>Total Operations &amp; Maintenance</b>	<b>6,342,000</b>	<b>6,342,000</b>	<b>5,852,000</b>

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

2009-10 Budget

	Preliminary 6/17/09	Final 7/15/09	Revised 8/19/09
<b>Debt Service</b>			
Principal Payments	507,400	507,400	507,400
Interest Expense	116,200	116,200	116,200
Debt Service Fees	4,300	4,300	4,300
<b>Total Debt Service</b>	<b>627,900</b>	<b>627,900</b>	<b>627,900</b>
<b>Capital Outlay</b>			
Land	0	0	0
Pumping Plants	185,000	185,000	185,000
Mainline Pipeline	0	0	0
Dam & Reservoir	0	0	0
Transmission System	20,000	20,000	64,300
General Office, Shop & Equipment	22,500	22,500	22,500
Emissions Reduction	0	0	0
Water Reclamation	0	10,000	10,000
Flood Control Facilities	25,000	25,000	25,000
<b>Total Capital Outlay</b>	<b>272,500</b>	<b>282,500</b>	<b>326,800</b>
<b>Total Expenditures</b>	<b>10,016,600</b>	<b>9,910,800</b>	<b>9,580,900</b>
<b>Income Before Transfers</b>	<b>(634,100)</b>	<b>(504,300)</b>	<b>(344,000)</b>
Transfers In	576,600	743,600	743,600
Transfers Out	(576,600)	(743,600)	(743,600)
<b>Total Transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Change in Net Assets</b>	<b>(634,100)</b>	<b>(504,300)</b>	<b>(344,000)</b>
Unrestricted Net Assets - Beginning	4,701,900	4,701,900	4,701,900
<b>Unrestricted Net Assets - Ending</b>	<b>4,067,800</b>	<b>4,197,600</b>	<b>4,357,900</b>

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# District Total Account Detail

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

2009-10 Budget

Acct. No.	Account Description	Preliminary 6/17/09	Final 7/15/09	Revised 8/19/09
<b>REVENUES</b>				
	<i>Operating Revenues</i>			
	<b>Water Sales</b>			
40101	Water Sales - Agriculture	1,385,000	1,385,000	1,015,000
40102	Water Sales - Term M & I	1,340,000	1,340,000	1,167,000
40103	Water Sales - Regular M & I	110,000	110,000	110,000
40104	Water Sales - Wheeled Water	103,000	103,000	103,000
40105	Water Sales - Surplus	0	0	200,000
	<b>Water Services</b>			
40111	Recurring Service Charges	9,000	9,000	9,000
40112	Recharge Surcharge - Cummings	27,600	27,600	27,600
40113	Recharge Surcharge - Tehachapi	4,600	4,600	4,600
40114	State Appropriation Surcharge	300,000	300,000	276,600
40115	Connection Fees	20,000	20,000	20,000
40116	Delinquent Charges	4,000	4,000	4,000
	<b>Other Operating Revenues</b>			
40121	Electricity Sales	0	0	0
40122	Reimbursement - Health Insurance	18,900	18,900	18,900
40123	Reimbursement - Flood Control Maint.	40,000	40,000	40,000
40124	Reimbursement - ACWA-JPIA Premium	30,000	30,000	30,000
40126	Reimbursement - Other Operating	0	0	150,000
40127	Other Operating Revenue	0	0	0
		0	0	0
	<i>Non-Operating Revenues</i>	0	0	0
	<b>General Taxes</b>			
40201	Current Year Property Taxes	3,309,000	3,309,000	3,334,000
40202	Prior Year Property Taxes	7,000	7,000	27,000
40203	Homeowners Property Tax Relief	31,000	31,000	31,000
40204	Redevelopment Agency Pass-through	43,000	43,000	43,000
40205	Property Tax - Penalties/Other	2,200	2,200	4,000
	<b>Special Taxes</b>			
40211	Current Year State Payment Tax	2,260,400	2,260,400	2,260,400
40212	Prior Year State Payment Tax	64,500	64,500	64,500
40213	Homeowners Property Tax Relief	34,000	34,000	34,000
40214	Redevelopment Agency Pass-through	32,000	32,000	32,000
40215	State Payment Tax - Penalties/Other	17,000	17,000	17,000
	<b>Benefit Assessments</b>			
40221	Current Year Benefit Assessments	97,500	97,500	97,500
40222	Prior Year Benefit Assessments	4,500	4,500	4,500
40224	Benefit Assessment - Penalties/Other	1,600	1,600	1,600
	<b>Other Revenues</b>			
40231	Interest Earnings	76,700	100,700	100,700
40234	Rents and Royalties	0	0	0
40237	Watermaster Assessments	0	0	0
40239	Other Non-Operating Revenue	0	0	0
	<b>Capital Contributions</b>			

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

2009-10 Budget

Acct. No.	Account Description	Preliminary 6/17/09	Final 7/15/09	Revised 8/19/09
40244	Reimbursement - New Connections	10,000	10,000	10,000
40245	Reimbursement - Land Purchase	0	0	0
40246	Reimbursement-TB Groundwater Model	0	0	0
40249	Reimbursement - Other Capital	0	0	0
	<b>Operating Grants</b>			
40251	Operating Grant - Federal	0	0	0
40252	Operating Grant - State	0	0	0
40253	Operating Grant - County	0	0	0
	<b>Capital Grants</b>			
40261	Capital Grant - Federal	0	0	0
40262	Capital Grant - State	0	0	0
40263	Capital Grant - County	0	0	0
	<b>TOTAL REVENUES</b>	<b>9,382,500</b>	<b>9,406,500</b>	<b>9,236,900</b>

**EXPENDITURES**

<b>SALARIES &amp; BENEFITS</b>				
<i>Salaries &amp; Wages</i>				
50112	Salaries & Wages	1,579,000	1,500,100	1,579,000
50114	Overtime & Holiday	22,200	22,200	22,200
	<b>Benefits</b>			
50121	FICA	124,100	116,600	124,100
50122	Workers Compensation	41,400	39,400	41,400
50123	Unemployment	1,000	1,000	1,000
50124	Health Insurance	381,000	381,000	381,000
50125	Health Insurance - Reimbursable	18,900	18,900	18,900
50126	Disability Insurance	50,000	50,000	50,000
50127	Retirement	549,100	521,700	549,100
50128	Tuition Reimbursements	7,500	7,500	7,500
	<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>2,774,200</b>	<b>2,658,400</b>	<b>2,774,200</b>

<b>OPERATIONS &amp; MAINTENANCE</b>				
<i>Administrative/General</i>				
50201	Public Information & Notices	3,400	3,400	3,400
50202	Books/Periodicals/Subscriptions	1,100	1,100	1,100
50203	Printing	9,000	9,000	9,000
50204	Postage & Shipping	2,800	2,800	2,800
50205	Office Supplies	10,000	10,000	10,000
50206	Office Computer & Machinery	12,000	12,000	10,000
50207	Bank & Administrative Services	5,500	5,500	5,500
50208	County Collection Charges	62,500	62,500	62,500
50209	Memberships	24,300	24,300	24,300
50210	Directors' Fees	13,000	13,000	13,000
50211	Training & Travel	15,000	15,000	15,000
50213	Recruitment	1,500	1,500	1,500
50214	Awards & Recognition	15,000	15,000	15,000

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

2009-10 Budget

Acct. No.	Account Description	Preliminary 6/17/09	Final 7/15/09	Revised 8/19/09
50215	Safety Program & Supplies	9,500	9,500	9,500
50216	Legal	63,000	63,000	63,000
50217	Audit	20,000	20,000	20,000
50219	Water Conservation Program	4,200	4,200	4,200
	<b>Utilities</b>			
50221	Electricity - Office/Shops	7,700	7,700	7,700
50222	Natural Gas - Office/Shops	1,500	1,500	1,500
50226	Phone - Facility & Cellular	18,900	18,900	18,900
50227	Phone - Control System	3,000	3,000	3,000
50229	Utilities - Other	600	600	600
	<b>Automobiles &amp; Equipment</b>			
50231	Auto/Equipment - Gas & Oil	80,000	80,000	80,000
50232	Automobile Repair	55,600	55,600	55,600
50233	Equipment Repairs	11,000	11,000	11,000
50234	Equipment Rentals	11,900	11,900	11,900
50238	Shop Supplies	500	500	500
50239	Small Tools - Automotive	800	800	800
	<b>System Operations</b>			
50241	Source of Supply - KCWA Contract	2,885,500	2,885,500	2,885,500
50242	Natural Gas - Pumping	1,850,000	1,850,000	1,395,000
50243	Engine Oil & Fluids- Pumping	85,000	85,000	85,000
50244	Electricity - Pumping	165,000	165,000	165,000
50245	Electricity - Pipeline	500	500	500
50246	Well Leases	0	0	0
50247	Operation of Joint Turnout	3,000	3,000	3,000
50248	Cross Valley Canal O & M	2,100	2,100	2,100
	<b>Maintenance</b>			
50251	Maintenance - Pump Plants	275,000	275,000	275,000
50252	Maintenance - Nat Gas Pipeline	25,000	25,000	25,000
50253	Maintenance - Pipeline	65,000	65,000	65,000
50254	Maintenance - Reservoir	29,000	29,000	29,000
50255	Maintenance - Access Roads	5,000	5,000	5,000
50256	Maintenance - Control System	20,000	20,000	20,000
50257	Maintenance - Cogeneration Plant	4,500	4,500	4,500
50258	Maintenance - System Wells & Boosters	10,000	10,000	10,000
50259	Maintenance - Flood Control Facilities	80,000	80,000	80,000
50260	Maintenance - Recharge Facilities	4,000	4,000	4,000
50261	Maintenance - Office & Grounds	21,000	21,000	21,000
50263	Maintenance - Other	0	0	0
50264	Customer Meters	20,000	20,000	20,000
50266	Welding Supplies	4,000	4,000	4,000
50268	Small Tools - Pumping	3,000	3,000	3,000
50269	Small Tools - Pipeline	3,000	3,000	3,000
	<b>Services</b>			
50271	Outside Service	9,500	9,500	9,500

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

2009-10 Budget

Acct. No.	Account Description	Preliminary 6/17/09	Final 7/15/09	Revised 8/19/09
50275	Engineering	11,000	11,000	11,000
50276	Consulting	9,000	9,000	9,000
50277	Uniforms	5,200	5,200	5,200
50278	Lab Analysis	6,000	6,000	6,000
50279	Insurance & Bonds	87,500	87,500	87,500
	<b>Government &amp; Regulatory</b>			
50281	Emissions Compliance	54,000	54,000	54,000
50282	Government Fees/Taxes - Pumping	107,000	107,000	74,000
50284	Regulatory Fees - Other	22,100	22,100	22,100
50285	Certification Fees	600	600	600
50286	Elections	0	0	0
50288	Integrated Regional Water Mgmt Plan	4,000	4,000	4,000
	<b>Non-Cash Expenses</b>			
50291	Bad Debt Expense	3,200	3,200	3,200
	<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>6,342,000</b>	<b>6,342,000</b>	<b>5,852,000</b>

	<b>DEBT SERVICE</b>			
	<b>Principal Payments</b>			
50301	Principal - Emission Reduction C.O.P.s	470,300	470,300	470,300
50305	Principal - John Deere Grader	37,100	37,100	37,100
	<b>Interest Expense</b>			
50311	Interest - Emission Reduction C.O.P.s	112,000	112,000	112,000
50315	Interest - John Deere Grader	4,200	4,200	4,200
	<b>Debt Service Fees</b>			
50321	Service Fees - Emission Reduction C.O.P.s	4,300	4,300	4,300
	<b>TOTAL DEBT SERVICE</b>	<b>627,900</b>	<b>627,900</b>	<b>627,900</b>

	<b>CAPITAL OUTLAY</b>			
	<b>Pumping Plants</b>			
50411	Replacement Pumps	185,000	185,000	185,000
	<b>Mainline Pipeline</b>			
50421	Cathodic Protection	0	0	0
	<b>Dam &amp; Reservoir</b>			
50431	Road Repair	0	0	0
	<b>Transmission System</b>			
50441	Wheeler Ridge Pipeline Intertie	0	0	0
50442	Cummings Basin Lateral Loop	0	0	0
50443	Meter Automation	20,000	20,000	20,000
	<b>General Office, Shop &amp; Equipment</b>			
50451	Vehicles	0	0	0
50452	Shop Building Construction	0	0	0
50453	Small Shop Conversion	7,500	7,500	7,500
50454	Roof Replacement - Office	15,000	15,000	15,000
50469	Urban Water Management Plan	20,000	20,000	20,000

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

2009-10 Budget

Acct. No.	Account Description	Preliminary 6/17/09	Final 7/15/09	Revised 8/19/09
	<b>Water Reclamation</b>			
50481	Recovery Well & Drain - Brite Basin	0	0	0
50482	Tehachapi Basin Groundwater Model	0	0	0
	<b>Flood Control Facilities</b>			
50491	Antelope Run Project	25,000	25,000	25,000
	<b>TOTAL CAPITAL OUTLAY</b>	<b>272,500</b>	<b>282,500</b>	<b>282,500</b>
	<b>TOTAL EXPENDITURES</b>	<b>10,016,600</b>	<b>9,910,800</b>	<b>9,536,600</b>
	<b>NET INCOME (LOSS)</b>	<b>(634,100)</b>	<b>(504,300)</b>	<b>(299,700)</b>
	<b>TRANSFERS IN</b>	<b>576,600</b>	<b>743,600</b>	<b>743,600</b>
	<b>TRANSFERS OUT</b>	<b>(576,600)</b>	<b>(743,600)</b>	<b>(743,600)</b>
	<b>NET INCOME (LOSS) INCL. TRANSFERS</b>	<b>(634,100)</b>	<b>(504,300)</b>	<b>(299,700)</b>

# General Fund Summary

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

2009-10 Budget

	Preliminary 6/17/09	Final 7/15/09	Revised 8/19/09
<b>Revenues</b>			
<b>Operating Revenues</b>			
Water Sales	2,938,000	2,938,000	2,595,000
Water Services	365,200	365,200	341,800
Other Operating Revenues	88,900	88,900	238,900
<b>Total Operating Revenues</b>	<b>3,392,100</b>	<b>3,392,100</b>	<b>3,175,700</b>
<b>Non-Operating Revenues</b>			
General Taxes	3,383,200	3,383,200	3,430,000
Special Taxes	0	0	0
Benefit Assessments	0	0	0
Other Revenues	16,000	40,000	40,000
Capital Contributions	10,000	10,000	10,000
Operating Grants	0	0	0
Capital Grants	0	0	0
<b>Total Non-Operating Revenues</b>	<b>3,409,200</b>	<b>3,433,200</b>	<b>3,480,000</b>
<b>Total Revenues</b>	<b>6,801,300</b>	<b>6,825,300</b>	<b>6,655,700</b>
<b>Expenditures</b>			
<b>Salaries &amp; Benefits</b>			
Salaries & Wages	1,601,200	1,522,300	1,601,200
Benefits	1,173,000	1,136,100	1,173,000
<b>Total Salaries &amp; Benefits</b>	<b>2,774,200</b>	<b>2,658,400</b>	<b>2,774,200</b>
<b>Operations &amp; Maintenance</b>			
Administrative/General	262,600	262,600	260,600
Utilities	31,700	31,700	31,700
Automobiles & Equipment	159,800	159,800	159,800
System Operations	2,105,600	2,105,600	1,650,600
Maintenance	488,500	488,500	488,500
Services	107,200	107,200	107,200
Government & Regulatory	174,700	174,700	141,700
Non-Cash Expenses	3,200	3,200	3,200
<b>Total Operations &amp; Maintenance</b>	<b>3,333,300</b>	<b>3,333,300</b>	<b>2,843,300</b>
<b>Debt Service</b>			
Principal Payments	37,100	37,100	37,100
Interest Expense	4,200	4,200	4,200
Debt Service Fees	0	0	0
<b>Total Debt Service</b>	<b>41,300</b>	<b>41,300</b>	<b>41,300</b>

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

2009-10 Budget

	Preliminary 6/17/09	Final 7/15/09	Revised 8/19/09
<b>Capital Outlay</b>			
Land	0	0	0
Pumping Plants	185,000	185,000	185,000
Mainline Pipeline	0	0	0
Dam & Reservoir	0	0	0
Transmission System	20,000	20,000	64,300
General Office, Shop & Equipment	22,500	22,500	22,500
Emissions Reduction	0	0	0
Water Reclamation	0	10,000	10,000
Flood Control Facilities	0	0	0
<b>Total Capital Outlay</b>	<b>247,500</b>	<b>257,500</b>	<b>301,800</b>
<b>Total Expenditures</b>	<b>6,396,300</b>	<b>6,290,500</b>	<b>5,960,600</b>
<b>Income Before Transfers</b>	<b>405,000</b>	<b>534,800</b>	<b>695,100</b>
<b>Transfers In</b>	<b>0</b>	<b>167,000</b>	<b>167,000</b>
<b>Transfers Out</b>	<b>(576,600)</b>	<b>(576,600)</b>	<b>(576,600)</b>
<b>Total Transfers</b>	<b>(576,600)</b>	<b>(409,600)</b>	<b>(409,600)</b>
<b>Change in Net Assets</b>	<b>(171,600)</b>	<b>125,200</b>	<b>285,500</b>
<b>Unrestricted Net Assets - Beginning</b>	<b>1,010,400</b>	<b>1,010,400</b>	<b>1,010,400</b>
<b>Unrestricted Net Assets - Ending</b>	<b>838,800</b>	<b>1,135,600</b>	<b>1,295,900</b>

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# Projected Reserves – General Fund

TEHACHAPI-CUMMINGS COUNTY WATER DISTRICT

Projected Reserves, Revenues & Expenditures - General Fund  
July 1, 2009 to June 30, 2010

	Fund:	General (fund 70)	Self-insur. Quake (fund 71)	CV Basin Mitigation (fund 72)	Major Repair & Overhaul (fund 81)	Tax Revenue Liability (fund 85)	Total General Fund
NET ASSETS ON JULY 1, 2009		\$ 7,784,400	\$ 72,400	\$ 166,700	\$ 3,500	\$ 30,400	\$ 8,057,400
Portion Reserved for Fixed Assets		6,769,400	-	-	-	-	6,769,400
Portion Available for Use During Fiscal 2009-10		1,015,000	72,400	166,700	3,500	30,400	1,288,000
REVENUES							
Operating Revenues							
Water Sales		2,595,000	-	-	-	-	2,595,000
Water Services		341,800	-	-	-	-	341,800
Other Operating Revenue		238,900	-	-	-	-	238,900
Total Operating Revenues		3,175,700	-	-	-	-	3,175,700
Non-Operating Revenues							
General Taxes		3,430,000	-	-	-	-	3,430,000
Special Taxes		-	-	-	-	-	-
Benefit Assessments		-	-	-	-	-	-
Other Revenue		40,000	1,500	300	100	600	42,500
Capital Contributions		10,000	-	-	-	-	10,000
Operating Grants		-	-	-	-	-	-
Capital Grants		-	-	-	-	-	-
Total Non-Operating Revenues		3,480,000	1,500	300	100	600	3,482,500
TOTAL REVENUES		6,655,700	1,500	300	100	600	6,658,200
TRANSFERS FROM OTHER FUNDS:							
From CV Mitigation Fund (fd 70) for cash flow need		167,000	-	-	-	-	167,000
TOTAL TRANSFERS IN		167,000	-	-	-	-	167,000
TOTAL AVAILABLE DURING BUDGET YEAR		7,837,700	73,900	167,000	3,600	31,000	8,113,200

TEHACHAPI-CUMMINGS COUNTY WATER DISTRICT  
 Projected Reserves, Revenues & Expenditures - General Fund  
 July 1, 2009 to June 30, 2010

Fund:	General (fund 70)	Self-insur. Quake (fund 71)	CV Basin Mitigation (fund 72)	Major Repair & Overhaul (fund 81)	Tax Revenue Liability (fund 85)	Total General Fund
<b>EXPENDITURES:</b>						
Salaries/Benefits	2,774,200	-	-	-	-	2,774,200
Maintenance/Operations	2,843,300	-	-	-	-	2,843,300
Debt Service	41,300	-	-	-	-	41,300
Capital Outlay	301,800	-	-	-	-	301,800
<b>TOTAL EXPENDITURES</b>	<b>5,960,600</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,960,600</b>
<b>TRANSFERS TO OTHER FUNDS:</b>						
C.O.P. Debt Svc to Emissions Reduction (fd 83)	576,600	-	-	-	-	576,600
To General Fund (fd 70) for cash flow needs	-	-	167,000	-	-	167,000
<b>TOTAL TRANSFERS OUT</b>	<b>576,600</b>	<b>-</b>	<b>167,000</b>	<b>-</b>	<b>-</b>	<b>743,600</b>
<b>TOTAL EXPENDITURES AND TRANSFERS OUT</b>	<b>6,537,200</b>	<b>-</b>	<b>167,000</b>	<b>-</b>	<b>-</b>	<b>6,704,200</b>
Portion of Net Assets Available for Fiscal 2010-11	1,300,500	73,900	-	3,600	31,000	1,409,000
Portion Reserved for Fixed Assets	6,769,400	-	-	-	-	6,769,400
<b>NET ASSETS ON JUNE 30, 2010</b>	<b>8,069,900</b>	<b>73,900</b>	<b>-</b>	<b>3,600</b>	<b>31,000</b>	<b>8,178,400</b>
<b>RESERVATIONS</b>						
Reserved for Fixed Assets	6,769,400	-	-	-	-	6,769,400
Total Reserved	6,769,400	-	-	-	-	6,769,400
<b>UNRESERVED NET ASSETS</b>	<b>1,300,500</b>	<b>73,900</b>	<b>-</b>	<b>3,600</b>	<b>31,000</b>	<b>1,409,000</b>
<b>DESIGNATIONS</b>						
Funding First Half 2010-11	1,300,500	-	-	-	-	1,300,500
Capital Improvement	-	-	-	-	-	-
Asset Replacement	-	-	-	3,600	-	3,600
Rate Stabilization	-	-	-	-	-	-
Contingency	-	-	-	-	-	-
Tax Revenue Liability	-	-	-	-	31,000	31,000
Self-insurance	-	73,900	-	-	-	73,900
Total Designated	1,300,500	73,900	-	3,600	31,000	1,409,000
Unreserved/Undesignated	-	-	-	-	-	-

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# General Fund Account Detail

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

2009-10 Budget

Acct. No.	Account Description	Preliminary 6/17/09	Final 7/15/09	Revised 8/19/09
<b>REVENUES</b>				
<i>Operating Revenues</i>				
<b>Water Sales</b>				
40101	Water Sales - Agriculture	1,385,000	1,385,000	1,015,000
40102	Water Sales - Term M & I	1,340,000	1,340,000	1,167,000
40103	Water Sales - Regular M & I	110,000	110,000	110,000
40104	Water Sales - Wheeled Water	103,000	103,000	103,000
40105	Water Sales - Surplus	0	0	200,000
<b>Water Services</b>				
40111	Recurring Service Charges	9,000	9,000	9,000
40112	Recharge Surcharge - Cummings	27,600	27,600	27,600
40113	Recharge Surcharge - Tehachapi	4,600	4,600	4,600
40114	State Appropriation Surcharge	300,000	300,000	276,600
40115	Connection Fees	20,000	20,000	20,000
40116	Delinquent Charges	4,000	4,000	4,000
<b>Other Operating Revenues</b>				
40122	Reimbursement - Health Insurance	18,900	18,900	18,900
40123	Reimbursement - Flood Control Maint.	40,000	40,000	40,000
40124	Reimbursement - ACWA-JPIA Premium	30,000	30,000	30,000
40126	Reimbursement - Other Operating	0	0	150,000
40127	Other Operating Revenue	0	0	0
<i>Non-Operating Revenues</i>				
<b>General Taxes</b>				
40201	Current Year Property Taxes	3,300,000	3,300,000	3,325,000
40202	Prior Year Property Taxes	7,000	7,000	27,000
40203	Homeowners Property Tax Relief	31,000	31,000	31,000
40204	Redevelopment Agency Pass-through	43,000	43,000	43,000
40205	Property Tax - Penalties/Other	2,200	2,200	4,000
<b>Other Revenues</b>				
40231	Interest Earnings	16,000	40,000	40,000
40234	Rents and Royalties	0	0	0
40239	Other Non-Operating Revenue	0	0	0
<b>Capital Contributions</b>				
40244	Reimbursement - New Connections	10,000	10,000	10,000
40246	Reimbursement-TB Groundwater Model	0	0	0
40249	Reimbursement - Other Capital	0	0	0
<b>TOTAL REVENUES</b>		<b>6,801,300</b>	<b>6,825,300</b>	<b>6,655,700</b>

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

2009-10 Budget

Acct. No.	Account Description	Preliminary 6/17/09	Final 7/15/09	Revised 8/19/09
<b>EXPENDITURES</b>				
	<b>SALARIES &amp; BENEFITS</b>			
	<b>Salaries &amp; Wages</b>			
50112	Salaries & Wages	1,579,000	1,500,100	1,579,000
50114	Overtime & Holiday	22,200	22,200	22,200
	<b>Benefits</b>			
50121	FICA	124,100	116,600	124,100
50122	Workers Compensation	41,400	39,400	41,400
50123	Unemployment	1,000	1,000	1,000
50124	Health Insurance	381,000	381,000	381,000
50125	Health Insurance - Reimbursable	18,900	18,900	18,900
50126	Disability Insurance	50,000	50,000	50,000
50127	Retirement	549,100	521,700	549,100
50128	Tuition Reimbursements	7,500	7,500	7,500
	<b>TOTAL SALARIES &amp; BENEFITS</b>	<b>2,774,200</b>	<b>2,658,400</b>	<b>2,774,200</b>

	<b>OPERATIONS &amp; MAINTENANCE</b>			
	<b>Administrative/General</b>			
50201	Public Information & Notices	2,000	2,000	2,000
50202	Books/Periodicals/Subscriptions	1,100	1,100	1,100
50203	Printing	9,000	9,000	9,000
50204	Postage & Shipping	2,800	2,800	2,800
50205	Office Supplies	10,000	10,000	10,000
50206	Office Computer & Machinery	12,000	12,000	10,000
50207	Bank & Administrative Services	5,500	5,500	5,500
50208	County Collection Charges	54,700	54,700	54,700
50209	Memberships	24,300	24,300	24,300
50210	Directors' Fees	13,000	13,000	13,000
50211	Training & Travel	15,000	15,000	15,000
50213	Recruitment	1,500	1,500	1,500
50214	Awards & Recognition	15,000	15,000	15,000
50215	Safety Program & Supplies	9,500	9,500	9,500
50216	Legal	63,000	63,000	63,000
50217	Audit	20,000	20,000	20,000
50219	Water Conservation Program	4,200	4,200	4,200
	<b>Utilities</b>			
50221	Electricity - Office/Shops	7,700	7,700	7,700
50222	Natural Gas - Office/Shops	1,500	1,500	1,500
50226	Phone - Facility & Cellular	18,900	18,900	18,900
50227	Phone - Control System	3,000	3,000	3,000
50229	Utilities - Other	600	600	600
	<b>Automobiles &amp; Equipment</b>			
50231	Auto/Equipment - Gas & Oil	80,000	80,000	80,000
50232	Automobile Repair	55,600	55,600	55,600
50233	Equipment Repairs	11,000	11,000	11,000

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

2009-10 Budget

Acct. No.	Account Description	Preliminary 6/17/09	Final 7/15/09	Revised 8/19/09
50234	Equipment Rentals	11,900	11,900	11,900
50238	Shop Supplies	500	500	500
50239	Small Tools - Automotive	800	800	800
	<b>System Operations</b>			
50241	Source of Supply - KCWA Contract	0	0	0
50242	Natural Gas - Pumping	1,850,000	1,850,000	1,395,000
50243	Engine Oil & Fluids- Pumping	85,000	85,000	85,000
50244	Electricity - Pumping	165,000	165,000	165,000
50245	Electricity - Pipeline	500	500	500
50246	Well Leases	0	0	0
50247	Operation of Joint Turnout	3,000	3,000	3,000
50248	Cross Valley Canal O & M	2,100	2,100	2,100
	<b>Maintenance</b>			
50251	Maintenance - Pump Plants	275,000	275,000	275,000
50252	Maintenance - Nat Gas Pipeline	25,000	25,000	25,000
50253	Maintenance - Pipeline	65,000	65,000	65,000
50254	Maintenance - Reservoir	29,000	29,000	29,000
50255	Maintenance - Access Roads	5,000	5,000	5,000
50256	Maintenance - Control System	20,000	20,000	20,000
50257	Maintenance - Cogeneration Plant	4,500	4,500	4,500
50258	Maintenance - Wells & Boosters	10,000	10,000	10,000
50259	Maintenance - Flood Control Facilities	0	0	0
50260	Maintenance - Recharge Facilities	4,000	4,000	4,000
50261	Maintenance - Office & Grounds	21,000	21,000	21,000
50263	Maintenance - Other	0	0	0
50264	Customer Meters	20,000	20,000	20,000
50266	Welding Supplies	4,000	4,000	4,000
50268	Small Tools - Pumping	3,000	3,000	3,000
50269	Small Tools - Pipeline	3,000	3,000	3,000
	<b>Services</b>			
50271	Outside Service	7,500	7,500	7,500
50275	Engineering	9,000	9,000	9,000
50276	Consulting	9,000	9,000	9,000
50277	Uniforms	5,200	5,200	5,200
50278	Lab Analysis	6,000	6,000	6,000
50279	Insurance & Bonds	70,500	70,500	70,500
	<b>Government &amp; Regulatory</b>			
50281	Emissions Compliance	54,000	54,000	54,000
50282	Government Fees/Taxes - Pumping	107,000	107,000	74,000
50284	Regulatory Fees - Other	9,100	9,100	9,100
50285	Certification Fees	600	600	600
50286	Elections	0	0	0
50288	Integrated Regional Water Mgmt Plan	4,000	4,000	4,000
	<b>Non-Cash Expenses</b>			
50291	Bad Debt Expense	3,200	3,200	3,200

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

2009-10 Budget

Acct. No.	Account Description	Preliminary 6/17/09	Final 7/15/09	Revised 8/19/09
	<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>3,333,300</b>	<b>3,333,300</b>	<b>2,843,300</b>
	<b>DEBT SERVICE</b>			
	<b>Principal Payments</b>			
50305	Principal - John Deere Grader	37,100	37,100	37,100
	<b>Interest Expense</b>			
50315	Interest - John Deere Grader	4,200	4,200	4,200
	<b>TOTAL DEBT SERVICE</b>	<b>41,300</b>	<b>41,300</b>	<b>41,300</b>
	<b>CAPITAL OUTLAY</b>			
	<b>Pumping Plants</b>			
50411	Replacement Pumps	185,000	185,000	185,000
	<b>Mainline Pipeline</b>			
50421	Cathodic Protection	0	0	0
	<b>Dam &amp; Reservoir</b>			
50431	Road Repair	0	0	0
	<b>Transmission System</b>			
50442	Cummings Basin Lateral Loop	0	0	0
50443	Meter Automation	20,000	20,000	20,000
50444	Cross Valley Canal Expansion	0	0	44,300
	<b>General Office, Shop &amp; Equipment</b>			
50451	Vehicles	0	0	0
50452	Shop Building Construction	0	0	0
50453	Small Shop Conversion	7,500	7,500	7,500
50454	Roof Replacement - Office	15,000	15,000	15,000
50469	Urban Water Management Plan	20,000	20,000	20,000
	<b>Water Reclamation</b>			
50481	Recovery Well & Drain - Brite Basin	0	0	0
50483	CCI Effluent Pipeline	0	10,000	10,000
	<b>TOTAL CAPITAL OUTLAY</b>	<b>247,500</b>	<b>257,500</b>	<b>301,800</b>
	<b>TOTAL EXPENDITURES</b>	<b>6,396,300</b>	<b>6,290,500</b>	<b>5,960,600</b>
	<b>NET INCOME (LOSS)</b>	<b>405,000</b>	<b>534,800</b>	<b>695,100</b>
	<b>TRANSFERS IN</b>	<b>0</b>	<b>167,000</b>	<b>167,000</b>
	<b>TRANSFERS OUT</b>	<b>(576,600)</b>	<b>(576,600)</b>	<b>(576,600)</b>
	<b>NET INCOME (LOSS) INCL. TRANSFERS</b>	<b>(171,600)</b>	<b>125,200</b>	<b>285,500</b>

Note: Transfer of \$576,600 to Fund 83 for debt service payments on certificates of participation and \$167,000 from Fund 72 (CV Basin Mitigation) for cash flow needs.

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# Administration Department

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

2009-10 Budget

Acct. No.	Account Description	Preliminary 6/17/09	Final 7/15/09	Revised 8/19/09
<b>EXPENDITURES</b>				
<b>SALARIES &amp; BENEFITS</b>				
<b>Salaries &amp; Wages</b>				
50112	Salaries & Wages	536,000	509,200	536,000
50114	Overtime & Holiday	200	200	200
<b>Benefits</b>				
50121	FICA	41,100	39,000	41,100
50122	Workers Compensation	4,000	3,800	4,000
50123	Unemployment	1,000	1,000	1,000
50124	Health Insurance	99,100	99,100	99,100
50125	Health Insurance - Reimbursable	18,900	18,900	18,900
50126	Disability Insurance	18,100	18,100	18,100
50127	Retirement	188,200	178,800	188,200
50128	Tuition Reimbursements	2,500	2,500	2,500
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>909,100</b>	<b>870,600</b>	<b>909,100</b>

<b>OPERATIONS &amp; MAINTENANCE</b>				
<b>Administrative/General</b>				
50201	Public Information & Notices	2,000	2,000	2,000
50202	Books/Periodicals/Subscriptions	500	500	500
50203	Printing	9,000	9,000	9,000
50204	Postage & Shipping	2,800	2,800	2,800
50205	Office Supplies	10,000	10,000	10,000
50206	Office Computer & Machinery	12,000	12,000	10,000
50207	Bank & Administrative Services	5,500	5,500	5,500
50208	County Collection Charges	54,700	54,700	54,700
50209	Memberships	24,300	24,300	24,300
50210	Directors' Fees	13,000	13,000	13,000
50211	Training & Travel	9,000	9,000	9,000
50213	Recruitment	500	500	500
50214	Awards & Recognition	15,000	15,000	15,000
50215	Safety Program & Supplies	5,800	5,800	5,800
50216	Legal	63,000	63,000	63,000
50217	Audit	20,000	20,000	20,000
50219	Water Conservation Program	4,200	4,200	4,200
<b>Utilities</b>				
50221	Electricity - Office/Shops	7,700	7,700	7,700
50222	Natural Gas - Office/Shops	1,500	1,500	1,500
50226	Phone - Facility & Cellular	18,900	18,900	18,900
50229	Utilities - Other	600	600	600
<b>Automobiles &amp; Equipment</b>				

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

2009-10 Budget

Acct. No.	Account Description	Preliminary 6/17/09	Final 7/15/09	Revised 8/19/09
50231	Auto/Equipment - Gas & Oil	8,000	8,000	8,000
50232	Automobile Repair	5,600	5,600	5,600
50234	Equipment Rentals	1,500	1,500	1,500
	<b>System Operations</b>			
50248	Cross Valley Canal O & M	2,100	2,100	2,100
	<b>Maintenance</b>			
50261	Maintenance - Office & Grounds	21,000	21,000	21,000
	<b>Services</b>			
50271	Outside Service	1,700	1,700	1,700
50275	Engineering	3,000	3,000	3,000
50276	Consulting	3,000	3,000	3,000
50278	Lab Analysis	3,000	3,000	3,000
50279	Insurance & Bonds	70,500	70,500	70,500
	<b>Government &amp; Regulatory</b>			
50284	Regulatory Fees - Other	1,600	1,600	1,600
50285	Certification Fees	300	300	300
50286	Elections	0	0	0
50288	Integrated Regional Water Mgmt Plan	4,000	4,000	4,000
	<b>Non-Cash Expenses</b>			
50291	Bad Debt Expense	3,200	3,200	3,200
	<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>408,500</b>	<b>408,500</b>	<b>406,500</b>

	<b>CAPITAL OUTLAY</b>			
	<b>Transmission System</b>			
50444	Cross Valley Canal Expansion	0	0	44,300
	<b>General Office, Shop &amp; Equipment</b>			
50454	Roof Replacement - Office	15,000	15,000	15,000
50469	Urban Water Management Plan	20,000	20,000	20,000
	<b>TOTAL CAPITAL OUTLAY</b>	<b>35,000</b>	<b>35,000</b>	<b>79,300</b>
	<b>TOTAL EXPENDITURES</b>	<b>1,352,600</b>	<b>1,314,100</b>	<b>1,394,900</b>

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# Pumping Department

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

2009-10 Budget

Acct. No.	Account Description	Preliminary 6/17/09	Final 7/15/09	Revised 8/19/09
<b>EXPENDITURES</b>				
<i>SALARIES &amp; BENEFITS</i>				
<i>Salaries &amp; Wages</i>				
50112	Salaries & Wages	503,000	477,900	503,000
50114	Overtime & Holiday	16,800	16,800	16,800
<i>Benefits</i>				
50121	FICA	40,700	37,900	40,700
50122	Workers Compensation	18,700	17,800	18,700
50123	Unemployment	0	0	0
50124	Health Insurance	116,300	116,300	116,300
50126	Disability Insurance	16,700	16,700	16,700
50127	Retirement	172,000	163,400	172,000
50128	Tuition Reimbursements	2,500	2,500	2,500
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>886,700</b>	<b>849,300</b>	<b>886,700</b>

<i>OPERATIONS &amp; MAINTENANCE</i>				
<i>Administrative/General</i>				
50202	Books/Periodicals/Subscriptions	300	300	300
50211	Training & Travel	3,000	3,000	3,000
50213	Recruitment	500	500	500
50215	Safety Program & Supplies	1,600	1,600	1,600
<i>Utilities</i>				
50227	Phone - Control System	3,000	3,000	3,000
<i>Automobiles &amp; Equipment</i>				
50231	Auto/Equipment - Gas & Oil	24,000	24,000	24,000
50232	Automobile Repair	16,700	16,700	16,700
50233	Equipment Repairs	1,000	1,000	1,000
50234	Equipment Rentals	7,400	7,400	7,400
50239	Small Tools - Automotive	800	800	800
<i>System Operations</i>				
50242	Natural Gas - Pumping	1,850,000	1,850,000	1,395,000
50243	Engine Oil & Fluids- Pumping	85,000	85,000	85,000
50244	Electricity - Pumping	165,000	165,000	165,000
<i>Maintenance</i>				
50251	Maintenance - Pump Plants	275,000	275,000	275,000
50252	Maintenance - Nat Gas Pipeline	25,000	25,000	25,000
50256	Maintenance - Control System	20,000	20,000	20,000
50266	Welding Supplies	2,000	2,000	2,000
50268	Small Tools - Pumping	3,000	3,000	3,000
<i>Services</i>				
50271	Outside Service	5,300	5,300	5,300

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

2009-10 Budget

Acct. No.	Account Description	Preliminary 6/17/09	Final 7/15/09	Revised 8/19/09
50275	Engineering	3,000	3,000	3,000
50276	Consulting	3,000	3,000	3,000
50277	Uniforms	2,600	2,600	2,600
	<b>Government &amp; Regulatory</b>			
50281	Emissions Compliance	54,000	54,000	54,000
50282	Government Fees/Taxes - Pumping	107,000	107,000	74,000
	<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>2,658,200</b>	<b>2,658,200</b>	<b>2,170,200</b>

	<b>CAPITAL OUTLAY</b>			
	<b>Pumping Plants</b>			
50411	Replacement Pumps	185,000	185,000	185,000
	<b>General Office, Shop &amp; Equipment</b>			
50452	Shop Building Construction	0	0	0
	<b>TOTAL CAPITAL OUTLAY</b>	<b>185,000</b>	<b>185,000</b>	<b>185,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>3,729,900</b>	<b>3,692,500</b>	<b>3,241,900</b>

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# Pipeline Department

Acct. No.	Account Description	Preliminary 6/17/09	Final 7/15/09	Revised 8/19/09
<b>EXPENDITURES</b>				
<b>SALARIES &amp; BENEFITS</b>				
<b>Salaries &amp; Wages</b>				
50112	Salaries & Wages	540,000	513,000	540,000
50114	Overtime & Holiday	5,200	5,200	5,200
<b>Benefits</b>				
50121	FICA	42,300	39,700	42,300
50122	Workers Compensation	18,700	17,800	18,700
50123	Unemployment	0	0	0
50124	Health Insurance	165,600	165,600	165,600
50126	Disability Insurance	15,200	15,200	15,200
50127	Retirement	188,900	179,500	188,900
50128	Tuition Reimbursements	2,500	2,500	2,500
<b>TOTAL SALARIES &amp; BENEFITS</b>		<b>978,400</b>	<b>938,500</b>	<b>978,400</b>

<b>OPERATIONS &amp; MAINTENANCE</b>				
<b>Administrative/General</b>				
50202	Books/Periodicals/Subscriptions	300	300	300
50211	Training & Travel	3,000	3,000	3,000
50213	Recruitment	500	500	500
50215	Safety Program & Supplies	2,100	2,100	2,100
<b>Automobiles &amp; Equipment</b>				
50231	Auto/Equipment - Gas & Oil	48,000	48,000	48,000
50232	Automobile Repair	33,300	33,300	33,300
50233	Equipment Repairs	10,000	10,000	10,000
50234	Equipment Rentals	3,000	3,000	3,000
50238	Shop Supplies	500	500	500
<b>System Operations</b>				
50245	Electricity - Pipeline	500	500	500
50247	Operation of Joint Turnout	3,000	3,000	3,000
<b>Maintenance</b>				
50253	Maintenance - Pipeline	65,000	65,000	65,000
50254	Maintenance - Reservoir	29,000	29,000	29,000
50255	Maintenance - Access Roads	5,000	5,000	5,000
50257	Maintenance - Cogeneration Plant	4,500	4,500	4,500
50258	Maintenance - System Wells & Boosters	10,000	10,000	10,000
50260	Maintenance - Recharge Facilities	4,000	4,000	4,000
50264	Customer Meters	20,000	20,000	20,000
50266	Welding Supplies	2,000	2,000	2,000
50269	Small Tools - Pipeline	3,000	3,000	3,000
<b>Services</b>				

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

2009-10 Budget

Acct. No.	Account Description	Preliminary 6/17/09	Final 7/15/09	Revised 8/19/09
50271	Outside Service	500	500	500
50275	Engineering	3,000	3,000	3,000
50276	Consulting	3,000	3,000	3,000
50277	Uniforms	2,600	2,600	2,600
50278	Lab Analysis	3,000	3,000	3,000
	<b>Government &amp; Regulatory</b>			
50284	Regulatory Fees - Other	7,500	7,500	7,500
50285	Certification Fees	300	300	300
	<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>266,600</b>	<b>266,600</b>	<b>266,600</b>

	<b>DEBT SERVICE</b>			
	<b>Principal Payments</b>			
50305	Principal - John Deere Grader	37,100	37,100	37,100
	<b>Interest Expense</b>			
50315	Interest - John Deere Grader	4,200	4,200	4,200
	<b>TOTAL DEBT SERVICE</b>	<b>41,300</b>	<b>41,300</b>	<b>41,300</b>

	<b>CAPITAL OUTLAY</b>			
	<b>Mainline Pipeline</b>			
50421	Cathodic Protection	0	0	0
	<b>Dam &amp; Reservoir</b>			
50431	Road Repair	0	0	0
	<b>Transmission System</b>			
50442	Cummings Basin Lateral Loop	0	0	0
50443	Meter Automation	20,000	20,000	20,000
	<b>General Office, Shop &amp; Equipment</b>			
50451	Vehicles	0	0	0
50452	Shop Building Construction	0	0	0
50453	Small Shop Conversion	7,500	7,500	7,500
	<b>Water Reclamation</b>			
50481	Recovery Well & Drain - Brite Basin	0	0	0
50483	CCI Effluent Pipeline	0	10,000	10,000
	<b>TOTAL CAPITAL OUTLAY</b>	<b>27,500</b>	<b>37,500</b>	<b>37,500</b>
	<b>TOTAL EXPENDITURES</b>	<b>1,313,800</b>	<b>1,283,900</b>	<b>1,323,800</b>

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# Board-designated Reserve Funds

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

2009-10 Budget

Acct. No.	Account Description	Preliminary 6/17/09	Final 7/15/09	Revised 8/19/09
<b>REVENUES</b>				
	<i>Operating Revenues</i>			
	<b>Other Revenues</b>			
40231	Interest Earnings	1,500	1,500	1,500
	<b>TOTAL REVENUES</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>

<b>EXPENDITURES</b>				
	TOTAL EXPENDITURES	0	0	0
	NET INCOME (LOSS)	1,500	1,500	1,500
	TRANSFERS IN (OUT)	0	0	0
	NET INCOME (LOSS) INCL. TRANSFERS	1,500	1,500	1,500

Tehachapi-Cummings County Water District  
 Revenues & Expenditures - CV Basin Mitigation (fund 72)

2009-10 Budget

Acct. No.	Account Description	Preliminary 6/17/09	Final 7/15/09	Revised 8/19/09
<b>REVENUES</b>				
	<i>Non-Operating Revenues</i>			
	<b>Other Revenues</b>			
40231	Interest Earnings	300	300	300
	<b>TOTAL REVENUES</b>	<b>300</b>	<b>300</b>	<b>300</b>

<b>EXPENDITURES</b>				
	TOTAL EXPENDITURES	0	0	0
	NET INCOME (LOSS)	300	300	300
	TRANSFERS IN (OUT)	(167,000)	(167,000)	(167,000)
	NET INCOME (LOSS) INCL. TRANSFERS	(166,700)	(166,700)	(166,700)

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

2009-10 Budget

Acct. No.	Account Description	Preliminary 6/17/09	Final 7/15/09	Revised 8/19/09
<b>REVENUES</b>				
	<i>Non-Operating Revenues</i>			
	<b>Other Revenues</b>			
40231	Interest Earnings	100	100	100
	<b>TOTAL REVENUES</b>	<b>100</b>	<b>100</b>	<b>100</b>

<b>EXPENDITURES</b>				
	TOTAL EXPENDITURES	0	0	0
	NET INCOME (LOSS)	100	100	100
	TRANSFERS IN (OUT)	0	0	0
	NET INCOME (LOSS) INCL. TRANSFERS	100	100	100

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

2009-10 Budget

Acct. No.	Account Description	Preliminary 6/17/09	Final 7/15/09	Revised 8/19/09
<b>REVENUES</b>				
	<i>Non-Operating Revenues</i>			
	<b>Other Revenues</b>			
40231	Interest Earnings	600	600	600
	<b>TOTAL REVENUES</b>	<b>600</b>	<b>600</b>	<b>600</b>

<b>EXPENDITURES</b>				
	<b>TOTAL EXPENDITURES</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>NET INCOME (LOSS)</b>	<b>600</b>	<b>600</b>	<b>600</b>
	<b>TRANSFERS IN (OUT)</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>NET INCOME (LOSS) INCL. TRANSFERS</b>	<b>600</b>	<b>600</b>	<b>600</b>

# Projected Reserves – Restricted Funds

TEHACHAPI-CUMMINGS COUNTY WATER DISTRICT

Projected Reserves, Revenues & Expenditures - Restricted Funds  
July 1, 2009 to June 30, 2010

Fund:	Improvem't District #2 (fund 76)	Improvem't District #3 (fund 77)	State Payment (fund 82)	Emis. Reduc. Debt Service (fund 83)	Flood Control Benefit Asmt. (fund 86)	Total Restricted Funds
NET ASSETS ON JULY 1, 2009	\$ 64,300	\$ 355,200	\$2,000,000	\$ 1,743,700	\$ 208,200	\$ 4,371,400
Portion Reserved for Fixed Assets	5,900	197,200	-	743,700	10,700	957,500
Portion Available for Use During Fiscal 2009-10	58,400	158,000	2,000,000	1,000,000	197,500	3,413,900
<b>REVENUES</b>						
Operating Revenues	-	-	-	-	-	-
Water Sales	-	-	-	-	-	-
Water Services	-	-	-	-	-	-
Other Operating Revenue	-	-	-	-	-	-
Total Operating Revenues	-	-	-	-	-	-
Non-Operating Revenues	-	-	-	-	-	-
General Taxes	3,000	6,000	-	-	-	9,000
Special Taxes	-	-	2,407,900	-	-	2,407,900
Benefit Assessments	-	-	-	-	103,600	103,600
Other Revenue	1,200	3,200	40,000	10,000	3,800	58,200
Capital Contributions	-	-	-	-	-	-
Operating Grants	-	-	-	-	-	-
Capital Grants	-	-	-	-	-	-
Total Non-Operating Revenues	4,200	9,200	2,447,900	10,000	107,400	2,578,700
TOTAL REVENUES	4,200	9,200	2,447,900	10,000	107,400	2,578,700
<b>TRANSFERS FROM OTHER FUNDS:</b>						
C.O.P. Debt Service from General Fund (fd 70)	-	-	-	576,600	-	576,600
TOTAL TRANSFERS IN	-	-	-	576,600	-	576,600
TOTAL AVAILABLE DURING BUDGET YEAR	62,600	167,200	4,447,900	1,586,600	304,900	6,569,200

TEHACHAPI-CUMMINGS COUNTY WATER DISTRICT

Projected Reserves, Revenues & Expenditures - Restricted Funds  
July 1, 2009 to June 30, 2010

Fund:	Improvem't District #2 (fund 76)	Improvem't District #3 (fund 77)	State Payment (fund 82)	Emis. Reduc. Debt Service (fund 83)	Flood Control Benefit Asmt. (fund 86)	Total Restricted Funds
<b>EXPENDITURES:</b>						
Salaries/Benefits	-	-	-	-	-	-
Maintenance/Operations	10,100	20,100	2,892,700	-	85,800	3,008,700
Debt Service	-	-	-	586,600	-	586,600
Capital Outlay	-	25,000	-	-	-	25,000
<b>TOTAL EXPENDITURES</b>	<b>10,100</b>	<b>45,100</b>	<b>2,892,700</b>	<b>586,600</b>	<b>85,800</b>	<b>3,620,300</b>
<b>TRANSFERS TO OTHER FUNDS:</b>						
	-	-	-	-	-	-
<b>TOTAL TRANSFERS OUT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES AND TRANSFERS OUT</b>	<b>10,100</b>	<b>45,100</b>	<b>2,892,700</b>	<b>586,600</b>	<b>85,800</b>	<b>3,620,300</b>
Portion of Net Assets Available for Fiscal 2010-11	52,500	122,100	1,555,200	1,000,000	219,100	2,948,900
Portion Reserved for Fixed Assets	5,900	197,200	-	743,700	10,700	957,500
<b>NET ASSETS ON JUNE 30, 2010</b>	<b>58,400</b>	<b>319,300</b>	<b>1,555,200</b>	<b>1,743,700</b>	<b>229,800</b>	<b>3,906,400</b>
<b>RESERVATIONS</b>						
Reserved for Fixed Assets	5,900	197,200	-	743,700	10,700	957,500
Reserved for Debt Service Obligations	-	-	-	1,000,000	-	1,000,000
Reserved for State Water Contract Obligations	-	-	1,442,800	-	-	1,442,800
Reserved for Flood Control Maintenance	52,500	122,100	-	-	219,100	393,700
<b>Total Reserved</b>	<b>58,400</b>	<b>319,300</b>	<b>1,442,800</b>	<b>1,743,700</b>	<b>229,800</b>	<b>3,794,000</b>
<b>UNRESERVED NET ASSETS</b>	<b>-</b>	<b>-</b>	<b>112,400</b>	<b>-</b>	<b>-</b>	<b>112,400</b>
<b>DESIGNATIONS</b>						
Tax Revenue Liability	-	-	112,400	-	-	112,400
<b>Total Designated</b>	<b>-</b>	<b>-</b>	<b>112,400</b>	<b>-</b>	<b>-</b>	<b>112,400</b>
<b>Unreserved/Undesignated</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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# Restricted Funds Account Detail

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

2009-10 Budget

Acct. No.	Account Description	Preliminary 6/17/09	Final 7/15/09	Revised 8/19/09
<b>REVENUES</b>				
	<i>Non-Operating Revenues</i>			
	<b>General Taxes</b>			
40201	Current Year Property Taxes	3,000	3,000	3,000
	<b>Other Revenues</b>			
40231	Interest Earnings	1,200	1,200	1,200
	<b>TOTAL REVENUES</b>	<b>4,200</b>	<b>4,200</b>	<b>4,200</b>

<b>EXPENDITURES</b>				
	<i>OPERATIONS &amp; MAINTENANCE</i>			
	<b>Administrative/General</b>			
50208	County Collection Charges	100	100	100
	<b>Maintenance</b>			
50259	Maintenance - Flood Control Facilities	10,000	10,000	10,000
	<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>10,100</b>	<b>10,100</b>	<b>10,100</b>
	<b>TOTAL EXPENDITURES</b>	<b>10,100</b>	<b>10,100</b>	<b>10,100</b>
	<b>NET INCOME (LOSS)</b>	<b>(5,900)</b>	<b>(5,900)</b>	<b>(5,900)</b>
	<b>TRANSFERS IN (OUT)</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>NET INCOME (LOSS) INCL. TRANSFERS</b>	<b>(5,900)</b>	<b>(5,900)</b>	<b>(5,900)</b>

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

2009-10 Budget

Acct. No.	Account Description	Preliminary 6/17/09	Final 7/15/09	Revised 8/19/09
<b>REVENUES</b>				
	<i>Non-Operating Revenues</i>			
	<b>General Taxes</b>			
40201	Current Year Property Taxes	6,000	6,000	6,000
	<b>Other Revenues</b>			
40231	Interest Earnings	3,200	3,200	3,200
	<b>TOTAL REVENUES</b>	<b>9,200</b>	<b>9,200</b>	<b>9,200</b>

<b>EXPENDITURES</b>				
	<i>OPERATIONS &amp; MAINTENANCE</i>			
	<b>Administrative/General</b>			
50208	County Collection Charges	100	100	100
50259	Maintenance - Flood Control Facilities	20,000	20,000	20,000
	<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>20,100</b>	<b>20,100</b>	<b>20,100</b>

	<i>CAPITAL OUTLAY</i>			
	<b>Flood Control Facilities</b>			
50491	Antelope Run Project	25,000	25,000	25,000
	<b>TOTAL CAPITAL OUTLAY</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
	<b>TOTAL EXPENDITURES</b>	<b>45,100</b>	<b>45,100</b>	<b>45,100</b>
	<b>NET INCOME (LOSS)</b>	<b>(35,900)</b>	<b>(35,900)</b>	<b>(35,900)</b>
	<b>TRANSFERS IN (OUT)</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>NET INCOME (LOSS) INCL. TRANSFERS</b>	<b>(35,900)</b>	<b>(35,900)</b>	<b>(35,900)</b>

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

2009-10 Budget

Acct. No.	Account Description	Preliminary 6/17/09	Final 7/15/09	Revised 8/19/09
<b>REVENUES</b>				
	<i>Non-Operating Revenues</i>			
	<b>Special Taxes</b>			
40211	Current Year State Payment Tax	2,260,400	2,260,400	2,260,400
40212	Prior Year State Payment Tax	64,500	64,500	64,500
40213	Homeowners Property Tax Relief	34,000	34,000	34,000
40214	Redevelopment Agency Pass-through	32,000	32,000	32,000
40215	State Payment Tax - Penalties/Other	17,000	17,000	17,000
	<b>Other Revenues</b>			
40231	Interest Earnings	40,000	40,000	40,000
	<b>TOTAL REVENUES</b>	<b>2,447,900</b>	<b>2,447,900</b>	<b>2,447,900</b>

<b>EXPENDITURES</b>				
	<i>OPERATIONS &amp; MAINTENANCE</i>			
	<b>Administrative/General</b>			
50208	County Collection Charges	7,200	7,200	7,200
	<b>System Operations</b>			
50241	Source of Supply - KCWA Contract	2,885,500	2,885,500	2,885,500
	<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>2,892,700</b>	<b>2,892,700</b>	<b>2,892,700</b>
	<b>TOTAL EXPENDITURES</b>	<b>2,892,700</b>	<b>2,892,700</b>	<b>2,892,700</b>
	<b>NET INCOME (LOSS)</b>	<b>(444,800)</b>	<b>(444,800)</b>	<b>(444,800)</b>
	<b>TRANSFERS IN (OUT)</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>NET INCOME (LOSS) INCL. TRANSFERS</b>	<b>(444,800)</b>	<b>(444,800)</b>	<b>(444,800)</b>

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

2009-10 Budget

Acct. No.	Account Description	Preliminary 6/17/09	Final 7/15/09	Revised 8/19/09
<b>REVENUES</b>				
	<i>Non-Operating Revenues</i>			
	<b>Other Revenues</b>			
40231	Interest Earnings	10,000	10,000	10,000
	<b>TOTAL REVENUES</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>

<b>EXPENDITURES</b>				
	<i>DEBT SERVICE</i>			
	<b>Principal Payments</b>			
50301	Principal - Emission Reduction C.O.P.s	470,300	470,300	470,300
	<b>Interest Expense</b>			
50311	Interest - Emission Reduction C.O.P.s	112,000	112,000	112,000
	<b>Debt Service Fees</b>			
50321	Service Fees - Emission Reduction C.O.P.s	4,300	4,300	4,300
	<b>TOTAL DEBT SERVICE</b>	<b>586,600</b>	<b>586,600</b>	<b>586,600</b>
	<b>TOTAL EXPENDITURES</b>	<b>586,600</b>	<b>586,600</b>	<b>586,600</b>
	<b>NET INCOME (LOSS)</b>	<b>(576,600)</b>	<b>(576,600)</b>	<b>(576,600)</b>
	<b>TRANSFERS IN (OUT) *</b>	<b>576,600</b>	<b>576,600</b>	<b>576,600</b>
	<b>NET INCOME (LOSS) INCL. TRANSFERS</b>	<b>0</b>	<b>0</b>	<b>0</b>

\* Transfers from Fund 70 for debt service payments on certificates of participation.

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

2009-10 Budget

Acct. No.	Account Description	Preliminary 6/17/09	Final 7/15/09	Revised 8/19/09
<b>REVENUES</b>				
	<i>Non-Operating Revenues</i>			
	<b>Benefit Assessments</b>			
40221	Current Year Benefit Assessments	97,500	97,500	97,500
40222	Prior Year Benefit Assessments	4,500	4,500	4,500
40224	Benefit Assessment - Penalties/Other	1,600	1,600	1,600
	<b>Other Revenues</b>			
40231	Interest Earnings	3,800	3,800	3,800
	<b>TOTAL REVENUES</b>	<b>107,400</b>	<b>107,400</b>	<b>107,400</b>

<b>EXPENDITURES</b>				
	<b>OPERATIONS &amp; MAINTENANCE</b>			
	<i>Administrative/General</i>			
50201	Public Information & Notices	1,400	1,400	1,400
50208	County Collection Charges	400	400	400
	<i>Maintenance</i>			
50259	Maintenance - Flood Control Facilities	50,000	50,000	50,000
	<i>Services</i>			
50271	Outside Service	2,000	2,000	2,000
50275	Engineering	2,000	2,000	2,000
50279	Insurance & Bonds	17,000	17,000	17,000
	<i>Government &amp; Regulatory</i>			
50284	Regulatory Fees - Other	13,000	13,000	13,000
	<b>TOTAL OPERATIONS &amp; MAINTENANCE</b>	<b>85,800</b>	<b>85,800</b>	<b>85,800</b>
	<b>TOTAL EXPENDITURES</b>	<b>85,800</b>	<b>85,800</b>	<b>85,800</b>
	<b>NET INCOME (LOSS)</b>	<b>21,600</b>	<b>21,600</b>	<b>21,600</b>
	<b>TRANSFERS IN (OUT)</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>NET INCOME (LOSS) INCL. TRANSFERS</b>	<b>21,600</b>	<b>21,600</b>	<b>21,600</b>