

RESOLUTION NO. 14-18

RESOLUTION OF THE BOARD OF DIRECTORS OF THE TEHACHAPI-CUMMINGS COUNTY WATER DISTRICT ESTABLISHING ITS FINAL BUDGET FOR THE FISCAL YEAR 2018-2019, 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 final budget for fiscal year 2018-2019 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 2018-2019 is \$12,867,406; 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 1-8 of the budget document is hereby approved.

ADOPTED AND APPROVED THIS 15TH DAY OF AUGUST 2018.


Richard Zanutto, 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 August 15, 2018. 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: Hall, Pack, Prel, Worden, Zanutto

NOES: None

ABSTAIN: None

ABSENT: None

ATTEST:

A handwritten signature in cursive script, appearing to read "Catherine Adams", written over a horizontal line.

Catherine Adams, Board Secretary

(SEAL)

Tehachapi-Cummings County Water District

Fiscal Year 2018-19

Final Budget

Regular Board Meeting

August 15, 2018



Tehachapi-Cummings County Water District

Our Water • Our Future

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

Officers:
Rick Zanutto, *President*
David E. Worden, *Vice President*
Thomas P. Neisler, *General Manager*
Catherine Adams, *Secretary*
LaMinda Madenwald, *Treasurer*

August 15, 2018

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

I am pleased to present a balanced budget for fiscal year 2018-19. A planned operating profit per the budget will add \$8,780 to reserves. The Board-approved reserve targets will be met in every category except flood control. Our actual water sales revenues experienced only a small change over the prior fiscal year, net of the significant repayment and replenishment of banked water reserves utilized to meet demand during the major drought. Property tax revenues in the general fund will increase compared with the 2017-18 budget due to an approximate 5% increase in assessed valuation. To begin the fiscal year, all general fund designated reserve targets are fully funded. Here are some of the highlights from the 2018-19 budget (**figures exclude debt-financed capital projects**):

- General fund operating revenues decrease \$831,800 (-19%) from the prior year's budget.
- General fund property tax revenues increase \$329,100 (7%) from the prior year's budget.
- Overall general fund revenues decrease \$459,400 (-5%) compared with last year's budget.
- General fund operating expenditures decrease \$188,500 (-5%) from the prior year's budget.
- Salaries & benefits budget decreases \$3,894 (-0%) from last year's budget.
- The general fund will contribute \$105,400 to reserves by June 30, 2019.
- Compared with the prior budget, the current year tax revenue budget in the state payment fund will increase \$181,906 (8%).

Profile of the Tehachapi-Cummings County Water District

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

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

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

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

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TCCWD@tccwd.com • www.TCCWD.com

The district is governed by a five-person Board of Directors elected “from divisions” to four-year staggered terms. “From divisions” means election of directors who are residents of the division from which they are elected by the voters of the entire district. The divisions are roughly equal in acreage. The Directors are responsible for policies and decisions which govern the operations of the district. Due to an appointment by the Board precipitated by a resignation; in 2018, four seats will be up for election. One of those seats will be for a two-year term. After that election, the staggered schedule will resume.

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

Mission

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

Budget process

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

Local economy's impact on revenues

Since Tehachapi-Cummings County Water District receives no sales taxes, fuel taxes or other taxes that are sensitive to the business cycle, nonoperating revenues, the District's largest source of revenues, tend to be stable over time. Property taxes are the main source of nonoperating revenues. Recent years have seen fluctuating growth in the district's tax base. Secured valuation increased 5% this year as housing is recovering. Development of renewable energy assets in the eastern portion of the district, which has driven increases in the unsecured valuation in recent years, has slowed. Unsecured valuation increased 1% for the new year. Overall valuation increased 4.25% compared to the prior year.

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

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

Water rates

New water rates were set in May 2010, and have continued to be reviewed annually, using a new methodology based on pressure zones. Rates are set for the district's three pressure zones with the higher elevation pressure zones having the higher rates commensurate with higher pumping costs. Effective May 2014, agricultural water rates were increased to match Term Municipal & Industrial rates in order to recover the extraordinary costs the district incurred in order to meet agricultural demand during the historic drought.

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

Reserves

This budget includes the district's reserves policy, which sets forth reserve targets and a plan to accumulate those reserves over time. The budget plan shows that by June 30, 2019 all designated reserve targets in the general fund will be met, as will all reserves in restricted funds, with the exception of the district's flood control funds. Accumulation of sufficient reserves in the flood control funds is challenging due to the extensive size of the assets, their replacement cost, and their long expected lives. It is hoped that backstop funding from FEMA and CalEMA will be available if the district suffers catastrophic losses of flood control facilities due to a declared disaster, so that district reserves will be adequate for normal maintenance and replacement needs, emergency response to floods and any required matching funds to qualify for FEMA assistance during disasters.

State Water Project allocation

California's Department of Water Resources' (DWR) allocation for the SWP in 2018 is 35%, not an average year for the SWP. The allocation averaged only 20% over the three drought years of 2013-2015 (35%, 5%, 20%). The allocation in 2016 was 60% and 85% in 2017. We managed to fill all orders during 2014 and 2015 by recovering banked groundwater from the Tehachapi Basin and by importing SWP carryover water and water banked in the San Joaquin Valley. We plan to meet demand through importation and extractions from the Kern Water Bank during 2018.

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

Long-term debt

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

In 2015 the district completed a financing with Umpqua Bank for its Pump Plant 1 Engine Replacement Project, which included replacement of controls at the other three pump plants as well. Principal of up to \$7,000,000 was payable over ten years @ 2.51% interest beginning December 2015. The project was completed under budget for \$5,780,810 and refinanced over the remaining 6.5 years @ 2.51% with an interest savings to the District.

Staffing

In 2018, the District added two new full-time positions: Operations Assistant and Controls Emissions Technician. The district now has 20 full-time equivalent year-round employees (and 3 part-time summer helpers).

State payment tax

The district levies a tax each year to pay for its obligations under the two water supply contracts with the Kern County Water Agency for State Water Project water. As of July 1, 2016, a surplus reserve was consumed and the tax rate was adjusted in 2016-17 to reflect normal obligations for SWP water. In fiscal year 2017-18, due to increased water sales revenues and the respective increase to reserves, the amount required to be collected from the tax levy was about -19% lower than the previous fiscal year. For fiscal year 2018-19, the rate is essentially unchanged with a 0.01% increase.

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

Respectfully submitted,

A handwritten signature in blue ink, appearing to read 'Tom Neisler', with a stylized flourish at the end.

Tom Neisler
General Manager

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TEHACHAPI-CUMMINGS COUNTY WATER DISTRICT

2018-19 FINAL BUDGET

BOARD OF DIRECTORS

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

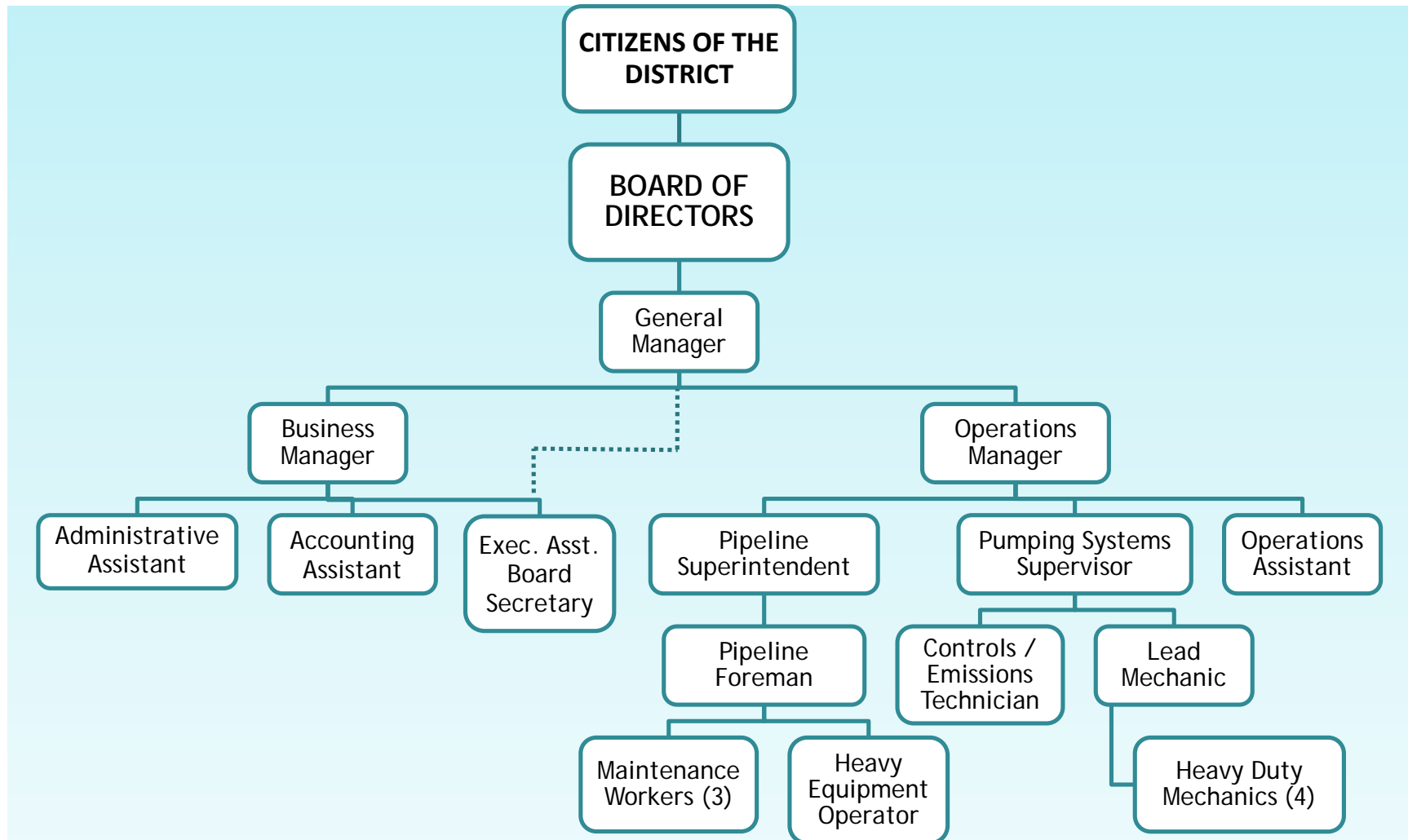
MANAGEMENT STAFF

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

BOARD SECRETARY
Catherine Adams

TEHACHAPI-CUMMINGS COUNTY WATER DISTRICT

ORGANIZATION CHART



INVESTMENT POLICY

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

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

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

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

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

2018-19 APPROPRIATIONS LIMIT

Section 1.5 of Article 13B of the California Constitution requires each local governmental entity to establish an appropriations limit for each fiscal year. The appropriations limit for fiscal year 2018-19 calculated pursuant to State guidelines and with data provided by the California Department of Finance is \$12,867,406.

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

TEHACHAPI-CUMMINGS COUNTY WATER DISTRICT

RESERVES POLICY

A. PURPOSE

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

B. TYPES OF RESERVES

The district maintains two types of reserves:

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

C. DESIGNATED RESERVES

The district maintains a general fund, which is the district's water enterprise fund. Although it is an enterprise fund, its primary funding source is general property taxes. The fiscal year 2018-19 budget forecasts that 59% of general fund revenues will be from property taxes and 41% will be operating revenues from water sales and services. Costs to perform the district's watermaster duties under the three judgments are also paid from the general fund.

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

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

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

1. Tax Revenue Liability Fund. This fund was established to continue normal operations in the aftermath of property tax revenue losses resulting from taxpayer appeals. Its working capital balance as of June 30, 2018 is estimated at \$596,424. Each year Kern County publishes a tax revenue liability estimate for the district’s general fund. Since it is very unlikely that every taxpayer appeal will be granted, the district will fund this reserve at 50% of the County’s estimate.

2. Emergency Fund. This fund was established in 1986 in recognition of the fact that the district does not have insurance coverage for earthquake or flood damage. Its purpose is to set aside money for (1) repair, restoration or replacement of district facilities damaged as the result of natural disasters, (2) matching fund payments for cost sharing required under federal or state disaster assistance programs and (3) district personnel overtime costs and supplies used during eligible disaster response and recovery activities, including the cost of administering those activities. In 1986, it was funded in the amount of \$50,000 and it now has an estimated balance of \$379,796. It shall be the policy of this district to maintain working capital in this fund at 5% of the general fund’s operating expenses.

3. Major Repairs and Overhaul Fund. This fund is for the purpose of major, unanticipated replacement of the district's water importation system components. Of particular concern is the failure or replacement of one or more natural gas engines at one of the pump plants; however, the funds may be used for the unexpected replacement of other system components as well. This fund's June 30, 2018 estimated balance is \$1,529,047. Going forward, it shall be the policy of this district to maintain working capital in this fund at 5% of the book value of the general fund's capital assets.

4. Rate Stabilization Fund. This reserve is used to normalize fluctuations in revenues so that water rates will be more stable over time. The money is used as a buffer to reduce the frequency of changes to the district's water rates. The amount is intended to fluctuate between 1% and 5% of the general fund's operating expenses. The 6/30/18 estimated balance is \$543,187.

The district has attained its goal of 90 days working capital in the general fund and intends to maintain this minimum funding level in perpetuity. As of June 30, 2018, all four of the general fund designated reserve targets are fully funded. The budget for fiscal year 2018-19 shows that costs will be controlled and sufficient revenues will be generated such that all general fund designated reserve targets will continue to be fully funded.

D. RESTRICTED RESERVES

The district maintains five restricted funds:

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

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

3. Improvement District No. 2. This fund is for the purpose of providing flood control within the discrete area known as ID2. Property within ID2 is subject to property taxes which fund this service. All unspent monies in this fund remain in the fund for future maintenance and replacement of its flood control facilities.

Reserves must be adequate to repair or replace structures damaged in a flood event. Although some funds may become available from federal or state agencies in a declared disaster event, it is possible that facilities could be damaged in a localized flood event that is not part of a declared disaster; therefore, the district sets a reserve target of 50% of the estimated replacement cost of the facilities. The estimated replacement cost is calculated as the original construction cost adjusted for inflation.

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

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

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

E. MANAGEMENT OF RESERVE FUNDS

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

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

District Total Summary

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

| Account Description | 2016-17 Actual | 2017-18 Actual | 2017-18 Budget | 2018-19 Budget | Amount Change | Pct Chg |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------|
| Revenues | | | | | | |
| Operating Revenues | | | | | | |
| Water Sales - Imported | 3,247,461 | 3,118,019 | 4,051,000 | 3,255,000 | (796,000) | -20% |
| Water Sales - Surplus | 0 | 0 | 97,400 | 0 | (97,400) | -100% |
| Water Sales - Recycled | 34,106 | 46,139 | 65,000 | 38,000 | (27,000) | -42% |
| Water Services | 80,796 | 83,878 | 79,600 | 121,200 | 41,600 | 52% |
| Other Operating Revenues | 37,472 | 23,441 | 68,000 | 115,000 | 47,000 | 69% |
| Total Operating Revenues | 3,399,835 | 3,271,478 | 4,361,000 | 3,529,200 | (831,800) | -19% |
| Non-Operating Revenues | | | | | | |
| General Taxes | 4,954,955 | 5,042,365 | 5,043,700 | 5,372,900 | 329,200 | 7% |
| Special Taxes | 2,919,830 | 2,998,226 | 2,375,400 | 2,540,306 | 164,906 | 7% |
| Benefit Assessments | 100,821 | 96,180 | 110,000 | 110,000 | 0 | 0% |
| Other Revenues | 78,783 | 106,859 | 112,900 | 181,600 | 68,700 | 61% |
| Loan Proceeds | 356,187 | 0 | 0 | 0 | 0 | 0% |
| Capital Contributions | 15,131 | 47,750 | 20,000 | 20,000 | 0 | 0% |
| Operating Grants | 29,467 | 149,474 | 20,000 | 35,000 | 15,000 | 75% |
| Capital Grants | 0 | 0 | 0 | 0 | 0 | 0% |
| Total Non-Operating Revenues | 8,455,174 | 8,440,853 | 7,682,000 | 8,259,806 | 577,806 | 8% |
| Total Revenues | 11,855,009 | 11,712,331 | 12,043,000 | 11,789,006 | (253,994) | -2% |
| Expenditures | | | | | | |
| Salaries & Benefits | | | | | | |
| Salaries & Wages | 1,610,776 | 1,655,574 | 1,754,994 | 1,686,400 | (68,594) | -4% |
| Benefits | 811,990 | 868,462 | 902,900 | 966,900 | 64,000 | 7% |
| Total Salaries & Benefits | 2,422,766 | 2,524,036 | 2,657,894 | 2,653,300 | (4,594) | 0% |
| Operations & Maintenance | | | | | | |
| Administrative/General | 467,521 | 492,436 | 453,400 | 438,500 | (14,900) | -3% |
| Utilities | 32,207 | 32,119 | 35,200 | 33,500 | (1,700) | -5% |
| Automobiles & Equipment | 89,705 | 94,636 | 119,100 | 112,000 | (7,100) | -6% |
| System Operations | 4,519,531 | 4,547,545 | 5,306,800 | 5,134,026 | (172,774) | -3% |
| Maintenance | 569,632 | 742,549 | 728,300 | 743,900 | 15,600 | 2% |
| Services | 144,762 | 151,360 | 176,100 | 287,700 | 111,600 | 63% |
| Government & Regulatory | 239,203 | 225,449 | 259,700 | 274,400 | 14,700 | 6% |
| Non-Cash Expenses | 0 | 0 | 500 | 500 | 0 | 0% |
| Total Operations & Maintenance | 6,062,561 | 6,286,094 | 7,079,100 | 7,024,526 | (54,574) | -1% |

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

| Account Description | 2016-17 Actual | 2017-18 Actual | 2017-18 Budget | 2018-19 Budget | Amount Change | Pct Chg |
|----------------------------------|-------------------|-------------------|-------------------|--------------------------|------------------|------------|
| Debt Service | | | | | | |
| Principal Payments | 1,321,854 | 655,421 | 655,500 | 672,300 | 16,800 | 3% |
| Interest Expense | 137,273 | 110,863 | 110,900 | 94,100 | (16,800) | -15% |
| Debt Service Fees | 0 | 0 | 0 | 0 | 0 | 0% |
| Total Debt Service | <u>1,459,127</u> | <u>766,284</u> | <u>766,400</u> | <u>766,400</u> | <u>0</u> | <u>0%</u> |
| Capital Outlay | | | | | | |
| Pumping Plants | 663,963 | 309,904 | 198,000 | 547,000 | 349,000 | 176% |
| Transmission System | 23,258 | 60,145 | 46,000 | 200,000 | 154,000 | 335% |
| General Office, Shop & Equipment | 49,658 | 845,787 | 968,000 | 419,000 | (549,000) | -57% |
| Water Reclamation | 0 | 19,160 | 50,000 | 150,000 | 100,000 | 100% |
| Total Capital Outlay | <u>736,879</u> | <u>1,234,996</u> | <u>1,262,000</u> | <u>1,336,000</u> | <u>74,000</u> | <u>6%</u> |
| Total Expenditures | <u>10,681,332</u> | <u>10,811,410</u> | <u>11,765,394</u> | <u>11,780,226</u> | <u>14,832</u> | <u>0%</u> |
| Income Before Transfers | <u>1,173,677</u> | <u>900,921</u> | <u>277,606</u> | <u>8,780</u> | <u>(268,826)</u> | |
| Transfers In | <u>266,040</u> | <u>874,581</u> | <u>0</u> | <u>310,000</u> | <u>310,000</u> | |
| Transfers Out | <u>(266,040)</u> | <u>(874,581)</u> | <u>0</u> | <u>(310,000)</u> | <u>(310,000)</u> | |
| Total Transfers | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | <u>0</u> | |
| Net To (From) Reserves | <u>1,173,677</u> | <u>900,921</u> | <u>277,606</u> | <u>8,780</u> | <u>(268,826)</u> | |

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District Total Account Detail

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

| Acct. No. | Account Description | 2016-17 Actual | 2017-18 Actual | 2017-18 Budget | 2018-19 Budget | Amount Change | Pct Chg |
|-----------------|--------------------------------------|-------------------|-------------------|-------------------|-------------------|------------------|------------|
| REVENUES | | | | | | | |
| | Operating Revenues | | | | | | |
| | Water Sales | | | | | | |
| 40101 | Water Sales - Agriculture | 2,285,737 | 1,978,773 | 2,920,000 | 2,200,000 | (720,000) | -25% |
| 40102 | Water Sales - Term M & I | 737,357 | 834,901 | 890,000 | 700,000 | (190,000) | -21% |
| 40103 | Water Sales - Regular M & I | 41,167 | 90,826 | 30,000 | 80,000 | 50,000 | 167% |
| 40104 | Water Sales - Wheeled Water | 183,200 | 213,519 | 211,000 | 275,000 | 64,000 | 30% |
| 40105 | Water Sales - Surplus | 0 | 0 | 97,400 | 0 | (97,400) | -100% |
| 40106 | Water Sales - Recycled Water | 34,106 | 46,139 | 65,000 | 38,000 | (27,000) | -42% |
| | Water Services | | | | | | |
| 40111 | Recurring Service Charges | 9,810 | 10,031 | 9,300 | 9,200 | (100) | -1% |
| 40112 | Recharge Surcharge - Cummings | 14,206 | 16,094 | 14,300 | 15,000 | 700 | 5% |
| 40113 | Recharge Surcharge - Tehachapi | 13 | 1 | 0 | 15,000 | 15,000 | 100% |
| 40114 | Standby Fees | 33,000 | 30,261 | 33,000 | 30,000 | (3,000) | -9% |
| 40115 | Connection Fees | 1,355 | 3,165 | 1,000 | 3,000 | 2,000 | 200% |
| 40116 | Delinquent Charges | 1,554 | 720 | 1,000 | 1,000 | 0 | 0% |
| 40117 | Spreading Loss Surcharge | 20,858 | 23,606 | 21,000 | 48,000 | 27,000 | 129% |
| 40118 | Capital Recovery Surcharge | 0 | 0 | 0 | 0 | 0 | 0% |
| | Other Operating Revenues | | | | | | |
| 40122 | Reimbursement - Health Insurance | 16,067 | 21,026 | 25,000 | 36,000 | 11,000 | 44% |
| 40123 | Reimbursement - Flood Control Maint. | 17,992 | 1,665 | 15,000 | 15,000 | 0 | 0% |
| 40124 | Reimbursement - ACWA-JPIA Premium | 0 | 0 | 0 | 0 | 0 | 0% |
| 40125 | Reimbursement - Insurance Claims | 0 | 0 | 0 | 0 | 0 | 0% |
| 40126 | Reimbursement - Other Operating | 3,335 | 750 | 20,000 | 10,000 | (10,000) | -50% |
| 40127 | Other Operating Revenue | 78 | 0 | 8,000 | 4,000 | (4,000) | -50% |
| 40128 | Reimbursement - Groundwater Studies | 0 | 0 | 0 | 50,000 | 50,000 | 100% |
| | | | | | | | |
| | Non-Operating Revenues | | | | | | |
| | General Taxes | | | | | | |
| 40201 | Current Year Property Taxes | 4,886,225 | 4,952,975 | 4,990,000 | 5,310,100 | 320,100 | 6% |
| 40202 | Prior Year Property Taxes | (20,865) | (10,430) | (22,000) | (20,000) | 2,000 | -9% |
| 40203 | Homeowners Property Tax Relief | 39,893 | 38,572 | 35,000 | 40,000 | 5,000 | 14% |
| 40204 | Redevelopment Agency Pass-through | 47,240 | 59,557 | 40,300 | 40,300 | 0 | 0% |
| 40205 | Property Tax - Penalties/Other | 2,462 | 1,691 | 400 | 2,500 | 2,100 | 525% |
| | Special Taxes | | | | | | |
| 40211 | Current Year State Payment Tax | 2,875,238 | 2,907,933 | 2,337,400 | 2,463,306 | 125,906 | 5% |
| 40212 | Prior Year State Payment Tax | 5,116 | 45,758 | 0 | 43,000 | 43,000 | 100% |
| 40213 | Homeowners Property Tax Relief | 28,248 | 24,903 | 20,000 | 17,000 | (3,000) | -15% |
| 40214 | Redevelopment Agency Pass-through | 0 | 0 | 0 | 0 | 0 | 0% |
| 40215 | State Payment Tax - Penalties/Other | 11,228 | 19,632 | 18,000 | 17,000 | (1,000) | -6% |
| | Benefit Assessments | | | | | | |
| 40221 | Current Year Benefit Assessments | 99,559 | 88,774 | 99,000 | 99,000 | 0 | 0% |
| 40222 | Prior Year Benefit Assessments | 941 | 5,619 | 7,000 | 7,000 | 0 | 0% |
| 40224 | Benefit Assessment - Penalties/Other | 321 | 1,787 | 4,000 | 4,000 | 0 | 0% |
| | Other Revenues | | | | | | |
| 40231 | Interest Earnings | 77,578 | 106,809 | 111,700 | 176,100 | 64,400 | 58% |
| 40233 | Loan Proceeds | 356,187 | 0 | 0 | 0 | 0 | 0% |
| 40234 | Rents and Royalties | 1,205 | 0 | 1,200 | 0 | (1,200) | -100% |
| 40236 | Gain/Loss on Sale of Equipment | 0 | 0 | 0 | 5,500 | 5,500 | 100% |
| 40239 | Other Non-Operating Revenue | 0 | 50 | 0 | 0 | 0 | 0% |

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

| Acct. No. | Account Description | 2016-17 Actual | 2017-18 Actual | 2017-18 Budget | 2018-19 Budget | Amount Change | Pct Chg |
|--------------|---------------------------------|-------------------|-------------------|-------------------|-------------------|------------------|------------|
| | Capital Contributions | | | | | | |
| 40244 | Reimbursement - New Connections | 15,131 | 47,750 | 20,000 | 20,000 | 0 | 0% |
| | Operating Grants | | | | | | |
| 40252 | Operating Grant - State | 29,467 | 149,474 | 20,000 | 35,000 | 15,000 | 75% |
| | TOTAL REVENUES | 11,855,009 | 11,712,331 | 12,043,000 | 11,789,006 | (253,994) | -2% |

| | | | | | | | |
|---------------------|---|------------------|------------------|------------------|------------------|----------------|-----------|
| EXPENDITURES | | | | | | | |
| | SALARIES & BENEFITS | | | | | | |
| | Salaries & Wages | | | | | | |
| 50112 | Salaries & Wages | 1,571,886 | 1,603,914 | 1,705,471 | 1,638,100 | (67,371) | -4% |
| 50114 | Overtime & Holiday | 38,890 | 51,660 | 49,523 | 48,300 | (1,223) | -2% |
| | Benefits | | | | | | |
| 50121 | FICA | 122,888 | 128,503 | 134,300 | 129,050 | (5,250) | -4% |
| 50122 | Workers Compensation | 48,542 | 50,581 | 49,300 | 48,350 | (950) | -2% |
| 50123 | Unemployment | 534 | 7,057 | 2,500 | 0 | (2,500) | -100% |
| 50124 | Health Insurance | 370,926 | 391,001 | 408,300 | 419,600 | 11,300 | 3% |
| 50125 | Health Insurance - Reimbursable | 14,143 | 20,909 | 25,000 | 48,900 | 23,900 | 96% |
| 50127 | Retirement | 244,846 | 260,300 | 271,300 | 305,700 | 34,400 | 13% |
| 50128 | Tuition Reimbursements | 0 | 0 | 2,000 | 2,000 | 0 | 0% |
| 50131 | Retiree Medical Annual Req'd Contribution | 10,111 | 10,111 | 10,200 | 13,300 | 3,100 | 30% |
| | TOTAL SALARIES & BENEFITS | 2,422,766 | 2,524,036 | 2,657,894 | 2,653,300 | (4,594) | 0% |

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

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

| Acct. No. | Account Description | 2016-17 Actual | 2017-18 Actual | 2017-18 Budget | 2018-19 Budget | Amount Change | Pct Chg |
|--------------|--|-------------------|-------------------|-------------------|-------------------|------------------|------------|
| | Automobiles & Equipment | | | | | | |
| 50231 | Auto/Equipment - Gas & Oil | 50,011 | 67,366 | 70,300 | 70,000 | (300) | 0% |
| 50232 | Automobile Repair | 31,347 | 15,488 | 32,400 | 25,000 | (7,400) | -23% |
| 50233 | Equipment Repairs | 5,044 | 7,740 | 9,000 | 9,000 | 0 | 0% |
| 50234 | Equipment Rentals | 2,730 | 3,041 | 5,100 | 5,000 | (100) | -2% |
| 50238 | Shop Supplies | 573 | 1,002 | 2,300 | 3,000 | 700 | 30% |
| | System Operations | | | | | | |
| 50241 | Source of Supply - KCWA Contract | 2,319,727 | 2,569,249 | 2,960,000 | 2,734,126 | (225,874) | -8% |
| 50242 | Natural Gas - Pumping | 1,833,970 | 1,550,284 | 1,700,000 | 1,600,000 | (100,000) | -6% |
| 50243 | Engine Oil & Fluids- Pumping | 144,200 | 169,715 | 200,000 | 160,000 | (40,000) | -20% |
| 50244 | Electricity - Pumping | 172,853 | 179,411 | 180,000 | 160,000 | (20,000) | -11% |
| 50245 | Electricity - Pipeline | 506 | 4,223 | 900 | 900 | 0 | 0% |
| 50247 | Operation of Joint Turnout | 2,373 | 1,555 | 3,000 | 3,000 | 0 | 0% |
| 50248 | Cross Valley Canal O & M | 6,397 | 10,964 | 5,500 | 6,000 | 500 | 9% |
| 50249 | Source of Supply - Recycled & Other | 39,505 | 62,143 | 150,000 | 435,000 | 285,000 | 190% |
| 50250 | California Water Fix | 0 | 0 | 100,000 | 25,000 | (75,000) | -75% |
| | Maintenance | | | | | | |
| 50251 | Maintenance - Pump Plants | 347,518 | 534,725 | 420,000 | 440,000 | 20,000 | 5% |
| 50252 | Maintenance - Nat Gas Pipeline | 25,000 | 13,665 | 38,000 | 50,000 | 12,000 | 32% |
| 50253 | Maintenance - Pipeline | 51,706 | 10,118 | 40,000 | 25,000 | (15,000) | -38% |
| 50254 | Maintenance - Reservoir | 5,027 | 8,318 | 19,500 | 15,000 | (4,500) | -23% |
| 50255 | Maintenance - Access Roads | 0 | 4,799 | 4,200 | 6,000 | 1,800 | 43% |
| 50256 | Maintenance - Control System | 48,348 | 48,713 | 40,000 | 50,000 | 10,000 | 25% |
| 50257 | Maintenance - Cogeneration Plant | 0 | 0 | 900 | 900 | 0 | 0% |
| 50258 | Maintenance - System Wells & Boosters | 5,378 | 8,408 | 15,000 | 10,000 | (5,000) | -33% |
| 50259 | Maintenance - Flood Control Facilities | 30,967 | 8,459 | 41,000 | 35,000 | (6,000) | -15% |
| 50260 | Maintenance - Recharge Facilities | 718 | 13,136 | 2,700 | 6,000 | 3,300 | 122% |
| 50261 | Maintenance - Office & Grounds | 13,232 | 15,504 | 15,000 | 15,000 | 0 | 0% |
| 50264 | Customer Meters | 26,823 | 58,573 | 70,000 | 70,000 | 0 | 0% |
| 50266 | Welding Supplies | 394 | 1,278 | 5,600 | 5,600 | 0 | 0% |
| 50268 | Small Tools - Pumping | 7,719 | 12,514 | 11,000 | 11,000 | 0 | 0% |
| 50269 | Small Tools - Pipeline | 6,802 | 4,340 | 5,400 | 4,400 | (1,000) | -19% |
| | Services | | | | | | |
| 50271 | Outside Service | 8,159 | 10,396 | 12,400 | 14,900 | 2,500 | 20% |
| 50273 | Pipeline Rental | 0 | 0 | 0 | 0 | 0 | 0% |
| 50275 | Engineering | 1,835 | 14,242 | 6,000 | 42,000 | 36,000 | 600% |
| 50276 | Consulting | 41,032 | 16,547 | 42,000 | 42,000 | 0 | 0% |
| 50277 | Uniforms | 8,026 | 8,419 | 9,900 | 10,000 | 100 | 1% |
| 50278 | Lab Analysis | 0 | 170 | 300 | 300 | 0 | 0% |
| 50279 | Insurance & Bonds | 85,710 | 101,584 | 105,500 | 123,500 | 18,000 | 17% |
| | Government & Regulatory | | | | | | |
| 50281 | Emissions Compliance | 47,899 | 46,644 | 79,000 | 59,000 | (20,000) | -25% |
| 50282 | Government Fees/Taxes - Pumping | 146,192 | 142,931 | 147,000 | 150,000 | 3,000 | 2% |
| 50284 | Regulatory Fees - Other | 28,997 | 35,074 | 33,100 | 43,800 | 10,700 | 32% |
| 50285 | Certification Fees | 70 | 800 | 600 | 1,600 | 1,000 | 167% |
| 50286 | Elections | 16,045 | 0 | 0 | 20,000 | 20,000 | 100% |
| 50288 | Integrated Regional Water Mgmt Plan | 0 | 0 | 0 | 0 | 0 | 0% |

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

| Acct. No. | Account Description | 2016-17 Actual | 2017-18 Actual | 2017-18 Budget | 2018-19 Budget | Amount Change | Pct Chg |
|-----------|---|------------------|------------------|------------------|------------------|-----------------|------------|
| | Non-Cash Expenses | | | | | | |
| 50291 | Bad Debt Expense | 0 | 0 | 500 | 500 | 0 | 0% |
| | TOTAL OPERATIONS & MAINTENANCE | 6,062,561 | 6,286,094 | 7,079,100 | 7,024,526 | (54,574) | -1% |

| | | | | | | | |
|-------|--|------------------|----------------|----------------|----------------|----------|-----------|
| | DEBT SERVICE | | | | | | |
| | Principal Payments | | | | | | |
| 50302 | Principal - CalPERS Side Fund Loan | 682,800 | 0 | 0 | 0 | 0 | 0% |
| 50303 | Principal - Engine Replacement Financing | 639,054 | 655,421 | 655,500 | 672,300 | 16,800 | 3% |
| | Interest Expense | | | | | | |
| 50311 | Interest - Emission Reduction C.O.P.s | 0 | 0 | 0 | 0 | 0 | 0% |
| 50312 | Interest - CalPERS Side Fund Loan | 12,038 | 0 | 0 | 0 | 0 | 0% |
| 50313 | Interest - Engine Replacement Financing | 125,235 | 110,863 | 110,900 | 94,100 | (16,800) | -15% |
| | TOTAL DEBT SERVICE | 1,459,127 | 766,284 | 766,400 | 766,400 | 0 | 0% |

| | | | | | | | |
|-------|---|-------------------|-------------------|-------------------|-------------------|------------------|-----------|
| | CAPITAL OUTLAY | | | | | | |
| | Pumping Plants | | | | | | |
| 50411 | Replacement Pumps | 150,984 | 127,180 | 78,000 | 0 | (78,000) | -100% |
| 50412 | Pump Plant Improvements | 41,057 | 1,685 | 20,000 | 180,000 | 160,000 | 800% |
| 50413 | Control System Improvements | 194,166 | 0 | 0 | 10,000 | 10,000 | 100% |
| 50415 | Engine Overhauls | 277,756 | 181,039 | 100,000 | 132,000 | 32,000 | 32% |
| 50416 | Pump Overhauls | 0 | 0 | 0 | 225,000 | 225,000 | 100% |
| | Mainline Pipeline | | | | | | |
| 50422 | Pump Plant Road Improvements | 0 | 0 | 0 | 20,000 | 20,000 | 100% |
| | Transmission System | | | | | | |
| 50441 | Wheeler Ridge Pipeline Intertie | 0 | 0 | 0 | 0 | 0 | 100% |
| 50445 | Transmission System Meters | 0 | 60,145 | 46,000 | 0 | (46,000) | -100% |
| 50446 | Pipeline Extensions | 23,258 | 0 | 0 | 0 | 0 | 0% |
| 50448 | Office/Campground Well/Tank Automation | 0 | 0 | 0 | 200,000 | 200,000 | 100% |
| | General Office, Shop & Equipment | | | | | | |
| 50451 | Vehicles | 0 | 152,818 | 180,000 | 95,000 | (85,000) | -100% |
| 50452 | Shop Building Construction | 20,731 | 5,662 | 200,000 | 200,000 | 0 | 0% |
| 50455 | Equipment | 16,141 | 0 | 0 | 54,000 | 54,000 | 100% |
| 50456 | Building Improvements | 12,786 | 687,307 | 588,000 | 70,000 | (518,000) | -88% |
| | Water Reclamation | | | | | | |
| 50482 | Groundwater Studies | 0 | 0 | 0 | 100,000 | 100,000 | 100% |
| 50485 | Recovery Well Improvements | 0 | 1,124 | 20,000 | 0 | (20,000) | -100% |
| 50486 | Recharge Ponds - Cummings Valley | 0 | 18,037 | 30,000 | 50,000 | 20,000 | 67% |
| | TOTAL CAPITAL OUTLAY | 736,879 | 1,234,996 | 1,262,000 | 1,336,000 | 74,000 | 6% |
| | TOTAL EXPENDITURES | 10,681,332 | 10,811,410 | 11,765,394 | 11,780,226 | 14,832 | 0% |
| | NET INCOME (LOSS) | 1,173,677 | 900,921 | 277,606 | 8,780 | (268,826) | |
| | TRANSFERS IN | 266,040 | 874,581 | 0 | 310,000 | 310,000 | |
| | TRANSFERS OUT | (266,040) | (874,581) | 0 | (310,000) | (310,000) | |
| | NET TO (FROM) RESERVES | 1,173,677 | 900,921 | 277,606 | 8,780 | (268,826) | |

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General Fund Summary

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

| Account Description | 2016-17 Actual | 2017-18 Actual | 2017-18 Budget | 2018-19 Budget | Amount Change | Pct Chg |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|------------------|------------|
| Revenues | | | | | | |
| Operating Revenues | | | | | | |
| Water Sales - Imported | 3,247,461 | 3,118,019 | 4,051,000 | 3,255,000 | (796,000) | -20% |
| Water Sales - Surplus | 0 | 0 | 97,400 | 0 | (97,400) | -100% |
| Water Sales - Recycled | 34,106 | 46,139 | 65,000 | 38,000 | (27,000) | -42% |
| Water Services | 80,796 | 83,878 | 79,600 | 121,200 | 41,600 | 52% |
| Other Operating Revenues | 37,472 | 23,441 | 68,000 | 115,000 | 47,000 | 69% |
| Total Operating Revenues | 3,399,835 | 3,271,478 | 4,361,000 | 3,529,200 | (831,800) | -19% |
| Non-Operating Revenues | | | | | | |
| General Taxes | 4,944,448 | 5,031,534 | 5,033,400 | 5,362,500 | 329,100 | 7% |
| Special Taxes | 0 | 0 | 0 | 0 | 0 | 0% |
| Benefit Assessments | 0 | 0 | 0 | 0 | 0 | 0% |
| Other Revenues | 33,117 | 45,094 | 38,200 | 81,500 | 43,300 | 113% |
| Loan Proceeds | 356,187 | 0 | 0 | 0 | 0 | 0% |
| Capital Contributions | 15,131 | 47,750 | 20,000 | 20,000 | 0 | 0% |
| Operating Grants | 0 | 0 | 0 | 0 | 0 | 0% |
| Capital Grants | 0 | 0 | 0 | 0 | 0 | 0% |
| Total Non-Operating Revenues | 5,348,883 | 5,124,379 | 5,091,600 | 5,464,000 | 372,400 | 7% |
| Total Revenues | 8,748,718 | 8,395,856 | 9,452,600 | 8,993,200 | (459,400) | -5% |
| Expenditures | | | | | | |
| Salaries & Benefits | | | | | | |
| Salaries & Wages | 1,606,095 | 1,650,134 | 1,745,894 | 1,677,800 | (68,094) | -4% |
| Benefits | 810,595 | 866,930 | 900,000 | 964,200 | 64,200 | 7% |
| Total Salaries & Benefits | 2,416,690 | 2,517,065 | 2,645,894 | 2,642,000 | (3,894) | 0% |
| Operations & Maintenance | | | | | | |
| Administrative/General | 410,354 | 344,150 | 431,200 | 405,500 | (25,700) | -6% |
| Utilities | 32,207 | 32,119 | 35,200 | 33,500 | (1,700) | -5% |
| Automobiles & Equipment | 89,705 | 94,636 | 119,100 | 112,000 | (7,100) | -6% |
| System Operations | 2,199,804 | 1,978,296 | 2,346,800 | 2,089,900 | (256,900) | -11% |
| Maintenance | 538,665 | 734,091 | 687,300 | 708,900 | 21,600 | 3% |
| Services | 132,570 | 130,510 | 158,100 | 233,700 | 75,600 | 48% |
| Government & Regulatory | 223,845 | 204,732 | 243,700 | 249,400 | 5,700 | 2% |
| Non-Cash Expenses | 0 | 0 | 500 | 500 | 0 | 0% |
| Total Operations & Maintenance | 3,627,150 | 3,518,533 | 4,021,900 | 3,833,400 | (188,500) | -5% |

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

| Account Description | 2016-17 Actual | 2017-18 Actual | 2017-18 Budget | 2018-19 Budget | Amount Change | Pct Chg |
|----------------------------------|-------------------|-------------------|-------------------|-------------------------|------------------|-------------|
| Debt Service | | | | | | |
| Principal Payments | 1,321,854 | 655,421 | 655,500 | 672,300 | 16,800 | 3% |
| Interest Expense | 137,273 | 110,863 | 110,900 | 94,100 | (16,800) | -15% |
| Debt Service Fees | 0 | 0 | 0 | 0 | 0 | 0% |
| Total Debt Service | <u>1,459,127</u> | <u>766,284</u> | <u>766,400</u> | <u>766,400</u> | <u>0</u> | <u>0%</u> |
| Capital Outlay | | | | | | |
| Land | 0 | 0 | 0 | 0 | 0 | 0% |
| Pumping Plants | 663,963 | 309,904 | 198,000 | 547,000 | 349,000 | 176% |
| Mainline Pipeline | 0 | 0 | 0 | 20,000 | 20,000 | 0% |
| Dam & Reservoir | 0 | 0 | 0 | 0 | 0 | 0% |
| Transmission System | 23,258 | 60,145 | 46,000 | 200,000 | 154,000 | 335% |
| General Office, Shop & Equipment | 49,658 | 845,787 | 968,000 | 419,000 | (549,000) | -57% |
| Emissions Reduction | 0 | 0 | 0 | 0 | 0 | 0% |
| Water Reclamation & Recovery | 0 | 19,160 | 50,000 | 150,000 | 100,000 | 100% |
| Flood Control Facilities | 0 | 0 | 0 | 0 | 0 | 0% |
| Total Capital Outlay | <u>736,879</u> | <u>1,234,996</u> | <u>1,262,000</u> | <u>1,336,000</u> | <u>74,000</u> | <u>6%</u> |
| Total Expenditures | <u>8,239,845</u> | <u>8,036,878</u> | <u>8,696,194</u> | <u>8,577,800</u> | <u>(118,394)</u> | <u>-1%</u> |
| Income Before Transfers | <u>508,873</u> | <u>358,978</u> | <u>756,406</u> | <u>415,400</u> | <u>(341,006)</u> | <u>-45%</u> |
| Transfers In | 266,040 | 266,040 | 0 | 0 | 0 | |
| Transfers Out | 0 | (608,541) | 0 | (310,000) | (310,000) | |
| Total Transfers | <u>266,040</u> | <u>(342,501)</u> | <u>0</u> | <u>(310,000)</u> | <u>(310,000)</u> | |
| Net To (From) Reserves | <u>774,913</u> | <u>16,477</u> | <u>756,406</u> | <u>105,400</u> | <u>(651,006)</u> | |

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Projected Reserves, Revenues and Expenditures – General Fund

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

| Fund: | General (fund 70) | Emergency (fund 71) | Water Banking (fund 72) | Major Repair & Overhaul (fund 81) | Tax Rev. Liability (fund 85) | Rate Stabiliz'n (fund 87) | Total General Fund |
|--|----------------------|------------------------|-------------------------------|---|------------------------------------|---------------------------------|--------------------------|
| BEGINNING BALANCE ON JULY 1, 2018 | \$ 4,667,559 | \$ 379,796 | \$ 175,210 | \$ 1,529,047 | \$ 596,424 | \$ 543,187 | \$ 7,891,223 |
| REVENUES | | | | | | | |
| Operating Revenues | | | | | | | |
| Water Sales | 3,293,000 | - | - | - | - | - | 3,293,000 |
| Water Services | 121,200 | - | - | - | - | - | 121,200 |
| Other Operating Revenue | 115,000 | - | - | - | - | - | 115,000 |
| Total Operating Revenues | 3,529,200 | - | - | - | - | - | 3,529,200 |
| Non-Operating Revenues | | | | | | | |
| General Taxes | 5,362,500 | - | - | - | - | - | 5,362,500 |
| Special Taxes | - | - | - | - | - | - | - |
| Benefit Assessments | - | - | - | - | - | - | - |
| Other Revenue | 81,500 | 4,500 | 2,500 | 21,000 | 8,500 | 8,000 | 126,000 |
| Capital Contributions | 20,000 | - | - | - | - | - | 20,000 |
| Operating Grants | - | - | - | - | - | - | - |
| Capital Grants | - | - | - | - | - | - | - |
| Total Non-Operating Revenues | 5,464,000 | 4,500 | 2,500 | 21,000 | 8,500 | 8,000 | 5,508,500 |
| TOTAL REVENUES | 8,993,200 | 4,500 | 2,500 | 21,000 | 8,500 | 8,000 | 9,037,700 |
| TRANSFERS FROM OTHER FUNDS: | | | | | | | |
| Repayment from Prop 84 Grant (fd 84) | - | - | - | - | - | - | - |
| Replenish banked groundwater (fd 72) | - | - | 310,000 | - | - | - | 310,000 |
| Dedicated Reserve from General Fund | - | - | - | - | - | - | - |
| TOTAL TRANSFERS IN | - | - | 310,000 | - | - | - | 310,000 |
| TOTAL AVAILABLE DURING BUDGET YEAR | 13,660,759 | 384,296 | 487,710 | 1,550,047 | 604,924 | 551,187 | 17,238,923 |
| EXPENDITURES: | | | | | | | |
| Salaries/Benefits | 2,642,000 | - | - | - | - | - | 2,642,000 |
| Maintenance/Operations | 3,833,400 | - | - | - | - | - | 3,833,400 |
| Debt Service | 766,400 | - | - | - | - | - | 766,400 |
| Capital Outlay | 1,336,000 | - | - | - | - | - | 1,336,000 |
| TOTAL EXPENDITURES | 8,577,800 | - | - | - | - | - | 8,577,800 |
| TRANSFERS TO OTHER FUNDS: | | | | | | | |
| Cash Flow for Grant to Prop 84 Grant (fd 84) | - | - | - | - | - | - | - |
| Replenish banked groundwater (fd 72) | 310,000 | - | - | - | - | - | 310,000 |
| To Dedicated Reserve Funds | - | - | - | - | - | - | - |
| TOTAL TRANSFERS OUT | 310,000 | - | - | - | - | - | 310,000 |
| TOTAL EXPENDITURES AND TRANSFERS OUT | 8,887,800 | - | - | - | - | - | 8,887,800 |
| ENDING BALANCE ON JUNE 30, 2019 | 4,772,959 | 384,296 | 487,710 | 1,550,047 | 604,924 | 551,187 | 8,351,123 |
| DESIGNATIONS | | | | | | | |
| 90 days Working Capital | 4,772,959 | - | - | - | - | - | 4,772,959 |
| Capital Improvement | - | - | - | - | - | - | - |
| Asset Replacement | - | - | - | 1,550,047 | - | - | 1,550,047 |
| Rate Stabilization | - | - | - | - | - | 551,187 | 551,187 |
| Contingency | - | - | 487,710 | - | - | - | 487,710 |
| Tax Revenue Liability | - | - | - | - | 604,924 | - | 604,924 |
| Emergency | - | 384,296 | - | - | - | - | 384,296 |
| Total Designated | 4,772,959 | 384,296 | 487,710 | 1,550,047 | 604,924 | 551,187 | 8,351,123 |
| Undesignated | - | - | - | - | - | - | - |

Capital Expenditure Budget

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

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

General Fund Account Detail

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

| Acct. No. | Account Description | 2016-17 Actual | 2017-18 Actual | 2017-18 Budget | 2018-19 Budget | Amount Change | Pct Chg |
|-----------------|--------------------------------------|-------------------|-------------------|-------------------|-------------------|------------------|------------|
| REVENUES | | | | | | | |
| | Operating Revenues | | | | | | |
| | Water Sales | | | | | | |
| 40101 | Water Sales - Agriculture | 2,285,737 | 1,978,773 | 2,920,000 | 2,200,000 | (720,000) | -25% |
| 40102 | Water Sales - Term M & I | 737,357 | 834,901 | 890,000 | 700,000 | (190,000) | -21% |
| 40103 | Water Sales - Regular M & I | 41,167 | 90,826 | 30,000 | 80,000 | 50,000 | 167% |
| 40104 | Water Sales - Wheeled Water | 183,200 | 213,519 | 211,000 | 275,000 | 64,000 | 30% |
| 40105 | Water Sales - Surplus | 0 | 0 | 97,400 | 0 | (97,400) | -100% |
| 40106 | Water Sales - Recycled Water | 34,106 | 46,139 | 65,000 | 38,000 | (27,000) | -42% |
| | Water Services | | | | | | |
| 40111 | Recurring Service Charges | 9,810 | 10,031 | 9,300 | 9,200 | (100) | -1% |
| 40112 | Recharge Surcharge - Cummings | 14,206 | 16,094 | 14,300 | 15,000 | 700 | 5% |
| 40113 | Recharge Surcharge - Tehachapi | 13 | 1 | 0 | 15,000 | 15,000 | 100% |
| 40114 | Standby Fees | 33,000 | 30,261 | 33,000 | 30,000 | (3,000) | -9% |
| 40115 | Connection Fees | 1,355 | 3,165 | 1,000 | 3,000 | 2,000 | 200% |
| 40116 | Delinquent Charges | 1,554 | 720 | 1,000 | 1,000 | 0 | 0% |
| 40117 | Spreading Loss Surcharge | 20,858 | 23,606 | 21,000 | 48,000 | 27,000 | 129% |
| | Other Operating Revenues | | | | | | |
| 40122 | Reimbursement - Health Insurance | 16,067 | 21,026 | 25,000 | 36,000 | 11,000 | 44% |
| 40123 | Reimbursement - Flood Control Maint. | 17,992 | 1,665 | 15,000 | 15,000 | 0 | 0% |
| 40124 | Reimbursement - ACWA-JPIA Premium | 0 | 0 | 0 | 0 | 0 | 0% |
| 40125 | Reimbursement - Insurance Claims | 0 | 0 | 0 | 0 | 0 | 0% |
| 40126 | Reimbursement - Other Operating | 3,335 | 750 | 20,000 | 10,000 | (10,000) | -50% |
| 40127 | Other Operating Revenue | 78 | 0 | 8,000 | 4,000 | (4,000) | -50% |
| 40128 | Reimbursement - Groundwater Studies | 0 | 0 | 0 | 50,000 | 50,000 | 0% |
| | Non-Operating Revenues | | | | | | |
| | General Taxes | | | | | | |
| 40201 | Current Year Property Taxes | 4,876,024 | 4,942,507 | 4,980,000 | 5,300,000 | 320,000 | 6% |
| 40202 | Prior Year Property Taxes | (20,865) | (10,430) | (22,000) | (20,000) | 2,000 | -9% |
| 40203 | Homeowners Property Tax Relief | 39,893 | 38,572 | 35,000 | 40,000 | 5,000 | 14% |
| 40204 | Redevelopment Agency Pass-through | 46,934 | 59,195 | 40,000 | 40,000 | 0 | 0% |
| 40205 | Property Tax - Penalties/Other | 2,462 | 1,691 | 400 | 2,500 | 2,100 | 525% |
| | Other Revenues | | | | | | |
| 40231 | Interest Earnings | 31,912 | 45,044 | 37,000 | 76,000 | 39,000 | 105% |
| 40233 | Loan Proceeds | 356,187 | 0 | 0 | 0 | 0 | 0% |
| 40234 | Rents and Royalties | 1,205 | 0 | 1,200 | 0 | (1,200) | -100% |
| 40236 | Gain/Loss on Sale of Equipment | 0 | 0 | 0 | 5,500 | 5,500 | 100% |
| 40239 | Other Non-Operating Revenue | 0 | 50 | 0 | 0 | 0 | 0% |
| | Capital Contributions | | | | | | |
| 40244 | Reimbursement - New Connections | 15,131 | 47,750 | 20,000 | 20,000 | 0 | 0% |
| | Operating Grants | | | | | | |
| 40252 | Operating Grant - State | 0 | 0 | 0 | 0 | 0 | 0% |
| | TOTAL REVENUES | 8,748,718 | 8,395,856 | 9,452,600 | 8,993,200 | (459,400) | -5% |

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

| Acct. No. | Account Description | 2016-17 Actual | 2017-18 Actual | 2017-18 Budget | 2018-19 Budget | Amount Change | Pct Chg |
|---------------------|--|-------------------|-------------------|-------------------|-------------------|------------------|------------|
| EXPENDITURES | | | | | | | |
| | SALARIES & BENEFITS | | | | | | |
| | Salaries & Wages | | | | | | |
| 50112 | Salaries & Wages | 1,567,205 | 1,598,474 | 1,696,571 | 1,629,600 | (66,971) | -4% |
| 50114 | Overtime & Holiday | 38,890 | 51,660 | 49,323 | 48,200 | (1,123) | -2% |
| | Benefits | | | | | | |
| 50121 | FICA | 122,589 | 128,092 | 133,500 | 128,400 | (5,100) | -4% |
| 50122 | Workers Compensation | 48,498 | 50,486 | 49,200 | 48,200 | (1,000) | -2% |
| 50123 | Unemployment | 534 | 7,057 | 2,500 | 0 | (2,500) | -100% |
| 50124 | Health Insurance | 370,213 | 390,374 | 407,000 | 418,600 | 11,600 | 3% |
| 50125 | Health Insurance - Reimbursable | 14,143 | 20,909 | 25,000 | 48,900 | 23,900 | 96% |
| 50127 | Retirement | 244,507 | 259,903 | 270,600 | 304,800 | 34,200 | 13% |
| 50128 | Tuition Reimbursements | 0 | 0 | 2,000 | 2,000 | 0 | 0% |
| 50131 | Retiree Medical Annual Req'd Contribut | 10,111 | 10,111 | 10,200 | 13,300 | 3,100 | 30% |
| | TOTAL SALARIES & BENEFITS | 2,416,690 | 2,517,065 | 2,645,894 | 2,642,000 | (3,894) | 0% |
| | | | | | | | |
| | OPERATIONS & MAINTENANCE | | | | | | |
| | Administrative/General | | | | | | |
| 50201 | Public Information & Notices | 1,986 | 2,198 | 1,200 | 1,200 | 0 | 0% |
| 50202 | Books/Periodicals/Subscriptions | 962 | 440 | 1,000 | 1,000 | 0 | 0% |
| 50203 | Printing | 1,010 | 1,122 | 1,200 | 1,200 | 0 | 0% |
| 50204 | Postage & Shipping | 3,587 | 3,833 | 4,000 | 4,000 | 0 | 0% |
| 50205 | Office Supplies | 12,410 | 9,977 | 13,200 | 15,000 | 1,800 | 14% |
| 50206 | Office Computer & Machinery | 58,202 | 40,123 | 42,000 | 50,000 | 8,000 | 19% |
| 50207 | Bank & Administrative Services | 2,650 | 2,379 | 7,000 | 4,000 | (3,000) | -43% |
| 50208 | County Collection Charges | 69,914 | 64,259 | 71,000 | 65,000 | (6,000) | -8% |
| 50209 | Memberships | 25,217 | 27,324 | 27,000 | 27,000 | 0 | 0% |
| 50210 | Directors' Fees | 16,100 | 11,848 | 19,000 | 16,000 | (3,000) | -16% |
| 50211 | Training & Travel | 21,827 | 22,617 | 33,500 | 40,000 | 6,500 | 19% |
| 50213 | Recruitment | 6,553 | 4,824 | 1,500 | 1,500 | 0 | 0% |
| 50214 | Awards & Recognition | 4,728 | 1,117 | 6,000 | 6,000 | 0 | 0% |
| 50215 | Safety Program & Supplies | 12,287 | 18,162 | 13,600 | 18,600 | 5,000 | 37% |
| 50216 | Legal | 117,790 | 101,186 | 130,000 | 115,000 | (15,000) | -12% |
| 50217 | Audit | 18,070 | 19,885 | 20,000 | 20,000 | 0 | 0% |
| 50219 | Water Conservation Program | 37,061 | 12,857 | 40,000 | 20,000 | (20,000) | -50% |
| | Utilities | | | | | | |
| 50221 | Electricity - Office/Shops | 9,395 | 12,311 | 12,000 | 12,000 | 0 | 0% |
| 50222 | Natural Gas - Office/Shops | 1,848 | 2,849 | 2,200 | 3,000 | 800 | 36% |
| 50226 | Phone - Facility & Cellular | 18,334 | 16,982 | 20,000 | 18,000 | (2,000) | -10% |
| 50227 | Phone - Control System | 2,630 | (23) | 1,000 | 500 | (500) | -50% |
| | Automobiles & Equipment | | | | | | |
| 50231 | Auto/Equipment - Gas & Oil | 50,011 | 67,366 | 70,300 | 70,000 | (300) | 0% |
| 50232 | Automobile Repair | 31,347 | 15,488 | 32,400 | 25,000 | (7,400) | -23% |
| 50233 | Equipment Repairs | 5,044 | 7,740 | 9,000 | 9,000 | 0 | 0% |
| 50234 | Equipment Rentals | 2,730 | 3,041 | 5,100 | 5,000 | (100) | -2% |
| 50238 | Shop Supplies | 573 | 1,002 | 2,300 | 3,000 | 700 | 30% |

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

| Acct. No. | Account Description | 2016-17 Actual | 2017-18 Actual | 2017-18 Budget | 2018-19 Budget | Amount Change | Pct Chg |
|--------------|---|-------------------|-------------------|-------------------|-------------------|------------------|------------|
| | System Operations | | | | | | |
| 50242 | Natural Gas - Pumping | 1,833,970 | 1,550,284 | 1,700,000 | 1,600,000 | (100,000) | -6% |
| 50243 | Engine Oil & Fluids- Pumping | 144,200 | 169,715 | 200,000 | 160,000 | (40,000) | -20% |
| 50244 | Electricity - Pumping | 172,853 | 179,411 | 180,000 | 160,000 | (20,000) | -11% |
| 50245 | Electricity - Pipeline | 506 | 4,223 | 900 | 900 | 0 | 0% |
| 50246 | Lease - Wells | 0 | 0 | 7,400 | 10,000 | 2,600 | 35% |
| 50247 | Operation of Joint Turnout | 2,373 | 1,555 | 3,000 | 3,000 | 0 | 0% |
| 50248 | Cross Valley Canal O & M | 6,397 | 10,964 | 5,500 | 6,000 | 500 | 9% |
| 50249 | Source of Supply - Recycled & Other | 39,505 | 62,143 | 150,000 | 125,000 | (25,000) | -17% |
| 50250 | California Water Fix | 0 | 0 | 100,000 | 25,000 | (75,000) | -75% |
| | Maintenance | | | | | | |
| 50251 | Maintenance - Pump Plants | 347,518 | 534,725 | 420,000 | 440,000 | 20,000 | 5% |
| 50252 | Maintenance - Nat Gas Pipeline | 25,000 | 13,665 | 38,000 | 50,000 | 12,000 | 32% |
| 50253 | Maintenance - Pipeline | 51,706 | 10,118 | 40,000 | 25,000 | (15,000) | -38% |
| 50254 | Maintenance - Reservoir | 5,027 | 8,318 | 19,500 | 15,000 | (4,500) | -23% |
| 50255 | Maintenance - Access Roads | 0 | 4,799 | 4,200 | 6,000 | 1,800 | 43% |
| 50256 | Maintenance - Control System | 48,348 | 48,713 | 40,000 | 50,000 | 10,000 | 25% |
| 50257 | Maintenance - Cogeneration Plant | 0 | 0 | 900 | 900 | 0 | 0% |
| 50258 | Maintenance - Wells & Boosters | 5,378 | 8,408 | 15,000 | 10,000 | (5,000) | -33% |
| 50260 | Maintenance - Recharge Facilities | 718 | 13,136 | 2,700 | 6,000 | 3,300 | 122% |
| 50261 | Maintenance - Office & Grounds | 13,232 | 15,504 | 15,000 | 15,000 | 0 | 0% |
| 50264 | Customer Meters | 26,823 | 58,573 | 70,000 | 70,000 | 0 | 0% |
| 50266 | Welding Supplies | 394 | 1,278 | 5,600 | 5,600 | 0 | 0% |
| 50268 | Small Tools - Pumping | 7,719 | 12,514 | 11,000 | 11,000 | 0 | 0% |
| 50269 | Small Tools - Pipeline | 6,802 | 4,340 | 5,400 | 4,400 | (1,000) | -19% |
| | Services | | | | | | |
| 50271 | Outside Service | 8,159 | 10,396 | 10,400 | 12,900 | 2,500 | 24% |
| 50272 | GIS System and Service | 0 | 0 | 0 | 30,000 | 30,000 | 100% |
| 50274 | Digital Records Transfer Service | 0 | 0 | 0 | 25,000 | 25,000 | 100% |
| 50275 | Engineering | 1,835 | 5,555 | 5,000 | 5,000 | 0 | 0% |
| 50276 | Consulting | 41,032 | 16,547 | 42,000 | 42,000 | 0 | 0% |
| 50277 | Uniforms | 8,026 | 8,419 | 9,900 | 10,000 | 100 | 1% |
| 50278 | Lab Analysis | 0 | 170 | 300 | 300 | 0 | 0% |
| 50279 | Insurance & Bonds | 73,518 | 89,422 | 90,500 | 108,500 | 18,000 | 20% |
| | Government & Regulatory | | | | | | |
| 50281 | Emissions Compliance | 47,899 | 46,644 | 79,000 | 59,000 | (20,000) | -25% |
| 50282 | Government Fees/Taxes - Pumping | 146,192 | 142,931 | 147,000 | 150,000 | 3,000 | 2% |
| 50284 | Regulatory Fees - Other | 13,639 | 14,357 | 17,100 | 18,800 | 1,700 | 10% |
| 50285 | Certification Fees | 70 | 800 | 600 | 1,600 | 1,000 | 167% |
| 50286 | Elections | 16,045 | 0 | 0 | 20,000 | 20,000 | 100% |
| 50288 | Integrated Regional Water Mgmt Plan | 0 | 0 | 0 | 0 | 0 | 0% |
| | Non-Cash Expenses | | | | | | |
| 50291 | Bad Debt Expense | 0 | 0 | 500 | 500 | 0 | 0% |
| | TOTAL OPERATIONS & MAINTENANCE | 3,627,150 | 3,518,533 | 4,021,900 | 3,833,400 | (188,500) | -5% |

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

| Acct. No. | Account Description | 2016-17 Actual | 2017-18 Actual | 2017-18 Budget | 2018-19 Budget | Amount Change | Pct Chg |
|--------------|---|-------------------|-------------------|-------------------|-------------------|------------------|------------|
| | DEBT SERVICE | | | | | | |
| | Principal Payments | | | | | | |
| 50302 | Principal - CalPERS Side Fund Loan | 682,800 | 0 | 0 | 0 | 0 | 0% |
| 50303 | Principal - Engine Replacement Financi | 639,054 | 655,421 | 655,500 | 672,300 | 16,800 | 3% |
| | Interest Expense | | | | | | |
| 50312 | Interest - CalPERS Side Fund Loan | 12,038 | 0 | 0 | 0 | 0 | 0% |
| 50313 | Interest - Engine Replacement Financin | 125,235 | 110,863 | 110,900 | 94,100 | (16,800) | -15% |
| | Debt Service Fees | | | | | | |
| 50322 | Cost of Issuance | 0 | 0 | 0 | 0 | 0 | 0% |
| | TOTAL DEBT SERVICE | 1,459,127 | 766,284 | 766,400 | 766,400 | 0 | 0% |
| | CAPITAL OUTLAY | | | | | | |
| | Pumping Plants | | | | | | |
| 50411 | Replacement Pumps | 150,984 | 127,180 | 78,000 | 0 | (78,000) | -100% |
| 50412 | Pump Plant Improvements | 41,057 | 1,685 | 20,000 | 180,000 | 160,000 | 800% |
| 50413 | Control System Improvements | 194,166 | 0 | 0 | 10,000 | 10,000 | 100% |
| 50414 | Engine Replacement | 0 | 0 | 0 | 0 | 0 | 0% |
| 50415 | Engine Overhauls | 277,756 | 181,039 | 100,000 | 132,000 | 32,000 | 32% |
| 50416 | Pump Overhauls | 0 | 0 | 0 | 225,000 | 225,000 | 100% |
| | Mainline Pipeline | | | | | | |
| 50422 | Pump Plant Road Improvements | 0 | 0 | 0 | 20,000 | 20,000 | 100% |
| | Transmission System | | | | | | |
| 50441 | Wheeler Ridge Pipeline Intertie | 0 | 0 | 0 | 0 | 0 | 100% |
| 50445 | Transmission System Meters | 0 | 60,145 | 46,000 | 0 | (46,000) | -100% |
| 50446 | Pipeline Extensions | 23,258 | 0 | 0 | 0 | 0 | 0% |
| 50447 | Cogen Plant Improvements | 0 | 0 | 0 | 0 | 0 | 0% |
| 50448 | Office/Cmpgrnd Well/Tank Automation | | | | 200,000 | 200,000 | 100% |
| 50449 | Pipeline Replacement/Rehabilitation | 0 | 0 | 0 | 0 | 0 | 0% |
| | General Office, Shop & Equipment | | | | | | |
| 50451 | Vehicles | 0 | 152,818 | 180,000 | 95,000 | (85,000) | -47% |
| 50452 | Shop Building Construction | 20,731 | 5,662 | 200,000 | 200,000 | 0 | 0% |
| 50455 | Equipment | 16,141 | 0 | 0 | 54,000 | 54,000 | 100% |
| 50456 | Building Improvements | 12,786 | 687,307 | 588,000 | 70,000 | (518,000) | -88% |
| | Water Reclamation & Recovery | | | | | | |
| 50482 | Groundwater Studies | 0 | 0 | 0 | 100,000 | 100,000 | 100% |
| 50485 | Recovery Well Improvements | 0 | 1,124 | 20,000 | 0 | (20,000) | -100% |
| 50486 | Recharge Ponds - Cummings Valley | 0 | 18,037 | 30,000 | 50,000 | 30,000 | 0% |
| | TOTAL CAPITAL OUTLAY | 736,879 | 1,234,996 | 1,262,000 | 1,336,000 | 84,000 | 7% |
| | TOTAL EXPENDITURES | 8,239,845 | 8,036,878 | 8,696,194 | 8,577,800 | (108,394) | -1% |
| | NET INCOME (LOSS) | 508,873 | 358,978 | 756,406 | 415,400 | (351,006) | |
| | TRANSFERS IN | 266,040 | 266,040 | 0 | 0 | 0 | |
| | TRANSFERS OUT | 0 | (608,541) | 0 | (310,000) | 0 | |
| | NET TO (FROM) RESERVES | 774,913 | 16,477 | 756,406 | 105,400 | (651,006) | |

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Administration Department

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

| Acct. No. | Account Description | 2016-17 Actual | 2017-18 Actual | 2017-18 Budget | 2018-19 Budget | Amount Change | Pct Chg |
|---------------------|---|----------------|----------------|----------------|----------------|---------------|-----------|
| EXPENDITURES | | | | | | | |
| | SALARIES & BENEFITS | | | | | | |
| | Salaries & Wages | | | | | | |
| 50112 | Salaries & Wages | 614,168 | 640,036 | 619,500 | 596,100 | (23,400) | -4% |
| 50114 | Overtime & Holiday | 567 | 538 | 645 | 200 | (445) | -69% |
| | Benefits | | | | | | |
| 50121 | FICA | 46,654 | 50,768 | 47,400 | 45,600 | (1,800) | -4% |
| 50122 | Workers Compensation | 4,811 | 4,963 | 5,200 | 7,400 | 2,200 | 42% |
| 50123 | Unemployment | 534 | 7,057 | 2,500 | 0 | (2,500) | 100% |
| 50124 | Health Insurance | 120,825 | 123,032 | 129,000 | 125,600 | (3,400) | -3% |
| 50125 | Health Insurance - Reimbursable | 14,143 | 20,909 | 25,000 | 48,900 | 23,900 | 96% |
| 50127 | Retirement | 86,251 | 89,431 | 82,600 | 89,600 | 7,000 | 8% |
| 50128 | Tuition Reimbursements | 0 | 0 | 1,000 | 1,000 | 0 | 0% |
| 50131 | Retiree Medical Annual Req'd Contributi | 10,111 | 10,111 | 10,200 | 13,300 | 3,100 | 30% |
| | TOTAL SALARIES & BENEFITS | 898,064 | 946,844 | 923,045 | 927,700 | 4,655 | 1% |
| | | | | | | | |
| | OPERATIONS & MAINTENANCE | | | | | | |
| | Administrative/General | | | | | | |
| 50201 | Public Information & Notices | 1,986 | 2,198 | 1,200 | 1,200 | 0 | 0% |
| 50202 | Books/Periodicals/Subscriptions | 962 | 440 | 1,000 | 1,000 | 0 | 0% |
| 50203 | Printing | 1,010 | 1,122 | 1,200 | 1,200 | 0 | 0% |
| 50204 | Postage & Shipping | 3,587 | 3,833 | 4,000 | 4,000 | 0 | 0% |
| 50205 | Office Supplies | 12,410 | 9,977 | 13,200 | 15,000 | 1,800 | 14% |
| 50206 | Office Computer & Machinery | 58,202 | 40,123 | 42,000 | 50,000 | 8,000 | 19% |
| 50207 | Bank & Administrative Services | 2,650 | 2,379 | 7,000 | 4,000 | (3,000) | -43% |
| 50208 | County Collection Charges | 69,914 | 64,259 | 71,000 | 65,000 | (6,000) | -8% |
| 50209 | Memberships | 25,217 | 27,324 | 27,000 | 27,000 | 0 | 0% |
| 50210 | Directors' Fees | 16,100 | 11,848 | 19,000 | 16,000 | (3,000) | -16% |
| 50211 | Training & Travel | 18,766 | 19,555 | 28,000 | 28,000 | 0 | 0% |
| 50213 | Recruitment | 4,803 | 2,150 | 1,000 | 1,000 | 0 | 0% |
| 50214 | Awards & Recognition | 4,728 | 1,117 | 6,000 | 6,000 | 0 | 0% |
| 50215 | Safety Program & Supplies | 10,339 | 15,947 | 10,000 | 15,000 | 5,000 | 50% |
| 50216 | Legal | 117,790 | 101,186 | 130,000 | 115,000 | (15,000) | -12% |
| 50217 | Audit | 18,070 | 19,885 | 20,000 | 20,000 | 0 | 0% |
| 50219 | Water Conservation Program | 37,061 | 12,857 | 40,000 | 20,000 | (20,000) | -50% |
| | Utilities | | | | | | |
| 50221 | Electricity - Office/Shops | 9,395 | 12,311 | 12,000 | 12,000 | 0 | 0% |
| 50222 | Natural Gas - Office/Shops | 1,848 | 2,849 | 2,200 | 3,000 | 800 | 36% |
| 50226 | Phone - Facility & Cellular | 18,334 | 16,982 | 20,000 | 18,000 | (2,000) | -10% |
| | Automobiles & Equipment | | | | | | |
| 50231 | Auto/Equipment - Gas & Oil | 4,084 | 4,543 | 6,200 | 7,500 | 1,300 | 21% |
| 50232 | Automobile Repair | 1,266 | 1,249 | 2,200 | 2,000 | (200) | -9% |
| 50234 | Equipment Rentals | 510 | 82 | 600 | 500 | (100) | -17% |
| | System Operations | | | | | | |
| 50248 | Cross Valley Canal O & M | 6,397 | 10,964 | 5,500 | 6,000 | 500 | 9% |
| 50249 | Source of Supply - Recycled & Other | 39,505 | 62,143 | 150,000 | 125,000 | (25,000) | -17% |
| 50250 | California Water Fix | 0 | 0 | 100,000 | 25,000 | (75,000) | 100% |
| | Maintenance | | | | | | |
| 50261 | Maintenance - Office & Grounds | 13,232 | 15,504 | 15,000 | 15,000 | 0 | 0% |
| | Services | | | | | | |
| 50271 | Outside Service | 2,398 | 4,377 | 4,500 | 5,000 | 500 | 11% |

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

| Acct. No. | Account Description | 2016-17 Actual | 2017-18 Actual | 2017-18 Budget | 2018-19 Budget | Amount Change | Pct Chg |
|-----------|---|------------------|------------------|------------------|------------------|------------------|-------------|
| 50272 | GIS System and Service | 0 | 0 | 0 | 30,000 | 30,000 | 100% |
| 50274 | Digital Records Transfer Service | 0 | 0 | 0 | 25,000 | 25,000 | 100% |
| 50275 | Engineering | 0 | 3,110 | 2,500 | 2,500 | 0 | 0% |
| 50276 | Consulting | 41,032 | 15,160 | 40,000 | 40,000 | 0 | 0% |
| 50279 | Insurance & Bonds | 73,518 | 89,422 | 90,500 | 108,500 | 18,000 | 20% |
| | Government & Regulatory | | | | | | |
| 50284 | Regulatory Fees - Other | 4,481 | 2,001 | 7,500 | 4,000 | (3,500) | -47% |
| 50285 | Certification Fees | 70 | 800 | 300 | 1,300 | 1,000 | 333% |
| 50286 | Elections | 16,045 | 0 | 0 | 20,000 | 20,000 | 100% |
| 50288 | Integrated Regional Water Mgmt Plan | 0 | 0 | 0 | 0 | 0 | 0% |
| | Non-Cash Expenses | | | | | | |
| 50291 | Bad Debt Expense | 0 | 0 | 500 | 500 | 0 | 0% |
| | TOTAL OPERATIONS & MAINTENANCE | 635,710 | 577,695 | 881,100 | 840,200 | (40,900) | -5% |
| | DEBT SERVICE | | | | | | |
| | Principal Payments | | | | | | |
| 50302 | Principal - CalPERS Side Fund Loan | 682,800 | 0 | 0 | 0 | 0 | 0% |
| 50303 | Principal - Engine Replacement Financing | 639,054 | 655,421 | 655,500 | 672,300 | 16,800 | 3% |
| | Interest Expense | | | | | | |
| 50312 | Interest - CalPERS Side Fund Loan | 12,038 | 0 | 0 | 0 | 0 | 0% |
| 50313 | Interest - Engine Replacement Financing | 125,235 | 110,863 | 110,900 | 94,100 | (16,800) | -15% |
| | Debt Service Fees | | | | | | |
| 50322 | Cost of Issuance | 0 | 0 | 0 | 0 | 0 | 0% |
| | TOTAL DEBT SERVICE | 1,459,127 | 766,284 | 766,400 | 766,400 | 0 | 0% |
| | CAPITAL OUTLAY | | | | | | |
| | General Office, Shop & Equipment | | | | | | |
| 50451 | Vehicles | 0 | 45,497 | 45,000 | 0 | (45,000) | -100% |
| 50455 | Equipment | 13,392 | 0 | 0 | 40,000 | 40,000 | 100% |
| 50456 | Building Improvements | 12,786 | 680,448 | 568,000 | 70,000 | (498,000) | -88% |
| | Water Reclamation | | | | | | |
| 50482 | Groundwater Studies | 0 | 0 | 0 | 100,000 | 100,000 | 100% |
| | TOTAL CAPITAL OUTLAY | 26,178 | 725,945 | 613,000 | 210,000 | (403,000) | -66% |
| | TOTAL EXPENDITURES | 3,019,078 | 3,016,769 | 3,183,545 | 2,744,300 | (439,245) | -14% |

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Pipeline Department

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

| Acct. No. | Account Description | 2016-17 Actual | 2017-18 Actual | 2017-18 Budget | 2018-19 Budget | Amount Change | Pct Chg |
|---------------------|---------------------------------------|----------------|----------------|----------------|----------------|-----------------|------------|
| EXPENDITURES | | | | | | | |
| | SALARIES & BENEFITS | | | | | | |
| | Salaries & Wages | | | | | | |
| 50112 | Salaries & Wages | 450,719 | 403,016 | 512,322 | 467,300 | (45,022) | -9% |
| 50114 | Overtime & Holiday | 13,459 | 26,417 | 14,520 | 24,000 | 9,480 | 65% |
| | Benefits | | | | | | |
| 50121 | FICA | 35,557 | 32,901 | 40,300 | 37,600 | (2,700) | -7% |
| 50122 | Workers Compensation | 21,358 | 22,256 | 21,000 | 17,800 | (3,200) | -15% |
| 50123 | Unemployment | 0 | 0 | 0 | 0 | 0 | 0% |
| 50124 | Health Insurance | 139,035 | 150,594 | 155,000 | 160,200 | 5,200 | 3% |
| 50127 | Retirement | 78,045 | 83,785 | 93,000 | 114,700 | 21,700 | 23% |
| 50128 | Tuition Reimbursements | 0 | 0 | 500 | 500 | 0 | 0% |
| | TOTAL SALARIES & BENEFITS | 738,173 | 718,969 | 836,642 | 822,100 | (14,542) | -2% |
| | | | | | | | |
| | OPERATIONS & MAINTENANCE | | | | | | |
| | Administrative/General | | | | | | |
| 50211 | Training & Travel | 702 | 922 | 2,000 | 3,000 | 1,000 | 50% |
| 50213 | Recruitment | 0 | 0 | 200 | 200 | 0 | 0% |
| 50215 | Safety Program & Supplies | 698 | 1,098 | 2,000 | 2,000 | 0 | 0% |
| | Automobiles & Equipment | | | | | | |
| 50231 | Auto/Equipment - Gas & Oil | 28,478 | 53,966 | 42,000 | 31,250 | (10,750) | -26% |
| 50232 | Automobile Repair | 15,151 | 6,451 | 15,200 | 13,000 | (2,200) | -14% |
| 50233 | Equipment Repairs | 4,910 | 6,381 | 8,000 | 8,000 | 0 | 0% |
| 50234 | Equipment Rentals | 0 | 406 | 1,500 | 1,500 | 0 | 0% |
| 50238 | Shop Supplies | 367 | 890 | 2,300 | 2,600 | 300 | 13% |
| | System Operations | | | | | | |
| 50245 | Electricity - Pipeline | 506 | 4,223 | 900 | 900 | 0 | 0% |
| 50246 | Lease - Wells | 0 | 0 | 7,400 | 10,000 | 2,600 | 35% |
| 50247 | Operation of Joint Turnout | 2,373 | 1,555 | 3,000 | 3,000 | 0 | 0% |
| | Maintenance | | | | | | |
| 50253 | Maintenance - Pipeline | 51,706 | 10,118 | 40,000 | 25,000 | (15,000) | -38% |
| 50254 | Maintenance - Reservoir | 5,027 | 8,318 | 19,500 | 15,000 | (4,500) | -23% |
| 50255 | Maintenance - Access Roads | 0 | 4,799 | 4,200 | 6,000 | 1,800 | 43% |
| 50257 | Maintenance - Cogeneration Plant | 0 | 0 | 900 | 900 | 0 | 0% |
| 50258 | Maintenance - System Wells & Boosters | 5,378 | 8,408 | 15,000 | 10,000 | (5,000) | -33% |
| 50260 | Maintenance - Recharge Facilities | 718 | 13,136 | 2,700 | 6,000 | 3,300 | 122% |
| 50264 | Customer Meters | 26,823 | 58,573 | 70,000 | 70,000 | 0 | 0% |
| 50266 | Welding Supplies | 197 | 563 | 2,800 | 2,800 | 0 | 0% |
| 50269 | Small Tools - Pipeline | 6,802 | 4,340 | 5,400 | 4,400 | (1,000) | -19% |
| | Services | | | | | | |
| 50271 | Outside Service | 207 | 0 | 1,900 | 1,900 | 0 | 0% |
| 50275 | Engineering | 0 | 0 | 1,000 | 1,000 | 0 | 0% |
| 50276 | Consulting | 0 | 715 | 1,000 | 1,000 | 0 | 0% |
| 50277 | Uniforms | 3,727 | 1,821 | 1,200 | 1,300 | 100 | 8% |
| 50278 | Lab Analysis | 0 | 170 | 300 | 300 | 0 | 0% |

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

| Acct. No. | Account Description | 2016-17 Actual | 2017-18 Actual | 2017-18 Budget | 2018-19 Budget | Amount Change | Pct Chg |
|-----------|---|------------------|----------------|------------------|------------------|-----------------|------------|
| | Government & Regulatory | | | | | | |
| 50284 | Regulatory Fees - Other | 9,158 | 12,356 | 9,600 | 14,800 | 5,200 | 54% |
| 50285 | Certification Fees | 0 | 0 | 300 | 300 | 0 | 0% |
| | TOTAL OPERATIONS & MAINTENANCE | 162,928 | 199,209 | 260,300 | 236,150 | (24,150) | -9% |
| | CAPITAL OUTLAY | | | | | | |
| | Mainline Pipeline | | | | | | |
| 50422 | Pump Plant Road Improvements | 0 | 0 | 0 | 20,000 | 0 | 0% |
| | Transmission System | | | | | | |
| 50446 | Pipeline Extensions | 23,258 | 0 | 0 | 0 | 0 | 0% |
| 50449 | Pipeline Replacement/Rehabilitation | 544,743 | 0 | 0 | 0 | 0 | 0% |
| | General Office, Shop & Equipment | | | | | | |
| 50451 | Vehicles | 0 | 29,873 | 40,000 | 95,000 | 55,000 | 100% |
| 50452 | Shop Building Construction | 20,731 | 5,662 | 200,000 | 200,000 | 0 | 0% |
| 50455 | Equipment | 0 | 0 | 0 | 7,000 | 7,000 | 0% |
| 50456 | Building Improvements | 0 | 0 | 8,000 | 0 | (8,000) | 100 |
| | Water Reclamation & Recovery | | | | | | |
| 50485 | Recovery Well Improvements | 0 | 1,124 | 20,000 | 0 | (20,000) | 0% |
| 50486 | Recharge Ponds - Cummings Valley | 0 | 18,037 | 30,000 | 20,000 | (10,000) | 0% |
| | TOTAL CAPITAL OUTLAY | 588,732 | 54,696 | 298,000 | 342,000 | 24,000 | 8% |
| | TOTAL EXPENDITURES | 1,489,833 | 972,874 | 1,394,942 | 1,400,250 | (14,692) | -1% |

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Pumping Department

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

| Acct. No. | Account Description | 2016-17 Actual | 2017-18 Actual | 2017-18 Budget | 2018-19 Budget | Amount Change | Pct Chg |
|---------------------|--------------------------------------|----------------|----------------|----------------|----------------|---------------|-----------|
| EXPENDITURES | | | | | | | |
| | SALARIES & BENEFITS | | | | | | |
| | Salaries & Wages | | | | | | |
| 50112 | Salaries & Wages | 502,318 | 555,422 | 564,749 | 566,200 | 1,451 | 0% |
| 50114 | Overtime & Holiday | 24,864 | 24,705 | 34,158 | 24,000 | (10,158) | -30% |
| | Benefits | | | | | | |
| 50121 | FICA | 40,378 | 44,424 | 45,800 | 45,200 | (600) | -1% |
| 50122 | Workers Compensation | 22,329 | 23,267 | 23,000 | 23,000 | 0 | 0% |
| 50123 | Unemployment | 0 | 0 | 0 | 0 | 0 | 0% |
| 50124 | Health Insurance | 110,353 | 116,748 | 123,000 | 132,800 | 9,800 | 8% |
| 50127 | Retirement | 80,211 | 86,686 | 95,000 | 100,500 | 5,500 | 6% |
| 50128 | Tuition Reimbursements | 0 | 0 | 500 | 500 | 0 | 0% |
| | TOTAL SALARIES & BENEFITS | 780,453 | 851,252 | 886,207 | 892,200 | 5,993 | 1% |

| | | | | | | | |
|-------|-------------------------------------|-----------|-----------|-----------|------------------|-----------|------|
| | OPERATIONS & MAINTENANCE | | | | | | |
| | Administrative/General | | | | | | |
| 50211 | Training & Travel | 2,359 | 2,141 | 3,500 | 9,000 | 5,500 | 157% |
| 50213 | Recruitment | 1,750 | 2,674 | 300 | 300 | 0 | 0% |
| 50215 | Safety Program & Supplies | 1,250 | 1,117 | 1,600 | 1,600 | 0 | 0% |
| | Utilities | | | | | | |
| 50227 | Phone - Control System | 2,630 | (23) | 1,000 | 500 | (500) | -50% |
| | Automobiles & Equipment | | | | | | |
| 50231 | Auto/Equipment - Gas & Oil | 17,449 | 8,858 | 22,100 | 31,250 | 9,150 | 41% |
| 50232 | Automobile Repair | 14,930 | 7,787 | 15,000 | 10,000 | (5,000) | -33% |
| 50233 | Equipment Repairs | 134 | 1,359 | 1,000 | 1,000 | 0 | 0% |
| 50234 | Equipment Rentals | 2,220 | 2,553 | 3,000 | 3,000 | 0 | 0% |
| 50238 | Shop Supplies | 206 | 111 | 0 | 400 | 400 | 0% |
| | System Operations | | | | | | |
| 50242 | Natural Gas - Pumping | 1,833,970 | 1,550,284 | 1,700,000 | 1,600,000 | (100,000) | -6% |
| 50243 | Engine Oil & Fluids- Pumping | 144,200 | 169,715 | 200,000 | 160,000 | (40,000) | -20% |
| 50244 | Electricity - Pumping | 172,853 | 179,411 | 180,000 | 160,000 | (20,000) | -11% |
| | Maintenance | | | | | | |
| 50251 | Maintenance - Pump Plants | 347,518 | 534,725 | 420,000 | 440,000 | 20,000 | 5% |
| 50252 | Maintenance - Nat Gas Pipeline | 25,000 | 13,665 | 38,000 | 50,000 | 12,000 | 32% |
| 50256 | Maintenance - Control System | 48,348 | 48,713 | 40,000 | 50,000 | 10,000 | 25% |
| 50266 | Welding Supplies | 197 | 714 | 2,800 | 2,800 | 0 | 0% |
| 50268 | Small Tools - Pumping | 7,719 | 12,514 | 11,000 | 11,000 | 0 | 0% |
| | Services | | | | | | |
| 50271 | Outside Service | 5,554 | 6,019 | 4,000 | 6,000 | 2,000 | 50% |
| 50275 | Engineering | 1,835 | 2,445 | 1,500 | 1,500 | 0 | 0% |
| 50276 | Consulting | 0 | 673 | 1,000 | 1,000 | 0 | 0% |
| 50277 | Uniforms | 4,299 | 6,599 | 8,700 | 8,700 | 0 | 0% |

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

| Acct. No. | Account Description | 2016-17 Actual | 2017-18 Actual | 2017-18 Budget | 2018-19 Budget | Amount Change | Pct Chg |
|-----------|--|------------------|------------------|------------------|------------------|------------------|------------|
| | Government & Regulatory | | | | | | |
| 50281 | Emissions Compliance | 47,899 | 46,644 | 79,000 | 59,000 | (20,000) | -25% |
| 50282 | Government Fees/Taxes - Pumping | 146,192 | 142,931 | 147,000 | 150,000 | 3,000 | 2% |
| | TOTAL OPERATIONS & MAINTENANC | 2,828,512 | 2,741,628 | 2,880,500 | 2,757,050 | (123,450) | -4% |

| | | | | | | | |
|-------|---|------------------|------------------|------------------|------------------|----------------|------------|
| | CAPITAL OUTLAY | | | | | | |
| | Pumping Plants | | | | | | |
| 50411 | Replacement Pumps | 150,984 | 127,180 | 78,000 | 0 | (78,000) | -100% |
| 50412 | Pump Plant Improvements | 41,057 | 1,685 | 20,000 | 180,000 | 160,000 | 800% |
| 50413 | Control System Improvements | 194,166 | 0 | 0 | 10,000 | 10,000 | 100% |
| 50414 | Engine Replacement | 0 | 0 | 0 | 0 | 0 | 0% |
| 50415 | Engine Overhauls | 277,756 | 181,039 | 100,000 | 132,000 | 32,000 | 32% |
| 50416 | Pump Overhauls | 0 | 0 | 0 | 225,000 | 225,000 | 100% |
| | Transmission System | | | | | | |
| 50445 | Transmission System Meters | 0 | 60,145 | 46,000 | 0 | (46,000) | -100% |
| 50448 | Upgrade/R&M/Rebld Wells & Tanks | 0 | 0 | 0 | 200,000 | | |
| | General Office, Shop & Equipment | | | | | | |
| 50451 | Vehicles | 0 | 77,447 | 95,000 | 0 | (95,000) | -100% |
| 50455 | Equipment | 2,749 | 0 | 0 | 7,000 | 7,000 | 100% |
| 50456 | Building Improvements | 0 | 6,859 | 12,000 | 0 | (12,000) | -100% |
| | Water Reclamation | | | | | | |
| 50486 | Cummings Ponds Recharge Automation | 0 | 0 | 0 | 30,000 | 30,000 | 100% |
| | TOTAL CAPITAL OUTLAY | 666,712 | 454,356 | 351,000 | 784,000 | 233,000 | 66% |
| | TOTAL EXPENDITURES | 4,275,677 | 4,047,235 | 4,117,707 | 4,433,250 | 115,543 | 3% |

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Board-Designated Reserve Funds

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

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

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

| | | | | | | | |
|--|-------------------------------|--------------|---------------|--------------|--------------|--------------|-----------|
| | TOTAL EXPENDITURES | 0 | 0 | 0 | 0 | 0 | 0% |
| | NET INCOME (LOSS) | 3,080 | 2,717 | 3,000 | 4,500 | 1,500 | |
| | TRANSFERS IN | 0 | 71,412 | 0 | 0 | 0 | |
| | TRANSFERS OUT | 0 | 0 | 0 | 0 | 0 | |
| | NET TO (FROM) RESERVES | 3,080 | 74,129 | 3,000 | 4,500 | 1,500 | |

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

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

| | | | | | | | |
|---------------------|---|------------------|------------------|---------------|------------------|-----------------|------|
| EXPENDITURES | | | | | | | |
| | OPERATIONS & MAINTENANCE | | | | | | |
| | System Operations | | | | | | |
| 50249 | Source of Supply - Recycled & Other | 0 | 0 | 0 | 310,000 | 310,000 | 100% |
| | TOTAL OPERATIONS & MAINTENANCE | 0 | 0 | 0 | 310,000 | 310,000 | 0% |
| | TOTAL CAPITAL OUTLAY | 0 | 0 | 0 | 0 | 0 | 0% |
| | TOTAL EXPENDITURES | 0 | 0 | 0 | 310,000 | 310,000 | 0% |
| | NET INCOME (LOSS) | 15,141 | 8,513 | 17,500 | (307,500) | (325,000) | |
| | TRANSFERS IN | 0 | 0 | 0 | 310,000 | 310,000 | |
| | TRANSFERS OUT | (266,040) | (266,040) | 0 | 0 | 0 | |
| | NET TO (FROM) RESERVES | (250,899) | (257,527) | 17,500 | 2,500 | (15,000) | |

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

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

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

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

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

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

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

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

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

Projected Reserves – Restricted Funds

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

| Fund: | Improvem't District #2 (fund 76) | Improvem't District #3 (fund 77) | State Payment (fund 82) | Prop. 84 Grant (fund 84) | Flood Cont Assessm't (fund 86) | Total Restricted Funds |
|---|--|--|-------------------------------|--------------------------------|--------------------------------------|------------------------------|
| BEGINNING BALANCE ON JULY 1, 2018 | \$ 95,828 | \$164,444 | \$ 1,340,408 | \$ 41,329 | \$820,673 | \$ 2,462,682 |
| REVENUES | | | | | | |
| Operating Revenues | | | | | | |
| Water Sales | - | - | - | - | - | - |
| Water Services | - | - | - | - | - | - |
| Other Operating Revenue | - | - | - | - | - | - |
| Total Operating Revenues | - | - | - | - | - | - |
| Non-Operating Revenues | | | | | | |
| General Taxes | 3,500 | 6,900 | - | - | - | 10,400 |
| Special Taxes | - | - | 2,540,306 | - | - | 2,540,306 |
| Benefit Assessments | - | - | - | - | 110,000 | 110,000 |
| Other Revenue | 1,300 | 2,300 | 40,000 | - | 12,000 | 55,600 |
| Capital Contributions | - | - | - | - | - | - |
| Operating Grants | - | - | - | 35,000 | - | 35,000 |
| Capital Grants | - | - | - | - | - | - |
| Total Non-Operating Revenues | 4,800 | 9,200 | 2,580,306 | 35,000 | 122,000 | 2,751,306 |
| TOTAL REVENUES | 4,800 | 9,200 | 2,580,306 | 35,000 | 122,000 | 2,751,306 |
| TRANSFERS FROM OTHER FUNDS: | | | | | | |
| Cash Flow for Grant from General Fund (fd 70) | - | - | - | - | - | - |
| TOTAL TRANSFERS IN | - | - | - | - | - | - |
| TOTAL AVAILABLE DURING BUDGET YEAR | 100,628 | 173,644 | 3,920,714 | 76,329 | 942,673 | 5,213,988 |
| EXPENDITURES: | | | | | | |
| Salaries/Benefits | - | - | - | 11,300 | - | 11,300 |
| Maintenance/Operations | 100 | 10,200 | 2,742,126 | 22,000 | 106,700 | 2,881,126 |
| Debt Service | - | - | - | - | - | - |
| Capital Outlay | - | - | - | - | - | - |
| TOTAL EXPENDITURES | 100 | 10,200 | 2,742,126 | 33,300 | 106,700 | 2,892,426 |
| TRANSFERS TO OTHER FUNDS: | | | | | | |
| Cash Flow for Grant from General Fund (fd 70) | - | - | - | - | - | - |
| TOTAL TRANSFERS OUT | - | - | - | - | - | - |
| TOTAL EXPENDITURES AND TRANSFERS OUT | 100 | 10,200 | 2,742,126 | 33,300 | 106,700 | 2,892,426 |
| ENDING BALANCE ON JUNE 30, 2019 | 100,528 | 163,444 | 1,178,588 | 43,029 | 835,973 | 2,321,562 |
| RESERVATIONS | | | | | | |
| Reserved for Debt Service Obligations | - | - | - | - | - | - |
| Reserved for State Water Contract Obligations | - | - | 1,178,588 | - | - | 1,178,588 |
| Reserved for Grant Programs | - | - | - | 43,029 | - | 43,029 |
| Reserved for Flood Control Maintenance | 100,528 | 163,444 | - | - | 835,973 | 1,099,945 |
| Total Reserved | 100,528 | 163,444 | 1,178,588 | 43,029 | 835,973 | 2,321,562 |
| UNRESERVED | - | - | - | - | - | - |

Restricted Funds Account Detail

Tehachapi-Cummings County Water District

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

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

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

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

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

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

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

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

| | | | | | | | |
|---------------------|---|------------------|------------------|------------------|------------------|------------------|------------|
| EXPENDITURES | | | | | | | |
| | OPERATIONS & MAINTENANCE | | | | | | |
| | Administrative/General | | | | | | |
| 50208 | County Collection Charges | 6,312 | 7,752 | 11,200 | 8,000 | (3,200) | -29% |
| | System Operations | | | | | | |
| 50241 | Source of Supply - KCWA Contract | 2,319,727 | 2,569,249 | 2,960,000 | 2,734,126 | (225,874) | -8% |
| | TOTAL OPERATIONS & MAINTENANCE | 2,326,039 | 2,577,001 | 2,971,200 | 2,742,126 | (229,074) | -8% |
| | TOTAL EXPENDITURES | 2,326,039 | 2,577,001 | 2,971,200 | 2,742,126 | (229,074) | -8% |
| | NET INCOME (LOSS) | 607,135 | 443,547 | (572,800) | (161,820) | 410,980 | |
| | TRANSFERS IN | 0 | 0 | 0 | 0 | 0 | |
| | TRANSFERS OUT | 0 | 0 | 0 | 0 | 0 | |
| | NET TO (FROM) RESERVES | 607,135 | 443,547 | (572,800) | (161,820) | 410,980 | |

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

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

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

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

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

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

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

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