

TEHACHAPI-CUMMINGS COUNTY WATER DISTRICT

RESOLUTION NO. 1-19

A RESOLUTION OF THE BOARD OF DIRECTORS OF
TEHACHAPI-CUMMINGS COUNTY WATER DISTRICT
AMENDING ITS ANNUAL BUDGET FOR THE FISCAL YEAR 2018-19

A. Recitals.

1. A fiscal budget is necessary for the orderly administration of public funds and the systematic operation of this County Water District.
2. A budget is required by County Water District Code and other state laws.
3. Due to unforeseen events having financial impact on the district, it is necessary and prudent to amend the fiscal year 2018-19 adopted budget.
4. It is also necessary to repay the General fund 60170 the amount transferred to the Water Banking fund 60172 at this time in the amount of \$310,000.

B. Resolution.

IT IS HEREBY FOUND, DETERMINED AND RESOLVED by the Board of Directors of Tehachapi-Cummings County Water District as follows:

1. Each of the above recitals is true and correct and the Board so finds and determines.
2. The fiscal year 2018-19 approved budget is hereby amended as shown on Exhibit A attached hereto.
3. The Tehachapi-Cummings County Water District Treasurer is hereby authorized to make the following transfer:
The sum of \$310,000 from Fund 60172 (Water Banking) to Fund 60170 (General).
4. The Secretary of the Board is hereby directed to file with the County of Kern a copy of the amended budget.

ADOPTED this 16th day of January 2019.


James Pack, Board President

ATTEST:


Catherine Adams, Board Secretary

SECRETARY'S CERTIFICATE

I, CATHERINE ADAMS, Secretary of the Board of Directors of Tehachapi-Cummings County Water District, hereby certify as follows:

The foregoing is a full, true and correct copy of a resolution duly adopted at a regular meeting of the Board of Directors of the District duly and legally held at the regular meeting place thereof on January 16, 2019. All of the members of the Board of Directors received due notice of the meeting and a majority thereof was present. At the meeting the resolution was adopted by the following vote:

AYES: Cassil, Hall, Pack, Schultz, Zanutto

NOES: None

ABSTAIN: None

ABSENT: None

ATTEST: 
Catherine Adams, Board Secretary

(SEAL)

Tehachapi-Cummings County Water District

Fiscal Year 2018-19

Final Budget

Regular Board Meeting

Adopted August 15, 2018

Amended January 16, 2019



Tehachapi-Cummings County Water District

Our Water • Our Future

Directors:
Kathy Cassil
Jonathan Hall
James Pack
Robert W. Schultz
Rick Zanutto

Officers:
James Pack, *President*
Robert W. Schultz, *Vice President*
Thomas P. Neisler, *General Manager*
Catherine Adams, *Secretary*
LaMinda Madenwald, *Treasurer*

August 15, 2018 (Amended January 16, 2019)

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 2018-19. A planned operating profit per the budget will add \$248,426 to reserves. The Board-approved reserve targets will be met in every category except flood control. Our actual water sales revenues experienced only a small change over the prior fiscal year, net of the significant repayment and replenishment of banked water reserves utilized to meet demand during the major drought. Property tax revenues in the general fund will increase compared with the 2017-18 budget due to an approximate 5% increase in assessed valuation. To begin the fiscal year, all general fund designated reserve targets are fully funded. Here are some of the highlights from the 2018-19 budget (**figures exclude debt-financed capital projects**):

- General fund operating revenues decrease \$1,131,800 (-35%) from the prior year's budget.
- General fund property tax revenues increase \$329,100 (7%) from the prior year's budget.
- Overall general fund revenues decrease \$784,400 (-9%) compared with last year's budget.
- General fund operating expenditures decrease \$42,494 (less than -1%) from the prior year's budget.
- Salaries & benefits budget increases \$60,306 (2%) from last year's budget.
- The general fund will contribute \$14,500 to reserves by June 30, 2019.
- Compared with the prior budget, the current year tax revenue budget in the state payment fund will increase \$181,906 (8%).

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. 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 1% for the new year. Overall valuation increased 4.25% compared to the prior year.

The district's second largest source of revenue, imported water sales, will decrease slightly over the prior fiscal year **actual** amount. Agricultural water sales are steady, water availability is constant with the addition of banked water extraction, and the District's capacity to provide water is solid due to a successful capital improvements project.

Considering all of these trends taken together, the district plans to import and extract >10,000 AF in 2018. The budget is sufficient to import and extract >10,000 acre feet of water, significantly more than the all-time record of 7,886 AF. A water banking reserve of \$310,000 was set aside for pumping of additional extracted supplies from the Kern Water Bank. This extraction was completed and funds repaid to the general fund as of the amended budget.

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.

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, 2019 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 2018 is 35%, 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% and 85% in 2017. 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. We plan to meet demand through importation and extractions from the Kern Water Bank during 2018.

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 2018, the District added two new full-time positions: Operations Assistant and Controls Emissions Technician. The district now has 20 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 was about -19% lower than the previous fiscal year. For fiscal year 2018-19, the rate is essentially unchanged with a 0.01% increase.

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,


Business Manager

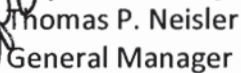

Thomas P. Neisler
General Manager

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TEHACHAPI-CUMMINGS COUNTY WATER DISTRICT

2018-19 FINAL BUDGET (As Amended)

BOARD OF DIRECTORS

President	James Pack
Vice-President	Robert W. Schultz
Director	Kathy Cassil
Director	Jonathan Hall
Director	Rick Zanutto

MANAGEMENT STAFF

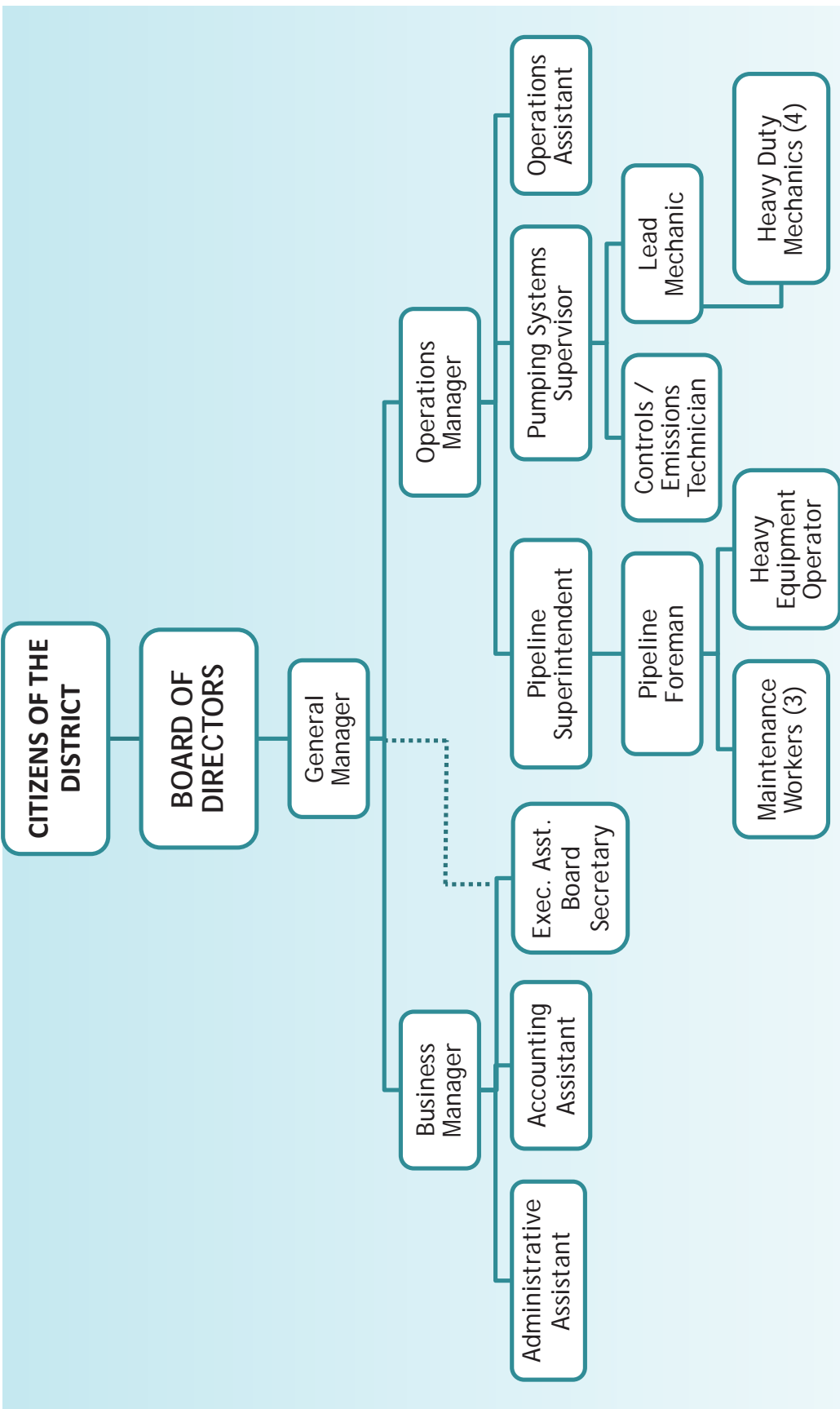
General Manager	Tom Neisler
Business Manager/Treasurer	LaMinda Madenwald
Operations Manager	Troy DePriest

BOARD SECRETARY

Catherine Adams

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.

2018-19 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 2018-19 calculated pursuant to State guidelines and with data provided by the California Department of Finance is \$12,867,406.

1.	2017-18 Appropriations Limit	\$12,280,403
2.	California Per-Capita Personal Income	3.67%
3.	Population Change (Kern County)	1.07%
4.	Combined Growth Factor	4.74%
5.	2018-19 Appropriations Limit	\$12,867,406

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 2018-19 budget forecasts that 59% of general fund revenues will be from property taxes and 41% 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.

A 35% State Water Project allocation in 2018 does not provide an adequate supply for the District’s demand. Board direction to staff is to maximize imports as available. Consequently, staff plans to import approx. 10,000 AF in 2018. We began the year with approx. 1,100 AF of 2017 carryover in San Luis Reservoir. We anticipate 6,755 AF of Table A allocation (assuming 35% final allocation). We will extract approx. 2,000 AF from banked reserves in Kern Water Bank to provide approx. 10,000 AF of available imported supply. General fund revenues to cover the extraction costs (\$310,000) will be set aside in the Water Banking Reserve fund in FY 2018-19.

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, 2018 is estimated at \$596,424. 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 \$379,796. 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, 2018 estimated balance is \$1,529,047. 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 6/30/18 estimated balance is \$543,187.

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, 2018, all four of the general fund designated reserve targets are fully funded. The budget for fiscal year 2018-19 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's reserve target for this fund is set at 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 6/30/17	Forecast Reserve 6/30/18	Reserve Target Met?
Designated Reserves:						
<u>General Fund</u>						
Working capital	90 days of operating expenses (prior year audit)	\$ 1,898,979	\$ 1,898,979	\$ 3,968,755	\$ 4,677,559	Full - Yes
Water banking reserve	Cost to replace or extract banked water	174,779	174,779	1,318,440	175,210	Full - Yes
<u>Tax Revenue Liability Fund</u>						
Tax revenue liability reserve	50% of Kern County's liability estimate	251,779	125,890	386,887	596,424	Full - Yes
<u>Emergency Fund</u>						
Emergency reserve	5% of general fund operating expenses (prior year audit)	379,796	189,898	308,384	379,796	Full - Yes
<u>Major Repairs / Overhaul Fund</u>						
Asset maintenance / replacement reserve	5% of capital assets' book value (prior year audit)	1,529,047	764,523	1,253,558	1,529,047	Full - Yes
<u>Rate Stabilization Fund</u>						
Rate stabilization reserve	1 to 5% of general fund operating expenses	379,796	189,898	308,156	543,187	Full - Yes
Restricted Reserves:						
<u>State Payment Fund</u>						
Six-month operating reserve	50% of current year expenditure budget	1,280,663	1,280,663	1,900,330	1,340,408	Full - Yes
Tax revenue liability reserve	50% of Kern County's liability estimate	90,400	90,400	90,491	90,490	Full - Yes
<u>Prop 84 Grant Fund</u>						
Matching funds	per grant	20,000	20,000	39,683	41,329	Full - Yes
<u>Improvement District No. 2</u>						
Asset maintenance / replacement reserve	50% of construction cost indexed for inflation	235,622	235,622	98,693	95,828	No
<u>Improvement District No. 3</u>						
Asset maintenance / replacement reserve	50% of construction cost indexed for inflation	523,589	523,589	355,952	164,444	No
<u>Assessment District No. 1</u>						
Asset maintenance / replacement reserve	50% of construction cost indexed for inflation	1,501,161	1,501,161	770,106	820,673	No

District Total Summary

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

Account Description	2016-17 Actual	2017-18 Actual	2017-18 Budget	Amended 2018-19 Budget	Amount Change	Pct Chg
Revenues						
Operating Revenues						
Water Sales - Imported	3,247,461	3,118,019	4,051,000	2,950,000	(1,101,000)	-27%
Water Sales - Surplus	0	0	97,400	0	(97,400)	-100%
Water Sales - Recycled	34,106	46,139	65,000	43,000	(22,000)	-34%
Water Services	80,796	83,878	79,600	121,200	41,600	52%
Other Operating Revenues	37,472	23,441	68,000	115,000	47,000	69%
Total Operating Revenues	3,399,835	3,271,478	4,361,000	3,229,200	(1,131,800)	-26%
Non-Operating Revenues						
General Taxes	4,954,955	5,042,365	5,043,700	5,372,900	329,200	7%
Special Taxes	2,919,830	2,998,226	2,375,400	2,540,306	164,906	7%
Benefit Assessments	100,821	96,180	110,000	110,000	0	0%
Other Revenues	78,783	106,859	112,900	156,600	43,700	39%
Loan Proceeds	356,187	0	0	0	0	0%
Capital Contributions	15,131	47,750	20,000	20,000	0	0%
Operating Grants	29,467	149,474	20,000	35,000	15,000	75%
Capital Grants	0	0	0	0	0	0%
Total Non-Operating Revenues	8,455,174	8,440,853	7,682,000	8,234,806	552,806	7%
Total Revenues	11,855,009	11,712,331	12,043,000	11,464,006	(578,994)	-5%
Expenditures						
Salaries & Benefits						
Salaries & Wages	1,610,776	1,655,574	1,754,994	1,736,300	(18,694)	-1%
Benefits	811,990	868,462	902,900	981,200	78,300	9%
Total Salaries & Benefits	2,422,766	2,524,036	2,657,894	2,717,500	59,606	2%
Operations & Maintenance						
Administrative/General	467,521	492,436	453,400	430,500	(22,900)	-5%
Utilities	32,207	32,119	35,200	37,500	2,300	7%
Automobiles & Equipment	89,705	94,636	119,100	125,000	5,900	5%
System Operations	4,519,531	4,547,545	5,306,800	4,745,580	(561,220)	-11%
Maintenance	569,632	742,549	728,300	743,900	15,600	2%
Services	144,762	151,360	176,100	293,300	117,200	67%
Government & Regulatory	239,203	225,449	259,700	254,400	(5,300)	-2%
Non-Cash Expenses	0	0	500	500	0	0%
Total Operations & Maintenance	6,062,561	6,286,094	7,079,100	6,630,680	(448,420)	-6%

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

Account Description	2016-17 Actual	2017-18 Actual	2017-18 Budget	Amended 2018-19 Budget	Amount Change	Pct Chg
Debt Service						
Principal Payments	1,321,854	655,421	655,500	672,300	16,800	3%
Interest Expense	137,273	110,863	110,900	94,100	(16,800)	-15%
Debt Service Fees	0	0	0	0	0	0%
Total Debt Service	<u>1,459,127</u>	<u>766,284</u>	<u>766,400</u>	766,400	0	0%
Capital Outlay						
Pumping Plants	663,963	309,904	198,000	547,000	349,000	176%
Transmission System	23,258	60,145	46,000	200,000	154,000	335%
General Office, Shop & Equipment	49,658	845,787	968,000	214,000	(754,000)	-78%
Water Reclamation	0	19,160	50,000	130,000	80,000	160%
Total Capital Outlay	<u>736,879</u>	<u>1,234,996</u>	<u>1,262,000</u>	1,101,000	(161,000)	-13%
Total Expenditures	<u>10,681,332</u>	<u>10,811,410</u>	<u>11,765,394</u>	11,215,580	(549,814)	-5%
Income Before Transfers	<u>1,173,677</u>	<u>900,921</u>	<u>277,606</u>	248,426	(29,180)	
Transfers In	<u>266,040</u>	<u>874,581</u>	<u>0</u>	620,000	620,000	
Transfers Out	<u>(266,040)</u>	<u>(874,581)</u>	<u>0</u>	(620,000)	(620,000)	
Total Transfers	<u>0</u>	<u>0</u>	<u>0</u>	0	0	
Net To (From) Reserves	<u>1,173,677</u>	<u>900,921</u>	<u>277,606</u>	248,426	(29,180)	

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District Total Account Detail

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

Amended

Acct. No.	Account Description	2016-17 Actual	2017-18 Actual	2017-18 Budget	2018-19 Budget	Amount Change	Pct Chg
REVENUES							
	Operating Revenues						
	Water Sales						
40101	Water Sales - Agriculture	2,285,737	1,978,773	2,920,000	1,900,000	(1,020,000)	-35%
40102	Water Sales - Term M & I	737,357	834,901	890,000	700,000	(190,000)	-21%
40103	Water Sales - Regular M & I	41,167	90,826	30,000	100,000	70,000	233%
40104	Water Sales - Wheeled Water	183,200	213,519	211,000	250,000	39,000	18%
40105	Water Sales - Surplus	0	0	97,400	0	(97,400)	-100%
40106	Water Sales - Recycled Water	34,106	46,139	65,000	43,000	(22,000)	-34%
	Water Services						
40111	Recurring Service Charges	9,810	10,031	9,300	9,200	(100)	-1%
40112	Recharge Surcharge - Cummings	14,206	16,094	14,300	15,000	700	5%
40113	Recharge Surcharge - Tehachapi	13	1	0	15,000	15,000	100%
40114	Standby Fees	33,000	30,261	33,000	30,000	(3,000)	-9%
40115	Connection Fees	1,355	3,165	1,000	3,000	2,000	200%
40116	Delinquent Charges	1,554	720	1,000	1,000	0	0%
40117	Spreading Loss Surcharge	20,858	23,606	21,000	48,000	27,000	129%
40118	Capital Recovery Surcharge	0	0	0	0	0	0%
	Other Operating Revenues						
40122	Reimbursement - Health Insurance	16,067	21,026	25,000	36,000	11,000	44%
40123	Reimbursement - Flood Control Maint.	17,992	1,665	15,000	15,000	0	0%
40124	Reimbursement - ACWA-JPIA Premium	0	0	0	0	0	0%
40125	Reimbursement - Insurance Claims	0	0	0	0	0	0%
40126	Reimbursement - Other Operating	3,335	750	20,000	10,000	(10,000)	-50%
40127	Other Operating Revenue	78	0	8,000	4,000	(4,000)	-50%
40128	Reimbursement - Groundwater Studies	0	0	0	50,000	50,000	100%
	Non-Operating Revenues						
	General Taxes						
40201	Current Year Property Taxes	4,886,225	4,952,975	4,990,000	5,310,100	320,100	6%
40202	Prior Year Property Taxes	(20,865)	(10,430)	(22,000)	(20,000)	2,000	-9%
40203	Homeowners Property Tax Relief	39,893	38,572	35,000	40,000	5,000	14%
40204	Redevelopment Agency Pass-through	47,240	59,557	40,300	40,300	0	0%
40205	Property Tax - Penalties/Other	2,462	1,691	400	2,500	2,100	525%
	Special Taxes						
40211	Current Year State Payment Tax	2,875,238	2,907,933	2,337,400	2,463,306	125,906	5%
40212	Prior Year State Payment Tax	5,116	45,758	0	43,000	43,000	100%
40213	Homeowners Property Tax Relief	28,248	24,903	20,000	17,000	(3,000)	-15%
40214	Redevelopment Agency Pass-through	0	0	0	0	0	0%
40215	State Payment Tax - Penalties/Other	11,228	19,632	18,000	17,000	(1,000)	-6%
	Benefit Assessments						
40221	Current Year Benefit Assessments	99,559	88,774	99,000	99,000	0	0%
40222	Prior Year Benefit Assessments	941	5,619	7,000	7,000	0	0%
40224	Benefit Assessment - Penalties/Other	321	1,787	4,000	4,000	0	0%
	Other Revenues						
40231	Interest Earnings	77,578	106,809	111,700	151,100	39,400	35%
40233	Loan Proceeds	356,187	0	0	0	0	0%
40234	Rents and Royalties	1,205	0	1,200	0	(1,200)	-100%
40236	Gain/Loss on Sale of Equipment	0	0	0	5,500	5,500	100%
40239	Other Non-Operating Revenue	0	50	0	0	0	0%

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

Amended

Acct. No.	Account Description	2016-17 Actual	2017-18 Actual	2017-18 Budget	2018-19 Budget	Amount Change	Pct Chg
	Capital Contributions						
40244	Reimbursement - New Connections	15,131	47,750	20,000	20,000	0	0%
	Operating Grants						
40252	Operating Grant - State	29,467	149,474	20,000	35,000	15,000	75%
	TOTAL REVENUES	11,855,009	11,712,331	12,043,000	11,464,006	(578,994)	-5%

EXPENDITURES							
	SALARIES & BENEFITS						
	Salaries & Wages						
50112	Salaries & Wages	1,571,886	1,603,914	1,705,471	1,688,000	(17,471)	-1%
50114	Overtime & Holiday	38,890	51,660	49,523	48,300	(1,223)	-2%
	Benefits						
50121	FICA	122,888	128,503	134,300	132,850	(1,450)	-1%
50122	Workers Compensation	48,542	50,581	49,300	58,850	9,550	19%
50123	Unemployment	534	7,057	2,500	0	(2,500)	-100%
50124	Health Insurance	370,926	391,001	408,300	419,600	11,300	3%
50125	Health Insurance - Reimbursable	14,143	20,909	25,000	48,900	23,900	96%
50127	Retirement	244,846	260,300	271,300	305,700	34,400	13%
50128	Tuition Reimbursements	0	0	2,000	2,000	0	0%
50131	Retiree Medical Annual Req'd Contribution	10,111	10,111	10,200	13,300	3,100	30%
	TOTAL SALARIES & BENEFITS	2,422,766	2,524,036	2,657,894	2,717,500	59,606	2%

	OPERATIONS & MAINTENANCE						
	Administrative/General						
50201	Public Information & Notices	3,604	3,816	3,200	3,200	0	0%
50202	Books/Periodicals/Subscriptions	962	440	1,000	1,000	0	0%
50203	Printing	1,280	1,377	1,500	1,500	0	0%
50204	Postage & Shipping	3,587	3,833	4,000	4,000	0	0%
50205	Office Supplies	12,410	9,977	13,200	15,000	1,800	14%
50206	Office Computer & Machinery	58,202	40,123	42,000	50,000	8,000	19%
50207	Bank & Administrative Services	2,650	2,379	7,000	4,000	(3,000)	-43%
50208	County Collection Charges	76,409	72,561	82,900	73,700	(9,200)	-11%
50209	Memberships	25,217	27,324	27,000	29,000	2,000	7%
50210	Directors' Fees	16,100	11,848	19,000	16,000	(3,000)	-16%
50211	Training & Travel	21,827	22,617	33,500	40,000	6,500	19%
50213	Recruitment	6,553	4,824	1,500	1,500	0	0%
50214	Awards & Recognition	4,728	1,117	6,000	6,000	0	0%
50215	Safety Program & Supplies	12,287	18,162	13,600	18,600	5,000	37%
50216	Legal	117,790	101,186	130,000	115,000	(15,000)	-12%
50217	Audit	18,070	19,885	20,000	20,000	0	0%
50219	Water Conservation Program	85,845	150,968	48,000	32,000	(16,000)	-33%
	Utilities						
50221	Electricity - Office/Shops	9,395	12,311	12,000	16,000	4,000	33%
50222	Natural Gas - Office/Shops	1,848	2,849	2,200	3,000	800	36%
50226	Phone - Facility & Cellular	18,334	16,982	20,000	18,000	(2,000)	-10%
50227	Phone - Control System	2,630	(23)	1,000	500	(500)	-50%

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

Amended

Acct. No.	Account Description	2016-17 Actual	2017-18 Actual	2017-18 Budget	2018-19 Budget	Amount Change	Pct Chg
	Automobiles & Equipment						
50231	Auto/Equipment - Gas & Oil	50,011	67,366	70,300	70,000	(300)	0%
50232	Automobile Repair	31,347	15,488	32,400	38,000	5,600	17%
50233	Equipment Repairs	5,044	7,740	9,000	9,000	0	0%
50234	Equipment Rentals	2,730	3,041	5,100	5,000	(100)	-2%
50238	Shop Supplies	573	1,002	2,300	3,000	700	30%
	System Operations						
50241	Source of Supply - KCWA Contract	2,319,727	2,569,249	2,960,000	2,403,580	(556,420)	-19%
50242	Natural Gas - Pumping	1,833,970	1,550,284	1,700,000	1,600,000	(100,000)	-6%
50243	Engine Oil & Fluids- Pumping	144,200	169,715	200,000	160,000	(40,000)	-20%
50244	Electricity - Pumping	172,853	179,411	180,000	160,000	(20,000)	-11%
50245	Electricity - Pipeline	506	4,223	900	15,000	14,100	1567%
50247	Operation of Joint Turnout	2,373	1,555	3,000	3,000	0	0%
50248	Cross Valley Canal O & M	6,397	10,964	5,500	9,000	3,500	64%
50249	Source of Supply - Recycled & Other	39,505	62,143	150,000	360,000	210,000	140%
50250	California Water Fix	0	0	100,000	25,000	(75,000)	-75%
	Maintenance						
50251	Maintenance - Pump Plants	347,518	534,725	420,000	440,000	20,000	5%
50252	Maintenance - Nat Gas Pipeline	25,000	13,665	38,000	50,000	12,000	32%
50253	Maintenance - Pipeline	51,706	10,118	40,000	25,000	(15,000)	-38%
50254	Maintenance - Reservoir	5,027	8,318	19,500	15,000	(4,500)	-23%
50255	Maintenance - Access Roads	0	4,799	4,200	6,000	1,800	43%
50256	Maintenance - Control System	48,348	48,713	40,000	50,000	10,000	25%
50257	Maintenance - Cogeneration Plant	0	0	900	900	0	0%
50258	Maintenance - System Wells & Boosters	5,378	8,408	15,000	10,000	(5,000)	-33%
50259	Maintenance - Flood Control Facilities	30,967	8,459	41,000	35,000	(6,000)	-15%
50260	Maintenance - Recharge Facilities	718	13,136	2,700	6,000	3,300	122%
50261	Maintenance - Office & Grounds	13,232	15,504	15,000	15,000	0	0%
50264	Customer Meters	26,823	58,573	70,000	70,000	0	0%
50266	Welding Supplies	394	1,278	5,600	5,600	0	0%
50268	Small Tools - Pumping	7,719	12,514	11,000	11,000	0	0%
50269	Small Tools - Pipeline	6,802	4,340	5,400	4,400	(1,000)	-19%
	Services						
50271	Outside Service	8,159	10,396	12,400	20,500	8,100	65%
50273	Pipeline Rental	0	0	0	0	0	0%
50275	Engineering	1,835	14,242	6,000	42,000	36,000	600%
50276	Consulting	41,032	16,547	42,000	42,000	0	0%
50277	Uniforms	8,026	8,419	9,900	10,000	100	1%
50278	Lab Analysis	0	170	300	300	0	0%
50279	Insurance & Bonds	85,710	101,584	105,500	123,500	18,000	17%
	Government & Regulatory						
50281	Emissions Compliance	47,899	46,644	79,000	59,000	(20,000)	-25%
50282	Government Fees/Taxes - Pumping	146,192	142,931	147,000	150,000	3,000	2%
50284	Regulatory Fees - Other	28,997	35,074	33,100	43,800	10,700	32%
50285	Certification Fees	70	800	600	1,600	1,000	167%
50286	Elections	16,045	0	0	0	0	0%
50288	Integrated Regional Water Mgmt Plan	0	0	0	0	0	0%

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

Amended

Acct. No.	Account Description	2016-17 Actual	2017-18 Actual	2017-18 Budget	2018-19 Budget	Amount Change	Pct Chg
	Non-Cash Expenses						
50291	Bad Debt Expense	0	0	500	500	0	0%
	TOTAL OPERATIONS & MAINTENANCE	6,062,561	6,286,094	7,079,100	6,630,680	(448,420)	-6%
	DEBT SERVICE						
	Principal Payments						
50302	Principal - CalPERS Side Fund Loan	682,800	0	0	0	0	0%
50303	Principal - Engine Replacement Financing	639,054	655,421	655,500	672,300	16,800	3%
	Interest Expense						
50311	Interest - Emission Reduction C.O.P.s	0	0	0	0	0	0%
50312	Interest - CalPERS Side Fund Loan	12,038	0	0	0	0	0%
50313	Interest - Engine Replacement Financing	125,235	110,863	110,900	94,100	(16,800)	-15%
	TOTAL DEBT SERVICE	1,459,127	766,284	766,400	766,400	0	0%
	CAPITAL OUTLAY						
	Pumping Plants						
50411	Replacement Pumps	150,984	127,180	78,000	0	(78,000)	-100%
50412	Pump Plant Improvements	41,057	1,685	20,000	180,000	160,000	800%
50413	Control System Improvements	194,166	0	0	10,000	10,000	100%
50415	Engine Overhauls	277,756	181,039	100,000	132,000	32,000	32%
50416	Pump Overhauls	0	0	0	225,000	225,000	100%
	Mainline Pipeline						
50422	Pump Plant Road Improvements	0	0	0	10,000	10,000	100%
	Transmission System						
50441	Wheeler Ridge Pipeline Intertie	0	0	0	0	0	0%
50445	Transmission System Meters	0	60,145	46,000	0	(46,000)	-100%
50446	Pipeline Extensions	23,258	0	0	0	0	0%
50448	Office/Campground Well/Tank Automation	0	0	0	200,000	200,000	100%
	General Office, Shop & Equipment						
50451	Vehicles	0	152,818	180,000	90,000	(90,000)	-50%
50452	Shop Building Construction	20,731	5,662	200,000	0	(200,000)	-100%
50455	Equipment	16,141	0	0	54,000	54,000	100%
50456	Building Improvements	12,786	687,307	588,000	70,000	(518,000)	-88%
	Water Reclamation						
50482	Groundwater Studies	0	0	0	100,000	100,000	100%
50485	Recovery Well Improvements	0	1,124	20,000	0	(20,000)	-100%
50486	Recharge Ponds - Cummings Valley	0	18,037	30,000	30,000	0	0%
	TOTAL CAPITAL OUTLAY	736,879	1,234,996	1,262,000	1,101,000	(161,000)	-13%
	TOTAL EXPENDITURES	10,681,332	10,811,410	11,765,394	11,215,580	(549,814)	-5%
	NET INCOME (LOSS)	1,173,677	900,921	277,606	248,426	(29,180)	
	TRANSFERS IN	266,040	874,581	0	620,000	620,000	
	TRANSFERS OUT	(266,040)	(874,581)	0	(620,000)	(620,000)	
	NET TO (FROM) RESERVES	1,173,677	900,921	277,606	248,426	(29,180)	

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General Fund Summary

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

Account Description	2016-17 Actual	2017-18 Actual	2017-18 Budget	Amended 2018-19 Budget	Amount Change	Pct Chg
Revenues						
Operating Revenues						
Water Sales - Imported	3,247,461	3,118,019	4,051,000	2,950,000	(1,101,000)	-27%
Water Sales - Surplus	0	0	97,400	0	(97,400)	-100%
Water Sales - Recycled	34,106	46,139	65,000	43,000	(22,000)	-34%
Water Services	80,796	83,878	79,600	121,200	41,600	52%
Other Operating Revenues	37,472	23,441	68,000	115,000	47,000	69%
Total Operating Revenues	<u>3,399,835</u>	<u>3,271,478</u>	<u>4,361,000</u>	<u>3,229,200</u>	<u>(1,131,800)</u>	<u>-26%</u>
Non-Operating Revenues						
General Taxes	4,944,448	5,031,534	5,033,400	5,362,500	329,100	7%
Special Taxes	0	0	0	0	0	0%
Benefit Assessments	0	0	0	0	0	0%
Other Revenues	33,117	45,094	38,200	56,500	18,300	48%
Loan Proceeds	356,187	0	0	0	0	0%
Capital Contributions	15,131	47,750	20,000	20,000	0	0%
Operating Grants	0	0	0	0	0	0%
Capital Grants	0	0	0	0	0	0%
Total Non-Operating Revenues	<u>5,348,883</u>	<u>5,124,379</u>	<u>5,091,600</u>	<u>5,439,000</u>	<u>347,400</u>	<u>7%</u>
Total Revenues	<u>8,748,718</u>	<u>8,395,856</u>	<u>9,452,600</u>	<u>8,668,200</u>	<u>(784,400)</u>	<u>-8%</u>
Expenditures						
Salaries & Benefits						
Salaries & Wages	1,606,095	1,650,134	1,745,894	1,727,700	(18,194)	-1%
Benefits	810,595	866,930	900,000	978,500	78,500	9%
Total Salaries & Benefits	<u>2,416,690</u>	<u>2,517,065</u>	<u>2,645,894</u>	<u>2,706,200</u>	<u>60,306</u>	<u>2%</u>
Operations & Maintenance						
Administrative/General	410,354	344,150	431,200	397,500	(33,700)	-8%
Utilities	32,207	32,119	35,200	37,500	2,300	7%
Automobiles & Equipment	89,705	94,636	119,100	125,000	5,900	5%
System Operations	2,199,804	1,978,296	2,346,800	2,342,000	(4,800)	0%
Maintenance	538,665	734,091	687,300	708,900	21,600	3%
Services	132,570	130,510	158,100	239,300	81,200	51%
Government & Regulatory	223,845	204,732	243,700	229,400	(14,300)	-6%
Non-Cash Expenses	0	0	500	500	0	0%
Total Operations & Maintenance	<u>3,627,150</u>	<u>3,518,533</u>	<u>4,021,900</u>	<u>4,080,100</u>	<u>58,200</u>	<u>1%</u>

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

Account Description	2016-17 Actual	2017-18 Actual	2017-18 Budget	Amended 2018-19 Budget	Amount Change	Pct Chg
Debt Service						
Principal Payments	1,321,854	655,421	655,500	672,300	16,800	3%
Interest Expense	137,273	110,863	110,900	94,100	(16,800)	-15%
Debt Service Fees	0	0	0	0	0	0%
Total Debt Service	<u>1,459,127</u>	<u>766,284</u>	<u>766,400</u>	<u>766,400</u>	<u>0</u>	<u>0%</u>
Capital Outlay						
Land	0	0	0	0	0	0%
Pumping Plants	663,963	309,904	198,000	547,000	349,000	176%
Mainline Pipeline	0	0	0	10,000	10,000	100%
Dam & Reservoir	0	0	0	0	0	0%
Transmission System	23,258	60,145	46,000	200,000	154,000	335%
General Office, Shop & Equipment	49,658	845,787	968,000	214,000	(754,000)	-78%
Emissions Reduction	0	0	0	0	0	0%
Water Reclamation & Recovery	0	19,160	50,000	130,000	80,000	160%
Flood Control Facilities	0	0	0	0	0	0%
Total Capital Outlay	<u>736,879</u>	<u>1,234,996</u>	<u>1,262,000</u>	<u>1,101,000</u>	<u>(161,000)</u>	<u>-13%</u>
Total Expenditures	<u>8,239,845</u>	<u>8,036,878</u>	<u>8,696,194</u>	<u>8,653,700</u>	<u>(42,494)</u>	<u>0%</u>
Income Before Transfers	<u>508,873</u>	<u>358,978</u>	<u>756,406</u>	<u>14,500</u>	<u>(741,906)</u>	<u>-98%</u>
Transfers In	266,040	266,040	0	310,000	310,000	
Transfers Out	0	(608,541)	0	(310,000)	(310,000)	
Total Transfers	<u>266,040</u>	<u>(342,501)</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Net To (From) Reserves	<u>774,913</u>	<u>16,477</u>	<u>756,406</u>	<u>14,500</u>	<u>(741,906)</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, 2018 to June 30, 2019

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, 2018	\$ 4,667,559	\$ 379,796	\$ 175,210	\$ 1,529,047	\$ 596,424	\$ 543,187	\$ 7,891,223
REVENUES							
Operating Revenues							
Water Sales	2,993,000	-	-	-	-	-	2,993,000
Water Services	121,200	-	-	-	-	-	121,200
Other Operating Revenue	115,000	-	-	-	-	-	115,000
Total Operating Revenues	3,229,200	-	-	-	-	-	3,229,200
Non-Operating Revenues							
General Taxes	5,362,500	-	-	-	-	-	5,362,500
Special Taxes	-	-	-	-	-	-	-
Benefit Assessments	-	-	-	-	-	-	-
Other Revenue	56,500	4,500	2,500	21,000	8,500	8,000	101,000
Capital Contributions	20,000	-	-	-	-	-	20,000
Operating Grants	-	-	-	-	-	-	-
Capital Grants	-	-	-	-	-	-	-
Total Non-Operating Revenues	5,439,000	4,500	2,500	21,000	8,500	8,000	5,483,500
TOTAL REVENUES	8,668,200	4,500	2,500	21,000	8,500	8,000	8,712,700
TRANSFERS FROM OTHER FUNDS:							
Repayment from Prop 84 Grant (fd 84)	-	-	-	-	-	-	-
Replenish banked groundwater (fd 72)	310,000	-	310,000	-	-	-	620,000
Dedicated Reserve from General Fund	-	-	-	-	-	-	-
TOTAL TRANSFERS IN	310,000	-	310,000	-	-	-	620,000
TOTAL AVAILABLE DURING BUDGET YEAR	13,645,759	384,296	487,710	1,550,047	604,924	551,187	17,223,923
EXPENDITURES:							
Salaries/Benefits	2,706,200	-	-	-	-	-	2,706,200
Maintenance/Operations	4,080,100	-	-	-	-	-	4,080,100
Debt Service	766,400	-	-	-	-	-	766,400
Capital Outlay	1,101,000	-	-	-	-	-	1,101,000
TOTAL EXPENDITURES	8,653,700	-	-	-	-	-	8,653,700
TRANSFERS TO OTHER FUNDS:							
Cash Flow for Grant to Prop 84 Grant (fd 84)	-	-	-	-	-	-	-
Replenish banked groundwater (fd 72)	310,000	-	310,000	-	-	-	620,000
To Dedicated Reserve Funds	-	-	-	-	-	-	-
TOTAL TRANSFERS OUT	310,000	-	310,000	-	-	-	620,000
TOTAL EXPENDITURES AND TRANSFERS OUT	8,963,700	-	310,000	-	-	-	9,273,700
ENDING BALANCE ON JUNE 30, 2019	4,682,059	384,296	177,710	1,550,047	604,924	551,187	7,950,223
DESIGNATIONS							
90 days Working Capital	4,682,059	-	-	-	-	-	4,682,059
Capital Improvement	-	-	-	-	-	-	-
Asset Replacement	-	-	-	1,550,047	-	-	1,550,047
Rate Stabilization	-	-	-	-	-	551,187	551,187
Contingency	-	-	177,710	-	-	-	177,710
Tax Revenue Liability	-	-	-	-	604,924	-	604,924
Emergency	-	384,296	-	-	-	-	384,296
Total Designated	4,682,059	384,296	177,710	1,550,047	604,924	551,187	7,950,223
Undesignated	-	-	-	-	-	-	-

Capital Expenditure Budget

TEHACHAPI - CUMMINGS COUNTY WATER DISTRICT
CAPITAL EXPENDITURE BUDGET FY 2018-19

Fund / Department	Final Budget	Change	Amended Budget	Purpose of Expenditure
General / Administration				
50455	10,000	0	10,000	Office Computer Server
50455	30,000	0	30,000	GPS Data Collectors
50456	15,000	0	15,000	Warehouse Restroom
50456	30,000	0	30,000	Control Room Cabinet Configuration
50456	5,000	0	5,000	Front Office Reconfiguration
50456	20,000	0	20,000	Exterior Painting
50482	100,000	0	100,000	Tehachapi Valley Groundwater Model
Subtotal	\$ 210,000	\$ -	\$ 210,000	
General / Pipeline				
50422	20,000	(10,000)	10,000	Pump Plant Road Base/Surfacing
50451	55,000	(5,000)	50,000	Pipeline Truck - 1 ton SRW Diesel w/svc bed
50451	40,000	0	40,000	Pipeline Truck - Superintendent (3/4 ton short bed)
50452	200,000	(200,000)	-	Parking Lot Paving/Reconstruction (\$200,000 carryover)
50455	7,000	0	7,000	Pipeline Locator
50487	20,000	0	20,000	Pipeline to Gravel Pit Recharge (Amend GL # from PL50486)
Subtotal	\$ 342,000	\$ (215,000)	\$ 127,000	
General / Pumping				
50412	20,000	0	20,000	Roof Access Ladders - PP 1-4 (\$20,000 carryover)
50412	25,000	0	25,000	Pump Plant Light Upgrades
50412	30,000	0	30,000	Air Compressors
50412	105,000	0	105,000	PP4 Heat Exchangers
50413	10,000	0	10,000	Additional SCADA Software Licenses
50415	32,000	0	32,000	Driveline Balancing
50415	80,000	0	80,000	Rebuild Parts
50415	20,000	0	20,000	Waukesha Spare Parts
50416	100,000	0	100,000	Possible Pump Repairs/Recoating
50416	125,000	0	125,000	Pump Alignment
50448	35,000	0	35,000	Automate Office/Campground Wells & Tanks
50448	165,000	0	165,000	Tank Maint & Repair (cmpgrnd E/PP4 reblid/PP2 wash)
50455	7,000	0	7,000	Bead Blaster
50486	30,000	0	30,000	Cummings Ponds Recharge Automation
Subtotal	\$ 784,000	\$ -	\$ 784,000	
District Total	\$ 1,336,000	\$ (215,000)	\$ 1,121,000	

General Fund Account Detail

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

Amended

Acct. No.	Account Description	2016-17 Actual	2017-18 Actual	2017-18 Budget	2018-19 Budget	Amount Change	Pct Chg
REVENUES							
	Operating Revenues						
	Water Sales						
40101	Water Sales - Agriculture	2,285,737	1,978,773	2,920,000	1,900,000	(1,020,000)	-35%
40102	Water Sales - Term M & I	737,357	834,901	890,000	700,000	(190,000)	-21%
40103	Water Sales - Regular M & I	41,167	90,826	30,000	100,000	70,000	233%
40104	Water Sales - Wheeled Water	183,200	213,519	211,000	250,000	39,000	18%
40105	Water Sales - Surplus	0	0	97,400	0	(97,400)	-100%
40106	Water Sales - Recycled Water	34,106	46,139	65,000	43,000	(22,000)	-34%
	Water Services						
40111	Recurring Service Charges	9,810	10,031	9,300	9,200	(100)	-1%
40112	Recharge Surcharge - Cummings	14,206	16,094	14,300	15,000	700	5%
40113	Recharge Surcharge - Tehachapi	13	1	0	15,000	15,000	100%
40114	Standby Fees	33,000	30,261	33,000	30,000	(3,000)	-9%
40115	Connection Fees	1,355	3,165	1,000	3,000	2,000	200%
40116	Delinquent Charges	1,554	720	1,000	1,000	0	0%
40117	Spreading Loss Surcharge	20,858	23,606	21,000	48,000	27,000	129%
	Other Operating Revenues						
40122	Reimbursement - Health Insurance	16,067	21,026	25,000	36,000	11,000	44%
40123	Reimbursement - Flood Control Maint.	17,992	1,665	15,000	15,000	0	0%
40124	Reimbursement - ACWA-JPIA Premium	0	0	0	0	0	0%
40125	Reimbursement - Insurance Claims	0	0	0	0	0	0%
40126	Reimbursement - Other Operating	3,335	750	20,000	10,000	(10,000)	-50%
40127	Other Operating Revenue	78	0	8,000	4,000	(4,000)	-50%
40128	Reimbursement - Groundwater Studies	0	0	0	50,000	50,000	100%
	Non-Operating Revenues						
	General Taxes						
40201	Current Year Property Taxes	4,876,024	4,942,507	4,980,000	5,300,000	320,000	6%
40202	Prior Year Property Taxes	(20,865)	(10,430)	(22,000)	(20,000)	2,000	-9%
40203	Homeowners Property Tax Relief	39,893	38,572	35,000	40,000	5,000	14%
40204	Redevelopment Agency Pass-through	46,934	59,195	40,000	40,000	0	0%
40205	Property Tax - Penalties/Other	2,462	1,691	400	2,500	2,100	525%
	Other Revenues						
40231	Interest Earnings	31,912	45,044	37,000	51,000	14,000	38%
40233	Loan Proceeds	356,187	0	0	0	0	0%
40234	Rents and Royalties	1,205	0	1,200	0	(1,200)	-100%
40236	Gain/Loss on Sale of Equipment	0	0	0	5,500	5,500	100%
40239	Other Non-Operating Revenue	0	50	0	0	0	0%
	Capital Contributions						
40244	Reimbursement - New Connections	15,131	47,750	20,000	20,000	0	0%
	Operating Grants						
40252	Operating Grant - State	0	0	0	0	0	0%
	TOTAL REVENUES	8,748,718	8,395,856	9,452,600	8,668,200	(784,400)	-8%

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

Amended

Acct. No.	Account Description	2016-17 Actual	2017-18 Actual	2017-18 Budget	2018-19 Budget	Amount Change	Pct Chg
EXPENDITURES							
	SALARIES & BENEFITS						
	Salaries & Wages						
50112	Salaries & Wages	1,567,205	1,598,474	1,696,571	1,679,500	(17,071)	-1%
50114	Overtime & Holiday	38,890	51,660	49,323	48,200	(1,123)	-2%
	Benefits						
50121	FICA	122,589	128,092	133,500	132,200	(1,300)	-1%
50122	Workers Compensation	48,498	50,486	49,200	58,700	9,500	19%
50123	Unemployment	534	7,057	2,500	0	(2,500)	-100%
50124	Health Insurance	370,213	390,374	407,000	418,600	11,600	3%
50125	Health Insurance - Reimbursable	14,143	20,909	25,000	48,900	23,900	96%
50127	Retirement	244,507	259,903	270,600	304,800	34,200	13%
50128	Tuition Reimbursements	0	0	2,000	2,000	0	0%
50131	Retiree Medical Annual Req'd Contribution	10,111	10,111	10,200	13,300	3,100	30%
	TOTAL SALARIES & BENEFITS	2,416,690	2,517,065	2,645,894	2,706,200	60,306	2%
OPERATIONS & MAINTENANCE							
	Administrative/General						
50201	Public Information & Notices	1,986	2,198	1,200	1,200	0	0%
50202	Books/Periodicals/Subscriptions	962	440	1,000	1,000	0	0%
50203	Printing	1,010	1,122	1,200	1,200	0	0%
50204	Postage & Shipping	3,587	3,833	4,000	4,000	0	0%
50205	Office Supplies	12,410	9,977	13,200	15,000	1,800	14%
50206	Office Computer & Machinery	58,202	40,123	42,000	50,000	8,000	19%
50207	Bank & Administrative Services	2,650	2,379	7,000	4,000	(3,000)	-43%
50208	County Collection Charges	69,914	64,259	71,000	65,000	(6,000)	-8%
50209	Memberships	25,217	27,324	27,000	29,000	2,000	7%
50210	Directors' Fees	16,100	11,848	19,000	16,000	(3,000)	-16%
50211	Training & Travel	21,827	22,617	33,500	40,000	6,500	19%
50213	Recruitment	6,553	4,824	1,500	1,500	0	0%
50214	Awards & Recognition	4,728	1,117	6,000	6,000	0	0%
50215	Safety Program & Supplies	12,287	18,162	13,600	18,600	5,000	37%
50216	Legal	117,790	101,186	130,000	115,000	(15,000)	-12%
50217	Audit	18,070	19,885	20,000	20,000	0	0%
50219	Water Conservation Program	37,061	12,857	40,000	10,000	(30,000)	-75%
	Utilities						
50221	Electricity - Office/Shops	9,395	12,311	12,000	16,000	4,000	33%
50222	Natural Gas - Office/Shops	1,848	2,849	2,200	3,000	800	36%
50226	Phone - Facility & Cellular	18,334	16,982	20,000	18,000	(2,000)	-10%
50227	Phone - Control System	2,630	(23)	1,000	500	(500)	-50%
	Automobiles & Equipment						
50231	Auto/Equipment - Gas & Oil	50,011	67,366	70,300	70,000	(300)	0%
50232	Automobile Repair	31,347	15,488	32,400	38,000	5,600	17%
50233	Equipment Repairs	5,044	7,740	9,000	9,000	0	0%
50234	Equipment Rentals	2,730	3,041	5,100	5,000	(100)	-2%
50238	Shop Supplies	573	1,002	2,300	3,000	700	30%

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

Amended

Acct. No.	Account Description	2016-17 Actual	2017-18 Actual	2017-18 Budget	2018-19 Budget	Amount Change	Pct Chg
	System Operations						
50242	Natural Gas - Pumping	1,833,970	1,550,284	1,700,000	1,600,000	(100,000)	-6%
50243	Engine Oil & Fluids- Pumping	144,200	169,715	200,000	160,000	(40,000)	-20%
50244	Electricity - Pumping	172,853	179,411	180,000	160,000	(20,000)	-11%
50245	Electricity - Pipeline	506	4,223	900	15,000	14,100	1567%
50246	Lease - Wells	0	0	7,400	10,000	2,600	35%
50247	Operation of Joint Turnout	2,373	1,555	3,000	3,000	0	0%
50248	Cross Valley Canal O & M	6,397	10,964	5,500	9,000	3,500	64%
50249	Source of Supply - Recycled & Other	39,505	62,143	150,000	360,000	210,000	140%
50250	California Water Fix	0	0	100,000	25,000	(75,000)	-75%
	Maintenance						
50251	Maintenance - Pump Plants	347,518	534,725	420,000	440,000	20,000	5%
50252	Maintenance - Nat Gas Pipeline	25,000	13,665	38,000	50,000	12,000	32%
50253	Maintenance - Pipeline	51,706	10,118	40,000	25,000	(15,000)	-38%
50254	Maintenance - Reservoir	5,027	8,318	19,500	15,000	(4,500)	-23%
50255	Maintenance - Access Roads	0	4,799	4,200	6,000	1,800	43%
50256	Maintenance - Control System	48,348	48,713	40,000	50,000	10,000	25%
50257	Maintenance - Cogeneration Plant	0	0	900	900	0	0%
50258	Maintenance - Wells & Boosters	5,378	8,408	15,000	10,000	(5,000)	-33%
50260	Maintenance - Recharge Facilities	718	13,136	2,700	6,000	3,300	122%
50261	Maintenance - Office & Grounds	13,232	15,504	15,000	15,000	0	0%
50264	Customer Meters	26,823	58,573	70,000	70,000	0	0%
50266	Welding Supplies	394	1,278	5,600	5,600	0	0%
50268	Small Tools - Pumping	7,719	12,514	11,000	11,000	0	0%
50269	Small Tools - Pipeline	6,802	4,340	5,400	4,400	(1,000)	-19%
	Services						
50271	Outside Service	8,159	10,396	10,400	18,500	8,100	78%
50272	GIS System and Service	0	0	0	30,000	30,000	100%
50274	Digital Records Transfer Service	0	0	0	25,000	25,000	100%
50275	Engineering	1,835	5,555	5,000	5,000	0	0%
50276	Consulting	41,032	16,547	42,000	42,000	0	0%
50277	Uniforms	8,026	8,419	9,900	10,000	100	1%
50278	Lab Analysis	0	170	300	300	0	0%
50279	Insurance & Bonds	73,518	89,422	90,500	108,500	18,000	20%
	Government & Regulatory						
50281	Emissions Compliance	47,899	46,644	79,000	59,000	(20,000)	-25%
50282	Government Fees/Taxes - Pumping	146,192	142,931	147,000	150,000	3,000	2%
50284	Regulatory Fees - Other	13,639	14,357	17,100	18,800	1,700	10%
50285	Certification Fees	70	800	600	1,600	1,000	167%
50286	Elections	16,045	0	0	0	0	0%
50288	Integrated Regional Water Mgmt Plan	0	0	0	0	0	0%
	Non-Cash Expenses						
50291	Bad Debt Expense	0	0	500	500	0	0%
	TOTAL OPERATIONS & MAINTENANCE	3,627,150	3,518,533	4,021,900	4,080,100	58,200	1%

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

Amended

Acct. No.	Account Description	2016-17 Actual	2017-18 Actual	2017-18 Budget	2018-19 Budget	Amount Change	Pct Chg
	DEBT SERVICE						
	Principal Payments						
50302	Principal - CalPERS Side Fund Loan	682,800	0	0	0	0	0%
50303	Principal - Engine Replacement Financing	639,054	655,421	655,500	672,300	16,800	3%
	Interest Expense						
50312	Interest - CalPERS Side Fund Loan	12,038	0	0	0	0	0%
50313	Interest - Engine Replacement Financing	125,235	110,863	110,900	94,100	(16,800)	-15%
	Debt Service Fees						
50322	Cost of Issuance	0	0	0	0	0	0%
	TOTAL DEBT SERVICE	1,459,127	766,284	766,400	766,400	0	0%
	CAPITAL OUTLAY						
	Pumping Plants						
50411	Replacement Pumps	150,984	127,180	78,000	0	(78,000)	-100%
50412	Pump Plant Improvements	41,057	1,685	20,000	180,000	160,000	800%
50413	Control System Improvements	194,166	0	0	10,000	10,000	100%
50414	Engine Replacement	0	0	0	0	0	0%
50415	Engine Overhauls	277,756	181,039	100,000	132,000	32,000	32%
50416	Pump Overhauls	0	0	0	225,000	225,000	100%
	Mainline Pipeline						
50422	Pump Plant Road Improvements	0	0	0	10,000	10,000	100%
	Transmission System						
50441	Wheeler Ridge Pipeline Intertie	0	0	0	0	0	0%
50445	Transmission System Meters	0	60,145	46,000	0	(46,000)	-100%
50446	Pipeline Extensions	23,258	0	0	0	0	0%
50447	Cogen Plant Improvements	0	0	0	0	0	0%
50448	Office/Cmpgrnd Well/Tank Automation				200,000	200,000	100%
50449	Pipeline Replacement/Rehabilitation	0	0	0	0	0	0%
	General Office, Shop & Equipment						
50451	Vehicles	0	152,818	180,000	90,000	(90,000)	-50%
50452	Shop Building Construction	20,731	5,662	200,000	0	(200,000)	-100%
50455	Equipment	16,141	0	0	54,000	54,000	100%
50456	Building Improvements	12,786	687,307	588,000	70,000	(518,000)	-88%
	Water Reclamation & Recovery						
50482	Groundwater Studies	0	0	0	100,000	100,000	100%
50485	Recovery Well Improvements	0	1,124	20,000	0	(20,000)	-100%
50486	Recharge Ponds - Cummings Valley	0	18,037	30,000	30,000	0	0%
	TOTAL CAPITAL OUTLAY	736,879	1,234,996	1,262,000	1,101,000	(161,000)	-13%
	TOTAL EXPENDITURES	8,239,845	8,036,878	8,696,194	8,653,700	(42,494)	0%
	NET INCOME (LOSS)	508,873	358,978	756,406	14,500	(741,906)	
	TRANSFERS IN	266,040	266,040	0	310,000	310,000	
	TRANSFERS OUT	0	(608,541)	0	(310,000)	0	
	NET TO (FROM) RESERVES	774,913	16,477	756,406	14,500	(741,906)	

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Administration Department

Acct. No.	Account Description	2016-17 Actual	2017-18 Actual	2017-18 Budget	2018-19 Budget	Amount Change	Pct Chg
EXPENDITURES							
	SALARIES & BENEFITS						
	Salaries & Wages						
50112	Salaries & Wages	614,168	640,036	619,500	619,700	200	0%
50114	Overtime & Holiday	567	538	645	200	(445)	-69%
	Benefits						
50121	FICA	46,654	50,768	47,400	47,400	0	0%
50122	Workers Compensation	4,811	4,963	5,200	9,000	3,800	73%
50123	Unemployment	534	7,057	2,500	0	(2,500)	-100%
50124	Health Insurance	120,825	123,032	129,000	125,600	(3,400)	-3%
50125	Health Insurance - Reimbursable	14,143	20,909	25,000	48,900	23,900	96%
50127	Retirement	86,251	89,431	82,600	87,000	4,400	5%
50128	Tuition Reimbursements	0	0	1,000	1,000	0	0%
50131	Retiree Medical Annual Req'd Contribution	10,111	10,111	10,200	13,300	3,100	30%
	TOTAL SALARIES & BENEFITS	898,064	946,844	923,045	952,100	29,055	3%
	OPERATIONS & MAINTENANCE						
	Administrative/General						
50201	Public Information & Notices	1,986	2,198	1,200	1,200	0	0%
50202	Books/Periodicals/Subscriptions	962	440	1,000	1,000	0	0%
50203	Printing	1,010	1,122	1,200	1,200	0	0%
50204	Postage & Shipping	3,587	3,833	4,000	4,000	0	0%
50205	Office Supplies	12,410	9,977	13,200	15,000	1,800	14%
50206	Office Computer & Machinery	58,202	40,123	42,000	50,000	8,000	19%
50207	Bank & Administrative Services	2,650	2,379	7,000	4,000	(3,000)	-43%
50208	County Collection Charges	69,914	64,259	71,000	65,000	(6,000)	-8%
50209	Memberships	25,217	27,324	27,000	29,000	2,000	7%
50210	Directors' Fees	16,100	11,848	19,000	16,000	(3,000)	-16%
50211	Training & Travel	18,766	19,555	28,000	28,000	0	0%
50213	Recruitment	4,803	2,150	1,000	1,000	0	0%
50214	Awards & Recognition	4,728	1,117	6,000	6,000	0	0%
50215	Safety Program & Supplies	10,339	15,947	10,000	15,000	5,000	50%
50216	Legal	117,790	101,186	130,000	115,000	(15,000)	-12%
50217	Audit	18,070	19,885	20,000	20,000	0	0%
50219	Water Conservation Program	37,061	12,857	40,000	10,000	(30,000)	-75%
	Utilities						
50221	Electricity - Office/Shops	9,395	12,311	12,000	16,000	4,000	33%
50222	Natural Gas - Office/Shops	1,848	2,849	2,200	3,000	800	36%
50226	Phone - Facility & Cellular	18,334	16,982	20,000	18,000	(2,000)	-10%
	Automobiles & Equipment						
50231	Auto/Equipment - Gas & Oil	4,084	4,543	6,200	7,500	1,300	21%
50232	Automobile Repair	1,266	1,249	2,200	2,000	(200)	-9%
50234	Equipment Rentals	510	82	600	500	(100)	-17%
	System Operations						
50248	Cross Valley Canal O & M	6,397	10,964	5,500	9,000	3,500	64%
50249	Source of Supply - Recycled & Other	39,505	62,143	150,000	360,000	210,000	140%
50250	California Water Fix	0	0	100,000	25,000	(75,000)	-75%
	Maintenance						
50261	Maintenance - Office & Grounds	13,232	15,504	15,000	15,000	0	0%
	Services						
50271	Outside Service	2,398	4,377	4,500	10,600	6,100	136%
50272	GIS System and Service	0	0	0	30,000	30,000	100%
50274	Digital Records Transfer Service	0	0	0	25,000	25,000	100%
50275	Engineering	0	3,110	2,500	2,500	0	0%
50276	Consulting	41,032	15,160	40,000	40,000	0	0%
50279	Insurance & Bonds	73,518	89,422	90,500	108,500	18,000	20%

Acct. No.	Account Description	2016-17 Actual	2017-18 Actual	2017-18 Budget	2018-19 Budget	Amount Change	Pct Chg
Government & Regulatory							
50284	Regulatory Fees - Other	4,481	2,001	7,500	4,000	(3,500)	-47%
50285	Certification Fees	70	800	300	1,300	1,000	333%
50286	Elections	16,045	0	0	0	0	0%
50288	Integrated Regional Water Mgmt Plan	0	0	0	0	0	0%
Non-Cash Expenses							
50291	Bad Debt Expense	0	0	500	500	0	0%
	TOTAL OPERATIONS & MAINTENANCE	635,710	577,695	881,100	1,059,800	178,700	20%
DEBT SERVICE							
Principal Payments							
50302	Principal - CalPERS Side Fund Loan	682,800	0	0	0	0	0%
50303	Principal - Engine Replacement Financing	639,054	655,421	655,500	672,300	16,800	3%
Interest Expense							
50312	Interest - CalPERS Side Fund Loan	12,038	0	0	0	0	0%
50313	Interest - Engine Replacement Financing	125,235	110,863	110,900	94,100	(16,800)	-15%
Debt Service Fees							
50322	Cost of Issuance	0	0	0	0	0	0%
	TOTAL DEBT SERVICE	1,459,127	766,284	766,400	766,400	0	0%
CAPITAL OUTLAY							
General Office, Shop & Equipment							
50451	Vehicles	0	45,497	45,000	0	(45,000)	-100%
50455	Equipment	13,392	0	0	40,000	40,000	100%
50456	Building Improvements	12,786	680,448	568,000	70,000	(498,000)	-88%
Water Reclamation							
50482	Groundwater Studies	0	0	0	100,000	100,000	100%
	TOTAL CAPITAL OUTLAY	26,178	725,945	613,000	210,000	(403,000)	-66%
	TOTAL EXPENDITURES	3,019,078	3,016,769	3,183,545	2,988,300	(195,245)	-6%

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Pipeline Department

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

Amended

Acct. No.	Account Description	2016-17 Actual	2017-18 Actual	2017-18 Budget	2018-19 Budget	Amount Change	Pct Chg
EXPENDITURES							
	SALARIES & BENEFITS						
	Salaries & Wages						
50112	Salaries & Wages	450,719	403,016	512,322	476,300	(36,022)	-7%
50114	Overtime & Holiday	13,459	26,417	14,520	24,000	9,480	65%
	Benefits						
50121	FICA	35,557	32,901	40,300	38,300	(2,000)	-5%
50122	Workers Compensation	21,358	22,256	21,000	21,700	700	3%
50123	Unemployment	0	0	0	0	0	0%
50124	Health Insurance	139,035	150,594	155,000	160,200	5,200	3%
50127	Retirement	78,045	83,785	93,000	115,700	22,700	24%
50128	Tuition Reimbursements	0	0	500	500	0	0%
	TOTAL SALARIES & BENEFITS	738,173	718,969	836,642	836,700	58	0%
	OPERATIONS & MAINTENANCE						
	Administrative/General						
50211	Training & Travel	702	922	2,000	3,000	1,000	50%
50213	Recruitment	0	0	200	200	0	0%
50215	Safety Program & Supplies	698	1,098	2,000	2,000	0	0%
	Automobiles & Equipment						
50231	Auto/Equipment - Gas & Oil	28,478	53,966	42,000	31,250	(10,750)	-26%
50232	Automobile Repair	15,151	6,451	15,200	13,000	(2,200)	-14%
50233	Equipment Repairs	4,910	6,381	8,000	8,000	0	0%
50234	Equipment Rentals	0	406	1,500	1,500	0	0%
50238	Shop Supplies	367	890	2,300	2,600	300	13%
	System Operations						
50245	Electricity - Pipeline	506	4,223	900	15,000	14,100	1567%
50246	Lease - Wells	0	0	7,400	10,000	2,600	35%
50247	Operation of Joint Turnout	2,373	1,555	3,000	3,000	0	0%
	Maintenance						
50253	Maintenance - Pipeline	51,706	10,118	40,000	25,000	(15,000)	-38%
50254	Maintenance - Reservoir	5,027	8,318	19,500	15,000	(4,500)	-23%
50255	Maintenance - Access Roads	0	4,799	4,200	6,000	1,800	43%
50257	Maintenance - Cogeneration Plant	0	0	900	900	0	0%
50258	Maintenance - System Wells & Boosters	5,378	8,408	15,000	10,000	(5,000)	-33%
50260	Maintenance - Recharge Facilities	718	13,136	2,700	6,000	3,300	122%
50264	Customer Meters	26,823	58,573	70,000	70,000	0	0%
50266	Welding Supplies	197	563	2,800	2,800	0	0%
50269	Small Tools - Pipeline	6,802	4,340	5,400	4,400	(1,000)	-19%
	Services						
50271	Outside Service	207	0	1,900	1,900	0	0%
50275	Engineering	0	0	1,000	1,000	0	0%
50276	Consulting	0	715	1,000	1,000	0	0%
50277	Uniforms	3,727	1,821	1,200	1,300	100	8%
50278	Lab Analysis	0	170	300	300	0	0%

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

Amended

Acct. No.	Account Description	2016-17 Actual	2017-18 Actual	2017-18 Budget	2018-19 Budget	Amount Change	Pct Chg
	Government & Regulatory						
50284	Regulatory Fees - Other	9,158	12,356	9,600	14,800	5,200	54%
50285	Certification Fees	0	0	300	300	0	0%
	TOTAL OPERATIONS & MAINTENANCE	162,928	199,209	260,300	250,250	(10,050)	-4%
	CAPITAL OUTLAY						
	Mainline Pipeline						
50422	Pump Plant Road Improvements	0	0	0	10,000	0	0%
	Transmission System						
50446	Pipeline Extensions	23,258	0	0	0	0	0%
50449	Pipeline Replacement/Rehabilitation	544,743	0	0	0	0	0%
	General Office, Shop & Equipment						
50451	Vehicles	0	29,873	40,000	90,000	50,000	125%
50452	Shop Building Construction	20,731	5,662	200,000	0	(200,000)	-100%
50455	Equipment	0	0	0	7,000	7,000	100%
50456	Building Improvements	0	0	8,000	0	(8,000)	-100%
	Water Reclamation & Recovery						
50485	Recovery Well Improvements	0	1,124	20,000	0	(20,000)	-100%
50486	Recharge Ponds - Cummings Valley	0	18,037	30,000	0	(30,000)	-100%
50487	Pipeline to Gravel Pit Recharge	0	0	0	20,000	20,000	100%
	TOTAL CAPITAL OUTLAY	588,732	54,696	298,000	127,000	(181,000)	-61%
	TOTAL EXPENDITURES	1,489,833	972,874	1,394,942	1,213,950	(190,992)	-14%

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Pumping Department

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

Amended

Acct. No.	Account Description	2016-17 Actual	2017-18 Actual	2017-18 Budget	2018-19 Budget	Amount Change	Pct Chg
EXPENDITURES							
	SALARIES & BENEFITS						
	Salaries & Wages						
50112	Salaries & Wages	502,318	555,422	564,749	583,500	18,751	3%
50114	Overtime & Holiday	24,864	24,705	34,158	24,000	(10,158)	-30%
	Benefits						
50121	FICA	40,378	44,424	45,800	46,500	700	2%
50122	Workers Compensation	22,329	23,267	23,000	28,000	5,000	22%
50123	Unemployment	0	0	0	0	0	0%
50124	Health Insurance	110,353	116,748	123,000	132,800	9,800	8%
50127	Retirement	80,211	86,686	95,000	102,100	7,100	7%
50128	Tuition Reimbursements	0	0	500	500	0	0%
	TOTAL SALARIES & BENEFITS	780,453	851,252	886,207	917,400	31,193	4%
	OPERATIONS & MAINTENANCE						
	Administrative/General						
50211	Training & Travel	2,359	2,141	3,500	9,000	5,500	157%
50213	Recruitment	1,750	2,674	300	300	0	0%
50215	Safety Program & Supplies	1,250	1,117	1,600	1,600	0	0%
	Utilities						
50227	Phone - Control System	2,630	(23)	1,000	500	(500)	-50%
	Automobiles & Equipment						
50231	Auto/Equipment - Gas & Oil	17,449	8,858	22,100	31,250	9,150	41%
50232	Automobile Repair	14,930	7,787	15,000	23,000	8,000	53%
50233	Equipment Repairs	134	1,359	1,000	1,000	0	0%
50234	Equipment Rentals	2,220	2,553	3,000	3,000	0	0%
50238	Shop Supplies	206	111	0	400	400	100%
	System Operations						
50242	Natural Gas - Pumping	1,833,970	1,550,284	1,700,000	1,600,000	(100,000)	-6%
50243	Engine Oil & Fluids- Pumping	144,200	169,715	200,000	160,000	(40,000)	-20%
50244	Electricity - Pumping	172,853	179,411	180,000	160,000	(20,000)	-11%
	Maintenance						
50251	Maintenance - Pump Plants	347,518	534,725	420,000	440,000	20,000	5%
50252	Maintenance - Nat Gas Pipeline	25,000	13,665	38,000	50,000	12,000	32%
50256	Maintenance - Control System	48,348	48,713	40,000	50,000	10,000	25%
50266	Welding Supplies	197	714	2,800	2,800	0	0%
50268	Small Tools - Pumping	7,719	12,514	11,000	11,000	0	0%
	Services						
50271	Outside Service	5,554	6,019	4,000	6,000	2,000	50%
50275	Engineering	1,835	2,445	1,500	1,500	0	0%
50276	Consulting	0	673	1,000	1,000	0	0%
50277	Uniforms	4,299	6,599	8,700	8,700	0	0%
	Government & Regulatory						
50281	Emissions Compliance	47,899	46,644	79,000	59,000	(20,000)	-25%
50282	Government Fees/Taxes - Pumping	146,192	142,931	147,000	150,000	3,000	2%
	TOTAL OPERATIONS & MAINTENANCE	2,828,512	2,741,628	2,880,500	2,770,050	(110,450)	-4%

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

Amended

Acct. No.	Account Description	2016-17 Actual	2017-18 Actual	2017-18 Budget	2018-19 Budget	Amount Change	Pct Chg
	CAPITAL OUTLAY						
	Pumping Plants						
50411	Replacement Pumps	150,984	127,180	78,000	0	(78,000)	-100%
50412	Pump Plant Improvements	41,057	1,685	20,000	180,000	160,000	800%
50413	Control System Improvements	194,166	0	0	10,000	10,000	100%
50414	Engine Replacement	0	0	0	0	0	0%
50415	Engine Overhauls	277,756	181,039	100,000	132,000	32,000	32%
50416	Pump Overhauls	0	0	0	225,000	225,000	100%
	Transmission System						0%
50445	Transmission System Meters	0	60,145	46,000	0	(46,000)	-100%
50448	Upgrade/R&M/Rebld Wells & Tanks	0	0	0	200,000		
	General Office, Shop & Equipment						
50451	Vehicles	0	77,447	95,000	0	(95,000)	-100%
50455	Equipment	2,749	0	0	7,000	7,000	100%
50456	Building Improvements	0	6,859	12,000	0	(12,000)	-100%
	Water Reclamation						0%
50486	Cummings Ponds Recharge Automation	0	0	0	30,000	30,000	100%
	TOTAL CAPITAL OUTLAY	666,712	454,356	351,000	784,000	233,000	66%
	TOTAL EXPENDITURES	4,275,677	4,047,235	4,117,707	4,471,450	153,743	4%

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Board-designated Reserve Funds

Tehachapi-Cummings County Water District

Revenues & Expenditures - Emergency (fund 71) [formerly Self-Insurance Quake]

Amended

Acct. No.	Account Description	2016-17 Actual	2017-18 Actual	2017-18 Budget	2018-19 Budget	Amount Change	Pct Chg
REVENUES							
	Non-Operating Revenues						
	Other Revenues						
40231	Interest Earnings	3,080	2,717	3,000	4,500	1,500	50%
	TOTAL REVENUES	3,080	2,717	3,000	4,500	1,500	50%

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)	3,080	2,717	3,000	4,500	1,500	
	TRANSFERS IN	0	71,412	0	0	0	
	TRANSFERS OUT	0	0	0	0	0	
	NET TO (FROM) RESERVES	3,080	74,129	3,000	4,500	1,500	

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

Amended

Acct. No.	Account Description	2016-17 Actual	2017-18 Actual	2017-18 Budget	2018-19 Budget	Amount Change	Pct Chg
REVENUES							
	Non-Operating Revenues						
	Other Revenues						
40231	Interest Earnings	15,141	8,513	17,500	2,500	(15,000)	-86%
	TOTAL REVENUES	15,141	8,513	17,500	2,500	(15,000)	-86%

EXPENDITURES							
	OPERATIONS & MAINTENANCE						
	System Operations						
50249	Source of Supply - Recycled & Other	0	0	0	0	0	0%
	TOTAL OPERATIONS & MAINTENANCE	0	0	0	0	0	0%
	TOTAL CAPITAL OUTLAY	0	0	0	0	0	0%
	TOTAL EXPENDITURES	0	0	0	0	0	0%
	NET INCOME (LOSS)	15,141	8,513	17,500	2,500	(15,000)	
	TRANSFERS IN	0	0	0	310,000	310,000	
	TRANSFERS OUT	(266,040)	(266,040)	0	(310,000)	(310,000)	
	NET TO (FROM) RESERVES	(250,899)	(257,527)	17,500	2,500	(15,000)	

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

Amended

Acct. No.	Account Description	2016-17 Actual	2017-18 Actual	2017-18 Budget	2018-19 Budget	Amount Change	Pct Chg
REVENUES							
	Non-Operating Revenues						
	Other Revenues						
40231	Interest Earnings	12,522	11,537	14,000	21,000	7,000	50%
	TOTAL REVENUES	12,522	11,537	14,000	21,000	7,000	50%

EXPENDITURES							
	TOTAL EXPENDITURES	0	0	0	0	0	0%
	NET INCOME (LOSS)	12,522	11,537	14,000	21,000	7,000	
	TRANSFERS IN	0	275,489	0	0	0	
	TRANSFERS OUT	0	0	0	0	0	
	NET TO (FROM) RESERVES	12,522	287,026	14,000	21,000	7,000	

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

Amended

Acct. No.	Account Description	2016-17 Actual	2017-18 Actual	2017-18 Budget	2018-19 Budget	Amount Change	Pct Chg
REVENUES							
	Non-Operating Revenues						
	Other Revenues						
40231	Interest Earnings	3,865	4,049	4,000	8,500	4,500	113%
	TOTAL REVENUES	3,865	4,049	4,000	8,500	4,500	113%

EXPENDITURES							
	TOTAL EXPENDITURES	0	0	0	0	0	0%
	NET INCOME (LOSS)	3,865	4,049	4,000	8,500	4,500	
	TRANSFERS IN	0	0	0	0	0	
	TRANSFERS OUT	0	0	0	0	0	
	NET TO (FROM) RESERVES	3,865	4,049	4,000	8,500	4,500	

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

Amended

Acct. No.	Account Description	2016-17 Actual	2017-18 Actual	2017-18 Budget	2018-19 Budget	Amount Change	Pct Chg
REVENUES							
	Non-Operating Revenues						
	Other Revenues						
40231	Interest Earnings	3,078	3,437	3,000	8,000	5,000	167%
	TOTAL REVENUES	3,078	3,437	3,000	8,000	5,000	167%

EXPENDITURES							
	TOTAL EXPENDITURES	0	0	0	0	0	0%
	NET INCOME (LOSS)	3,078	3,437	3,000	8,000	5,000	
	TRANSFERS IN	0	71,640	0	0	0	
	TRANSFERS OUT	0	0	0	0	0	
	NET TO (FROM) RESERVES	3,078	75,077	3,000	8,000	5,000	

Projected Reserves – Restricted Funds

TEHACHAPI-CUMMINGS COUNTY WATER DISTRICT
Projected Reserves, Revenues & Expenditures - Restricted Funds
July 1, 2018 to June 30, 2019

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, 2018	\$ 95,828	\$164,444	\$ 1,340,408	\$ 41,329	\$820,673	\$ 2,462,682
REVENUES						
Operating Revenues						
Water Sales	-	-	-	-	-	-
Water Services	-	-	-	-	-	-
Other Operating Revenue	-	-	-	-	-	-
Total Operating Revenues	-	-	-	-	-	-
Non-Operating Revenues						
General Taxes	3,500	6,900	-	-	-	10,400
Special Taxes	-	-	2,540,306	-	-	2,540,306
Benefit Assessments	-	-	-	-	110,000	110,000
Other Revenue	1,300	2,300	40,000	-	12,000	55,600
Capital Contributions	-	-	-	-	-	-
Operating Grants	-	-	-	35,000	-	35,000
Capital Grants	-	-	-	-	-	-
Total Non-Operating Revenues	4,800	9,200	2,580,306	35,000	122,000	2,751,306
TOTAL REVENUES	4,800	9,200	2,580,306	35,000	122,000	2,751,306
TRANSFERS FROM OTHER FUNDS:						
Cash Flow for Grant from General Fund (fd 70)	-	-	-	-	-	-
TOTAL TRANSFERS IN	-	-	-	-	-	-
TOTAL AVAILABLE DURING BUDGET YEAR	100,628	173,644	3,920,714	76,329	942,673	5,213,988
EXPENDITURES:						
Salaries/Benefits	-	-	-	11,300	-	11,300
Maintenance/Operations	100	10,200	2,411,580	22,000	106,700	2,550,580
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
TOTAL EXPENDITURES	100	10,200	2,411,580	33,300	106,700	2,561,880
TRANSFERS TO OTHER FUNDS:						
Cash Flow for Grant from General Fund (fd 70)	-	-	-	-	-	-
TOTAL TRANSFERS OUT	-	-	-	-	-	-
TOTAL EXPENDITURES AND TRANSFERS OUT	100	10,200	2,411,580	33,300	106,700	2,561,880
ENDING BALANCE ON JUNE 30, 2019	100,528	163,444	1,509,134	43,029	835,973	2,652,108
RESERVATIONS						
Reserved for Debt Service Obligations	-	-	-	-	-	-
Reserved for State Water Contract Obligations	-	-	1,509,134	-	-	1,509,134
Reserved for Grant Programs	-	-	-	43,029	-	43,029
Reserved for Flood Control Maintenance	100,528	163,444	-	-	835,973	1,099,945
Total Reserved	100,528	163,444	1,509,134	43,029	835,973	2,652,108
UNRESERVED	-	-	-	-	-	-

Restricted Funds Account Detail

Tehachapi-Cummings County Water District

Revenues & Expenditures - Improvement District No. 2 (fund 76)

Amended

Acct. No.	Account Description	2016-17 Actual	2017-18 Actual	2017-18 Budget	2018-19 Budget	Amount Change	Pct Chg
REVENUES							
	Non-Operating Revenues						
	General Taxes						
40201	Current Year Property Taxes	3,559	3,574	3,400	3,500	100	3%
	Other Revenues						
40231	Interest Earnings	901	824	700	1,300	600	86%
	TOTAL REVENUES	4,460	4,398	4,100	4,800	700	17%

EXPENDITURES							
	OPERATIONS & MAINTENANCE						
	Administrative/General						
50208	County Collection Charges	51	46	100	100	0	0%
	Maintenance						
50259	Maintenance - Flood Control Facilities	207	0	6,000	0	(6,000)	-100%
	TOTAL OPERATIONS & MAINTENANCE	258	46	6,100	100	(6,000)	-98%
	TOTAL EXPENDITURES	258	46	6,100	100	(6,000)	-98%
	NET INCOME (LOSS)	4,202	4,352	(2,000)	4,700	6,700	
	TRANSFERS IN	0	0	0	0	0	
	TRANSFERS OUT	0	0	0	0	0	
	NET TO (FROM) RESERVES	4,202	4,352	(2,000)	4,700	6,700	

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

Amended

Acct. No.	Account Description	2016-17 Actual	2017-18 Actual	2017-18 Budget	2018-19 Budget	Amount Change	Pct Chg
REVENUES							
	Non-Operating Revenues						
	General Taxes						
40201	Current Year Property Taxes	6,642	6,894	6,600	6,600	0	0%
40204	Redevelopment Agency Pass-through	306	362	300	300	0	0%
	Other Revenues						
40231	Interest Earnings	1,691	1,444	1,500	2,300	800	53%
	TOTAL REVENUES	8,639	8,701	8,400	9,200	800	10%

EXPENDITURES							
	OPERATIONS & MAINTENANCE						
	Administrative/General						
50208	County Collection Charges	123	144	200	200	0	0%
50259	Maintenance - Flood Control Facilities	20,730	1,749	10,000	10,000	0	0%
	TOTAL OPERATIONS & MAINTENANCE	20,853	1,892	10,200	10,200	0	0%
	TOTAL EXPENDITURES	20,853	1,892	10,200	10,200	0	0%
	NET INCOME (LOSS)	(12,214)	6,808	(1,800)	(1,000)	800	
	TRANSFERS IN	0	0	0	0	0	
	TRANSFERS OUT	0	0	0	0	0	
	NET TO (FROM) RESERVES	(12,214)	6,808	(1,800)	(1,000)	800	

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

Amended

Acct. No.	Account Description	2016-17 Actual	2017-18 Actual	2017-18 Budget	2018-19 Budget	Amount Change	Pct Chg
REVENUES							
	Non-Operating Revenues						
	Special Taxes						
40211	Current Year State Payment Tax	2,875,238	2,907,933	2,337,400	2,463,306	125,906	5%
40212	Prior Year State Payment Tax	5,116	45,758	0	43,000	43,000	100%
40213	Homeowners Property Tax Relief	28,248	24,903	20,000	17,000	(3,000)	-15%
40214	Redevelopment Agency Pass-through	0	0	0	0	0	0%
40215	State Payment Tax - Penalties/Other	11,228	19,632	18,000	17,000	(1,000)	-6%
	Other Revenues						
40231	Interest Earnings	13,344	22,322	23,000	40,000	17,000	74%
	TOTAL REVENUES	2,933,174	3,020,547	2,398,400	2,580,306	181,906	8%

EXPENDITURES							
	OPERATIONS & MAINTENANCE						
	Administrative/General						
50208	County Collection Charges	6,312	7,752	11,200	8,000	(3,200)	-29%
	System Operations						
50241	Source of Supply - KCWA Contract	2,319,727	2,569,249	2,960,000	2,403,580	(556,420)	-19%
	TOTAL OPERATIONS & MAINTENANCE	2,326,039	2,577,001	2,971,200	2,411,580	(559,620)	-19%
	TOTAL EXPENDITURES	2,326,039	2,577,001	2,971,200	2,411,580	(559,620)	-19%
	NET INCOME (LOSS)	607,135	443,547	(572,800)	168,726	741,526	
	TRANSFERS IN	0	0	0	0	0	
	TRANSFERS OUT	0	0	0	0	0	
	NET TO (FROM) RESERVES	607,135	443,547	(572,800)	168,726	741,526	

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

Amended

Acct. No.	Account Description	2016-17 Actual	2017-18 Actual	2017-18 Budget	2018-19 Budget	Amount Change	Pct Chg
REVENUES							
	Non-Operating Revenues						
	Other Revenues						
40231	Interest Earnings	0	0	0	0	0	0%
	Operating Grants						
40252	Operating Grant - State	29,467	149,474	20,000	35,000	15,000	75%
	TOTAL REVENUES	29,467	149,474	20,000	35,000	15,000	75%

EXPENDITURES							
	SALARIES & BENEFITS						
	Salaries & Wages						
50112	Salaries & Wages	4,681	5,440	8,900	8,500	(400)	-4%
50114	Overtime & Holiday	0	0	200	100	(100)	-50%
	Benefits						
50121	FICA	299	410	800	650	(150)	-19%
50122	Workers Compensation	44	96	100	150	50	50%
50124	Health Insurance	713	628	1,300	1,000	(300)	-23%
50127	Retirement	339	398	700	900	200	29%
50128	Tuition Reimbursements	0	0	0	0	0	0%
	TOTAL SALARIES & BENEFITS	6,076	6,971	12,000	11,300	(700)	-6%

	OPERATIONS & MAINTENANCE						
	Administrative/General						
50208	County Collection Charges	0	0	0		0	0%
50219	Water Conservation Program	48,784	138,111	8,000	22,000	14,000	175%
	TOTAL OPERATIONS & MAINTENANCE	48,784	138,111	8,000	22,000	14,000	175%

	TOTAL EXPENDITURES	54,860	145,083	20,000	33,300	13,300	67%
	NET INCOME (LOSS)	(25,393)	4,391	0	1,700	1,700	
	TRANSFERS IN	0	190,000	0	0	0	
	TRANSFERS OUT	0	0	0	0	0	
	NET TO (FROM) RESERVES	(25,393)	194,391	0	1,700	1,700	

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

Amended

Acct. No.	Account Description	2016-17 Actual	2017-18 Actual	2017-18 Budget	2018-19 Budget	Amount Change	Pct Chg
REVENUES							
	Non-Operating Revenues						
	Benefit Assessments						
40221	Current Year Benefit Assessments	99,559	88,774	99,000	99,000	0	0%
40222	Prior Year Benefit Assessments	941	5,619	7,000	7,000	0	0%
40224	Benefit Assessment - Penalties/Other	321	1,787	4,000	4,000	0	0%
	Other Revenues						
40231	Interest Earnings	7,185	6,923	8,000	12,000	4,000	50%
	TOTAL REVENUES	108,006	103,102	118,000	122,000	4,000	3%

EXPENDITURES							
	OPERATIONS & MAINTENANCE						
	Administrative/General						
50201	Public Information & Notices	1,618	1,618	2,000	2,000	0	0%
50203	Printing	270	255	300	300	0	0%
50208	County Collection Charges	9	361	400	400	0	0%
	Maintenance						
50259	Maintenance - Flood Control Facilities	10,030	6,710	25,000	25,000	0	0%
	Services						
50271	Outside Service	0	0	2,000	2,000	0	0%
50275	Engineering	0	8,688	1,000	37,000	36,000	3600%
50279	Insurance & Bonds	12,192	12,162	15,000	15,000	0	0%
	Government & Regulatory						
50284	Regulatory Fees - Other	15,358	20,717	16,000	25,000	9,000	56%
	TOTAL OPERATIONS & MAINTENANCE	39,477	50,510	61,700	106,700	45,000	73%
	TOTAL EXPENDITURES	39,477	50,510	61,700	106,700	45,000	73%
	NET INCOME (LOSS)	68,529	52,592	56,300	15,300	(41,000)	
	TRANSFERS IN	0	0	0	0	0	
	TRANSFERS OUT	0	0	0	0	0	
	NET TO (FROM) RESERVES	68,529	52,592	56,300	15,300	(41,000)	