

RESOLUTION NO. 04-19

RESOLUTION OF THE BOARD OF DIRECTORS OF THE TEHACHAPI-CUMMINGS COUNTY WATER DISTRICT ESTABLISHING ITS PRELIMINARY ANNUAL BUDGET FOR THE FISCAL YEAR 2019-2020, INVESTMENT POLICY, APPROPRIATIONS LIMIT AND RESERVES POLICY

RECITAL

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.

RESOLUTION

NOW, THEREFORE BE IT RESOLVED, DETERMINED AND ORDERED AS FOLLOWS:

1. A preliminary budget for fiscal year 2019-2020 as shown in Exhibit A attached hereto, is hereby adopted by the Tehachapi-Cummings County Water District Board of Directors for each fund.
2. The District's investment policy as shown on Page 1-3 of the budget document is hereby approved.
3. The appropriations limit for the District for fiscal year 2019-2020 is \$13,515,923; which calculation is shown on Page 1-3 of the budget document.
4. The District's reserves policy, as shown on Pages 1-4 through 1-9 of the budget document is hereby approved.

ADOPTED AND APPROVED THIS 19TH DAY OF JUNE 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 June 19, 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 2019-20

Preliminary Budget

Regular Board Meeting

June 19, 2019

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TEHACHAPI-CUMMINGS COUNTY WATER DISTRICT

2019-20 PRELIMINARY BUDGET

BOARD OF DIRECTORS

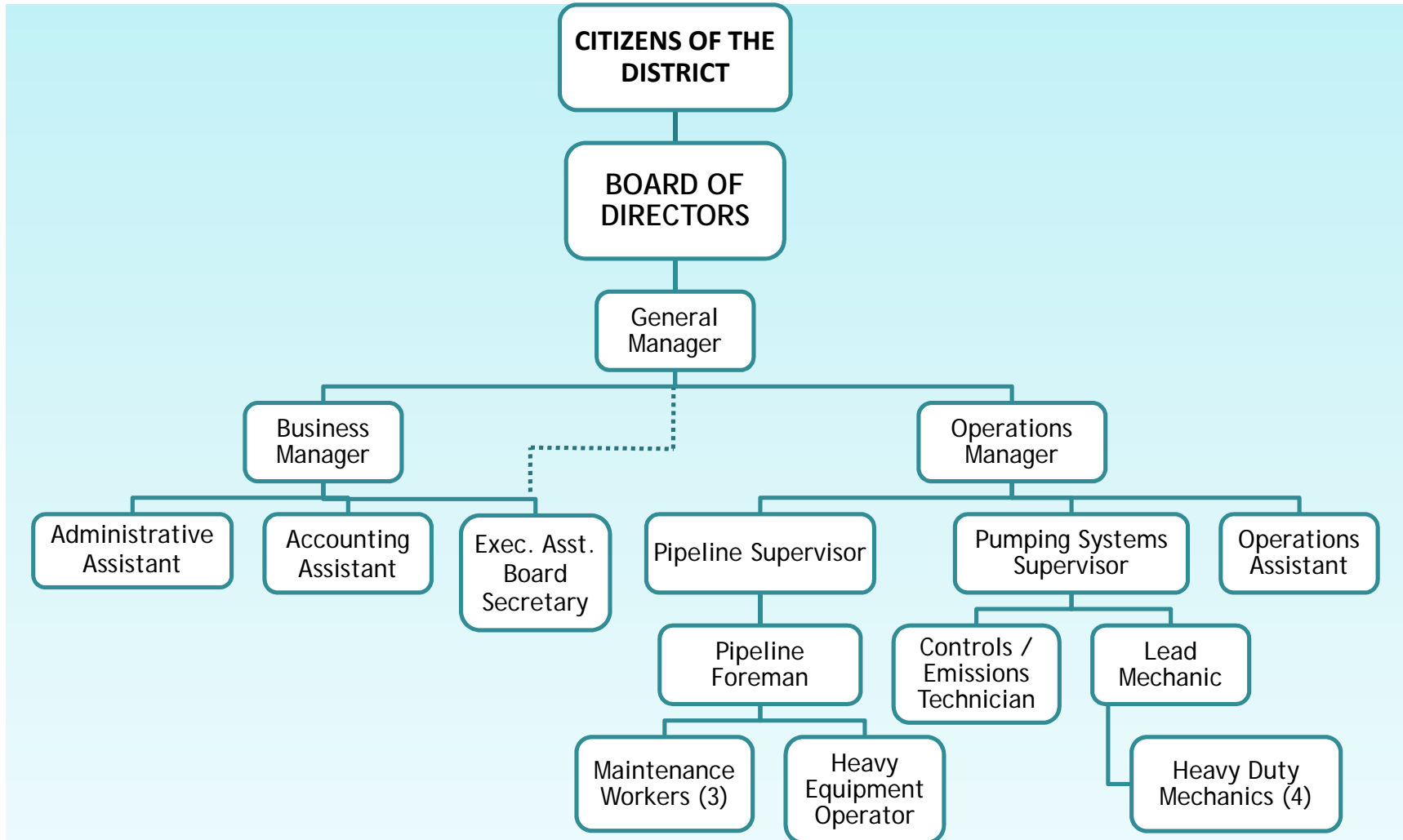
| | |
|----------------|-------------------|
| President | James Pack |
| Vice-President | Robert W. Schultz |
| Director | Kathy Cassil |
| Director | Jonathan Hall |
| Director | Rick Zanutto |

MANAGEMENT STAFF

| | |
|----------------------------|--------------------|
| General Manager | Thomas P. Neisler |
| Business Manager/Treasurer | La Minda 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.

2019-20 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 2019-20 calculated pursuant to State guidelines and with data provided by the California Department of Finance is \$13,515,923.

| | | |
|----|---------------------------------------|--------------|
| 1. | 2018-19 Appropriations Limit | \$12,867,406 |
| 2. | California Per-Capita Personal Income | 3.85% |
| 3. | Population Change (Kern County) | 1.15% |
| 4. | Combined Growth Factor | 5.04% |
| 5. | 2019-20 Appropriations Limit | \$13,515,923 |

**TEHACHAPI-CUMMINGS COUNTY WATER DISTRICT
RESERVES POLICY**

A. PURPOSE

The purpose of this policy is to establish various reserve targets, funding priorities, and accomplish prudent financial planning to ensure sufficient funding is available for current operating, capital, and debt service needs. Additionally, fiscal responsibility requires anticipating the likelihood of, and preparing for, unforeseen events. This reserves policy serves to ensure Tehachapi-Cummings County Water District's (TCCWD's) reserves are accumulated, managed, and maintained to protect the District's creditworthiness; to provide for continuing operations including cash flow requirements, maintenance and eventual replacement of existing facilities and infrastructure, addition of new capital assets, unforeseen and unexpected emergencies; to ensure certain financial resources are used only for specified purposes; and, to facilitate stable services and fees.

The policy directives outlined in this reserve policy are intended to ensure TCCWD has sufficient funds available to meet current and future needs. The Board of Directors of TCCWD ("Board") shall designate the specific fund accounts and maintain minimum fund balances consistent with the Fund definitions and funding levels outlined in the Policy. The Board will annually review the level of Funds. For purposes of compliance with this Policy, TCCWD will use Working Capital (current assets less current liabilities) as of the final day of each fiscal year to calculate the fund levels. Working Capital is a better measure than either cash or net position to determine the District's ability to meet its financial obligations and to accomplish its financial plans.

Through this Policy and the Strategic Plan document. TCCWD has set forth a number of its short-term, mid-term and long-term goals. A fundamental purpose of the Policy and Plan is to link what must be accomplished with the necessary resources to successfully do so. Upon Board adoption of this Reserve Funds Policy, TCCWD will take the necessary actions to comply with this Policy.

B. GENERAL PROVISIONS

TCCWD will maintain its Funds in separate, designated sub-accounts in a clearly identifiable manner that provides transparency to its ratepayers. Moneys that are legally restricted will be held in Restricted Reserves. Moneys that are not legally restricted will be held in unrestricted Designated Reserves and General Fund accounts.

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. Once a Designated Reserve's working capital target is funded, any surplus unrestricted funds may be reallocated.

In assessing the funding of future capital facilities and maintaining and replacing existing assets, TCCWD will analyze the benefits and tradeoffs of utilizing pay-as-you-go and/or debt financing and determine the optimal funding strategy. The analysis will consider TCCWD's current and projected working capital fund levels.

In the event the Designated Liquidity Funds balances exceed the established levels, excess moneys will be transferred annually into the Designated Capital Funds. Moneys from the

Designated Capital Fund can be moved to pay for operating **emergencies** to supplement the Designated Liquidity Funds. In addition, in the event the Capital Fund balances exceed the established maximum, the Board will make a determination regarding the reallocation of excess moneys.

Interest income will be credited to the fund on which it was earned until the funds maximum balance is achieved. Once the maximum balance is reached within a specific reserve fund, the surplus interest earnings will be reallocated to other reserve funds whose funding level is below the minimum or maximum requirement recommended by this Policy.

C. TYPES OF RESERVES and FUNDS

The district maintains two types of reserves: 1) **Designated Reserves**, and 2) **Restricted Reserves**. Designated Reserves include two types of Funds: 1) **Liquidity Funds**, and 2) **Capital Funds**.

1. **Designated Reserves**. Designated Reserves are unrestricted reserve funds established by an action of the Board of Directors and set aside for a designated, specific purpose to ensure flexibility and stability. The source of their money is the general fund; therefore, the Designated purpose may be changed by the Board. **Liquidity Fund Reserves** may be changed or made available for short-term operating loans, when deemed appropriate. **Capital Fund Reserves** may be changed or made available for borrowing when deemed necessary in **emergency** situations resulting from extreme, unforeseen, or unexpected circumstances.

2. **Restricted Reserves**. Restrictions on the use of these funds are imposed by an outside source such as creditors, grantors, contributors, statutes, court orders, contracts, or bond covenants governing use. These reserves must remain in their respective funds, except for Board-approved short-term borrowing (with full interest repayment).

D. DESIGNATED RESERVES

1. Liquidity Funds

General Fund. 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 2019-20 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 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. From time-to-time, moneys in excess of 90 days operating expenses may be set aside within the General Fund Reserve and earmarked

by the Board as **Water Banking Reserve** to cover the cost to replace or extract the District's banked water.

An anticipated 70% State Water Project allocation in 2019 is adequate to meet the District's customer demand with some surplus. In addition to our 70% Table A allocation, the District has also purchased approximately 900 acre feet of Article 21 (high flow) water and approximately 300 acre feet of Lower Kern River water. These two sources provide very low cost water that the District anticipates banking against future shortages. All of these supplies, along with 48 acre feet of 2018 Table A water carried over into 2019, will provide an imported water supply in excess of 14,000 acre feet. We will enter into a cooperative agreement(s) with one or more Kern County Water Agency Member Units to bank water that we won't be physically able to import into our district in 2019.

In addition to the General Fund Reserve, the District has established four (4) Designated Liquidity Fund Reserves and one (1) Designated Capital Fund Reserve. Full reserve targets and interim targets are established herein. All expenditures or transfers from these reserve funds will be replaced as quickly as possible in the manner of priority as described in the above General Provisions.

1. Liquidity Funds, continued

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, 2019 is estimated at \$605,700. Each year Kern County publishes a tax revenue liability estimate for the District's General Fund. Since it is unlikely that all taxpayer appeals will be granted, the District will fund this reserve at 50% of the County's estimate. The interim target shall be set at 50% of the full target.

Emergency Fund. This fund was established in 1986 to mitigate the fact that the district does not carry 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. It now has an estimated balance of \$385,700. It shall be the policy of this district to maintain working capital in this fund at 5% of the general fund's operating expenses. The interim target shall be set at 50% of the full target.

Major Repairs and Overhaul Fund. This fund is for the purpose of major, unanticipated repairs or 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, 2019 estimated balance is \$1,592,900. 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. The interim target shall be set at 50% of the full target.

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 6/30/19 estimated balance is \$601,500. The interim target shall be set at 50% of the full target.

2. Capital Funds

Equipment/Infrastructure – Replacement/Upgrade. This fund was established and designated for future capital needs to fund the cost of both new and replacement projects as a part of the District's Strategic Planning. The fund was created with the approval of the FY 2019-2020 budget. The Strategic Plan document sets out a short-term (1-2 years), mid-term (3-5 years), and long-term (6-10 years) capital improvement plan. The current fiscal year capital improvement needs shall be funded from the General Fund and included in the annual budget process. The full reserve target shall be equal to 20% of the mid-term capital improvement plan. The interim target shall be set at 50% of the full target. Any water rate revenues greater than debt service obligations and the cost of natural gas shall be designated for transfer to this fund annually. The Designated purpose of this fund may be changed or made available for borrowing when deemed necessary in **emergency** situations resulting from extreme, unforeseen, or unexpected circumstances. Any expenditure or transfer from this fund will be replaced as quickly as possible to ensure funding stability.

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, 2019, all four (4) of the generally funded, Designated Liquidity Funds' reserve targets are fully funded. The generally funded, Designated Capital Fund reserve targets are being funded in the manner described in the General Provisions. The budget for fiscal year 2019-20 shows that costs will be controlled and sufficient revenues will be generated such that all General Fund Designated Reserves will continue to be funded in accordance with this Policy to meet the targets and manner of priority set out in the General Provisions.

E. RESTRICTED RESERVES

The District maintains five (5) Restricted Reserve Funds:

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 **Ad-Valorem** tax sufficient to cover all current costs under its two water supply contracts. The reserve balance is maintained at a level sufficient to cover six-months of operating expense obligation and one-half (1/2) of the Fund's **tax revenue liability** as determined by the Kern County Auditor-Controller. All unspent moneys in this fund remain in the fund.

Prop 1 Grant Fund. This fund is for separating the 2019-20 anticipated grant-related expenditures and reimbursement revenues from the Department of Water Resources for the District's Westerly Cummings Basin Recharge Project. If awarded, this fund will require a cash-flow reserve to accommodate DWR's reimbursement schedule. **Note**, this fund was previously named the **Prop 84 Grant Fund**. As of 6/30/19, the project associated with Prop 84 was completed and the remaining fund balances were closed to the General Fund.

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 moneys in this fund remain in the fund for future maintenance and replacement of its flood control facilities. The District sets a reserve target for this fund at 50%

of the estimated replacement cost of the facilities. The estimated replacement cost is calculated as the original construction cost adjusted for inflation.

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 moneys in this fund remain in the fund for future maintenance and replacement of its flood control facilities. The District sets a reserve target for this fund at 50% of the estimated replacement cost of the facilities. The estimated replacement cost is calculated as the original construction cost adjusted for inflation.

Benefit Assessment District No. 1. This fund is for the purpose of providing flood control within the discrete area known as AD1. Property within AD1 is subject to a special benefit assessment which funds this service. All unspent moneys in this fund remain in the fund for future maintenance and replacement of its flood control facilities. The District shall maintain working capital in this fund equal to 50% of the estimated replacement cost of the facilities. The estimated replacement cost is calculated as the original construction cost adjusted for inflation.

Reserve targets for the three (3) flood control districts are not fully funded and are not anticipated to be so for quite some time. Ideally, these reserves should be adequate to repair or replace structures damaged in a flood event. 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 requiring rebuilding. Some funds may become available from federal or state agencies in a declared disaster event, but it is possible that facilities could be damaged in a localized flood event that is not part of a declared disaster. In the event of a declared disaster, 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 10-20% of total cost) to secure the disaster assistance funds.

F. MANAGEMENT OF RESERVE FUNDS

Fund balances will be reviewed, at a minimum, on an annual basis to ensure compliance with this Policy. The General Manager will be responsible for managing the accumulation of reserves in the various funds in accordance with Board policy. Only the Board shall approve any reallocation of funds or any transfers between Funds. The Board will 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.

The minimum established for each Fund represents the baseline financial condition that is acceptable to TCCWD from risk and long-term financial planning perspectives. Maintaining Reserve Funds at appropriate levels is a prudent, ongoing business process that consists of an iterative, dynamic assessment and application of various revenue generating alternatives. These alternatives (either alone or in combination with each other) include, but are not limited to: fees and charges, energy usage, capital financing, investment of funds, and levels of capital expenditures.

| Reserves | Reserve Formula | Full Reserve Target | Interim Reserve Target | Actual Reserve 6/30/18 | Forecast Reserve 6/30/19 | Reserve Target Met? |
|---|--|---------------------|------------------------|------------------------|--------------------------|---------------------|
| Designated Reserves: | | | | | | |
| <u>General Fund</u> | | | | | | |
| Working capital | 90 days of operating expenses (prior year audit) | \$ 1,688,800 | \$ 1,688,800 | \$ 4,691,300 | \$ 4,456,000 | Full - Yes |
| Water banking reserve | Cost to replace or extract banked water | - | - | 179,600 | 181,800 | Full - Yes |
| <u>Tax Revenue Liability Fund</u> | | | | | | |
| Tax revenue liability reserve | 50% of Kern County's liability estimate | 251,800 | 125,900 | 597,700 | 605,700 | Full - Yes |
| <u>Emergency Fund</u> | | | | | | |
| Emergency reserve | 5% of general fund operating expenses (prior year audit) | 337,800 | 168,900 | 380,900 | 385,700 | Full - Yes |
| <u>Major Repairs / Overhaul Fd</u> | | | | | | |
| Asset maintenance / replacement reserve | 5% of capital assets' book value (prior year audit) | 1,592,900 | 796,450 | 1,533,300 | 1,592,900 | Full - Yes |
| <u>Rate Stabilization Fund</u> | | | | | | |
| Rate stabilization reserve | 1 to 5% of general fund operating expenses | 337,800 | 168,900 | 544,200 | 601,500 | Full - Yes |
| <u>Equipment/Infrastructure - Replacemnet/Upgrade</u> | | | | | | |
| Strategic planning capital improvements | 20% mid-term CIP | 2,000,000 | 1,000,000 | - | 50,000 | n/a |
| Restricted Reserves: | | | | | | |
| <u>State Payment Fund</u> | | | | | | |
| Six-month operating reserve | 50% of current year expenditure budget | 1,518,941 | 1,518,941 | 2,354,200 | 2,070,000 | Full - Yes |
| Tax revenue liability reserve | 50% of Kern County's liability estimate | 90,490 | 90,490 | 90,490 | 90,490 | Full - Yes |
| <u>Prop 84 Grant Fund</u> | | | | | | |
| Matching funds | closed as of 6/30/19 | - | - | 41,330 | - | n/a |
| <u>Prop 1 Grant Fund</u> | | | | | | |
| Matching funds | TBD per grant | TBD | TBD | - | - | n/a |
| <u>Improvement District No. 2</u> | | | | | | |
| Asset maintenance / replacement reserve | 50% of construction cost indexed for inflation | 241,700 | 241,700 | 103,400 | 101,000 | No |
| <u>Improvement District No. 3</u> | | | | | | |
| Asset maintenance / replacement reserve | 50% of construction cost indexed for inflation | 537,200 | 537,200 | 363,400 | 172,600 | No |
| <u>Assessment District No. 1</u> | | | | | | |
| Asset maintenance / replacement reserve | 50% of construction cost indexed for inflation | 1,540,200 | 1,540,200 | 860,700 | 854,000 | No |

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District Total Summary

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

| Account Description | 2017-18 Actual | 2018-19 Estimated | 2018-19 Budget | 2019-20 Request | Amount Change | Pct Chg |
|---|-------------------|----------------------|-------------------|--------------------|------------------|------------|
| Revenues | | | | | | |
| Operating Revenues | | | | | | |
| Water Sales - Imported | 3,118,019 | 3,153,993 | 2,950,000 | 3,064,000 | 114,000 | 4% |
| Water Sales - Surplus | 247,291 | 0 | 0 | 70,000 | 70,000 | 100% |
| Water Sales - Recycled | 46,139 | 42,453 | 43,000 | 43,000 | 0 | 0% |
| Water Sales - Recharge BWRA | 0 | 0 | 0 | 326,000 | 326,000 | 100% |
| Water Services | 86,641 | 84,610 | 121,200 | 113,900 | (7,300) | -6% |
| Other Operating Revenues | 68,729 | 24,708 | 115,000 | 34,500 | (80,500) | -70% |
| Total Operating Revenues | 3,566,820 | 3,305,763 | 3,229,200 | 3,651,400 | 422,200 | 13% |
| Non-Operating Revenues | | | | | | |
| General Taxes | 5,042,365 | 5,086,162 | 5,372,900 | 5,218,800 | (154,100) | -3% |
| Special Taxes | 2,998,226 | 3,257,077 | 2,540,306 | 2,449,000 | (91,306) | -4% |
| Benefit Assessments | 96,180 | 101,702 | 110,000 | 110,000 | 0 | 0% |
| Other Revenues | 115,964 | 144,687 | 156,600 | 211,900 | 55,300 | 35% |
| Loan Proceeds | 5,753,761 | 0 | 0 | 0 | 0 | 0% |
| Capital Contributions | 52,389 | 6,100 | 20,000 | 20,000 | 0 | 0% |
| Operating Grants | 2,000 | 0 | 0 | 0 | 0 | 0% |
| Total Non-Operating Revenues | 14,060,883 | 8,595,728 | 8,199,806 | 8,009,700 | (190,106) | -2% |
| Total Revenues | 17,627,703 | 11,901,491 | 11,429,006 | 11,661,100 | 232,094 | 2% |
| Expenditures | | | | | | |
| Salaries & Benefits | | | | | | |
| Salaries & Wages | 1,650,134 | 1,737,029 | 1,727,700 | 1,762,200 | 34,500 | 2% |
| Benefits | 868,959 | 970,248 | 978,500 | 1,025,000 | 46,500 | 5% |
| Total Salaries & Benefits | 2,519,093 | 2,707,277 | 2,706,200 | 2,787,200 | 81,000 | 3% |
| Operations & Maintenance | | | | | | |
| Administrative/General | 356,092 | 382,036 | 408,500 | 520,100 | 111,600 | 27% |
| Utilities | 32,119 | 38,390 | 37,500 | 40,000 | 2,500 | 7% |
| Automobiles & Equipment | 94,636 | 131,124 | 125,000 | 131,500 | 6,500 | 5% |
| System Operations | 4,547,545 | 4,308,406 | 4,745,580 | 5,214,000 | 468,420 | 10% |
| Maintenance | 742,549 | 736,719 | 743,900 | 812,900 | 69,000 | 9% |
| Services | 166,287 | 223,067 | 293,300 | 236,000 | (57,300) | -20% |
| Government & Regulatory | 225,449 | 227,409 | 254,400 | 263,600 | 9,200 | 4% |
| Non-Cash Expenses | 0 | 125 | 500 | 500 | 0 | 0% |
| Total Operations & Maintenance | 6,164,676 | 6,047,275 | 6,608,680 | 7,218,600 | 609,920 | 9% |

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

| Account Description | 2017-18 Actual | 2018-19 Estimated | 2018-19 Budget | 2019-20 Request | Amount Change | Pct Chg |
|----------------------------------|-------------------|----------------------|-------------------|---------------------------|--------------------|------------|
| Debt Service | | | | | | |
| Principal Payments | 655,421 | 672,258 | 672,300 | 689,200 | 16,900 | 3% |
| Interest Expense | 110,863 | 94,091 | 94,100 | 77,100 | (17,000) | -18% |
| Total Debt Service | <u>766,284</u> | <u>766,350</u> | <u>766,400</u> | <u>766,300</u> | <u>(100)</u> | <u>0%</u> |
| Capital Outlay | | | | | | |
| Pumping Plants | 6,509,682 | 359,907 | 547,000 | 793,000 | 246,000 | 45% |
| Mainline Pipeline | 0 | 1,976 | 10,000 | 0 | (10,000) | -100% |
| Dam & Reservoir | 0 | 0 | 20,000 | 20,000 | 0 | 0% |
| Transmission System | 89,241 | 102 | 200,000 | 25,000 | (175,000) | -88% |
| General Office, Shop & Equipment | 865,452 | 183,643 | 214,000 | 354,000 | 140,000 | 65% |
| Water Reclamation | 19,160 | 35,603 | 150,000 | 162,500 | 12,500 | 8% |
| Total Capital Outlay | <u>7,483,535</u> | <u>581,230</u> | <u>1,121,000</u> | <u>1,354,500</u> | <u>213,500</u> | <u>19%</u> |
| Total Expenditures | <u>16,933,589</u> | <u>10,102,131</u> | <u>11,182,280</u> | <u>12,126,600</u> | <u>924,320</u> | <u>8%</u> |
| Income Before Transfers | <u>694,114</u> | <u>1,799,360</u> | <u>246,726</u> | <u>(465,500)</u> | <u>(692,226)</u> | |
| Transfers In | <u>471,840</u> | <u>0</u> | <u>620,000</u> | <u>3,487,500</u> | <u>2,867,500</u> | |
| Transfers Out | <u>(266,040)</u> | <u>0</u> | <u>2,380,000</u> | <u>(3,487,500)</u> | <u>(5,867,500)</u> | |
| Total Transfers | <u>205,800</u> | <u>0</u> | <u>3,000,000</u> | <u>0</u> | <u>(3,000,000)</u> | |
| Net To (From) Reserves | <u>899,914</u> | <u>1,799,360</u> | <u>3,246,726</u> | <u>(465,500)</u> | <u>(3,692,226)</u> | |

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District Total Account Detail

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

| Acct. No. | Account Description | 2017-18 Actual | 2018-19 Estimated | 2018-19 Budget | 2019-20 Request | Amount Change | Pct Chg |
|-----------------|--------------------------------------|-------------------|-------------------|-------------------|-------------------|----------------|-----------|
| REVENUES | | | | | | | |
| | Operating Revenues | | | | | | |
| | Water Sales | | | | | | |
| 40101 | Water Sales - Agriculture | 1,978,773 | 1,902,380 | 1,900,000 | 1,816,000 | (84,000) | -4% |
| 40102 | Water Sales - Term M & I | 834,901 | 904,158 | 700,000 | 919,000 | 219,000 | 31% |
| 40103 | Water Sales - Regular M & I | 90,826 | 92,075 | 100,000 | 83,000 | (17,000) | -17% |
| 40104 | Water Sales - Wheeled Water | 213,519 | 255,379 | 250,000 | 246,000 | (4,000) | -2% |
| 40105 | Water Sales - Surplus | 247,291 | 0 | 0 | 70,000 | 70,000 | 100% |
| 40106 | Water Sales - Recycled Water | 46,139 | 42,453 | 43,000 | 43,000 | 0 | 0% |
| 40107 | Water Sales - Recharge BWRA | 0 | 0 | 0 | 326,000 | 326,000 | 100% |
| | Water Services | | | | | | |
| 40111 | Recurring Service Charges | 10,031 | 10,022 | 9,200 | 9,300 | 100 | 1% |
| 40112 | Recharge Surcharge - Cummings | 16,094 | 16,382 | 15,000 | 22,300 | 7,300 | 49% |
| 40113 | Recharge Surcharge - Tehachapi | 25 | 1 | 15,000 | 6,700 | (8,300) | -55% |
| 40114 | Standby Fees | 33,000 | 31,614 | 30,000 | 30,000 | 0 | 0% |
| 40115 | Connection Fees | 3,165 | 2,065 | 3,000 | 2,000 | (1,000) | -33% |
| 40116 | Delinquent Charges | 720 | 499 | 1,000 | 1,000 | 0 | 0% |
| 40117 | Spreading Loss Surcharge | 23,606 | 24,028 | 48,000 | 42,600 | (5,400) | -11% |
| 40118 | Capital Recovery Surcharge | 0 | 0 | 0 | 0 | 0 | 0% |
| | Other Operating Revenues | | | | | | |
| 40122 | Reimbursement - Health Insurance | 21,026 | 19,485 | 36,000 | 21,500 | (14,500) | -40% |
| 40123 | Reimbursement - Flood Control Maint. | 1,665 | 1,665 | 15,000 | 10,000 | (5,000) | -33% |
| 40124 | Reimbursement - ACWA-JPIA Premium | 7,994 | 0 | 0 | 0 | 0 | 0% |
| 40125 | Reimbursement - Insurance Claims | 276 | 0 | 0 | 0 | 0 | 0% |
| 40126 | Reimbursement - Other Operating | 750 | 842 | 10,000 | 1,000 | (9,000) | -90% |
| 40127 | Other Operating Revenue | 217 | 2,716 | 4,000 | 2,000 | (2,000) | -50% |
| 40128 | Reimbursement - Groundwater Studies | 36,801 | 0 | 50,000 | 0 | (50,000) | -100% |
| | Non-Operating Revenues | | | | | | |
| | General Taxes | | | | | | |
| 40201 | Current Year Property Taxes | 4,952,975 | 4,996,437 | 5,310,100 | 5,159,000 | (151,100) | -3% |
| 40202 | Prior Year Property Taxes | (10,430) | (12,354) | (20,000) | (20,000) | 0 | 0% |
| 40203 | Homeowners Property Tax Relief | 38,572 | 38,371 | 40,000 | 37,000 | (3,000) | -8% |
| 40204 | Redevelopment Agency Pass-through | 59,557 | 61,534 | 40,300 | 40,300 | 0 | 0% |
| 40205 | Property Tax - Penalties/Other | 1,691 | 2,174 | 2,500 | 2,500 | 0 | 0% |
| | Special Taxes | | | | | | |
| 40211 | Current Year State Payment Tax | 2,907,933 | 3,238,104 | 2,463,306 | 2,400,000 | (63,306) | -3% |
| 40212 | Prior Year State Payment Tax | 45,758 | (13,815) | 43,000 | 15,000 | (28,000) | -65% |
| 40213 | Homeowners Property Tax Relief | 24,903 | 20,037 | 17,000 | 19,000 | 2,000 | 12% |
| 40214 | Redevelopment Agency Pass-through | 0 | 0 | 0 | 0 | 0 | 0% |
| 40215 | State Payment Tax - Penalties/Other | 19,632 | 12,751 | 17,000 | 15,000 | (2,000) | -12% |
| | Benefit Assessments | | | | | | |
| 40221 | Current Year Benefit Assessments | 88,774 | 98,266 | 99,000 | 99,000 | 0 | 0% |
| 40222 | Prior Year Benefit Assessments | 5,619 | 2,296 | 7,000 | 7,000 | 0 | 0% |
| 40224 | Benefit Assessment - Penalties/Other | 1,787 | 1,141 | 4,000 | 4,000 | 0 | 0% |
| | Other Revenues | | | | | | |
| 40231 | Interest Earnings | 106,809 | 144,580 | 151,100 | 211,900 | 60,800 | 40% |
| 40233 | Loan Proceeds | 5,753,761 | 0 | 0 | 0 | 0 | 0% |
| 40234 | Rents and Royalties | 9,105 | 0 | 0 | 0 | 0 | 0% |
| 40236 | Gain/Loss on Sale of Equipment | 0 | 0 | 5,500 | 0 | (5,500) | -100% |
| 40239 | Other Non-Operating Revenue | 50 | 107 | 0 | 0 | 0 | 0% |
| | Capital Contributions | | | | | | |
| 40244 | Reimbursement - New Connections | 52,389 | 6,100 | 20,000 | 20,000 | 0 | 0% |
| | Operating Grants | | | | | | |
| 40252 | Operating Grant - State | 2,000 | 0 | 0 | 0 | 0 | 0% |
| | TOTAL REVENUES | 17,627,703 | 11,901,491 | 11,429,006 | 11,661,100 | 232,094 | 2% |

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

| Acct. No. | Account Description | 2017-18 Actual | 2018-19 Estimated | 2018-19 Budget | 2019-20 Request | Amount Change | Pct Chg |
|-----------|---------------------|----------------|-------------------|----------------|-----------------|---------------|---------|
|-----------|---------------------|----------------|-------------------|----------------|-----------------|---------------|---------|

| EXPENDITURES | | | | | | | |
|---------------------|---|------------------|------------------|------------------|------------------|---------------|-----------|
| | SALARIES & BENEFITS | | | | | | |
| | Salaries & Wages | | | | | | |
| 50112 | Salaries & Wages | 1,598,474 | 1,678,967 | 1,679,500 | 1,713,000 | 33,500 | 2% |
| 50114 | Overtime & Holiday | 51,660 | 58,061 | 48,200 | 49,200 | 1,000 | 2% |
| | Benefits | | | | | | |
| 50121 | FICA | 128,092 | 133,445 | 132,200 | 134,800 | 2,600 | 2% |
| 50122 | Workers Compensation | 50,486 | 57,403 | 58,700 | 54,580 | (4,120) | -7% |
| 50123 | Unemployment | 9,085 | 0 | 0 | 0 | 0 | 0% |
| 50124 | Health Insurance | 390,374 | 435,918 | 418,600 | 454,500 | 35,900 | 9% |
| 50125 | Health Insurance - Reimbursable | 20,909 | 25,658 | 48,900 | 21,000 | (27,900) | -57% |
| 50127 | Retirement | 259,903 | 304,281 | 304,800 | 344,820 | 40,020 | 13% |
| 50128 | Tuition Reimbursements | 0 | 332 | 2,000 | 2,000 | 0 | 0% |
| 50131 | Retiree Medical Annual Req'd Contribution | 10,111 | 13,210 | 13,300 | 13,300 | 0 | 0% |
| | TOTAL SALARIES & BENEFITS | 2,519,093 | 2,707,277 | 2,706,200 | 2,787,200 | 81,000 | 3% |

| | | | | | | | |
|-------|-------------------------------------|---------|---------|---------|----------------|---------|-------|
| | OPERATIONS & MAINTENANCE | | | | | | |
| | Administrative/General | | | | | | |
| 50201 | Public Information & Notices | 5,434 | 3,177 | 3,200 | 3,500 | 300 | 9% |
| 50202 | Books/Periodicals/Subscriptions | 440 | 633 | 1,000 | 1,000 | 0 | 0% |
| 50203 | Printing | 1,377 | 508 | 1,500 | 2,800 | 1,300 | 87% |
| 50204 | Postage & Shipping | 3,833 | 2,793 | 4,000 | 4,000 | 0 | 0% |
| 50205 | Office Supplies | 9,977 | 12,370 | 15,000 | 15,000 | 0 | 0% |
| 50206 | Office Computer & Machinery | 40,123 | 44,701 | 50,000 | 50,000 | 0 | 0% |
| 50207 | Bank & Administrative Services | 2,379 | 1,441 | 4,000 | 3,000 | (1,000) | -25% |
| 50208 | County Collection Charges | 72,710 | 71,049 | 73,700 | 73,700 | 0 | 0% |
| 50209 | Memberships | 27,324 | 29,767 | 29,000 | 29,000 | 0 | 0% |
| 50210 | Directors' Fees | 11,848 | 11,070 | 16,000 | 16,000 | 0 | 0% |
| 50211 | Training & Travel | 22,617 | 25,592 | 40,000 | 40,000 | 0 | 0% |
| 50212 | Special Events | 0 | 13,482 | 0 | 0 | 0 | 0% |
| 50213 | Recruitment | 4,824 | 250 | 1,500 | 3,300 | 1,800 | 120% |
| 50214 | Awards & Recognition | 1,117 | 1,951 | 6,000 | 3,000 | (3,000) | -50% |
| 50215 | Safety Program & Supplies | 18,162 | 17,632 | 18,600 | 18,600 | 0 | 0% |
| 50216 | Legal | 101,186 | 118,835 | 115,000 | 130,000 | 15,000 | 13% |
| 50217 | Audit | 19,885 | 16,770 | 20,000 | 20,000 | 0 | 0% |
| 50218 | CB Westerly Recharge Project | 0 | 0 | 0 | 96,200 | 96,200 | 100% |
| 50219 | Water Conservation Program | 12,857 | 10,017 | 10,000 | 11,000 | 1,000 | 10% |
| | Utilities | | | | | | |
| 50221 | Electricity - Office/Shops | 12,311 | 16,204 | 16,000 | 17,000 | 1,000 | 6% |
| 50222 | Natural Gas - Office/Shops | 2,849 | 2,677 | 3,000 | 3,000 | 0 | 0% |
| 50226 | Phone - Facility & Cellular | 16,982 | 19,429 | 18,000 | 20,000 | 2,000 | 11% |
| 50227 | Phone - Control System | (23) | 80 | 500 | 0 | (500) | -100% |
| | Automobiles & Equipment | | | | | | |
| 50231 | Auto/Equipment - Gas & Oil | 67,366 | 69,959 | 70,000 | 75,500 | 5,500 | 8% |
| 50232 | Automobile Repair | 15,488 | 38,448 | 38,000 | 35,000 | (3,000) | -8% |
| 50233 | Equipment Repairs | 7,740 | 17,141 | 9,000 | 13,000 | 4,000 | 44% |
| 50234 | Equipment Rentals | 3,041 | 4,021 | 5,000 | 5,000 | 0 | 0% |
| 50238 | Shop Supplies | 1,002 | 1,554 | 3,000 | 3,000 | 0 | 0% |

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

| Acct. No. | Account Description | 2017-18 Actual | 2018-19 Estimated | 2018-19 Budget | 2019-20 Request | Amount Change | Pct Chg |
|---|--|------------------|-------------------|------------------|------------------|----------------|-----------|
| System Operations | | | | | | | |
| 50240 | Cumm. Vly Adjudication | 0 | 72,154 | 0 | 50,000 | 50,000 | 100% |
| 50241 | Source of Supply - KCWA Contract | 2,569,249 | 2,211,412 | 2,403,580 | 3,000,000 | 596,420 | 25% |
| 50242 | Natural Gas - Pumping | 1,550,284 | 1,277,706 | 1,600,000 | 1,600,000 | 0 | 0% |
| 50243 | Engine Oil & Fluids- Pumping | 169,715 | 153,005 | 160,000 | 185,000 | 25,000 | 16% |
| 50244 | Electricity - Pumping | 179,411 | 181,333 | 160,000 | 180,000 | 20,000 | 13% |
| 50245 | Electricity - Pipeline | 4,223 | 15,992 | 15,000 | 17,000 | 2,000 | 13% |
| 50246 | Well Leases | 0 | 3,332 | 10,000 | 10,000 | 0 | 0% |
| 50247 | Operation of Joint Turnout | 1,555 | 24,544 | 3,000 | 3,000 | 0 | 0% |
| 50248 | Cross Valley Canal O & M | 10,964 | 7,550 | 9,000 | 9,000 | 0 | 0% |
| 50249 | Source of Supply - Recycled & Other | 62,143 | 353,041 | 360,000 | 150,000 | (210,000) | -58% |
| 50250 | Delta Conveyance (f.n.a. CA Water Fix) | 0 | 8,337 | 25,000 | 10,000 | (15,000) | -60% |
| Maintenance | | | | | | | |
| 50251 | Maintenance - Pump Plants | 534,725 | 434,488 | 440,000 | 440,000 | 0 | 0% |
| 50252 | Maintenance - Nat Gas Pipeline | 13,665 | 50,000 | 50,000 | 50,000 | 0 | 0% |
| 50253 | Maintenance - Pipeline | 10,118 | 36,985 | 25,000 | 60,000 | 35,000 | 140% |
| 50254 | Maintenance - Reservoir | 8,318 | 17,525 | 15,000 | 20,000 | 5,000 | 33% |
| 50255 | Maintenance - Access Roads | 4,799 | 1,000 | 6,000 | 6,000 | 0 | 0% |
| 50256 | Maintenance - Control System | 48,713 | 72,157 | 50,000 | 60,000 | 10,000 | 20% |
| 50257 | Maintenance - Cogeneration Plant | 0 | 150 | 900 | 900 | 0 | 0% |
| 50258 | Maintenance - System Wells & Boosters | 8,408 | 12,546 | 10,000 | 12,000 | 2,000 | 20% |
| 50259 | Maintenance - Flood Control Facilities | 8,459 | 19,098 | 35,000 | 35,000 | 0 | 0% |
| 50260 | Maintenance - Recharge Facilities | 13,136 | 6,711 | 6,000 | 6,000 | 0 | 0% |
| 50261 | Maintenance - Office & Grounds | 15,504 | 15,679 | 15,000 | 17,000 | 2,000 | 13% |
| 50262 | Maintenance - Public Water System | 0 | 0 | 0 | 5,000 | 5,000 | 100% |
| 50264 | Customer Meters | 58,573 | 47,501 | 70,000 | 60,000 | (10,000) | -14% |
| 50266 | Welding Supplies | 1,278 | 4,355 | 5,600 | 5,600 | 0 | 0% |
| 50267 | Pipeline Materials | 0 | 0 | 0 | 20,000 | 20,000 | 100% |
| 50268 | Small Tools - Pumping | 12,514 | 13,948 | 11,000 | 11,000 | 0 | 0% |
| 50269 | Small Tools - Pipeline | 4,340 | 4,576 | 4,400 | 4,400 | 0 | 0% |
| Services | | | | | | | |
| 50271 | Outside Service | 10,396 | 18,131 | 20,500 | 20,500 | 0 | 0% |
| 50273 | Pipeline Rental | 315 | 0 | 0 | 0 | 0 | 0% |
| 50275 | Engineering | 14,242 | 34,757 | 42,000 | 13,000 | (29,000) | -69% |
| 50276 | Consulting | 16,547 | 13,955 | 42,000 | 22,000 | (20,000) | -48% |
| 50277 | Uniforms | 8,419 | 12,476 | 10,000 | 16,000 | 6,000 | 60% |
| 50278 | Lab Analysis | 170 | 1,260 | 300 | 1,000 | 700 | 233% |
| 50279 | Insurance & Bonds | 116,196 | 97,816 | 123,500 | 123,500 | 0 | 0% |
| Government & Regulatory | | | | | | | |
| 50281 | Emissions Compliance | 46,644 | 54,671 | 59,000 | 59,000 | 0 | 0% |
| 50282 | Government Fees/Taxes - Pumping | 142,931 | 121,408 | 150,000 | 150,000 | 0 | 0% |
| 50283 | CA Use Tax | 0 | 2,153 | 0 | 3,000 | 3,000 | 100% |
| 50284 | Regulatory Fees - Other | 35,074 | 45,857 | 43,800 | 45,000 | 1,200 | 3% |
| 50285 | Certification Fees | 800 | 421 | 1,600 | 1,600 | 0 | 0% |
| 50286 | Elections | 0 | 18 | 0 | 0 | 0 | 0% |
| 50288 | Integrated Regional Water Mgmt Plan | 0 | 2,880 | 0 | 5,000 | 5,000 | 100% |
| Non-Cash Expenses | | | | | | | |
| 50291 | Bad Debt Expense | 0 | 125 | 500 | 500 | 0 | 0% |
| TOTAL OPERATIONS & MAINTENANCE | | 6,164,676 | 6,047,275 | 6,608,680 | 7,218,600 | 609,920 | 9% |

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

| Acct. No. | Account Description | 2017-18 Actual | 2018-19 Estimated | 2018-19 Budget | 2019-20 Request | Amount Change | Pct Chg |
|-----------|---|-------------------|-------------------|-------------------|--------------------|--------------------|------------|
| | DEBT SERVICE | | | | | | |
| | Principal Payments | | | | | | |
| 50303 | Principal - Engine Replacement Financing | 655,421 | 672,258 | 672,300 | 689,200 | 16,900 | 3% |
| | Interest Expense | | | | | | |
| 50313 | Interest - Engine Replacement Financing | 110,863 | 94,091 | 94,100 | 77,100 | (17,000) | -18% |
| | TOTAL DEBT SERVICE | 766,284 | 766,350 | 766,400 | 766,300 | (100) | 0% |
| | CAPITAL OUTLAY | | | | | | |
| | Pumping Plants | | | | | | |
| 50411 | Replacement Pumps | 127,180 | 0 | 0 | 0 | 0 | 0% |
| 50412 | Pump Plant Improvements | 369,329 | 162,840 | 180,000 | 105,000 | (75,000) | -42% |
| 50413 | Control System Improvements | 1,964,374 | 7,739 | 10,000 | 100,000 | 90,000 | 900% |
| 50415 | Engine Overhauls | 181,039 | 82,029 | 132,000 | 80,000 | (52,000) | -39% |
| 50416 | Pump Overhauls | 0 | 107,299 | 225,000 | 283,000 | 58,000 | 26% |
| 50418 | Tank Maint/Rehab | 0 | 0 | 0 | 225,000 | 225,000 | 100% |
| | Mainline Pipeline | | | | | | |
| 50422 | Pump Plant Road Improvements | 0 | 1,976 | 10,000 | 0 | (10,000) | -100% |
| | Transmission System | | | | | | |
| 50445 | Transmission System Meters | 60,145 | 102 | 0 | 0 | 0 | 0% |
| 50446 | Pipeline Extensions | 29,096 | 0 | 0 | 0 | 0 | 0% |
| 50448 | Upgrade/R&M/Rebld Wells & Tanks | 0 | 0 | 200,000 | 0 | (200,000) | -100% |
| | General Office, Shop & Equipment | | | | | | |
| 50451 | Vehicles | 96,719 | 85,498 | 90,000 | 0 | (90,000) | -100% |
| 50452 | Shop Building Construction | 31,121 | 0 | 0 | 200,000 | 200,000 | 100% |
| 50455 | Equipment | 50,305 | 40,774 | 54,000 | 23,000 | (31,000) | -57% |
| 50456 | Building Improvements | 687,307 | 57,370 | 70,000 | 20,000 | (50,000) | -71% |
| 50457 | Public Water System - Office/Campground | 0 | 0 | 0 | 66,000 | 66,000 | 100% |
| 50458 | CMMS Software | 0 | 0 | 0 | 20,000 | 20,000 | 100% |
| 50466 | Engineering - Consulting | 0 | 0 | 0 | 25,000 | 25,000 | 100% |
| | Water Reclamation | | | | | | |
| 50482 | Groundwater Studies | 0 | 0 | 100,000 | 100,000 | 0 | 0% |
| 50485 | Recovery Well Improvements | 1,124 | 0 | 0 | 62,500 | 62,500 | 100% |
| 50486 | Recharge Ponds - Cummings Valley | 18,037 | 9,718 | 30,000 | 0 | (30,000) | -100% |
| 50487 | Pipeline to Gravel Pit Recharge | 0 | 25,885 | 20,000 | 0 | (20,000) | -100% |
| | TOTAL CAPITAL OUTLAY | 7,483,535 | 581,230 | 1,121,000 | 1,354,500 | 213,500 | 19% |
| | TOTAL EXPENDITURES | 16,933,589 | 10,102,131 | 11,182,280 | 12,126,600 | 924,320 | 8% |
| | NET INCOME (LOSS) | 694,114 | 1,799,360 | 246,726 | (465,500) | (692,226) | |
| | TRANSFERS IN | 471,840 | 0 | 620,000 | 3,487,500 | 2,867,500 | |
| | TRANSFERS OUT | (266,040) | 0 | 2,380,000 | (3,487,500) | (5,867,500) | |
| | NET TO (FROM) RESERVES | 899,914 | 1,799,360 | 3,246,726 | (465,500) | (3,692,226) | |

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General Fund Summary

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

| Account Description | 2017-18 Actual | 2018-19 Estimated | 2018-19 Budget | 2019-20 Request | Amount Change | Pct Chg |
|---|-------------------|----------------------|-------------------|--------------------|------------------|------------|
| Revenues | | | | | | |
| Operating Revenues | | | | | | |
| Water Sales - Imported | 3,118,019 | 3,153,993 | 2,950,000 | 3,064,000 | 114,000 | 4% |
| Water Sales - Surplus | 247,291 | 0 | 0 | 70,000 | 70,000 | 100% |
| Water Sales - Recycled | 46,139 | 42,453 | 43,000 | 43,000 | 0 | 0% |
| Water Sales - Recharge BWRA | 0 | 0 | 0 | 326,000 | 326,000 | 100% |
| Water Services | 86,641 | 84,610 | 121,200 | 113,900 | (7,300) | -6% |
| Other Operating Revenues | 68,729 | 24,708 | 115,000 | 34,500 | (80,500) | -70% |
| Total Operating Revenues | 3,566,820 | 3,305,763 | 3,229,200 | 3,651,400 | 422,200 | 13% |
| Non-Operating Revenues | | | | | | |
| General Taxes | 5,031,534 | 5,074,736 | 5,362,500 | 5,209,500 | (153,000) | -3% |
| Other Revenues | 54,199 | 63,435 | 56,500 | 58,000 | 1,500 | 3% |
| Loan Proceeds | 5,753,761 | 0 | 0 | 0 | 0 | 0% |
| Capital Contributions | 52,389 | 6,100 | 20,000 | 20,000 | 0 | 0% |
| Operating Grants | 2,000 | 0 | 0 | 0 | 0 | 0% |
| Total Non-Operating Revenues | 10,893,883 | 5,144,270 | 5,439,000 | 5,287,500 | (151,500) | -3% |
| Total Revenues | 14,460,703 | 8,450,033 | 8,668,200 | 8,938,900 | 270,700 | 3% |
| Expenditures | | | | | | |
| Salaries & Benefits | | | | | | |
| Salaries & Wages | 1,650,134 | 1,737,029 | 1,727,700 | 1,759,200 | 31,500 | 2% |
| Benefits | 868,959 | 970,248 | 978,500 | 1,024,200 | 45,700 | 5% |
| Total Salaries & Benefits | 2,519,093 | 2,707,277 | 2,706,200 | 2,783,400 | 77,200 | 3% |
| Operations & Maintenance | | | | | | |
| Administrative/General | 344,150 | 372,579 | 397,500 | 412,900 | 15,400 | 4% |
| Utilities | 32,119 | 38,390 | 37,500 | 40,000 | 2,500 | 7% |
| Automobiles & Equipment | 94,636 | 131,124 | 125,000 | 131,500 | 6,500 | 5% |
| System Operations | 1,978,296 | 2,096,994 | 2,342,000 | 2,214,000 | (128,000) | -5% |
| Maintenance | 734,091 | 717,621 | 708,900 | 777,900 | 69,000 | 10% |
| Services | 130,825 | 180,334 | 239,300 | 217,000 | (22,300) | -9% |
| Government & Regulatory | 204,732 | 202,551 | 229,400 | 238,600 | 9,200 | 4% |
| Non-Cash Expenses | 0 | 125 | 500 | 500 | 0 | 0% |
| Total Operations & Maintenance | 3,518,848 | 3,739,718 | 4,080,100 | 4,032,400 | (47,700) | -1% |

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

| Account Description | 2017-18 Actual | 2018-19 Estimated | 2018-19 Budget | 2019-20 Request | Amount Change | Pct Chg |
|----------------------------------|-------------------|----------------------|-------------------|---------------------------|--------------------|------------|
| Debt Service | | | | | | |
| Principal Payments | 655,421 | 672,258 | 672,300 | 689,200 | 16,900 | 3% |
| Interest Expense | 110,863 | 94,091 | 94,100 | 77,100 | (17,000) | -18% |
| Total Debt Service | <u>766,284</u> | <u>766,350</u> | <u>766,400</u> | <u>766,300</u> | <u>(100)</u> | <u>0%</u> |
| Capital Outlay | | | | | | |
| Pumping Plants | 6,509,682 | 359,907 | 547,000 | 793,000 | 246,000 | 45% |
| Mainline Pipeline | 0 | 1,976 | 10,000 | 0 | (10,000) | -100% |
| Dam & Reservoir | 0 | 0 | 20,000 | 20,000 | 0 | 0% |
| Transmission System | 89,241 | 102 | 200,000 | 25,000 | (175,000) | -88% |
| General Office, Shop & Equipment | 865,452 | 183,643 | 214,000 | 354,000 | 140,000 | 65% |
| Water Reclamation & Recovery | 19,160 | 35,603 | 150,000 | 162,500 | 12,500 | 8% |
| Total Capital Outlay | <u>7,483,535</u> | <u>581,230</u> | <u>1,121,000</u> | <u>1,354,500</u> | <u>213,500</u> | <u>19%</u> |
| Total Expenditures | <u>14,287,761</u> | <u>7,794,574</u> | <u>8,653,700</u> | <u>8,936,600</u> | <u>262,900</u> | <u>3%</u> |
| Income Before Transfers | <u>172,942</u> | <u>655,460</u> | <u>14,500</u> | <u>2,300</u> | <u>7,800</u> | <u>54%</u> |
| Transfers In | 266,040 | 0 | 310,000 | 487,500 | 177,500 | |
| Transfers Out | 0 | 0 | 2,690,000 | (3,000,000) | (5,690,000) | |
| Total Transfers | <u>266,040</u> | <u>0</u> | <u>3,000,000</u> | <u>(2,512,500)</u> | <u>(5,512,500)</u> | |
| Net To (From) Reserves | <u>438,982</u> | <u>655,460</u> | <u>3,014,500</u> | <u>(2,510,200)</u> | <u>(5,504,700)</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, 2019 to June 30, 2020

| 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) | Equipment Infrastructure Rplc/Upgrd (fund 83) | Total General Fund |
|--------------------------------------|----------------------|------------------------|-------------------------------|---|------------------------------------|---------------------------------|--|--------------------------|
| BEGINNING BALANCE ON JULY 1, 2019 | \$ 4,456,000 | \$ 385,660 | \$ 181,800 | \$ 1,592,932 | \$ 605,718 | \$ 601,533 | \$ - | \$ 7,823,643 |
| REVENUES | | | | | | | | |
| Operating Revenues | | | | | | | | |
| Water Sales | 3,503,000 | - | - | - | - | - | - | 3,503,000 |
| Water Services | 113,900 | - | - | - | - | - | - | 113,900 |
| Other Operating Revenue | 34,500 | - | - | - | - | - | - | 34,500 |
| Total Operating Revenues | <u>3,651,400</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>3,651,400</u> |
| Non-Operating Revenues | | | | | | | | |
| General Taxes | 5,209,500 | - | - | - | - | - | - | 5,209,500 |
| Special Taxes | - | - | - | - | - | - | - | - |
| Benefit Assessments | - | - | - | - | - | - | - | - |
| Other Revenue | 58,000 | 7,000 | - | 31,500 | 6,000 | 12,000 | 41,000 | 155,500 |
| Capital Contributions | 20,000 | - | - | - | - | - | - | 20,000 |
| Operating Grants | - | - | - | - | - | - | - | - |
| Capital Grants | - | - | - | - | - | - | - | - |
| Total Non-Operating Revenues | <u>5,287,500</u> | <u>7,000</u> | <u>-</u> | <u>31,500</u> | <u>6,000</u> | <u>12,000</u> | <u>41,000</u> | <u>5,385,000</u> |
| TOTAL REVENUES | <u>8,938,900</u> | <u>7,000</u> | <u>-</u> | <u>31,500</u> | <u>6,000</u> | <u>12,000</u> | <u>41,000</u> | <u>9,036,400</u> |
| TRANSFERS FROM OTHER FUNDS: | | | | | | | | |
| Repayment from Prop 1 Grant (fd 84) | - | - | - | - | - | - | - | - |
| Replenish banked groundwater (fd 72) | - | - | - | - | - | - | - | - |
| Dedicated Reserve from General Fund | 487,500 | - | - | - | - | - | 2,000,000 | 2,487,500 |
| TOTAL TRANSFERS IN | <u>487,500</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>2,000,000</u> | <u>2,487,500</u> |
| TOTAL AVAILABLE DURING BUDGET YEAR | <u>13,882,400</u> | <u>392,660</u> | <u>181,800</u> | <u>1,624,432</u> | <u>611,718</u> | <u>613,533</u> | <u>2,041,000</u> | <u>19,347,543</u> |
| EXPENDITURES: | | | | | | | | |
| Salaries/Benefits | 2,783,400 | - | - | - | - | - | - | 2,783,400 |
| Maintenance/Operations | 4,032,400 | - | - | - | - | - | - | 4,032,400 |
| Debt Service | 766,300 | - | - | - | - | - | - | 766,300 |
| Capital Outlay | 1,354,500 | - | - | - | - | - | - | 1,354,500 |
| TOTAL EXPENDITURES | <u>8,936,600</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>8,936,600</u> |
| TRANSFERS TO OTHER FUNDS: | | | | | | | | |
| Cash Flow to Prop 1 Grant (fd 84) | - | - | - | - | - | - | - | - |
| Replenish banked groundwater (fd 72) | - | - | - | - | - | - | - | - |
| To Dedicated Reserve Funds | 3,000,000 | - | 181,800 | - | 305,700 | - | - | 3,487,500 |
| TOTAL TRANSFERS OUT | <u>3,000,000</u> | <u>-</u> | <u>181,800</u> | <u>-</u> | <u>305,700</u> | <u>-</u> | <u>-</u> | <u>3,487,500</u> |
| TOTAL EXPENDITURES AND TRANSFERS OUT | <u>11,936,600</u> | <u>-</u> | <u>181,800</u> | <u>-</u> | <u>305,700</u> | <u>-</u> | <u>-</u> | <u>12,424,100</u> |
| ENDING BALANCE ON JUNE 30, 2020 | <u>1,945,800</u> | <u>392,660</u> | <u>-</u> | <u>1,624,432</u> | <u>306,018</u> | <u>613,533</u> | <u>2,041,000</u> | <u>6,923,443</u> |
| DESIGNATIONS | | | | | | | | |
| Minimum of 90 days Working Capital | 1,703,950 | - | - | - | - | - | - | 1,703,950 |
| Capital Improvement | - | - | - | - | - | - | 2,041,000 | 2,041,000 |
| Asset Replacement | - | - | - | 1,624,432 | - | - | - | 1,624,432 |
| Rate Stabilization | - | - | - | - | - | 340,790 | - | 340,790 |
| Contingency | - | - | - | - | - | - | - | - |
| Tax Revenue Liability | - | - | - | - | 306,018 | - | - | 306,018 |
| Emergency | - | 340,790 | - | - | - | - | - | 340,790 |
| Total Designated | <u>1,703,950</u> | <u>340,790</u> | <u>-</u> | <u>1,624,432</u> | <u>306,018</u> | <u>340,790</u> | <u>2,041,000</u> | <u>6,356,980</u> |
| Undesignated | <u>241,850</u> | <u>51,870</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>272,743</u> | <u>-</u> | <u>566,463</u> |

Capital Expenditure Budget

TEHACHAPI - CUMMINGS COUNTY WATER DISTRICT
 CAPITAL EXPENDITURE BUDGET FY 2019-20

| Fund / Department | Preliminary Budget | Purpose of Expenditure |
|--------------------------|---------------------|---|
| General / Administration | | |
| 50455 | 15,000 | Shop work stations, storage, equip, tools |
| 50456 | 20,000 | Warehouse Restroom (\$15,000 carryover) |
| 50458 | 20,000 | Maintenance/Inventory Phase 1 |
| 50466 | 25,000 | SOP's and O&M Manual |
| 50482 | 100,000 | Tehachapi Basin Groundwater Model Update (carryover) |
| Subtotal | <u>\$ 180,000</u> | |
| General / Pipeline | | |
| 50431 | 20,000 | Security gates/flood control dam roads |
| 50447 | 25,000 | Cogen Building Repairs |
| 50452 | 200,000 | Parking Lot Paving/Reconstruction (carryover) |
| 50457 | 25,000 | Fencing: Office Wells/Antelope Dam |
| 50457 | 6,000 | Dedicated sample stations PWS |
| 50485 | 62,500 | Well Motor Protection |
| Subtotal | <u>\$ 338,500</u> | |
| General / Pumping | | |
| 50412 | 35,000 | Pump Plant Light Upgrades (PP 1&4) |
| 50412 | 30,000 | Air Compressors/PP3 |
| 50412 | 20,000 | PP overhead crane replacement motor & hoist assy. |
| 50412 | 20,000 | PP1 Pressure Transmitters @ Heat Exch. |
| 50413 | 5,000 | (4) Replace NG Isolation valves |
| 50413 | 45,000 | Inst 5.5 GHz radios @ 4 PP, CoGen, Ridge, Office |
| 50413 | 30,000 | Real Time Vibration Analysis (SCADA) |
| 50413 | 20,000 | Control Room Cabinet/Install (net carryover from 70-01-50456) |
| 50415 | 80,000 | Rebuild parts/Superior 2406 |
| 50416 | 60,000 | (2) Split Design Discharge Heads |
| 50416 | 80,000 | 7 stage pump - Ruhr Pumpen |
| 50416 | 80,000 | Pump & Discharge Head Repairs |
| 50416 | 30,000 | Gear Drive Repairs 2:3 ratio |
| 50416 | 33,000 | (4) Replace PP3 gear drive couplers |
| 50418 | 225,000 | STS Tank Program (19-20 Sched, move from 70-03-50448) |
| 50455 | 8,000 | Portable Vibration Analyzer |
| 50457 | 35,000 | Automate Public Water System |
| Subtotal | <u>\$ 836,000</u> | |
| District Total | <u>\$ 1,354,500</u> | |

General Fund Account Detail

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

| Acct. No. | Account Description | 2017-18 Actual | 2018-19 Estimated | 2018-19 Budget | 2019-20 Request | Amount Change | Pct Chg |
|-----------------|--------------------------------------|-------------------|-------------------|------------------|------------------|----------------|-----------|
| REVENUES | | | | | | | |
| | Operating Revenues | | | | | | |
| | Water Sales | | | | | | |
| 40101 | Water Sales - Agriculture | 1,978,773 | 1,902,380 | 1,900,000 | 1,816,000 | (84,000) | -4% |
| 40102 | Water Sales - Term M & I | 834,901 | 904,158 | 700,000 | 919,000 | 219,000 | 31% |
| 40103 | Water Sales - Regular M & I | 90,826 | 92,075 | 100,000 | 83,000 | (17,000) | -17% |
| 40104 | Water Sales - Wheeled Water | 213,519 | 255,379 | 250,000 | 246,000 | (4,000) | -2% |
| 40105 | Water Sales - Surplus | 247,291 | 0 | 0 | 70,000 | 70,000 | 100% |
| 40106 | Water Sales - Recycled Water | 46,139 | 42,453 | 43,000 | 43,000 | 0 | 0% |
| 40107 | Water Sales - Recharge BWRA | 0 | 0 | 0 | 326,000 | 326,000 | 100% |
| | Water Services | | | | | | |
| 40111 | Recurring Service Charges | 10,031 | 10,022 | 9,200 | 9,300 | 100 | 1% |
| 40112 | Recharge Surcharge - Cummings | 16,094 | 16,382 | 15,000 | 22,300 | 7,300 | 49% |
| 40113 | Recharge Surcharge - Tehachapi | 25 | 1 | 15,000 | 6,700 | (8,300) | -55% |
| 40114 | Standby Fees | 33,000 | 31,614 | 30,000 | 30,000 | 0 | 0% |
| 40115 | Connection Fees | 3,165 | 2,065 | 3,000 | 2,000 | (1,000) | -33% |
| 40116 | Delinquent Charges | 720 | 499 | 1,000 | 1,000 | 0 | 0% |
| 40117 | Spreading Loss Surcharge | 23,606 | 24,028 | 48,000 | 42,600 | (5,400) | -11% |
| | Other Operating Revenues | | | | | | |
| 40122 | Reimbursement - Health Insurance | 21,026 | 19,485 | 36,000 | 21,500 | (14,500) | -40% |
| 40123 | Reimbursement - Flood Control Maint. | 1,665 | 1,665 | 15,000 | 10,000 | (5,000) | -33% |
| 40124 | Reimbursement - ACWA-JPIA Premium | 7,994 | 0 | 0 | 0 | 0 | 0% |
| 40125 | Reimbursement - Insurance Claims | 276 | 0 | 0 | 0 | 0 | 0% |
| 40126 | Reimbursement - Other Operating | 750 | 842 | 10,000 | 1,000 | (9,000) | -90% |
| 40127 | Other Operating Revenue | 217 | 2,716 | 4,000 | 2,000 | (2,000) | -50% |
| 40128 | Reimbursement - Groundwater Studies | 36,801 | 0 | 50,000 | 0 | (50,000) | -100% |
| | Non-Operating Revenues | | | | | | |
| | General Taxes | | | | | | |
| 40201 | Current Year Property Taxes | 4,942,507 | 4,985,373 | 5,300,000 | 5,150,000 | (150,000) | -3% |
| 40202 | Prior Year Property Taxes | (10,430) | (12,354) | (20,000) | (20,000) | 0 | 0% |
| 40203 | Homeowners Property Tax Relief | 38,572 | 38,371 | 40,000 | 37,000 | (3,000) | -8% |
| 40204 | Redevelopment Agency Pass-through | 59,195 | 61,172 | 40,000 | 40,000 | 0 | 0% |
| 40205 | Property Tax - Penalties/Other | 1,691 | 2,174 | 2,500 | 2,500 | 0 | 0% |
| | Other Revenues | | | | | | |
| 40231 | Interest Earnings | 45,044 | 63,328 | 51,000 | 58,000 | 7,000 | 14% |
| 40233 | Loan Proceeds | 5,753,761 | 0 | 0 | 0 | 0 | 0% |
| 40234 | Rents and Royalties | 9,105 | 0 | 0 | 0 | 0 | 0% |
| 40236 | Gain/Loss on Sale of Equipment | 0 | 0 | 5,500 | 0 | (5,500) | -100% |
| 40239 | Other Non-Operating Revenue | 50 | 107 | 0 | 0 | 0 | 0% |
| | Capital Contributions | | | | | | |
| 40244 | Reimbursement - New Connections | 52,389 | 6,100 | 20,000 | 20,000 | 0 | 0% |
| | Operating Grants | | | | | | |
| 40252 | Operating Grant - State | 2,000 | 0 | 0 | 0 | 0 | 0% |
| | TOTAL REVENUES | 14,460,703 | 8,450,033 | 8,668,200 | 8,938,900 | 270,700 | 3% |

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

| Acct. No. | Account Description | 2017-18 Actual | 2018-19 Estimated | 2018-19 Budget | 2019-20 Request | Amount Change | Pct Chg |
|---------------------|---|------------------|-------------------|------------------|------------------|---------------|-----------|
| EXPENDITURES | | | | | | | |
| | SALARIES & BENEFITS | | | | | | |
| | Salaries & Wages | | | | | | |
| 50112 | Salaries & Wages | 1,598,474 | 1,678,967 | 1,679,500 | 1,710,000 | 30,500 | 2% |
| 50114 | Overtime & Holiday | 51,660 | 58,061 | 48,200 | 49,200 | 1,000 | 2% |
| | Benefits | | | | | | |
| 50121 | FICA | 128,092 | 133,445 | 132,200 | 134,600 | 2,400 | 2% |
| 50122 | Workers Compensation | 50,486 | 57,403 | 58,700 | 54,500 | (4,200) | -7% |
| 50123 | Unemployment | 9,085 | 0 | 0 | 0 | 0 | 0% |
| 50124 | Health Insurance | 390,374 | 435,918 | 418,600 | 454,200 | 35,600 | 9% |
| 50125 | Health Insurance - Reimbursable | 20,909 | 25,658 | 48,900 | 21,000 | (27,900) | -57% |
| 50127 | Retirement | 259,903 | 304,281 | 304,800 | 344,600 | 39,800 | 13% |
| 50128 | Tuition Reimbursements | 0 | 332 | 2,000 | 2,000 | 0 | 0% |
| 50131 | Retiree Medical Annual Req'd Contribution | 10,111 | 13,210 | 13,300 | 13,300 | 0 | 0% |
| | TOTAL SALARIES & BENEFITS | 2,519,093 | 2,707,277 | 2,706,200 | 2,783,400 | 77,200 | 3% |

| | | | | | | | |
|-------|-------------------------------------|---------|---------|---------|----------------|---------|-------|
| | OPERATIONS & MAINTENANCE | | | | | | |
| | Administrative/General | | | | | | |
| 50201 | Public Information & Notices | 2,198 | 1,559 | 1,200 | 1,500 | 300 | 25% |
| 50202 | Books/Periodicals/Subscriptions | 440 | 633 | 1,000 | 1,000 | 0 | 0% |
| 50203 | Printing | 1,122 | 288 | 1,200 | 2,500 | 1,300 | 108% |
| 50204 | Postage & Shipping | 3,833 | 2,793 | 4,000 | 4,000 | 0 | 0% |
| 50205 | Office Supplies | 9,977 | 12,370 | 15,000 | 15,000 | 0 | 0% |
| 50206 | Office Computer & Machinery | 40,123 | 44,701 | 50,000 | 50,000 | 0 | 0% |
| 50207 | Bank & Administrative Services | 2,379 | 1,441 | 4,000 | 3,000 | (1,000) | -25% |
| 50208 | County Collection Charges | 64,259 | 63,431 | 65,000 | 65,000 | 0 | 0% |
| 50209 | Memberships | 27,324 | 29,767 | 29,000 | 29,000 | 0 | 0% |
| 50210 | Directors' Fees | 11,848 | 11,070 | 16,000 | 16,000 | 0 | 0% |
| 50211 | Training & Travel | 22,617 | 25,592 | 40,000 | 40,000 | 0 | 0% |
| 50212 | Special Events | 0 | 13,482 | 0 | 0 | 0 | 0% |
| 50213 | Recruitment | 4,824 | 250 | 1,500 | 3,300 | 1,800 | 120% |
| 50214 | Awards & Recognition | 1,117 | 1,951 | 6,000 | 3,000 | (3,000) | -50% |
| 50215 | Safety Program & Supplies | 18,162 | 17,632 | 18,600 | 18,600 | 0 | 0% |
| 50216 | Legal | 101,186 | 118,835 | 115,000 | 130,000 | 15,000 | 13% |
| 50217 | Audit | 19,885 | 16,770 | 20,000 | 20,000 | 0 | 0% |
| 50218 | CB Westerly Recharge Project | 0 | 0 | 0 | 0 | 0 | 100% |
| 50219 | Water Conservation Program | 12,857 | 10,017 | 10,000 | 11,000 | 1,000 | 10% |
| | Utilities | | | | | | |
| 50221 | Electricity - Office/Shops | 12,311 | 16,204 | 16,000 | 17,000 | 1,000 | 6% |
| 50222 | Natural Gas - Office/Shops | 2,849 | 2,677 | 3,000 | 3,000 | 0 | 0% |
| 50226 | Phone - Facility & Cellular | 16,982 | 19,429 | 18,000 | 20,000 | 2,000 | 11% |
| 50227 | Phone - Control System | (23) | 80 | 500 | 0 | (500) | -100% |
| | Automobiles & Equipment | | | | | | |
| 50231 | Auto/Equipment - Gas & Oil | 67,366 | 69,959 | 70,000 | 75,500 | 5,500 | 8% |
| 50232 | Automobile Repair | 15,488 | 38,448 | 38,000 | 35,000 | (3,000) | -8% |
| 50233 | Equipment Repairs | 7,740 | 17,141 | 9,000 | 13,000 | 4,000 | 44% |
| 50234 | Equipment Rentals | 3,041 | 4,021 | 5,000 | 5,000 | 0 | 0% |
| 50238 | Shop Supplies | 1,002 | 1,554 | 3,000 | 3,000 | 0 | 0% |

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

| Acct. No. | Account Description | 2017-18 Actual | 2018-19 Estimated | 2018-19 Budget | 2019-20 Request | Amount Change | Pct Chg |
|---|--|------------------|-------------------|------------------|------------------|-----------------|------------|
| System Operations | | | | | | | |
| 50240 | Cumm. Vly Adjudication | 0 | 72,154 | 0 | 50,000 | 50,000 | 100% |
| 50242 | Natural Gas - Pumping | 1,550,284 | 1,277,706 | 1,600,000 | 1,600,000 | 0 | 0% |
| 50243 | Engine Oil & Fluids- Pumping | 169,715 | 153,005 | 160,000 | 185,000 | 25,000 | 16% |
| 50244 | Electricity - Pumping | 179,411 | 181,333 | 160,000 | 180,000 | 20,000 | 13% |
| 50245 | Electricity - Pipeline | 4,223 | 15,992 | 15,000 | 17,000 | 2,000 | 13% |
| 50246 | Lease - Wells | 0 | 3,332 | 10,000 | 10,000 | 0 | 0% |
| 50247 | Operation of Joint Turnout | 1,555 | 24,544 | 3,000 | 3,000 | 0 | 0% |
| 50248 | Cross Valley Canal O & M | 10,964 | 7,550 | 9,000 | 9,000 | 0 | 0% |
| 50249 | Source of Supply - Recycled & Other | 62,143 | 353,041 | 360,000 | 150,000 | (210,000) | -58% |
| 50250 | Delta Conveyance (f.n.a. CA Water Fix) | 0 | 8,337 | 25,000 | 10,000 | (15,000) | -60% |
| Maintenance | | | | | | | |
| 50251 | Maintenance - Pump Plants | 534,725 | 434,488 | 440,000 | 440,000 | 0 | 0% |
| 50252 | Maintenance - Nat Gas Pipeline | 13,665 | 50,000 | 50,000 | 50,000 | 0 | 0% |
| 50253 | Maintenance - Pipeline | 10,118 | 36,985 | 25,000 | 60,000 | 35,000 | 140% |
| 50254 | Maintenance - Reservoir | 8,318 | 17,525 | 15,000 | 20,000 | 5,000 | 33% |
| 50255 | Maintenance - Access Roads | 4,799 | 1,000 | 6,000 | 6,000 | 0 | 0% |
| 50256 | Maintenance - Control System | 48,713 | 72,157 | 50,000 | 60,000 | 10,000 | 20% |
| 50257 | Maintenance - Cogeneration Plant | 0 | 150 | 900 | 900 | 0 | 0% |
| 50258 | Maintenance - Wells & Boosters | 8,408 | 12,546 | 10,000 | 12,000 | 2,000 | 20% |
| 50260 | Maintenance - Recharge Facilities | 13,136 | 6,711 | 6,000 | 6,000 | 0 | 0% |
| 50261 | Maintenance - Office & Grounds | 15,504 | 15,679 | 15,000 | 17,000 | 2,000 | 13% |
| 50262 | Maintenance - Public Water System | 0 | 0 | 0 | 5,000 | 5,000 | 100% |
| 50264 | Customer Meters | 58,573 | 47,501 | 70,000 | 60,000 | (10,000) | -14% |
| 50266 | Welding Supplies | 1,278 | 4,355 | 5,600 | 5,600 | 0 | 0% |
| 50267 | Pipeline Materials | 0 | 0 | 0 | 20,000 | 20,000 | 100% |
| 50268 | Small Tools - Pumping | 12,514 | 13,948 | 11,000 | 11,000 | 0 | 0% |
| 50269 | Small Tools - Pipeline | 4,340 | 4,576 | 4,400 | 4,400 | 0 | 0% |
| Services | | | | | | | |
| 50271 | Outside Service | 10,396 | 18,131 | 18,500 | 18,500 | 0 | 0% |
| 50272 | GIS System and Service | 0 | 44,672 | 30,000 | 40,000 | 10,000 | 33% |
| 50274 | Digital Records Transfer Service | 0 | 0 | 25,000 | 0 | (25,000) | -100% |
| 50275 | Engineering | 5,555 | 838 | 5,000 | 11,000 | 6,000 | 120% |
| 50276 | Consulting | 16,547 | 13,955 | 42,000 | 22,000 | (20,000) | -48% |
| 50277 | Uniforms | 8,419 | 12,476 | 10,000 | 16,000 | 6,000 | 60% |
| 50278 | Lab Analysis | 170 | 1,260 | 300 | 1,000 | 700 | 233% |
| 50279 | Insurance & Bonds | 89,422 | 89,002 | 108,500 | 108,500 | 0 | 0% |
| Government & Regulatory | | | | | | | |
| 50281 | Emissions Compliance | 46,644 | 54,671 | 59,000 | 59,000 | 0 | 0% |
| 50282 | Government Fees/Taxes - Pumping | 142,931 | 121,408 | 150,000 | 150,000 | 0 | 0% |
| 50283 | CA Use Tax | 0 | 2,153 | 0 | 3,000 | 3,000 | 100% |
| 50284 | Regulatory Fees - Other | 14,357 | 20,999 | 18,800 | 20,000 | 1,200 | 6% |
| 50285 | Certification Fees | 800 | 421 | 1,600 | 1,600 | 0 | 0% |
| 50286 | Elections | 0 | 18 | 0 | 0 | 0 | 0% |
| 50288 | Integrated Regional Water Mgmt Plan | 0 | 2,880 | 0 | 5,000 | 5,000 | 100% |
| Non-Cash Expenses | | | | | | | |
| 50291 | Bad Debt Expense | 0 | 125 | 500 | 500 | 0 | 0% |
| TOTAL OPERATIONS & MAINTENANCE | | 3,518,848 | 3,739,718 | 4,080,100 | 4,032,400 | (47,700) | -1% |

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

| Acct. No. | Account Description | 2017-18 Actual | 2018-19 Estimated | 2018-19 Budget | 2019-20 Request | Amount Change | Pct Chg |
|-----------|---|-------------------|-------------------|------------------|--------------------|--------------------|------------|
| | DEBT SERVICE | | | | | | |
| | Principal Payments | | | | | | |
| 50303 | Principal - Engine Replacement Financing | 655,421 | 672,258 | 672,300 | 689,200 | 16,900 | 3% |
| | Interest Expense | | | | | | |
| 50313 | Interest - Engine Replacement Financing | 110,863 | 94,091 | 94,100 | 77,100 | (17,000) | -18% |
| | TOTAL DEBT SERVICE | 766,284 | 766,350 | 766,400 | 766,300 | (100) | 0% |
| | CAPITAL OUTLAY | | | | | | |
| | Pumping Plants | | | | | | |
| 50411 | Replacement Pumps | 127,180 | 0 | 0 | 0 | 0 | 0% |
| 50412 | Pump Plant Improvements | 369,329 | 162,840 | 180,000 | 105,000 | (75,000) | -42% |
| 50413 | Control System Improvements | 1,964,374 | 7,739 | 10,000 | 100,000 | 90,000 | 900% |
| 50414 | Engine Replacement | 3,867,760 | 0 | 0 | 0 | 0 | 0% |
| 50415 | Engine Overhauls | 181,039 | 82,029 | 132,000 | 80,000 | (52,000) | -39% |
| 50416 | Pump Overhauls | 0 | 107,299 | 225,000 | 283,000 | 58,000 | 26% |
| 50418 | Tank Maint/Rehab | 0 | 0 | 0 | 225,000 | 225,000 | 100% |
| | Mainline Pipeline | | | | | | |
| 50422 | Pump Plant Road Improvements | 0 | 1,976 | 10,000 | 0 | (10,000) | -100% |
| | Dam & Reservoir | | | | | | |
| 50431 | Road Repair | 0 | 0 | 20,000 | 20,000 | 0 | 0% |
| | Transmission System | | | | | | |
| 50445 | Transmission System Meters | 60,145 | 102 | 0 | 0 | 0 | 0% |
| 50446 | Pipeline Extensions | 29,096 | 0 | 0 | 0 | 0 | 0% |
| 50447 | Cogen Plant Improvements | 0 | 0 | 0 | 25,000 | 25,000 | 100% |
| 50448 | Upgrade/R&M/Rebld Wells & Tanks | 0 | 0 | 200,000 | 0 | (200,000) | -100% |
| | General Office, Shop & Equipment | | | | | | |
| 50451 | Vehicles | 96,719 | 85,498 | 90,000 | 0 | (90,000) | -100% |
| 50452 | Shop Building Construction | 31,121 | 0 | 0 | 200,000 | 200,000 | 100% |
| 50455 | Equipment | 50,305 | 40,774 | 54,000 | 23,000 | (31,000) | -57% |
| 50456 | Building Improvements | 687,307 | 57,370 | 70,000 | 20,000 | (50,000) | -71% |
| 50457 | Public Water System - Office/Campground | 0 | 0 | 0 | 66,000 | 66,000 | 100% |
| 50458 | CMMS Software | 0 | 0 | 0 | 20,000 | 20,000 | 100% |
| 50466 | Engineering - Consulting | 0 | 0 | 0 | 25,000 | 25,000 | 100% |
| | Water Reclamation & Recovery | | | | | | |
| 50482 | Groundwater Studies | 0 | 0 | 100,000 | 100,000 | 0 | 0% |
| 50485 | Recovery Well Improvements | 1,124 | 0 | 0 | 62,500 | 62,500 | 100% |
| 50486 | Recharge Ponds - Cummings Valley | 18,037 | 9,718 | 30,000 | 0 | (30,000) | -100% |
| 50487 | Pipeline to Gravel Pit Recharge | 0 | 25,885 | 20,000 | 0 | (20,000) | -100% |
| | TOTAL CAPITAL OUTLAY | 7,483,535 | 581,230 | 1,121,000 | 1,354,500 | 213,500 | 19% |
| | TOTAL EXPENDITURES | 14,287,761 | 7,794,574 | 8,653,700 | 8,936,600 | 242,900 | 3% |
| | NET INCOME (LOSS) | 172,942 | 655,460 | 14,500 | 2,300 | 27,800 | |
| | TRANSFERS IN | 266,040 | 0 | 310,000 | 487,500 | 177,500 | |
| | TRANSFERS OUT | 0 | 0 | 2,690,000 | (3,000,000) | (5,690,000) | |
| | NET TO (FROM) RESERVES | 438,982 | 655,460 | 3,014,500 | (2,510,200) | (5,524,700) | |

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Administration Department

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

| Acct. No. | Account Description | 2017-18 Actual | 2018-19 Estimated | 2018-19 Budget | 2019-20 Request | Amount Change | Pct Chg |
|---------------------|---|----------------|-------------------|----------------|-----------------|-----------------|------------|
| EXPENDITURES | | | | | | | |
| | SALARIES & BENEFITS | | | | | | |
| | Salaries & Wages | | | | | | |
| 50112 | Salaries & Wages | 640,036 | 616,376 | 619,700 | 584,000 | (35,700) | -6% |
| 50114 | Overtime & Holiday | 538 | 1,041 | 200 | 200 | 0 | 0% |
| | Benefits | | | | | | |
| 50121 | FICA | 50,768 | 47,200 | 47,400 | 44,700 | (2,700) | -6% |
| 50122 | Workers Compensation | 4,963 | 6,868 | 9,000 | 5,000 | (4,000) | -44% |
| 50123 | Unemployment | 7,057 | 0 | 0 | 0 | 0 | 0% |
| 50124 | Health Insurance | 123,032 | 123,320 | 125,600 | 125,000 | (600) | 0% |
| 50125 | Health Insurance - Reimbursable | 20,909 | 25,658 | 48,900 | 21,000 | (27,900) | -57% |
| 50127 | Retirement | 89,431 | 84,888 | 87,000 | 99,500 | 12,500 | 14% |
| 50128 | Tuition Reimbursements | 0 | 168 | 1,000 | 1,000 | 0 | 0% |
| 50131 | Retiree Medical Annual Req'd Contribution | 10,111 | 13,210 | 13,300 | 13,300 | 0 | 0% |
| | TOTAL SALARIES & BENEFITS | 946,844 | 918,730 | 952,100 | 893,700 | (58,400) | -6% |
| | OPERATIONS & MAINTENANCE | | | | | | |
| | Administrative/General | | | | | | |
| 50201 | Public Information & Notices | 2,198 | 1,559 | 1,200 | 1,500 | 300 | 25% |
| 50202 | Books/Periodicals/Subscriptions | 440 | 633 | 1,000 | 1,000 | 0 | 0% |
| 50203 | Printing | 1,122 | 288 | 1,200 | 2,500 | 1,300 | 108% |
| 50204 | Postage & Shipping | 3,833 | 2,793 | 4,000 | 4,000 | 0 | 0% |
| 50205 | Office Supplies | 9,977 | 12,370 | 15,000 | 15,000 | 0 | 0% |
| 50206 | Office Computer & Machinery | 40,123 | 44,701 | 50,000 | 50,000 | 0 | 0% |
| 50207 | Bank & Administrative Services | 2,379 | 1,441 | 4,000 | 3,000 | (1,000) | -25% |
| 50208 | County Collection Charges | 64,259 | 63,431 | 65,000 | 65,000 | 0 | 0% |
| 50209 | Memberships | 27,324 | 29,767 | 29,000 | 29,000 | 0 | 0% |
| 50210 | Directors' Fees | 11,848 | 11,070 | 16,000 | 16,000 | 0 | 0% |
| 50211 | Training & Travel | 19,555 | 19,331 | 28,000 | 28,000 | 0 | 0% |
| 50212 | Special Events | 0 | 13,482 | 0 | 0 | 0 | 0% |
| 50213 | Recruitment | 2,150 | 166 | 1,000 | 1,000 | 0 | 0% |
| 50214 | Awards & Recognition | 1,117 | 1,951 | 6,000 | 3,000 | (3,000) | -50% |
| 50215 | Safety Program & Supplies | 15,947 | 15,091 | 15,000 | 15,000 | 0 | 0% |
| 50216 | Legal | 101,186 | 118,835 | 115,000 | 130,000 | 15,000 | 13% |
| 50217 | Audit | 19,885 | 16,770 | 20,000 | 20,000 | 0 | 0% |
| 50219 | Water Conservation Program | 12,857 | 10,017 | 10,000 | 11,000 | 1,000 | 10% |
| | Utilities | | | | | | |
| 50221 | Electricity - Office/Shops | 12,311 | 16,204 | 16,000 | 17,000 | 1,000 | 6% |
| 50222 | Natural Gas - Office/Shops | 2,849 | 2,677 | 3,000 | 3,000 | 0 | 0% |
| 50226 | Phone - Facility & Cellular | 16,982 | 19,429 | 18,000 | 20,000 | 2,000 | 11% |
| | Automobiles & Equipment | | | | | | |
| 50231 | Auto/Equipment - Gas & Oil | 4,543 | 4,018 | 7,500 | 7,500 | 0 | 0% |
| 50232 | Automobile Repair | 1,249 | 2,092 | 2,000 | 2,000 | 0 | 0% |
| 50234 | Equipment Rentals | 82 | 80 | 500 | 500 | 0 | 0% |
| | System Operations | | | | | | |
| 50240 | Cumm. Vly Adjudication | 0 | 72,154 | 0 | 50,000 | 50,000 | 100% |
| 50248 | Cross Valley Canal O & M | 10,964 | 7,550 | 9,000 | 9,000 | 0 | 0% |
| 50249 | Source of Supply - Recycled & Other | 62,143 | 353,041 | 360,000 | 150,000 | (210,000) | -58% |
| 50250 | Delta Conveyance (f.n.a. CA Water Fix) | 0 | 8,337 | 25,000 | 10,000 | (15,000) | -60% |
| | Maintenance | | | | | | |
| 50261 | Maintenance - Office & Grounds | 15,504 | 15,679 | 15,000 | 17,000 | 2,000 | 13% |

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

| Acct. No. | Account Description | 2017-18 Actual | 2018-19 Estimated | 2018-19 Budget | 2019-20 Request | Amount Change | Pct Chg |
|-----------|---|------------------|-------------------|------------------|------------------|------------------|-------------|
| | Services | | | | | | |
| 50271 | Outside Service | 4,377 | 11,960 | 10,600 | 11,000 | 400 | 4% |
| 50272 | GIS System and Service | 0 | 44,672 | 30,000 | 40,000 | 10,000 | 33% |
| 50274 | Digital Records Transfer Service | 0 | 0 | 25,000 | 0 | (25,000) | -100% |
| 50275 | Engineering | 3,110 | 420 | 2,500 | 2,500 | 0 | 0% |
| 50276 | Consulting | 15,160 | 13,617 | 40,000 | 20,000 | (20,000) | -50% |
| 50279 | Insurance & Bonds | 89,422 | 89,002 | 108,500 | 108,500 | 0 | 0% |
| | Government & Regulatory | | | | | | |
| 50283 | CA Use Tax | 0 | 2,153 | 0 | 3,000 | 3,000 | 100% |
| 50284 | Regulatory Fees - Other | 2,001 | 2,401 | 4,000 | 4,000 | 0 | 0% |
| 50285 | Certification Fees | 800 | 261 | 1,300 | 1,300 | 0 | 0% |
| 50286 | Elections | 0 | 18 | 0 | 0 | 0 | 0% |
| 50288 | Integrated Regional Water Mgmt Plan | 0 | 2,880 | 0 | 5,000 | 5,000 | 100% |
| | Non-Cash Expenses | | | | | | |
| 50291 | Bad Debt Expense | 0 | 125 | 500 | 500 | 0 | 0% |
| | TOTAL OPERATIONS & MAINTENANCE | 577,695 | 1,032,462 | 1,059,800 | 876,800 | (183,000) | -17% |
| | DEBT SERVICE | | | | | | |
| | Principal Payments | | | | | | |
| 50303 | Principal - Engine Replacement Financing | 655,421 | 672,258 | 672,300 | 689,200 | 16,900 | 3% |
| | Interest Expense | | | | | | |
| 50313 | Interest - Engine Replacement Financing | 110,863 | 94,091 | 94,100 | 77,100 | (17,000) | -18% |
| | TOTAL DEBT SERVICE | 766,284 | 766,350 | 766,400 | 766,300 | (100) | 0% |
| | CAPITAL OUTLAY | | | | | | |
| | General Office, Shop & Equipment | | | | | | |
| 50455 | Equipment | 0 | 34,891 | 40,000 | 15,000 | (25,000) | -63% |
| 50456 | Building Improvements | 680,448 | 57,483 | 70,000 | 20,000 | (50,000) | -71% |
| 50458 | CMMS Software | 0 | 0 | 0 | 20,000 | 20,000 | 100% |
| 50466 | Engineering - Consulting | 0 | 0 | 0 | 25,000 | 25,000 | 100% |
| | Water Reclamation | | | | | | |
| 50482 | Groundwater Studies | 0 | 0 | 100,000 | 100,000 | 0 | 0% |
| | TOTAL CAPITAL OUTLAY | 725,945 | 92,373 | 210,000 | 180,000 | (30,000) | -14% |
| | TOTAL EXPENDITURES | 3,016,769 | 2,809,916 | 2,988,300 | 2,716,800 | (271,500) | -9% |

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Pipeline Department

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

| Acct. No. | Account Description | 2017-18 Actual | 2018-19 Estimated | 2018-19 Budget | 2019-20 Request | Amount Change | Pct Chg |
|-------------------------------------|---|----------------|-------------------|----------------|-----------------|---------------|------------|
| EXPENDITURES | | | | | | | |
| SALARIES & BENEFITS | | | | | | | |
| Salaries & Wages | | | | | | | |
| 50112 | Salaries & Wages | 403,016 | 485,342 | 476,300 | 550,000 | 73,700 | 15% |
| 50114 | Overtime & Holiday | 26,417 | 32,315 | 24,000 | 25,000 | 1,000 | 4% |
| Benefits | | | | | | | |
| 50121 | FICA | 32,901 | 39,600 | 38,300 | 44,000 | 5,700 | 15% |
| 50122 | Workers Compensation | 22,256 | 23,514 | 21,700 | 23,000 | 1,300 | 6% |
| 50123 | Unemployment | 2,029 | 0 | 0 | 0 | 0 | 0% |
| 50124 | Health Insurance | 150,594 | 152,967 | 160,200 | 151,200 | (9,000) | -6% |
| 50127 | Retirement | 83,785 | 118,228 | 115,700 | 130,100 | 14,400 | 12% |
| 50128 | Tuition Reimbursements | 0 | 84 | 500 | 500 | 0 | 0% |
| | TOTAL SALARIES & BENEFITS | 720,998 | 852,051 | 836,700 | 923,800 | 87,100 | 10% |
| OPERATIONS & MAINTENANCE | | | | | | | |
| Administrative/General | | | | | | | |
| 50211 | Training & Travel | 922 | 1,448 | 3,000 | 3,000 | 0 | 0% |
| 50213 | Recruitment | 0 | 34 | 200 | 2,000 | 1,800 | 900% |
| 50215 | Safety Program & Supplies | 1,098 | 1,335 | 2,000 | 2,000 | 0 | 0% |
| Automobiles & Equipment | | | | | | | |
| 50231 | Auto/Equipment - Gas & Oil | 53,966 | 33,047 | 31,250 | 36,000 | 4,750 | 15% |
| 50232 | Automobile Repair | 6,451 | 9,592 | 13,000 | 13,000 | 0 | 0% |
| 50233 | Equipment Repairs | 6,381 | 14,246 | 8,000 | 10,000 | 2,000 | 25% |
| 50234 | Equipment Rentals | 406 | 945 | 1,500 | 1,500 | 0 | 0% |
| 50238 | Shop Supplies | 890 | 1,426 | 2,600 | 2,600 | 0 | 0% |
| System Operations | | | | | | | |
| 50245 | Electricity - Pipeline | 4,223 | 15,992 | 15,000 | 17,000 | 2,000 | 13% |
| 50246 | Lease - Wells | 0 | 3,332 | 10,000 | 10,000 | 0 | 0% |
| 50247 | Operation of Joint Turnout | 1,555 | 24,544 | 3,000 | 3,000 | 0 | 0% |
| Maintenance | | | | | | | |
| 50253 | Maintenance - Pipeline | 10,118 | 36,985 | 25,000 | 60,000 | 35,000 | 140% |
| 50254 | Maintenance - Reservoir | 8,318 | 17,525 | 15,000 | 20,000 | 5,000 | 33% |
| 50255 | Maintenance - Access Roads | 4,799 | 1,000 | 6,000 | 6,000 | 0 | 0% |
| 50257 | Maintenance - Cogeneration Plant | 0 | 150 | 900 | 900 | 0 | 0% |
| 50258 | Maintenance - System Wells & Boosters | 8,408 | 12,546 | 10,000 | 12,000 | 2,000 | 20% |
| 50260 | Maintenance - Recharge Facilities | 13,136 | 6,711 | 6,000 | 6,000 | 0 | 0% |
| 50262 | Maintenance - Public Water System | 0 | 0 | 0 | 5,000 | 5,000 | 100% |
| 50264 | Customer Meters | 58,573 | 47,501 | 70,000 | 60,000 | (10,000) | -14% |
| 50266 | Welding Supplies | 563 | 2,172 | 2,800 | 2,800 | 0 | 0% |
| 50267 | Pipeline Materials | 0 | 0 | 0 | 20,000 | 20,000 | 100% |
| 50269 | Small Tools - Pipeline | 4,340 | 4,576 | 4,400 | 4,400 | 0 | 0% |
| Services | | | | | | | |
| 50271 | Outside Service | 0 | 316 | 1,900 | 1,500 | (400) | -21% |
| 50275 | Engineering | 0 | 168 | 1,000 | 7,000 | 6,000 | 600% |
| 50276 | Consulting | 715 | 168 | 1,000 | 1,000 | 0 | 0% |
| 50277 | Uniforms | 1,821 | 2,720 | 1,300 | 5,000 | 3,700 | 285% |
| 50278 | Lab Analysis | 170 | 1,260 | 300 | 1,000 | 700 | 233% |
| Government & Regulatory | | | | | | | |
| 50284 | Regulatory Fees - Other | 12,356 | 17,719 | 14,800 | 15,000 | 200 | 1% |
| 50285 | Certification Fees | 0 | 160 | 300 | 300 | 0 | 0% |
| Non-Cash Expenses | | | | | | | |
| | TOTAL OPERATIONS & MAINTENANCE | 199,524 | 257,615 | 250,250 | 328,000 | 77,750 | 31% |

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

| Acct. No. | Account Description | 2017-18 Actual | 2018-19 Estimated | 2018-19 Budget | 2019-20 Request | Amount Change | Pct Chg |
|-----------|---|------------------|-------------------|------------------|------------------|----------------|-------------|
| | CAPITAL OUTLAY | | | | | | |
| | Dam & Reservoir | | | | | | |
| 50431 | Road Repair | 0 | 0 | 0 | 20,000 | 20,000 | 100% |
| | Transmission System | | | | | | |
| 50447 | Cogen Plant Improvements | 0 | 0 | | 25,000 | 25,000 | 100% |
| 50449 | Pipeline Replacement/Rehabilitation | 633,907 | 0 | 0 | 0 | 0 | 0% |
| | General Office, Shop & Equipment | | | | | | |
| 50451 | Vehicles | 51,221 | 85,498 | 90,000 | 0 | (90,000) | -100% |
| 50452 | Shop Building Construction | 31,121 | 0 | 0 | 200,000 | 200,000 | 100% |
| 50455 | Equipment | 12,441 | 0 | 7,000 | 0 | (7,000) | -100% |
| 50457 | Public Water System - Office/Campground | 0 | 0 | 0 | 31,000 | 31,000 | 100% |
| | Water Reclamation & Recovery | | | | | | |
| 50485 | Recovery Well Improvements | 1,124 | 0 | 0 | 62,500 | 62,500 | 100% |
| 50487 | Pipeline to Gravel Pit Recharge | 0 | 25,885 | 20,000 | 0 | (20,000) | -100% |
| | TOTAL CAPITAL OUTLAY | 776,947 | 113,358 | 127,000 | 338,500 | 211,500 | 167% |
| | TOTAL EXPENDITURES | 1,697,469 | 1,223,025 | 1,213,950 | 1,590,300 | 376,350 | 31% |

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Pumping Department

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

| Acct. No. | Account Description | 2017-18 Actual | 2018-19 Estimated | 2018-19 Budget | 2019-20 Request | Amount Change | Pct Chg |
|--------------------------------------|------------------------|----------------|-------------------|----------------|-----------------|---------------|-----------|
| EXPENDITURES | | | | | | | |
| SALARIES & BENEFITS | | | | | | | |
| Salaries & Wages | | | | | | | |
| 50112 | Salaries & Wages | 555,422 | 577,249 | 583,500 | 576,000 | (7,500) | -1% |
| 50114 | Overtime & Holiday | 24,705 | 24,705 | 24,000 | 24,000 | 0 | 0% |
| Benefits | | | | | | | |
| 50121 | FICA | 44,424 | 46,645 | 46,500 | 45,900 | (600) | -1% |
| 50122 | Workers Compensation | 23,267 | 27,020 | 28,000 | 26,500 | (1,500) | -5% |
| 50123 | Unemployment | 0 | 0 | 0 | 0 | 0 | 0% |
| 50124 | Health Insurance | 116,748 | 159,631 | 132,800 | 178,000 | 45,200 | 34% |
| 50127 | Retirement | 86,686 | 101,164 | 102,100 | 115,000 | 12,900 | 13% |
| 50128 | Tuition Reimbursements | 0 | 80 | 500 | 500 | 0 | 0% |
| TOTAL SALARIES & BENEFITS | | 851,252 | 936,495 | 917,400 | 965,900 | 48,500 | 5% |

| | | | | | | | |
|---|---------------------------------|------------------|------------------|------------------|------------------|---------------|-----------|
| OPERATIONS & MAINTENANCE | | | | | | | |
| Administrative/General | | | | | | | |
| 50211 | Training & Travel | 2,141 | 4,814 | 9,000 | 9,000 | 0 | 0% |
| 50213 | Recruitment | 2,674 | 50 | 300 | 300 | 0 | 0% |
| 50215 | Safety Program & Supplies | 1,117 | 1,207 | 1,600 | 1,600 | 0 | 0% |
| Utilities | | | | | | | |
| 50227 | Phone - Control System | (23) | 80 | 500 | 0 | (500) | -100% |
| Automobiles & Equipment | | | | | | | |
| 50231 | Auto/Equipment - Gas & Oil | 8,858 | 32,895 | 31,250 | 32,000 | 750 | 2% |
| 50232 | Automobile Repair | 7,787 | 26,764 | 23,000 | 20,000 | (3,000) | -13% |
| 50233 | Equipment Repairs | 1,359 | 2,895 | 1,000 | 3,000 | 2,000 | 200% |
| 50234 | Equipment Rentals | 2,553 | 2,996 | 3,000 | 3,000 | 0 | 0% |
| 50238 | Shop Supplies | 111 | 129 | 400 | 400 | 0 | 0% |
| System Operations | | | | | | | |
| 50242 | Natural Gas - Pumping | 1,550,284 | 1,277,706 | 1,600,000 | 1,600,000 | 0 | 0% |
| 50243 | Engine Oil & Fluids- Pumping | 169,715 | 153,005 | 160,000 | 185,000 | 25,000 | 16% |
| 50244 | Electricity - Pumping | 179,411 | 181,333 | 160,000 | 180,000 | 20,000 | 13% |
| Maintenance | | | | | | | |
| 50251 | Maintenance - Pump Plants | 534,725 | 434,488 | 440,000 | 440,000 | 0 | 0% |
| 50252 | Maintenance - Nat Gas Pipeline | 13,665 | 50,000 | 50,000 | 50,000 | 0 | 0% |
| 50256 | Maintenance - Control System | 48,713 | 72,157 | 50,000 | 60,000 | 10,000 | 20% |
| 50266 | Welding Supplies | 714 | 2,184 | 2,800 | 2,800 | 0 | 0% |
| 50268 | Small Tools - Pumping | 12,514 | 13,948 | 11,000 | 11,000 | 0 | 0% |
| Services | | | | | | | |
| 50271 | Outside Service | 6,019 | 5,856 | 6,000 | 6,000 | 0 | 0% |
| 50275 | Engineering | 2,445 | 250 | 1,500 | 1,500 | 0 | 0% |
| 50276 | Consulting | 673 | 170 | 1,000 | 1,000 | 0 | 0% |
| 50277 | Uniforms | 6,599 | 9,756 | 8,700 | 11,000 | 2,300 | 26% |
| Government & Regulatory | | | | | | | |
| 50281 | Emissions Compliance | 46,644 | 54,671 | 59,000 | 59,000 | 0 | 0% |
| 50282 | Government Fees/Taxes - Pumping | 142,931 | 121,408 | 150,000 | 150,000 | 0 | 0% |
| 50284 | Regulatory Fees - Other | 0 | 880 | 0 | 1,000 | 1,000 | 100% |
| Non-Cash Expenses | | | | | | | |
| 0% | | | | | | | |
| TOTAL OPERATIONS & MAINTENANCE | | 2,741,628 | 2,449,640 | 2,770,050 | 2,827,600 | 57,550 | 2% |

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

| Acct. No. | Account Description | 2017-18 Actual | 2018-19 Estimated | 2018-19 Budget | 2019-20 Request | Amount Change | Pct Chg |
|-----------|---|-------------------|-------------------|------------------|------------------|----------------|-----------|
| | CAPITAL OUTLAY | | | | | | |
| | Pumping Plants | | | | | | |
| 50411 | Replacement Pumps | 127,180 | 0 | 0 | 0 | 0 | 0% |
| 50412 | Pump Plant Improvements | 369,329 | 162,840 | 180,000 | 105,000 | (75,000) | -42% |
| 50413 | Control System Improvements | 1,964,374 | 7,739 | 10,000 | 100,000 | 90,000 | 900% |
| 50414 | Engine Replacement | 3,867,760 | 0 | 0 | 0 | 0 | 0% |
| 50415 | Engine Overhauls | 181,039 | 82,029 | 132,000 | 80,000 | (52,000) | -39% |
| 50416 | Pump Overhauls | 0 | 107,299 | 225,000 | 283,000 | 58,000 | 26% |
| 50418 | Tank Maint/Rehab | 0 | 0 | 0 | 225,000 | 225,000 | 100% |
| | Transmission System | | | | | | |
| 50445 | Transmission System Meters | 60,145 | 102 | 0 | 0 | 0 | 0% |
| 50448 | Upgrade/R&M/Rebld Wells & Tanks | 0 | 197,621 | 200,000 | 0 | (200,000) | -100% |
| | General Office, Shop & Equipment | | | | | | |
| 50455 | Equipment | 37,864 | 5,884 | 7,000 | 8,000 | 1,000 | 14% |
| 50456 | Building Improvements | 6,859 | (112) | 0 | 0 | 0 | 0% |
| 50457 | Public Water System - Office/Campground | 0 | 0 | 0 | 35,000 | 35,000 | 100% |
| | Water Reclamation | | | | | | |
| 50486 | Cummings Ponds Recharge Automation | 0 | 9,718 | 30,000 | 0 | (30,000) | -100% |
| | TOTAL CAPITAL OUTLAY | 6,614,551 | 573,119 | 784,000 | 836,000 | 52,000 | 7% |
| | TOTAL EXPENDITURES | 10,207,430 | 3,959,254 | 4,471,450 | 4,629,500 | 158,050 | 4% |

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Board-designated Reserve Funds

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

| Acct. No. | Account Description | 2017-18 Actual | 2018-19 Estimated | 2018-19 Budget | 2019-20 Request | Amount Change | Pct Chg |
|---------------------|------------------------|----------------|-------------------|----------------|-----------------|---------------|------------|
| REVENUES | | | | | | | |
| | Non-Operating Revenues | | | | | | |
| | Other Revenues | | | | | | |
| 40231 | Interest Earnings | 2,717 | 4,267 | 4,500 | 7,000 | 2,500 | 56% |
| | TOTAL REVENUES | 2,717 | 4,267 | 4,500 | 7,000 | 2,500 | 56% |
| EXPENDITURES | | | | | | | |
| | TOTAL EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 0% |
| | NET INCOME (LOSS) | 2,717 | 4,267 | 4,500 | 7,000 | 2,500 | |
| | TRANSFERS IN | 0 | 0 | 0 | 0 | 0 | |
| | TRANSFERS OUT | 0 | 0 | 0 | 0 | 0 | |
| | NET TO (FROM) RESERVES | 2,717 | 4,267 | 4,500 | 7,000 | 2,500 | |

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

| Acct. No. | Account Description | 2017-18 Actual | 2018-19 Estimated | 2018-19 Budget | 2019-20 Request | Amount Change | Pct Chg |
|---------------------|-------------------------------|------------------|-------------------|----------------|------------------|------------------|--------------|
| REVENUES | | | | | | | |
| | Water Services | | | | | | |
| | Non-Operating Revenues | | | | | | |
| | Other Revenues | | | | | | |
| 40231 | Interest Earnings | 8,513 | 2,124 | 2,500 | 0 | (2,500) | -100% |
| | TOTAL REVENUES | 8,513 | 2,124 | 2,500 | 0 | (2,500) | -100% |
| EXPENDITURES | | | | | | | |
| | TOTAL EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 0% |
| | NET INCOME (LOSS) | 8,513 | 2,124 | 2,500 | 0 | (2,500) | |
| | TRANSFERS IN | 0 | 0 | 310,000 | 0 | (310,000) | |
| | TRANSFERS OUT | (266,040) | 0 | (310,000) | (181,800) | 128,200 | |
| | NET TO (FROM) RESERVES | (257,527) | 2,124 | 2,500 | (181,800) | (184,300) | |

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

| Acct. No. | Account Description | 2017-18 Actual | 2018-19 Estimated | 2018-19 Budget | 2019-20 Request | Amount Change | Pct Chg |
|---------------------|------------------------|----------------|-------------------|----------------|-----------------|---------------|------------|
| REVENUES | | | | | | | |
| | Non-Operating Revenues | | | | | | |
| | Other Revenues | | | | | | |
| 40231 | Interest Earnings | 11,537 | 18,545 | 21,000 | 31,500 | 10,500 | 50% |
| | TOTAL REVENUES | 11,537 | 18,545 | 21,000 | 31,500 | 10,500 | 50% |
| EXPENDITURES | | | | | | | |
| | TOTAL EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 0% |
| | NET INCOME (LOSS) | 11,537 | 18,545 | 21,000 | 31,500 | 10,500 | |
| | TRANSFERS IN | 15,800 | 0 | 0 | 0 | 0 | |
| | TRANSFERS OUT | 0 | 0 | 0 | 0 | 0 | |
| | NET TO (FROM) RESERVES | 27,337 | 18,545 | 21,000 | 31,500 | 10,500 | |

Tehachapi-Cummings County Water District
 Revenues & Expenditures - Equipment/Infrastructure - Replacement/Upgrade (fund 83) (f.n.a. Emissions Reduction Debt Service)

| Acct. No. | Account Description | 2017-18 Actual | 2018-19 Estimated | 2018-19 Budget | 2019-20 Request | Amount Change | Pct Chg |
|---------------------|---------------------------|----------------|-------------------|----------------|------------------|---------------|-------------|
| REVENUES | | | | | | | |
| | Non-Operating Revenues | | | | | | |
| | Other Revenues | | | | | | |
| 40231 | Interest Earnings | 0 | 0 | 0 | 41,000 | 41,000 | 100% |
| | TOTAL REVENUES | 0 | 0 | 0 | 41,000 | 41,000 | 100% |
| EXPENDITURES | | | | | | | |
| | TOTAL EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 0% |
| | NET INCOME (LOSS) | 0 | 0 | 0 | 41,000 | 41,000 | |
| | TRANSFERS IN | 0 | 0 | 0 | 2,000,000 | 2,000,000 | |
| | TRANSFERS OUT | 0 | 0 | 0 | 0 | 0 | |
| | NET TO (FROM) RESERVES | 0 | 0 | 0 | 2,041,000 | 2,041,000 | |

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

| Acct. No. | Account Description | 2017-18 Actual | 2018-19 Estimated | 2018-19 Budget | 2019-20 Request | Amount Change | Pct Chg |
|---------------------|-------------------------------|----------------|-------------------|----------------|------------------|------------------|-------------|
| REVENUES | | | | | | | |
| | Non-Operating Revenues | | | | | | |
| | Other Revenues | | | | | | |
| 40231 | Interest Earnings | 4,049 | 7,537 | 8,500 | 6,000 | (2,500) | -29% |
| | TOTAL REVENUES | 4,049 | 7,537 | 8,500 | 6,000 | (2,500) | -29% |
| EXPENDITURES | | | | | | | |
| | TOTAL EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 0% |
| | NET INCOME (LOSS) | 4,049 | 7,537 | 8,500 | 6,000 | (2,500) | |
| | TRANSFERS IN | 0 | 0 | 0 | 0 | 0 | |
| | TRANSFERS OUT | 0 | 0 | 0 | (305,700) | (305,700) | |
| | NET TO (FROM) RESERVES | 4,049 | 7,537 | 8,500 | (299,700) | (308,200) | |

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

| Acct. No. | Account Description | 2017-18 Actual | 2018-19 Estimated | 2018-19 Budget | 2019-20 Request | Amount Change | Pct Chg |
|---------------------|------------------------|----------------|-------------------|----------------|-----------------|---------------|------------|
| REVENUES | | | | | | | |
| | Non-Operating Revenues | | | | | | |
| | Other Revenues | | | | | | |
| 40231 | Interest Earnings | 3,437 | 6,959 | 8,000 | 12,000 | 4,000 | 50% |
| | TOTAL REVENUES | 3,437 | 6,959 | 8,000 | 12,000 | 4,000 | 50% |
| EXPENDITURES | | | | | | | |
| | TOTAL EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 0% |
| | NET INCOME (LOSS) | 3,437 | 6,959 | 8,000 | 12,000 | 4,000 | |
| | TRANSFERS IN | 0 | 0 | 0 | 0 | 0 | |
| | TRANSFERS OUT | 0 | 0 | 0 | 0 | 0 | |
| | NET TO (FROM) RESERVES | 3,437 | 6,959 | 8,000 | 12,000 | 4,000 | |

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Projected Reserves – Restricted Funds

TEHACHAPI-CUMMINGS COUNTY WATER DISTRICT
 Projected Reserves, Revenues & Expenditures - Restricted Funds
 July 1, 2019 to June 30, 2020

| Fund: | Improvem't District #2 (fund 76) | Improvem't District #3 (fund 77) | State Payment (fund 82) | Prop. 1 Grant (fund 84) | Flood Cont Assessm't (fund 86) | Total Restricted Funds |
|---|--|--|-------------------------------|-------------------------------|--------------------------------------|------------------------------|
| BEGINNING BALANCE ON JULY 1, 2019 | \$ 100,987 | \$ 172,617 | \$ 2,160,490 | \$ - | \$ 853,942 | \$ 3,288,036 |
| REVENUES | | | | | | |
| Operating Revenues | | | | | | |
| Water Sales | - | - | - | - | - | - |
| Water Services | - | - | - | - | - | - |
| Other Operating Revenue | - | - | - | - | - | - |
| Total Operating Revenues | - | - | - | - | - | - |
| Non-Operating Revenues | | | | | | |
| General Taxes | 3,000 | 6,300 | - | - | - | 9,300 |
| Special Taxes | - | - | 2,449,000 | - | - | 2,449,000 |
| Benefit Assessments | - | - | - | - | 110,000 | 110,000 |
| Other Revenue | 2,000 | 3,400 | 37,000 | - | 14,000 | 56,400 |
| Capital Contributions | - | - | - | - | - | - |
| Operating Grants | - | - | - | - | - | - |
| Capital Grants | - | - | - | - | - | - |
| Total Non-Operating Revenues | 5,000 | 9,700 | 2,486,000 | - | 124,000 | 2,624,700 |
| TOTAL REVENUES | 5,000 | 9,700 | 2,486,000 | - | 124,000 | 2,624,700 |
| TRANSFERS FROM OTHER FUNDS: | | | | | | |
| Cash Flow for Grant from General Fund (fd 70) | - | - | - | 1,000,000 | - | 1,000,000 |
| TOTAL TRANSFERS IN | - | - | - | 1,000,000 | - | 1,000,000 |
| TOTAL AVAILABLE DURING BUDGET YEAR | 105,987 | 182,317 | 4,646,490 | 1,000,000 | 977,942 | 6,912,736 |
| EXPENDITURES: | | | | | | |
| Salaries/Benefits | - | - | - | 3,800 | - | 3,800 |
| Maintenance/Operations | 100 | 10,200 | 3,008,000 | 96,200 | 71,700 | 3,186,200 |
| Debt Service | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - |
| TOTAL EXPENDITURES | 100 | 10,200 | 3,008,000 | 100,000 | 71,700 | 3,190,000 |
| TRANSFERS TO OTHER FUNDS: | | | | | | |
| Cash Flow for Grant to General Fund (fd 70) | - | - | - | - | - | - |
| TOTAL TRANSFERS OUT | - | - | - | - | - | - |
| TOTAL EXPENDITURES AND TRANSFERS OUT | 100 | 10,200 | 3,008,000 | 100,000 | 71,700 | 3,190,000 |
| ENDING BALANCE ON JUNE 30, 2020 | 105,887 | 172,117 | 1,638,490 | 900,000 | 906,242 | 3,722,736 |
| RESERVATIONS | | | | | | |
| Reserved for Debt Service Obligations | - | - | - | - | - | - |
| Reserved for State Water Contract Obligations | - | - | 1,638,490 | - | - | 1,638,490 |
| Reserved for Grant Programs | - | - | - | 900,000 | - | 900,000 |
| Reserved for Flood Control Maintenance | 105,887 | 172,117 | - | - | 906,242 | 1,184,246 |
| Total Reserved | 105,887 | 172,117 | 1,638,490 | 900,000 | 906,242 | 3,722,736 |
| UNRESERVED | - | - | - | - | - | - |

Restricted Funds Account Detail

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

| Acct. No. | Account Description | 2017-18 Actual | 2018-19 Estimated | 2018-19 Budget | 2019-20 Request | Amount Change | Pct Chg |
|---------------------|---|----------------|-------------------|----------------|-----------------|---------------|-----------|
| REVENUES | | | | | | | |
| | Non-Operating Revenues | | | | | | |
| | General Taxes | | | | | | |
| 40201 | Current Year Property Taxes | 3,574 | 3,705 | 3,500 | 3,000 | (500) | -14% |
| | Other Revenues | | | | | | |
| 40231 | Interest Earnings | 824 | 1,187 | 1,300 | 2,000 | 700 | 54% |
| | TOTAL REVENUES | 4,398 | 4,891 | 4,800 | 5,000 | 200 | 4% |
| EXPENDITURES | | | | | | | |
| | OPERATIONS & MAINTENANCE | | | | | | |
| | Administrative/General | | | | | | |
| 50208 | County Collection Charges | 95 | 45 | 100 | 100 | 0 | 0% |
| | TOTAL OPERATIONS & MAINTENANCE | 95 | 45 | 100 | 100 | 0 | 0% |
| | TOTAL EXPENDITURES | 95 | 45 | 100 | 100 | 0 | 0% |
| | NET INCOME (LOSS) | 4,303 | 4,846 | 4,700 | 4,900 | 200 | |
| | TRANSFERS IN | 0 | 0 | 0 | 0 | 0 | |
| | TRANSFERS OUT | 0 | 0 | 0 | 0 | 0 | |
| | NET TO (FROM) RESERVES | 4,303 | 4,846 | 4,700 | 4,900 | 200 | |

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

| Acct. No. | Account Description | 2017-18 Actual | 2018-19 Estimated | 2018-19 Budget | 2019-20 Request | Amount Change | Pct Chg |
|---------------------|---|----------------|-------------------|----------------|-----------------|---------------|-----------|
| REVENUES | | | | | | | |
| | Non-Operating Revenues | | | | | | |
| | General Taxes | | | | | | |
| 40201 | Current Year Property Taxes | 6,894 | 7,360 | 6,600 | 6,000 | (600) | -9% |
| 40204 | Redevelopment Agency Pass-through | 362 | 362 | 300 | 300 | 0 | 0% |
| | Other Revenues | | | | | | |
| 40231 | Interest Earnings | 1,444 | 2,048 | 2,300 | 3,400 | 1,100 | 48% |
| | TOTAL REVENUES | 8,701 | 9,770 | 9,200 | 9,700 | 500 | 5% |
| EXPENDITURES | | | | | | | |
| | OPERATIONS & MAINTENANCE | | | | | | |
| | Administrative/General | | | | | | |
| 50208 | County Collection Charges | 233 | 119 | 200 | 200 | 0 | 0% |
| | Maintenance | | | | | | |
| 50259 | Maintenance - Flood Control Facilities | 1,749 | 1,706 | 10,000 | 10,000 | 0 | 0% |
| | TOTAL OPERATIONS & MAINTENANCE | 1,982 | 1,825 | 10,200 | 10,200 | 0 | 0% |
| | TOTAL EXPENDITURES | 1,982 | 1,825 | 10,200 | 10,200 | 0 | 0% |
| | NET INCOME (LOSS) | 6,719 | 7,945 | (1,000) | (500) | 500 | |
| | TRANSFERS IN | 0 | 0 | 0 | 0 | 0 | |
| | TRANSFERS OUT | 0 | 0 | 0 | 0 | 0 | |
| | NET TO (FROM) RESERVES | 6,719 | 7,945 | (1,000) | (500) | 500 | |

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

| Acct. No. | Account Description | 2017-18 Actual | 2018-19 Estimated | 2018-19 Budget | 2019-20 Request | Amount Change | Pct Chg |
|---------------------|---|------------------|-------------------|------------------|------------------|-----------------|------------|
| REVENUES | | | | | | | |
| | Non-Operating Revenues | | | | | | |
| | Special Taxes | | | | | | |
| 40211 | Current Year State Payment Tax | 2,907,933 | 3,238,104 | 2,463,306 | 2,400,000 | (63,306) | -3% |
| 40212 | Prior Year State Payment Tax | 45,758 | (13,815) | 43,000 | 15,000 | (28,000) | -65% |
| 40213 | Homeowners Property Tax Relief | 24,903 | 20,037 | 17,000 | 19,000 | 2,000 | 12% |
| 40215 | State Payment Tax - Penalties/Other | 19,632 | 12,751 | 17,000 | 15,000 | (2,000) | -12% |
| | Other Revenues | | | | | | 0% |
| 40231 | Interest Earnings | 22,322 | 28,262 | 40,000 | 37,000 | (3,000) | -8% |
| | TOTAL REVENUES | 3,020,547 | 3,285,339 | 2,580,306 | 2,486,000 | (94,306) | -4% |
| EXPENDITURES | | | | | | | |
| | OPERATIONS & MAINTENANCE | | | | | | |
| | Administrative/General | | | | | | |
| 50208 | County Collection Charges | 7,752 | 7,455 | 8,000 | 8,000 | 0 | 0% |
| | System Operations | | | | | | |
| 50241 | Source of Supply - KCWA Contract | 2,569,249 | 2,211,412 | 2,403,580 | 3,000,000 | 596,420 | 25% |
| | TOTAL OPERATIONS & MAINTENANCE | 2,577,001 | 2,218,867 | 2,411,580 | 3,008,000 | 596,420 | 25% |
| | TOTAL EXPENDITURES | 2,577,001 | 2,218,867 | 2,411,580 | 3,008,000 | 596,420 | 25% |
| | NET INCOME (LOSS) | 443,547 | 1,066,472 | 168,726 | (522,000) | (690,726) | |
| | TRANSFERS IN | 0 | 0 | 0 | 0 | 0 | |
| | TRANSFERS OUT | 0 | 0 | 0 | 0 | 0 | |
| | NET TO (FROM) RESERVES | 443,547 | 1,066,472 | 168,726 | (522,000) | (690,726) | |

Tehachapi-Cummings County Water District
 Revenues & Expenditures - Prop 1 IRWM Grant (fund 84) (f.n.a. Prop 84 IRWM Grant)

| Acct. No. | Account Description | 2017-18 Actual | 2018-19 Estimated | 2018-19 Budget | 2019-20 Request | 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 | 0 | 0 | 0 | 0 | 0 | 0% |
| | TOTAL REVENUES | 0 | 0 | 0 | 0 | 0 | 0% |
| EXPENDITURES | | | | | | | |
| | SALARIES & BENEFITS | | | | | | |
| | Salaries & Wages | | | | | | |
| 50112 | Salaries & Wages | 0 | 0 | 0 | 3,000 | 3,000 | 100% |
| 50114 | Overtime & Holiday | 0 | 0 | 0 | 0 | 0 | 0% |
| | Benefits | | | | | | |
| 50121 | FICA | 0 | 0 | 0 | 200 | 200 | 100% |
| 50122 | Workers Compensation | 0 | 0 | 0 | 80 | 80 | 100% |
| 50124 | Health Insurance | 0 | 0 | 0 | 300 | 300 | 100% |
| 50127 | Retirement | 0 | 0 | 0 | 220 | 220 | 100% |
| 50128 | Tuition Reimbursements | 0 | 0 | 0 | 0 | 0 | 0% |
| | TOTAL SALARIES & BENEFITS | 0 | 0 | 0 | 3,800 | 3,800 | 100% |
| | OPERATIONS & MAINTENANCE | | | | | | |
| | Administrative/General | | | | | | |
| 50208 | County Collection Charges | 0 | 0 | 0 | 0 | 0 | 0% |
| 50218 | CB Westerly Recharge Project | 0 | 0 | 0 | 96,200 | 96,200 | 100% |
| | TOTAL OPERATIONS & MAINTENANCE | 0 | 0 | 0 | 96,200 | 96,200 | 100% |
| | TOTAL EXPENDITURES | 0 | 0 | 0 | 100,000 | 100,000 | 100% |
| | NET INCOME (LOSS) | 0 | 0 | 0 | (100,000) | (100,000) | |
| | TRANSFERS IN | 190,000 | 0 | 0 | 1,000,000 | 1,000,000 | |
| | TRANSFERS OUT | 0 | 0 | 0 | 0 | 0 | |
| | NET TO (FROM) RESERVES | 190,000 | 0 | 0 | 900,000 | 900,000 | |

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

| Acct. No. | Account Description | 2017-18 Actual | 2018-19 Estimated | 2018-19 Budget | 2019-20 Request | Amount Change | Pct Chg |
|---------------------|---|----------------|-------------------|----------------|-----------------|-----------------|-------------|
| REVENUES | | | | | | | |
| | Non-Operating Revenues | | | | | | |
| | Benefit Assessments | | | | | | |
| 40221 | Current Year Benefit Assessments | 88,774 | 98,266 | 99,000 | 99,000 | 0 | 0% |
| 40222 | Prior Year Benefit Assessments | 5,619 | 2,296 | 7,000 | 7,000 | 0 | 0% |
| 40224 | Benefit Assessment - Penalties/Other | 1,787 | 1,141 | 4,000 | 4,000 | 0 | 0% |
| | Other Revenues | | | | | 0 | |
| 40231 | Interest Earnings | 6,923 | 10,324 | 12,000 | 14,000 | 2,000 | 17% |
| | TOTAL REVENUES | 103,102 | 112,026 | 122,000 | 124,000 | 2,000 | 2% |
| EXPENDITURES | | | | | | | |
| | OPERATIONS & MAINTENANCE | | | | | | |
| | Administrative/General | | | | | | |
| 50201 | Public Information & Notices | 3,236 | 1,618 | 2,000 | 2,000 | 0 | 0% |
| 50203 | Printing | 255 | 220 | 300 | 300 | 0 | 0% |
| 50208 | County Collection Charges | 371 | 0 | 400 | 400 | 0 | 0% |
| | Maintenance | | | | | | |
| 50259 | Maintenance - Flood Control Facilities | 6,710 | 17,392 | 25,000 | 25,000 | 0 | 0% |
| | Services | | | | | | |
| 50271 | Outside Service | 0 | 0 | 2,000 | 2,000 | 0 | 0% |
| 50275 | Engineering | 8,688 | 33,919 | 37,000 | 2,000 | (35,000) | -95% |
| 50279 | Insurance & Bonds | 26,774 | 8,814 | 15,000 | 15,000 | 0 | 0% |
| | Government & Regulatory | | | | | | |
| 50284 | Regulatory Fees - Other | 20,717 | 24,858 | 25,000 | 25,000 | 0 | 0% |
| | Non-Cash Expenses | | | | | | 0% |
| | TOTAL OPERATIONS & MAINTENANCE | 66,751 | 86,820 | 106,700 | 71,700 | (35,000) | -33% |
| | TOTAL EXPENDITURES | 66,751 | 86,820 | 106,700 | 71,700 | (35,000) | -33% |
| | NET INCOME (LOSS) | 36,351 | 25,205 | 15,300 | 52,300 | 37,000 | |
| | TRANSFERS IN | 0 | 0 | 0 | 0 | 0 | |
| | TRANSFERS OUT | 0 | 0 | 0 | 0 | 0 | |
| | NET TO (FROM) RESERVES | 36,351 | 25,205 | 15,300 | 52,300 | 37,000 | |