

Marina Coast Water District
Mid-Year Summary
JULY - DECEMBER 2016

1 Ln #	2 REVENUE	3 MARINA WATER	4 SEWER	5 ORD COMMUNITY WATER	6 SEWER	7 RECYCLED WATER	8 REGIONAL PROJECT	9 TOTAL	10 Ln #
1	WATER SALES	1,806,597	-	2,270,056	-	-	-	4,076,653	1
2	FLAT RATE ACCOUNTS	-	-	659,927	-	-	-	659,927	2
3	OTHER WATER SALES	-	-	3,979	-	-	-	3,979	3
4	SEWER SALES	-	535,839	-	1,121,825	-	-	1,657,664	4
5	FIRE SYSTEM CHARGE	41,559	-	84,105	-	-	-	125,664	5
6	BACKFLOW PREVENTION	(18)	-	203	-	-	-	185	6
7	LATE CHARGES	8,767	-	46,884	-	-	-	55,650	7
8	PERMITS/PLAN CHECK	2,860	1,030	9,080	8,780	-	-	21,750	8
9	WHEELING CHARGE	-	-	36,000	-	-	-	36,000	9
10	METER FEES	1,150	-	115,255	-	-	-	116,405	10
11	CAPACITY FEES/CAPITAL SURCHARGE	-	-	2,532,365	804,009	-	-	3,336,375	11
12	OTHER INCOME	15,049	442	4,448	9,332	-	-	29,271	12
13	INTEREST INCOME	9,107	4,770	10,351	3,176	16	-	27,420	13
14	RENTAL REVENUE	79,276	22,650	141,565	39,638	-	-	283,130	15
15	DEVELOPER FEES	-	-	207,514	54,779	-	-	262,293	16
16	OTHER FUNDING SOURCE	-	-	-	-	-	-	-	17
17									18
18									19
19									20
20	TOTAL REVENUE	1,964,347	564,732	6,121,731	2,041,539	16	-	10,692,365	20
21	EXPENSES								21
22	SALARIES & BENEFITS	635,142	212,363	1,165,222	424,498	-	-	2,437,225	22
23	DEPT. EXPENSE	405,907	63,071	1,022,597	231,737	-	-	1,723,311	23
24	INTEREST EXPENSE	86,529	39,963	343,822	110,645	129,145	-	710,104	24
25	FRANCHISE & ADMIN FEES	-	-	200,823	11,733	-	-	212,555	25
26									26
27	TOTAL CIP/ CAPITALIZED EQUIPMENT	87,765	393,821	226,874	205,310	335,028	612,661	1,861,459	27
28									28
29	PRINCIPAL DEBT SERVICE ¹	-	-	-	-	-	-	-	29
30									30
31	TRANSFER TO CAP REPLACEMENT FUND ²	-	-	-	-	-	-	-	31
32									32
33	TRANSFER (FROM)/TO RESERVES ²	-	-	-	-	-	-	-	33
34									34
35	TOTAL EXPENSES	1,215,342	709,218	2,959,338	983,923	464,173	612,661	6,944,655	35
36	BALANCE	749,005	(144,486)	3,162,393	1,057,616	(464,157)	(612,661)	3,747,709	36

¹Principal debt service payments are made in 4th quarter of the fiscal year.

²Transfers are made in 4th quarter of the fiscal year.

**MARINA COAST WATER DISTRICT
REVENUE BUDGET ANALYSIS
JULY - DECEMBER 2016**

ACCOUNT NAME	ANNUAL BUDGET	JUL - DEC BUDGET	MARINA WATER		
			JUL - DEC ACTUALS	BUD vs ACTUALS \$ CHANGE	BUD vs ACTUALS % CHANGE
WATER SALES RESIDENTIAL	1,814,879	907,440	904,501	(2,939)	-0.3%
WATER SALES BUSINESS	726,911	363,456	368,622	5,167	1.4%
WATER SALES SCHOOLS	-	-	-	-	-
WATER SALES MULTIPLES	1,028,291	514,146	508,503	(5,642)	-1.1%
WATER SALES GOVERNMENT	54,878	27,439	24,934	(2,505)	-9.1%
FIRE SYSTEM CHARGE	88,021	44,011	41,559	(2,452)	-5.6%
HYDRANT METER	-	-	-	-	-
OTHER WATER SALES	-	-	-	-	-
LATE CHARGE FEES	21,000	10,500	8,767	(1,733)	-16.5%
BACKFLOW REVENUE	22,330	11,165	(18)	(11,183)	-100.2%
FLAT RATE ACCOUNTS	-	-	-	-	-
RECLAIMED WATER SALES	28,263	14,132	37	(14,094)	-99.7%
PLAN CHECK/PERMIT FEES	5,000	2,500	2,860	360	14.4%
METER FEES	3,000	1,500	1,150	(350)	-23.3%
WHEELING CHARGE	-	-	-	-	-
DEVELOPER FEES	-	-	-	-	-
SEWER SALES BUSINESS	-	-	-	-	-
SEWER SALES RESIDENTIAL	-	-	-	-	-
TOTAL OPERATING REVENUES	3,792,573	1,896,287	1,860,914	(35,372)	-1.87%
CAPITAL SURCHARGE	-	-	-	-	-
CAPACITY CHARGES	-	-	-	-	-
INTEREST INCOME	4,920	2,460	8,836	6,376	259.2%
INTEREST INCOME - 2010 BOND	26	13	265	252	1942.1%
INTEREST INCOME - 2015 BONDS	-	-	6	6	100.0%
OTHER INCOME	5,200	2,600	15,048	12,448	478.8%
DEFD REVENUE -2010 SERIES BOND	3,165	1,583	-	(1,583)	-100.0%
IOP RENTAL REVENUE	51,643	25,822	30,853	5,032	19.5%
BLM RENTAL REVENUE	74,155	37,078	47,874	10,797	29.1%
ARMSTRONG RANCH RENTAL REVENUE	-	-	549	549	100.0%
GAIN/LOSS 2010 BOND	-	-	1	1	100.0%
TOTAL NON OPERATING REVENUES	139,109	69,555	103,433	33,879	48.7%
TOTAL REVENUE	3,931,682	1,965,841	1,964,347	(1,494)	-0.1%

**MARINA COAST WATER DISTRICT
REVENUE BUDGET ANALYSIS
JULY - DECEMBER 2016**

ACCOUNT NAME	MARINA SEWER				
	ANNUAL BUDGET	JUL - DEC BUDGET	JUL - DEC ACTUALS	BUD vs ACTUALS \$ CHANGE	BUD vs ACTUALS % CHANGE
WATER SALES RESIDENTIAL	-	-	-	-	-
WATER SALES BUSINESS	-	-	-	-	-
WATER SALES SCHOOLS	-	-	-	-	-
WATER SALES MULTIPLES	-	-	-	-	-
WATER SALES GOVERNMENT	-	-	-	-	-
FIRE SYSTEM CHARGE	-	-	-	-	-
HYDRANT METER	-	-	-	-	-
OTHER WATER SALES	-	-	-	-	-
LATE CHARGE FEES	-	-	-	-	-
BACKFLOW REVENUE	-	-	-	-	-
FLAT RATE ACCOUNTS	-	-	-	-	-
RECLAIMED WATER SALES	-	-	-	-	-
PLAN CHECK/PERMIT FEES	-	-	1,030	1,030	100.0%
METER FEES	-	-	-	-	-
WHEELING CHARGE	-	-	-	-	-
DEVELOPER FEES	-	-	-	-	-
SEWER SALES BUSINESS	151,962	75,981	79,955	3,974	5.2%
SEWER SALES RESIDENTIAL	878,600	439,300	455,884	16,584	3.8%
TOTAL OPERATING REVENUES	1,030,562	515,281	536,869	21,588	4.19%
CAPITAL SURCHARGE	-	-	-	-	-
CAPACITY CHARGES	-	-	-	-	-
INTEREST INCOME	3,456	1,728	4,691	2,963	171.4%
INTEREST INCOME - 2010 BOND	8	4	76	72	1796.0%
INTEREST INCOME - 2015 BONDS	-	-	3	3	100.0%
OTHER INCOME	1,400	700	442	(258)	-36.8%
DEFD REVENUE -2010 SERIES BOND	904	452	-	(452)	-100.0%
IOP RENTAL REVENUE	14,755	7,378	8,815	1,438	19.5%
BLM RENTAL REVENUE	21,187	10,594	13,678	3,085	29.1%
ARMSTRONG RANCH RENTAL REVENUE	-	-	157	157	100.0%
GAIN/LOSS 2010 BOND	-	-	0	0	-
TOTAL NON OPERATING REVENUES	41,710	20,855	27,863	7,008	33.6%
TOTAL REVENUE	1,072,272	536,136	564,732	28,596	5.3%

MARINA COAST WATER DISTRICT
REVENUE BUDGET ANALYSIS
JULY - DECEMBER 2016

ACCOUNT NAME	ANNUAL BUDGET	JUL - DEC BUDGET	ORD WATER		
			JUL - DEC ACTUALS	BUD vs ACTUALS \$ CHANGE	BUD vs ACTUALS % CHANGE
WATER SALES RESIDENTIAL	4,334,328	2,167,164	1,426,906	(740,258)	-34.2%
WATER SALES BUSINESS	-	-	384,910	384,910	100.0%
WATER SALES SCHOOLS	-	-	159,518	159,518	100.0%
WATER SALES MULTIPLES	-	-	169,531	169,531	100.0%
WATER SALES GOVERNMENT	-	-	36,042	36,042	100.0%
FIRE SYSTEM CHARGE	153,446	76,723	84,105	7,382	9.6%
HYDRANT METER	-	-	93,149	93,149	100.0%
OTHER WATER SALES	-	-	3,979	3,979	100.0%
LATE CHARGE FEES	50,000	25,000	46,884	21,884	87.5%
BACKFLOW REVENUE	28,000	14,000	203	(13,798)	-98.6%
FLAT RATE ACCOUNTS	1,100,000	550,000	659,927	109,927	20.0%
RECLAIMED WATER SALES	-	-	-	-	-
PLAN CHECK/PERMIT FEES	30,500	15,250	9,080	(6,170)	-40.5%
METER FEES	75,000	37,500	115,255	77,755	207.3%
WHEELING CHARGE	24,000	12,000	36,000	24,000	200.0%
DEVELOPER FEES	450,000	225,000	207,514	(17,486)	-7.8%
SEWER SALES BUSINESS	-	-	-	-	-
SEWER SALES RESIDENTIAL	-	-	-	-	-
TOTAL OPERATING REVENUES	6,245,274	3,122,637	3,433,002	310,365	9.94%
CAPITAL SURCHARGE	168,260	84,130	83,147	(983)	-1.2%
CAPACITY CHARGES	2,272,565	1,136,283	2,449,218	1,312,935	115.5%
INTEREST INCOME	4,740	2,370	9,844	7,474	315.3%
INTEREST INCOME - 2010 BOND	48	24	474	450	1875.4%
INTEREST INCOME - 2015 BONDS	4	2	33	31	1572.0%
OTHER INCOME	10,800	5,400	4,446	(954)	-17.7%
DEFD REVENUE -2010 SERIES BOND	5,652	2,826	-	(2,826)	-100.0%
IOP RENTAL REVENUE	92,219	46,110	55,095	8,986	19.5%
BLM RENTAL REVENUE	132,419	66,210	85,490	19,280	29.1%
ARMSTRONG RANCH RENTAL REVENUE	-	-	980	980	100.0%
GAIN/LOSS 2010 BOND	-	-	2	2	100.0%
TOTAL NON OPERATING REVENUES	2,686,707	1,343,354	2,688,729	1,345,376	100.2%
TOTAL REVENUE	8,931,981	4,465,991	6,121,731	1,655,740	37.1%

**MARINA COAST WATER DISTRICT
REVENUE BUDGET ANALYSIS
JULY - DECEMBER 2016**

ACCOUNT NAME	ORD SEWER				
	ANNUAL BUDGET	JUL - DEC BUDGET	JUL - DEC ACTUALS	BUD vs ACTUALS \$ CHANGE	BUD vs ACTUALS % CHANGE
WATER SALES RESIDENTIAL	-	-	-	-	-
WATER SALES BUSINESS	-	-	-	-	-
WATER SALES SCHOOLS	-	-	-	-	-
WATER SALES MULTIPLES	-	-	-	-	-
WATER SALES GOVERNMENT	-	-	-	-	-
FIRE SYSTEM CHARGE	-	-	-	-	-
HYDRANT METER	-	-	-	-	-
OTHER WATER SALES	-	-	-	-	-
LATE CHARGE FEES	-	-	-	-	-
BACKFLOW REVENUE	-	-	-	-	-
FLAT RATE ACCOUNTS	-	-	-	-	-
RECLAIMED WATER SALES	-	-	-	-	-
PLAN CHECK/PERMIT FEES	14,000	7,000	8,780	1,780	25.4%
METER FEES	-	-	-	-	-
WHEELING CHARGE	-	-	-	-	-
DEVELOPER FEES	140,000	70,000	54,779	(15,221)	-21.7%
SEWER SALES BUSINESS	2,135,168	1,067,584	1,121,825	54,241	5.1%
SEWER SALES RESIDENTIAL	-	-	-	-	-
TOTAL OPERATING REVENUES	2,289,168	1,144,584	1,185,384	40,800	3.56%
CAPITAL SURCHARGE	39,900	19,950	19,933	(17)	-0.1%
CAPACITY CHARGES	956,941	478,471	784,077	305,606	63.9%
INTEREST INCOME	1,572	786	3,032	2,246	285.7%
INTEREST INCOME - 2010 BOND	14	7	133	126	1796.3%
INTEREST INCOME - 2015 BONDS	2	1	11	10	1015.0%
OTHER INCOME	2,600	1,300	9,331	8,031	617.8%
DEFD REVENUE -2010 SERIES BOND	1,583	792	-	(792)	-100.0%
IOP RENTAL REVENUE	25,821	12,911	15,427	2,516	19.5%
BLM RENTAL REVENUE	37,077	18,539	23,937	5,399	29.1%
ARMSTRONG RANCH RENTAL REVENUE	-	-	274	274	100.0%
GAIN/LOSS 2010 BOND	-	-	1	1	100.0%
TOTAL NON OPERATING REVENUES	1,065,510	532,755	856,155	323,400	60.7%
TOTAL REVENUE	3,354,678	1,677,339	2,041,539	364,200	21.7%

MARINA COAST WATER DISTRICT
REVENUE BUDGET ANALYSIS
JULY - DECEMBER 2016

ACCOUNT NAME	ANNUAL BUDGET	JUL - DEC BUDGET	RECYCLED WATER		
			JUL - DEC ACTUALS	BUD vs ACTUALS \$ CHANGE	BUD vs ACTUALS % CHANGE
WATER SALES RESIDENTIAL	-	-	-	-	-
WATER SALES BUSINESS	-	-	-	-	-
WATER SALES SCHOOLS	-	-	-	-	-
WATER SALES MULTIPLES	-	-	-	-	-
WATER SALES GOVERNMENT	-	-	-	-	-
FIRE SYSTEM CHARGE	-	-	-	-	-
HYDRANT METER	-	-	-	-	-
OTHER WATER SALES	-	-	-	-	-
LATE CHARGE FEES	-	-	-	-	-
BACKFLOW REVENUE	-	-	-	-	-
FLAT RATE ACCOUNTS	-	-	-	-	-
RECLAIMED WATER SALES	-	-	-	-	-
PLAN CHECK/PERMIT FEES	-	-	-	-	-
METER FEES	-	-	-	-	-
WHEELING CHARGE	-	-	-	-	-
DEVELOPER FEES	-	-	-	-	-
SEWER SALES BUSINESS	-	-	-	-	-
SEWER SALES RESIDENTIAL	-	-	-	-	-
TOTAL OPERATING REVENUES	-	-	-	-	-
CAPITAL SURCHARGE	-	-	-	-	-
CAPACITY CHARGES	-	-	-	-	-
INTEREST INCOME	-	-	-	-	-
INTEREST INCOME - 2010 BOND	-	-	-	-	-
INTEREST INCOME - 2015 BONDS	2	1	16	15	1502.0%
OTHER INCOME	-	-	-	-	-
DEFD REVENUE -2010 SERIES BOND	-	-	-	-	-
IOP RENTAL REVENUE	-	-	-	-	-
BLM RENTAL REVENUE	-	-	-	-	-
ARMSTRONG RANCH RENTAL REVENUE	-	-	-	-	-
GAIN/LOSS 2010 BOND	-	-	-	-	-
TOTAL NON OPERATING REVENUES	2	1	16	15	1502.0%
TOTAL REVENUE	2	1	16	15	1502.0%

**MARINA COAST WATER DISTRICT
REVENUE BUDGET ANALYSIS
JULY - DECEMBER 2016**

ACCOUNT NAME	ANNUAL BUDGET	JUL - DEC BUDGET	REGIONAL PROJECT		
			JUL - DEC ACTUALS	BUD vs ACTUALS \$ CHANGE	BUD vs ACTUALS % CHANGE
WATER SALES RESIDENTIAL	-	-	-	-	-
WATER SALES BUSINESS	-	-	-	-	-
WATER SALES SCHOOLS	-	-	-	-	-
WATER SALES MULTIPLES	-	-	-	-	-
WATER SALES GOVERNMENT	-	-	-	-	-
FIRE SYSTEM CHARGE	-	-	-	-	-
HYDRANT METER	-	-	-	-	-
OTHER WATER SALES	-	-	-	-	-
LATE CHARGE FEES	-	-	-	-	-
BACKFLOW REVENUE	-	-	-	-	-
FLAT RATE ACCOUNTS	-	-	-	-	-
RECLAIMED WATER SALES	-	-	-	-	-
PLAN CHECK/PERMIT FEES	-	-	-	-	-
METER FEES	-	-	-	-	-
WHEELING CHARGE	-	-	-	-	-
DEVELOPER FEES	-	-	-	-	-
SEWER SALES BUSINESS	-	-	-	-	-
SEWER SALES RESIDENTIAL	-	-	-	-	-
TOTAL OPERATING REVENUES	-	-	-	-	-
CAPITAL SURCHARGE	-	-	-	-	-
CAPACITY CHARGES	-	-	-	-	-
INTEREST INCOME	-	-	-	-	-
INTEREST INCOME - 2010 BOND	-	-	-	-	-
INTEREST INCOME - 2015 BONDS	-	-	-	-	-
OTHER INCOME	-	-	-	-	-
DEFD REVENUE -2010 SERIES BOND	-	-	-	-	-
IOP RENTAL REVENUE	-	-	-	-	-
BLM RENTAL REVENUE	-	-	-	-	-
ARMSTRONG RANCH RENTAL REVENUE	-	-	-	-	-
GAIN/LOSS 2010 BOND	-	-	-	-	-
TOTAL NON OPERATING REVENUES	-	-	-	-	-
TOTAL REVENUE	-	-	-	-	-

**MARINA COAST WATER DISTRICT
REVENUE BUDGET ANALYSIS
JULY - DECEMBER 2016**

ACCOUNT NAME	ANNUAL BUDGET	JUL - DEC BUDGET	TOTAL	BUD vs ACTUALS \$ CHANGE	BUD vs ACTUALS % CHANGE
			JUL - DEC ACTUALS		
WATER SALES RESIDENTIAL	6,149,207	3,074,604	2,331,406	(743,197)	-24.2%
WATER SALES BUSINESS	726,911	363,456	753,532	390,077	107.3%
WATER SALES SCHOOLS	-	-	159,518	159,518	100.0%
WATER SALES MULTIPLES	1,028,291	514,146	678,034	163,889	31.9%
WATER SALES GOVERNMENT	54,878	27,439	60,976	33,537	122.2%
FIRE SYSTEM CHARGE	241,467	120,734	125,664	4,930	4.1%
HYDRANT METER	-	-	93,149	93,149	100.0%
OTHER WATER SALES	-	-	3,979	3,979	100.0%
LATE CHARGE FEES	71,000	35,500	55,650	20,150	56.8%
BACKFLOW REVENUE	50,330	25,165	185	(24,980)	-99.3%
FLAT RATE ACCOUNTS	1,100,000	550,000	659,927	109,927	20.0%
RECLAIMED WATER SALES	28,263	14,132	37	(14,094)	-99.7%
PLAN CHECK/PERMIT FEES	49,500	24,750	21,750	(3,000)	-12.1%
METER FEES	78,000	39,000	116,405	77,405	198.5%
WHEELING CHARGE	24,000	12,000	36,000	24,000	200.0%
DEVELOPER FEES	590,000	295,000	262,293	(32,707)	-11.1%
SEWER SALES BUSINESS	2,287,130	1,143,565	1,201,780	58,215	5.1%
SEWER SALES RESIDENTIAL	878,600	439,300	455,884	16,584	3.8%
TOTAL OPERATING REVENUES	13,357,577	6,678,789	7,016,169	337,380	5.05%
CAPITAL SURCHARGE	208,160	104,080	103,080	(1,000)	-1.0%
CAPACITY CHARGES	3,229,506	1,614,753	3,233,295	1,618,542	100.2%
INTEREST INCOME	14,688	7,344	26,402	19,058	259.5%
INTEREST INCOME - 2010 BOND	96	48	948	900	1875.3%
INTEREST INCOME - 2015 BONDS	8	4	70	66	1641.5%
OTHER INCOME	20,000	10,000	29,267	19,267	192.7%
DEFD REVENUE -2010 SERIES BOND	11,304	5,652	-	(5,652)	-100.0%
IOP RENTAL REVENUE	184,438	92,219	110,190	17,971	19.5%
BLM RENTAL REVENUE	264,838	132,419	170,979	38,560	29.1%
ARMSTRONG RANCH RENTAL REVENUE	-	-	1,960	1,960	100.0%
GAIN/LOSS 2010 BOND	-	-	4	4	100.0%
TOTAL NON OPERATING REVENUES	3,933,038	1,966,519	3,676,196	1,709,677	86.9%
TOTAL REVENUE	17,290,615	8,645,308	10,692,365	2,047,057	23.7%

MARINA COAST WATER DISTRICT
 BUDGET ANALYSIS - ALL DEPARTMENTS
 JULY - DECEMBER 2016

ACCOUNT NAME	MARINA WATER				
	ANNUAL BUDGET	JUL - DEC BUDGET	JUL - DEC ACTUALS	BUD vs ACTUALS \$ CHANGE	BUD vs ACTUALS % CHANGE
WAGES	922,744	461,372	399,772	(61,600)	-13.4%
WAGES/BENEFITS ALLOCATED TO CAPITAL	(13,000)	(6,500)	(6,324)	176	-2.7%
OVERTIME	19,318	9,659	13,184	3,525	36.5%
STANDBY WAGES	7,526	3,763	5,250	1,487	39.5%
FICA EXPENSE	56,379	28,190	23,294	(4,896)	-17.4%
MEDI EXPENSE	13,769	6,885	6,048	(836)	-12.1%
MEDICAL INSURANCE	189,708	94,854	70,429	(24,425)	-25.8%
DENTAL INSURANCE	9,805	4,903	4,185	(718)	-14.6%
VISION INSURANCE	2,535	1,268	977	(290)	-22.9%
WORKERS COMP. INSURANCE	21,632	10,816	7,338	(3,478)	-32.2%
LIFE INSURANCE	2,709	1,355	1,627	272	20.1%
UNIFORM BENEFIT	3,344	1,672	1,924	252	15.1%
BOOT BENEFIT	1,108	554	492	(62)	-11.2%
SUI EXPENSE	2,658	1,329	242	(1,087)	-81.8%
ETT EXPENSE	81	41	7	(33)	-81.9%
CAR ALLOWANCE EXPENSE	1,404	702	704	2	0.3%
TUITION REIMBURSEMENT	-	-	1,600	1,600	100.0%
DISABILITY PLAN	2,393	1,197	1,750	553	46.2%
CALPERS RETIREMENT (ER)	74,966	37,483	41,593	4,110	11.0%
CALPERS RETIREMENT (EE)	62,895	31,448	27,046	(4,401)	-14.0%
PARS RETIREMENT	33,562	16,781	33,562	16,781	100.0%
OPEB EXPENSE	42,126	21,063	-	(21,063)	-100.0%
BOARD COMPENSATION	1,560	780	442	(338)	-43.3%
TOTAL SALARY & BENEFIT	1,459,222	729,611	635,142	(94,469)	-12.9%
PROPERTY & LIABILITY INSURANCE	33,800	16,900	16,581	(319)	-1.9%
PROPERTY TAXES	910	455	1,521	1,066	234.3%
MAINTENANCE & EQUIPMENT	180,773	90,387	70,102	(20,284)	-22.4%
POWER/GAS	233,325	116,663	115,118	(1,544)	-1.3%
BUILDING SECURITY & OTHER SERVICES	7,306	3,653	1,723	(1,930)	-52.8%
PHONE/ANSWERING SERVICE	13,156	6,578	7,673	1,095	16.6%
RENT/LEASE EQUIPMENT	9,100	4,550	3,358	(1,192)	-26.2%
CONTRACT TESTING/ QUALITY CONTROL	22,497	11,249	7,167	(4,082)	-36.3%
POSTAGE	14,727	7,364	6,141	(1,223)	-16.6%
PRINTING	16,400	8,200	3,447	(4,753)	-58.0%
OFFICE & GENERAL SUPPLY	13,567	6,784	3,145	(3,639)	-53.6%
COMPUTER & SOFTWARE EXPENSES	13,250	6,625	6,202	(423)	-6.4%
ADVERTISEMENT	7,650	3,825	3,545	(280)	-7.3%
MAINTENANCE AGREEMENTS	18,980	9,490	9,622	132	1.4%
HOSPITALITY & AWARDS	1,040	520	372	(148)	-28.4%
BOARD MEETING VIDEO RECORDING	1,560	780	603	(177)	-22.7%
ACCOUNTING SERVICES	7,800	3,900	8,903	5,003	128.3%
CONSULTING SERVICES	201,480	100,740	62,900	(37,840)	-37.6%
LEGAL FEES	55,900	27,950	23,598	(4,352)	-15.6%
CONFERENCES/EDUCATION	7,259	3,630	1,597	(2,033)	-56.0%
TRAVEL	5,655	2,828	2,081	(747)	-26.4%
SAFETY	2,080	1,040	454	(586)	-56.3%
MEMBERSHIPS & DUES	13,958	6,979	1,373	(5,606)	-80.3%
PERMITS	19,903	9,952	6,471	(3,481)	-35.0%
BANK & ADMINISTRATION FEES	20,124	10,062	13,295	3,233	32.1%
INTEREST EXPENSE	200,670	100,335	86,529	(13,806)	-13.8%
REBATE PROGRAMS	79,750	39,875	19,737	(20,138)	-50.5%
CONSERVATION EDUCATION	27,930	13,965	2,000	(11,965)	-85.7%
IOP EXPENSES	2,875	1,438	990	(448)	-31.2%
BLM EXPENSES	5,350	2,675	5,980	3,305	123.6%
FRANCHISE FEE	-	-	-	-	-
FORA ADMIN./LIAISON FEES	-	-	-	-	-
MEMBERSHIP ON FORA BOARD	-	-	-	-	-
BAD DEBT EXPENSE	6,500	3,250	-	(3,250)	-100.0%
DEVELOPER EXPENSES (REIMBURSABLE)	12,000	6,000	209	(5,791)	-96.5%
TOTAL DEPARTMENT EXPENSE	1,257,275	628,638	492,436	(136,202)	-21.7%
TOTAL EXPENSE	2,716,497	1,358,249	1,127,578	(230,671)	-17.0%

MARINA COAST WATER DISTRICT
 BUDGET ANALYSIS - ALL DEPARTMENTS
 JULY - DECEMBER 2016

ACCOUNT NAME	MARINA SEWER				
	ANNUAL BUDGET	JUL - DEC BUDGET	JUL - DEC ACTUALS	BUD vs ACTUALS \$ CHANGE	BUD vs ACTUALS % CHANGE
WAGES	283,831	141,916	158,998	17,083	12.0%
WAGES/BENEFITS ALLOCATED TO CAPITAL	(3,500)	(1,750)	(30,411)	(28,661)	1637.8%
OVERTIME	6,939	3,470	3,094	(375)	-10.8%
STANDBY WAGES	3,494	1,747	5,250	3,503	200.5%
FICA EXPENSE	17,570	8,785	7,954	(831)	-9.5%
MEDI EXPENSE	4,267	2,134	2,023	(111)	-5.2%
MEDICAL INSURANCE	61,884	30,942	26,128	(4,814)	-15.6%
DENTAL INSURANCE	3,218	1,609	1,332	(277)	-17.2%
VISION INSURANCE	779	390	300	(90)	-23.0%
WORKERS COMP. INSURANCE	7,793	3,897	2,866	(1,030)	-26.4%
LIFE INSURANCE	844	422	396	(26)	-6.2%
UNIFORM BENEFIT	1,456	728	476	(252)	-34.6%
BOOT BENEFIT	434	217	118	(99)	-45.6%
SUI EXPENSE	783	392	24	(367)	-93.8%
ETT EXPENSE	23	12	1	(11)	-93.7%
CAR ALLOWANCE EXPENSE	378	189	189	-	-
TUITION REIMBURSEMENT	-	-	-	-	-
DISABILITY PLAN	744	372	427	55	14.9%
CALPERS RETIREMENT (ER)	23,075	11,538	14,592	3,054	26.5%
CALPERS RETIREMENT (EE)	19,745	9,873	9,451	(422)	-4.3%
PARS RETIREMENT	9,036	4,518	9,036	4,518	100.0%
OPEB EXPENSE	13,415	6,708	-	(6,708)	-100.0%
BOARD COMPENSATION	420	210	119	(91)	-43.3%
TOTAL SALARY & BENEFIT	456,628	228,314	212,363	(15,951)	-7.0%
PROPERTY & LIABILITY INSURANCE	9,100	4,550	4,116	(434)	-9.5%
PROPERTY TAXES	245	123	168	46	37.3%
MAINTENANCE & EQUIPMENT	35,900	17,950	11,767	(6,183)	-34.4%
POWER/GAS	11,450	5,725	5,569	(156)	-2.7%
BUILDING SECURITY & OTHER SERVICES	1,967	984	464	(520)	-52.8%
PHONE/ANSWERING SERVICE	3,542	1,771	1,262	(509)	-28.7%
RENT/LEASE EQUIPMENT	2,450	1,225	904	(321)	-26.2%
CONTRACT TESTING/ QUALITY CONTROL	-	-	-	-	-
POSTAGE	3,850	1,925	5,756	3,831	199.0%
PRINTING	2,100	1,050	2,898	1,848	176.0%
OFFICE & GENERAL SUPPLY	1,400	700	890	190	27.1%
COMPUTER & SOFTWARE EXPENSES	3,507	1,754	1,634	(120)	-6.8%
ADVERTISEMENT	1,050	525	856	331	63.0%
MAINTENANCE AGREEMENTS	5,110	2,555	3,387	832	32.6%
HOSPITALITY & AWARDS	280	140	96	(44)	-31.6%
BOARD MEETING VIDEO RECORDING	420	210	162	(48)	-22.7%
ACCOUNTING SERVICES	2,100	1,050	2,382	1,332	126.9%
CONSULTING SERVICES	96,460	48,230	11,393	(36,837)	-76.4%
LEGAL FEES	15,050	7,525	2,314	(5,211)	-69.3%
CONFERENCES/EDUCATION	2,413	1,207	140	(1,067)	-88.4%
TRAVEL	1,957	979	141	(837)	-85.5%
SAFETY	560	280	104	(176)	-63.0%
MEMBERSHIPS & DUES	2,038	1,019	353	(666)	-65.3%
PERMITS	4,940	2,470	731	(1,739)	-70.4%
BANK & ADMINISTRATION FEES	5,418	2,709	3,593	884	32.6%
INTEREST EXPENSE	93,912	46,956	39,963	(6,993)	-14.9%
REBATE PROGRAMS	-	-	-	-	-
CONSERVATION EDUCATION	-	-	-	-	-
IOP EXPENSES	790	395	283	(112)	-28.4%
BLM EXPENSES	1,540	770	1,709	939	121.9%
FRANCHISE FEE	-	-	-	-	-
FORA ADMIN./LIAISON FEES	-	-	-	-	-
MEMBERSHIP ON FORA BOARD	-	-	-	-	-
BAD DEBT EXPENSE	1,750	875	-	(875)	-100.0%
DEVELOPER EXPENSES (REIMBURSABLE)	4,000	2,000	-	(2,000)	-100.0%
TOTAL DEPARTMENT EXPENSE	315,299	157,650	103,034	(54,616)	-34.6%
TOTAL EXPENSE	771,927	385,964	315,397	(70,567)	-18.3%

MARINA COAST WATER DISTRICT
 BUDGET ANALYSIS - ALL DEPARTMENTS
 JULY - DECEMBER 2016

ACCOUNT NAME	ORD WATER				
	ANNUAL BUDGET	JUL - DEC BUDGET	JUL - DEC ACTUALS	BUD vs ACTUALS \$ CHANGE	BUD vs ACTUALS % CHANGE
WAGES	1,706,853	853,427	712,432	(140,994)	-16.5%
WAGES/BENEFITS ALLOCATED TO CAPITAL	(127,000)	(63,500)	-	63,500	-100.0%
OVERTIME	32,499	16,250	23,857	7,607	46.8%
STANDBY WAGES	10,483	5,242	5,250	9	0.2%
FICA EXPENSE	103,316	51,658	41,495	(10,163)	-19.7%
MEDI EXPENSE	25,372	12,686	10,945	(1,741)	-13.7%
MEDICAL INSURANCE	343,159	171,580	138,262	(33,318)	-19.4%
DENTAL INSURANCE	17,744	8,872	6,903	(1,969)	-22.2%
VISION INSURANCE	4,734	2,367	1,703	(664)	-28.0%
WORKERS COMP. INSURANCE	35,885	17,943	11,876	(6,067)	-33.8%
LIFE INSURANCE	4,987	2,494	3,383	890	35.7%
UNIFORM BENEFIT	4,810	2,405	3,951	1,546	64.3%
BOOT BENEFIT	1,768	884	1,024	140	15.8%
SUI EXPENSE	4,936	2,468	366	(2,102)	-85.2%
ETT EXPENSE	148	74	11	(63)	-84.8%
CAR ALLOWANCE EXPENSE	2,916	1,458	1,458	-	-
TUITION REIMBURSEMENT	-	-	3,400	3,400	100.0%
DISABILITY PLAN	4,415	2,208	3,640	1,432	64.9%
CALPERS RETIREMENT (ER)	139,532	69,766	76,074	6,308	9.0%
CALPERS RETIREMENT (EE)	114,894	57,447	48,568	(8,879)	-15.5%
PARS RETIREMENT	69,706	34,853	69,706	34,853	100.0%
OPEB EXPENSE	77,124	38,562	-	(38,562)	-100.0%
BOARD COMPENSATION	3,240	1,620	918	(702)	-43.3%
TOTAL SALARY & BENEFIT	2,581,521	1,290,761	1,165,222	(125,538)	-9.7%
PROPERTY & LIABILITY INSURANCE	70,200	35,100	36,961	1,861	5.3%
PROPERTY TAXES	1,890	945	1,329	384	40.7%
MAINTENANCE & EQUIPMENT	335,211	167,606	167,960	354	0.2%
POWER/GAS	500,050	250,025	211,416	(38,609)	-15.4%
BUILDING SECURITY & OTHER SERVICES	15,174	7,587	3,578	(4,009)	-52.8%
PHONE/ANSWERING SERVICE	27,324	13,662	15,471	1,809	13.2%
RENT/LEASE EQUIPMENT	18,900	9,450	6,975	(2,475)	-26.2%
CONTRACT TESTING/ QUALITY CONTROL	47,804	23,902	17,785	(6,117)	-25.6%
POSTAGE	30,606	15,303	3,706	(11,597)	-75.8%
PRINTING	26,662	13,331	4,105	(9,226)	-69.2%
OFFICE & GENERAL SUPPLY	22,019	11,010	6,378	(4,632)	-42.1%
COMPUTER & SOFTWARE EXPENSES	27,530	13,765	12,887	(878)	-6.4%
ADVERTISEMENT	9,350	4,675	6,996	2,321	49.6%
MAINTENANCE AGREEMENTS	39,420	19,710	21,235	1,525	7.7%
HOSPITALITY & AWARDS	2,160	1,080	774	(306)	-28.4%
BOARD MEETING VIDEO RECORDING	3,240	1,620	1,253	(367)	-22.7%
ACCOUNTING SERVICES	16,200	8,100	16,485	8,385	103.5%
CONSULTING SERVICES	587,920	293,960	131,327	(162,633)	-55.3%
LEGAL FEES	116,100	58,050	71,311	13,261	22.8%
CONFERENCES/EDUCATION	15,275	7,638	3,368	(4,270)	-55.9%
TRAVEL	11,930	5,965	4,396	(1,569)	-26.3%
SAFETY	4,320	2,160	947	(1,213)	-56.2%
MEMBERSHIPS & DUES	29,148	14,574	2,895	(11,679)	-80.1%
PERMITS	51,145	25,573	9,314	(16,259)	-63.6%
BANK & ADMINISTRATION FEES	41,796	20,898	27,378	6,480	31.0%
INTEREST EXPENSE	812,673	406,337	343,822	(62,514)	-15.4%
REBATE PROGRAMS	55,250	27,625	7,448	(20,177)	-73.0%
CONSERVATION EDUCATION	19,320	9,660	800	(8,860)	-91.7%
IOP EXPENSES	5,075	2,538	1,767	(771)	-30.4%
BLM EXPENSES	9,600	4,800	10,679	5,879	122.5%
FRANCHISE FEE	315,000	157,500	188,323	30,823	19.6%
FORA ADMIN./LIAISON FEES	25,000	12,500	12,500	0	0.0%
MEMBERSHIP ON FORA BOARD	37,000	18,500	18,500	0	0.0%
BAD DEBT EXPENSE	13,500	6,750	-	(6,750)	-100.0%
DEVELOPER EXPENSES (REIMBURSABLE)	440,000	220,000	197,172	(22,828)	-10.4%
TOTAL DEPARTMENT EXPENSE	3,783,792	1,891,896	1,567,242	(324,654)	-17.2%
TOTAL EXPENSE	6,365,313	3,182,657	2,732,464	(450,192)	-14.1%

MARINA COAST WATER DISTRICT
 BUDGET ANALYSIS - ALL DEPARTMENTS
 JULY - DECEMBER 2016

ACCOUNT NAME	ORD SEWER				
	ANNUAL BUDGET	JUL - DEC BUDGET	JUL - DEC ACTUALS	BUD vs ACTUALS \$ CHANGE	BUD vs ACTUALS % CHANGE
WAGES	480,784	240,392	275,679	35,287	14.7%
WAGES/BENEFITS ALLOCATED TO CAPITAL	(18,500)	(9,250)	(13,541)	(4,291)	46.4%
OVERTIME	11,220	5,610	4,900	(710)	-12.7%
STANDBY WAGES	5,376	2,688	5,250	2,562	95.3%
FICA EXPENSE	29,587	14,794	15,621	828	5.6%
MEDI EXPENSE	7,213	3,607	3,953	347	9.6%
MEDICAL INSURANCE	103,778	51,889	56,764	4,875	9.4%
DENTAL INSURANCE	5,403	2,702	2,920	219	8.1%
VISION INSURANCE	1,328	664	651	(13)	-2.0%
WORKERS COMP. INSURANCE	12,491	6,246	5,815	(431)	-6.9%
LIFE INSURANCE	1,425	713	735	23	3.2%
UNIFORM BENEFIT	2,240	1,120	865	(255)	-22.8%
BOOT BENEFIT	690	345	219	(126)	-36.5%
SUI EXPENSE	1,323	662	43	(618)	-93.5%
ETT EXPENSE	40	20	1	(19)	-93.9%
CAR ALLOWANCE EXPENSE	702	351	349	(2)	-0.6%
TUITION REIMBURSEMENT	-	-	-	-	-
DISABILITY PLAN	1,259	630	794	164	26.1%
CALPERS RETIREMENT (ER)	39,286	19,643	27,278	7,635	38.9%
CALPERS RETIREMENT (EE)	33,200	16,600	19,200	2,600	15.7%
PARS RETIREMENT	16,781	8,391	16,781	8,391	100.0%
OPEB EXPENSE	22,635	11,318	-	(11,318)	-100.0%
BOARD COMPENSATION	780	390	221	(169)	-43.3%
TOTAL SALARY & BENEFIT	759,041	379,521	424,498	44,978	11.9%
PROPERTY & LIABILITY INSURANCE	16,900	8,450	8,427	(23)	-0.3%
PROPERTY TAXES	455	228	329	101	44.6%
MAINTENANCE & EQUIPMENT	105,975	52,988	80,413	27,426	51.8%
POWER/GAS	57,425	28,713	28,179	(534)	-1.9%
BUILDING SECURITY & OTHER SERVICES	3,653	1,827	861	(965)	-52.8%
PHONE/ANSWERING SERVICE	6,578	3,289	2,344	(945)	-28.7%
RENT/LEASE EQUIPMENT	4,550	2,275	1,679	(596)	-26.2%
CONTRACT TESTING/ QUALITY CONTROL	-	-	-	-	-
POSTAGE	7,150	3,575	2,884	(691)	-19.3%
PRINTING	3,900	1,950	2,997	1,047	53.7%
OFFICE & GENERAL SUPPLY	2,600	1,300	1,375	75	5.8%
COMPUTER & SOFTWARE EXPENSES	6,513	3,257	3,034	(223)	-6.8%
ADVERTISEMENT	1,950	975	1,589	614	63.0%
MAINTENANCE AGREEMENTS	9,490	4,745	7,231	2,486	52.4%
HOSPITALITY & AWARDS	520	260	178	(82)	-31.6%
BOARD MEETING VIDEO RECORDING	780	390	302	(88)	-22.7%
ACCOUNTING SERVICES	3,900	1,950	4,027	2,077	106.5%
CONSULTING SERVICES	159,140	79,570	22,584	(56,986)	-71.6%
LEGAL FEES	27,950	13,975	4,892	(9,083)	-65.0%
CONFERENCES/EDUCATION	4,483	2,242	259	(1,982)	-88.4%
TRAVEL	3,633	1,817	263	(1,554)	-85.5%
SAFETY	1,040	520	193	(327)	-63.0%
MEMBERSHIPS & DUES	3,720	1,860	656	(1,204)	-64.7%
PERMITS	15,460	7,730	1,357	(6,373)	-82.4%
BANK & ADMINISTRATION FEES	10,062	5,031	6,647	1,616	32.1%
INTEREST EXPENSE	262,047	131,024	110,645	(20,379)	-15.6%
REBATE PROGRAMS	-	-	-	-	-
CONSERVATION EDUCATION	-	-	-	-	-
IOP EXPENSES	1,420	710	495	(215)	-30.3%
BLM EXPENSES	2,700	1,350	2,990	1,640	121.5%
FRANCHISE FEE	15,000	7,500	11,733	4,233	56.4%
FORA ADMIN./LIAISON FEES	-	-	-	-	-
MEMBERSHIP ON FORA BOARD	-	-	-	-	-
BAD DEBT EXPENSE	3,250	1,625	-	(1,625)	-100.0%
DEVELOPER EXPENSES (REIMBURSABLE)	110,000	55,000	45,553	(9,447)	-17.2%
TOTAL DEPARTMENT EXPENSE	852,244	426,122	354,115	(72,007)	-16.9%
TOTAL EXPENSE	1,611,285	805,643	778,613	(27,030)	-3.4%

MARINA COAST WATER DISTRICT
 BUDGET ANALYSIS - ALL DEPARTMENTS
 JULY - DECEMBER 2016

ACCOUNT NAME	ANNUAL BUDGET	JUL - DEC BUDGET	RECYCLED WATER		
			JUL - DEC ACTUALS	BUD vs ACTUALS \$ CHANGE	BUD vs ACTUALS % CHANGE
WAGES	-	-	-	-	-
WAGES/BENEFITS ALLOCATED TO CAPITAL	-	-	-	-	-
OVERTIME	-	-	-	-	-
STANDBY WAGES	-	-	-	-	-
FICA EXPENSE	-	-	-	-	-
MEDI EXPENSE	-	-	-	-	-
MEDICAL INSURANCE	-	-	-	-	-
DENTAL INSURANCE	-	-	-	-	-
VISION INSURANCE	-	-	-	-	-
WORKERS COMP. INSURANCE	-	-	-	-	-
LIFE INSURANCE	-	-	-	-	-
UNIFORM BENEFIT	-	-	-	-	-
BOOT BENEFIT	-	-	-	-	-
SUI EXPENSE	-	-	-	-	-
ETT EXPENSE	-	-	-	-	-
CAR ALLOWANCE EXPENSE	-	-	-	-	-
TUITION REIMBURSEMENT	-	-	-	-	-
DISABILITY PLAN	-	-	-	-	-
CALPERS RETIREMENT (ER)	-	-	-	-	-
CALPERS RETIREMENT (EE)	-	-	-	-	-
PARS RETIREMENT	-	-	-	-	-
OPEB EXPENSE	-	-	-	-	-
BOARD COMPENSATION	-	-	-	-	-
TOTAL SALARY & BENEFIT	-	-	-	-	-
PROPERTY & LIABILITY INSURANCE	-	-	-	-	-
PROPERTY TAXES	-	-	-	-	-
MAINTENANCE & EQUIPMENT	-	-	-	-	-
POWER/GAS	-	-	-	-	-
BUILDING SECURITY & OTHER SERVICES	-	-	-	-	-
PHONE/ANSWERING SERVICE	-	-	-	-	-
RENT/LEASE EQUIPMENT	-	-	-	-	-
CONTRACT TESTING/ QUALITY CONTROL	-	-	-	-	-
POSTAGE	-	-	-	-	-
PRINTING	-	-	-	-	-
OFFICE & GENERAL SUPPLY	-	-	-	-	-
COMPUTER & SOFTWARE EXPENSES	-	-	-	-	-
ADVERTISEMENT	-	-	-	-	-
MAINTENANCE AGREEMENTS	-	-	-	-	-
HOSPITALITY & AWARDS	-	-	-	-	-
BOARD MEETING VIDEO RECORDING	-	-	-	-	-
ACCOUNTING SERVICES	-	-	-	-	-
CONSULTING SERVICES	-	-	-	-	-
LEGAL FEES	-	-	-	-	-
CONFERENCES/EDUCATION	-	-	-	-	-
TRAVEL	-	-	-	-	-
SAFETY	-	-	-	-	-
MEMBERSHIPS & DUES	-	-	-	-	-
PERMITS	-	-	-	-	-
BANK & ADMINISTRATION FEES	-	-	-	-	-
INTEREST EXPENSE	309,948	154,974	129,145	(25,829)	-16.7%
REBATE PROGRAMS	-	-	-	-	-
CONSERVATION EDUCATION	-	-	-	-	-
IOP EXPENSES	-	-	-	-	-
BLM EXPENSES	-	-	-	-	-
FRANCHISE FEE	-	-	-	-	-
FORA ADMIN./LIAISON FEES	-	-	-	-	-
MEMBERSHIP ON FORA BOARD	-	-	-	-	-
BAD DEBT EXPENSE	-	-	-	-	-
DEVELOPER EXPENSES (REIMBURSABLE)	-	-	-	-	-
TOTAL DEPARTMENT EXPENSE	309,948	154,974	129,145	(25,829)	-16.7%
TOTAL EXPENSE	309,948	154,974	129,145	(25,829)	-16.7%

MARINA COAST WATER DISTRICT
 BUDGET ANALYSIS - ALL DEPARTMENTS
 JULY - DECEMBER 2016

ACCOUNT NAME	ANNUAL BUDGET	JUL - DEC BUDGET	REGIONAL PROJECT		
			JUL - DEC ACTUALS	BUD vs ACTUALS \$ CHANGE	BUD vs ACTUALS % CHANGE
WAGES	-	-	-	-	-
WAGES/BENEFITS ALLOCATED TO CAPITAL	-	-	-	-	-
OVERTIME	-	-	-	-	-
STANDBY WAGES	-	-	-	-	-
FICA EXPENSE	-	-	-	-	-
MEDI EXPENSE	-	-	-	-	-
MEDICAL INSURANCE	-	-	-	-	-
DENTAL INSURANCE	-	-	-	-	-
VISION INSURANCE	-	-	-	-	-
WORKERS COMP. INSURANCE	-	-	-	-	-
LIFE INSURANCE	-	-	-	-	-
UNIFORM BENEFIT	-	-	-	-	-
BOOT BENEFIT	-	-	-	-	-
SUI EXPENSE	-	-	-	-	-
ETT EXPENSE	-	-	-	-	-
CAR ALLOWANCE EXPENSE	-	-	-	-	-
TUITION REIMBURSEMENT	-	-	-	-	-
DISABILITY PLAN	-	-	-	-	-
CALPERS RETIREMENT (ER)	-	-	-	-	-
CALPERS RETIREMENT (EE)	-	-	-	-	-
PARS RETIREMENT	-	-	-	-	-
OPEB EXPENSE	-	-	-	-	-
BOARD COMPENSATION	-	-	-	-	-
TOTAL SALARY & BENEFIT	-	-	-	-	-
PROPERTY & LIABILITY INSURANCE	-	-	-	-	-
PROPERTY TAXES	-	-	-	-	-
MAINTENANCE & EQUIPMENT	-	-	-	-	-
POWER/GAS	-	-	-	-	-
BUILDING SECURITY & OTHER SERVICES	-	-	-	-	-
PHONE/ANSWERING SERVICE	-	-	-	-	-
RENT/LEASE EQUIPMENT	-	-	-	-	-
CONTRACT TESTING/ QUALITY CONTROL	-	-	-	-	-
POSTAGE	-	-	-	-	-
PRINTING	-	-	-	-	-
OFFICE & GENERAL SUPPLY	-	-	-	-	-
COMPUTER & SOFTWARE EXPENSES	-	-	-	-	-
ADVERTISEMENT	-	-	-	-	-
MAINTENANCE AGREEMENTS	-	-	-	-	-
HOSPITALITY & AWARDS	-	-	-	-	-
BOARD MEETING VIDEO RECORDING	-	-	-	-	-
ACCOUNTING SERVICES	-	-	-	-	-
CONSULTING SERVICES	-	-	-	-	-
LEGAL FEES	-	-	-	-	-
CONFERENCES/EDUCATION	-	-	-	-	-
TRAVEL	-	-	-	-	-
SAFETY	-	-	-	-	-
MEMBERSHIPS & DUES	-	-	-	-	-
PERMITS	-	-	-	-	-
BANK & ADMINISTRATION FEES	-	-	-	-	-
INTEREST EXPENSE	-	-	-	-	-
REBATE PROGRAMS	-	-	-	-	-
CONSERVATION EDUCATION	-	-	-	-	-
IOP EXPENSES	-	-	-	-	-
BLM EXPENSES	-	-	-	-	-
FRANCHISE FEE	-	-	-	-	-
FORA ADMIN./LIAISON FEES	-	-	-	-	-
MEMBERSHIP ON FORA BOARD	-	-	-	-	-
BAD DEBT EXPENSE	-	-	-	-	-
DEVELOPER EXPENSES (REIMBURSABLE)	-	-	-	-	-
TOTAL DEPARTMENT EXPENSE	-	-	-	-	-
TOTAL EXPENSE	-	-	-	-	-

MARINA COAST WATER DISTRICT
 BUDGET ANALYSIS - ALL DEPARTMENTS
 JULY - DECEMBER 2016

ACCOUNT NAME	ANNUAL BUDGET	JUL - DEC BUDGET	TOTAL	BUD vs ACTUALS \$ CHANGE	BUD vs ACTUALS % CHANGE
			JUL - DEC ACTUALS		
WAGES	3,394,212	1,697,106	1,546,882	(150,224)	-8.9%
WAGES/BENEFITS ALLOCATED TO CAPITAL	(162,000)	(81,000)	(50,276)	30,725	-37.9%
OVERTIME	69,976	34,988	45,035	10,047	28.7%
STANDBY WAGES	26,879	13,440	21,000	7,561	56.3%
FICA EXPENSE	206,852	103,426	88,364	(15,062)	-14.6%
MEDI EXPENSE	50,621	25,311	22,969	(2,341)	-9.2%
MEDICAL INSURANCE	698,529	349,265	291,583	(57,682)	-16.5%
DENTAL INSURANCE	36,170	18,085	15,340	(2,745)	-15.2%
VISION INSURANCE	9,376	4,688	3,631	(1,057)	-22.5%
WORKERS COMP. INSURANCE	77,801	38,901	27,894	(11,006)	-28.3%
LIFE INSURANCE	9,965	4,983	6,141	1,159	23.3%
UNIFORM BENEFIT	11,850	5,925	7,216	1,291	21.8%
BOOT BENEFIT	4,000	2,000	1,853	(147)	-7.4%
SUI EXPENSE	9,700	4,850	675	(4,175)	-86.1%
ETT EXPENSE	292	146	21	(125)	-85.9%
CAR ALLOWANCE EXPENSE	5,400	2,700	2,700	-	-
TUITION REIMBURSEMENT	-	-	5,000	5,000	-
DISABILITY PLAN	8,811	4,406	6,610	2,205	50.0%
CALPERS RETIREMENT (ER)	276,859	138,430	159,537	21,107	15.2%
CALPERS RETIREMENT (EE)	230,734	115,367	104,265	(11,102)	-9.6%
PARS RETIREMENT	129,085	64,543	129,085	64,542	100.0%
OPEB EXPENSE	155,300	77,650	-	(77,650)	-100.0%
BOARD COMPENSATION	6,000	3,000	1,700	(1,300)	-43.3%
TOTAL SALARY & BENEFIT	5,256,412	2,628,206	2,437,225	(190,981)	-7.3%
PROPERTY & LIABILITY INSURANCE	130,000	65,000	66,086	1,086	1.7%
PROPERTY TAXES	3,500	1,750	3,348	1,598	91.3%
MAINTENANCE & EQUIPMENT	657,859	328,930	330,243	1,313	0.4%
POWER/GAS	802,250	401,125	360,281	(40,844)	-10.2%
BUILDING SECURITY & OTHER SERVICES	28,100	14,050	6,627	(7,423)	-52.8%
PHONE/ANSWERING SERVICE	50,600	25,300	26,750	1,450	5.7%
RENT/LEASE EQUIPMENT	35,000	17,500	12,917	(4,583)	-26.2%
CONTRACT TESTING/ QUALITY CONTROL	70,301	35,151	24,952	(10,199)	-29.0%
POSTAGE	56,333	28,167	18,487	(9,680)	-34.4%
PRINTING	49,062	24,531	13,447	(11,084)	-45.2%
OFFICE & GENERAL SUPPLY	39,586	19,793	11,787	(8,006)	-40.4%
COMPUTER & SOFTWARE EXPENSES	50,800	25,400	23,756	(1,644)	-6.5%
ADVERTISEMENT	20,000	10,000	12,986	2,986	29.9%
MAINTENANCE AGREEMENTS	73,000	36,500	41,475	4,975	13.6%
HOSPITALITY & AWARDS	4,000	2,000	1,419	(581)	-29.0%
BOARD MEETING VIDEO RECORDING	6,000	3,000	2,320	(680)	-22.7%
ACCOUNTING SERVICES	30,000	15,000	31,797	16,797	112.0%
CONSULTING SERVICES	1,045,000	522,500	228,203	(294,297)	-56.3%
LEGAL FEES	215,000	107,500	102,115	(5,385)	-5.0%
CONFERENCES/EDUCATION	29,430	14,715	5,364	(9,351)	-63.6%
TRAVEL	23,175	11,588	6,881	(4,707)	-40.6%
SAFETY	8,000	4,000	1,697	(2,303)	-57.6%
MEMBERSHIPS & DUES	48,864	24,432	5,277	(19,155)	-78.4%
PERMITS	91,448	45,724	17,873	(27,851)	-60.9%
BANK & ADMINISTRATION FEES	77,400	38,700	50,913	12,213	31.6%
INTEREST EXPENSE	1,679,250	839,625	710,104	(129,521)	-15.4%
REBATE PROGRAMS	135,000	67,500	27,185	(40,315)	-59.7%
CONSERVATION EDUCATION	47,250	23,625	2,800	(20,825)	-88.1%
IOP EXPENSES	10,160	5,080	3,534	(1,546)	-30.4%
BLM EXPENSES	19,190	9,595	21,358	11,763	122.6%
FRANCHISE FEE	330,000	165,000	200,055	35,055	21.2%
FORA ADMIN./LIAISON FEES	25,000	12,500	12,500	0	0.0%
MEMBERSHIP ON FORA BOARD	37,000	18,500	18,500	0	0.0%
BAD DEBT EXPENSE	25,000	12,500	-	(12,500)	-100.0%
DEVELOPER EXPENSES (REIMBURSABLE)	566,000	283,000	242,935	(40,065)	-14.2%
TOTAL DEPARTMENT EXPENSE	6,518,558	3,259,279	2,645,971	(613,308)	-18.8%
TOTAL EXPENSE	11,774,970	5,887,485	5,083,197	(804,288)	-13.7%

**MARINA COAST WATER DISTRICT
GENERAL CIP BUDGET ANALYSIS
JULY - DECEMBER 2016**

ACCOUNT NAME	TOTAL				
	ANNUAL BUDGET	JUL - DEC BUDGET	JUL - DEC ACTUALS	BUD vs ACTUALS \$ CHANGE	BUD vs ACTUALS % CHANGE
LABORATORY EQUIPMENT	-	-	-	-	-
NETWORK COMPUTER SYSTEM	30,000	15,000	2,775	(12,225)	-81.5%
VEHICLES	100,000	50,000	73,439	23,439	46.9%
O&M EQUIPMENT	135,000	67,500	13,004	(54,496)	-80.7%
TOTAL EXPENSE	265,000	132,500	89,218	(43,282)	-32.7%

MARINA COAST WATER DISTRICT
 CAPITAL IMPROVEMENT PROJECT BUDGET ANALYSIS
 JULY - DECEMBER 2016

ACCOUNT NAME	TOTAL				
	ANNUAL BUDGET	JUL - DEC BUDGET	JUL - DEC ACTUALS	BUD vs ACTUALS \$ CHANGE	BUD vs ACTUALS % CHANGE
MW - 0204 EDNA CT WATER MAIN	-	-	1,488	1,488	100.0%
MW - 0206 WELL 11 GENERATOR PROJECT	-	-	9,536	9,536	100.0%
MS - 0133 REPLACE LIFT STATION NO. 5 (COSKY)	603,545	301,773	157,448	(144,324)	-47.8%
MS - 0206 RESERVATION RD SIPHON PROJECT	-	-	230,449	230,449	100.0%
OW - 0128 LFIGHTER B ZONE PIPE	335,800	167,900	7,279	(160,621)	-95.7%
OW - 0223 WELL 30/ REPLACE PUMP	-	-	95,566	95,566	100.0%
OW - 0206 INTER-GARRISON PIPELINE	644,124	322,062	9,064	(312,998)	-97.2%
OS - 0152 HATTEN LS IMP	100,000	50,000	-	(50,000)	-100.0%
OS - 0200 CLARK LS IMPROVEMENT	616,475	308,238	174,502	(133,735)	-43.4%
OS - 0205 IMJIN LS/ FORCE MAIN	264,000	132,000	-	(132,000)	-100.0%
OS - 0218 GIGLING FORCE MAIN	-	-	18,941	18,941	100.0%
OS - 0239 1ST AVE SEWER REPLAC	-	-	1,032	1,032	100.0%
GW - 0157 DESAL DESIGN/CONST	500,000	250,000	402,157	152,157	60.9%
RW - 0156 RECYCLED TRUNK MAIN & BOOSTER	12,670,000	6,335,000	335,028	(5,999,972)	-94.7%
REGIONAL PROJECT(PTL FUND CST)	500,000	250,000	210,504	(39,496)	-15.8%
WD - 0115 SCADA SYSTEM IMPROVEMENTS - PHASE I	296,935	148,468	95,800	(52,668)	-35.5%
WD - 0202 BUILDINGS - 940 2ND AVENUE	-	-	19,467	19,467	100.0%
SEASIDE LAND TRANSFER	-	-	3,979	3,979	100.0%
TOTAL EXPENSE	16,530,879	8,265,440	1,772,241	(6,493,199)	-78.6%

MARINA COAST WATER DISTRICT
SCHEDULE OF INVESTMENTS SUMMARY
JULY - DECEMBER 2016
(UNAUDITED)

PURCHASE DATE	MATURITY DATE	ACCT TYPE	YIELD APR	6/30/2016 BALANCE	QUARTERLY ACTIVITIES		12/31/2016 BALANCE			
					TRANSACTION TYPE	AMOUNT				
LAIF ACCOUNT				0.68%	7,473,950	INTEREST 7/15/2016 INTEREST 10/15/2016	10,168 11,372	7,484,118 7,495,490		
SAVINGS ACCOUNT				MM	0.20%	2,163,719	INTEREST 07/01/16 - 09/30/16 INTEREST 10/01/16 - 12/31/16	1,091 1,079	2,164,810 2,165,889	
CPFCA DEPOSIT ACCOUNT				MM	0.05%	100,343	INTEREST 07/01/16 - 09/30/16 INTEREST 10/01/16 - 12/31/16	13 12	100,356 100,368	
CD ACCOUNT 7/20/2015				7/20/2017	CD BLM	0.05%	264,901	INTEREST 07/01/16 - 09/30/16 INTEREST 10/01/16 - 12/12/16 TRANSFERRED TO CHECKING ACCOUNT	33 34 (264,968)	264,934 264,968 -
CHECKING ACCOUNT				CK	5,539,374	QUARTERLY DEPOSITS & CREDITS QUARTERLY CHECKS & DEBITS	11,639,904 (9,169,723)	17,179,278 8,009,555		

SUMMARY	As of December 31		RESERVES DETAIL (LAIF ACCOUNT)	As of December 31	
	2015	2016		2015	2016
LAIF ACCOUNT	7,458,430	7,495,490	MW GEN OP RESERVE	227,546	228,677
SAVINGS ACCOUNT	2,161,562	2,165,889	MW CAPACITY REVENUE FUND	356,705	358,478
CPFCA DEPOSIT ACCOUNT	100,318	100,368	MW CAP REPL RESERVE FUND	1,717,626	1,726,161
CD BLM	264,800	-	MS GEN OP RESERVE	340,780	420,802
CHECKING ACCOUNT	4,342,700	8,009,555	MS CAPACITY REVENUE FUND	250,364	173,279
TOTAL INVESTMENT	14,327,810	17,771,302	MS CAP REPL RESERVE FUND	829,639	833,762
			OW GEN OP RESERVE	374,687	-
			OW CAPITAL/CAPACITY REVENUE FUND	1,048,316	1,430,074
			OW CAP REPL RESERVE FUND	1,425,901	1,432,986
			OS GEN OP RESERVE	132,440	174,778
			OS CAPITAL/CAPACITY REVENUE FUND	41,474	-
			OS CAP REPL RESERVE FUND	712,950	716,493
			TOTAL	7,458,428	7,495,490

MARINA COAST WATER DISTRICT
 SCHEDULE OF INVESTMENTS SUMMARY - BOND PROCEEDS
 AS OF DECEMBER 31, 2016
 (UNAUDITED)

PURCHASE DATE	MATURITY DATE	ACCT TYPE	YIELD APR	6/30/2016 BALANCE	QUARTERLY ACTIVITIES TRANSACTION TYPE	AMOUNT	12/31/2016 BALANCE
RESERVE FUND 2010 REFUNDING BOND		TFUND	0.01%	849,787	INTEREST FUNDS TRANSFER	943 (908)	850,730 849,822
CONSTRUCTION FUND		MM	0.20%	398	INTEREST TRANSFERRED TO CHECKING ACCOUNT	- (398)	398 -

MARINA COAST WATER DISTRICT
 SCHEDULE OF DEBT SUMMARY
 AS OF DECEMBER 31, 2016
 (UNAUDITED)

PRINCIPAL AMOUNT	FIRST PAYMENT	FINAL PAYMENT	RATE	6/30/2016 BALANCE	QUARTERLY ACTIVITIES TRANSACTION TYPE	AMOUNT	12/31/2016 BALANCE
RABO BANK - BLM CONSTRUCTION LOAN							
2,776,000	09/10/2015	02/10/2017	3.788%	2,776,000	PAYMENT INTEREST ONLY PAYMENT	- (53,589)	2,776,000
RABO BANK - BLM COMMERCIAL LOAN							
389,600	09/10/2015	11/10/2016	3.788%	389,600	PAYMENT INTEREST ONLY PAYMENT	(389,600) (7,523)	-
RABO BANK - BLM SECURED LINE OF CREDIT							
264,800	09/10/2015	11/10/2016	2.550%	264,800	PAYMENT INTEREST ONLY PAYMENT	(264,800) (3,471)	-
2010 REFUNDING BOND - CLOSING DATE 12/23/2010							
8,495,000	06/01/2011	06/01/2020	4.340%	4,190,000	PAYMENT - PRINCIPAL PAYMENT - INTEREST ONLY	- (100,825)	4,190,000
2015 REFUNDING BOND - CLOSING DATE 07/15/2015 TAX-EXEMPT SERIES A							
29,840,000	12/01/2015	06/01/2037	0.03712	29,840,000	PAYMENT - PRINCIPAL PAYMENT - INTEREST ONLY	- (673,800)	29,840,000

SUMMARY

RABO BANK - BLM CONSTRUCTION LOAN	2,776,000
RABO BANK - BLM COMMERCIAL LOAN	-
RABO BANK - BLM SECURED LINE OF CREDIT	-
2010 REFUNDING BOND	4,190,000
2015 REFUNDING BOND SERIES A	29,840,000
TOTAL DEBT	<u>36,806,000</u>

MARINA COAST WATER DISTRICT
RESERVE DETAIL
PROJECTED AS OF DECEMBER 31, 2016

<u>Description</u>	<u>MW</u>	<u>MS</u>	<u>OW</u>	<u>OS</u>	<u>RW</u>	<u>RP</u>	<u>TOTAL</u>
Debt Reserve Fund (2010 Bond)*	237,950	67,986	424,911	118,975	-	-	849,822
CPCFA*	-	-	-	-	-	100,368	100,368
Sub-total	237,950	67,986	424,911	118,975	-	100,368	950,190
Capital Reserves							
Capacity Charge/Capital Surcharge - LAIF**	358,478	173,280	1,430,074	-	-	-	1,961,832
Capacity Charge/Capital Surcharge - Checking**	821,235	13,620	6,939,633	1,155,974	-	-	8,930,462
Capital Replacement - LAIF**	1,726,161	833,762	1,432,986	716,493	-	-	4,709,402
Capital Reserves Sub-total	2,905,874	1,020,662	9,802,693	1,872,467	-	-	15,601,696
General Operating Reserve							
General Business Checking	9,761,435	371,302	(916,518)	6,229,032	(4,817,160)	(11,549,248)	(921,157)
General Fund - LAIF	228,677	420,802	-	174,778	-	-	824,257
Savings	1,365,008	88,982	556,182	155,718	-	-	2,165,890
Sub-total	11,355,120	881,086	(360,336)	6,559,528	(4,817,160)	(11,549,248)	2,068,990
(Due From)/ Due To Other Funds	(11,000,000)			(5,366,408)	4,817,160	11,549,248	-
General Operating Reserve Sub-total	355,120	881,086	(360,336)	1,193,120	-	-	2,068,990
Total Reserves as of 12-31-2016	3,498,944	1,969,734	9,867,268	3,184,562	-	100,368	18,620,876
Capital Reserves as of 12-31-2016	2,905,874	1,020,662	9,802,693	1,872,467	-	-	15,601,696
Minimum balance required by Board***	1,000,000	1,000,000	1,000,000	1,000,000	-	-	4,000,000
Available Capital Reserve as of 12-31-2016	1,905,874	20,662	8,802,693	872,467	-	-	11,601,696
General Operating Reserves as of 12-31-2016	355,120	881,086	(360,336)	1,193,120	-	-	2,068,990
6 mos. Avg operating expenses required by Board***	1,358,249	385,964	3,182,657	805,643	-	-	5,732,511
Available Operating Reserve as of 12-31-2016	(1,003,129)	495,123	(3,542,993)	387,478	-	-	(3,663,521)
Operating Expenses plus Interest & Bond Amortization	2,716,497	771,927	6,365,313	1,611,285	309,948	-	11,774,970

* Held by external Agencies

** Restricted to capital spending

***Per Board Policy