

Marina Coast Water District
Mid-Year Summary
JULY - DECEMBER 2015

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	1,747,201	-	1,902,606	-	-	-	3,649,808	1
2	FLAT RATE ACCOUNTS	-	-	555,398	-	-	-	555,398	2
3	OTHER WATER SALES	-	-	47,354	-	-	-	47,354	3
4	SEWER SALES	-	492,879	-	1,006,395	-	-	1,499,274	4
5	FIRE SYSTEM CHARGE	42,097	-	68,307	-	-	-	110,404	5
6	BACKFLOW PREVENTION	328	-	29	-	-	-	356	6
7	LATE CHARGES	9,945	-	45,819	-	-	-	55,763	7
8	PERMITS/PLAN CHECK	2,956	3,156	20,604	8,313	-	-	35,028	8
9	WHEELING CHARGE	-	-	12,000	-	-	-	12,000	9
10	METER FEES	1,550	-	73,831	-	-	-	75,381	10
11	CAPACITY FEES/CAPITAL SURCHARGE	5,123	7,438	898,987	366,457	-	-	1,278,005	11
12	OTHER INCOME	14,693	474	3,348	9,245	-	-	27,761	12
13	INTEREST INCOME	8,770	3,666	12,927	4,959	616	-	30,938	13
14	RENTAL REVENUE	25,121	7,178	44,860	12,561	-	-	89,719	15
15	DEVELOPER FEES	-	-	265,974	90,881	-	-	356,855	16
16	OTHER FUNDING SOURCE ¹	512,863	146,532	915,826	256,431	-	-	1,831,653	17
17									18
18									19
19									20
20	TOTAL REVENUE	2,370,648	661,323	4,867,870	1,755,242	616	-	9,655,698	20
21	EXPENSES								21
22	SALARIES & BENEFITS	637,093	202,197	1,131,078	292,564	-	-	2,262,931	22
23	DEPT. EXPENSE	428,182	78,471	1,175,071	280,924	61,763	-	2,024,411	23
24	INTEREST EXPENSE	61,668	27,297	229,538	66,690	97,529	-	482,722	24
25	FRANCHISE & ADMIN FEES	-	-	176,360	9,994	-	-	186,354	25
26									26
27	TOTAL C I P/CAPITALIZED EQUIPMENT	876,489	226,256	1,215,654	337,393	23,150	731,739	3,410,680	27
28									28
29	PRINCIPAL DEBT SERVICE ²	-	-	-	-	-	-	-	29
30									30
31	TRANSFER TO CAP REPLACEMENT FUND ³	-	-	-	-	-	-	-	31
32									32
33	TRANSFER (FROM)/TO RESERVES ³	-	-	-	-	-	-	-	33
34									34
35	TOTAL EXPENSES	2,003,432	534,222	3,927,700	987,563	182,442	731,739	8,367,098	35
36	BALANCE	367,216	127,101	940,169	767,679	(181,826)	(731,739)	1,288,600	36

¹Includes proceeds from Construction Loans obtained for the 940 2nd Ave Building for the Marina & Ord Cost Centers.

²Principal debt service payments are made in 4th quarter of the fiscal year.

³Transfers are made in 4th quarter of the fiscal year.

**MARINA COAST WATER DISTRICT
REVENUE BUDGET ANALYSIS
JULY - DECEMBER 2015**

ACCOUNT NAME	MARINA WATER				
	ANNUAL BUDGET	JUL - DEC BUDGET	JUL - DEC ACTUALS	BUD vs ACTUALS \$ CHANGE	BUD vs ACTUALS % CHANGE
WATER SALES RESIDENTIAL	2,097,964	1,048,982	867,990	(180,993)	-17.3%
WATER SALES BUSINESS	704,779	352,390	347,655	(4,735)	-1.3%
WATER SALES MULTIPLES	1,082,012	541,006	491,794	(49,212)	-9.1%
WATER SALES GOVERNMENT	51,685	25,843	26,246	404	1.6%
FIRE SYSTEM CHARGE	91,701	45,851	42,097	(3,754)	-8.2%
OTHER WATER SALES	-	-	-	-	-
LATE CHARGE FEES	26,000	13,000	9,945	(3,055)	-23.5%
BACKFLOW REVENUE	20,000	10,000	328	(9,672)	-96.7%
FLAT RATE ACCOUNTS	-	-	-	-	-
RECLAIMED WATER SALES	24,695	12,348	13,517	1,170	9.5%
PLAN CHECK/PERMIT FEES	2,700	1,350	2,956	1,606	118.9%
METER FEES	-	-	1,550	1,550	100.0%
WHEELING CHARGE	-	-	-	-	-
DEVELOPER FEES	-	-	-	-	-
SEWER SALES BUSINESS	-	-	-	-	-
SEWER SALES RESIDENTIAL	-	-	-	-	-
TOTAL OPERATING REVENUES	4,101,536	2,050,768	1,804,077	(246,691)	-12.03%
CAPITAL SURCHARGE	-	-	-	-	-
CAPACITY CHARGES	-	-	5,123	5,123	100.0%
INTEREST INCOME	13,000	6,500	6,685	185	2.8%
INTEREST INCOME - 2006 BOND	19,250	9,625	2,072	(7,553)	-78.5%
INTEREST INCOME - 2010 BOND	35	18	13	(4)	-23.7%
INTEREST INCOME - 2015 BONDS	-	-	0	0	-
OTHER INCOME	10,800	5,400	13,667	8,267	153.1%
DEFD REVENUE -2006 SERIES BOND	3,461	1,731	-	(1,731)	-100.0%
DEFD REVENUE -2010 SERIES BOND	3,165	1,583	-	(1,583)	-100.0%
RENTAL REVENUE	48,448	24,224	25,121	897	3.7%
GAIN/LOSS ON ASSET SALES	-	-	1,026	1,026	100.0%
TOTAL NON OPERATING REVENUES	98,159	49,080	53,709	4,629	9.4%
TOTAL REVENUE	4,199,695	2,099,848	1,857,785	(242,062)	-11.5%

**MARINA COAST WATER DISTRICT
REVENUE BUDGET ANALYSIS
JULY - DECEMBER 2015**

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 MULTIPLES	-	-	-	-	-
WATER SALES GOVERNMENT	-	-	-	-	-
FIRE SYSTEM CHARGE	-	-	-	-	-
OTHER WATER SALES	-	-	-	-	-
LATE CHARGE FEES	-	-	-	-	-
BACKFLOW REVENUE	-	-	-	-	-
FLAT RATE ACCOUNTS	-	-	-	-	-
RECLAIMED WATER SALES	-	-	-	-	-
PLAN CHECK/PERMIT FEES	1,300	650	3,156	2,506	385.5%
METER FEES	-	-	-	-	-
WHEELING CHARGE	-	-	-	-	-
DEVELOPER FEES	-	-	-	-	-
SEWER SALES BUSINESS	141,608	70,804	72,678	1,874	2.6%
SEWER SALES RESIDENTIAL	874,967	437,484	420,202	(17,282)	-4.0%
TOTAL OPERATING REVENUES	1,017,875	508,938	496,035	(12,903)	-2.54%
CAPITAL SURCHARGE	-	-	-	-	-
CAPACITY CHARGES	-	-	7,438	7,438	100.0%
INTEREST INCOME	4,625	2,313	2,934	621	26.9%
INTEREST INCOME - 2006 BOND	7,215	3,608	729	(2,879)	-79.8%
INTEREST INCOME - 2010 BOND	10	5	4	(1)	-23.6%
INTEREST INCOME - 2015 BONDS	-	-	0	0	-
OTHER INCOME	2,800	1,400	208	(1,192)	-85.2%
DEFD REVENUE -2006 SERIES BOND	1,900	950	-	(950)	-100.0%
DEFD REVENUE -2010 SERIES BOND	904	452	-	(452)	-100.0%
RENTAL REVENUE	12,561	6,281	7,178	897	14.3%
GAIN/LOSS ON ASSET SALES	-	-	266	266	100.0%
TOTAL NON OPERATING REVENUES	30,015	15,008	18,756	3,748	25.0%
TOTAL REVENUE	1,047,890	523,945	514,790	(9,155)	-1.7%

**MARINA COAST WATER DISTRICT
REVENUE BUDGET ANALYSIS
JULY - DECEMBER 2015**

ACCOUNT NAME	ANNUAL BUDGET	JUL - DEC BUDGET	ORD WATER		
			JUL - DEC ACTUALS	BUD vs ACTUALS \$ CHANGE	BUD vs ACTUALS % CHANGE
WATER SALES RESIDENTIAL	3,793,749	1,896,875	1,902,606	5,732	0.3%
WATER SALES BUSINESS	-	-	-	-	-
WATER SALES MULTIPLES	-	-	-	-	-
WATER SALES GOVERNMENT	-	-	-	-	-
FIRE SYSTEM CHARGE	121,565	60,783	68,307	7,524	12.4%
OTHER WATER SALES	-	-	47,354	47,354	100.0%
LATE CHARGE FEES	50,000	25,000	45,819	20,819	83.3%
BACKFLOW REVENUE	22,000	11,000	29	(10,972)	-99.7%
FLAT RATE ACCOUNTS	1,547,613	773,807	555,398	(218,408)	-28.2%
RECLAIMED WATER SALES	-	-	-	-	-
PLAN CHECK/PERMIT FEES	10,000	5,000	20,604	15,604	312.1%
METER FEES	7,500	3,750	73,831	70,081	1868.8%
WHEELING CHARGE	24,000	12,000	12,000	-	100.0%
DEVELOPER FEES	-	-	265,974	265,974	100.0%
SEWER SALES BUSINESS	-	-	-	-	-
SEWER SALES RESIDENTIAL	-	-	-	-	-
TOTAL OPERATING REVENUES	5,576,427	2,788,214	2,991,921	203,708	7.31%
CAPITAL SURCHARGE	158,000	79,000	84,130	5,130	6.5%
CAPACITY CHARGES	1,201,500	600,750	814,857	214,107	35.6%
INTEREST INCOME	14,000	7,000	7,900	900	12.9%
INTEREST INCOME - 2006 BOND	67,800	33,900	5,001	(28,899)	-85.2%
INTEREST INCOME - 2010 BOND	62	31	24	(7)	-23.1%
INTEREST INCOME - 2015 BONDS	-	-	2	2	100.0%
OTHER INCOME	21,600	10,800	1,296	(9,504)	-88.0%
DEFD REVENUE -2006 SERIES BOND	19,800	9,900	-	(9,900)	-100.0%
DEFD REVENUE -2010 SERIES BOND	5,650	2,825	-	(2,825)	-100.0%
RENTAL REVENUE	96,897	48,449	44,860	(3,589)	-7.4%
GAIN/LOSS ON ASSET SALES	-	-	2,052	2,052	100.0%
TOTAL NON OPERATING REVENUES	1,585,309	792,655	960,122	167,467	21.1%
TOTAL REVENUE	7,161,736	3,580,868	3,952,043	371,175	10.4%

MARINA COAST WATER DISTRICT
REVENUE BUDGET ANALYSIS
JULY - DECEMBER 2015

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 MULTIPLES	-	-	-	-	-
WATER SALES GOVERNMENT	-	-	-	-	-
FIRE SYSTEM CHARGE	-	-	-	-	-
OTHER WATER SALES	-	-	-	-	-
LATE CHARGE FEES	-	-	-	-	-
BACKFLOW REVENUE	-	-	-	-	-
FLAT RATE ACCOUNTS	-	-	-	-	-
RECLAIMED WATER SALES	-	-	-	-	-
PLAN CHECK/PERMIT FEES	10,000	5,000	8,313	3,313	66.3%
METER FEES	-	-	-	-	-
WHEELING CHARGE	-	-	-	-	-
DEVELOPER FEES	-	-	90,881	90,881	100.0%
SEWER SALES BUSINESS	2,071,952	1,035,976	1,006,395	(29,581)	-2.9%
SEWER SALES RESIDENTIAL	-	-	-	-	-
TOTAL OPERATING REVENUES	2,081,952	1,040,976	1,105,589	64,613	6.21%
CAPITAL SURCHARGE	37,300	18,650	19,944	1,294	6.9%
CAPACITY CHARGES	368,742	184,371	346,513	162,142	87.9%
INTEREST INCOME	3,700	1,850	2,371	521	28.2%
INTEREST INCOME - 2006 BOND	28,400	14,200	2,581	(11,619)	-81.8%
INTEREST INCOME - 2010 BOND	20	10	7	(3)	-33.2%
INTEREST INCOME - 2015 BONDS	-	-	1	1	100.0%
OTHER INCOME	4,800	2,400	8,789	6,389	266.2%
DEFD REVENUE -2006 SERIES BOND	7,800	3,900	-	(3,900)	-100.0%
DEFD REVENUE -2010 SERIES BOND	1,550	775	-	(775)	-100.0%
RENTAL REVENUE	21,533	10,767	12,561	1,794	16.7%
GAIN/LOSS ON ASSET SALES	-	-	456	456	100.0%
TOTAL NON OPERATING REVENUES	473,845	236,923	393,222	156,299	66.0%
TOTAL REVENUE	2,555,797	1,277,899	1,498,811	220,912	17.3%

**MARINA COAST WATER DISTRICT
REVENUE BUDGET ANALYSIS
JULY - DECEMBER 2015**

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 MULTIPLES	-	-	-	-	-
WATER SALES GOVERNMENT	-	-	-	-	-
FIRE SYSTEM CHARGE	-	-	-	-	-
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 - 2006 BOND	8,300	4,150	615	(3,535)	-85.2%
INTEREST INCOME - 2010 BOND	-	-	-	-	-
INTEREST INCOME - 2015 BONDS	-	-	1	1	100.0%
OTHER INCOME	-	-	-	-	-
DEFD REVENUE -2006 SERIES BOND	3,300	1,650	-	(1,650)	-100.0%
DEFD REVENUE -2010 SERIES BOND	-	-	-	-	-
RENTAL REVENUE	-	-	-	-	-
GAIN/LOSS ON ASSET SALES	-	-	-	-	-
TOTAL NON OPERATING REVENUES	11,600	5,800	616	(5,184)	-89.4%
TOTAL REVENUE	11,600	5,800	616	(5,184)	-89.4%

**MARINA COAST WATER DISTRICT
REVENUE BUDGET ANALYSIS
JULY - DECEMBER 2015**

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 MULTIPLES	-	-	-	-	-
WATER SALES GOVERNMENT	-	-	-	-	-
FIRE SYSTEM CHARGE	-	-	-	-	-
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 - 2006 BOND	-	-	-	-	-
INTEREST INCOME - 2010 BOND	-	-	-	-	-
INTEREST INCOME - 2015 BONDS	-	-	-	-	-
OTHER INCOME	-	-	-	-	-
DEFD REVENUE -2006 SERIES BOND	-	-	-	-	-
DEFD REVENUE -2010 SERIES BOND	-	-	-	-	-
RENTAL REVENUE	-	-	-	-	-
GAIN/LOSS ON ASSET SALES	-	-	-	-	-
TOTAL NON OPERATING REVENUES	-	-	-	-	-
TOTAL REVENUE	-	-	-	-	-

MARINA COAST WATER DISTRICT
REVENUE BUDGET ANALYSIS
JULY - DECEMBER 2015

ACCOUNT NAME	ANNUAL BUDGET	JUL - DEC BUDGET	TOTAL	BUD vs ACTUALS \$ CHANGE	BUD vs ACTUALS % CHANGE
			JUL - DEC ACTUALS		
WATER SALES RESIDENTIAL	5,891,713	2,945,857	2,770,596	(175,261)	-5.9%
WATER SALES BUSINESS	704,779	352,390	347,655	(4,735)	-1.3%
WATER SALES MULTIPLES	1,082,012	541,006	491,794	(49,212)	-9.1%
WATER SALES GOVERNMENT	51,685	25,843	26,246	404	1.6%
FIRE SYSTEM CHARGE	213,266	106,633	110,404	3,771	3.5%
OTHER WATER SALES	-	-	47,354	47,354	100.0%
LATE CHARGE FEES	76,000	38,000	55,763	17,763	46.7%
BACKFLOW REVENUE	42,000	21,000	356	(20,644)	-98.3%
FLAT RATE ACCOUNTS	1,547,613	773,807	555,398	(218,408)	-28.2%
RECLAIMED WATER SALES	24,695	12,348	13,517	1,170	9.5%
PLAN CHECK/PERMIT FEES	24,000	12,000	35,028	23,028	191.9%
METER FEES	7,500	3,750	75,381	71,631	1910.2%
WHEELING CHARGE	24,000	12,000	12,000	-	-
DEVELOPER FEES	-	-	356,855	356,855	100.0%
SEWER SALES BUSINESS	2,213,560	1,106,780	1,079,073	(27,707)	-2.5%
SEWER SALES RESIDENTIAL	874,967	437,484	420,202	(17,282)	-4.0%
TOTAL OPERATING REVENUES	12,777,790	6,388,895	6,397,622	8,727	0.14%
CAPITAL SURCHARGE	195,300	97,650	104,074	6,424	6.6%
CAPACITY CHARGES	1,570,242	785,121	1,173,931	388,810	49.5%
INTEREST INCOME	35,325	17,663	19,889	2,226	12.6%
INTEREST INCOME - 2006 BOND	130,965	65,483	10,998	(54,485)	-83.2%
INTEREST INCOME - 2010 BOND	127	64	48	(16)	-24.9%
INTEREST INCOME - 2015 BONDS	-	-	4	4	100.0%
OTHER INCOME	40,000	20,000	23,961	3,961	19.8%
DEFD REVENUE -2006 SERIES BOND	36,261	18,131	-	(18,131)	-100.0%
DEFD REVENUE -2010 SERIES BOND	11,269	5,635	-	(5,635)	-100.0%
RENTAL REVENUE	179,439	89,720	89,719	(0)	0.0%
GAIN/LOSS ON ASSET SALES	-	-	3,800	3,800	100.0%
TOTAL NON OPERATING REVENUES	2,198,928	1,099,464	1,426,424	326,960	29.7%
TOTAL REVENUE	14,976,718	7,488,359	7,824,045	335,686	4.5%

MARINA COAST WATER DISTRICT
 BUDGET ANALYSIS - ALL DEPARTMENTS
 JULY - DECEMBER 2015

ACCOUNT NAME	MARINA WATER				
	ANNUAL BUDGET	JUL - DEC BUDGET	JUL - DEC ACTUALS	BUD vs ACTUALS \$ CHANGE	BUD vs ACTUALS % CHANGE
WAGES	900,363	450,182	431,388	(18,793)	-4.2%
WAGES ALLOCATED TO CAPITAL	-	-	(44,684)	(44,684)	-100.0%
OVERTIME	18,190	9,095	14,512	5,417	59.6%
STANDBY WAGES	8,445	4,223	5,310	1,088	25.8%
FICA EXPENSE	55,372	27,686	26,601	(1,085)	-3.9%
MEDI EXPENSE	13,443	6,722	6,353	(368)	-5.5%
MEDICAL INSURANCE	188,880	94,440	71,473	(22,967)	-24.3%
DENTAL INSURANCE	10,545	5,273	4,323	(950)	-18.0%
VISION INSURANCE	2,155	1,078	1,045	(32)	-3.0%
WORKERS COMP. INSURANCE	21,595	10,798	10,566	(232)	-2.1%
LIFE INSURANCE	2,642	1,321	1,499	178	13.5%
UNIFORM BENEFIT	1,988	994	1,562	568	57.1%
BOOT BENEFIT	1,210	605	409	(196)	-32.4%
SUI EXPENSE	2,704	1,352	273	(1,079)	-79.8%
ETT EXPENSE	82	41	8	(33)	-79.7%
CAR ALLOWANCE EXPENSE	1,944	972	668	(304)	-31.3%
MOVING EXPENSES	-	-	369	369	100.0%
DISABILITY PLAN	2,332	1,166	1,067	(99)	-8.5%
CALPERS RETIREMENT (ER)	67,869	33,935	39,546	5,612	16.5%
CALPERS RETIREMENT (EE)	66,023	33,012	29,386	(3,626)	-11.0%
PARS RETIREMENT	34,853	17,427	34,853	17,426	100.0%
OPEB EXPENSE	42,033	21,017	-	(21,017)	-100.0%
BOARD COMPENSATION	-	-	567	567	100.0%
TOTAL SALARY & BENEFIT	1,442,668	721,334	637,093	(84,241)	-11.7%
PROPERTY & LIABILITY INSURANCE	35,100	17,550	44,590	27,040	154.1%
MAINTENANCE & EQUIPMENT	186,624	93,312	73,498	(19,814)	-21.2%
POWER/GAS	252,399	126,200	112,900	(13,300)	-10.5%
BUILDING SECURITY & OTHER SERVICES	2,943	1,472	1,766	295	20.0%
PHONE/ANSWERING SERVICE	12,744	6,372	6,585	213	3.3%
RENT/LEASE EQUIPMENT	7,020	3,510	3,206	(304)	-8.7%
CONTRACT TESTING/ QUALITY CONTROL	22,724	11,362	6,285	(5,077)	-44.7%
BOOKS & REF MATERIALS	-	-	-	-	-
POSTAGE	15,257	7,629	6,269	(1,359)	-17.8%
PRINTING	8,330	4,165	6,891	2,726	65.4%
OFFICE & GENERAL SUPPLY	12,757	6,379	3,625	(2,753)	-43.2%
COMPUTER & SOFTWARE EXPENSES	14,811	7,406	4,773	(2,632)	-35.5%
ADVERTISEMENT	4,950	2,475	2,225	(250)	-10.1%
MAINTENANCE AGREEMENTS	17,550	8,775	11,180	2,405	27.4%
HOSPITALITY & AWARDS	1,080	540	379	(162)	-29.9%
BOARD MEETING VIDEO RECORDING	2,025	1,013	705	(308)	-30.4%
ACCOUNTING SERVICES	7,425	3,713	8,517	4,805	129.4%
CONSULTING SERVICES	225,100	112,550	38,667	(73,883)	-65.6%
LEGAL FEES	67,500	33,750	15,466	(18,284)	-54.2%
LIABILITY CLAIMS	-	-	629	629	100.0%
WATER AUGMENTATION EXPENSE	9,000	4,500	-	(4,500)	-100.0%
CONFERENCES/EDUCATION	10,835	5,418	1,490	(3,928)	-72.5%
TRAVEL	7,890	3,945	(22)	(3,967)	-100.6%
SAFETY	4,185	2,093	826	(1,267)	-60.5%
MEMBERSHIPS & DUES	12,362	6,181	3,133	(3,048)	-49.3%
PERMITS	14,887	7,444	7,479	35	0.5%
BANK & ADMINISTRATION FEES	16,848	8,424	31,489	23,065	273.8%
INTEREST EXPENSE	199,862	99,931	61,668	(38,263)	-38.3%
REBATE PROGRAMS	65,950	32,975	31,623	(1,352)	-4.1%
CONSERVATION EDUCATION	27,945	13,973	2,075	(11,897)	-85.1%
IOP EXPENSES	5,040	2,520	456	(2,064)	-81.9%
BLM EXPENSES	-	-	44	44	100.0%
FRANCHISE FEE	-	-	-	-	-
FORA ADMIN./LIAISON FEES	-	-	-	-	-
MEMBERSHIP ON FORA BOARD	-	-	-	-	-
BAD DEBT EXPENSE	270	135	-	(135)	-100.0%
DEVELOPER EXPENSES (REIMBURSABLE)	15,000	7,500	-	(7,500)	-100.0%
TOTAL DEPARTMENT EXPENSE	1,286,413	643,207	489,850	(153,356)	-23.8%
TOTAL EXPENSE	2,729,081	1,364,541	1,126,943	(237,597)	-17.4%

MARINA COAST WATER DISTRICT
 BUDGET ANALYSIS - ALL DEPARTMENTS
 JULY - DECEMBER 2015

ACCOUNT NAME	MARINA SEWER				
	ANNUAL BUDGET	JUL - DEC BUDGET	JUL - DEC ACTUALS	BUD vs ACTUALS \$ CHANGE	BUD vs ACTUALS % CHANGE
WAGES	260,560	130,280	122,490	(7,790)	-6.0%
WAGES ALLOCATED TO CAPITAL	-	-	(3,319)	(3,319)	-100.0%
OVERTIME	5,990	2,995	3,761	766	25.6%
STANDBY WAGES	3,494	1,747	5,310	3,563	203.9%
FICA EXPENSE	16,199	8,100	7,749	(350)	-4.3%
MEDI EXPENSE	3,916	1,958	1,847	(111)	-5.7%
MEDICAL INSURANCE	58,624	29,312	28,565	(747)	-2.5%
DENTAL INSURANCE	3,282	1,641	1,501	(140)	-8.5%
VISION INSURANCE	645	323	354	31	9.8%
WORKERS COMP. INSURANCE	7,209	3,605	3,256	(349)	-9.7%
LIFE INSURANCE	774	387	354	(33)	-8.6%
UNIFORM BENEFIT	768	384	378	(6)	-1.7%
BOOT BENEFIT	440	220	106	(114)	-51.8%
SUI EXPENSE	758	379	34	(345)	-91.1%
ETT EXPENSE	22	11	1	(10)	-91.4%
CAR ALLOWANCE EXPENSE	504	252	173	(79)	-31.3%
MOVING EXPENSES	-	-	96	96	100.0%
DISABILITY PLAN	682	341	252	(89)	-26.0%
CALPERS RETIREMENT (ER)	19,849	9,925	11,494	1,570	15.8%
CALPERS RETIREMENT (EE)	19,309	9,655	8,612	(1,043)	-10.8%
PARS RETIREMENT	9,036	4,518	9,036	4,518	100.0%
OPEB EXPENSE	12,445	6,223	-	(6,223)	-100.0%
BOARD COMPENSATION	-	-	147	147	100.0%
TOTAL SALARY & BENEFIT	424,506	212,253	202,197	(10,056)	-4.7%
PROPERTY & LIABILITY INSURANCE	9,100	4,550	11,687	7,137	156.9%
MAINTENANCE & EQUIPMENT	42,739	21,370	9,151	(12,218)	-57.2%
POWER/GAS	13,074	6,537	5,196	(1,341)	-20.5%
BUILDING SECURITY & OTHER SERVICES	763	382	458	76	20.0%
PHONE/ANSWERING SERVICE	3,304	1,652	1,270	(382)	-23.2%
RENT/LEASE EQUIPMENT	1,820	910	831	(79)	-8.7%
CONTRACT TESTING/ QUALITY CONTROL	-	-	-	-	-
BOOKS & REF MATERIALS	-	-	-	-	-
POSTAGE	3,850	1,925	5,969	4,044	210.1%
PRINTING	350	175	2,922	2,747	1569.9%
OFFICE & GENERAL SUPPLY	1,530	765	361	(404)	-52.8%
COMPUTER & SOFTWARE EXPENSES	3,780	1,890	1,465	(425)	-22.5%
ADVERTISEMENT	700	350	185	(165)	-47.1%
MAINTENANCE AGREEMENTS	4,550	2,275	4,129	1,854	81.5%
HOSPITALITY & AWARDS	280	140	98	(42)	-29.9%
BOARD MEETING VIDEO RECORDING	525	263	183	(80)	-30.4%
ACCOUNTING SERVICES	1,925	963	2,199	1,237	128.5%
CONSULTING SERVICES	100,250	50,125	9,045	(41,080)	-82.0%
LEGAL FEES	17,500	8,750	3,487	(5,263)	-60.1%
LIABILITY CLAIMS	-	-	-	-	-
WATER AUGMENTATION EXPENSE	-	-	-	-	-
CONFERENCES/EDUCATION	3,335	1,668	640	(1,027)	-61.6%
TRAVEL	2,335	1,168	542	(625)	-53.5%
SAFETY	1,085	543	207	(335)	-61.8%
MEMBERSHIPS & DUES	1,980	990	739	(251)	-25.4%
PERMITS	2,940	1,470	1,373	(97)	-6.6%
BANK & ADMINISTRATION FEES	4,368	2,184	16,025	13,841	633.7%
INTEREST EXPENSE	109,093	54,547	27,297	(27,249)	-50.0%
REBATE PROGRAMS	-	-	-	-	-
CONSERVATION EDUCATION	-	-	-	-	-
IOP EXPENSES	1,440	720	129	(591)	-82.0%
BLM EXPENSES	-	-	13	13	100.0%
FRANCHISE FEE	-	-	-	-	-
FORA ADMIN./LIAISON FEES	-	-	-	-	-
MEMBERSHIP ON FORA BOARD	-	-	-	-	-
BAD DEBT EXPENSE	70	35	-	(35)	-100.0%
DEVELOPER EXPENSES (REIMBURSABLE)	5,000	2,500	-	(2,500)	-100.0%
TOTAL DEPARTMENT EXPENSE	337,686	168,843	105,768	(63,075)	-37.4%
TOTAL EXPENSE	762,192	381,096	307,965	(73,131)	-19.2%

MARINA COAST WATER DISTRICT
 BUDGET ANALYSIS - ALL DEPARTMENTS
 JULY - DECEMBER 2015

ACCOUNT NAME	ORD WATER				
	ANNUAL BUDGET	JUL - DEC BUDGET	JUL - DEC ACTUALS	BUD vs ACTUALS \$ CHANGE	BUD vs ACTUALS % CHANGE
WAGES	1,604,629	802,315	714,063	(88,251)	-11.0%
WAGES ALLOCATED TO CAPITAL	-	-	(20,745)	(20,745)	-100.0%
OVERTIME	29,913	14,957	25,711	10,754	71.9%
STANDBY WAGES	11,939	5,970	5,310	(660)	-11.0%
FICA EXPENSE	97,882	48,941	43,734	(5,207)	-10.6%
MEDI EXPENSE	23,872	11,936	10,477	(1,459)	-12.2%
MEDICAL INSURANCE	325,887	162,944	132,716	(30,228)	-18.6%
DENTAL INSURANCE	18,192	9,096	6,842	(2,254)	-24.8%
VISION INSURANCE	3,766	1,883	1,719	(164)	-8.7%
WORKERS COMP. INSURANCE	34,795	17,398	15,028	(2,370)	-13.6%
LIFE INSURANCE	4,689	2,345	3,002	657	28.0%
UNIFORM BENEFIT	2,892	1,446	3,127	1,681	116.3%
BOOT BENEFIT	1,878	939	818	(121)	-12.9%
SUI EXPENSE	4,802	2,401	550	(1,852)	-77.1%
ETT EXPENSE	145	73	17	(56)	-77.0%
CAR ALLOWANCE EXPENSE	3,888	1,944	1,337	(608)	-31.3%
MOVING EXPENSES	-	-	738	738	100.0%
DISABILITY PLAN	4,144	2,072	2,136	64	3.1%
CALPERS RETIREMENT (ER)	120,620	60,310	65,919	5,609	9.3%
CALPERS RETIREMENT (EE)	117,339	58,670	47,740	(10,929)	-18.6%
PARS RETIREMENT	69,706	34,853	69,706	34,853	100.0%
OPEB EXPENSE	74,824	37,412	-	(37,412)	-100.0%
BOARD COMPENSATION	-	-	1,134	1,134	100.0%
TOTAL SALARY & BENEFIT	2,555,802	1,277,901	1,131,078	(146,823)	-11.5%
PROPERTY & LIABILITY INSURANCE	70,200	35,100	86,054	50,954	145.2%
MAINTENANCE & EQUIPMENT	377,067	188,534	195,305	6,772	3.6%
POWER/GAS	652,848	326,424	188,827	(137,597)	-42.2%
BUILDING SECURITY & OTHER SERVICES	5,886	2,943	3,532	589	20.0%
PHONE/ANSWERING SERVICE	25,488	12,744	12,972	228	1.8%
RENT/LEASE EQUIPMENT	14,040	7,020	6,411	(609)	-8.7%
CONTRACT TESTING/ QUALITY CONTROL	46,137	23,069	9,930	(13,138)	-57.0%
BOOKS & REF MATERIALS	-	-	-	-	-
POSTAGE	30,526	15,263	3,947	(11,316)	-74.1%
PRINTING	11,782	5,891	6,671	780	13.2%
OFFICE & GENERAL SUPPLY	21,628	10,814	5,995	(4,819)	-44.6%
COMPUTER & SOFTWARE EXPENSES	29,629	14,815	9,637	(5,177)	-34.9%
ADVERTISEMENT	6,150	3,075	1,931	(1,144)	-37.2%
MAINTENANCE AGREEMENTS	35,100	17,550	23,714	6,164	35.1%
HOSPITALITY & AWARDS	2,160	1,080	810	(270)	-25.0%
BOARD MEETING VIDEO RECORDING	4,050	2,025	1,409	(616)	-30.4%
ACCOUNTING SERVICES	14,850	7,425	15,943	8,518	114.7%
CONSULTING SERVICES	439,650	219,825	88,422	(131,403)	-59.8%
LEGAL FEES	135,000	67,500	60,871	(6,629)	-9.8%
LIABILITY CLAIMS	-	-	-	-	-
WATER AUGMENTATION EXPENSE	16,000	8,000	-	(8,000)	-100.0%
CONFERENCES/EDUCATION	21,842	10,921	3,001	(7,920)	-72.5%
TRAVEL	15,600	7,800	(45)	(7,845)	-100.6%
SAFETY	8,370	4,185	1,652	(2,533)	-60.5%
MEMBERSHIPS & DUES	24,864	12,432	6,240	(6,192)	-49.8%
PERMITS	29,881	14,941	9,890	(5,051)	-33.8%
BANK & ADMINISTRATION FEES	33,696	16,848	148,905	132,057	783.8%
INTEREST EXPENSE	1,003,144	501,572	229,538	(272,034)	-54.2%
REBATE PROGRAMS	62,550	31,275	9,775	(21,500)	-68.7%
CONSERVATION EDUCATION	19,305	9,653	850	(8,802)	-91.2%
IOP EXPENSES	9,000	4,500	822	(3,678)	-81.7%
BLM EXPENSES	-	-	78	78	100.0%
FRANCHISE FEE	275,000	137,500	157,857	20,357	14.8%
FORA ADMIN./LIAISON FEES	25,000	12,500	18,503	6,003	48.0%
MEMBERSHIP ON FORA BOARD	37,000	18,500	12,500	(6,000)	-32.4%
BAD DEBT EXPENSE	540	270	-	(270)	-100.0%
DEVELOPER EXPENSES (REIMBURSABLE)	300,000	150,000	257,601	107,601	71.7%
TOTAL DEPARTMENT EXPENSE	3,803,983	1,901,992	1,580,969	(321,022)	-16.9%
TOTAL EXPENSE	6,359,785	3,179,893	2,712,047	(467,846)	-14.7%

MARINA COAST WATER DISTRICT
 BUDGET ANALYSIS - ALL DEPARTMENTS
 JULY - DECEMBER 2015

ACCOUNT NAME	ORD SEWER				
	ANNUAL BUDGET	JUL - DEC BUDGET	JUL - DEC ACTUALS	BUD vs ACTUALS \$ CHANGE	BUD vs ACTUALS % CHANGE
WAGES	416,564	208,282	181,641	(26,641)	-12.8%
WAGES ALLOCATED TO CAPITAL	-	-	(5,809)	(5,809)	-100.0%
OVERTIME	9,283	4,642	5,639	998	21.5%
STANDBY WAGES	5,242	2,621	5,310	2,689	102.6%
FICA EXPENSE	25,793	12,897	11,320	(1,577)	-12.2%
MEDI EXPENSE	6,250	3,125	2,705	(420)	-13.4%
MEDICAL INSURANCE	92,579	46,290	36,919	(9,371)	-20.2%
DENTAL INSURANCE	5,184	2,592	1,921	(671)	-25.9%
VISION INSURANCE	1,024	512	444	(68)	-13.2%
WORKERS COMP. INSURANCE	11,076	5,538	4,437	(1,101)	-19.9%
LIFE INSURANCE	1,236	618	607	(11)	-1.8%
UNIFORM BENEFIT	1,152	576	647	71	12.4%
BOOT BENEFIT	672	336	182	(154)	-45.9%
SUI EXPENSE	1,207	604	58	(546)	-90.4%
ETT EXPENSE	37	19	2	(17)	-90.5%
CAR ALLOWANCE EXPENSE	864	432	297	(135)	-31.3%
MOVING EXPENSES	-	-	164	164	100.0%
DISABILITY PLAN	1,090	545	432	(113)	-20.7%
CALPERS RETIREMENT (ER)	31,709	15,855	17,262	1,408	8.9%
CALPERS RETIREMENT (EE)	30,846	15,423	12,643	(2,780)	-18.0%
PARS RETIREMENT	15,490	7,745	15,490	7,745	100.0%
OPEB EXPENSE	19,920	9,960	-	(9,960)	-100.0%
BOARD COMPENSATION	-	-	252	252	100.0%
TOTAL SALARY & BENEFIT	677,218	338,609	292,564	(46,045)	-13.6%
PROPERTY & LIABILITY INSURANCE	15,600	7,800	18,263	10,463	134.1%
MAINTENANCE & EQUIPMENT	93,194	46,597	43,340	(3,257)	-7.0%
POWER/GAS	57,255	28,628	25,740	(2,887)	-10.1%
BUILDING SECURITY & OTHER SERVICES	1,308	654	785	131	20.0%
PHONE/ANSWERING SERVICE	5,664	2,832	2,176	(656)	-23.1%
RENT/LEASE EQUIPMENT	3,120	1,560	1,425	(135)	-8.7%
CONTRACT TESTING/ QUALITY CONTROL	-	-	-	-	-
BOOKS & REF MATERIALS	-	-	-	-	-
POSTAGE	6,600	3,300	3,339	39	1.2%
PRINTING	600	300	2,122	1,822	607.2%
OFFICE & GENERAL SUPPLY	2,622	1,311	625	(686)	-52.3%
COMPUTER & SOFTWARE EXPENSES	6,480	3,240	2,593	(647)	-20.0%
ADVERTISEMENT	1,200	600	317	(283)	-47.1%
MAINTENANCE AGREEMENTS	7,800	3,900	8,544	4,644	119.1%
HOSPITALITY & AWARDS	480	240	168	(72)	-29.9%
BOARD MEETING VIDEO RECORDING	900	450	313	(137)	-30.4%
ACCOUNTING SERVICES	3,300	1,650	3,615	1,965	119.1%
CONSULTING SERVICES	170,000	85,000	17,271	(67,729)	-79.7%
LEGAL FEES	30,000	15,000	8,322	(6,678)	-44.5%
LIABILITY CLAIMS	-	-	-	-	-
WATER AUGMENTATION EXPENSE	-	-	-	-	-
CONFERENCES/EDUCATION	5,675	2,838	1,092	(1,745)	-61.5%
TRAVEL	3,980	1,990	923	(1,067)	-53.6%
SAFETY	1,860	930	355	(575)	-61.8%
MEMBERSHIPS & DUES	3,394	1,697	1,263	(434)	-25.6%
PERMITS	5,040	2,520	8,617	6,097	241.9%
BANK & ADMINISTRATION FEES	7,488	3,744	47,408	43,664	1166.2%
INTEREST EXPENSE	405,153	202,577	66,690	(135,887)	-67.1%
REBATE PROGRAMS	-	-	-	-	-
CONSERVATION EDUCATION	-	-	-	-	-
IOP EXPENSES	2,520	1,260	226	(1,034)	-82.1%
BLM EXPENSES	-	-	22	22	100.0%
FRANCHISE FEE	15,000	7,500	9,994	2,494	33.3%
FORA ADMIN./LIAISON FEES	-	-	-	-	-
MEMBERSHIP ON FORA BOARD	-	-	-	-	-
BAD DEBT EXPENSE	120	60	-	(60)	-100.0%
DEVELOPER EXPENSES (REIMBURSABLE)	100,000	50,000	81,737	31,737	63.5%
TOTAL DEPARTMENT EXPENSE	956,353	478,177	357,607	(120,569)	-25.2%
TOTAL EXPENSE	1,633,571	816,786	650,171	(166,615)	-20.4%

MARINA COAST WATER DISTRICT
 BUDGET ANALYSIS - ALL DEPARTMENTS
 JULY - DECEMBER 2015

ACCOUNT NAME	ANNUAL BUDGET	JUL - DEC BUDGET	RECYCLED WATER		
			JUL - DEC ACTUALS	BUD vs ACTUALS \$ CHANGE	BUD vs ACTUALS % CHANGE
WAGES	-	-	-	-	-
WAGES 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	-	-	-	-	-
MOVING EXPENSES	-	-	-	-	-
DISABILITY PLAN	-	-	-	-	-
CALPERS RETIREMENT (ER)	-	-	-	-	-
CALPERS RETIREMENT (EE)	-	-	-	-	-
PARS RETIREMENT	-	-	-	-	-
OPEB EXPENSE	-	-	-	-	-
BOARD COMPENSATION	-	-	-	-	-
TOTAL SALARY & BENEFIT	-	-	-	-	-
PROPERTY & LIABILITY INSURANCE	-	-	-	-	-
MAINTENANCE & EQUIPMENT	-	-	-	-	-
POWER/GAS	-	-	-	-	-
BUILDING SECURITY & OTHER SERVICES	-	-	-	-	-
PHONE/ANSWERING SERVICE	-	-	-	-	-
RENT/LEASE EQUIPMENT	-	-	-	-	-
CONTRACT TESTING/ QUALITY CONTROL	-	-	-	-	-
BOOKS & REF MATERIALS	-	-	-	-	-
POSTAGE	-	-	-	-	-
PRINTING	-	-	-	-	-
OFFICE & GENERAL SUPPLY	-	-	-	-	-
COMPUTER & SOFTWARE EXPENSES	-	-	-	-	-
ADVERTISEMENT	-	-	-	-	-
MAINTENANCE AGREEMENTS	-	-	-	-	-
HOSPITALITY & AWARDS	-	-	-	-	-
BOARD MEETING VIDEO RECORDING	-	-	-	-	-
ACCOUNTING SERVICES	-	-	-	-	-
CONSULTING SERVICES	-	-	-	-	-
LEGAL FEES	-	-	-	-	-
LIABILITY CLAIMS	-	-	-	-	-
WATER AUGMENTATION EXPENSE	-	-	-	-	-
CONFERENCES/EDUCATION	-	-	-	-	-
TRAVEL	-	-	-	-	-
SAFETY	-	-	-	-	-
MEMBERSHIPS & DUES	-	-	-	-	-
PERMITS	-	-	-	-	-
BANK & ADMINISTRATION FEES	-	-	61,763	61,763	100.0%
INTEREST EXPENSE	244,698	122,349	97,529	(24,820)	-20.3%
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	244,698	122,349	159,292	36,943	30.2%
TOTAL EXPENSE	244,698	122,349	159,292	36,943	30.2%

MARINA COAST WATER DISTRICT
 BUDGET ANALYSIS - ALL DEPARTMENTS
 JULY - DECEMBER 2015

ACCOUNT NAME	ANNUAL BUDGET	JUL - DEC BUDGET	REGIONAL PROJECT		
			JUL - DEC ACTUALS	BUD vs ACTUALS \$ CHANGE	BUD vs ACTUALS % CHANGE
WAGES	-	-	-	-	-
WAGES 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	-	-	-	-	-
MOVING EXPENSES	-	-	-	-	-
DISABILITY PLAN	-	-	-	-	-
CALPERS RETIREMENT (ER)	-	-	-	-	-
CALPERS RETIREMENT (EE)	-	-	-	-	-
PARS RETIREMENT	-	-	-	-	-
OPEB EXPENSE	-	-	-	-	-
BOARD COMPENSATION	-	-	-	-	-
TOTAL SALARY & BENEFIT	-	-	-	-	-
PROPERTY & LIABILITY INSURANCE	-	-	-	-	-
MAINTENANCE & EQUIPMENT	-	-	-	-	-
POWER/GAS	-	-	-	-	-
BUILDING SECURITY & OTHER SERVICES	-	-	-	-	-
PHONE/ANSWERING SERVICE	-	-	-	-	-
RENT/LEASE EQUIPMENT	-	-	-	-	-
CONTRACT TESTING/ QUALITY CONTROL	-	-	-	-	-
BOOKS & REF MATERIALS	-	-	-	-	-
POSTAGE	-	-	-	-	-
PRINTING	-	-	-	-	-
OFFICE & GENERAL SUPPLY	-	-	-	-	-
COMPUTER & SOFTWARE EXPENSES	-	-	-	-	-
ADVERTISEMENT	-	-	-	-	-
MAINTENANCE AGREEMENTS	-	-	-	-	-
HOSPITALITY & AWARDS	-	-	-	-	-
BOARD MEETING VIDEO RECORDING	-	-	-	-	-
ACCOUNTING SERVICES	-	-	-	-	-
CONSULTING SERVICES	-	-	-	-	-
LEGAL FEES	-	-	-	-	-
LIABILITY CLAIMS	-	-	-	-	-
WATER AUGMENTATION EXPENSE	-	-	-	-	-
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 2015

ACCOUNT NAME	ANNUAL BUDGET	JUL - DEC BUDGET	TOTAL JUL - DEC ACTUALS	BUD vs ACTUALS \$ CHANGE	BUD vs ACTUALS % CHANGE
WAGES	3,182,116	1,591,058	1,449,583	(141,475)	-8.9%
WAGES ALLOCATED TO CAPITAL	-	-	(74,557)	(74,557)	-100.0%
OVERTIME	63,376	31,688	49,623	17,935	56.6%
STANDBY WAGES	29,120	14,560	21,240	6,680	45.9%
FICA EXPENSE	195,246	97,623	89,403	(8,220)	-8.4%
MEDI EXPENSE	47,481	23,741	21,383	(2,358)	-9.9%
MEDICAL INSURANCE	665,970	332,985	269,673	(63,312)	-19.0%
DENTAL INSURANCE	37,203	18,602	14,587	(4,015)	-21.6%
VISION INSURANCE	7,590	3,795	3,562	(233)	-6.1%
WORKERS COMP. INSURANCE	74,675	37,338	33,286	(4,051)	-10.9%
LIFE INSURANCE	9,341	4,671	5,461	791	16.9%
UNIFORM BENEFIT	6,800	3,400	5,714	2,314	68.1%
BOOT BENEFIT	4,200	2,100	1,514	(586)	-27.9%
SUI EXPENSE	9,471	4,736	914	(3,822)	-80.7%
ETT EXPENSE	286	143	28	(115)	-80.6%
CAR ALLOWANCE EXPENSE	7,200	3,600	2,475	(1,125)	-31.3%
MOVING EXPENSES	-	-	1,367	1,367	100.0%
DISABILITY PLAN	8,248	4,124	3,888	(236)	-5.7%
CALPERS RETIREMENT (ER)	240,047	120,024	134,222	14,198	11.8%
CALPERS RETIREMENT (EE)	233,517	116,759	98,381	(18,377)	-15.7%
PARS RETIREMENT	129,085	64,543	129,085	64,542	100.0%
OPEB EXPENSE	149,222	74,611	-	(74,611)	-100.0%
BOARD COMPENSATION	-	-	2,100	2,100	100.0%
TOTAL SALARY & BENEFIT	5,100,194	2,550,097	2,262,931	(287,166)	-11.3%
PROPERTY & LIABILITY INSURANCE	130,000	65,000	160,595	95,595	147.1%
MAINTENANCE & EQUIPMENT	699,624	349,812	321,294	(28,518)	-8.2%
POWER/GAS	975,576	487,788	332,663	(155,125)	-31.8%
BUILDING SECURITY & OTHER SERVICES	10,900	5,450	6,541	1,091	20.0%
PHONE/ANSWERING SERVICE	47,200	23,600	23,002	(598)	-2.5%
RENT/LEASE EQUIPMENT	26,000	13,000	11,873	(1,127)	-8.7%
CONTRACT TESTING/ QUALITY CONTROL	68,861	34,431	16,216	(18,215)	-52.9%
BOOKS & REF MATERIALS	-	-	-	-	-
POSTAGE	56,233	28,117	19,524	(8,593)	-30.6%
PRINTING	21,062	10,531	18,606	8,075	76.7%
OFFICE & GENERAL SUPPLY	38,537	19,269	10,607	(8,662)	-45.0%
COMPUTER & SOFTWARE EXPENSES	54,700	27,350	18,468	(8,882)	-32.5%
ADVERTISEMENT	13,000	6,500	4,659	(1,841)	-28.3%
MAINTENANCE AGREEMENTS	65,000	32,500	47,567	15,067	46.4%
HOSPITALITY & AWARDS	4,000	2,000	1,455	(545)	-27.3%
BOARD MEETING VIDEO RECORDING	7,500	3,750	2,610	(1,140)	-30.4%
ACCOUNTING SERVICES	27,500	13,750	30,274	16,524	120.2%
CONSULTING SERVICES	935,000	467,500	153,405	(314,095)	-67.2%
LEGAL FEES	250,000	125,000	88,146	(36,854)	-29.5%
LIABILITY CLAIMS	-	-	629	629	100.0%
WATER AUGMENTATION EXPENSE	25,000	12,500	-	(12,500)	-100.0%
CONFERENCES/EDUCATION	41,687	20,844	6,223	(14,620)	-70.1%
TRAVEL	29,805	14,903	1,398	(13,504)	-90.6%
SAFETY	15,500	7,750	3,041	(4,709)	-60.8%
MEMBERSHIPS & DUES	42,600	21,300	11,374	(9,926)	-46.6%
PERMITS	52,748	26,374	27,358	984	3.7%
BANK & ADMINISTRATION FEES	62,400	31,200	305,589	274,389	879.5%
INTEREST EXPENSE	1,961,950	980,975	482,722	(498,253)	-50.8%
REBATE PROGRAMS	128,500	64,250	41,398	(22,852)	-35.6%
CONSERVATION EDUCATION	47,250	23,625	2,925	(20,700)	-87.6%
IOP EXPENSES	18,000	9,000	1,633	(7,367)	-81.9%
BLM EXPENSES	-	-	157	157	100.0%
FRANCHISE FEE	290,000	145,000	167,851	22,851	15.8%
FORA ADMIN./LIAISON FEES	25,000	12,500	18,503	6,003	48.0%
MEMBERSHIP ON FORA BOARD	37,000	18,500	12,500	(6,000)	-32.4%
BAD DEBT EXPENSE	1,000	500	-	(500)	-100.0%
DEVELOPER EXPENSES (REIMBURSABLE)	420,000	210,000	339,339	129,339	61.6%
TOTAL DEPARTMENT EXPENSE	6,629,133	3,314,567	2,693,487	(621,080)	-18.7%
TOTAL EXPENSE	11,729,327	5,864,664	4,956,418	(908,245)	-15.5%

**MARINA COAST WATER DISTRICT
GENERAL CIP BUDGET ANALYSIS
JULY - DECEMBER 2015**

ACCOUNT NAME	TOTAL				
	ANNUAL BUDGET	JUL - DEC BUDGET	JUL - DEC ACTUALS	BUD vs ACTUALS \$ CHANGE	BUD vs ACTUALS % CHANGE
LABORATORY EQUIPMENT	-	-	-	-	-
NETWORK COMPUTER SYSTEM	39,000	19,500	18,009	(1,491)	-7.6%
VEHICLES	100,000	50,000	-	(50,000)	-100.0%
O&M EQUIPMENT	155,000	77,500	84,304	6,804	8.8%
TOTAL EXPENSE	294,000	147,000	102,313	(44,687)	-30.4%

MARINA COAST WATER DISTRICT
 CAPITAL IMPROVEMENT PROJECT BUDGET ANALYSIS
 JULY - DECEMBER 2015

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	-	-	13,860	13,860	100.0%
MW - 0205 MARINA HYDRANT PROJECT	550,000	275,000	331,372	56,372	20.5%
MW - 0206 WELL 11 GENERATOR PROJECT	210,000	105,000	1,180	(103,820)	-98.9%
MS - 0133 REPLACE LIFT STATION NO. 5 (COSKY)	464,615	232,308	7,645	(224,662)	-96.7%
MS - 0206 RESERVATION RD SIPHON PROJECT	962,000	481,000	40,162	(440,838)	-91.7%
OW - 0206 INTER-GARRISON PIPELINE	167,485	83,743	6,725	(77,018)	-92.0%
OW - 0240 3RD ST WATER MAIN	122,000	61,000	213,967	152,967	250.8%
OS - 0200 CLARK LS IMPROVEMENT	287,902	143,951	9,807	(134,144)	-93.2%
OS - 0218 GIGLING FORCE MAIN	-	-	5,640	5,640	100.0%
GW - 0157 DESAL DESIGN/CONST	500,000	250,000	399,486	149,486	59.8%
RW - 0156 RECYCLED TRUNK MAIN & BOOSTER	750,000	375,000	23,150	(351,851)	-93.8%
REGIONAL PROJECT(PTL FUND CST)	500,000	250,000	332,253	82,253	32.9%
WD - 0202 BUILDINGS - 940 2ND AVENUE	2,542,500	1,271,250	1,875,768	604,518	47.6%
SEASIDE LAND TRANSFER	-	-	47,354	47,354	100.0%
TOTAL EXPENSE	7,056,502	3,528,251	3,308,367	(219,884)	-6.2%

MARINA COAST WATER DISTRICT
SCHEDULE OF INVESTMENTS SUMMARY
JULY - DECEMBER 2015
(UNAUDITED)

PURCHASE DATE	MATURITY DATE	ACCT TYPE	YIELD APR	6/30/2015 BALANCE	QUARTERLY ACTIVITIES		12/31/2015 BALANCE			
					TRANSACTION TYPE	AMOUNT				
LAIF ACCOUNT				0.37%	7,447,165	INTEREST 7/15/2015 INTEREST 10/15/2015	5,264 6,000	7,452,429 7,458,430		
SAVINGS ACCOUNT				MM	0.20%	1,050,394	INTEREST 07/01/15 - 09/30/15 INTEREST 10/01/15 - 12/31/15 TRANSFER FROM IOP CD	530 712 1,109,926	1,050,924 1,051,636 2,161,562	
CPFCA DEPOSIT ACCOUNT				MM	0.05%	100,293	INTEREST 07/01/15 - 09/30/15 INTEREST 10/01/15 - 12/31/15	13 13	100,306 100,318	
CD ACCOUNT 12/1/2010				12/1/2015	CD IOP	0.35%	3,339,478	INTEREST 07/01/15 - 09/30/15 INTEREST 10/01/15 - 12/31/15 IOP LOC FINAL PAYMENT IOP LOC INTEREST PAYMENT TRANSFER TO SAVINGS	3,415 2,303 (2,227,979) (7,290) (1,109,926)	3,342,893 3,345,196 1,117,217 1,109,926 -
CD ACCOUNT 7/20/2015				7/20/2016	CD BLM	0.05%	-	INTEREST 07/01/15 - 09/30/15 INTEREST 10/01/15 - 12/31/15	- -	264,800 264,800
CHECKING ACCOUNT					CK		3,479,893	QUARTERLY DEPOSITS & CREDITS QUARTERLY CHECKS & DEBITS	8,290,048 (7,427,241)	11,769,941 4,342,700

SUMMARY	Current Quarter		RESERVES DETAIL (LAIF ACCOUNT)	Current Quarter	
	2014/2015	2015/2016		2014/2015	2015/2016
LAIF ACCOUNT	7,437,627	7,458,430	MW GEN OP RESERVE	180,695	227,546
SAVINGS ACCOUNT	818,501	2,161,562	MW CAPACITY REVENUE FUND	401,927	356,705
CPFCA DEPOSIT ACCOUNT	100,268	100,318	MW CAP REPL RESERVE FUND	1,712,836	1,717,626
CD #1 ACCOUNT	230,763	-	MS GEN OP RESERVE	287,617	340,780
CD IOP	3,332,733	-	MS CAPACITY REVENUE FUND	301,878	250,364
CD BLM	-	264,800	MS CAP REPL RESERVE FUND	827,325	829,639
CHECKING ACCOUNT	3,927,912	4,342,700	OW GEN OP RESERVE	31,921	374,687
TOTAL INVESTMENT	15,847,804	14,327,810	OW CAPITAL/CAPACITY REVENUE FUND	1,387,113	1,048,316
			OW CAP REPL RESERVE FUND	1,421,924	1,425,901
			OS GEN OP RESERVE	13,294	132,440
			OS CAPITAL/CAPACITY REVENUE FUND	160,135	41,474
			OS CAP REPL RESERVE FUND	710,962	712,950
			TOTAL	7,437,627	7,458,430

MARINA COAST WATER DISTRICT
 SCHEDULE OF INVESTMENTS SUMMARY - BOND PROCEEDS
 AS OF DECEMBER 31, 2015
 (UNAUDITED)

PURCHASE DATE	MATURITY DATE	ACCT TYPE	YIELD APR	6/30/2015 BALANCE	QUARTERLY ACTIVITIES		12/31/2015 BALANCE
					TRANSACTION TYPE	AMOUNT	
RESERVE FUND 2006 BOND		GIC	4.95%	3,084,250	INTEREST	22,066	3,106,316
					FUNDS TRANSFER	(3,106,316)	-
					SWEEP FEES	-	-
RESERVE FUND 2010 REFUNDING BOND		TFUND	0.01%	849,514	INTEREST	47	849,561
					FUNDS TRANSFER	(42)	849,519
CONSTRUCTION FUND		MM	0.20%	1,719,229	INTEREST	1,734	1,720,963

MARINA COAST WATER DISTRICT
SCHEDULE OF DEBT SUMMARY
AS OF DECEMBER 31, 2015
(UNAUDITED)

PRINCIPAL AMOUNT	FIRST PAYMENT	FINAL PAYMENT	RATE	6/30/2015 BALANCE	QUARTERLY ACTIVITIES TRANSACTION TYPE	AMOUNT	12/31/2015 BALANCE
RABO BANK - IOP CONSTRUCTION LOAN							
2,227,979	12/31/2010	12/01/2015	1.900%	2,227,979	PAYMENT INTEREST ONLY PAYMENT	(2,227,979) (7,290)	-
RABO BANK - BLM CONSTRUCTION LOAN							
1,238,973	09/10/2015	08/10/2016	3.567%	-	PAYMENT INTEREST ONLY PAYMENT	- -	1,238,973
RABO BANK - BLM COMMERCIAL LOAN							
389,600	09/10/2015	08/10/2016	3.567%	-	PAYMENT INTEREST ONLY PAYMENT	- (4,664)	389,600
RABO BANK - BLM SECURED LINE OF CREDIT							
203,080	09/10/2015	08/10/2016	2.550%	-	PAYMENT INTEREST ONLY PAYMENT	- (1,637)	203,080
2010 REFUNDING BOND - CLOSING DATE 12/23/2010							
8,495,000	06/01/2011	06/01/2020		4,945,000	PAYMENT - PRINCIPAL PAYMENT - INTEREST ONLY	- (115,925)	4,945,000
2015 REFUNDING BOND - CLOSING DATE 07/15/2015 TAX-EXEMPT SERIES A							
29,840,000	12/01/2015	06/01/2037		-	PAYMENT - PRINCIPAL PAYMENT - INTEREST ONLY	- (509,093)	29,840,000
2015 REFUNDING BOND - CLOSING DATE 07/15/2015 FEDERALLY TAXABLE SERIES B							
1,115,000	12/01/2015	06/01/2016		-	PAYMENT - PRINCIPAL PAYMENT - INTEREST ONLY	- (4,212)	1,115,000

SUMMARY

RABO BANK - IOP CONSTRUCTION LOAN	-
RABO BANK - BLM CONSTRUCTION LOAN	1,238,973
RABO BANK - BLM COMMERCIAL LOAN	389,600
RABO BANK - BLM SECURED LINE OF CREDIT	203,080
2010 REFUNDING BOND	4,945,000
2015 REFUNDING BOND SERIES A	29,840,000
2015 REFUNDING BOND SERIES B	1,115,000
TOTAL DEBT	37,731,653

MARINA COAST WATER DISTRICT
RESERVE DETAIL
PROJECTED AS OF DECEMBER 31, 2015

Description	MW	MS	OW	OS	RW	RP	TOTAL
Debt Reserve Fund (2010 Bond)*	237,865	67,962	424,760	118,933	-	-	849,519
CPCFA*	-	-	-	-	-	100,318	100,318
Sub-total	<u>237,865</u>	<u>67,962</u>	<u>424,760</u>	<u>118,933</u>	<u>-</u>	<u>100,318</u>	<u>949,837</u>
Capital Reserves							
Bond Series 2006 Construction Funds**	840,800	254,444	-	625,719	-	-	1,720,963
Capacity Charge/Capital Surcharge**	356,705	250,364	1,742,128	194,548	-	-	2,543,746
Capital Replacement**	1,717,626	829,639	1,425,901	712,950	-	-	4,686,117
Sub-total	<u>2,915,132</u>	<u>1,334,447</u>	<u>3,168,029</u>	<u>1,533,218</u>	<u>-</u>	<u>-</u>	<u>8,950,826</u>
General Operating Reserve	1,067,984	1,447,370	957,316	1,199,597	-	-	4,672,266
Total Reserves as of 12-31-2015	<u>4,220,981</u>	<u>2,849,779</u>	<u>4,550,104</u>	<u>2,851,748</u>	<u>-</u>	<u>100,318</u>	<u>14,572,930</u>
Capital Reserves as of 12-31-2015							
Capital Reserves as of 12-31-2015	2,915,132	1,334,447	3,168,029	1,533,218	-	-	8,950,826
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 12-31-2015	<u>1,915,132</u>	<u>334,447</u>	<u>2,168,029</u>	<u>533,218</u>	<u>-</u>	<u>-</u>	<u>4,950,826</u>
General Operating Reserves as of 12-31-2015							
General Operating Reserves as of 12-31-2015	1,067,984	1,447,370	957,316	1,199,597	-	-	4,672,266
6 mos. Avg operating expenses required by Board***	1,364,541	381,096	3,179,893	816,786	-	-	5,742,315
Available Operating Reserve as of 12-31-2015	<u>(296,557)</u>	<u>1,066,274</u>	<u>(2,222,577)</u>	<u>382,812</u>	<u>-</u>	<u>-</u>	<u>(1,070,048)</u>
Operating Expenses plus Interest & Bond Amortization	2,729,081	762,192	6,359,785	1,633,571	244,698	-	11,729,327

* Held by external Agencies

** Restricted to capital spending

***Per Board Policy