2013/2014 Operating & Capital Budgets

April 1, 2013 to March 31, 2014

MERCED IRRIGATION DISTRICT
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MERCED IRRIGATION DISTRICT

2013/14 OPERATING & CAPITAL BUDGETS

DIRECTORS

TIM PELLISSIER - PRESIDENT
DAVID LONG – VICE PRESIDENT, SECRETARY
SCOTT KOEHN KEVIN GONZALVES BILLY PIMENTEL

OFFICERS

JOHN SWEIGARD……..GENERAL MANAGER
PHILLIP R. MCMURRAY…….GENERAL COUNSEL
BRYAN KELLY……..DEPUTY GENERAL MANAGER, WATER RESOURCES
DON OUCHLEY…….DEPUTY GENERAL MANAGER, ENERGY RESOURCES
JENNIFER CARTER……DIRECTOR OF ADMINISTRATIVE SERVICES
JAMES MILLS…….DIRECTOR OF PARKS & RECREATION
BRIAN STUBBERT…….DIRECTOR OF FINANCE

MERCED IRRIGATION DISTRICT
Resolution No. 2013-12

RESOLUTION ADOPTING CONSOLIDATED MERCED IRRIGATION DISTRICT 2013/2014 OPERATING AND CAPITAL BUDGET

WHEREAS, the Board of Directors ("Board") of the Merced Irrigation District ("District") believes that establishment of a budget for approved expenditures is an integral part of a strong financial management and internal control program;

WHEREAS, because the District recently changed its fiscal year and while its 2013/2014 Operating and Capital Budget (the "Budget") was being developed, the District has been operating under a continuing spending authority (see Resolution No. 2012-37); and

WHEREAS, in a public meeting on January 9, 2013, the Board's Parks and Recreation Committee received and reviewed a proposed Budget with respect to the Parks Department, considered the expenditures necessary to maintain and improve the Parks and Recreation operations and facilities, and recommended the Budget for adoption as presented to the Board on February 19, 2013; and

WHEREAS, in public meetings on January 22, 2013 and February 7, 2013, the Board's Finance and Administration Committee, received and reviewed a proposed Budget, considered the level of expenditures necessary to maintain and improve the District operations and facilities, and recommended the Budget for adoption as presented to the Board on February 19, 2013; and

WHEREAS, on February 19, 2013, the Board was presented with a proposed Budget, at which time the Board and staff reviewed and considered the proposed Budget as recommended by the Parks and Recreation and Finance and Administration Committees; and

WHEREAS, after the public meetings described hereinabove and as a result of the dry hydrology this year which staff anticipates will lead to lower Lake McClure water levels, District staff has prepared a memorandum summarizing recommended changes to the Budget after the Board last considered the Budget on February 19, 2013 (the "Change Memorandum"); and

WHEREAS, the Board has been presented with a proposed Budget, consisting of what the Board previously considered on February 19, 2013 including changes summarized in the Change Memorandum, a complete copy of which is attached hereto and is made a part hereof; and

WHEREAS, the Board has reviewed and considered the proposed Budget and all objectives concerning said Budget, and has no additional amendments to make thereto.

NOW, THEREFORE, BE IT RESOLVED THAT:

1 The Board hereby finds and declares that the statements, findings and determinations in the recitals above are true and correct.

2 The Board hereby approves and adopts the Merced Irrigation District's 2013/2014 Operating and Capital Budgets as presented.

3 The Board hereby directs staff to provide quarterly reports of the actual l expenditures compared to budgeted expenditures, including revenue and expense impacts or trends that would cause the approved total expense level to be exceeded. The Board of Directors will consider additional funding or budget requests during the year based on requirements.

PASSED AND ADOPTED by the Board of Directors of the Merced Irrigation District this 16th day of April 2013, by the following vote:

Ayes:	Director:	Pellissier, Long, Pimentel
Noes:	Director:	Gonzalves
Abstain:	Director:	None
Absent:	Director:	Koehn

Tim Pellissier
President
Merced Irrigation District

MERCED IRRIGATION DISTRICT
2013 FEE SCHEDULE

WATER OPERATIONS

Water / Parcel / Administration Fees

	2012 Fee	Unit
Stand-By Fee (Minimum of $24.00 Per Year)	$24.00	Per Acre per Year
Or Reduced Stand-By Fee (Minimum of $8.00 Per Year)	$8.00	Per Acre per Year
Water Use Fee	$30.00	Per Irrigator per Year
Small Parcel Buyout (Under 10 Acres)	$50.00	Per Parcel
Fee to Buy Back Into District	$50.00	Per Parcel

Irrigation Fees

Surface Water Fees (5.0 Acres and Above)		
Water Usage (Minimum of $9.12 per Irrigation)	$18.25	Per Acre Foot
Garden Parcel Fees (Less than 5.0 Acres)		
Unlimited Water Usage (Minimum of $54.75 per Year)	$54.75	Per Acre (or portion of) Per Year
Sphere of Influence Fees ("SOI") (Out of District)		
Sphere of Influence Base Water Price (Drought) [A]	TBD	Per Acre Foot
Sphere of Influence Base Water Price (Normal Year) [A]	TBD	Per Acre Foot
+ Additional Charge Per Electric Boost (Maximum 2 Boosts) [A]	TBD	Per AF per Boost
El Nido – Preseason Mariposa Creek Water	$20.00	Per Acre Foot
Out of Season Pump Usage Fees		
Out of Season Pump Usage (Irrigation)	$30.00	Per Acre Foot
Minimum Charge	$25.00	Per Use
After Hours Pump Turn On / Turn Off	$90.00	Per 2 Hour Block

Other Water Charges and Fees

Water Wheeling (Irrigation)		
Water Wheeling	$60.00	Per 24 Hours
Non-Agriculture Water Usage	**2012 Fee**	**Unit**
Refundable Damage Deposit	$1,000.00	Per Site
Water Usage Fee	$200.00	Per Acre Foot
Municipal and Industrial Water Usage (Gravity)	$125.00	Per Acre Foot
Release of Recorded Lien	$11.00	Per Lien
County Collections Processing Fee	$15.00	Per APN
Interest Rate on Overdue Water and Standby Fees	1%	Per Month

Non-Refundable Engineering Fees
Agreement Fees

Agreement		
Quitclaim Deed	$300.00	Per Deed
Easement Deed	$300.00	Per Deed
Construction Agreement	$300.00	Per Agreement
Deferment of Construction Agreement	$300.00	Per Agreement
Supplements to Master Agreement	$125.00	Per Supplement
Other Standard Agreements	$300.00	Per Agreement
Subdivision Drainage Agreement	$300.00	Per Agreement
Deferred Fee Subdivision Drainage Agreement	$300.00	Per Agreement
Non-Exclusive Pipeline License Agreement	$265.00	Per Agreement
Non-Exclusive Driveway License Agreement	$265.00	Per Agreement
Non-Exclusive Filtration Backflush Agreement	$265.00	Per Agreement
Marginal Lands Agreement	$265.00	Per Agreement
Non-Standard Agreements	$65.00	Per Hour
Temporary Portable Pump Agreement (Irrigation)	$500.00	Per Agreement
Temporary Pipe Crossing Agreement (Irrigation)	$500.00	Per Agreement
Non-Exclusive Fence and Gates License Agreement	$500.00	Per Agreement

Encroachment Applications

Encroachment Type		
Storm Discharge	$1,600.00	Per Application
Utility Crossing (Includes All Wet & Dry Utilities, Except Individual Service Lines)	$4,700.00	Per Application
Individual Service Line Utility Crossings	$50.00	Per Crossing
Facility Relocation / Pipelining / Lining Project	$4,700.00	Per Application
No Current Work – Deferment	$1,200.00	Per Application
Public Bridge	$2,400.00	Per Application

Engineering Service Application Fees
Project Type

	2012 Fee	Unit
New Delivery [B]		
Construction Inspection	$100.00	Lump Sum
Standards Compliance Review	$200.00	Lump Sum
Traveling Screen Installation [B]		
Construction Inspection	$100.00	Lump Sum
Standards Compliance Review	$210.00	Lump Sum
Rotating Drum Screen [B]		
Construction Inspection	$100.00	Lump Sum
Standards Compliance Review	$210.00	Lump Sum
Pipeline/Canal/Lateral Relocation/Replacement [C]		
Construction Inspection	$610.00	Minimum + $65/hour over 8 hours
Standards Compliance Review	$630.00	Lump Sum
Driveway Crossing Design [C]		
Construction Inspection	$100.00	Lump Sum
Standards Compliance Review	$210.00	Lump Sum

Engineering Service Fees for Non Standard Ag/Urban Projects

Senior Engineer Rate	$85.00	Per Hour
Associate Engineer Rate	$65.00	Per Hour
Engineering Technician Time	$55.00	Per Hour
Vehicle Mileage Rate	Current IRS Rate	Per Mile

Other Engineering Fees

Plans and Specifications	Varies by Project	
Plus Postage and Handling	$10.00	Per Mailing
Reproduction of Maps and Drawings		
"D" Size (24" X 36")	$7.00	Per Copy
"E" Size (36" X 48")	$10.00	Per Copy
District Map ("E" Size, Trimmed)	$5.00	Per Map

PARKS AND RECREATION FEES

Day Use

	2012 Fee	Unit
Vehicle	$7.00	Per Day
Vehicle – Senior Citizen [D]	$6.00	Per Day
Passenger Bus / River Raft Pick-Up	$7.00	Per Day
Additional Charge for Each Passenger Over 8	$0.80	Per Person
Motor Cycle / Bicycle (2 persons)	$3.00	Per Day
Boat or Jet Ski	$7.00	Per Day
Boat or Jet Ski – Senior Citizen [D]	$6.00	Per Day
Non-Motorized / CF Boat	$3.00	Per Day
Pet Fee	$4.00	Per Day/Night
Picnic Shelter Pavilion Reservation	$45.00	Per Day

RV and Camping Sites

Basic Camp Site (With or Without Trailer) – Low Season (Sept 16 – May 15)	$22.00	Per Site / Night
Senior Citizen and Handicap [D]	$19.00	Per Site / Night
Basic Camp Site (With or Without Trailer – High Season (May 16 – Sept 15)	$23.00	Per Site / Night
Senior Citizen and Handicap [D]	$20.00	Per Site / Night
RV / Trailer Hookup Site (With Electric & Water) – Low Season (Sept 16 – May 15)	$28.00	Per Site / Night
Senior Citizen and Handicap [D]	$25.00	Per Site / Night
RV / Trailer Hookup Site (With Electric & Water) – High Season (May 16 – Sept 15)	$30.00	Per Site / Night
Senior Citizen and Handicap [D]	$27.00	Per Site / Night
Extended Stay RV Site (8+ nights) – Low Season (Sept 16 – May 15)	$18.00	Per Site / Night
Extended Stay RV Site (8+ nights) – High Season (May 16 – Sept 15)	$24.00	Per Site / Night
RV / Camp Site 2nd Vehicle	$14.00	Per Site / Night
RV / Camp Site Permit / Decal Holder Discount	($2.00)	Per Site / Night
Park Model Rental	$120.00	Per Site / Night
Reservation Change / Cancellation	$5.00	Per Site / Night

Annual Decal Fees

	2012 Fee	Unit
Senior Citizen and Handicap [D]	$65.00	Per Boat
Second Boat / PWC (Same Registered Owner)	$38.00	Per Boat
Boat – Cabin Boat with Sleeping Capacity	$130.00	Per Boat
Boat – Small Boat with No CF#	$30.00	Per Boat
Pet	$32.00	Per Pet

Houseboats

Annual Houseboat Permit Renewal Fee - Slips	$625.00	Per Year
Annual Houseboat Permit Renewal fee – Offshore Moorings	$625.00	Per Year
Additional Spillway Mooring Surcharge	N/A	Per Year
Houseboat Transfer Fee	$500.00	Per Transfer
New Houseboat Permit Fee	TBD	Per Permit
Houseboat Default Cure Fee	$1,000.00	Per Occurrence

Concessionaire Houseboat Repair Yard – MID Fees

Repair – Yard Occupancy Fee (1-6 Months)	N/A	Per Day
Repair – Yard Occupancy Fee (7+ months)	N/A	Per Day
Compliance/Collection Fee	$25.00	Per Incider

STORM DRAINAGE FEES

Annual Storm Drainage Assessment

Residential Lots (1 Acre or Less)	$12.30	Per Residential Unit
Commercial Property	$126.76	Per Impermeable Acre

Storm Drainage Hook-Up Fee

Residential Lots (1 Acre or Less)	$205.00	Per Lot
Commercial Property – The Greater of Either:	$205.00	Per Lot
Or	$2,113.00	Per Impermeable Acre

Customer Service Charges and Fees

	2012 Fee	Unit
Billing Items		
Minimum Deposit – Residential	$200.00	Per Account
Minimum Deposit – Commercial / Industrial	$400.00	Per Account
Due Date for Electric Bills	20	Day
Billing Delinquent Charge	1.5%	Per Month
Maximum Credit / Debit Card Payment Amount	$10,000.00	Per Transaction
Telephone Payment Convenience Fee	$5.00	Per Payment
Dishonored Check Charge	$25.00	Per Check
Credit Card Chargeback Fee	$25.00	Per Chargeback

ELECTRIC SERVICES FEES

Electric Service Rate Schedules

(Please refer to individual rate schedules for detailed rate information)

AG-2	Agricultural	0 – 199 KW
EGS-2	Commercial/Small Industrial	0 – 35 KW
MD-4	Municipal	35 – 499 KW
MD-3	Municipal	500 – 999 KW
ED-4	Commercial/Industrial	35 – 499 KW
ED-3V	Commercial/Industrial	200 – 499 KW
ED-3	Commercial/Industrial	500 – 999 KW
ED-2	Commercial/Industrial	1000 KW and Above
ED-2P	Commercial/Industrial	1000 KW and Above
RES2	Residential [E]	
LSC	Streetlighting – Customer Owned	
LSC-1	Streetlighting – District Owned	
MEF	Flat Rate Service – Non-Metered Loads	
IRC	Investment Recovery Charge	
NEM	Net Energy Metering	

Care Program Income Limits (Effective 6/1/2009)

Household Size	Care Income Limit
1 to 2	$30,500.00
3	$35,800.00
4	$43,500.00
5	$50,600.00
6	$58,000.00
Each Additional	$7,400.00

Other Customer Service Fees		
Disconnection Processing Fee (charged when work order generated)	$20.00	Per Incident
Disconnection Fee – At Power Source	$125.00	Per Disconnect
Reconnection Fee At Power Source	$125.00	Per Reconnect
Service Restoration Fee – At Meter		
During Regular Posted Hours	$45.00	Per Reconnect
Same Day – During Regular Posted Hours	$75.00	Per Reconnect
Outside Regular Posted Hours (Request Submitted after 3:00pm)	$225.00	Per Reconnect
Meter Re-Read	$30.00	Per Read
Meter Test Charge	$45.00	Per Test
Broken or Damaged District Equipment		
Meter – Residential	$92.00	Per Meter
Meter – Commercial / Industrial [A]	TBD	Meter-Specific
Special Ring	$17.00	Per Ring
Pad Lock	$9.50	Per Lock
Tampering Service Charge	$200.00	Per Occurrence

Other Electric Services Charges and Fees

Billing Items		
Temporary Service Charge (see Rule 13)[A]	TBD	Project-Specific
Permanent Service Charge for Metered Pedestals (Single Phase)		
Connection Charge	$200.00	Per Meter
Cable Charge	$2.00	Per Foot of Cable
Streetlight Connection Charge	$125.00	Per Connection Point

	2012 Fee	Unit
Engineering / Inspection Fees		
Service Trench Re-Inspection	$125.00	Per Re-Inspection
Composite Drawing Charge – Residential	$75.00	Per Service
Form B Charge – Residential	$10.00	Per Service
Composite Drawing and Form B Charge – Commercial [A]	TBD	Project - Specific
Extension Allowance for Line Extensions		
Residential	$1,500.00	Per Residential Dwelling Unit
Commercial	$400.00	Per Estimated Peak KW
Industrial	$450.00	Per Estimated Peak KW
Agricultural		
Pumping	$80.00	Per Connected HP
Other Ag Uses	$275.00	Per Connected HP/Peak KW

MISCELLANEOUS FEES

Notary Fee (Non-District Matters)	$10.00	Per Notarization
APN Printout	$25.00	Per Printout
EIA-412 Report (Energy Information Admin)	$10.00	Per Report
MID History Book	$8.00	Per Book
Copying Fee (8 ½ X 11 – Single Side)	$0.25	Per Copy
Copying Fee (8 ½ X 11 – Duplexed)	$0.40	Per Copy
Copying Fee (Oversized Copy or Folding)	$1.00	Per Copy
MID Board of Directors Meeting Information (Hardcopy)	$20.00	Per Year
MID Board of Directors Meeting Information (Electronic)	$10.00	Per Year

1

A – To Be Determined
B – Designed by a Certified Irrigation Designer Certified by _____
C - MID Facilities to be Surveyed by a Qualified Professional Land Surveyor Licensed by the State of California and Designed/Engineered by a Qualified Engineer Licensed by the State of California D – Senior Citizen is Age 62+
E – Low Income (CARE) and Medical Baseline (MED) Discounts Are Available For Qualified Applicants

MERCED IRRIGATION DISTRICT

2013 OPERATING & CAPITAL BUDGETS

FUND LISTING

101 Water Utility Fund records revenue and expense associated with the delivery of irrigation water to the District's member-farmers.

102 Parks & Recreations Fund records revenue and expense associated with the public's visitation to the District's various recreational facilities.

103 Hydroelectric Fund records revenue and expense associated with the generation of hydroelectricity at the District's various plants.

104 Energy Resources Fund records revenue and expense associated with industrial, commercial, agricultural and residential delivery of retail electricity.

105 Drainage Improvement District #1 Fund records revenue and expense associated with industrial, commercial, agricultural and residential hookup to the District's storm drainage system.

201 General Operations Fund was established to capture administrative overhead expense and allocate that expense to the various District enterprises.

402 Federal Energy Regulatory Commission Re-licensing Fund was established to capture capital expenditures related to the re-licensing of the District's hydroelectric project in 2014.

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
ALL FUNDS CONSOLIDATED (Exlcluding Hydro & FERC)

	2013/2014 Budget
REVENUE DETAIL:	
IN-DISTRICT WATER REVENUE	
Surface Water Revenue	4,998,750
Out of Season Water Revenue	40,000
Garden Parcel Fee Rev.	25,000
Low Vol Water Sales Rev	165,835
Highlands Water Sales Rev	80,000
State Fee Recovery Chrg	5,000
Industrial Water Sales	25,000
In-District Water Revenue Total	**5,339,585**
OUT-OF-DISTRICT WATER REVENUE	
Supplemental Water Supply Pool Program	4,688,000
Out-Of-District Water Revenue Total	**4,688,000**
STANBY FEE REVENUE	
Stanby Fee Revenue	3,153,000
Standby Fee Revenue Total	**3,153,000**
ADMIN FEE REVENUE	
Water Usage Fee Revenue	38,000
Admin Fee Revenue Total	**38,000**
MISC WATER FEE REVENUE	
Minimum Charge Revenue	2,000
Railroad Fee Revenue	6,000
Water Wheeling Fee Rev	4,500
Misc Water Fee Revenue Total	**12,500**
OTHER WATER REVENUE	
Domestic Water Sales	95,000
Water Transfers	2,851,000
Other Water Revenue Total	**2,946,000**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
ALL FUNDS CONSOLIDATED (Exlcluding Hydro & FERC)

	2013/2014 Budget
PARKS ANNUAL PERMIT	
Annual Vehicle Permit (Decal)	52,800
Ann. 2Nd Vehicle Permit(Decal)	8,254
Ann. Sr Vehicle Permit (Decal)	27,930
Ann. Boat & Trailer Prmt(Decal	38,880
Ann. Cabin Boat Permit (Decal)	1,560
Ann. Sr Boat Permit (Decal)	22,820
Annual Pet Permit	7,924
Ann. Permit (Decal) Rplmt	195
Ann. 2Nd Boat Permit (Decal)	5,850
Parks Annual Permit Total	**166,213**
PARKS HOUSEBOAT PERMIT & TRANSFER REVENUE	
Houseboat Permit-Slips	15,000
Houseboat Permit-Moorin	135,000
Houseboat Transfer Fee	2,000
Parks Houseboat Permit & Transfer Rev Total	**152,000**
PARKS RV / CAMP REVENUE	
Daily Rv Site W/ Hookups	259,508
Daily Sr Rv Site W/Hookups	114,910
Ext Stay Rv Site W/ Hookups	19,451
Daily Rv/ Camp 2Nd Vehicle Fee	41,738
Parks R / Camp Revenue Total	**435,607**
PARKS BASIC CAMPSITE REVENUE	
Daily Basic Campsite	143,464
Daily Sr Basic Campsite	17,621
PARKS BASIC CAMPSITE REVENUE Total	**161,085**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
ALL FUNDS CONSOLIDATED (Exlcluding Hydro & FERC)

	2013/2014 Budget
PARKS VISITOR ENTRY REVENUE	
Gate Receipts	3,300
Daily Motor Vehicle Entry Fee	195,770
Daily Sr Vehicle Entry Fee	43,820
Daily Bicycle Entry Fee	1,115
Daily Pet Fee	27,690
Parks Visitor Entry Revenue Total	**271,695**
PARKS BOAT USE / LAUNCH REVENUE	
Daily Boat / Trailer Fee	74,795
Daily Sr Boat / Trailer Fee	22,930
Parks Boat Use / Launch Revenue Total	**97,725**
OTHER PARKS & RECREATION REVENUE	
Reservations	1,010
Hsebt Berth Orig Fee	(1,740)
Promotional Revenue	27,020
Promo / Rain-Check Discounts	(11,720)
Park Model Rental Revenue	36,300
Other Parks & Recreation Revenue Total	**50,870**
SALES OF ELECTRIC REVENUE	
Indust. Electric Sales	16,405,417
Commercial Electric Rev	12,342,259
Municipal Electric Sale	5,045,660
Agricultural Elec Sales	354,839
Residential Elect. Sale	8,254,800
Public St & Hiway Lite	228,366
Sales of Electric Revenue	**42,631,342**
OTHER ELEC CHARGE REVENUE	
Demand Charge	5,991,798
Customer Services Rev	540,000
Contract Credits	(216,160)
Other Electric Charge Revenue Total	**6,315,638**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
ALL FUNDS CONSOLIDATED (Exlcluding Hydro & FERC)

	2013/2014 Budget
ELEC SVC - PUBLIC PURPOSE REVENUE	
Public Purps Collection	1,381,574
Public Purps Offset	(1,381,574)
Public Purps Rev. Recog	1,637,833
Electric Svc - Public Purpose Revenue Total	**1,637,833**
ELEC SVC - MISC ELEC FEE REVENUE	
Reconnect Fees	46,500
Temporary Hookup Fee	1,000
N.S.F. Bank Charge	2,000
Electric Svc - Misc Electric Fee Revenue Total	**49,500**
STORM DRAINAGE REVENUE	
Assessment Fees	265,123
Storm Drainage Revenue Total	**265,123**
Rental Revenue	
Land Leases & Grazing	12,000
District House Rentals	750
Rental Revenue Total	**12,750**
Recovery of Expenses	
Recovery Of Exp. - All	15,100
Recovery Of Admin Fees	91,500
Recovery of expenses Total	**106,600**
Misc Other Operating Revenue	
Misc Revenue	511
Departmental Revenue	200,839
Mini Hydro Energy Revenue	150,000
Misc Other Operating Revenue Total	**351,350**
Recovery of Expenses Thru Allocation	
Expense Recovery	959,179
Recovery of Exp Thru Allocation Total	**959,179**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
ALL FUNDS CONSOLIDATED (Exlcluding Hydro & FERC)

	2013/2014 Budget
INTEREST REVENUE	
Interest Revenues	76,130
Ins. Div. John Hancock	6,500
Interest On Customer Accounts	33,000
Elec Svs Interest Rev	45,700
Interest Revenue Total	**161,330**
IN LIEU OF STATE TAXES	
State Taxes - Hoptr	25,000
In Lieu of State Taxes Total	**25,000**
PROPERTY TAX REVENUE	
County Txs-Current Sec	1,583,500
County Txs-Current Unse	125,000
County Txs-Delinq-Unsec	5,000
Supplemental Taxes	10,000
Other Taxes	7,400
Property Tax Revenue Total	**1,730,900**
Total Operating Revenue	**71,967,265**
Other Non-Operating Revenue	
Tax Revenue	1,755,900
Miscellaneous (Excluding Contributed Capital)	1,850,149
Other Non-Operating Revenue	**3,606,049**
EXPENDITURE DETAIL:	
DISCRETIONARY EXPENDITURES	
SALARIES / EMPLOYEE BENEFITS	
SALARIES	
Salaries - Regular	10,097,647
OT / Comp Time	534,554
Longevity Pay	62,700
Salaries Total	**10,694,901**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
ALL FUNDS CONSOLIDATED (Exlcluding Hydro & FERC)

	2013/2014 Budget
EMPLOYEE BENEFITS	
Combined Employee Benefits	2,587,084
Retirement	1,761,617
Deferred Comp Match	53,288
Mileage Allowance	2,340
Vehicle Allowance	48,000
Fica/Medicare Taxes (Employer)	756,474
Unemployment Benefits	87,812
Workers Comp Insurance	404,919
Retiree's Insurance-MID	191,049
Employee Benefits Total	**5,892,583**
Salaries & Benefits	**16,587,485**
OPERATING SERVICES/SUPPLIES	
OPERATING SERVICES	
Advertising Service	191,646
Printing Service	21,600
Employee Recruitment	15,950
Telephone Service	87,850
Pager Fees & Services	4,200
Cellular Phones Service	80,398
Vehicle GPS	47,280
Dues, Fees, Permits & Memberships	368,543
Bank Fees	79,285
Investment Service Fees	3,170
Trustee Fees	12,632
Worker's Comp Admin Fee	5,909
R & M - Vehicles	37,900
Vehicle Smog Check Service	1,000
R & M - Equipment	82,271
R & M - Pumps & Wells	74,532
Garbage & Refuse Service	73,912
Hazardous Waste Disposal	28,436
Debt Collection Fees	5,000
Operating Services Total	**1,221,514**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
ALL FUNDS CONSOLIDATED (Exlcluding Hydro & FERC)

	2013/2014 Budget
OPERATING SUPPLIES	
Office Supplies	75,785
Computer Supplies / Software / Equipment	139,885
Postage, Stamps, Freight	80,733
Janitorial Supplies	33,850
Ice	7,701
Books, Subscriptions, Publications	11,008
Replacement Parts	241,325
Small Tools	53,290
Vehicle Replacement Parts	108,213
Equipment Replacement Parts	118,361
Office Equipment	22,206
Engineering / Survey Equipment	2,650
Cell Phone Equipment	6,138
Chemicals	469,755
Water Treatment Supplies	7,300
Pesticides	600
Building Materials	174,620
Electrical Supplies	9,900
Pump/Plumbing Supplies	9,600
Grounds Maintenance Supplies	8,700
Welding Supplies	26,040
Delivery Gate	80,000
Flume	5,000
Inventory Over / Short	2,600
Gasoline	346,077
Oil	19,492
Diesel	253,431
Other Petroleum Product	10,400
Minor Material - Misc	25,320
Operating Supplies Total	**2,349,980**
SAFETY	
Safety Training	63,000
Safety Equipment	33,290
Safety Clothing	20,339
Safety Total	**116,629**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
ALL FUNDS CONSOLIDATED (Exlcluding Hydro & FERC)

	2013/2014 Budget
EMPLOYEE DEVELOPMENT	
Registrations (Seminars, Training, Education & Supplies)	82,617
Travel (Mileage, Meals, Lodging)	76,339
Employee Development Total	**158,956**
ELECTRICITY - WELLS / BOOSTERS	
Electricity - Wells	3,588,457
Electricity - Boosters / Pumps	444,334
Electricity - Wells / Boosters Total	**4,032,791**
UTILITIES	
Propane	1,680
Domestic Water	18,440
Electricity - Facilities	210,675
Natural Gas	21,096
Utilities Total	**251,891**
RENTS & LEASES	
Building Rental / Leases	39,650
Land Lease Payments	1,500
Equipment Rental / Leases	52,008
Rents & Leases Total	**93,158**
PUBLIC PURPOSE PROGRAM	
Energy Efficiency Program	364,650
Low Income Assistance Program	500,000
Renewable Resource & Tech	450,000
Administrative Fee	89,233
Public Purpose Program Total	**1,403,883**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
ALL FUNDS CONSOLIDATED (Exlcluding Hydro & FERC)

	2013/2014 Budget
COST OF POWER	
PURCHASED POWER	
Energy Rate	17,897,137
Energy Price Adder	3,388,352
WAPA - Purchased Power	359,148
PPM-Wind Energy Purchase	786,529
PPM-Wind Energy Resale	(322,350)
Purchased Power Total	**22,108,816**
POWER SWAPS	
Purchased Power Swaps	2,485,621
Power Swaps Total	**2,485,621**
Cost of Power Total	**27,483,008**
POWER TRANSMISSION	
By Others (W-MR)	1,677,986
Congestion Charge	800,726
Power Transmission Total	**2,478,712**
ANCILLARY SERVICES	
Control Area Charge	409,860
Ancillary Services Total	**409,860**
OTHER OPERATING EXPENSE	
LEGAL FEES	
Legal Services	935,000
Legal Fees Total	**935,000**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
ALL FUNDS CONSOLIDATED (Exlcluding Hydro & FERC)

	2013/2014 Budget
OUTSIDE PROFESSIONAL SERVICES	
Auditor Services	50,220
Public Relations Services	1,650
Computer Training / Programming Services	265,723
Consultant's Services	641,500
Temporary Labor	64,219
Laboratory Analysis Fee	31,304
Outside Contracts	209,800
Security / Alarm Service	10,500
Janitorial Service	54,000
Pest Control Service	3,720
Uniform Cleaning Service	23,400
Physical Examinations	500
Drug & Alcohol Testing	7,040
Employment Background Investigation	6,700
Outside Professional Services Total	**1,370,276**
DAMAGE CLAIMS & PROPERTY INSURANCE	
Damage Payment - Property	7,500
Personal Damage Claim Settlement	7,500
Property & Liability Insurance	589,540
Damage Claim & Property Insurance Total	**604,540**
MISCELLANEOUS OPERATING EXPENSE	
Mariposa County WR Annual Payment	100,000
Participant Share	280,040
Public Relations	20,000
Employee Relations	22,700
Bad Debt Expense	40,000
Misc Operating Expense Total	**462,740**
TOTAL DISCRETIONARY	**57,071,850**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
ALL FUNDS CONSOLIDATED (Exlcluding Hydro & FERC)

	2013/2014 Budget
DEPRECIATION & AMORITIZATION	
Depreciation	4,599,675
Amortization Expense	86,512
Amortization Expense - Bond Insurance	102,443
Depreciation & Amoritization Total	**4,788,631**
INTEREST EXPENSE	
Interest on Bonds	4,392,152
Interest Exp Bond Premium/Discount	(79,609)
Interest Exp - Deferred RFD CO.	264,754
Interest Expense - Call Premium	4,607
Interest Expense Total	**4,581,903**
TOTAL INTEREST, TAXES, DEPREC & AMORT	
Inter-Department Labor-Charge	621,052
Inter-Department Labor-Credit	(621,052)
Inter-Department Fringe-Charge	40,913
Inter-Department Fringe-Credit	(40,913)
Inter-Department Vehicle & Equipment-Charge	58,781
Inter-Department Vehicle & Equipment-Credit	(58,781)
Inter-Department Materials-Charge	21
Inter-Department Materials-Credit	(21)
Inter-Department Transfers Total	**-**
Inter-Fund Labor-Charge	66,380
Inter-Fund Labor-Credit	(72,122)
Inter-Fund Fringe-Charge	**26,552**
Inter-Fund Fringe-Credit	**(28,849)**
Inter-Fund Vehicle & Equipment-Charge	**43,043**
Inter-Fund Vehicle & Equipment-Credit	(45,144)
Inter-Fund Materials-Charge	1,532
Inter-Fund Materials-Credit	(2,217)
Inter-Fund Admin Fee-Charge	14,483
Inter-Fund Admin Fee-Credit	(15,565)
INTER-FUND INTEREST-CR	(54,870)
Inter-Fund Rent-Charge	54,870
Inter-Fund Transfers Total	**(11,908)**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
ALL FUNDS CONSOLIDATED (Exlcluding Hydro & FERC)

	2013/2014 Budget
REIMBURSABLE CREDITS	
Reimbursable Labor & Fringe Credit	(126,317)
Reimbursable Vehicles & Equipment Credit	(78)
Reimbursable Credits Total	**(126,395)**
CAPITAL PROJECT CREDITS	
Capital Project Labor-Credit	(633,553)
Capital Project Fringe-Credit	(315,946)
Capital Project Vehicle & Equipment-Credit	(55,526)
Capital Project Admin Fee-Credit	(1,702)
Capital Project Credits Total	**(1,006,727)**
Total Amort.	**8,225,504**
Operations & Maintenance (Excluding Depreciation & Amortization and Bond Interest)	6,419,652
Debt Service	6,777,215
Principal Portion of Castle Lease / Other Debt	6,780
Total Expense	**62,710,813**
Change in Net Position	**9,256,452**
Capital Items:	
Add: COP Funding	36,000,000
Add: Grant Funding / Contributed Capital	1,056,700
Add: Capital Reserve	11,945,326
Deduct: Capital Projects	(63,073,933)
CASH FLOW (DEFICIT)	**(4,815,455)**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
FUNDS 101,302,106
WATER RESOURCES

	2013/2014 Budget
REVENUE DETAIL:	
Surface Water Revenue	4,998,750
Out Of Season Water Revenue	40,000
Garden Parcel Fee Rev.	25,000
Low Vol Water Sales Rev	165,835
Highlands Water Sales Rev	80,000
State Fee Recovery Chrg	5,000
Industrial Water Sales	25,000
In District Water Sales	**5,339,585**
Supplemental Water Supply Pool Program	4,688,000
Supplemental Water Total	**4,688,000**
Standby Fee Revenue	3,153,000
Standby Fee	**3,153,000**
Water Usage Fee Revenue	38,000
Admin Fee Revenue	**38,000**
Minimum Charge Revenue	2,000
Railroad Fee Revenue	6,000
Water Wheeling Fee Rev	4,500
Misc Water Fee Revenue	**12,500**
Domestic Water Sales	95,000
Water Transfers	2,851,000
Domestic Water Fee	**2,946,000**
District House Rentals	750
Rental Revenue	**750**
Recovery Of Exp. - All	2,500
Recovery Of Admin Fees	6,500
Recovery of Expenses	**9,000**
Departmental Revenue	198,692
Mini Hydro Energy Revenue	150,000
Misc Other Operating Revenue	**348,692**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
FUNDS 101,302,106
WATER RESOURCES

	2013/2014 Budget
Interest Revenues	27,000
Ins. Div. John Hancock	6,500
Interest On Customer Accounts	33,000
Interest Revenue	**66,500**
Indirect Expense Transfers - General Manager	25,000
Indirect Expense Transfers - General Manager	1,748,500
Indirect Expense Transfers - General Manager	1,583,500
Indirect Expense Transfers - General Manager	125,000
Indirect Expense Transfers - General Manager	5,000
Indirect Expense Transfers - General Manager	10,000
Indirect Expense Transfers - General Manager	1,723,500
Indirect Expense Transfers - General Manager	475,442
Total Taxes Revenue	**5,695,942**
Total Operating Revenue	**18,350,527**
EXPENDITURE DETAIL:	
DISCRETIONARY EXPENDITURES	
Salaries / Employee Benefits	
Salries	
Salaries - Regular	4,878,806
Salaries - Overtime	333,113
Longevity Pay	44,700
Salaries Total	**5,256,619**
EMPLOYEE BENEFITS	
Combined Employee Benefits	1,279,923
Retirement	818,576
Deferred Comp Match	27,042
Vehicle Allowance	12,000
Fica/Medicare Taxes (Employer)	369,087
Unemployment Benefits	52,849
Workers Comp Insurance	303,698
Retiree's Insurance-MID	94,161
Employee Benefits Total	**2,957,337**
Disbursements:	
Salaries & Benefits	**8,213,956**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
FUNDS 101,302,106
WATER RESOURCES

	2013/2014 Budget
OPERATING SERVICES/SUPPLIES	
OPERATING SERVICES	
Advertising Service	6,396
Printing Service	3,900
Employee Recruitment	6,400
Telephone Service	11,220
Cellular Phones Service	35,000
Vehicle GPS	46,080
Dues, Fees, Permits & Memberships	192,528
Bank Fees	4,500
Investment Service Fees	770
Trustee Fees	4,500
Worker's Comp Admin Fee	5,600
R & M - Vehicles	17,500
Vehicle Smog Check Service	1,000
R & M - Equipment	40,671
R & M - Pumps & Wells	66,432
Garbage & Refuse Service	17,292
Hazardous Waste Disposal	4,836
Operating Services Total	**464,624**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
FUNDS 101,302,106
WATER RESOURCES

OPERATING SUPPLIES	**2013/2014 Budget**
Office Supplies	11,870
Computer Supplies / Software / Equipment	6,360
Postage, Stamps, Freight	985
Janitorial Supplies	17,250
Ice	6,050
Books, Subscriptions, Publications	870
Replacement Parts	81,425
Small Tools	25,900
Vehicle Replacement Parts	90,813
Equipment Replacement Parts	106,361
Office Equipment	2,800
Engineering / Survey Equipment	2,650
Cell Phone Equipment	1,500
Chemicals	458,355
Water Treatment Supplies	1,000
Pesticides	600
Building Materials	113,800
Electrical Supplies	6,000
Pump/Plumbing Supplies	2,400
Welding Supplies	23,400
Delivery Gate	80,000
Flume	5,000
Inventory Over / Short	100
Gasoline	247,808
Oil	18,592
Diesel	215,431
Other Petroleum Product	9,200
Operating Supplies Total	**1,536,520**
SAFETY	
Safety Training	24,500
Safety Equipment	11,750
Safety Clothing	16,440
Safety Total	**52,690**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
FUNDS 101,302,106
WATER RESOURCES

	2013/2014 Budget
EMPLOYEE DEVELOPMENT	
Registrations (Seminars, Training, Education & Supplies)	16,574
Travel (Mileage, Meals, Lodging)	11,588
Employee Development Total	**28,162**
ELECTRICITY - WELLS / BOOSTERS	
Electricity - Wells	3,588,457
Electricity - Boosters / Pumps	444,334
Electricity - Wells / Boosters Total	**4,032,791**
UTILITIES	
Propane	1,500
Domestic Water	7,400
Electricity - Facilities	46,200
Natural Gas	17,496
Utilities Total	**72,596**
Equipment Rental/Leases	15,398
Rents & Leases Total	**15,398**
OTHER OPERATING EXPENSE	
LEGAL FEES	
Legal Services	470,000
Legal Fees Total	**470,000**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
FUNDS 101,302,106
WATER RESOURCES

	2013/2014 Budget
OUTSIDE PROFESSIONAL SERVICES	
Computer Training / Programming Services	12,448
Consultant's Services	170,500
Temporary Labor	40,000
Laboratory Analysis Fee	12,404
Outside Contracts	37,800
Security / Alarm Service	2,100
Janitorial Service	15,000
Pest Control Service	1,200
Uniform Cleaning Service	9,600
Drug & Alcohol Testing	4,100
Employment Background Investigation	1,800
Outside Professional Services Total	**306,952**
DAMAGE CLAIMS & PROPERTY INSURANCE	
Damage Payment - Property	7,500
Personal Damage Claim Settlement	7,500
Property & Liability Insurance	324,236
Damage Claim & Property Insurance Total	**339,236**
MISCELLANEOUS OPERATING EXPENSE	
Mariposa County WR Annual Payment	100,000
Participant Share	280,040
Public Relations	20,000
Employee Relations	2,600
Misc Operating Expense Total	**402,640**
TOTAL DISCRETIONARY	**12,875,065**
DEPRECIATION & AMORITIZATION	
Depreciation	1,554,517
Amortization Expense	72,000
Depreciation & Amoritization Total	**1,626,517**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
FUNDS 101,302,106
WATER RESOURCES

	2013/2014 Budget
INTEREST EXPENSE	
Interest on Bonds	167,820
Interest Exp - Deferred RFD CO.	27,299
Interest Expense - Call Premium	4,607
Interest Expense Total	**199,726**
TOTAL INTEREST, TAXES, DEPREC & AMORT	
INTER-DEPARTMENT TRANSFERS	
Inter-Department Labor-Charge	16,511
Inter-Department Labor-Credit	(16,511)
Inter-Department Fringe-Charge	6,604
Inter-Department Fringe-Credit	(6,605)
Inter-Department Vehicle & Equipment-Charge	6,903
Inter-Department Vehicle & Equipment-Credit	(6,903)
Inter-Department Materials-Charge	21
Inter-Department Materials-Credit	(21)
Inter-Department Transfers Total	**(0)**
INTER-FUND TRANSFERS	
Inter-Fund Labor-Charge	2,660
Inter-Fund Labor-Credit	(61,143)
Inter-Fund Fringe-Charge	1,064
Inter-Fund Fringe-Credit	(24,457)
Inter-Fund Vehicle & Equipment-Charge	1,099
Inter-Fund Vehicle & Equipment-Credit	(42,139)
Inter-Fund Materials-Credit	(2,217)
Inter-Fund Admin Fee-Charge	482
Inter-Fund Admin Fee-Credit	(13,728)
Inter-Fund Transfers Total	**(138,378)**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
FUNDS 101,302,106
WATER RESOURCES

	2013/2014 Budget
REIMBURSABLE CREDITS	
Reimbursable Labor & Fringe Credit	(11,095)
Reimbursable Vehicles & Equipment Credit	(78)
Reimbursable Credits Total	**(11,173)**
CAPITAL PROJECT CREDITS	
Capital Project Labor-Credit	(180,000)
Capital Project Fringe-Credit	(120,000)
Capital Project Vehicle & Equipment-Credit	(25,000)
Capital Project Credits Total	**199,726**
OPERATING TRANSFERS	
Indirect Expense Transfers - General Manager	487,415
Indirect Expense Transfers - Public Relations	110,695
Indirect Expense Transfers - Directors	53,008
Indirect Expense Transfers - Finance & Accounting	585,483
Indirect Expense Transfers - Information Technology	372,033
Indirect Expense Transfers - Customer Service	273,298
Indirect Expense Transfers - Human Resources	241,324
Indirect Expense Transfers - General & Administration	124,692
	2,248,548
Operations & Maintenance (Excluding Depreciation & Amortization and Bond Interest)	5,390,817
Debt Service	637,883
Operations & Maintenance Total	**6,028,700**
Total Disbursements	**18,275,447**
CHANGE IN NET POSITION	**75,080**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
FUNDS 101,302,106
WATER RESOURCES

	2013/2014 Budget
Amort-Underwr Discount	1,626,517
Amort Exp-Cost Of Issue	199,726
Amort Exp - Bond Defeas	(637,883)
Total Amort	**1,188,360**
Grant Funding	1,000,000
Capital Reserves	3,886,331
Deduct: Capital Projects	(3,905,736)
CASH FLOW (DEFICIT)	**980,595**
Capital Funding Total	4,886,331
Net Capital Spending	**4,886,331**

MERCED IRRIGATION DISTRICT
WATER & POWER

Capital Plan
Total Projected Projects
By Department and Project Name

Water Resources

Project Name	Total Cost	2013/2014	2014/2015	2015/2016	2016/2017	Beyond 2017	Reimb	Total Net Cost
Carry Over From Prior Years								
Booster 1 Upgrades	$139,645	$139,645				$0	$0	**$139,645**
Fancher Lateral Upgrades	$175,000		$57,500			$0	$117,500	**$57,500**
Middle Dallas Lateral Extension, Construction	$1,194,499	$1,194,499				$0	$0	**$1,194,499**
Semi Water Truck	$60,000		$60,000			$0	$0	**$60,000**
Tunnel No. 1 Rehabilitation, Design	$208,851	$208,851				$0	$0	**$208,851**
Carry Over From Prior Years	**$1,777,995**	**$1,542,995**	**$117,500**			**$0**	**$117,500**	**$1,660,495**
Capital - New								
5 - DSO Pickups	$91,800	$91,800				$0	$0	**$91,800**
All Terrain Fork Lift	$45,675		$45,675			$0	$0	**$45,675**
Automate Main Canal Check Structure at Edendale Creek	$60,500		$60,500			$0	$0	**$60,500**
Automate South Slough/Dean Canal System	$161,244				$161,244	$0	$0	**$161,244**
Benedict Lateral Recorder	$10,511			$10,511		$0	$0	**$10,511**
Bloss Lateral Table-Topping, pump out of Black Rascal creek and backup to 1900 lateral, dry year project	$111,453					$111,453	$0	**$111,453**
Caton Lateral Automation	$56,085					$56,085	$0	**$56,085**
Conjunctive Use, High Ground Well In-Lieu Recharge, Project 1	$283,230				$283,230	$0	$0	**$283,230**
Conjunctive Use, High Ground Well In-Lieu Recharge, Project 14	$246,774			$246,774		$0	$0	**$246,774**
Conjunctive Use, High Ground Well In-Lieu Recharge, Project 2	$1,385,758		$692,879			$0	$692,879	**$692,879**
Conjunctive Use, High Ground Well In-Lieu Recharge, Project 9	$554,542				$554,542	$0	$0	**$554,542**

MERCED IRRIGATION DISTRICT
WATER & POWER

Capital Plan
Total Projected Projects
By Department and Project Name

Water Resources

Project Name	Total Cost	2013/2014	2014/2015	2015/2016	2016/2017	Beyond 2017	Reimb	Total Net Cost
Doane Lateral Spill Structure Improvements	$147,224		$147,224			$0	$0	**$147,224**
El Nido Dam Improvements	$296,176		$296,176			$0	$0	**$296,176**
Fairfield Canal Capacity Improvements, Hartley Lateral Headworks Pipeline	$762,041				$762,041	$0	$0	**$762,041**
Fairfield Canal Spill to Mariposa Creek Improvements	$381,957				$381,957	$0	$0	**$381,957**
Groundwater Conservation Incentive Program	$400,000	$100,000	$100,000	$100,000	$100,000	$0	$0	**$400,000**
LeGrand/Fairfield System Modernization Phase I	$211,621	$211,621				$0	$0	**$211,621**
McCoy Lateral Rehabilitation and Tin Flume/1900 Lateral Spill Recovery	$2,422,045	$1,422,045				$0	$1,000,000	**$1,422,045**
McCoy Lateral SCADA Monitoring Site at Spill	$22,200		$22,200			$0	$0	**$22,200**
Mower Tractor with Side and Rear Mower	$182,700		$182,700			$0	$0	**$182,700**
Nealon Lateral Spill SCADA Monitoring	$45,564		$45,564			$0	$0	**$45,564**
Northside Canal SCADA Sites/Northside Canal Off-Stream Storage Reservoir	$906,029					$906,029	$0	**$906,029**
Pilger "B" Spill Recorder	$45,564			$45,564		$0	$0	**$45,564**
Planada Canal Head Works Improvements	$216,442				$216,442	$0	$0	**$216,442**
Planada Canal Siphon Under Santa Fe to the Vaughn Lateral	$352,728			$352,728		$0	$0	**$352,728**
Recorder in Steiner Lateral "A"	$21,022			$21,022		$0	$0	**$21,022**
Recorder in Steiner Lateral "B"	$21,022			$21,022		$0	$0	**$21,022**

MERCED IRRIGATION DISTRICT
WATER & POWER

Capital Plan
Total Projected Projects
By Department and Project Name

Water Resources

Project Name	Total Cost	2013/2014	2014/2015	2015/2016	2016/2017	Beyond 2017	Reimb	Total Net Cost
SCADA Monitoring Site at Casebeer Extension to Deadman Creek	$22,200		$22,200			$0	$0	**$22,200**
SCADA Monitoring Site at El Capitan Canal Spill to Dean Canal/Dean Drain Upgrades	$96,513		$96,513			$0	$0	**$96,513**
Slash Buster Head	$76,125	$25,325				$0	$50,800	**$25,325**
Steiner Lateral Spill Recorder	$45,564		$45,564			$0	$0	**$45,564**
Tuttle Lateral Extension to the Vaughn Lateral	$405,000	$405,000				$0	$0	**$405,000**
Washington Lateral Automation	$63,096				$63,096	$0	$0	**$63,096**
Capital - New	**$10,150,405**	**$2,255,791**	**$1,757,195**	**$797,621**	**$2,522,552**	**$1,073,567**	**$1,743,679**	**$8,406,726**

Capital - Replacement

Booster 1 Replacement	$2,000,000			$2,000,000		$0	$0	**$2,000,000**
Crocker Dam Improvements	$1,137,452			$1,137,452		$0	$0	**$1,137,452**
Emergency Back-up Generator for Booster No. 1	$203,000	$203,000				$0	$0	**$203,000**
Fairfield Canal Enlargement and New Check Structure, Bear Creek Drive to Old Automatic	$651,613			$651,613		$0	$0	**$651,613**
Hartley Lateral Siphon Replacements at Vassar and Mission Avenues	$182,211		$0			$0	$182,211	**$0**
Howard Lateral	$374,181				$374,181	$0	$0	**$374,181**
Incidental Projects	$150,000	$50,000		$50,000	$50,000	$0	$0	**$150,000**
Lake Yosemite SCADA Upgrades	$37,000	$37,000				$0	$0	**$37,000**
Le Grand Canal Siphon Replacement at Santa Fe Railroad and Santa Fe Avenue	$318,968		$159,484			$0	$159,484	**$159,484**
Miles Dam Improvements	$282,154					$282,154	$0	**$282,154**
Planada Canal, Enlarge Check Structure US of Spill	$47,240		$47,240			$0	$0	**$47,240**

MERCED IRRIGATION DISTRICT
WATER & POWER

Capital Plan
Total Projected Projects
By Department and Project Name

Water Resources

Project Name	Total Cost	2013/2014	2014/2015	2015/2016	2016/2017	Beyond 2017	Reimb	Total Net Cost
Replace Delivery Valve/Pipeline in El Nido Canal	$32,973		$32,973			$0	$0	**$32,973**
SBX-7 Compliance	$55,000	$55,000	$0			$0	$0	**$55,000**
Site Security Improvements	$50,000	$50,000	$0	$0	$0	$0	$0	**$50,000**
Capital - Replacement	**$5,521,792**	**$395,000**	**$239,697**	**$3,839,065**	**$424,181**	**$282,154**	**$341,695**	**$5,180,097**
Extraordinary O & M								
Arena Canal Improvements at Longview Avenue	$226,362		$226,362			$0	$0	**$226,362**
Automated Gate Safety Improvements	$90,000		$50,000	$20,000	$20,000	$0	$0	**$90,000**
Garibaldi Lateral Long Crested Weir Improvements	$74,234		$74,234			$0	$0	**$74,234**
Rebuild 143H Motor Grader	$121,698	$84,945				$0	$36,753	**$84,945**
Rebuild 966F Loader	$79,663	$22,122				$0	$57,541	**$22,122**
Tunnel No. 1 Rehabilitation, Construction	$75,000	$75,000				$0	$0	**$75,000**
Extraordinary O & M	**$666,957**	**$182,067**	**$350,596**	**$20,000**	**$20,000**	**$0**	**$94,294**	**$572,663**
Water Resources	**$18,117,149**	**$4,375,853**	**$2,464,988**	**$4,656,686**	**$2,966,733**	**$1,355,721**	**$2,297,168**	**$15,819,981**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
Department 0000
Water Utilities

REVENUE DETAIL	April	May	June	July	August	September	October	November	December	January	February	March	2013/2014 Budget
	BUDGET												
SURFACE WATER REVENUE	$ 273,252	$ 702,043	$ 908,319	$ 1,168,299	$ 1,099,529	$ 434,685	$ 266,630	$ 16,106	$ -	$ -	$ -	$ 129,886	$ 4,998,750
OUT OF SEASON WATER REVENUE	8,386	10,505	16,665			-	13		-	-	1,595	2,836	40,000
GARDEN PARCEL FEE REV.	-	5,382	8,684	2,441	3,742	2,321	625	1,629	55	-	121	-	25,000
LOW VOL WATER SALES REV	-	-	2,652	5,803	12,263	28,842	28,372	35,814	16,822	16,647	18,621	-	165,835
HIGHLANDS WATER SALES REV	-	-	6,805	-	-	10,244	16,854	16,905	17,244	4,735	7,212	-	80,000
STATE FEE RECOVERY CHRG	1,001	1,254	1,995	-	20	32	33	110	29	-	187	339	5,000
INDUSTRIAL WATER SALES	-	20,000	-	-	5,000	-	-	-	-	-	-	-	25,000
	282,640	**739,184**	**945,121**	**1,176,543**	**1,120,553**	**476,123**	**312,527**	**70,565**	**34,150**	**21,382**	**27,736**	**133,061**	**5,339,585**
Supplemental Water Supply Pooled Program	256,266	658,400	851,853	1,095,671	1,031,176	407,663	250,055	15,105	-	-	-	121,812	4,688,000
STANDBY FEE REVENUE	262,750	262,750	262,750	262,750	262,750	262,750	262,750	262,750	262,750	262,750	262,750	262,750	3,153,000
	519,016	**921,150**	**1,114,603**	**1,358,421**	**1,293,926**	**670,413**	**512,805**	**277,855**	**262,750**	**262,750**	**262,750**	**384,562**	**7,841,000**
WATER USAGE FEE REVENUE	5,700	7,900	2,700	1,000	1,150	200	350	-	-	200	1,900	16,900	38,000
	5,700	**7,900**	**2,700**	**1,000**	**1,150**	**200**	**350**	**-**	**-**	**200**	**1,900**	**16,900**	**38,000**
MINIMUM CHARGE REVENUE	-	-	-	-	-	-	-	-	-	1,500	500	-	2,000
RAILROAD FEE REVENUE	-	-	-	-	-	-	-	-	-	-	6,000	-	6,000
WATER WHEELING FEE REV	-	500	-	-	4,000	-	-	-	-	-	-	-	4,500
	-	**500**	**-**	**-**	**4,000**	**-**	**-**	**-**	**-**	**1,500**	**6,500**	**-**	**12,500**
DOMESTIC WATER CONTRACT	12,000	-	9,000	16,000	12,000	11,000	16,000	7,000	-	-	8,000	4,000	95,000
	12,000	**-**	**9,000**	**16,000**	**12,000**	**11,000**	**16,000**	**7,000**	**-**	**-**	**8,000**	**4,000**	**95,000**
DISTRICT HOUSE RENTALS	-	-	650	100	-	-	-	-	-	-	-	-	750
	-	**-**	**650**	**100**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**750**
RECOVERY OF EXP. - ALL	47	211	60	197	72	133	87	172	-	584	297	638	2,500
RECOVERY OF ADMIN FEES	243	93	22	-	1,398	1,610	2,086	490	-	-	131	428	6,500
	291	**304**	**82**	**197**	**1,469**	**1,743**	**2,173**	**662**	**-**	**584**	**428**	**1,066**	**9,000**
MINI HYDRO ENERGY REVENUE	5,679	9,562	20,074	28,667	34,632	30,149	14,541	6,696	-	-	-	-	150,000
Misc Other Operating Revenue	**5,679**	**9,562**	**20,074**	**28,667**	**34,632**	**30,149**	**14,541**	**6,696**	**-**	**-**	**-**	**-**	**150,000**
INTEREST REVENUES	2,023	2,671	2,037	5,173	2,460	1,936	2,003	1,932	461	2,199	2,007	2,099	27,000
INS. DIV. JOHN HANCOCK	-	-	6,500	-	-	-	-	-	-	-	-	-	6,500
INTEREST ON CUSTOMER ACCOUNTS	2,472	3,265	2,489	6,323	3,007	2,366	2,448	2,362	563	2,688	2,452	2,565	33,000
Interest Revenue	**4,495**	**5,937**	**11,026**	**11,496**	**5,467**	**4,302**	**4,450**	**4,294**	**1,023**	**4,887**	**4,459**	**4,664**	**66,500**
STATE TAXES - HOPTR	-	20,000	-	-	5,000	-	-	-	-	-	-	-	25,000
In-Lieu of State Taxes	**-**	**20,000**	**-**	**-**	**5,000**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**25,000**

MERCED IRRIGATION DISTRICT
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	BUDGET												2013/2014
REVENUE DETAIL	**April**	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**Budget**
COUNTY TXS-CURRENT SEC	-	716,410	2,220	-	65,247	306	169	-	697,015	-	6,268	95,864	1,583,500
COUNTY TXS-CURRENT UNSE	-	25,698	-	-	4,182	-	-	-	95,120	-	-	-	125,000
COUNTY TXS-DELINQ-UNSEC	-	4,000	-	-	1,000	-	-	-	-	-	-	-	5,000
SUPPLEMENTAL TAXES	-	5,000	-	-	5,000	-	-	-	-	-	-	-	10,000
Property Tax Revenues	**-**	**751,108**	**2,220**	**-**	**75,429**	**306**	**169**	**-**	**792,135**	**-**	**6,268**	**95,864**	**1,723,500**
CONTR'B REV-FED GOV'T	200,000	-	400,000	-	-	400,000	-	-	-	-	-	-	1,000,000
	200,000	**-**	**400,000**	**-**	**-**	**400,000**	**-**	**-**	**-**	**-**	**-**		**1,000,000**
TOTAL REVENUE	**1,029,820**	**2,455,645**	**2,505,476**	**2,592,424**	**2,553,627**	**1,594,237**	**863,016**	**367,072**	**1,090,058**	**291,303**	**318,041**	**640,117**	**16,300,835**
EXPENDITURE DETAIL													
DISCRETIONARY EXPENDITURES													
INTER-FUND RENT CHARGE	(4,573)	(4,573)	(4,573)	(4,573)	(4,573)	(4,573)	(4,573)	(4,573)	(4,573)	(4,573)	(4,573)	(4,573)	(54,870)
	(4,573)	**(4,573)**	**(4,573)**	**(4,573)**	**(4,573)**	**(4,573)**	**(4,573)**	**(4,573)**	**(4,573)**	**(4,573)**	**(4,573)**	**(4,573)**	**(54,870)**
CAPTL PROJ LABOR-CREDIT	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(180,000)
CAPTL PROJ FRINGE-CR	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)	(120,000)
CAPTL PROJ VEH&EQ-CR	-	-	-	-	-	-	-	-	-	-	-	(25,000)	(25,000)
	(25,000)	**(25,000)**	**(25,000)**	**(25,000)**	**(25,000)**	**(25,000)**	**(25,000)**	**(25,000)**	**(25,000)**	**(25,000)**	**(25,000)**	**(50,000)**	**(325,000)**
TOTAL NONOPERATING EXP	**(29,573)**	**(29,573)**	**(29,573)**	**(29,573)**	**(29,573)**	**(29,573)**	**(29,573)**	**(29,573)**	**(29,573)**	**(29,573)**	**(29,573)**	**(54,573)**	**(379,870)**
TOTAL CASH RELATED EXP	**(29,573)**	**(29,573)**	**(29,573)**	**(29,573)**	**(29,573)**	**(29,573)**	**(29,573)**	**(29,573)**	**(29,573)**	**(29,573)**	**(29,573)**	**(54,573)**	**(379,870)**
TOTAL INTEREST, TAXES, DEPREC & AMORT	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSE	**(29,573)**	**(29,573)**	**(29,573)**	**(29,573)**	**(29,573)**	**(29,573)**	**(29,573)**	**(29,573)**	**(29,573)**	**(29,573)**	**(29,573)**	**(54,573)**	**(379,870)**
CHANGE IN NET POSITION	**$ 1,000,248**	**$ 2,426,072**	**$ 2,475,904**	**$ 2,562,851**	**$ 2,524,054**	**$ 1,564,664**	**$ 833,443**	**$ 337,499**	**$ 1,060,486**	**$ 261,730**	**$ 288,468**	**$ 585,545**	**$ 15,920,965**

MERCED IRRIGATION DISTRICT
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EXPENDITURE DETAIL	April	May	June	July	August	September	October	November	December	January	February	March	2013/2014 Budget
						BUDGET							
SALARIES - REGULAR	$ 42,682	$ 42,682	$ 42,682	$ 64,023	$ 42,682	$ 42,682	$ 42,682	$ 42,682	$ 64,023	$ 42,682	$ 42,682	$ 42,682	$ 554,865
SALARIES - OVERTIME	74	74	74	110	74	74	74	74	110	74	74	74	956
LONGEVITY PAY	185	185	185	277	185	185	185	185	277	185	185	185	2,400
Salaries Total	**42,940**	**42,940**	**42,940**	**64,410**	**42,940**	**42,940**	**42,940**	**42,940**	**64,410**	**42,940**	**42,940**	**42,940**	**558,221**
COMBINED EMPLOYEE BENEF	9,731	9,731	9,731	9,731	9,731	9,731	9,731	9,731	9,731	9,731	9,731	9,731	116,771
RETIREMENT	8,345	8,345	8,345	12,518	8,345	8,345	8,345	8,345	12,518	8,345	8,345	8,345	108,491
DEFERRED COMP MATCH	-	-	-	80	80	80	80	130	376	286	302	491	1,906
VEHICLE ALLOWANCE	500	500	500	500	500	500	500	500	500	500	500	500	6,000
FICA TAXES (EMPLOYER)	2,882	2,882	2,882	4,323	2,882	2,882	2,882	2,882	4,323	2,882	2,882	2,882	37,462
UNEMPLOYMENT BENEFITS	94	94	94	94	94	94	94	94	94	94	94	94	1,127
WORKERS COMP INSURANCE	831	831	831	1,246	831	831	831	831	1,246	831	831	831	10,798
RETIREE'S INSURANCE-MID	892	892	892	892	892	892	892	892	892	892	892	892	10,709
Employee Benefits Total	**23,275**	**23,275**	**23,275**	**29,384**	**23,355**	**23,355**	**23,355**	**23,405**	**29,680**	**23,561**	**23,577**	**23,766**	**293,264**
SALARIES & EMPLOYEE BENEFITS	**66,215**	**66,215**	**66,215**	**93,794**	**66,295**	**66,295**	**66,295**	**66,345**	**94,090**	**66,502**	**66,517**	**66,706**	**851,484**
ADVERTISING SERVICE	-	-	200	-	-	-	-	-	-	400	-	400	1,000
PRINTING SERVICE	1,500	-	-	-	-	-	-	-	-	-	-	-	1,500
CELLULAR PHONES SERVICE	152	152	152	152	152	152	152	152	152	152	153	153	1,826
DUES,FEES,PERMITS,MEMBR	4,781	91,681	7,781	7,681	7,781	7,681	7,781	7,681	4,781	4,681	4,681	4,681	161,671
BANK FEES	375	375	375	375	375	375	375	375	375	375	375	375	4,500
INVESTMENT SERVICE FEES	-	-	-	770	-	-	-	-	-	-	-	-	770
TRUSTEE FEES	-	-	4,500	-	-	-	-	-	-	-	-	-	4,500
WORKER'S COMP ADMIN FEE	-	-	-	-	-	-	-	-	5,600	-	-	-	5,600
Operating Services Total	**6,808**	**92,208**	**13,008**	**8,978**	**8,308**	**8,208**	**8,308**	**8,208**	**10,908**	**5,608**	**5,209**	**5,609**	**181,367**
OFFICE SUPPLIES	-	50	-	-	50	-	-	50	-	50	-	-	200
COMPUTER SUP/SOFTWR/EQP	50	-	50	-	-	50	-	-	50	50	-	50	300
POSTAGE,STAMPS,FREIGHT	25	25	-	50	-	25	-	25	-	25	50	-	225
ICE	-	-	-	-	-	-	-	-	-	-	-	50	50
BOOKS,SUBSCRIPT,PUBLICA	-	-	-	-	-	-	-	-	-	-	70	-	70
GASOLINE	-	-	37	-	-	-	37	-	-	-	-	-	74
Operating Supplies Total	**75**	**75**	**87**	**50**	**50**	**75**	**37**	**75**	**50**	**125**	**120**	**100**	**919**
SAFETY TRAINING	-	-	-	100	-	-	-	-	-	-	-	-	100
Safety Training Total	**-**	**-**	**-**	**100**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**100**

MERCED IRRIGATION DISTRICT
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EXPENDITURE DETAIL	BUDGET April	May	June	July	August	September	October	November	December	January	February	March	2013/2014 Budget
REGISTRATIONS (SEMINARS	-	625	-	-	-	-	650	100	625	-	-	-	2,000
TRAVEL (MILGE,MEAL,LODG	-	600	-	-	-	-	700	300	700	-	-	-	2,300
	-	**1,225**	**-**	**-**	**-**	**-**	**1,350**	**400**	**1,325**	**-**	**-**	**-**	**4,300**
BUILDING RENTAL/LEASES	-	-	-	-	-	-	-	-	-	-	-	1,250	1,250
Rental/Lease Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,250**	**1,250**
LEGAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	470,000	470,000
	-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**470,000**	**470,000**
CONSULTANT'S SERVICES	30,000	30,000	30,000	20,000	20,000	10,000	10,000	10,000	-	-	-	-	160,000
	30,000	**30,000**	**30,000**	**20,000**	**20,000**	**10,000**	**10,000**	**10,000**	**-**	**-**	**-**	**-**	**160,000**
PROPERTY & LIAB INSUR	26,697	26,697	26,697	26,697	26,697	26,697	28,736	28,736	26,224	26,786	26,786	26,786	324,236
	26,697	**26,697**	**26,697**	**26,697**	**26,697**	**26,697**	**28,736**	**28,736**	**26,224**	**26,786**	**26,786**	**26,786**	**324,236**
MARIPOSA CO WR ANN PAYT	-	-	-	-	-	-	-	-	-	-	100,000	-	100,000
PUBLIC RELATIONS	-	10,000	-	-	-	-	-	10,000	-	-	-	-	20,000
	-	**10,000**	**-**	**-**	**-**	**-**	**-**	**10,000**	**-**	**-**	**100,000**	**-**	**120,000**
TOTAL OPERATING EXPENSE	**129,795**	**226,420**	**136,007**	**149,619**	**121,350**	**111,275**	**114,726**	**123,764**	**132,597**	**99,020**	**198,631**	**570,451**	**2,113,657**
NON DISCRETIONAY EXPENDITURES													
INTER-FUND ADM FEE-CR	(1,144)	(1,144)	(1,144)	(1,144)	(1,144)	(1,144)	(1,144)	(1,144)	(1,144)	(1,144)	(1,144)	(1,144)	(13,728)
	(1,144)	**(1,144)**	**(1,144)**	**(1,144)**	**(1,144)**	**(1,144)**	**(1,144)**	**(1,144)**	**(1,144)**	**(1,144)**	**(1,144)**	**(1,144)**	**(13,728)**
IN EXP XFER - GEN MGMT	33,471	45,363	34,546	33,915	52,658	38,435	44,458	38,594	38,898	34,835	35,752	60,441	491,366
IN EXP XFER - PUB RLAT	6,465	8,091	13,443	10,144	8,743	6,722	8,908	11,164	8,789	11,957	7,423	8,860	110,709
IN EXP XFER - DIRECTORS	5,765	4,786	4,960	5,233	5,878	5,068	4,957	4,558	5,405	5,454	5,221	4,967	62,254
IN EXP XFER - ACCOUNTNG	44,707	40,363	47,446	63,883	47,898	59,103	49,576	54,196	44,739	48,461	40,067	47,113	587,554
IN EXP XFER - INFO TECH	15,323	19,670	40,701	37,732	13,907	32,897	32,539	27,969	15,122	27,883	28,478	44,786	337,007
IN EXP XFER - HUMAN RES	23,619	21,462	21,556	25,608	18,137	16,534	18,165	19,371	16,754	24,078	19,745	19,511	244,540
IN EXP XFER - ADMIN SVC	8,288	9,034	11,084	10,553	8,434	9,304	11,455	10,940	9,456	16,399	7,608	12,136	124,692
	137,638	**148,770**	**173,737**	**187,070**	**155,655**	**168,064**	**170,058**	**166,792**	**139,164**	**169,066**	**144,294**	**197,814**	**1,958,121**
TOTAL NONOPERATING EXP	**(1,144)**	**(1,144)**	**(1,144)**	**(1,144)**	**(1,144)**	**(1,144)**	**(1,144)**	**(1,144)**	**(1,144)**	**(1,144)**	**(1,144)**	**1,956,977**	**1,944,393**

MERCED IRRIGATION DISTRICT
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	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
TOTAL CASH RELATED EXP	**128,651**	**225,276**	**134,863**	**148,475**	**120,206**	**110,131**	**113,582**	**122,620**	**131,453**	**97,876**	**197,487**	**2,527,428**	**4,058,050**
DEPRECIATION	129,543	129,543	129,543	129,543	129,543	129,543	129,543	129,543	129,543	129,543	129,543	129,543	1,554,517
AMORTIZATION EXPENSE	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	72,000
	135,543	**135,543**	**135,543**	**135,543**	**135,543**	**135,543**	**135,543**	**135,543**	**135,543**	**135,543**	**135,543**	**135,543**	**1,626,517**
EXPENDITURE DETAIL													
INTEREST ON BONDS	14,824	14,824	14,824	14,824	14,824	13,386	13,386	13,386	13,386	13,386	13,386	13,386	167,820
INT EXP - DEFERRED RFD	2,353	2,353	2,353	2,353	2,353	2,353	2,353	2,353	2,353	2,040	2,040	2,040	27,299
INT EXP - CALL PREMIUM	397	397	397	397	397	397	397	397	397	344	344	344	4,607
	17,574	**17,574**	**17,574**	**17,574**	**17,574**	**16,137**	**16,137**	**16,137**	**16,137**	**15,770**	**15,770**	**15,770**	**199,726**
TOTAL INTEREST, TAXES, DEPREC & AMORT	**153,117**	**153,117**	**153,117**	**153,117**	**153,117**	**151,680**	**151,680**	**151,680**	**151,680**	**151,313**	**151,313**	**151,313**	**1,826,243**
TOTAL EXPENSE	**$ 281,768**	**$ 378,393**	**$ 287,980**	**$ 301,592**	**$ 273,323**	**$ 261,811**	**$ 265,262**	**$ 274,300**	**$ 283,133**	**$ 249,189**	**$ 348,800**	**$ 2,678,741**	**$ 5,884,294**
CHANGE IN NET POSITION	**(281,768)**	**(378,393)**	**(287,980)**	**(301,592)**	**(273,323)**	**(261,811)**	**(265,262)**	**(274,300)**	**(283,133)**	**(249,189)**	**(348,800)**	**(2,678,741)**	**(5,884,294)**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
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EXPENDITURE DETAIL	April	May	June	July	August	September	October	November	December	January	February	March	2013/2014 Budget
						BUDGET							
Salaries - Regular	$ 15,717	$ 15,717	$ 15,717	$ 23,575	$ 15,717	$ 15,717	$ 15,717	$ 15,717	$ 23,575	$ 15,717	$ 15,717	$ 15,717	$ 204,316
	115	115	115	173	115	115	115	115	173	115	115	115	1,500
Salaries Total	**15,832**	**15,832**	**15,832**	**23,748**	**15,832**	**15,832**	**15,832**	**15,832**	**23,748**	**15,832**	**15,832**	**15,832**	**205,816**
EMPLOYEE BENEFITS													
Combined Employee Benefit	3,473	3,473	3,473	3,473	3,473	3,473	3,473	3,473	3,473	3,473	3,473	3,473	41,673
Retirement	3,073	3,073	3,073	4,610	3,073	3,073	3,073	3,073	4,610	3,073	3,073	3,073	39,949
Deferred Comp Match	60	60	60	90	60	60	60	60	99	69	69	78	825
Vehicle Allowance	500	500	500	500	500	500	500	500	500	500	500	500	6,000
FICA Taxes (Employer)	1,063	1,063	1,063	1,594	1,063	1,063	1,063	1,063	1,594	1,063	1,063	1,063	13,816
Workers Comp Insurance	159	159	159	238	159	159	159	159	238	159	159	159	2,064
Retiree's Insurance-MID	329	329	329	329	329	329	329	329	329	329	329	329	3,943
Employee Benefits Total	**8,656**	**8,656**	**8,656**	**10,833**	**8,656**	**8,656**	**8,656**	**8,656**	**10,842**	**8,665**	**8,665**	**8,674**	**108,271**
SALARIES & EMPLOYEE BENEFITS	**24,488**	**24,488**	**24,488**	**34,581**	**24,488**	**24,488**	**24,488**	**24,488**	**34,590**	**24,497**	**24,497**	**24,506**	**314,087**
DUES,FEES,PERMITS,MEMBR	102	102	102	102	102	102	102	102	102	102	102	102	1,227
INVESTMENT SERVICE FEES	-	-	-	-	-	20,852	3,000	-	-	-	-	-	23,852
	102	**102**	**102**	**102**	**102**	**20,954**	**3,102**	**102**	**102**	**102**	**102**	**102**	**25,079**
POSTAGE,STAMPS,FREIGHT	29	29	29	29	29	29	29	29	29	29	29	29	350
ELECTRICITY - FACILITIE	**29**	**29**	**29**	**29**	**29**	**29**	**29**	**29**	**29**	**29**	**29**	**29**	**350**
	300	300	300	300	300	-	-	-	-	-	-	-	1,500
	300	**300**	**300**	**300**	**300**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,500**
PARTICIPANT SHARE	23,337	23,337	23,337	23,337	23,337	23,337	23,337	23,337	23,337	23,337	23,337	23,337	280,040
TOTAL OPERATING EXPENSE	**23,337**	**23,337**	**23,337**	**23,337**	**23,337**	**23,337**	**23,337**	**23,337**	**23,337**	**23,337**	**23,337**	**23,337**	**280,040**
TOTAL EXPENSE	**$ 48,256**	**$ 48,256**	**$ 48,256**	**$ 58,349**	**$ 48,256**	**$ 68,808**	**$ 50,956**	**$ 47,956**	**$ 58,058**	**$ 47,965**	**$ 47,965**	**$ 47,974**	**$ 621,056**
CHANGE IN NET POSITION	**(48,256)**	**(48,256)**	**(48,256)**	**(58,349)**	**(48,256)**	**(68,808)**	**(50,956)**	**(47,956)**	**(58,058)**	**(47,965)**	**(47,965)**	**(47,974)**	**($621,056)**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
Department 1050
Water Utilities

EXPENDITURE DETAIL	BUDGET April	May	June	July	August	September	October	November	December	January	February	March	2013/2014 Budget
DEPARTMENTAL REVENUE	$ 7,125	$ 7,125	$ 7,125	$ 7,125	$ 7,125	$ 7,125	$ 7,125	$ 7,125	$ 7,125	$ 7,125	$ 7,125	$ 7,125	$ 85,503
Misc Other Operating Revenue	**7,125**	**7,125**	**7,125**	**7,125**	**7,125**	**7,125**	**7,125**	**7,125**	**7,125**	**7,125**	**7,125**	**7,125**	**85,503**
TOTAL REVENUE	**7,125**	**7,125**	**7,125**	**7,125**	**7,125**	**7,125**	**7,125**	**7,125**	**7,125**	**7,125**	**7,125**	**7,125**	**85,503**
EXPENDITURE DETAIL													
DISCRETIONARY EXPENDITURES													
SALARIES - REGULAR	48,681	48,681	48,681	73,022	48,681	48,681	48,681	48,681	73,022	48,681	48,681	48,681	632,856
SALARIES - OVERTIME	1,891	1,891	1,891	2,836	1,891	1,891	1,891	1,891	2,836	1,891	1,891	1,891	24,577
LONGEVITY PAY	277	277	277	415	277	277	277	277	415	277	277	277	3,600
Salaries Total	**50,849**	**50,849**	**50,849**	**76,273**	**50,849**	**50,849**	**50,849**	**50,849**	**76,273**	**50,849**	**50,849**	**50,849**	**661,033**
COMBINED EMPLOYEE BENEF	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	13,886	166,635
RETIREMENT	9,368	9,368	9,368	14,052	9,368	9,368	9,368	9,368	14,052	9,368	9,368	9,368	121,785
DEFERRED COMP MATCH	180	180	180	299	180	234	234	234	411	274	274	321	3,001
FICA TAXES (EMPLOYER)	3,564	3,564	3,564	5,347	3,564	3,564	3,564	3,564	5,347	3,564	3,564	3,564	46,338
UNEMPLOYMENT BENEFITS	1,238	1,238	1,238	1,238	1,238	1,238	1,238	1,238	1,238	1,238	1,238	1,238	14,850
WORKERS COMP INSURANCE	511	511	511	766	511	511	511	511	766	511	511	511	6,640
RETIREE'S INSURANCE-MID	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	1,018	12,214
Employee Benefits Total	**29,765**	**29,765**	**29,765**	**36,606**	**29,765**	**29,819**	**29,819**	**29,819**	**36,718**	**29,859**	**29,859**	**29,906**	**371,464**
SALARIES & EMPLOYEE BENEFITS	**80,614**	**80,614**	**80,614**	**112,879**	**80,614**	**80,668**	**80,668**	**80,668**	**112,991**	**80,708**	**80,708**	**80,755**	**1,032,497**
PRINTING SERVICE	50	100	50	-	100	-	50	50	-	-	-	-	400
TELEPHONE SERVICE	15	15	15	15	15	15	15	15	15	15	15	15	180
CELLULAR PHONES SERVICE	634	634	634	634	634	634	634	634	634	634	634	634	7,606
DUES,FEES,PERMITS,MEMBR	40	130	155	140	785	430	40	40	40	40	280	40	2,160
R & M - VEHICLES	25	-	-	50	-	-	-	25	-	-	-	-	100
R & M - EQUIPMENT	700	1,540	2,797	2,652	1,540	1,526	-	-	-	-	700	420	11,875
Operating Services Total	**1,464**	**2,419**	**3,650**	**3,491**	**3,074**	**2,605**	**739**	**764**	**689**	**689**	**1,629**	**1,109**	**22,321**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
Department 1050
Water Utilities

EXPENDITURE DETAIL	April	May	June	July	August	September	October	November	December	January	February	March	2013/2014 Budget
						BUDGET							
OFFICE SUPPLIES	100	-	100	-	100	-	100	-	100	-	100	-	600
COMPUTER SUP/SOFTWR/EQP	600	220	40	-	40	4,300	40	-	-	600	100	-	5,940
POSTAGE,STAMPS,FREIGHT	30	30	-	40	-	30	-	40	30	-	200	-	400
BOOKS,SUBSCRIPT,PUBLICA	-	250	-	-	-	-	-	-	-	150	-	300	700
REPLACEMENT PARTS	1,300	-	1,300	-	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	13,000
OFFICE EQUIPMENT	1,250	-	-	-	-	-	-	-	-	-	-	-	1,250
ENGINEERING/SURVEY EQPT	700	950	350	-	350	-	-	300	-	-	-	-	2,650
CELL PHONE EQUIPMENT	-	-	-	250	-	-	-	-	-	250	-	-	500
GASOLINE	31	-	-	31	-	-	31	-	-	-	31	-	124
Operating Supplies Total	**4,011**	**1,450**	**1,790**	**321**	**1,790**	**5,630**	**1,471**	**1,640**	**1,430**	**2,300**	**1,731**	**1,600**	**25,164**
SAFETY TRAINING	-	-	-	-	-	-	-	-	-	-	-	-	-
SAFETY EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	-	-
SAFETY CLOTHING	160	-	-	-	-	-	-	-	-	-	35	45	240
Safety Total	**160**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**35**	**45**	**240**
EXPENDITURE DETAIL													
REGISTRATIONS (SEMINARS	300	1,620	700	200	700	3,190	200	300	700	200	200	-	8,310
TRAVEL (MILGE,MEAL,LODG	-	1,610	100	825	100	1,590	100	430	100	100	-	-	4,955
Employee Development Total	**300**	**3,230**	**800**	**1,025**	**800**	**4,780**	**300**	**730**	**800**	**300**	**200**	**-**	**13,265**
COMPUTER TRAIN/PROG SRV	-	-	-	-	-	7,810	-	-	4,638	-	-	-	12,448
CONSULTANT'S SERVICES	-	1,750	1,500	-	-	500	1,750	-	-	-	-	3,000	8,500
LABORATORY ANALYSIS FEE	2,000	-	1,500	-	-	2,000	-	-	-	-	-	2,000	7,500
Outside Professional Services Total	**2,000**	**1,750**	**3,000**	**-**	**-**	**10,310**	**1,750**	**-**	**4,638**	**-**	**-**	**5,000**	**28,448**
TOTAL OPERATING EXPENSE	**88,549**	**89,463**	**89,854**	**117,716**	**86,278**	**103,993**	**84,928**	**83,802**	**120,548**	**83,997**	**84,303**	**88,509**	**1,121,935**
NON DISCRETIONAY EXPENDITURES													
INTER-DEPT LABOR-CHARGE	60	60	60	60	60	60	60	60	60	60	60	60	722
INTER-DEPT LABOR-CREDIT	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(60)	(722)
INTER-DEPT - FRINGE-CHG	24	24	24	24	24	24	24	24	24	24	24	24	289
INTER-DEPT - FRINGE-CR	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(289)
Inter-Department Transfers Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL CASH RELATED EXP	**88,549**	**89,463**	**89,854**	**117,716**	**86,278**	**103,993**	**84,928**	**83,802**	**120,548**	**83,997**	**84,303**	**88,509**	**1,121,935**
TOTAL INTEREST, TAXES, DEPREC & AMORT	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENSE	**88,549**	**89,463**	**89,854**	**117,716**	**86,278**	**103,993**	**84,928**	**83,802**	**120,548**	**83,997**	**84,303**	**88,509**	**1,121,935**
CHANGE IN NET POSITION	**$ (81,423)**	**$ (82,337)**	**$ (82,729)**	**$ (110,591)**	**$ (79,152)**	**$ (96,867)**	**$ (77,802)**	**$ (76,676)**	**$ (113,422)**	**$ (76,871)**	**$ (77,177)**	**$ (81,383)**	**$ (1,036,432)**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
Department 1101
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	BUDGET												2013/2014
	April	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**Budget**
DEPARTMENTAL REVENUE	$ 250	$ 250	$ 250	$ 250	$ 250	$ 250	$ 250	$ 250	$ 250	$ 250	$ 250	$ 250	$ 2,995
Misc Other Operating Revenue	**250**	**250**	**250**	**250**	**250**	**250**	**250**	**250**	**250**	**250**	**250**	**250**	**2,995**
TOTAL REVENUE	**250**	**250**	**250**	**250**	**250**	**250**	**250**	**250**	**250**	**250**	**250**	**250**	**2,995**
EXPENDITURE DETAIL													
DISCRETIONARY EXPENDITURES													
SALARIES - REGULAR	111,246	111,246	111,246	166,869	111,246	111,246	111,246	111,246	166,869	111,246	111,246	111,246	1,446,195
SALARIES - OVERTIME	16,687	16,687	16,687	25,030	16,687	16,687	16,687	16,687	25,030	16,687	16,687	16,687	216,929
LONGEVITY PAY	992	992	992	1,488	992	992	992	992	1,488	992	992	992	12,900
Salaries Total	**128,925**	**128,925**	**128,925**	**193,387**	**128,925**	**128,925**	**128,925**	**128,925**	**193,387**	**128,925**	**128,925**	**128,925**	**1,676,024**
EMPLOYEE BENEFITS													
COMBINED EMPLOYEE BENEF	30,900	30,900	30,900	30,900	30,900	30,900	30,900	30,900	30,900	30,900	30,900	30,900	370,796
RETIREMENT	17,768	17,768	17,768	26,652	17,768	17,768	17,768	17,768	26,652	17,768	17,768	17,768	230,985
DEFERRED COMP MATCH	410	410	470	769	558	558	558	588	873	588	588	685	7,057
FICA TAXES (EMPLOYER)	9,141	9,141	9,141	13,711	9,141	9,141	9,141	9,141	13,711	9,141	9,141	9,141	118,830
UNEMPLOYMENT BENEFITS	1,931	1,931	1,931	1,931	1,931	1,931	1,931	1,931	1,931	1,931	1,931	1,931	23,171
WORKERS COMP INSURANCE	9,582	9,582	9,582	14,373	9,582	9,582	9,582	9,582	14,373	9,582	9,582	9,582	124,568
RETIREE'S INSURANCE-MID	2,326	2,326	2,326	2,326	2,326	2,326	2,326	2,326	2,326	2,326	2,326	2,326	27,912
Employee Benefits Total	**72,058**	**72,058**	**72,117**	**90,662**	**72,206**	**72,206**	**72,206**	**72,236**	**90,766**	**72,236**	**72,236**	**72,333**	**903,319**
SALARIES & EMPLOYEE BENEFITS	**200,982**	**200,982**	**201,042**	**284,050**	**201,131**	**201,131**	**201,131**	**201,161**	**284,153**	**201,161**	**201,161**	**201,258**	**2,579,343**
OPERATING SERVICES/SUPPLIES													
ADVERTISING SERVICE	333	333	333	333	333	333	333	333	333	333	333	333	3,996
EMPLOYEE RECRUITMENT	500	500	500	500	500	500	500	500	500	500	500	500	6,000
TELEPHONE SERVICE	500	500	500	500	500	500	500	500	500	500	500	500	6,000
CELLULAR PHONES SERVICE	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	1,350	16,194
DUES,FEES,PERMITS,MEMBR	116	116	116	116	116	116	116	116	116	116	116	124	1,400
R & M - VEHICLES	375	375	375	375	375	375	375	-	-	-	-	375	3,000
R & M - EQUIPMENT	100	100	100	100	100	100	100	-	-	-	-	100	800
Operating Services Total	**3,274**	**3,274**	**3,274**	**3,274**	**3,274**	**3,274**	**3,274**	**2,799**	**2,799**	**2,799**	**2,799**	**3,282**	**37,390**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
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Water Utilities

EXPENDITURE DETAIL	April	May	June	July	August	September	October	November	December	January	February	March	2013/2014 Budget
						BUDGET							
OFFICE SUPPLIES	500	500	500	500	500	500	500	500	500	500	500	500	6,000
POSTAGE,STAMPS,FREIGHT	25	25	25	25	25	25	25	-	-	-	-	25	200
JANITORIAL SUPPLIES	300	450	450	450	450	450	450	450	450	450	450	450	5,250
REPLACEMENT PARTS	25	-	-	-	-	-	-	-	-	-	-	-	25
SMALL TOOLS	50	50	50	50	50	50	100	-	-	-	-	100	500
OFFICE EQUIPMENT	250	-	-	-	250	-	-	-	-	-	-	-	500
CELL PHONE EQUIPMENT	-	250	-	-	250	-	-	-	-	-	-	-	500
BUILDING MATERIALS	-	500	-	-	-	-	-	-	-	-	-	-	500
Operating Supplies Total	**1,150**	**1,775**	**1,025**	**1,025**	**1,525**	**1,025**	**1,075**	**950**	**950**	**950**	**950**	**1,075**	**13,475**
SAFETY													
SAFETY TRAINING	-	-	-	-	-	-	-	-	375	375	375	375	1,500
Safety Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**375**	**375**	**375**	**375**	**1,500**
EMPLOYEE DEVELOPMENT													
REGISTRATIONS (SEMINARS	100	100	100	100	100	100	100	100	500	500	500	500	2,800
TRAVEL (MILGE,MEAL,LODG	-	-	-	-	-	-	-	-	200	200	200	200	800
Employee Development Total	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**700**	**700**	**700**	**700**	**3,600**
ELECTRICITY - WELLS / BOOSTERS													
ELECTRICITY - WELLS	1,359,374	202,644	202,644	202,644	202,644	202,644	202,644	202,644	202,644	202,644	202,644	202,644	3,588,457
ELECTRICITY - BSTRS/PMP	50,000	50,000	50,000	60,000	70,000	70,000	40,000	30,000	20,000	844	1,195	2,294	444,334
Electricity - Wells / Boosters Total	**1,409,374**	**252,644**	**252,644**	**262,644**	**272,644**	**272,644**	**242,644**	**232,644**	**222,644**	**203,488**	**203,839**	**204,938**	**4,032,791**
UTILITIES													
DOMESTIC WATER	200	200	200	200	200	200	200	200	200	200	200	200	2,400
ELECTRICITY - FACILITIE	2,000	2,000	2,000	2,000	2,000	2,000	1,700	1,000	1,000		-	2,000	17,700
Utilities Total	**2,200**	**2,200**	**2,200**	**2,200**	**2,200**	**2,200**	**1,900**	**1,200**	**1,200**	**200**	**200**	**2,200**	**20,100**
RENTS & LEASES													
LAND LEASE PAYMENTS	125	125	125	125	125	125	125	125	125	125	125	125	1,500
EQUIPMENT RENTAL/LEASES	400	400	400	400	400	400	400	400	400	400	400	400	4,800
Rents & Leases Total	**525**	**525**	**525**	**525**	**525**	**525**	**525**	**525**	**525**	**525**	**525**	**525**	**6,300**
SECURITY/ALARM SERVICE	75	75	75	75	75	75	75	75	75	75	75	75	900
DRUG & ALCOHOL TESTING	500	500	500	500	500	500	-	-	-	-	-	-	3,000
EMPLYMNT BACKGRD INVGTN	-	-	-	-	-	-	-	-	-	-	-	1,000	1,000
Outside Professional Services Total	**575**	**575**	**575**	**575**	**575**	**575**	**75**	**75**	**75**	**75**	**75**	**1,075**	**4,900**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
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Water Utilities

	BUDGET												2013/2014
	April	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**Budget**
DAMAGE CLAIMS & PROPERTY INSURANCE													
DAMAGE PAYT - PROPERTY	-	-	2,500	-	2,500	-	2,500	-	-	-	-	-	7,500
PERSONAL DMG CLAIM SETT	-	-	2,500	-	2,500	-	2,500	-	-	-	-	-	7,500
Damage Claims & Prop Insurance Total	**-**	**-**	**5,000**	**-**	**5,000**	**-**	**5,000**	**-**	**-**	**-**	**-**	**-**	**15,000**
MISCELLANEOUS OPERATING EXPENSE													
EMPLOYEE RELATIONS	50	-	-	50	-	-	-	-	-	-	-	-	100
Misc Operating Expense Total	**50**	**-**	**-**	**50**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**100**
TOTAL OPERATING EXPENSE	**1,618,230**	**462,075**	**466,385**	**554,442**	**486,973**	**481,473**	**455,723**	**439,453**	**513,421**	**410,273**	**410,624**	**415,427**	**6,714,500**
NON DISCRETIONAY EXPENDITURES													
INTER-DEPT LABOR-CHARGE	13	13	13	13	13	13	13	13	13	13	13	13	154
INTER-DEPT LABOR-CREDIT	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(13)	(154)
INTER-DEPT - FRINGE-CHG	5	5	5	5	5	5	5	5	5	5	5	5	62
INTER-DEPT - FRINGE-CR	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(5)	(62)
Inter-Department Transfers Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
INTER-FUND LABOR-CHARGE	40	40	40	40	40	40	40	40	40	40	40	40	484
INTER-FUND LABOR-CREDIT	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(18)
INTER-FUND FRINGE-CHRG	16	16	16	16	16	16	16	16	16	16	16	16	193
INTER-FUND FRINGE-CR	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(7)
INTER-FUND VEH&EQ-CHRG	27	27	27	27	27	27	27	27	27	27	27	27	320
INTER-FUND ADM FEE-CHRG	8	8	8	8	8	8	8	8	8	8	8	8	100
Inter-Fund Transfers Total	**89**	**89**	**89**	**89**	**89**	**89**	**89**	**89**	**89**	**89**	**89**	**89**	**1,072**
IN EXP XFER - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-	273,298	273,298
Indirect Expense Transfers Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**273,298**	**273,298**
TOTAL NONOPERATING EXP	**89**	**89**	**89**	**89**	**89**	**89**	**89**	**89**	**89**	**89**	**89**	**273,387**	**274,370**
TOTAL CASH RELATED EXP	**1,618,319**	**462,164**	**466,474**	**554,532**	**487,063**	**481,563**	**455,813**	**439,543**	**513,510**	**410,362**	**410,713**	**688,815**	**6,988,870**
TOTAL EXPENSE	**1,618,319**	**462,164**	**466,474**	**554,532**	**487,063**	**481,563**	**455,813**	**439,543**	**513,510**	**410,362**	**410,713**	**688,815**	**6,988,870**
CHANGE IN NET POSITION	**$ (1,618,070)**	**$ (461,915)**	**$ (466,224)**	**$ (554,282)**	**$ (486,813)**	**$ (481,313)**	**$ (455,563)**	**$ (439,293)**	**$ (513,260)**	**$ (410,112)**	**$ (410,463)**	**$ (688,565)**	**$ (6,985,875)**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
Department 1210
Water Utilities

EXPENDITURE DETAIL	April	May	June	July	August	September	October	November	December	January	February	March	2013/2014 Budget
	BUDGET												
SALARIES - REGULAR	$ 8,806	$ 8,806	$ 8,806	$ 13,209	$ 8,806	$ 8,806	$ 8,806	$ 8,806	$ 13,209	$ 8,806	$ 8,806	$ 8,806	$ 114,480
SALARIES - OVERTIME	528	528	528	793	528	528	528	528	793	528	528	528	6,869
LONGEVITY PAY	23	23	23	35	23	23	23	23	35	23	23	23	300
Salaries Total	**9,358**	**9,358**	**9,358**	**14,036**	**9,358**	**9,358**	**9,358**	**9,358**	**14,036**	**9,358**	**9,358**	**9,358**	**121,649**
EMPLOYEE BENEFITS													
COMBINED EMPLOYEE BENEFITS	2,998	2,998	2,998	2,998	2,998	2,998	2,998	2,998	2,998	2,998	2,998	2,998	35,973
RETIREMENT	1,370	1,370	1,370	2,054	1,370	1,370	1,370	1,370	2,054	1,370	1,370	1,370	17,805
DEFERRED COMP MATCH	10	10	10	15	10	70	70	70	101	60	64	85	576
FICA TAXES (EMPLOYER)	669	669	669	1,003	669	669	669	669	1,003	669	669	669	8,691
WORKERS COMP INSURANCE	699	699	699	1,049	699	699	699	699	1,049	699	699	699	9,089
RETIREE'S INSURANCE-MID	184	184	184	184	184	184	184	184	184	184	184	184	2,209
Employee Benefits Total	**5,929**	**5,929**	**5,929**	**7,303**	**5,929**	**5,989**	**5,989**	**5,989**	**7,389**	**5,979**	**5,984**	**6,004**	**74,343**
SALARIES & EMPLOYEE BENEFITS	**15,287**	**15,287**	**15,287**	**21,339**	**15,287**	**15,347**	**15,347**	**15,347**	**21,426**	**15,337**	**15,341**	**15,362**	**195,992**
OPERATING SERVICES													
EMPLOYEE RECRUITMENT	-	-	-	400	-	-	-	-	-	-	-	-	400
TELEPHONE SERVICE	65	65	65	65	65	65	65	65	65	65	65	65	780
CELLULAR PHONES SERVICE	123	123	123	123	123	123	123	123	123	123	123	123	1,472
DUES,FEES,PERMITS,MEMBR	-	200	-	200	-	200	-	200	-	-	-	-	800
R & M - EQUIPMENT	833	833	833	833	833	833	833	833	833	833	833	833	9,996
R & M - PUMPS & WELLS	5,536	5,536	5,536	5,536	5,536	5,536	5,536	5,536	5,536	5,536	5,536	5,536	66,432
Operating Services Total	**6,557**	**6,757**	**6,557**	**7,157**	**6,557**	**6,757**	**6,557**	**6,757**	**6,557**	**6,557**	**6,557**	**6,557**	**79,880**
OPERATING SUPPLIES													
COMPUTER SUP/SOFTWR/EQP	10	10	10	10	10	10	10	10	10	10	10	10	120
REPLACEMENT PARTS	725	725	725	725	725	725	725	725	725	725	725	725	8,700
SMALL TOOLS	400	-	-	400	-	-	400	-	-	400	-	-	1,600
BUILDING MATERIALS	-	200	-	-	200	-	-	200	-	-	200	-	800
ELECTRICAL SUPPLIES	500	500	500	500	500	500	500	500	500	500	500	500	6,000
PUMP/PLUMBING SUPPLIES	200	200	200	200	200	200	200	200	200	200	200	200	2,400
WELDING SUPPLIES	50	50	50	50	50	50	50	50	50	50	50	50	600
OIL	1,150	-	-	1,150	-	-	1,150	-	-	1,150	-	-	4,600
OTHER PETROLEUM PRODUCT	80	80	80	80	80	80	80	80	80	80	80	80	960
Operating Supplies Total	**3,115**	**1,765**	**1,565**	**3,115**	**1,765**	**1,565**	**3,115**	**1,765**	**1,565**	**3,115**	**1,765**	**1,565**	**25,780**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
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Water Utilities

	BUDGET												2013/2014
EXPENDITURE DETAIL	**April**	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**Budget**
SAFETY TRAINING	150	-	-	150	-	-	150	-	-	150	-	-	600
SAFETY EQUIPMENT	250	-	-	250	-	-	250	-	-	250	-	-	1,000
SAFETY CLOTHING	150	-	-	150	-	-	150	-	-	150	-	-	600
Safety Total	**550**	**-**	**-**	**550**	**-**	**-**	**550**	**-**	**-**	**550**	**-**	**-**	**2,200**
OUTSIDE CONTRACTS	6,667	6,667	6,667	6,667	6,667	6,667	6,667	6,667	6,667	6,667	6,667	6,667	80,004
UNIFORM CLEANING SERVICES	200	200	200	200	200	200	200	200	200	200	200	200	2,400
	6,867	**6,867**	**6,867**	**6,867**	**6,867**	**6,867**	**6,867**	**6,867**	**6,867**	**6,867**	**6,867**	**6,867**	**82,404**
TOTAL OPERATING EXPENSE	**32,375**	**30,675**	**30,275**	**39,028**	**30,475**	**30,535**	**32,435**	**30,735**	**36,414**	**32,425**	**30,530**	**30,350**	**386,256**
NON DISCRETIONAY EXPENDITURES													
INTER-DEPT LABOR-CHARGE	609	609	609	609	609	609	609	609	609	609	609	609	7,302
INTER-DEPT LABOR-CREDIT	(609)	(609)	(609)	(609)	(609)	(609)	(609)	(609)	(609)	(609)	(609)	(609)	(7,302)
INTER-DEPT - FRINGE-CHG	243	243	243	243	243	243	243	243	243	243	243	243	2,921
INTER-DEPT - FRINGE-CR	(243)	(243)	(243)	(243)	(243)	(243)	(243)	(243)	(243)	(243)	(243)	(243)	(2,921)
INTER-DEPT - VEH&EQ CHG	24	24	24	24	24	24	24	24	24	24	24	24	293
Inter-Department Transfers Total	**24**	**24**	**24**	**24**	**24**	**24**	**24**	**24**	**24**	**24**	**24**	**24**	**293**
INTER-FUND LABOR-CHARGE	181	181	181	181	181	181	181	181	181	181	181	181	2,177
INTER-FUND FRINGE-CHRG	73	73	73	73	73	73	73	73	73	73	73	73	871
INTER-FUND VEH&EQ-CHRG	65	65	65	65	65	65	65	65	65	65	65	65	779
INTER-FUND ADM FEE-CHRG	32	32	32	32	32	32	32	32	32	32	32	32	383
Inter-Fund Transfers Total	**351**	**351**	**351**	**351**	**351**	**351**	**351**	**351**	**351**	**351**	**351**	**351**	**4,209**
TOTAL NONOPERATING EXP	**375**	**375**	**375**	**375**	**375**	**375**	**375**	**375**	**375**	**375**	**375**	**375**	**4,501**
TOTAL CASH RELATED EXP	**32,751**	**31,051**	**30,651**	**39,403**	**30,851**	**30,911**	**32,811**	**31,111**	**36,789**	**32,801**	**30,905**	**30,726**	**390,757**
TOTAL EXPENSE	**32,751**	**31,051**	**30,651**	**39,403**	**30,851**	**30,911**	**32,811**	**31,111**	**36,789**	**32,801**	**30,905**	**30,726**	**390,757**
CHANGE IN NET POSITION	**$ (32,751)**	**$ (31,051)**	**$ (30,651)**	**$ (39,403)**	**$ (30,851)**	**$ (30,911)**	**$ (32,811)**	**$ (31,111)**	**$ (36,789)**	**$ (32,801)**	**$ (30,905)**	**$ (30,726)**	**$ (390,757)**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
Department 1220
Water Utilities

	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
REVENUE DETAIL													
DEPARTMENTAL REVENUE	$ 767	$ 767	$ 767	$ 767	$ 767	$ 767	$ 767	$ 767	$ 767	$ 767	$ 767	$ 767	$ 9,198
Misc Other Operating Revenue	**767**	**767**	**767**	**767**	**767**	**767**	**767**	**767**	**767**	**767**	**767**	**767**	**9,198**
TOTAL REVENUE	**767**	**767**	**767**	**767**	**767**	**767**	**767**	**767**	**767**	**767**	**767**	**767**	**9,198**
EXPENDITURE DETAIL													
DISCRETIONARY EXPENDITURES													
SALARIES													
SALARIES - REGULAR	40,433	40,433	40,433	60,649	40,433	40,433	40,433	40,433	60,649	40,433	40,433	40,433	525,624
SALARIES - OVERTIME	2,022	2,022	2,022	3,032	2,022	2,022	2,022	2,022	3,032	2,022	2,022	2,022	26,281
LONGEVITY PAY	623	623	623	935	623	623	623	623	935	623	623	623	8,100
Salaries Total	**43,077**	**43,077**	**43,077**	**64,616**	**43,077**	**43,077**	**43,077**	**43,077**	**64,616**	**43,077**	**43,077**	**43,077**	**560,005**
EMPLOYEE BENEFITS													
COMBINED EMPLOYEE BENEFITS	11,332	11,332	11,332	11,332	11,332	11,332	11,332	11,332	11,332	11,332	11,332	11,332	135,979
RETIREMENT	6,288	6,288	6,288	9,433	6,288	6,288	6,288	6,288	9,433	6,288	6,288	6,288	81,749
DEFERRED COMP MATCH	357	357	357	535	357	362	238	238	341	228	224	164	3,760
FICA TAXES (EMPLOYER)	3,002	3,002	3,002	4,503	3,002	3,002	3,002	3,002	4,503	3,002	3,002	3,002	39,027
UNEMPLOYMENT BENEFITS	75	75	75	75	75	75	75	75	75	75	75	75	900
WORKERS COMP INSURANCE	3,180	3,180	3,180	4,770	3,180	3,180	3,180	3,180	4,770	3,180	3,180	3,180	41,338
RETIREE'S INSURANCE-MID	845	845	845	845	845	845	845	845	845	845	845	845	10,145
Employee Benefits Total	**25,079**	**25,079**	**25,079**	**31,493**	**25,079**	**25,084**	**24,961**	**24,961**	**31,299**	**24,951**	**24,946**	**24,886**	**312,897**
SALARIES & EMPLOYEE BENEFITS	**68,156**	**68,156**	**68,156**	**96,109**	**68,156**	**68,162**	**68,038**	**68,038**	**95,915**	**68,028**	**68,024**	**67,964**	**872,902**
OPERATING SERVICES/SUPPLIES													
OPERATING SERVICES													
TELEPHONE SERVICE	65	65	65	65	65	65	65	65	65	65	65	65	780
CELLULAR PHONES SERVICE	204	204	204	204	204	204	204	204	204	204	204	204	2,454
DUES,FEES,PERMITS,MEMBR	-	-	-	-	-	-	-	300	445	-	1,400	-	2,145
Operating Services Total	**269**	**269**	**269**	**269**	**269**	**269**	**269**	**569**	**714**	**269**	**1,669**	**269**	**5,379**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
Department 1220
Water Utilities

EXPENDITURE DETAIL	BUDGET April	May	June	July	August	September	October	November	December	January	February	March	2013/2014 Budget
OPERATING SUPPLIES													
BOOKS,SUBSCRIPT,PUBLICA	100	-	-	-	-	-	-	-	-	-	-	-	100
REPLACEMENT PARTS	92	92	92	92	92	92	92	92	92	92	92	92	1,100
CHEMICALS	11,170	81,438	83,586	33,541	26,812	70,029	23,463	21,024	21,551	43,208	31,099	8,932	455,855
Operating Supplies Total	**11,361**	**81,530**	**83,678**	**33,633**	**26,904**	**70,121**	**23,555**	**21,116**	**21,643**	**43,300**	**31,191**	**9,023**	**457,055**
SAFETY TRAINING	300	150	-	-	-	-	-	-	-	-	-	300	750
Safety Total	**300**	**150**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**300**	**750**
EMPLOYEE DEVELOPMENT													
REGISTRATIONS (SEMINARS)	-	-	-	-	425	-	-		189		-	-	614
TRAVEL (MILGE,MEAL,LODG)	-	-	-	-	161	-	-	-	322	-	-	-	483
Employee Development Total	**-**	**-**	**-**	**-**	**586**	**-**	**-**	**-**	**511**	**-**	**-**	**-**	**1,097**
CONSULTANT'S SERVICES	2,000	-	-	-	-	-	-	-	-	-	-	-	2,000
LABORATORY ANALYSIS FEE	-	1,752		1,752	-	-	-	-	-	-	-	1,400	4,904
PEST CONTROL SERVICE	100	100	100	100	100	100	100	100	100	100	100	100	1,200
UNIFORM CLEANING SERVICE	125	125	125	125	125	125	125	125	125	125	125	125	1,500
DRUG & ALCOHOL TESTING	-	-	100	-	-	-	-	-	-	-	-	-	100
EMPLYMNT BACKGRD INVGTN	-	-	100	-	-	-	-	-	-	-	-	-	100
Outside Professional Services Total	**2,225**	**1,977**	**425**	**1,977**	**225**	**225**	**225**	**225**	**225**	**225**	**225**	**1,625**	**9,804**
TOTAL OPERATING EXPENSE	**82,312**	**152,083**	**152,529**	**131,988**	**96,141**	**138,777**	**92,087**	**89,948**	**119,008**	**111,822**	**101,109**	**79,182**	**1,346,986**
NON DISCRETIONAY EXPENDITURES													
INTER-COMPANY TRANSFERS													
INTER-DEPARTMENT TRANSFER													
INTER-DEPT LABOR-CHARGE	59	59	59	59	59	59	59	59	59	59	59	59	710
INTER-DEPT LABOR-CREDIT	(59)	(59)	(59)	(59)	(59)	(59)	(59)	(59)	(59)	(59)	(59)	(59)	(710)
INTER-DEPT - FRINGE-CHG	24	24	24	24	24	24	24	24	24	24	24	24	284
INTER-DEPT - FRINGE-CR	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(24)	(284)
Inter-Department Transfers Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
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Water Utilities

EXPENDITURE DETAIL	BUDGET April	May	June	July	August	September	October	November	December	January	February	March	2013/2014 Budget
INTER-FUND TRANSFER													
INTER-FUND LABOR-CREDIT	(790)	(790)	(790)	(790)	(790)	(790)	(790)	(790)	(790)	(790)	(790)	(790)	(9,481)
INTER-FUND FRINGE-CR	(316)	(316)	(316)	(316)	(316)	(316)	(316)	(316)	(316)	(316)	(316)	(316)	(3,792)
INTER-FUND MATRLS-CR	(113)	(113)	(113)	(113)	(113)	(113)	(113)	(113)	(113)	(113)	(113)	(113)	(1,356)
Inter-Fund Transfers Total	**(1,219)**	**(1,219)**	**(1,219)**	**(1,219)**	**(1,219)**	**(1,219)**	**(1,219)**	**(1,219)**	**(1,219)**	**(1,219)**	**(1,219)**	**(1,219)**	**(14,630)**
TOTAL NONOPERATING EXP	**(1,219)**	**(1,219)**	**(1,219)**	**(1,219)**	**(1,219)**	**(1,219)**	**(1,219)**	**(1,219)**	**(1,219)**	**(1,219)**	**(1,219)**	**(1,219)**	**(14,630)**
TOTAL CASH RELATED EXP	**81,093**	**150,864**	**151,310**	**130,769**	**94,922**	**137,558**	**90,868**	**88,729**	**117,789**	**110,603**	**99,890**	**77,962**	**1,332,356**
TOTAL EXPENSE	**81,093**	**150,864**	**151,310**	**130,769**	**94,922**	**137,558**	**90,868**	**88,729**	**117,789**	**110,603**	**99,890**	**77,962**	**1,332,356**
CHANGE IN NET POSITION	**$ (80,327)**	**$ (150,097)**	**$ (150,543)**	**$ (130,002)**	**$ (94,155)**	**$ (136,791)**	**$ (90,102)**	**$ (87,963)**	**$ (117,022)**	**$ (109,837)**	**$ (99,123)**	**$ (77,196)**	**$ (1,323,158)**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
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Water Utilities

	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
REVENUE DETAIL													
DEPARTMENTAL REVENUE	$ 2,939	$ 2,939	$ 2,939	$ 2,939	$ 2,939	$ 2,939	$ 2,939	$ 2,939	$ 2,939	$ 2,939	$ 2,939	$ 2,939	$ 35,268
Misc Other Operating Revenue	**2,939**	**2,939**	**2,939**	**2,939**	**2,939**	**2,939**	**2,939**	**2,939**	**2,939**	**2,939**	**2,939**	**2,939**	**35,268**
TOTAL REVENUE	**2,939**	**2,939**	**2,939**	**2,939**	**2,939**	**2,939**	**2,939**	**2,939**	**2,939**	**2,939**	**2,939**	**2,939**	**35,268**
EXPENDITURE DETAIL													
DISCRETIONARY EXPENDITURES													
SALARIES / EMPLOYEE BENEFITS													
SALARIES													
SALARIES - REGULAR	78,197	78,197	78,197	117,296	78,197	78,197	78,197	78,197	117,296	78,197	78,197	78,197	1,016,567
SALARIES - OVERTIME	3,910	3,910	3,910	5,865	3,910	3,910	3,910	3,910	5,865	3,910	3,910	3,910	50,828
LONGEVITY PAY	854	854	854	1,281	854	854	854	854	1,281	854	854	854	11,100
Salaries Total	**82,961**	**82,961**	**82,961**	**124,442**	**82,961**	**82,961**	**82,961**	**82,961**	**124,442**	**82,961**	**82,961**	**82,961**	**1,078,496**
COMBINED EMPLOYEE BENEF	25,684	25,684	25,684	25,684	25,684	25,684	25,684	25,684	25,684	25,684	25,684	25,684	308,206
RETIREMENT	12,162	12,162	12,162	18,243	12,162	12,162	12,162	12,162	18,243	12,162	12,162	12,162	158,104
DEFERRED COMP MATCH	822	545	505	743	445	435	405	425	712	455	455	287	6,232
FICA TAXES (EMPLOYER)	5,867	5,867	5,867	8,801	5,867	5,867	5,867	5,867	8,801	5,867	5,867	5,867	76,271
UNEMPLOYMENT BENEFITS	504	504	504	504	504	504	504	504	504	504	504	504	6,051
WORKERS COMP INSURANCE	6,150	6,150	6,150	9,225	6,150	6,150	6,150	6,150	9,225	6,150	6,150	6,150	79,948
RETIREE'S INSURANCE-MID	1,635	1,635	1,635	1,635	1,635	1,635	1,635	1,635	1,635	1,635	1,635	1,635	19,620
Employee Benefits Total	**52,824**	**52,547**	**52,507**	**64,834**	**52,447**	**52,437**	**52,407**	**52,427**	**64,803**	**52,457**	**52,457**	**52,288**	**654,433**
SALARIES & EMPLOYEE BENEFITS	**135,785**	**135,508**	**135,468**	**189,275**	**135,408**	**135,398**	**135,368**	**135,388**	**189,245**	**135,418**	**135,418**	**135,250**	**1,732,929**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
Department 1230
Water Utilities

	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
OPERATING SERVICES/SUPPLIES													
OPERATING SERVICES													
TELEPHONE SERVICE	170	170	170	170	170	170	170	170	170	170	170	170	2,040
CELLULAR PHONES SERVICE	286	286	286	286	286	286	286	286	286	286	286	286	3,435
DUES,FEES,PERMITS,MEMBR	-	-	500	-	-	-	-	-	-	-	-	-	500
GARBAGE & REFUSE SERVIC	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	1,100	13,200
Operating Services Total	**1,556**	**1,556**	**2,056**	**1,556**	**1,556**	**1,556**	**1,556**	**1,556**	**1,556**	**1,556**	**1,556**	**1,556**	**19,175**
OFFICE SUPPLIES	150	150	150	150	150	150	150	150	150	150	150	150	1,800
ICE	500	600	700	700	700	500	300	300	300	450	450	500	6,000
REPLACEMENT PARTS	92	92	92	92	92	92	92	92	92	92	92	92	1,100
OFFICE EQUIPMENT	-	-	250	-	-	-	-	-	250	-	-	-	500
CELL PHONE EQUIPMENT	-	-	250	-	-	-	-	-	250	-	-	-	500
BUILDING MATERIALS	8,000	8,000	8,000	8,000	8,000	8,000	7,000	10,000	10,000	10,000	16,000	11,000	112,000
WELDING SUPPLIES	200	-	200	-	200	-	200	-	200	-	200	-	1,200
DELIVERY GATE	8,000	4,000	4,000	4,000	4,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	80,000
FLUME	-	-	-	-	-	-	5,000	-	-	-	-	-	5,000
Operating Supplies Total	**16,942**	**12,842**	**13,642**	**12,942**	**13,142**	**16,742**	**20,742**	**18,542**	**19,242**	**18,692**	**24,892**	**19,742**	**208,100**
SAFETY													
SAFETY TRAINING	-	-	-	-	-	-	-	-	4,000	4,000	7,000	4,000	19,000
Safety Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**4,000**	**4,000**	**7,000**	**4,000**	**19,000**
EMPLOYEE DEVELOPMENT													
REGISTRATIONS (SEMINARS	-	-	-	-	-	-	-	-	-	-	450	-	450
TRAVEL (MILGE,MEAL,LODG	-	-	-	-	-	-	-	-	-	-	650	-	650
Employee Development Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,100**	**-**	**1,100**
UTILITIES													
DOMESTIC WATER	400	400	400	400	400	400	400	400	400	400	500	500	5,000
Utilities Total	**400**	**400**	**400**	**400**	**400**	**400**	**400**	**400**	**400**	**400**	**500**	**500**	**5,000**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
Department 1230
Water Utilities

	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
RENTS & LEASES													
EQUIPMENT RENTAL/LEASES	500	500	500	500	500	500	500	500	500	500	500	500	6,000
Rents & Leases Total	**500**	**500**	**500**	**500**	**500**	**500**	**500**	**500**	**500**	**500**	**500**	**500**	**6,000**
TEMPORARY LABOR	-	-	-	-	-	-	-	-	10,000	10,000	10,000	10,000	40,000
SECURITY/ALARM SERVICE	100	100	100	100	100	100	100	100	100	100	100	100	1,200
JANITORIAL SERVICE	200	200	200	200	200	200	200	200	200	200	200	200	2,400
DRUG & ALCOHOL TESTING	-	-	-	-	-	-	-	500	-	-	500	-	1,000
EMPLYMNT BACKGRD INVGTN	-	-	-	-	-	-	-	700	-	-	-	-	700
Outside Professional Services Total	**300**	**300**	**300**	**300**	**300**	**300**	**300**	**1,500**	**10,300**	**10,300**	**10,800**	**10,300**	**45,300**
MISCELLANEOUS OPERATING EXPENSE													
EMPLOYEE RELATIONS	-	-	1,000	-	-	-	-	1,000	-	-	500	-	2,500
Misc Operating Expense Total	**-**	**-**	**1,000**	**-**	**-**	**-**	**-**	**1,000**	**-**	**-**	**500**	**-**	**2,500**
TOTAL OPERATING EXPENSE	**155,483**	**151,106**	**153,366**	**204,973**	**151,306**	**154,896**	**158,866**	**158,886**	**225,243**	**170,866**	**182,266**	**171,847**	**2,039,104**
NON DISCRETIONAY EXPENDITURES													
INTER-DEPARTMENT TRANSFER													
INTER-DEPT LABOR-CHARGE	106	106	106	106	106	106	106	106	106	106	106	106	1,276
INTER-DEPT LABOR-CREDIT	(106)	(106)	(106)	(106)	(106)	(106)	(106)	(106)	(106)	(106)	(106)	(106)	(1,276)
INTER-DEPT - FRINGE-CHG	43	43	43	43	43	43	43	43	43	43	43	43	510
INTER-DEPT - FRINGE-CR	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(43)	(510)
INTER-DEPT - VEH&EQ CHG	4	4	4	4	4	4	4	4	4	4	4	4	44
Inter-Department Transfers Total	**4**	**4**	**4**	**4**	**4**	**4**	**4**	**4**	**4**	**4**	**4**	**4**	**44**
INTER-FUND TRANSFER													
INTER-FUND LABOR-CREDIT	(1,445)	(1,445)	(1,445)	(1,445)	(1,445)	(1,445)	(1,445)	(1,445)	(1,445)	(1,445)	(1,445)	(1,445)	(17,344)
INTER-FUND FRINGE-CR	(578)	(578)	(578)	(578)	(578)	(578)	(578)	(578)	(578)	(578)	(578)	(578)	(6,938)
INTER-FUND MATRLS-CR	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(27)	(325)
Inter-Fund Transfers Total	**(2,051)**	**(2,051)**	**(2,051)**	**(2,051)**	**(2,051)**	**(2,051)**	**(2,051)**	**(2,051)**	**(2,051)**	**(2,051)**	**(2,051)**	**(2,051)**	**(24,607)**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
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Water Utilities

	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
REIMBURSABLE CREDITS													
REIM LABOR & FRINGE CR	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(234)
Reimbursable Credits Total	**(20)**	**(20)**	**(20)**	**(20)**	**(20)**	**(20)**	**(20)**	**(20)**	**(20)**	**(20)**	**(20)**	**(20)**	**(234)**
TOTAL NONOPERATING EXP	**(2,066)**	**(2,066)**	**(2,066)**	**(2,066)**	**(2,066)**	**(2,066)**	**(2,066)**	**(2,066)**	**(2,066)**	**(2,066)**	**(2,066)**	**(2,066)**	**(24,797)**
TOTAL CASH RELATED EXP	**153,416**	**149,039**	**151,299**	**202,907**	**149,239**	**152,830**	**156,799**	**156,819**	**223,176**	**168,799**	**180,199**	**169,781**	**2,014,306**
TOTAL INTEREST, TAXES, DEPREC & AMORT	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSE	**153,416**	**149,039**	**151,299**	**202,907**	**149,239**	**152,830**	**156,799**	**156,819**	**223,176**	**168,799**	**180,199**	**169,781**	**2,014,306**
CHANGE IN NET POSITION	**$ (150,477)**	**$ (146,101)**	**$ (148,361)**	**$ (199,968)**	**$ (146,301)**	**$ (149,891)**	**$ (153,860)**	**$ (153,881)**	**$ (220,237)**	**$ (165,861)**	**$ (177,261)**	**$ (166,842)**	**$ (1,979,039)**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
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	BUDGET												2013/2014
	April	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**Budget**
MISC OTHER OPERATING REVENUE													
Departmental Revenue	$ 4,581	$ 4,581	$ 4,581	$ 4,581	$ 4,581	$ 4,581	$ 4,581	$ 4,581	$ 4,581	$ 4,581	$ 4,581	$ 4,581	$ 54,970
Misc Other Operating Revenue Total	**4,581**	**4,581**	**4,581**	**4,581**	**4,581**	**4,581**	**4,581**	**4,581**	**4,581**	**4,581**	**4,581**	**4,581**	**54,970**
EXPENDITURE DETAIL													
DISCRETIONARY EXPENDITURES													
SALARIES / EMPLOYEE BENEFITS													
SALARIES													
Salaries - Regular	25,662	25,662	25,662	38,494	25,662	25,662	25,662	25,662	38,494	25,662	25,662	25,662	333,612
Salaries - Overtime	513	513	513	770	513	513	513	513	770	513	513	513	6,672
	300	300	300	450	300	300	300	300	450	300	300	300	3,900
Salaries Total	**26,476**	**26,476**	**26,476**	**39,714**	**26,476**	**26,476**	**26,476**	**26,476**	**39,714**	**26,476**	**26,476**	**26,476**	**344,184**
EMPLOYEE BENEFITS													
Combined Employee Benefit	7,161	7,161	7,161	7,161	7,161	7,161	7,161	7,161	7,161	7,161	7,161	7,161	85,932
Retirement	3,991	3,991	3,991	5,987	3,991	3,991	3,991	3,991	5,987	3,991	3,991	3,991	51,886
Deferred Comp Match	315	310	310	495	350	330	330	240	285	190	190	125	3,470
FICA Taxes (Employer)	1,923	1,923	1,923	2,884	1,923	1,923	1,923	1,923	2,884	1,923	1,923	1,923	24,995
Unemployment Benefits	563	563	563	563	563	563	563	563	563	563	563	563	6,750
Workers Comp Insurance	1,961	1,961	1,961	2,941	1,961	1,961	1,961	1,961	2,941	1,961	1,961	1,961	25,487
Retiree's Insurance-MID	537	537	537	537	537	537	537	537	537	537	537	537	6,439
Employee Benefits Total	**16,449**	**16,444**	**16,444**	**20,567**	**16,484**	**16,464**	**16,464**	**16,374**	**20,357**	**16,324**	**16,324**	**16,259**	**204,958**
SALARIES & EMPLOYEE BENEFITS	**42,925**	**42,920**	**42,920**	**60,280**	**42,960**	**42,940**	**42,940**	**42,850**	**60,070**	**42,800**	**42,800**	**42,735**	**549,142**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
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	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
OPERATING SERVICES/SUPPLIES													
OPERATING SERVICES													
Advertising Service	-	-	-	-	-	-	1,400	-	-	-	-	-	1,400
Printing Service	-	-	-	-	-	-	2,000	-	-	-	-	-	2,000
Telephone Service	60	60	60	60	60	60	60	60	60	60	60	60	720
Cellular Phones Service	65	65	65	65	65	65	65	65	65	65	65	65	785
Vehicle GPS	3,840	3,840	3,840	3,840	3,840	3,840	3,840	3,840	3,840	3,840	3,840	3,840	46,080
R & M - Vehicles	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	14,400
Vehicle Smog Check Services	-	-	-	-	-	-	1,000	-	-	-	-	-	1,000
R & M - Equipment	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000
Garbage & Refuse Services	341	341	341	341	341	341	341	341	341	341	341	341	4,092
Hazardous Waste Disposal	403	403	403	403	403	403	403	403	403	403	403	403	4,836
Operating Services Total	**7,409**	**7,409**	**7,409**	**7,409**	**7,409**	**7,409**	**11,809**	**7,409**	**7,409**	**7,409**	**7,409**	**7,409**	**93,313**
OPERATING SUPPLIES													
Office Supplies	134	133	134	133	134	133	134	133	133	133	133	133	1,600
Postage, Stamps, Freight	14	13	14	13	14	13	14	13	13	13	13	13	160
Janitorial Supplies	400	400	400	400	400	400	400	400	400	400	400	400	4,800
Replacement Parts	2,792	2,792	2,792	2,792	2,792	2,792	2,792	2,792	2,792	2,792	2,792	2,792	33,500
Small Tools	500	500	500	500	500	500	500	500	500	500	500	500	6,000
Vehicle Replacement Parts	7,568	7,568	7,568	7,568	7,568	7,568	7,568	7,568	7,568	7,568	7,568	7,568	90,813
Equipment Replacement Parts	8,863	8,863	8,863	8,863	8,863	8,863	8,863	8,863	8,863	8,863	8,863	8,863	106,361
Office Equipment	150	-	-	150	-	-	-	150	-	-	-	-	450
Water Treatment Supplies	1,000	-	-	-	-	-	-	-	-	-	-	-	1,000
Building Materials	500	-	-	-	-	-	-	-	-	-	-	-	500
Welding Supplies	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	1,800	21,600
Gasoline	20,634	20,634	20,634	20,634	20,634	20,634	20,634	20,634	20,634	20,634	20,634	20,634	247,610
Oil	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	1,166	13,992
Diesel	17,953	17,953	17,953	17,953	17,953	17,953	17,953	17,953	17,953	17,953	17,953	17,953	215,431
Other Petroleum Product	670	670	670	670	670	670	670	670	670	670	670	670	8,040
Operating Supplies Total	**64,144**	**62,492**	**62,494**	**62,642**	**62,494**	**62,492**	**62,494**	**62,642**	**62,492**	**62,492**	**62,492**	**62,492**	**751,857**
SAFETY													
Safety Training	850	-	-	850	-	-	850	-	-	-	-	-	2,550
Safety Equipment	750	-	-	-	-	-	-	-	-	-	-	-	750
Safety Clothing	1,200	-	-	-	-	-	-	-	-	-	-	-	1,200
Safety Total	**2,800**	**-**	**-**	**850**	**-**	**-**	**850**	**-**	**-**	**-**	**-**	**-**	**4,500**

MERCED IRRIGATION DISTRICT
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	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
EMPLOYEE DEVELOPMENT													
Registrations (Seminars, Training, Education)	1,200	-	-	-	1,200	-	-	-	-	-	-	-	2,400
Travel (Mileage, Meal, Lodging)	1,200	-	-	-	1,200	-	-	-	-	-	-	-	2,400
Employee Development Total	**2,400**	**-**	**-**	**-**	**2,400**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**4,800**
UTILITIES													
Propane	125	125	125	125	125	125	125	125	125	125	125	125	1,500
Electricity - Facilities	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	27,000
Natural Gas	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	1,458	17,496
Utilities Total	**3,833**	**3,833**	**3,833**	**3,833**	**3,833**	**3,833**	**3,833**	**3,833**	**3,833**	**3,833**	**3,833**	**3,833**	**45,996**
RENTS & LEASES													
Equipment Rental/Leases	154	154	154	154	154	154	154	154	154	154	154	154	1,848
Rents & Leases Total	**154**	**154**	**154**	**154**	**154**	**154**	**154**	**154**	**154**	**154**	**154**	**154**	**1,848**

	BUDGET												2013
EXPENDITURE DETAIL	April	May	June	July	August	September	October	November	December	January	February	March	Budget
Janitorial Service	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	12,600
Uniform Services	475	475	475	475	475	475	475	475	475	475	475	475	5,700
Outside Professional Services Total	**1,525**	**1,525**	**1,525**	**1,525**	**1,525**	**1,525**	**1,525**	**1,525**	**1,525**	**1,525**	**1,525**	**1,525**	**18,300**
TOTAL OPERATING EXPENSE	**125,190**	**118,333**	**118,335**	**136,693**	**120,775**	**118,353**	**123,605**	**118,413**	**135,483**	**118,213**	**118,213**	**118,148**	**1,469,756**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
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	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
NON DISCRETIONAY EXPENDITURES													
INTER-COMPANY TRANSFERS													
INTER-DEPARTMENT TRANSFER													
Inter-Department - Labor-Charge	529	529	529	529	529	529	529	529	529	529	529	529	6,347
Inter-Department - Labor-Credit	(529)	(529)	(529)	(529)	(529)	(529)	(529)	(529)	(529)	(529)	(529)	(529)	(6,347)
Inter-Department - Fringe-Charge	212	212	212	212	212	212	212	212	212	212	212	212	2,539
Inter-Department - Fringe-Credit	(212)	(212)	(212)	(212)	(212)	(212)	(212)	(212)	(212)	(212)	(212)	(212)	(2,539)
Inter-Department - Vehicle & Equipment-Chrg	547	547	547	547	547	547	547	547	547	547	547	547	6,566
Inter-Department - Vehicle & Equipment-Crdt	(575)	(575)	(575)	(575)	(575)	(575)	(575)	(575)	(575)	(575)	(575)	(575)	(6,903)
Inter-Department Materials - Charges	2	2	2	2	2	2	2	2	2	2	2	2	21
Inter-Department Materials-Credit	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(21)
Inter-Department Transfers Total	**(28)**	**(28)**	**(28)**	**(28)**	**(28)**	**(28)**	**(28)**	**(28)**	**(28)**	**(28)**	**(28)**	**(28)**	**(337)**
INTER-FUND TRANSFER													
Inter-Fund Labor-Credit	(2,858)	(2,858)	(2,858)	(2,858)	(2,858)	(2,858)	(2,858)	(2,858)	(2,858)	(2,858)	(2,858)	(2,858)	(34,299)
Inter-Fund Fringe-Credit	(1,143)	(1,143)	(1,143)	(1,143)	(1,143)	(1,143)	(1,143)	(1,143)	(1,143)	(1,143)	(1,143)	(1,143)	(13,720)
Inter-Fund Vehicle & Equipment-Credit	(3,512)	(3,512)	(3,512)	(3,512)	(3,512)	(3,512)	(3,512)	(3,512)	(3,512)	(3,512)	(3,512)	(3,512)	(42,139)
Inter-Fund Materials-Credit	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(45)	(536)
Inter-Fund Transfers Total	**(7,558)**	**(7,558)**	**(7,558)**	**(7,558)**	**(7,558)**	**(7,558)**	**(7,558)**	**(7,558)**	**(7,558)**	**(7,558)**	**(7,558)**	**(7,558)**	**(90,694)**
REIMBURSABLE CREDITS													
Reimbursable Labor & Fringe Credit	(905)	(905)	(905)	(905)	(905)	(905)	(905)	(905)	(905)	(905)	(905)	(905)	(10,861)
Reimbursable Vehicle & Equipment - Credit	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(7)	(78)
Reimbursable Credits Total	**(912)**	**(912)**	**(912)**	**(912)**	**(912)**	**(912)**	**(912)**	**(912)**	**(912)**	**(912)**	**(912)**	**(912)**	**(10,939)**
TOTAL NONOPERATING EXP	**(8,497)**	**(8,497)**	**(8,497)**	**(8,497)**	**(8,497)**	**(8,497)**	**(8,497)**	**(8,497)**	**(8,497)**	**(8,497)**	**(8,497)**	**(8,497)**	**(101,970)**
TOTAL CASH RELATED EXP	**116,693**	**109,836**	**109,838**	**128,196**	**112,278**	**109,856**	**115,108**	**109,916**	**126,986**	**109,716**	**109,716**	**109,651**	**1,367,786**
TOTAL EXPENSE	**116,693**	**109,836**	**109,838**	**128,196**	**112,278**	**109,856**	**115,108**	**109,916**	**126,986**	**109,716**	**109,716**	**109,651**	**1,367,786**
CHANGE IN NET POSITION	**($112,112)**	**($105,255)**	**($105,257)**	**($123,615)**	**($107,697)**	**($105,275)**	**($110,527)**	**($105,335)**	**($122,405)**	**($105,135)**	**($105,135)**	**($105,070)**	**($1,312,815)**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
Department 1920
Water Utilities

	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
REVENUE DETAIL													
DEPARTMENTAL REVENUE	$ 896	$ 896	$ 896	$ 896	$ 896	$ 896	$ 896	$ 896	$ 896	$ 896	$ 896	$ 896	$ 10,757
Misc Other Operating Revenue	**896**	**896**	**896**	**896**	**896**	**896**	**896**	**896**	**896**	**896**	**896**	**896**	**10,757**
TOTAL REVENUE	**896**	**896**	**896**	**896**	**896**	**896**	**896**	**896**	**896**	**896**	**896**	**896**	**10,757**
EXPENDITURE DETAIL													
DISCRETIONARY EXPENDITURES													
SALARIES - REGULAR	3,869	3,869	3,869	5,803	3,869	3,869	3,869	3,869	5,803	3,869	3,869	3,869	50,292
LONGEVITY PAY	69	69	69	104	69	69	69	69	104	69	69	69	900
Salaries Total	**3,938**	**3,938**	**3,938**	**5,907**	**3,938**	**3,938**	**3,938**	**3,938**	**5,907**	**3,938**	**3,938**	**3,938**	**51,192**
COMBINED EMPLOYEE BENEF	1,496	1,496	1,496	1,496	1,496	1,496	1,496	1,496	1,496	1,496	1,496	1,496	17,957
RETIREMENT	602	602	602	903	602	602	602	602	903	602	602	602	7,822
DEFERRED COMP MATCH	20	20	20	30	20	15	-	-	30	20	20	20	215
FICA TAXES (EMPLOYER)	281	281	281	422	281	281	281	281	422	281	281	281	3,657
WORKERS COMP INSURANCE	290	290	290	435	290	290	290	290	435	290	290	290	3,767
RETIREE'S INSURANCE-MID	81	81	81	81	81	81	81	81	81	81	81	81	971
Employee Benefits Total	**2,770**	**2,770**	**2,770**	**3,366**	**2,770**	**2,765**	**2,750**	**2,750**	**3,366**	**2,770**	**2,770**	**2,770**	**34,388**
SALARIES & EMPLOYEE BENEFITS	**6,708**	**6,708**	**6,708**	**9,273**	**6,708**	**6,703**	**6,688**	**6,688**	**9,273**	**6,708**	**6,708**	**6,708**	**85,580**
TELEPHONE SERVICE	60	60	60	60	60	60	60	60	60	60	60	60	720
	60	**60**	**60**	**60**	**60**	**60**	**60**	**60**	**60**	**60**	**60**	**60**	**720**
OFFICE SUPPLIES	110	110	110	110	110	110	110	110	110	110	110	110	1,320
JANITORIAL SUPPLIES	600	600	600	600	600	600	600	600	600	600	600	600	7,200
REPLACEMENT PARTS	1,300	-	1,300	-	1,300	1,300	1,300	1,300	1,300	1,300	1,300	1,300	13,000
SMALL TOOLS	1,483	1,483	1,483	1,483	1,483	1,483	1,483	1,483	1,483	1,483	1,483	1,483	17,800
OFFICE EQUIPMENT	-	-	-	100	-	-	-	-	-	-	-	-	100
CHEMICALS	500	-	-	500	-	500	-	500	-	500	-	-	2,500
PESTICIDES	200	-	200	-	200	-	-	-	-	-	-	-	600
INVENTORY OVERS &SHORTS	100	-	-	-	-	-	-	-	-	-	-	-	100
OTHER PETROLEUM PRODUCT	200	-	-	-	-	-	-	-	-	-	-	-	200
Operating Services Total	**4,493**	**2,193**	**3,693**	**2,793**	**3,693**	**3,993**	**3,493**	**3,993**	**3,493**	**3,993**	**3,493**	**3,493**	**42,820**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
Department 1920
Water Utilities

	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
SAFETY EQUIPMENT	500	500	500	1,000	500	500	3,000	500	1,000	500	1,000	500	10,000
SAFETY CLOTHING	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	14,400
	1,700	**1,700**	**1,700**	**2,200**	**1,700**	**1,700**	**4,200**	**1,700**	**2,200**	**1,700**	**2,200**	**1,700**	**24,400**
TOTAL OPERATING EXPENSE	**12,961**	**10,661**	**12,161**	**14,326**	**12,161**	**12,456**	**14,441**	**12,441**	**15,026**	**12,461**	**12,461**	**11,961**	**153,520**
TOTAL CASH RELATED EXP	**12,961**	**10,661**	**12,161**	**14,326**	**12,161**	**12,456**	**14,441**	**12,441**	**15,026**	**12,461**	**12,461**	**11,961**	**153,520**
TOTAL EXPENSE	**12,961**	**10,661**	**12,161**	**14,326**	**12,161**	**12,456**	**14,441**	**12,441**	**15,026**	**12,461**	**12,461**	**11,961**	**153,520**
CHANGE IN NET POSITION	**$ (12,065)**	**$ (9,765)**	**$ (11,265)**	**$ (13,430)**	**$ (11,265)**	**$ (11,560)**	**$ (13,545)**	**$ (11,545)**	**$ (14,130)**	**$ (11,565)**	**$ (11,565)**	**$ (11,065)**	**$ (142,763)**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
FUND 102
PARKS & RECREATION

	2013/2014 Budget
REVENUE DETAIL:	
PARKS ANNUAL PERMIT	
Annual Vehicle Permit (Decal)	52,800
Ann. 2Nd Vehicle Permit(Decal)	8,254
Ann. Sr Vehicle Permit (Decal)	27,930
Ann. Boat (No Cf) Prmt (Decal)	-
Ann. Boat & Trailer Prmt(Decal	38,880
Ann. Cabin Boat Permit (Decal)	1,560
Ann. Sr Boat Permit (Decal)	22,820
Annual Pet Permit	7,924
Ann. Permit (Decal) Rplmt	195
Ann. 2Nd Boat Permit (Decal)	5,850
Parks Annual Permit Revenue	**166,213**
PARKS HOUSEBOAT PERMIT & TRANSFER REVENUE	
Houseboat Permit-Slips	15,000
Houseboat Permit-Moorin	135,000
Houseboat Transfer Fee	2,000
Parks Houseboat Permit & Transfer Revenue	**152,000**
PARKS RV / CAMP REVENUE	
Daily Rv Site W/ Hookups	259,508
Daily Sr Rv Site W/Hookups	114,910
Ext Stay Rv Site W/ Hookups	19,451
Daily Rv/ Camp 2Nd Vehicle Fee	41,738
Parks RV / Campsite Revenue	**435,607**
PARKS BASIC CAMPSITE REVENUE	
Daily Basic Campsite	143,464
Daily Sr Basic Campsite	17,621
Parks Basic Campsite Revenue	**161,085**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
FUND 102
PARKS & RECREATION

	2013/2014 Budget
PARKS VISITOR ENTRY REVENUE	
Gate Receipts	3,300
Daily Motor Vehicle Entry Fee	195,770
Daily Sr Vehicle Entry Fee	43,820
Daily Bicycle Entry Fee	1,115
Daily Pet Fee	27,690
Parks Visitor Entry Revenue	**271,695**
PARKS BOAT USE / LAUNCH REVENUE	
Daily Boat / Trailer Fee	74,795
Daily Sr Boat / Trailer Fee	22,930
Boat Use / Launch Revenue	**97,725**
OTHER PARKS & RECREATION REVENUE	
Reservations	1,010
Hsebt Berth Orig Fee	(1,740)
Promotional Revenue	27,020
Promo / Rain-Check Discounts	(11,720)
Park Model Rental Revenue	36,300
Other Parks & Recreation Revenue	**50,870**
RENTAL REVENUE	
Land Leases & Grazing	12,000
Rental Revenue	**12,000**
Total Operating Revenue	**1,347,195**
Miscellaneous (Excluding Captial)	12,000
Miscellaneous Revenue	**12,000**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
FUND 102
PARKS & RECREATION

	2013/2014 Budget
EXPENDITURE DETAIL:	
DISCRETIONARY EXPENDITURES	
SALARIES / EMPLOYEE BENEFITS	
SALARIES	
Salaries	1,248,211
OT/Comp Time Earned	31,029
Longevity Pay	7,800
Salaries Total	**1,287,040**
EMPLOYEE BENEFITS	
Combined Employee Benefits	284,744
Retirement	218,213
Deferred Comp Match	3,500
Fica/Medicare Taxes (Employer)	92,372
Unemployment Benefits	11,557
Workers Comp Insurance	28,868
Retiree's Insurance-MID	20,872
Employee Benefits Total	**660,127**
Salaries & Benefits	**1,947,167**
OPERATING SERVICES/SUPPLIES	
OPERATING SERVICES	
Advertising Service	4,900
Printing Service	4,100
Telephone Service	12,310
Pager Fees & Services	4,200
Cellular Phones Service	4,800
Vehicle GPS	1,200
Dues, Fees, Permits & Memberships	64,000
Bank Fees	18,000
Trustee Fees	132
R & M - Vehicles	15,600
R & M - Equipment	10,200
R & M - Pumps & Wells	8,100
Garbage & Refuse Service	50,200
Hazardous Waste Disposal	23,600
Operating Services Total	**221,342**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
FUND 102
PARKS & RECREATION

	2013/2014 Budget
OPERATING SUPPLIES	
Office Supplies	4,700
Computer Supplies / Software / Equipment	3,600
Postage, Stamps, Freight	2,400
Janitorial Supplies	14,500
Ice	800
Replacement Parts	4,800
Small Tools	7,650
Office Equipment	2,400
Cell Phone Equipment	4,500
Chemicals	3,300
Water Treatment Supplies	6,300
Building Materials	28,600
Electrical Supplies	3,900
Pump/Plumbing Supplies	7,200
Grounds Maintenance Supplies	8,400
Gasoline	70,800
Diesel	3,000
Minor Material - Misc	13,200
Operating Supplies Total	**190,050**
SAFETY	
Safety Equipment	5,100
Safety Total	**5,100**
EMPLOYEE DEVELOPMENT	
Registrations (Seminars, Training, Education & Supplies)	1,000
Travel (Mileage, Meals, Lodging)	700
Employee Development Total	**1,700**
UTILITIES	
Electricity - Facilities	113,600
Utilities Total	**113,600**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
FUND 102
PARKS & RECREATION

	2013/2014 Budget
RENTS & LEASES	
Equipment Rental / Leases	3,600
Rents & Leases Total	**3,600**
OUTSIDE PROFESSIONAL SERVICES	
Laboratory Analysis Fee	4,800
Outside Contracts	37,000
Pest Control Service	1,800
Uniform Cleaning Service	4,800
Drug & Alcohol Testing	300
Employment Background Investigation	900
Outside Professional Services Total	**49,600**
DAMAGE CLAIMS & PROPERTY INSURANCE	
Property & Liability Insurance	59,309
Damage Claim & Property Insurance Total	**59,309**
MISCELLANEOUS OPERATING EXPENSE	
Employee Relations	1,600
Misc Operating Expense Total	**1,600**
Total Discretionary Expense	**2,593,068**
NON DISCRETIONRAY EXPENDITURES	
DEPRECIATION & AMORITIZATION	
Depreciation	302,296
Depreciation & Amoritization Total	**302,296**
TOTAL INTEREST, TAXES, DEPREC & AMORT	**302,296**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
FUND 102
PARKS & RECREATION

	2013/2014 Budget
INTER-COMPANY TRANSFERS	
INTER-DEPARTMENT TRANSFERS	
Inter-Department Labor-Charge	26,268
Inter-Department Labor-Credit	(26,268)
Inter-Department Fringe-Charge	10,507
Inter-Department Fringe-Credit	(10,507)
Inter-Department Transfers Total	**-**
Inter-Fund Labor-Charge	30,806
Inter-Fund Fringe-Charge	12,322
Inter-Fund Vehicle & Equipment-Charge	27,823
Inter-Fund Materials-Charge	470
Inter-Fund Admin Fee-Charge	7,075
Inter-Fund Transfers Total	**78,496**
REIMBURSABLE CREDITS	
Reimbursable Labor & Fringe Credit	(43,420)
Reimbursable Credits Total	**(43,420)**
CAPITAL PROJECT CREDITS	
Capital Project Labor-Credit	(84,000)
Capital Project Fringe-Credit	(33,600)
Capital Project Credits Total	**(117,600)**
Total Expense	**2,812,840**
Net Cash Flow (Deficit) Before Capital Items	**(1,163,348)**
CHANGE IN NET POSITION	**(1,465,645)**
Add: Depreciation and Amortization	302,296
BEFORE CAPITAL ITEMS	**(1,163,348)**
CASH FLOW (DEFICIT)	**(1,163,348)**

MERCED IRRIGATION DISTRICT
WATER & POWER

Capital Plan
Total Projected Projects
By Department and Project Name

Parks

Project Name	Total Cost	2013/2014	2014/2015	2015/2016	2016/2017	Beyond 2017	Reimb	Total Net Cost
Carry Over From Prior Years								
Campground Barbecue / Fire-Ring Replacements	$11,462	$0				$0	$11,462	**$0**
Campground Electrical Pole Replacement	$5,100					$0	$5,100	**$0**
Campsite & Ramada Renovations - McSwain	$17,363	$0				$0	$17,363	**$0**
Campsite & Ramada Replacement - McClure Point	$13,766	$0				$0	$13,766	**$0**
Electrical Equipment Replacement/Upgrade - Bagby	$30,000	$0				$0	$30,000	**$0**
Electrical Equipment Replacement/Upgrade - Horseshoe Bend	$50,000	$0				$0	$50,000	**$0**
Electrical Equipment Replacement/Upgrades - Barrett Cove	$72,700	$0				$0	$72,700	**$0**
Electrical Equipment Replacement/Upgrades - McClure Point	$74,000	$0				$0	$74,000	**$0**
Electrical Equipment Replacement/Upgrades - McSwain	$42,393	$0				$0	$42,393	**$0**
Groundwater Chlorination Systems - Bagby	$6,000	$0				$0	$6,000	**$0**
Groundwater Chlorination Systems - Barrett Cove	$6,000	$0				$0	$6,000	**$0**
Houseboat Repair Yard-Fence & Lighting	$43,000	$43,000				$0	$0	**$43,000**
Houseboat Repair Yard-Sandblasting Pit	$11,044	$11,044				$0	$0	**$11,044**
Lake McClure Swim Platform - Barrett Cove	$30,000		$30,000			$0	$0	**$30,000**

MERCED IRRIGATION DISTRICT
WATER & POWER

Capital Plan
Total Projected Projects
By Department and Project Name

Parks

Project Name	Total Cost	2013/2014	2014/2015	2015/2016	2016/2017	Beyond 2017	Reimb	Total Net Cost
Lake McClure Swim Platform - McClure Point	$30,000		$30,000			$0	$0	**$30,000**
McClure Point Boat Launching Facility - North Ramp	$2,336,000	$5,000				$0	$2,331,000	**$5,000**
McSwain WiFi Internet Service Installation	$20,000	$20,000				$0	$0	**$20,000**
Parks & Rec Fuel Tanks Upgrades - Barrett Cove	$16,000	$0				$0	$16,000	**$0**
Parks & Rec Fuel Tanks Upgrades - Horseshoe Bend	$12,000	$0				$0	$12,000	**$0**
Parks & Rec Fuel Tanks Upgrades - McSwain	$16,000	$0				$0	$16,000	**$0**
Carry Over From Prior Years	**$2,842,828**	**$79,044**	**$60,000**			**$0**	**$2,703,784**	**$139,044**
Capital - New								
Barrett Cove WiFi Internet Service Installation	$20,000		$20,000			$0	$0	**$20,000**
Installation of NEW Park Model Rental Units at McSwain	$200,000		$200,000			$0	$0	**$200,000**
Marina Sewer System and Lift Station-Barrett Cove	$295,000		$295,000			$0	$0	**$295,000**
McClure Point WiFi Internet Service Installation	$20,000		$20,000			$0	$0	**$20,000**
McSwain/McClure Point Entry Gate Kiosk Renovation	$145,000		$145,000			$0	$0	**$145,000**
Capital - New	**$680,000**		**$680,000**			**$0**	**$0**	**$680,000**
Capital - Replacement								
Barrett Cove Marina Floating Breakwater Replacement	$450,000	$20,000	$430,000			$0	$0	**$450,000**
Replacement of Lake McClure Mooring Buoys & Cables	$30,000	$30,000				$0	$0	**$30,000**
Capital - Replacement	**$480,000**	**$50,000**	**$430,000**			**$0**	**$0**	**$480,000**

Capital Plan
Total Projected Projects
By Department and Project Name

Parks

Project Name	Total Cost	2013/2014	2014/2015	2015/2016	2016/2017	Beyond 2017	Reimb	Total Net Cost
Parks	**$4,002,828**	**$129,044**	**$1,170,000**			**$0**	**$2,703,784**	**$1,299,044**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
Department 2000
Parks and Recreations

	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
RENTAL REVENUE													
Land Leases & Grazing	$ -	$ -	$ -	$ 3,500	$ -	$ -	$ -	$ 8,500	$ -	$ -	$ -	$ -	$ 12,000
Rental Revenue Total	**-**	**-**	**-**	**3,500**	**-**	**-**	**-**	**8,500**	**-**	**-**	**-**	**-**	**12,000**
TOTAL REVENUE	**-**	**-**	**-**	**3,500**	**-**	**-**	**-**	**8,500**	**-**	**-**	**-**	**-**	**12,000**
EXPENDITURE DETAIL													
SALARIES													
Salaries - Regular	27,389	27,389	27,389	41,083	27,389	27,389	27,389	27,389	41,084	27,389	27,389	27,389	356,053
Salaries - Overtime	155	155	155	232	155	155	155	155	232	155	155	155	2,012
Longevity Pay	231	231	231	346	231	231	231	231	346	231	231	231	3,000
Salaries Total	27,774	27,774	27,774	41,661	27,774	27,774	27,774	27,774	41,662	27,774	27,774	27,774	361,065
EMPLOYEE BENEFITS													
Combined Employee Benefit	7,430	7,430	7,430	7,430	7,430	7,430	7,430	7,430	7,430	7,430	7,430	7,430	89,159
Retirement	5,355	5,355	5,355	8,033	5,355	5,355	5,355	5,355	8,033	5,355	5,355	5,355	69,618
Deferred Comp Match	10	10	10	10	10	10	10	10	10	10	10	10	120
FICA Taxes (Employer)	1,950	1,939	1,950	2,925	1,950	1,950	1,950	1,950	2,925	1,950	1,950	1,950	25,336
Workers Comp Insurance	630	629	629	943	629	629	629	629	943	629	629	629	8,174
Retiree's Insurance-MID	573	573	573	573	573	573	573	573	573	573	573	573	6,872
Employee Benefits Total	**15,947**	**15,935**	**15,946**	**19,913**	**15,946**	**15,946**	**15,946**	**15,946**	**19,913**	**15,946**	**15,946**	**15,946**	**199,279**
SALARIES & EMPLOYEE BENEFITS	**43,721**	**43,710**	**43,720**	**61,574**	**43,720**	**43,720**	**43,720**	**43,720**	**61,575**	**43,720**	**43,720**	**43,720**	**560,343**
OPERATING SERVICES													
Advertising Service	100	400	600	800	1,000	800	600	200	100	100	100	100	4,900
Printing Service	1,000	500	500	500	100	100	500	500	100	100	100	100	4,100
Telephone Service	400	500	600	600	600	600	500	400	300	500	400	300	5,700
Pager Fees & Services	350	350	350	350	350	350	350	350	350	350	350	350	4,200
Cellular Phones Service	400	400	400	400	400	400	400	400	400	400	400	400	4,800
Vehicle GPS	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Dues, Fees, Permits, Membership	3,100	3,100	3,100	3,100	3,100	3,100	3,100	3,100	3,100	3,100	3,100	3,100	37,200
Bank Fees	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000
Trustee Fees	11	11	11	11	11	11	11	11	11	11	11	11	132
R & M - Vehicles	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Operating Services Total	**7,061**	**6,961**	**7,261**	**7,461**	**7,261**	**7,061**	**7,161**	**6,661**	**6,061**	**6,261**	**6,161**	**6,061**	**81,432**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
Department 2000
Parks and Recreations

	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
OPERATING SUPPLIES													
Office Supplies	300	300	400	400	400	400	400	300	300	300	300	300	4,100
Computer Supplies, Software, Equipment Service	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Postage, Stamps, Freight	100	100	500	100	100	100	500	100	100	100	500	100	2,400
Office Equipment	200	200	200	200	200	200	200	200	200	200	200	200	2,400
Cell Phone Equipment	-	-	100	100	100	-	-	-	-	-	-	-	300
Building Materials	50	50	50	50	50	50	50	50	50	50	50	50	600
Gasoline	300	300	300	300	300	300	300	300	300	300	300	300	3,600
Minor Material - Miscellaneous	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Operating Supplies Total	**1,150**	**1,150**	**1,750**	**1,350**	**1,350**	**1,250**	**1,650**	**1,150**	**1,150**	**1,150**	**1,550**	**1,150**	**15,800**
EMPLOYEE DEVELOPMENT													
Registrations (Seminars, Training, Supplies)	-	-	-	-	200	200	200	200	200	-	-	-	1,000
Travel (Mileage, Meal, Lodging)	-	-	-	100	100	100	100	100	100	100	-	-	700
Employee Development Total	**-**	**-**	**-**	**100**	**300**	**300**	**300**	**300**	**300**	**100**	**-**	**-**	**1,700**
UTILITIES													
Electricity - Facilities	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Utilities Total	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**1,200**
RENTS & LEASES													
Equipment Rental/Leases	300	300	300	300	300	300	300	300	300	300	300	300	3,600
Rents & Leases Total	**300**	**300**	**300**	**300**	**300**	**300**	**300**	**300**	**300**	**300**	**300**	**300**	**3,600**
OUTSIDE PROFESSIONAL SERVICES													
Uniform Services	50	50	50	50	50	50	50	50	50	50	50	50	600
Drug & Alcohol Testing	50	-	50	-	50	-	50	-	50	-	50	-	300
Employment Background Investigation	100	100	100	100	100	100	100	-	-	100	-	100	900
Outside Professional Services Total	**200**	**150**	**200**	**150**	**200**	**150**	**200**	**50**	**100**	**150**	**100**	**150**	**1,800**
DAMAGE CLAIMS & PROPERTY INSURANCE													
Property & Liability Insurance	4,698	4,698	4,698	4,698	4,698	4,698	5,187	5,187	5,187	5,187	5,187	5,187	59,309
Damage Claims & Prop Insurance Total	**4,698**	**4,698**	**4,698**	**4,698**	**4,698**	**4,698**	**5,187**	**5,187**	**5,187**	**5,187**	**5,187**	**5,187**	**59,309**
MISCELLANEOUS OPERATING EXPENSE													
Employee Relations	100	100	100	100	100	100	500	100	100	100	100	100	1,600
Misc Operating Expense Total	**100**	**100**	**100**	**100**	**100**	**100**	**500**	**100**	**100**	**100**	**100**	**100**	**1,600**
TOTAL OPERATING EXPENSE	**57,330**	**57,168**	**58,129**	**75,833**	**58,029**	**57,679**	**59,118**	**57,568**	**74,873**	**57,068**	**57,218**	**56,768**	**726,784**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
Department 2000
Parks and Recreations

	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
NON DISCRETIONAY EXPENDITURES													
INTER-COMPANY TRANSFERS													
INTER-DEPARTMENT TRANSFER													
Inter-Department - Labor-Charge	2,189	2,189	2,189	2,189	2,189	2,189	2,189	2,189	2,189	2,189	2,189	2,189	26,268
Inter-Department - Labor-Credit	(2,189)	(2,189)	(2,189)	(2,189)	(2,189)	(2,189)	(2,189)	(2,189)	(2,189)	(2,189)	(2,189)	(2,189)	(26,268)
Inter-Department - Fringe-Charge	876	876	876	876	876	876	876	876	876	876	876	876	10,507
Inter-Department - Fringe-Credit	(876)	(876)	(876)	(876)	(876)	(876)	(876)	(876)	(876)	(876)	(876)	(876)	(10,507)
Inter-Department Transfers Total	-	-	-	-	-	-	-	-	-	-	-	-	-
REIMBURSABLE CREDITS													
Reimbursable Labor & Fringe Credit	(3,618)	(3,618)	(3,618)	(3,618)	(3,618)	(3,618)	(3,618)	(3,618)	(3,618)	(3,618)	(3,618)	(3,618)	(43,420)
Reimbursable Credits Total	**(3,618)**	**(3,618)**	**(3,618)**	**(3,618)**	**(3,618)**	**(3,618)**	**(3,618)**	**(3,618)**	**(3,618)**	**(3,618)**	**(3,618)**	**(3,618)**	**(43,420)**
TOTAL NONOPERATING EXP	**(3,618)**	**(3,618)**	**(3,618)**	**(3,618)**	**(3,618)**	**(3,618)**	**(3,618)**	**(3,618)**	**(3,618)**	**(3,618)**	**(3,618)**	**(3,618)**	**(43,420)**
TOTAL CASH RELATED EXP	**53,702**	**53,385**	**54,501**	**72,403**	**54,599**	**54,249**	**55,788**	**54,139**	**71,443**	**53,639**	**53,819**	**53,459**	**681,352**
DEPRECIATION & AMORTIZATION													
Depreciation Expense	25,191	25,191	25,191	25,191	25,191	25,191	25,191	25,191	25,191	25,191	25,191	25,191	302,296
Depreciation & Amortization Total	**25,191**	**25,191**	**25,191**	**25,191**	**25,191**	**25,191**	**25,191**	**25,191**	**25,191**	**25,191**	**25,191**	**25,191**	**302,296**
TOTAL INTEREST, TAXES, DEPREC & AMORT	**25,191**	**25,191**	**25,191**	**25,191**	**25,191**	**25,191**	**25,191**	**25,191**	**25,191**	**25,191**	**25,191**	**25,191**	**302,296**
TOTAL EXPENSE	**78,903**	**78,587**	**79,709**	**97,602**	**79,252**	**79,441**	**80,691**	**79,141**	**96,446**	**78,641**	**78,641**	**78,641**	**985,506**
CHANGE IN NET POSITION	**$ (78,903)**	**$ (78,587)**	**$ (79,702)**	**$ (93,906)**	**$ (79,602)**	**$ (79,252)**	**$ (80,691)**	**$ (70,641)**	**$ (96,446)**	**$ (78,641)**	**$ (78,791)**	**$ (78,341)**	**$ 973,506**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
Department 2110
Parks and Recreations

	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
REVENUE DETAIL													
PARKS ANNUAL PERMIT													
ANNUAL VEHICLE PERMIT (DECAL)	$ 2,240	$ 2,080	$ 1,920	$ 960	$ 320	$ 160	$ 80	$ -	$ 800	$ 4,240	$ 3,040	$ 2,400	$ 18,240
ANN. 2ND VEHICLE PERMIT(DECAL)	532	456	418	304	114	38	-	-	190	798	380	304	3,534
ANN. SR VEHICLE PERMIT (DECAL)	1,820	1,040	780	455	195	130	65	-	325	3,640	2,535	1,625	12,610
ANN. BOAT & TRAILER PRMT(DECAL	1,920	1,840	1,760	880	320	80	-	-	240	4,080	2,000	1,440	14,560
ANN. CABIN BOAT PERMIT (DECAL)	-	130	-	-	-	-	-	-	-	130	-	130	390
ANN. SR BOAT PERMIT (DECAL)	1,105	975	845	520	260	65	-	-	130	2,535	1,170	1,170	8,775
ANNUAL PET PERMIT	576	384	320	192	32	32	-	-	96	768	608	544	3,552
ANN. PERMIT (DECAL) RPLMT	10	10	10	15	10	5	5	-	-	-	5	10	80
ANN. 2ND BOAT PERMIT (DECAL)	228	266	266	114	38	-	-	-	38	418	304	228	1,900
Parks Annual Permit Total	**8,431**	**7,181**	**6,319**	**3,440**	**1,289**	**510**	**150**	**-**	**1,819**	**16,609**	**10,042**	**7,851**	**63,641**
PARKS RV / CAMP REVENUE													
DAILY RV SITE W/ HOOKUPS	10,080	11,900	15,200	15,840	13,280	10,080	6,048	6,580	4,060	3,780	4,620	7,280	108,748
DAILY SR RV SITE W/HOOKUPS	6,875	7,125	8,555	8,555	7,395	4,205	3,125	2,875	1,625	1,875	2,625	4,875	59,710
EXT STAY RV SITE W/ HOOKUPS	720	540	1,050	1,400	1,050	875	360	288	216	216	252	504	7,471
DAILY RV/ CAMP 2ND VEHICLE FEE	1,925	2,625	2,695	2,765	2,625	2,065	1,225	665	245	315	455	595	18,200
Parks R / Camp Revenue Total	**19,600**	**22,190**	**27,500**	**28,560**	**24,350**	**17,225**	**10,758**	**10,408**	**6,146**	**6,186**	**7,952**	**13,254**	**194,129**
PARKS BASIC CAMPSITE REVENUE													
DAILY BASIC CAMPSITE	5,830	6,270	9,072	9,552	7,440	5,640	3,696	1,650	990	770	990	2,090	53,990
DAILY SR BASIC CAMPSITE	912	950	1,176	1,176	1,134	1,008	722	342	95	114	209	304	8,142
PARKS BASIC CAMPSITE REVENUE Total	**6,742**	**7,220**	**10,248**	**10,728**	**8,574**	**6,648**	**4,418**	**1,992**	**1,085**	**884**	**1,199**	**2,394**	**62,132**
PARKS VISITOR ENTRY REVENUE													
GATE RECEIPTS	100	100	100	100	100	100	100	100	100	100	100	100	1,200
DAILY MOTOR VEHICLE ENTRY FEE	10,745	11,515	12,915	13,265	9,975	7,350	4,725	4,025	3,500	3,885	5,215	7,245	94,360
DAILY SR VEHICLE ENTRY FEE	2,250	2,460	2,670	2,850	2,670	2,010	1,650	1,200	750	930	1,290	1,770	22,500
DAILY BICYCLE ENTRY FEE	36	72	84	90	72	48	36	24	18	6	12	18	516
DAILY PET FEE	1,520	1,680	1,740	1,780	1,500	1,380	1,060	740	380	440	620	980	13,820
Parks Visitor Entry Revenue Total	**14,651**	**15,827**	**17,509**	**18,085**	**14,317**	**10,888**	**7,571**	**6,089**	**4,748**	**5,361**	**7,237**	**10,113**	**132,396**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
Department 2110
Parks and Recreations

	BUDGET												2013/2014
	April	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**Budget**
PARKS BOAT USE / LAUNCH REVENUE													
DAILY BOAT / TRAILER FEE	2,695	3,570	4,025	4,025	3,885	2,765	1,645	1,225	1,155	1,225	1,365	1,470	29,050
DAILY SR BOAT / TRAILER FEE	1,050	1,230	1,350	1,410	1,350	960	870	510	420	450	510	570	10,680
Parks Boat Use / Launch Revenue Total	**3,745**	**4,800**	**5,375**	**5,435**	**5,235**	**3,725**	**2,515**	**1,735**	**1,575**	**1,675**	**1,875**	**2,040**	**39,730**
OTHER PARKS & RECREATION REVENUE													
RESERVATIONS	20	40	50	60	40	20	10	10	10	10	10	10	290
HSEBT BERTH ORIG FEE	(100)	(100)	(100)	(150)	(150)	(100)	(50)	(20)	(10)	-	-	-	(780)
PROMOTIONAL REVENUE	4,940	(80)	(200)	1,800	(200)	(200)	4,940	(40)	(20)	-	-	-	10,940
PROMO / RAIN-CHECK DISCOUNTS	(300)	(480)	(600)	(600)	(480)	(300)	(200)	(100)	(40)	(20)	-	-	(3,120)
Other Parks & Recreation Revenue Total	**4,674**	**3,587**	**3,440**	**(1,123)**	**3,647**	**13,440**	**(645)**	**(545)**	**(436)**	**(468)**	**(564)**	**(845)**	**7,330**
TOTAL REVENUE	**57,843**	**60,805**	**70,391**	**65,125**	**57,412**	**52,436**	**24,767**	**19,679**	**14,937**	**30,247**	**27,741**	**34,807**	**499,358**
EXPENDITURE DETAIL													
DISCRETIONARY EXPENDITURES													
SALARIES / EMPLOYEE BENEFITS													
SALARIES													
SALARIES - REGULAR	14,781	16,892	19,004	25,339	21,116	19,004	16,892	14,781	14,781	19,004	14,781	14,781	211,156
SALARIES - OVERTIME	411	469	528	704	587	528	469	411	411	528	411	411	5,867
Longevity Pay	92	92	92	138	92	92	92	92	138	92	92	92	1,200
Salaries Total	**15,284**	**17,454**	**19,624**	**26,181**	**21,795**	**19,624**	**17,454**	**15,284**	**15,330**	**19,624**	**15,284**	**15,284**	**218,223**
EMPLOYEE BENEFITS													
COMBINED EMPLOYEE BENEF	3,524	3,524	3,524	3,524	3,524	3,524	3,524	3,524	3,524	3,524	3,524	3,524	42,292
RETIREMENT	2,584	2,954	3,323	4,431	3,692	3,323	2,954	2,584	2,584	3,323	2,584	2,584	36,921
FICA TAXES (EMPLOYER)	1,139	1,265	1,462	1,951	1,624	1,462	1,300	1,139	1,142	1,462	1,139	1,139	16,223
WORKERS COMP INSURANCE	342	391	439	586	488	439	391	342	342	439	342	342	4,883
RETIREE'S INSURANCE-MID	236	236	236	236	236	236	236	236	236	236	236	236	2,831
Employee Benefits Total	**7,825**	**8,370**	**8,985**	**10,727**	**9,564**	**8,985**	**8,405**	**7,825**	**7,829**	**8,985**	**7,825**	**7,825**	**103,149**
SALARIES & EMPLOYEE BENEFITS	**23,109**	**25,355**	**28,609**	**36,908**	**31,359**	**28,609**	**25,859**	**23,109**	**23,159**	**28,609**	**23,109**	**23,579**	**321,373**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
Department 2110
Parks and Recreations

	BUDGET												2013/2014
	April	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**Budget**
OPERATING SERVICES													
TELEPHONE SERVICE	75	75	75	75	75	75	75	75	75	75	75	75	900
DUES,FEES,PERMITS,MEMBR	-	-	-	-	-	-	-	6,500	-	-	-	-	6,500
R & M - VEHICLES	300	300	300	300	300	300	300	300	300	300	300	300	3,600
R & M - EQUIPMENT	150	150	150	150	150	150	150	150	150	150	150	150	1,800
R & M - PUMPS & WELLS	150	150	150	150	150	150	150	150	150	150	150	150	1,800
GARBAGE & REFUSE SERVIC	-	3,200	-	-	3,200	-	-	3,200	-	-	3,200	-	12,800
HAZARDOUS WASTE DISPOSA	5,000	-	-	-	-	-	-	-	-	-	-	-	5,000
Operating Services Total	**5,675**	**3,875**	**675**	**675**	**3,875**	**675**	**675**	**10,375**	**675**	**675**	**3,875**	**675**	**32,400**
OPERATING SUPPLIES													
OFFICE SUPPLIES	-	50	-	50	-	50	-	50	-	50	-	50	300
COMPUTER SUP/SOFTWR/EQP	75	75	75	75	75	75	75	75	75	75	75	75	900
JANITORIAL SUPPLIES	350	350	350	350	350	350	350	350	350	350	350	350	4,200
ICE	-	25	25	50	50	50	25	-	-	-	-	-	225
REPLACEMENT PARTS	100	100	100	100	100	100	100	100	100	100	100	100	1,200
SMALL TOOLS	100	100	200	200	200	100	200	100	100	100	200	100	1,700
CELL PHONE EQUIPMENT	-	-	500	500	500	-	-	-	-	-	-	-	1,500
CHEMICALS	200	200	200	-	-	-	-	-	-	-	-	-	600
WATER TREATMENT SUPPLIE	150	150	150	150	150	150	150	150	150	150	150	150	1,800
BUILDING MATERIALS	150	150	150	150	150	150	150	150	150	150	150	150	1,800
ELECTRICAL SUPPLIES	50	50	50	50	50	50	50	50	50	50	50	50	600
PUMP/PLUMBING SUPPLIES	100	100	100	100	100	100	100	100	100	100	100	100	1,200
GROUNDS MAINT SUPPLIES	100	200	300	300	300	300	200	200	200	100	100	100	2,400
GASOLINE	2,000	3,000	4,000	4,000	4,000	4,000	4,000	3,000	3,000	3,000	3,000	2,000	39,000
DIESEL	-	500	-	-	500	-	-	500	-	-	500	-	2,000
MINOR MATERIAL - MISC	200	200	200	200	200	200	200	200	200	200	200	200	2,400
Operating Supplies Total	**3,575**	**5,250**	**6,400**	**6,275**	**6,725**	**5,675**	**5,600**	**5,025**	**4,475**	**4,425**	**4,975**	**3,425**	**61,825**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
Department 2110
Parks and Recreations

	BUDGET												2013/2014
	April	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**Budget**
SAFETY													
SAFETY EQUIPMENT	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Safety Total	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**1,200**
UTILITIES													
ELECTRICITY - FACILITIE	2,500	2,500	3,000	3,500	4,000	4,000	4,000	3,500	3,000	2,500	2,000	2,000	36,500
Utilities Total	**2,500**	**2,500**	**3,000**	**3,500**	**4,000**	**4,000**	**4,000**	**3,500**	**3,000**	**2,500**	**2,000**	**2,000**	**36,500**
OUTSIDE CONTRACTS	4,000	-	-	500	-	-	4,000	-	-	-	-	-	8,500
PEST CONTROL SERVICE	50	50	50	50	50	50	50	50	50	50	50	50	600
UNIFORM CLEANING SERVIC	50	200	200	200	200	50	50	50	50	50	50	50	1,200
Outside Professional Services Total	**4,100**	**250**	**250**	**750**	**250**	**100**	**4,100**	**100**	**100**	**100**	**100**	**100**	**10,300**
TOTAL OPERATING EXPENSE	**39,059**	**37,330**	**39,034**	**48,208**	**46,309**	**39,159**	**40,334**	**42,209**	**31,509**	**36,409**	**34,159**	**29,879**	**463,598**
CAPTL PROJ LABOR-CREDIT	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(12,000)
CAPTL PROJ FRINGE-CR	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(4,800)
	(1,400)	**(1,400)**	**(1,400)**	**(1,400)**	**(1,400)**	**(1,400)**	**(1,400)**	**(1,400)**	**(1,400)**	**(1,400)**	**(1,400)**	**(1,400)**	**(16,800)**
TOTAL NONOPERATING EXP	**(1,400)**	**(1,400)**	**(1,400)**	**(1,400)**	**(1,400)**	**(1,400)**	**(1,400)**	**(1,400)**	**(1,400)**	**(1,400)**	**(1,400)**	**(1,400)**	**(16,800)**
TOTAL CASH RELATED EXP	37,659	35,930	37,634	46,808	44,909	37,759	38,934	40,809	30,109	35,009	32,759	28,479	4,467,987
TOTAL EXPENSE	37,659	35,930	37,634	46,808	44,909	37,759	38,934	40,809	30,109	35,009	32,759	28,479	4,467,987
CHANGE IN NET POSITION	$ 20,184	$ 24,875	$ 32,757	$ 18,317	$ 12,503	$ 14,677	$ (14,167)	$ (21,130)	$ (15,172)	$ (4,762)	$ (5,018)	$ 6,798	$ 52,560

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
Department 2120
Parks and Recreations

REVENUE DETAIL	April	May	June	July	August	September	October	November	December	January	February	March	2013/2014 Budget
						BUDGET							
PARKS ANNUAL PERMIT													
Annual Vehicle Permit (Decal)	$ 1,120	$ 960	$ 800	$ 240	$ -	$ -	$ -	$ -	$ 480	$ 2,800	$ 1,920	$ 1,440	$ 9,760
Annual 2nd Vehicle Permit (Decal)	228	152	152	60	-	-	-	-	114	456	304	228	1,694
Annual Senior Vehicle Permit (Decal)	455	325	195	90	-	-	-	-	195	1,560	780	520	4,120
Annual Boat (No CF) Permit (Decal)	-	-	-	-	-	-	-	-	-	-	-	-	-
Annual Boat & Trailer Permit (Decal)	1,120	960	800	240	-	-	-	-	80	2,240	960	800	7,200
Annual Cabin Boat Permit (Decal)	130	130	-	-	-	-	-	-	-	130	130	130	650
Ann. Senior Boat Permit (Decal)	520	390	325	130	-	-	-	-	-	1,560	780	1,040	4,745
Annual Pet Permit	256	192	160	48	-	-	-	-	64	320	288	384	1,712
Ann. Permit (Decal) Replacement	10	10	10	-	-	-	-	-	-	-	5	-	35
Ann. 2nd Boat Permit (Decal)	228	190	152	-	-	-	-	-	38	228	266	380	1,482
Parks Annual Permit Total	**4,067**	**3,309**	**2,594**	**808**	**-**	**-**	**-**	**-**	**971**	**9,294**	**5,433**	**4,922**	**31,398**
Daily RV Site w/ Hookups	3,500	5,460	7,840	7,500	5,200	2,000	1,700	1,100	700	840	1,820	2,660	40,320
Daily Senior RV Site w/Hookups	1,750	2,500	3,480	3,000	2,000	900	800	450	250	250	375	500	16,255
Extended Stay RV Site w/ Hookups	252	378	600	480	350	260	250	230	126	126	126	252	3,430
Daily RV / Camp 2nd Vehicle Fee	315	665	1,015	860	550	350	300	150	42	42	70	112	4,471
Parks R / Camp Revenue Total	**5,817**	**9,003**	**12,935**	**11,840**	**8,100**	**3,510**	**3,050**	**1,930**	**1,118**	**1,258**	**2,391**	**3,524**	**64,476**
PARKS BASIC CAMPSITE REVENUE													
Daily Basic Campsite	1,650	2,750	3,480	2,900	2,100	1,000	800	500	220	220	264	352	16,236
Daily Senior Basic Campsite	190	304	588	550	380	180	130	70	-	-	-	76	2,468
PARKS BASIC CAMPSITE REVENUE Total	**1,840**	**3,054**	**4,068**	**3,450**	**2,480**	**1,180**	**930**	**570**	**220**	**220**	**264**	**428**	**18,704**
PARKS VISITOR ENTRY REVENUE													
Gate Receipts	50	50	50	50	50	50	50	50	50	50	50	50	600
Daily Motor Vehicle Entry Fee	3,255	3,675	4,375	3,600	2,700	1,900	1,600	1,400	665	665	945	1,365	26,145
Daily Senior Vehicle Entry Fee	870	1,050	1,170	1,100	800	550	530	400	210	210	390	570	7,850
Daily Bicycle Entry Fee	21	30	36	30	25	20	10	10	-	-	-	6	188
Daily Pet Fee	320	400	520	650	350	200	150	90	60	60	100	140	3,040
Parks Visitor Entry Revenue Total	**4,516**	**5,205**	**6,151**	**5,430**	**3,925**	**2,720**	**2,340**	**1,950**	**985**	**985**	**1,485**	**2,131**	**37,823**
PARKS BOAT USE / LAUNCH REVENUE													
Daily Boat / Trailer Fee	1,610	1,925	2,275	1,300	700	350	-	-	-	315	455	665	9,595
Daily Senior Boat / Trailer Fee	570	750	870	500	300	200	-	-	-	150	270	390	4,000
Parks Boat Use / Launch Revenue Total	**2,180**	**2,675**	**3,145**	**1,800**	**1,000**	**550**	**-**	**-**	**-**	**465**	**725**	**1,055**	**13,595**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
Department 2120
Parks and Recreations

	BUDGET												2013/2014
	April	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**Budget**
OTHER PARKS & RECREATION REVENUE													
Reservations	20	40	50	60	40	20	10	-	-	-	-	-	240
PARKS BOAT USE / LAUNCH REVENUE	(30)	(40)	(50)	(50)	(50)	(40)	(30)	(20)	(10)	-	-	-	(320)
Promotional Revenue	(60)	(80)	(100)	17,900	(100)	(80)	(60)	(40)	(20)	-	-	-	17,360
Promo / Rain-Check Discounts	(300)	(480)	(600)	(600)	(480)	(220)	(100)	(40)	(40)	(20)	-	-	(2,880)
Other Parks & Recreation Revenue Total	**(370)**	**(560)**	**(700)**	**17,310**	**(590)**	**(320)**	**(180)**	**(100)**	**(70)**	**(20)**	**-**	**-**	**14,400**
TOTAL REVENUE	**18,050**	**22,686**	**28,193**	**40,638**	**14,915**	**7,640**	**6,140**	**4,350**	**3,224**	**12,202**	**10,298**	**12,060**	**180,396**
SALARIES / EMPLOYEE BENEFITS													
Salaries - Regular	10,274	10,274	12,007	16,277	12,007	10,274	10,274	10,274	12,810	8,540	8,540	10,274	131,824
Salaries - Overtime	342	342	342	512	342	342	342	342	512	342	342	342	4,441
	46	46	46	69	46	46	46	46	69	46	46	46	600
Salaries Total	**10,661**	**10,661**	**12,395**	**16,859**	**12,395**	**10,661**	**10,661**	**10,661**	**13,392**	**8,928**	**8,928**	**10,661**	**136,865**
EMPLOYEE BENEFITS													
Combined Employee Benefit	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	2,136	25,628
Retirement	1,757	1,976	2,196	2,416	2,416	1,757	1,757	1,537	1,318	1,976	1,318	1,537	21,960
FICA Taxes (Employer)	794	769	923	1,256	923	794	794	794	998	665	665	794	10,171
Workers Comp Insurance	245	276	307	337	337	245	245	215	184	276	184	215	3,066
Retiree's Insurance-MID	179	179	179	179	179	179	179	179	179	179	179	179	2,143
Employee Benefits Total	**5,111**	**5,335**	**5,740**	**6,323**	**5,990**	**5,111**	**5,111**	**4,860**	**4,813**	**5,232**	**4,481**	**4,860**	**62,967**
	15,772	**15,997**	**18,135**	**23,182**	**18,385**	**15,772**	**15,772**	**15,522**	**18,206**	**14,160**	**13,409**	**15,522**	**199,832**
OPERATING SERVICES													
Telephone Service	75	75	75	75	75	75	75	75	75	75	75	75	900
Dues, Fees, Permits, Membership	-	-	-	-	-	-	-	6,500	-	-	-	-	6,500
R & M - Vehicles	100	100	100	100	100	100	100	100	100	100	100	100	1,200
R & M - Equipment	100	100	100	100	100	100	100	100	100	100	100	100	1,200
R & M - Pumps & Wells	150	150	150	150	150	150	150	150	150	150	150	150	1,800
Garbage & Refuse Services	-	1,900	-	-	1,900	-	-	1,900	-	-	1,900	-	7,600
Operating Services Total	**425**	**2,325**	**425**	**425**	**2,325**	**425**	**425**	**8,825**	**425**	**425**	**2,325**	**425**	**19,200**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
Department 2120
Parks and Recreations

	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
OPERATING SUPPLIES													
Computer Supplies, Software, Equipment	25	25	25	25	25	25	25	25	25	25	25	25	300
Janitorial Supplies	200	200	300	300	300	300	200	200	200	200	200	200	2,800
Ice	-	25	25	25	25	25	25	-	-	-	-	-	150
Replacement Parts	50	50	50	50	50	50	50	50	50	50	50	50	600
Small Tools	50	50	100	100	100	100	50	50	50	50	50	50	800
Cell Phone Equipment	-	-	100	100	100	-	-	-	-	-	-	-	300
Chemicals	200	200	200	-	-	-	-	-	-	-	-	-	600
Water Treatment Supplies	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Building Materials	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Electrical Supplies	50	50	50	50	50	50	50	50	50	50	50	50	600
Pump/Plumbing Supplies	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Grounds Maintenance Supplies	100	200	200	300	200	200	100	100	100	100	100	100	1,800
Minor Material - Miscellaneous	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Operating Supplies Total	**1,075**	**1,200**	**1,450**	**1,350**	**1,250**	**1,150**	**900**	**875**	**875**	**875**	**875**	**875**	**12,750**
SAFETY													
Safety Equipment	50	50	50	50	50	50	50	50	50	50	50	50	600
Safety Total	**50**	**50**	**50**	**50**	**50**	**50**	**50**	**50**	**50**	**50**	**50**	**50**	**600**
UTILITIES													
Electricity - Facilities	700	900	1,200	1,500	1,500	1,200	1,000	800	700	700	700	700	11,600
Utilities Total	**700**	**900**	**1,200**	**1,500**	**1,500**	**1,200**	**1,000**	**800**	**700**	**700**	**700**	**700**	**11,600**
Outside Contracts	14,000	-	-	14,000	-	-	-	-	-	-	-	-	28,000
Uniform Services	50	50	50	50	50	50	50	50	50	50	50	50	600
Outside Professional Services Total	**14,050**	**50**	**50**	**14,050**	**50**	**50**	**50**	**50**	**50**	**50**	**50**	**50**	**28,600**
TOTAL DISCRETIONARY	**32,072**	**20,180**	**21,310**	**40,557**	**23,560**	**18,647**	**18,197**	**26,122**	**20,306**	**16,260**	**17,409**	**17,622**	**263,840**
CAPITAL PROJECTS CREDIT													
Capital Project Labor-Credit	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(500)	(6,000)
Capital Project Fringe-Credit	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(2,400)
Capital Projects Credits Total	**(700)**	**(700)**	**(700)**	**(700)**	**(700)**	**(700)**	**(700)**	**(700)**	**(700)**	**(700)**	**(700)**	**(700)**	**(8,400)**
TOTAL NONOPERATING EXP	**(700)**	**(700)**	**(700)**	**(700)**	**(700)**	**(700)**	**(700)**	**(700)**	**(700)**	**(700)**	**(700)**	**(700)**	**(8,400)**
TOTAL CASH RELATED EXP	**31,372**	**19,480**	**20,610**	**39,857**	**22,860**	**17,947**	**17,497**	**25,422**	**19,606**	**15,560**	**16,709**	**16,922**	**263,840**
TOTAL EXPENSE	**31,372**	**19,480**	**20,610**	**39,857**	**22,860**	**17,947**	**17,497**	**25,422**	**19,606**	**15,560**	**16,709**	**16,922**	**263,840**
CHANGE IN NET POSITION	**$ (13,322)**	**$ 3,206**	**$ 7,583**	**$ 781**	**$ (7,945)**	**$ (10,307)**	**$ (11,357)**	**$ (21,072)**	**$ (16,382)**	**$ (3,358)**	**$ (6,411)**	**$ (4,862)**	**$ (83,444)**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
Department 2130
Parks and Recreations

REVENUE DETAIL	April	May	June	July	August	September	October	November	December	January	February	March	2013/2014 Budget
						BUDGET							
PARKS ANNUAL PERMIT													
Annual Vehicle Permit (Decal)	$ 2,400	$ 3,200	$ 2,800	$ 800	$ -	$ -	$ -	$ -	$ 640	$ 3,200	$ 2,400	$ 2,000	$ 17,440
Annual 2nd Vehicle Permit (Decal)	380	494	342	100	-	-	-	-	152	532	304	266	2,570
Annual Senior Vehicle Permit (Decal)	1,430	1,170	715	150	-	-	-	-	195	2,470	1,495	1,040	8,665
Annual Boat (No CF) Permit (Decal)	-	-	-	-	-	-	-	-	-	-	-	-	-
Annual Boat & Trailer Permit (Decal)	1,680	3,200	2,880	400	-	-	-	-	160	2,640	2,080	1,120	14,160
Annual Cabin Boat Permit (Decal)	-	130	130	-	-	-	-	-	-	130	130	-	520
Ann. Senior Boat Permit (Decal)	1,105	975	845	200	-	-	-	-	65	2,015	1,235	1,105	7,545
Annual Pet Permit	192	224	288	100	-	-	-	-	64	256	224	192	1,540
Ann. Permit (Decal) Replacement	10	15	10	-	-	-	-	-	-	-	5	10	50
Ann. 2nd Boat Permit (Decal)	228	304	380	150	-	-	-	-	38	266	190	152	1,708
Parks Annual Permit Total	**7,425**	**9,712**	**8,390**	**1,900**	**-**	**-**	**-**	**-**	**1,314**	**11,509**	**8,063**	**5,885**	**54,198**
PARKS RV / CAMP REVENUE													
Daily RV Site w/ Hookups	5,600	9,380	13,920	12,600	9,120	3,800	3,100	2,100	980	1,260	2,660	3,500	68,020
Daily Senior RV Site w/Hookups	2,500	3,375	4,495	3,800	2,500	1,300	1,200	900	500	625	875	1,125	23,195
Extended Stay RV Site w/ Hookups	540	630	1,250	1,100	750	400	300	250	180	180	270	360	6,210
Daily RV / Camp 2nd Vehicle Fee	1,085	2,170	2,345	2,200	1,400	700	425	280	70	70	140	175	11,060
Parks R / Camp Revenue Total	**9,725**	**15,555**	**22,010**	**19,700**	**13,770**	**6,200**	**5,025**	**3,530**	**1,730**	**2,135**	**3,945**	**5,160**	**108,485**
PARKS BASIC CAMPSITE REVENUE													
Daily Basic Campsite	3,300	7,480	8,760	9,300	6,400	2,800	1,700	700	330	330	440	660	42,200
Daily Senior Basic Campsite	380	665	945	900	600	250	230	85	38	38	76	152	4,359
PARKS BASIC CAMPSITE REVENUE Total	**3,680**	**8,145**	**9,705**	**10,200**	**7,000**	**3,050**	**1,930**	**785**	**368**	**368**	**516**	**812**	**46,559**
PARKS VISITOR ENTRY REVENUE													
Gate Receipts	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Daily Motor Vehicle Entry Fee	4,515	6,125	8,400	9,500	5,500	2,800	1,600	1,500	1,575	2,765	3,255	3,815	51,350
Daily Senior Vehicle Entry Fee	990	1,170	1,290	1,200	800	500	400	400	330	330	450	630	8,490
Daily Bicycle Entry Fee	27	45	54	50	30	20	20	15	9	-	6	12	288
Daily Pet Fee	500	860	1,060	900	650	240	240	160	100	100	120	160	5,090
Parks Visitor Entry Revenue Total	**6,132**	**8,300**	**10,904**	**11,750**	**7,080**	**3,660**	**2,360**	**2,175**	**2,114**	**3,295**	**3,931**	**4,717**	**66,418**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
Department 2130
Parks and Recreations

	BUDGET												2013/2014
	April	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**Budget**
PARKS BOAT USE / LAUNCH REVENUE													
Daily Boat / Trailer Fee	2,765	3,465	5,355	5,800	2,800	1,200	1,000	900	1,000	1,365	1,715	2,065	29,430
Daily Senior Boat / Trailer Fee	930	1,050	1,110	900	500	300	200	150	200	270	450	630	6,690
Parks Boat Use / Launch Revenue Total	**3,695**	**4,515**	**6,465**	**6,700**	**3,300**	**1,500**	**1,200**	**1,050**	**1,200**	**1,635**	**2,165**	**2,695**	**36,120**
OTHER PARKS & RECREATION REVENUE													
Reservations	20	40	50	60	40	20	10	-	-	-	-	-	240
PARKS BOAT USE / LAUNCH REVENUE	(30)	(40)	(50)	(50)	(50)	(40)	(30)	(20)	(10)	-	-	-	(320)
Promotional Revenue	(60)	(80)	(100)	(100)	(100)	(80)	(60)	(40)	(20)	-	-	-	(640)
Promo / Rain-Check Discounts	(300)	(480)	(600)	(600)	(480)	(220)	(100)	(40)	(40)	(20)	-	-	(2,880)
Park Model Rental Revenue	2,400	3,600	5,400	4,800	4,300	3,700	3,300	2,200	1,200	1,200	1,800	2,400	36,300
Other Parks & Recreation Revenue Total	**2,030**	**3,040**	**4,700**	**4,110**	**3,710**	**3,380**	**3,120**	**2,100**	**1,130**	**1,180**	**1,800**	**2,400**	**32,700**
TOTAL REVENUE	**32,687**	**49,267**	**62,174**	**54,360**	**34,860**	**17,790**	**13,635**	**9,640**	**7,856**	**20,122**	**20,420**	**21,669**	**344,480**
EXPENDITURE DETAIL													
DISCRETIONARY EXPENDITURES													
SALARIES / EMPLOYEE BENEFITS													
SALARIES													
Salaries - Regular	12,787	12,787	12,787	19,181	12,787	12,787	12,787	12,787	19,181	12,787	12,787	12,787	166,236
Salaries - Overtime	319	319	319	479	319	319	319	319	479	319	319	319	4,153
Longevity Pay	115	115	115	173	115	115	115	115	173	115	115	115	1,500
Salaries Total	13,222	13,222	13,222	19,833	13,222	13,222	13,222	13,222	19,833	13,222	13,222	13,222	171,889
EMPLOYEE BENEFITS													
Combined Employee Benefit	1,215	1,215	1,215	1,215	1,215	1,215	1,215	1,215	1,215	1,215	1,215	1,215	14,586
Retirement	2,036	2,036	2,036	3,055	2,036	2,036	2,036	2,036	3,055	2,036	2,036	2,036	26,473
FICA Taxes (Employer)	944	921	944	1,416	944	944	944	944	1,416	944	944	944	12,247
Workers Comp Insurance	316	316	316	475	316	316	316	316	475	316	316	316	4,114
Retiree's Insurance-MID	167	167	167	167	167	167	167	167	167	167	167	167	2,004
Employee Benefits Total	**4,679**	**4,656**	**4,679**	**6,328**	**4,679**	**4,679**	**4,679**	**4,679**	**6,328**	**4,679**	**4,679**	**4,679**	**59,424**
SALARIES & EMPLOYEE BENEFITS	**17,901**	**17,879**	**17,901**	**26,161**	**17,901**	**17,901**	**17,901**	**17,901**	**26,161**	**17,901**	**17,901**	**17,901**	**231,313**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
Department 2130
Parks and Recreations

	BUDGET												2013/2014
	April	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**Budget**
OPERATING SERVICES													
Telephone Service	75	75	75	75	75	75	75	75	75	75	75	75	900
Dues, Fees, Permits, Membership	-	-	-	-	-	-	-	7,500	-	-	-	-	7,500
R & M - Vehicles	300	300	300	300	300	300	300	300	300	300	300	300	3,600
R & M - Equipment	150	150	150	150	150	150	150	150	150	150	150	150	1,800
R & M - Pumps & Wells	150	150	150	150	150	150	150	150	150	150	150	150	1,800
Garbage & Refuse Services	-	4,900	-	-	4,900	-	-	4,900	-	-	4,900	-	19,600
Hazardous Waste Disposal	5,000	-	-	-	-	-	-	-	-	-	-	-	5,000
Operating Services Total	**5,675**	**5,575**	**675**	**675**	**5,575**	**675**	**675**	**13,075**	**675**	**675**	**5,575**	**675**	**40,200**
OPERATING SUPPLIES													
Office Supplies	-	50	-	50	-	50	-	50	-	50	-	50	300
Computer Supplies, Software, Equipment	75	75	75	75	75	75	75	75	75	75	75	75	900
Janitorial Supplies	300	300	300	300	300	300	300	300	300	300	300	300	3,600
Ice	-	25	25	50	50	25	25	-	-	-	-	-	200
Replacement Parts	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Small Tools	100	100	200	200	200	100	200	100	200	100	200	100	1,800
Cell Phone Equipment	-	-	400	400	400	-	-	-	-	-	-	-	1,200
Chemicals	200	200	200	-	-	-	-	-	-	-	-	-	600
Water Treatment Supplies	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Building Materials	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Electrical Supplies	50	50	50	50	50	50	50	50	50	50	50	50	600
Pump/Plumbing Supplies	150	150	150	150	150	150	150	150	150	150	150	150	1,800
Grounds Maintenance Supplies	100	200	300	300	300	300	200	200	200	100	100	100	2,400
Gasoline	1,000	1,000	2,000	2,000	2,000	2,000	1,000	2,000	1,000	2,000	1,000	2,000	19,000
Diesel	-	-	500	-	-	-	500	-	-	-	-	-	1,000
Minor Material - Miscellaneous	300	300	300	300	300	300	300	300	300	300	300	300	3,600
Operating Supplies Total	**2,575**	**2,750**	**4,800**	**4,175**	**4,125**	**3,650**	**3,100**	**3,525**	**2,575**	**3,425**	**2,475**	**3,425**	**40,600**
SAFETY													
Safety Equipment	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Safety Total	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**1,200**
UTILITIES													
Electricity - Facilities	3,500	3,500	4,000	4,000	4,500	4,500	4,000	3,500	3,500	3,500	3,000	3,000	44,500
Utilities Total	**3,500**	**3,500**	**4,000**	**4,000**	**4,500**	**4,500**	**4,000**	**3,500**	**3,500**	**3,500**	**3,000**	**3,000**	**44,500**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
Department 2130
Parks and Recreations

	BUDGET												2013/2014
	April	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**Budget**
Outside Contracts	-	-	-	500	-	-	-	-	-	-	-	-	500
Pest Control Service	50	50	50	50	50	50	50	50	50	50	50	50	600
Uniform Services	50	200	200	200	200	50	50	50	50	50	50	50	1,200
Outside Professional Services Total	**100**	**250**	**250**	**1,250**	**250**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**2,300**
TOTAL DISCRETIONARY	**29,851**	**29,734**	**27,726**	**36,361**	**32,451**	**26,926**	**25,876**	**38,201**	**33,111**	**25,701**	**29,151**	**25,201**	**360,294**
NON DISCRETIONAY EXPENDITURES													
NON-OPERATING EXPENSE													
CAPITAL PROJECTS CREDIT													
Capital Project Labor-Credit	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(12,000)
Capital Project Fringe-Credit	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(400)	(4,800)
Capital Projects Credits Total	**(1,400)**	**(1,400)**	**(1,400)**	**(1,400)**	**(1,400)**	**(1,400)**	**(1,400)**	**(1,400)**	**(1,400)**	**(1,400)**	**(1,400)**	**(1,400)**	**(16,800)**
TOTAL NONOPERATING EXP	**(1,400)**	**(1,400)**	**(1,400)**	**(1,400)**	**(1,400)**	**(1,400)**	**(1,400)**	**(1,400)**	**(1,400)**	**(1,400)**	**(1,400)**	**(1,400)**	**(16,800)**
TOTAL CASH RELATED EXP	**28,451**	**28,334**	**26,326**	**34,961**	**31,051**	**25,526**	**24,476**	**36,801**	**31,711**	**24,301**	**27,751**	**23,801**	**343,494**
TOTAL EXPENSE	**28,451**	**28,334**	**26,326**	**34,961**	**31,051**	**25,526**	**24,476**	**36,801**	**31,711**	**24,301**	**27,751**	**23,801**	**343,494**
CHANGE IN NET POSITION	**$ 4,236**	**$ 20,933**	**$ 35,848**	**$ 19,399**	**$ 3,809**	**$ (7,736)**	**$ (10,841)**	**$ (27,161)**	**$ (23,855)**	**$ (4,179)**	**$ (7,331)**	**$ (2,132)**	**$ 986**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
Department 2140
Parks and Recreations

	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
REVENUE DETAIL													
PARKS ANNUAL PERMIT													
Annual Vehicle Permit (Decal)	400	400	400	-	-	-	-	-	-	2,400	1,200	800	5,600
Annual 2nd Vehicle Permit (Decal)	76	38	38	-	-	-	-	-	-	38	76	114	380
Annual Senior Vehicle Permit (Decal)	260	130	130	-	-	-	-	-	-	390	195	130	1,235
Annual Boat & Trailer Permit (Decal)	320	400	320	-	-	-	-	-	-	240	320	240	1,840
Ann. Senior Boat Permit (Decal)	195	260	260	-	-	-	-	-	-	-	65	130	910
Annual Pet Permit	192	192	160	-	-	-	-	-	-	64	96	128	832
Ann. Permit (Decal) Replacement	5	5	-	-	-	5	-	-	-	-	-	5	20
Ann. 2nd Boat Permit (Decal)	76	114	152	-	-	-	-	-	-	-	38	76	456
Parks Annual Permit Total	**1,524**	**1,539**	**1,460**	**-**	**-**	**5**	**-**	**-**	**-**	**3,132**	**1,990**	**1,623**	**11,273**
PARKS RV / CAMP REVENUE													
Daily RV Site w/ Hookups	3,500	4,620	5,920	6,000	3,200	1,500	900	800	700	980	1,260	1,540	30,920
Daily Senior RV Site w/Hookups	1,375	1,625	2,175	1,700	1,100	750	600	550	375	250	375	625	11,500
Extended Stay RV Site w/ Hookups	126	378	525	350	250	175	-	-	-	-	-	126	1,930
Daily RV / Camp 2nd Vehicle Fee	385	945	1,365	1,400	610	300	160	70	35	35	70	112	5,487
Parks R / Camp Revenue Total	**5,386**	**7,568**	**9,985**	**9,450**	**5,160**	**2,725**	**1,660**	**1,420**	**1,110**	**1,265**	**1,705**	**2,403**	**49,837**
PARKS BASIC CAMPSITE REVENUE													
Daily Basic Campsite	1,210	2,970	4,680	4,800	2,400	1,100	500	220	110	110	220	330	18,650
Daily Senior Basic Campsite	152	190	315	210	150	100	50	-	38	38	57	95	1,395
PARKS BASIC CAMPSITE REVENUE Total	**1,362**	**3,160**	**4,995**	**5,010**	**2,550**	**1,200**	**550**	**220**	**148**	**148**	**277**	**425**	**20,045**
PARKS VISITOR ENTRY REVENUE													
Gate Receipts	50	50	50	-	-	-	-	-	-	50	50	50	300
Daily Motor Vehicle Entry Fee	1,365	1,855	2,275	1,750	1,300	650	480	280	175	175	315	525	11,145
Daily Senior Vehicle Entry Fee	300	360	420	350	240	120	90	80	60	90	150	210	2,470
Daily Bicycle Entry Fee	12	18	24	12	12	6	-	-	-	-	6	12	102
Daily Pet Fee	340	780	900	700	440	90	60	60	60	60	120	180	3,790
Parks Visitor Entry Revenue Total	**2,067**	**3,063**	**3,669**	**2,812**	**1,992**	**866**	**630**	**420**	**295**	**375**	**641**	**977**	**17,807**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
Department 2140
Parks and Recreations

	BUDGET												2013/2014
	April	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**Budget**
PARKS BOAT USE / LAUNCH REVENUE													
Daily Boat / Trailer Fee	665	1,365	1,925	1,600	850	-	-	-	-	70	105	140	6,720
Daily Senior Boat / Trailer Fee	240	360	390	240	150	-	-	-	-	30	60	90	1,560
Parks Boat Use / Launch Revenue Total	**905**	**1,725**	**2,315**	**1,840**	**1,000**	**-**	**-**	**-**	**-**	**100**	**165**	**230**	**8,280**
OTHER PARKS & RECREATION REVENUE													
Reservations	10	20	25	29	21	10	5	-	-	-	-	-	120
PARKS BOAT USE / LAUNCH REVENUE	(30)	(40)	(50)	(50)	(50)	(40)	(30)	(20)	(10)	-	-	-	(320)
Promotional Revenue	(30)	(40)	(50)	(50)	(50)	(40)	(30)	(20)	(10)	-	-	-	(320)
Promo / Rain-Check Discounts	(150)	(240)	(300)	(300)	(240)	(110)	(50)	(20)	(10)	-	-	-	(1,420)
Other Parks & Recreation Revenue Total	**(200)**	**(300)**	**(375)**	**(371)**	**(319)**	**(180)**	**(105)**	**(60)**	**(30)**	**-**	**-**	**-**	**(1,940)**
	11,044	**16,755**	**22,049**	**18,741**	**10,383**	**4,616**	**2,735**	**2,000**	**1,523**	**5,020**	**4,778**	**5,658**	**105,302**

EXPENDITURE DETAIL

DISCRETIONARY EXPENDITURES

SALARIES / EMPLOYEE BENEFITS

SALARIES

Salaries - Regular	10,274	10,274	10,274	14,544	10,274	10,274	10,274	8,540	12,810	8,540	8,540	10,274	124,891
Salaries - Overtime	342	342	342	512	342	342	342	342	512	342	342	342	4,441
	69	69	69	104	69	69	69	69	104	69	69	69	900
Salaries Total	**10,684**	**10,684**	**10,684**	**15,160**	**10,684**	**10,684**	**10,684**	**8,951**	**13,427**	**8,951**	**8,951**	**10,684**	**130,232**
EMPLOYEE BENEFITS													
Combined Employee Benefit	2,853	2,853	2,853	2,853	2,853	2,853	2,853	2,853	2,853	2,853	2,853	2,853	34,235
Retirement	1,840	1,840	1,840	2,759	1,840	1,840	1,840	1,840	2,759	1,840	1,840	1,840	23,915
FICA Taxes (Employer)	749	725	749	1,063	749	749	749	628	941	628	628	749	9,108
Workers Comp Insurance	209	209	209	313	209	209	209	209	313	209	209	209	2,715
Retiree's Insurance-MID	179	179	179	179	179	179	179	179	179	179	179	179	2,143
Employee Benefits Total	**5,829**	**5,805**	**5,829**	**7,167**	**5,829**	**5,829**	**5,829**	**5,708**	**7,046**	**5,708**	**5,708**	**5,829**	**72,115**
SALARIES & EMPLOYEE BENEFITS	**16,514**	**16,490**	**16,514**	**22,327**	**16,514**	**16,514**	**16,514**	**14,659**	**20,472**	**14,659**	**14,659**	**16,514**	**202,347**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
Department 2140
Parks and Recreations

	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
OPERATING SERVICES													
Telephone Service	250	250	300	350	350	350	300	250	250	200	200	200	3,250
Dues, Fees, Permits, Membership	-	-	-	-	-	-	-	4,500	-	-	-	-	4,500
R & M - Vehicles	100	100	100	100	100	100	100	100	100	100	100	100	1,200
R & M - Equipment	150	150	150	150	150	150	150	150	150	150	150	150	1,800
R & M - Pumps & Wells	300	300	300	300	150	150	150	150	150	150	150	150	2,400
Garbage & Refuse Services	-	1,900	-	-	1,900	-	-	1,900	-	-	1,900	-	7,600
Hazardous Waste Disposal	5,000	-	-	-	-	-	-	-	-	-	-	-	5,000
Operating Services Total	**5,800**	**2,700**	**850**	**900**	**2,650**	**750**	**700**	**7,050**	**650**	**600**	**2,500**	**600**	**25,750**
OPERATING SUPPLIES													
Computer Supplies, Software, Equipment	25	25	25	25	25	25	25	25	25	25	25	25	300
Janitorial Supplies	200	200	300	200	300	200	200	100	100	100	100	100	2,100
Ice	-	-	25	25	25	25	25	-	-	-	-	-	125
Replacement Parts	50	50	50	50	50	50	50	-	50	-	-	-	400
Small Tools	50	100	150	150	100	100	50	50	50	50	50	50	950
Cell Phone Equipment	-	-	100	100	100	-	-	-	-	-	-	-	300
Chemicals	100	100	100	-	-	-	-	-	-	-	-	-	300
Water Treatment Supplies	50	50	50	50	50	50	50	50	50	50	50	50	600
Building Materials	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Electrical Supplies	50	50	50	50	50	50	50	50	50	50	50	50	600
Pump/Plumbing Supplies	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Grounds Maintenance Supplies	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Gasoline	-	1,000	-	2,000	-	2,000	-	1,000	-	1,000	-	1,000	8,000
Minor Material - Miscellaneous	200	200	200	200	200	200	200	200	200	200	200	200	2,400
Operating Supplies Total	**1,025**	**2,075**	**1,350**	**3,150**	**1,200**	**3,000**	**950**	**1,775**	**825**	**1,775**	**775**	**1,775**	**19,675**
SAFETY													
Safety Equipment	50	50	50	50	50	50	50	50	50	50	50	50	600
Safety Total	**50**	**50**	**50**	**50**	**50**	**50**	**50**	**50**	**50**	**50**	**50**	**50**	**600**
UTILITIES													
Electricity - Facilities	800	1,000	1,500	2,000	2,000	2,000	1,500	1,000	1,000	800	700	700	15,000
Utilities Total	**800**	**1,000**	**1,500**	**2,000**	**2,000**	**2,000**	**1,500**	**1,000**	**1,000**	**800**	**700**	**700**	**15,000**
Pest Control Service	50	50	50	50	50	50	50	50	50	50	50	50	600
Uniform Services	50	50	50	50	50	50	50	50	50	50	50	50	600
Outside Professional Services Total	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**100**	**1,200**
TOTAL DISCRETIONARY	**24,289**	**22,073**	**20,364**	**28,527**	**22,514**	**22,414**	**19,814**	**24,634**	**23,097**	**17,984**	**18,784**	**19,739**	**264,230**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
Department 2140
Parks and Recreations

	BUDGET												2013/2014
	April	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**Budget**
NON DISCRETIONAY EXPENDITURES													
CAPITAL PROJECTS CREDIT													
Capital Project Labor-Credit	$ (500.00)	$ (500.00)	$ (500.00)	$ (500.00)	$ (500.00)	$ (500.00)	$ (500.00)	$ (500.00)	$ (500.00)	$ (500.00)	$ (500.00)	$ (500.00)	$ (6,000.00)
Capital Project Fringe-Credit	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(200)	(2,400)
Capital Projects Credits Total	**(700)**	**(700)**	**(700)**	**(700)**	**(700)**	**(700)**	**(700)**	**(700)**	**(700)**	**(700)**	**(700)**	**(700)**	**(8,400)**
TOTAL NONOPERATING EXP	**(700)**	**(700)**	**(700)**	**(700)**	**(700)**	**(700)**	**(700)**	**(700)**	**(700)**	**(700)**	**(700)**	**(700)**	**(8,400)**
TOTAL CASH RELATED EXP	**23,589**	**21,373**	**19,664**	**27,827**	**21,814**	**21,714**	**19,114**	**23,934**	**22,397**	**17,284**	**18,084**	**19,039**	**255,830**
TOTAL EXPENSE	**23,589**	**21,373**	**19,664**	**27,827**	**21,814**	**21,714**	**19,114**	**23,934**	**22,397**	**17,284**	**18,084**	**19,039**	**255,930**
CHANGE IN NET POSITON	**$ (12,545)**	**$ (4,618)**	**$ 2,385**	**$ (9,086)**	**$ (11,431)**	**$ (17,098)**	**$ (16,379)**	**$ (21,934)**	**$ (20,874)**	**$ (12,264)**	**$ (13,306)**	**$ (13,381)**	**$ 150,528**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
Department 2150
Parks and Recreations

	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
REVENUE DETAIL													
PARKS ANNUAL PERMIT													
Annual Vehicle Permit (Decal)	$ 320	$ 320	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 320	$ 480	$ 320	$ 1,760
Annual 2nd Vehicle Permit (Decal)	-	38	-	-	-	-	-	-	-	-	-	-	38	76
Annual Senior Vehicle Permit (Decal)	260	195	-	-	-	-	-	-	-	260	325	260		1,300
Annual Boat & Trailer Permit (Decal)	160	320	-	-	-	-	-	-	-	240	160	240		1,120
Ann. Senior Boat Permit (Decal)	195	195	-	-	-	-	-	-	-	195	130	130		845
Annual Pet Permit	64	64	-	-	-	-	-	-	-	32	64	64		288
Ann. Permit (Decal) Replacement	-	5	-	-	-	-	-	-	-	-	-	5		10
Ann. 2nd Boat Permit (Decal)	76	114	-	-	-	-	-	-	-	38	38	38		304
Parks Annual Permit Total	**1,075**	**1,251**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,085**	**1,197**	**1,095**		**5,703**
PARKS RV / CAMP REVENUE													
Daily RV Site w/ Hookups	1,000	1,400	2,200	2,300	1,700	950	550	420	140	140	280	420		11,500
Daily Senior RV Site w/Hookups	400	560	750	800	580	360	200	125	75	75	125	200		4,250
Extended Stay RV Site w/ Hookups	-	-	120	150	140	-	-	-	-	-	-	-		410
Daily RV / Camp 2nd Vehicle Fee	160	475	550	600	420	140	70	35	7	7	21	35		2,520
Parks R / Camp Revenue Total	**1,560**	**2,435**	**3,620**	**3,850**	**2,840**	**1,450**	**820**	**580**	**222**	**222**	**426**	**655**		**18,680**
PARKS BASIC CAMPSITE REVENUE													
Daily Basic Campsite	800	2,200	2,600	2,800	2,200	900	360	110	66	44	88	220		12,388
Daily Senior Basic Campsite	90	170	260	270	180	90	45	19	19	19	38	57		1,257
PARKS BASIC CAMPSITE REVENUE Total	**890**	**2,370**	**2,860**	**3,070**	**2,380**	**990**	**405**	**129**	**85**	**63**	**126**	**277**		**13,645**
PARKS VISITOR ENTRY REVENUE													
Daily Motor Vehicle Entry Fee	1,400	1,800	2,100	2,200	1,900	1,000	550	315	210	245	385	665		12,770
Daily Senior Vehicle Entry Fee	320	380	400	400	330	150	80	60	30	60	120	180		2,510
Daily Bicycle Entry Fee	-	3	3	3	3	3	3	-	-	-	-	3		21
Daily Pet Fee	220	270	310	320	260	130	80	40	20	60	100	140		1,950
Parks Visitor Entry Revenue Total	**1,940**	**2,453**	**2,813**	**2,923**	**2,493**	**1,283**	**713**	**415**	**260**	**365**	**605**	**988**		**17,251**
OTHER PARKS & RECREATION REVENUE													
Reservations	10	20	25	29	21	10	5	-	-	-	-	-		120
Promotional Revenue	(30)	(40)	(50)	(50)	(50)	(40)	(30)	(20)	(10)	-	-	-		(320)
Promo / Rain-Check Discounts	(150)	(240)	(300)	(300)	(240)	(110)	(50)	(20)	(10)	-	-	-		(1,420)
Other Parks & Recreation Revenue Total	**(170)**	**(260)**	**(325)**	**(321)**	**(269)**	**(140)**	**(75)**	**(40)**	**(20)**	**-**	**-**	**-**		**(1,620)**
TOTAL REVENUE	**5,295**	**8,249**	**8,968**	**9,522**	**7,444**	**3,583**	**1,863**	**1,084**	**547**	**1,735**	**2,354**	**3,015**		**53,659**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
Department 2150
Parks and Recreations

	BUDGET												2013/2014
	April	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**Budget**
EXPENDITURE DETAIL													
SALARIES													
Salaries - Regular	4,479	6,212	6,212	8,451	4,479	4,479	4,479	4,479	6,718	4,479	4,479	4,479	63,424
Salaries - Overtime	179	179	179	269	179	179	179	179	269	179	179	179	2,329
	23	23	23	35	23	23	23	23	35	23	23	23	300
Salaries Total	4,681	6,414	6,414	8,755	4,681	4,681	4,681	4,681	7,021	4,681	4,681	4,681	66,053
EMPLOYEE BENEFITS													
Combined Employee Benefit	587	587	587	587	587	587	587	587	587	587	587	587	7,046
Retirement	697	697	697	1,045	697	697	697	697	1,045	697	697	697	9,055
FICA Taxes (Employer)	336	447	460	628	336	336	336	336	504	336	336	336	4,728
Workers Comp Insurance	105	105	105	157	105	105	105	105	157	105	105	105	1,362
Retiree's Insurance-MID	94	94	94	94	94	94	94	94	94	94	94	94	1,124
Employee Benefits Total	**1,818**	**1,930**	**1,943**	**2,511**	**1,818**	**1,818**	**1,818**	**1,818**	**2,387**	**1,818**	**1,818**	**1,818**	**23,315**
SALARIES & EMPLOYEE BENEFITS	**6,499**	**8,344**	**8,357**	**11,266**	**6,499**	**6,499**	**6,499**	**6,499**	**9,408**	**6,499**	**6,499**	**6,499**	**89,368**
OPERATING SERVICES													
Telephone Service	55	55	55	55	55	55	55	55	55	55	55	55	660
Dues, Fees, Permits, Membership	-	-	-	-	-	-	-	1,800	-	-	-	-	1,800
R & M - Vehicles	100	100	100	100	100	100	100	100	100	100	100	100	1,200
R & M - Equipment	50	50	50	50	50	50	50	50	50	50	50	50	600
R & M - Pumps & Wells	25	25	25	25	25	25	25	25	25	25	25	25	300
Garbage & Refuse Services	-	650	-	-	650	-	-	650	-	-	650	-	2,600
Hazardous Waste Disposal	5,000	-	-	-	-	-	-	-	-	-	-	-	5,000
Operating Services Total	**5,230**	**880**	**230**	**230**	**880**	**230**	**230**	**2,680**	**230**	**230**	**880**	**230**	**12,160**
OPERATING SUPPLIES													
Janitorial Supplies	150	150	150	150	150	150	150	150	150	150	150	150	1,800
Ice	-	-	25	25	25	25	-	-	-	-	-	-	100
Replacement Parts	-	25	25	25	25	25	-	25	-	25	-	25	200
Small Tools	50	50	50	50	50	50	50	50	50	50	50	50	600
Cell Phone Equipment	-	-	100	100	100	-	-	-	-	-	-	-	300
Chemicals	100	100	100	-	-	-	-	-	-	-	-	-	300
Water Treatment Supplies	25	25	25	25	25	25	25	25	25	25	25	25	300
Building Materials	50	50	50	50	50	50	50	50	50	50	50	50	600
Electrical Supplies	25	25	25	25	25	25	25	25	25	25	25	25	300
Pump/Plumbing Supplies	50	50	50	50	50	50	50	50	50	50	50	50	600
Grounds Maintenance Supplies	50	100	100	100	50	50	50	50	50	-	-	-	600
Minor Material - Miscellaneous	200	200	200	200	200	200	200	200	200	200	200	200	2,400
Operating Supplies Total	**700**	**775**	**900**	**800**	**750**	**650**	**600**	**625**	**600**	**575**	**550**	**575**	**8,100**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
Department 2150
Parks and Recreations

	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
SAFETY													
Safety Equipment	-	50	50	50	50	50	50	-	-	-	-	-	300
Safety Total	**-**	**50**	**50**	**50**	**50**	**50**	**50**	**-**	**-**	**-**	**-**	**-**	**300**
UTILITIES													
Electricity - Facilities	300	400	500	600	600	600	500	400	300	200	200	200	4,800
Utilities Total	**300**	**400**	**500**	**600**	**600**	**600**	**500**	**400**	**300**	**200**	**200**	**200**	**4,800**
TOTAL OPERATING EXPENSE	**12,729**	**10,270**	**10,037**	**12,946**	**8,779**	**8,029**	**7,879**	**10,204**	**10,538**	**7,504**	**8,129**	**7,504**	**114,549**
NON DISCRETIONAY EXPENDITURES													
TOTAL CASH RELATED EXP	**12,729**	**10,270**	**10,037**	**12,946**	**8,779**	**8,029**	**7,879**	**10,204**	**10,538**	**7,504**	**8,129**	**7,504**	**114,549**
TOTAL EXPENSE	**12,729**	**10,270**	**10,037**	**12,946**	**8,779**	**8,029**	**7,879**	**10,204**	**10,538**	**7,504**	**8,129**	**7,504**	**114,549**
CHANGE IN NET POSITION	**$ (7,434)**	**$ (2,021)**	**$ (1,069)**	**$ (3,424)**	**$ (1,335)**	**$ (4,446)**	**$ (6,016)**	**$ (9,120)**	**$ (9,991)**	**$ (5,769)**	**$ (5,775)**	**$ (4,489)**	**$ (60,890)**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
Department 2200
Parks and Recreations

	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
REVENUE DETAIL													
PARKS HOUSEBOAT PERMIT & TRANSFER REVENUE													
Houseboat Permit-Slips	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 15,000	$ -	$ -	$ 15,000
Houseboat Permit-Moorin	-	-	-	-	-	-	-	-	-	135,000	-	-	135,000
Houseboat Transfer Fee	500	-	500	-	500	-	-	-	-	500	-	-	2,000
Parks Houseboat Permit & Transfer Rev Total	500	-	500	-	500	-	-	-	-	150,500	-	-	152,000
TOTAL REVENUE	500	-	500	-	500	-	-	-	-	150,500	-	-	152,000
EXPENDITURE DETAIL													
DISCRETIONARY EXPENDITURES													
SALARIES / EMPLOYEE BENEFITS													
SALARIES													
Salaries - Regular	14,971	14,971	14,971	22,457	14,971	14,971	14,971	14,971	22,457	14,971	14,971	14,971	194,628
Salaries - Overtime	599	599	599	898	599	599	599	599	898	599	599	599	7,785
	23	23	23	35	23	23	23	23	35	23	23	23	300
Salaries Total	15,593	15,593	15,593	23,390	15,593	15,593	15,593	15,593	23,390	15,593	15,593	15,593	202,713
EMPLOYEE BENEFITS													
Combined Employee Benefit	5,983	5,983	5,983	5,983	5,983	5,983	5,983	5,983	5,983	5,983	5,983	5,983	71,800
Retirement	2,328	2,328	2,328	3,493	2,328	2,328	2,328	2,328	3,493	2,328	2,328	2,328	30,270
Deferred Comp Match	288	288	288	433	288	258	279	258	343	228	228	198	3,380
FICA Taxes (Employer)	1,123	1,080	1,123	1,685	1,123	1,123	1,123	1,123	1,685	1,123	1,123	1,123	14,560
Unemployment Benefits	963	963	963	963	963	963	963	963	963	963	963	963	11,557
Workers Comp Insurance	350	350	350	525	350	350	350	350	525	350	350	350	4,554
Retiree's Insurance-MID	313	313	313	313	313	313	313	313	313	313	313	313	3,756
Employee Benefits Total	11,350	11,307	11,350	13,395	11,350	11,320	11,341	11,320	13,305	11,290	11,290	11,260	139,878
SALARIES & EMPLOYEE BENEFITS	26,943	26,900	26,943	36,785	26,943	26,913	26,934	26,913	36,695	26,883	26,883	26,853	342,591

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
Department 2200
Parks and Recreations

	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
OPERATING SERVICES													
R & M - Vehicles	300	300	300	300	300	300	300	300	300	300	300	300	3,600
R & M - Equipment	250	250	250	250	250	250	250	250	250	250	250	250	3,000
Hazardous Waste Disposal	300	300	300	300	300	300	300	300	300	300	300	300	3,600
Operating Services Total	850	850	850	850	850	850	850	850	850	850	850	850	10,200
OPERATING SUPPLIES													
Replacement Parts	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Small Tools	150	150	150	150	150	150	150	150	150	150	150	150	1,800
Cell Phone Equipment	-	-	200	200	200	-	-	-	-	-	-	-	600
Chemicals	300	300	300	-	-	-	-	-	-	-	-	-	900
Water Treatment Supplies	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Building Materials	500	500	500	4,000	4,000	4,000	4,000	2,500	500	500	500	500	22,000
Electrical Supplies	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Pump/Plumbing Supplies	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Gasoline	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Operating Supplies Total	1,450	1,450	1,650	4,850	4,850	4,650	4,650	3,150	1,150	1,150	1,150	1,150	31,300
SAFETY													
Safety Equipment	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Safety Total	100	100	100	100	100	100	100	100	100	100	100	100	1,200
OUTSIDE PROFESSIONAL SERVICES													
Laboratory Analysis Fee	400	400	400	400	400	400	400	400	400	400	400	400	4,800
Uniform Services	50	50	50	50	50	50	50	50	50	50	50	50	600
Outside Professional Services Total	450	450	450	450	450	450	450	450	450	450	450	450	5,400
TOTAL OPERATING EXPENSE	29,793	29,151	29,993	43,035	33,193	32,963	32,984	31,463	39,245	29,433	29,433	29,403	390,092

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
Department 2200
Parks and Recreations

	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
NON DISCRETIONAY EXPENDITURES													
INTER-FUND TRANSFER													
Inter-Fund Labor-Charge	2,567	2,567	2,567	2,567	2,567	2,567	2,567	2,567	2,567	2,567	2,567	2,567	30,806
Inter-Fund Fringe-Charges	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	1,027	12,322
Inter-Fund Vehicle & Equipment - Charges	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	2,319	27,823
Inter-Fund Materials - Charges	39	39	39	39	39	39	39	39	39	39	39	39	470
Inter-Fund Admin Fee-Charges	590	590	590	590	590	590	590	590	590	590	590	590	7,075
Inter-Fund Transfers Total	6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541	6,541	78,496
CAPITAL PROJECTS CREDIT													
Capital Project Labor-Credit	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)	(48,000)
Capital Project Fringe-Credit	(1,600)	(1,600)	(1,600)	(1,600)	(1,600)	(1,600)	(1,600)	(1,600)	(1,600)	(1,600)	(1,600)	(1,600)	(19,200)
Capital Projects Credits Total	(5,600)	(5,600)	(5,600)	(5,600)	(5,600)	(5,600)	(5,600)	(5,600)	(5,600)	(5,600)	(5,600)	(5,600)	(67,200)
TOTAL NONOPERATING EXP	941	941	941	941	941	941	941	941	941	941	941	941	11,296
TOTAL CASH RELATED EXP	30,735	30,093	30,935	43,977	34,135	33,905	33,925	32,405	40,187	30,375	30,375	30,345	401,388
TOTAL EXPENSE	30,735	30,093	30,935	43,977	34,135	33,905	33,925	32,405	40,187	30,375	30,375	30,345	410,388
CHANGE IN NET POSITION	$ (30,235)	$ (30,093)	$ (30,435)	$ (43,977)	$ (33,635)	$ (33,905)	$ (33,925)	$ (32,405)	$ (40,187)	$ 120,125	$ (30,375)	$ (30,345)	$ 249,388

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
FUND 104
ENERGY RESOURCES

	2013/2014 Budget
REVENUE DETAIL:	
SALES OF ELECTRIC REVENUE	
Indust. Electric Sales	16,405,417
Commercial Electric Rev	12,342,259
Municipal Electric Sale	5,045,660
Agricultural Elec Sales	354,839
Residential Elect. Sale	8,254,800
Public St & Hiway Lite	228,366
Sales of Electric Revenue	**42,631,342**
OTHER ELEC CHARGE REVENUE	
Demand Charge	5,991,798
Customer Services Rev	582,000
Contract Credits	(216,160)
Other elec Charge Revenue	**6,357,638**
Electric Charge Revenue Total	**48,946,981**
ELEC SVC - PUBLIC PURPOSE REVENUE	
Public Purps Collection	1,381,574
Public Purps Offset	(1,381,574)
Public Purps Rev. Recog	1,637,833
Electric Svc - Public Purpose Revenue Total	**1,637,833**
ELEC SVC - MISC ELEC FEE REVENUE	
Reconnect Fees	46,500
Temporary Hookup Fee	1,000
N.S.F. Bank Charge	2,000
Electric Svc - Misc Electric Fee Revenue Total	**49,500**
RECOVERY OF EXPENSES	
Recovery Of Exp. - All	12,600
Recovery Of Admin Fees	85,000
Recovery of expenses Total	**97,600**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
FUND 104
ENERGY RESOURCES

	2013/2014 Budget
MISC OTHER OPERATING REVENUE	
Departmental Revenue	2,148
Misc Other Operating Revenue Total	**2,148**
INTEREST REVENUE	
Elec Svs Interest Rev	45,700
Interest Revenue Total	**45,700**
OTHER NON-OPERATING REVENUE	
Miscellaneous (Excluding Contributed Capital)	145,447
Total Misc	**145,447**
Total Operating Revenue	**50,779,761**

EXPENDITURE DETAIL:

DISCRETIONARY EXPENDITURES

SALARIES / EMPLOYEE BENEFITS	
SALRIES	
SALARIES - REGULAR	1,850,123
SALARIES - OVERTIME	110,775
Salaries Total	**1,967,497**
EMPLOYEE BENEFITS	
Combined Employee Benefits	365,557
Retirement	317,249
Deferred Comp Match	14,587
Vehicle Allowance	12,000
Fica/Medicare Taxes (Employer)	143,877
Unemployment Benefits	2,895
Workers Comp Insurance	50,333
Retiree'S Insurance-Mid	35,090
Employee Benefits Total	**941,588**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
FUND 104
ENERGY RESOURCES

	2013/2014 Budget
OPERATING SERVICES	
Advertising Service	51,100
Printing Service	5,900
Telephone Service	19,200
Cellular Phones Service	25,800
Dues, Fees, Permits & Memberships	79,000
Bank Fees	56,004
Investment Service Fees	2,400
Trustee Fees	8,000
R & M - Vehicles	4,800
R & M - Equipment	13,400
Garbage & Refuse Service	3,420
Operating Services Total	**269,024**
OPERATING SUPPLIES	
Office Supplies	13,765
Computer Supplies / Software / Equipment	10,450
Postage, Stamps, Freight	3,440
Janitorial Supplies	1,200
Ice	840
Books, Subscriptions, Publications	5,900
Replacement Parts	148,200
Small Tools	19,200
Vehicle Replacement Parts	17,400
Equipment Replacement Parts	3,600
Office Equipment	2,000
Building Materials	25,320
Grounds Maintenance Supplies	300
Welding Supplies	2,640
Inventory Over / Short	2,500
Gasoline	19,480
Oil	900
Diesel	35,000
Other Petroleum Product	1,200
Minor Material - Misc	8,520
Operating Supplies Total	**321,855**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
FUND 104
ENERGY RESOURCES

	2013/2014 Budget
SAFETY	
Safety Training	34,900
Safety Equipment	8,640
Safety Clothing	3,840
Safety Total	**47,380**
EMPLOYEE DEVELOPMENT	
Registrations (Seminars, Training, Education & Supplies)	21,385
Travel (Mileage, Meals, Lodging)	21,115
Employee Development Total	**42,500**
UTILITIES	
Propane	180
Domestic Water	3,840
Electricity - Facilities	5,280
Utilities Total	**9,300**
RENTS & LEASES	
Building Rental / Leases	38,400
Equipment Rental / Leases	17,760
Rents & Leases Total	**56,160**
PUBLIC PURPOSE PROGRAM	
Energy Efficiency Program	364,650
Low Income Assistance Program	500,000
Renewable Resource & Tech	450,000
Administrative Fee	89,233
Public Purpose Program Total	**1,403,883**
COST OF POWER	
PURCHASED POWER	
Energy Rate	17,897,137
Energy Price Adder	3,388,352
WAPA - Purchased Power	359,148
PPM-Wind Energy Purchase	786,529
PPM-Wind Energy Resale	(322,350)
Purchased Power Total	**22,108,816**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
FUND 104
ENERGY RESOURCES

	2013/2014 Budget
POWER SWAPS	
Purchased Power Swaps	2,485,621
Power Swaps Total	**2,485,621**
Cost of Purchased Power	**24,594,437**
POWER TRANSMISSION	
By Others (W-MR)	1,677,986
Congestion Charge	800,726
Power Transmission Total	**2,478,712**
ANCILLARY SERVICES	
Capacity Reserve Cost	409,860
Ancillary Services Total	**409,860**
OTHER OPERATING EXPENSE	
LEGAL FEES	
Legal Services	220,000
Legal Fees Total	**220,000**
OUTSIDE PROFESSIONAL SERVICES	
Consultant's Services	385,000
Laboratory Analysis Fee	10,200
Outside Contracts	80,000
Uniform Cleaning Service	9,000
Drug & Alcohol Testing	600
Outside Professional Services Total	**484,800**
DAMAGE CLAIMS & PROPERTY INSURANCE	
Property & Liability Insurance	112,947
Damage Claim & Property Insurance Total	**112,947**
MISCELLANEOUS OPERATING EXPENSE	
Bad Debt Expense	40,000
Misc Operating Expense Total	**40,000**
TOTAL DISCRETIONARY EXPENSE	**33,399,942**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
FUND 104
ENERGY RESOURCES

	2013/2014 Budget
NON DISCRETIONAY EXPENDITURES	
DEPRECIATION & AMORITIZATION	
Depreciation	2,568,966
Amortization Expense	14,512
Amortization Expense - Bond Insurance	102,443
Depreciation & Amoritization Total	**2,685,921**
INTEREST EXPENSE	
Interest on Bonds	4,224,332
Interest Exp Bond Premium/Discount	(79,609)
Interest Exp - Deferred RFD CO.	237,455
Interest Expense Total	**4,382,177**
TOTAL INTEREST, TAXES, DEPREC & AMORT	
INTER-COMPANY TRANSFERS	
INTER-DEPARTMENT TRANSFERS	
Inter-Department Labor-Charge	540,189
Inter-Department Labor-Credit	(540,189)
Inter-Department Fringe-Charge	8,568
Inter-Department Fringe-Credit	(8,568)
Inter-Department Vehicle & Equipment-Charge	51,878
Inter-Department Vehicle & Equipment-Credit	(51,878)
Inter-Department Transfers Total	**0**
INTER-FUND TRANSFERS	
Inter-Fund Labor-Charge	16,880
Inter-Fund Labor-Credit	(10,980)
Inter-Fund Fringe-Charge	6,752
Inter-Fund Fringe-Credit	(4,392)
Inter-Fund Vehicle & Equipment-Charge	33
Inter-Fund Vehicle & Equipment-Credit	(3,005)
Inter-Fund Materials-Charge	1,062
Inter-Fund Admin Fee-Charge	2,473
Inter-Fund Admin Fee-Credit	(1,838)
Inter-Fund Rent-Charge	54,870
Inter-Fund Transfers Total	**61,856**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
FUND 104
ENERGY RESOURCES

	2013/2014 Budget
CAPITAL PROJECT CREDITS	
Capital Project Labor-Credit	(343,322)
Capital Project Fringe-Credit	(144,958)
Capital Project Vehicle & Equipment-Credit	(30,526)
Capital Project Admin Fee-Credit	(1,702)
Capital Project Credits Total	**(520,508)**
OPERATING TRANSFERS	
Indirect Expense Transfers - General Manager	261,365
Indirect Expense Transfers - Public Relations	58,888
Indirect Expense Transfers - Directors	33,114
Indirect Expense Transfers - Finance & Accounting	312,529
Indirect Expense Transfers - Information Technology	179,259
Indirect Expense Transfers - Customer Service	637,695
Indirect Expense Transfers - Human Resources	130,074
Indirect Expense Transfers - General & Administration	66,325
Indirect Expense Transfers - Public Purpose Administrative	-
Total Operating Transfers	**1,679,249**
Operations & Maintenance (Excluding Deprectiation & Amortization and Bond Interest)	2,824,563
Debt Service	6,139,332
Principal Portion of Castle Lease / Other Debt	6,780
	8,970,675
Total Disbursements	**40,766,651**
Net Cash Flow (Deficit) Before Capital Items	**10,013,111**
Total Expense	**36,224,505**
CHANGE IN NET POSITION	**14,555,257**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
FUND 104
ENERGY RESOURCES

	2013/2014 Budget
Add: Depreciation and Amortization	2,685,921
Add: Bond Interest Expense	4,382,177
Deduct: Debt Service	(6,139,332)
Deduct: Principal Portion of Castle Lease / Other Debt	(6,780)
CASH FLOW (DEFICIT) BEFORE CAPITAL ITEMS	**15,477,244**
Capital Items:	
Add: COP Funding	36,000,000
Add: Grant Funding / Contributed Capital	56,700
Add: Capital Reserve	6,898,995
Deduct: Capital Equipment	-
Deduct: Capital Projects	(56,898,995)
CASH FLOW (DEFICIT)	**1,533,944**

MERCED IRRIGATION DISTRICT
WATER & POWER

Capital Plan
Total Projected Projects
By Department and Project Name

Energy Resources

Project Name	Total Cost	2013/2014	2014/2015	2015/2016	2016/2017	Beyond 2017	Reimb	Total Net Cost
Carry Over From Prior Years								
2012 Carryover Projects	$940,963	$940,963				$0	$0	**$940,963**
Carry Over From Prior Years	**$940,963**	**$940,963**				**$0**	**$0**	**$940,963**
Capital - New								
2014 Transition/Sub Upgrades/Hydro Comm	$300,000	$300,000				$0	$0	**$300,000**
Atwater Feeders	$1,050,000				$500,000	$550,000	$0	**$1,050,000**
Atwater Substation	$31,250,000				$250,000	$31,000,000	$0	**$31,250,000**
Bucket Truck (taller boom)	$450,000		$450,000			$0	$0	**$450,000**
Cable Puller	$150,000					$150,000	$0	**$150,000**
Circuit Tie 308/107	$300,000		$300,000			$0	$0	**$300,000**
Circuit Tie 308/303	$324,000	$324,000				$0	$0	**$324,000**
Cooper Distribution Feeders	$1,850,000					$1,850,000	$0	**$1,850,000**
Crane Truck	$450,000				$450,000	$0	$0	**$450,000**
Digger/Derrick	$350,000					$350,000	$0	**$350,000**
Distributed Generation	$4,320,000					$4,320,000	$0	**$4,320,000**
Incidental Projects	$499,950	$49,995	$49,995	$49,995	$49,995	$299,970	$0	**$499,950**
Large-Format Scanner	$15,000			$15,000		$0	$0	**$15,000**
Line Extension Allowance Projects/New Svcs	$23,585,000	$2,185,000	$1,400,000	$1,700,000	$2,000,000	$16,300,000	$0	**$23,585,000**
Little Bucket	$200,000		$200,000			$0	$0	**$200,000**
Livingston Feeders	$400,000					$400,000	$0	**$400,000**
Lyons Distribution Feeders	$3,100,000		$1,000,000	$700,000	$500,000	$900,000	$0	**$3,100,000**
MID Backup Generator for Administration Building	$250,000					$250,000	$0	**$250,000**
Partial Discharge Transformer Bushing Monitors	$320,000					$320,000	$0	**$320,000**
Pioneer High Voltage Bus Reconfiguration	$1,600,000			$1,600,000		$0	$0	**$1,600,000**

MERCED IRRIGATION DISTRICT
WATER & POWER

Capital Plan
Total Projected Projects
By Department and Project Name

Energy Resources

Project Name	Total Cost	2013/2014	2014/2015	2015/2016	2016/2017	Beyond 2017	Reimb	Total Net Cost
Pioneer Substation Capacitors	$120,000	$120,000				$0	$0	**$120,000**
Planning/Environmental Work for 115kV TX Line	$20,400,000	$400,000	$6,666,667	$6,666,667	$6,666,666	$0	$0	**$20,400,000**
Relocation Projects	$3,335,000	$1,460,000	$150,000	$175,000	$200,000	$1,350,000	$0	**$3,335,000**
Second TID Tie Line	$15,000,000					$15,000,000	$0	**$15,000,000**
Service Truck	$180,000		$60,000	$60,000		$60,000	$0	**$180,000**
South Transmission Project	$120,000,000	$14,000,000	$16,000,000	$3,000,000		$0	$87,000,000	**$33,000,000**
Standard Trucks	$100,000			$50,000		$50,000	$0	**$100,000**
Substation Security Camera System	$150,000			$50,000		$100,000	$0	**$150,000**
Winton Parkway Extension	$750,000					$750,000	$0	**$750,000**
Winton Parkway Extension (B St-Peach)	$900,000	$400,000	$250,000	$250,000		$0	$0	**$900,000**
Capital - New	**$231,698,950**	**$19,238,995**	**$26,526,662**	**$14,316,662**	**$10,616,661**	**$73,999,970**	**$87,000,000**	**$144,698,950**
Energy Resources	**$232,639,913**	**$20,179,958**	**$26,526,662**	**$14,316,662**	**$10,616,661**	**$73,999,970**	**$87,000,000**	**$145,639,913**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
DEPARTMENT 0000
NON-DEPARTMENTAL

	BUDGET												2013/2014
REVENUE DETAIL	**April**	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**Budget**
INDUST. ELECTRIC SALES	1,175,733	1,532,298	1,515,815	1,593,056	1,691,282	1,560,368	1,559,028	1,294,609	1,134,263	1,148,322	1,072,783	1,128,041	16,132,417
Commercial Electric Rev	825,311	1,172,368	1,193,829	1,299,876	1,352,476	1,281,497	1,180,310	806,815	820,800	815,863	760,232	832,883	12,342,259
MUNICIPAL ELECTRIC SALE	331,240	515,089	502,159	539,673	568,289	536,821	444,549	320,865	322,806	325,993	308,910	329,266	5,045,660
AGRICULTURAL ELEC SALES	12,680	22,813	35,258	48,335	50,955	63,110	56,806	25,595	15,498	6,470	6,734	10,585	354,839
RESIDENTIAL ELECT. SALE	489,215	426,199	773,732	1,107,377	1,066,688	1,075,303	516,289	492,942	614,645	660,248	520,022	512,139	8,254,800
PUBLIC ST & HIWAY LITE	18,991	19,007	19,023	19,038	19,054	19,070	19,086	19,101	19,117	18,944	18,960	18,975	228,366
	2,853,170	**3,687,774**	**4,039,816**	**4,607,356**	**4,748,744**	**4,536,169**	**3,776,068**	**2,959,745**	**2,927,130**	**2,975,840**	**2,687,640**	**2,831,892**	**42,631,342**
DEMAND CHARGE	290,825	702,625	726,611	714,855	792,720	777,239	731,191	272,510	250,060	245,415	237,820	249,928	5,991,798
CUSTOMER SERVICES REV	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	45,000	540,000
CONTRACT CREDITS	(18,013)	(18,013)	(18,013)	(18,013)	(18,013)	(18,013)	(18,013)	(18,013)	(18,013)	(18,013)	(18,013)	(18,013)	(216,160)
	317,811	**729,611**	**753,598**	**741,841**	**819,706**	**804,226**	**758,177**	**299,497**	**277,047**	**272,402**	**264,807**	**276,915**	**6,315,638**
RECONNECT FEES	3,875	3,875	3,875	3,875	3,875	3,875	3,875	3,875	3,875	3,875	3,875	3,875	46,500
TEMPORARY HOOKUP FEE	83	83	83	83	83	83	83	83	83	83	83	83	1,000
N.S.F. BANK CHARGE	167	167	167	167	167	167	167	167	167	167	167	167	2,000
	4,125	**4,125**	**4,125**	**4,125**	**4,125**	**4,125**	**4,125**	**4,125**	**4,125**	**4,125**	**4,125**	**4,125**	**49,500**
RECOVERY OF EXP. - ALL	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	1,050	12,600
RECOVERY OF ADMIN FEES	7,083	7,083	7,083	7,083	7,083	7,083	7,083	7,083	7,083	7,083	7,083	7,083	85,000
Expense Recovery Total	**8,133**	**8,133**	**8,133**	**8,133**	**8,133**	**8,133**	**8,133**	**8,133**	**8,133**	**8,133**	**8,133**	**8,133**	**97,600**
ELEC SVS INTEREST REV	3,808	3,808	3,808	3,808	3,808	3,808	3,808	3,808	3,808	3,808	3,808	3,808	45,700
Interest Revenue	**3,808**	**3,808**	**3,808**	**3,808**	**3,808**	**3,808**	**3,808**	**3,808**	**3,808**	**3,808**	**3,808**	**3,808**	**45,700**
CONTRIBUTION REVENUE	4,725	4,725	4,725	4,725	4,725	4,725	4,725	4,725	4,725	4,725	4,725	4,725	56,700
	4,725	**4,725**	**4,725**	**4,725**	**4,725**	**4,725**	**4,725**	**4,725**	**4,725**	**4,725**	**4,725**	**4,725**	**56,700**
TOTAL REVENUE	**3,191,773**	**4,438,177**	**4,814,205**	**5,369,989**	**5,589,242**	**5,361,187**	**4,555,037**	**3,280,033**	**3,224,968**	**3,269,033**	**2,973,239**	**3,129,598**	**49,196,481**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
DEPARTMENT 0000
NON-DEPARTMENTAL

	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
EXPENDITURE DETAIL													
DISCRETIONARY EXPENDITURES													
CAPTL PROJ LABOR-CREDIT	(14,305)	(14,305)	(14,305)	(14,305)	(14,305)	(14,305)	(14,305)	(14,305)	(14,305)	(14,305)	(14,305)	(14,305)	(171,661)
CAPTL PROJ FRINGE-CR	(5,722)	(5,722)	(5,722)	(5,722)	(5,722)	(5,722)	(5,722)	(5,722)	(5,722)	(5,722)	(5,722)	(5,722)	(68,664)
CAPTL PROJ VEH&EQ-CR	(2,544)	(2,544)	(2,544)	(2,544)	(2,544)	(2,544)	(2,544)	(2,544)	(2,544)	(2,544)	(2,544)	(2,544)	(30,526)
CAPTL PROJ ADM FEE-CR	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(67)	(806)
	(22,638)	**(22,638)**	**(22,638)**	**(22,638)**	**(22,638)**	**(22,638)**	**(22,638)**	**(22,638)**	**(22,638)**	**(22,638)**	**(22,638)**	**(22,638)**	**(271,657)**
TOTAL NONOPERATING EXP	**(22,638)**	**(22,638)**	**(22,638)**	**(22,638)**	**(22,638)**	**(22,638)**	**(22,638)**	**(22,638)**	**(22,638)**	**(22,638)**	**(22,638)**	**(22,638)**	**(271,657)**
TOTAL CASH RELATED EXP	**(22,638)**	**(22,638)**	**(22,638)**	**(22,638)**	**(22,638)**	**(22,638)**	**(22,638)**	**(22,638)**	**(22,638)**	**(22,638)**	**(22,638)**	**(22,638)**	**(271,657)**
TOTAL EXPENSE	**(22,638)**	**(22,638)**	**(22,638)**	**(22,638)**	**(22,638)**	**(22,638)**	**(22,638)**	**(22,638)**	**(22,638)**	**(22,638)**	**(22,638)**	**(22,638)**	**(271,657)**
CHANGE IN NET POSITION	**$ 3,214,411**	**$ 4,460,815**	**$ 4,836,843**	**$ 5,392,627**	**$ 5,611,880**	**$ 5,383,825**	**$ 4,577,675**	**$ 3,302,671**	**$ 3,247,606**	**$ 3,291,671**	**$ 2,995,877**	**$ 3,152,237**	**$ 49,468,138**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
DEPARTMENT 4000
ADMINISTRATION

	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
EXPENDITURE DETAIL													
DISCRETIONARY EXPENDITURES													
SALARIES - REGULAR	$ 29,094	$ 29,094	$ 29,094	$ 43,641	$ 29,094	$ 29,094	$ 29,094	$ 29,094	$ 43,641	$ 29,094	$ 29,094	$ 29,094	$ 378,224
SALARIES - OVERTIME	90	90	90	134	90	90	90	90	134	90	90	90	1,164
LONGEVITY PAY	23	23	23	35	23	23	23	23	35	23	23	23	300
Salaries Total	**29,207**	**29,207**	**29,207**	**43,810**	**29,207**	**29,207**	**29,207**	**29,207**	**43,810**	**29,207**	**29,207**	**29,207**	**379,688**
COMBINED EMPLOYEE BENEF	5,937	5,937	5,937	5,937	5,937	5,937	5,937	5,937	5,937	5,937	5,937	5,937	71,241
RETIREMENT	5,689	5,689	5,689	8,533	5,689	5,689	5,689	5,689	8,533	5,689	5,689	5,689	73,953
DEFERRED COMP MATCH	208	208	208	313	208	208	139	70	105	40	252	311	2,273
VEHICLE ALLOWANCE	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
FICA TAXES (EMPLOYER)	2,070	2,070	2,070	3,105	2,070	2,070	2,070	2,070	3,105	2,070	2,070	2,070	26,909
WORKERS COMP INSURANCE	295	295	295	442	295	295	295	295	442	295	295	295	3,832
RETIREE'S INSURANCE-MID	608	608	608	608	608	608	608	608	608	608	608	608	7,300
Employee Benefits Total	**15,807**	**15,807**	**15,807**	**19,938**	**15,807**	**15,807**	**15,738**	**15,668**	**19,730**	**15,638**	**15,851**	**15,910**	**197,507**
SALARIES & EMPLOYEE BENEFITS	**45,014**	**45,014**	**45,014**	**63,748**	**45,014**	**45,014**	**44,944**	**44,875**	**63,540**	**44,845**	**45,058**	**45,116**	**577,195**
OPERATING SERVICES													
PRINTING SERVICE	10	10	10	10	10	10	10	10	10	10	10	10	126
CELLULAR PHONES SERVICE	200	200	200	200	200	200	200	200	200	200	200	200	2,400
DUES,FEES,PERMITS,MEMBR	1,458	1,458	1,458	1,458	11,358	1,458	1,458	22,458	4,758	1,458	4,758	1,458	55,000
BANK FEES	4,667	4,667	4,667	4,667	4,667	4,667	4,667	4,667	4,667	4,667	4,667	4,667	56,004
INVESTMENT SERVICE FEES	-	-	-	-	-	-	-	-	-	-	-	2,400	2,400
TRUSTEE FEES	-	-	-	-	-	-	8,000	-	-	-	-	-	8,000
Operating Services Total	**6,336**	**6,336**	**6,336**	**6,336**	**16,236**	**6,336**	**14,336**	**27,336**	**9,636**	**6,336**	**9,636**	**8,736**	**123,929**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
DEPARTMENT 4000
ADMINISTRATION

	BUDGET												2013/2014
	April	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**Budget**
OFFICE SUPPLIES	200	-	200	-	200	-	200	-	200	-	200	-	1,200
COMPUTER SUP/SOFTWR/EQP	65	-	65	-	75	-	65	-	65	-	65	-	400
POSTAGE,STAMPS,FREIGHT	40	40	40	40	50	40	40	40	50	40	40	40	500
BOOKS,SUBSCRIPT,PUBLICA	-	-	-	550	-	-	-	-	-	550	-	-	1,100
OFFICE EQUIPMENT			-	500	-		-	500		-	-	500	1,500
Operating Supplies Total	**305**	**40**	**305**	**1,090**	**325**	**40**	**305**	**540**	**315**	**590**	**305**	**540**	**4,700**
SAFETY TRAINING	-	-	-	100	-	-	-	-	-	-	-	-	100
Safety Training Total	**-**	**-**	**-**	**100**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**100**
REGISTRATIONS (SEMINARS	1,680	450	369	168	309	168	168	168	168	444	168	450	4,713
TRAVEL (MILGE,MEAL,LODG	1,472	1,512	1,472	726	141	544	706	141	141	141	625	3,650	11,272
	3,152	**1,962**	**1,841**	**894**	**450**	**713**	**874**	**309**	**309**	**586**	**793**	**4,100**	**15,985**
LEGAL SERVICES	-	-	-	-	-	-	-	-	-	-	-	220,000	220,000
	-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**220,000**	**220,000**
CONSULTANT'S SERVICES	17,085	17,085	17,085	17,085	17,084	17,082	23,083	17,083	17,083	17,084	17,083	17,082	211,000
	17,085	**17,085**	**17,085**	**17,085**	**17,084**	**17,082**	**23,083**	**17,083**	**17,083**	**17,084**	**17,083**	**17,082**	**211,000**
PROPERTY & LIAB INSUR	9,197	9,197	9,197	9,197	9,197	9,197	9,197	9,197	8,820	8,716	8,716	8,716	108,544
	9,197	**9,197**	**9,197**	**9,197**	**9,197**	**9,197**	**9,197**	**9,197**	**8,820**	**8,716**	**8,716**	**8,716**	**108,544**
BAD DEBT EXPENSE	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	3,333	40,000
	3,333	**3,333**	**3,333**	**3,333**	**3,333**	**3,333**	**3,333**	**3,333**	**3,333**	**3,333**	**3,333**	**3,333**	**40,000**
TOTAL OPERATING EXPENSE	**84,421**	**82,967**	**83,111**	**101,783**	**91,638**	**81,714**	**96,072**	**102,673**	**103,036**	**81,490**	**84,924**	**307,624**	**1,301,453**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
DEPARTMENT 4000
ADMINISTRATION

	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
NON DISCRETIONAY EXPENDITURES													
INTER-FUND ADM FEE-CR	(153)	(153)	(153)	(153)	(153)	(153)	(153)	(153)	(153)	(153)	(153)	(153)	(1,838)
INTER-FUND RENT CHARGE	-	-	-	-	-	-	-	-	-	-	-	54,870	54,870
Inter-Fund Transfers Total	**(153)**	**(153)**	**(153)**	**(153)**	**(153)**	**(153)**	**(153)**	**(153)**	**(153)**	**(153)**	**(153)**	**54,717**	**53,032**
CAPTL PROJ LABOR-CREDIT	(131)	(131)	(131)	(131)	(131)	(131)	(131)	(131)	(131)	(131)	(131)	(131)	(1,570)
CAPTL PROJ FRINGE-CR	(58)	(58)	(58)	(58)	(58)	(58)	(58)	(58)	(58)	(58)	(58)	(58)	(698)
CAPTL PROJ ADM FEE-CR	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(75)	(895)
Capital Projects CR Total	**(264)**	**(264)**	**(264)**	**(264)**	**(264)**	**(264)**	**(264)**	**(264)**	**(264)**	**(264)**	**(264)**	**(264)**	**(3,163)**
IN EXP XFER - GEN MGMT	-	-	-	-	-	-	-	-	-	-	-	261,365	261,365
IN EXP XFER - PUB RLAT	-	-	-	-	-	-	-	-	-	-	-	58,888	58,888
IN EXP XFER - DIRECTORS	-	-	-	-	-	-	-	-	-	-	-	33,114	33,114
IN EXP XFER - ACCOUNTNG	-	-	-	-	-	-	-	-	-	-	-	312,529	312,529
IN EXP XFER - INFO TECH	-	-	-	-	-	-	-	-	-	-	-	179,259	179,259
IN EXP XFER - CUSTOMER	-	-	-	-	-	-	-	-	-	-	-	637,695	637,695
IN EXP XFER - HUMAN RES	-	-	-	-	-	-	-	-	-	-	-	130,074	130,074
IN EXP XFER - ADMIN SVC	-	-	-	-	-	-	-	-	-	-	-	66,325	66,325
	-	-	-	-	-	-	-	-	-	-	-	**1,679,249**	**1,679,249**
TOTAL NONOPERATING EXP	**(417)**	**(417)**	**(417)**	**(417)**	**(417)**	**(417)**	**(417)**	**(417)**	**(417)**	**(417)**	**(417)**	**1,733,702**	**1,729,118**
TOTAL CASH RELATED EXP	**84,005**	**82,550**	**82,694**	**101,366**	**91,222**	**81,297**	**95,655**	**102,256**	**102,620**	**81,073**	**84,507**	**2,041,326**	**3,030,571**
DEPRECIATION	214,080	214,080	214,080	214,080	214,080	214,080	214,080	214,080	214,080	214,080	214,080	214,080	2,568,966
AMORTIZATION EXPENSE	1,208	1,208	1,208	1,208	1,208	1,208	1,208	1,208	1,212	1,212	1,212	1,212	14,512
AMORT EXP-BOND INSURANC	8,649	8,649	8,649	8,649	8,649	8,649	8,649	8,649	8,649	8,202	8,202	8,202	102,443
Amort and Depreciation Total	**223,937**	**223,937**	**223,937**	**223,937**	**223,937**	**223,937**	**223,937**	**223,937**	**223,941**	**223,494**	**223,494**	**223,494**	**2,685,921**
INTEREST ON BONDS	356,254	356,254	356,254	356,254	356,254	356,254	347,801	347,801	347,801	347,801	347,801	347,801	4,224,332
INT EXP BOND PREM/DISC	(6,719)	(6,719)	(6,719)	(6,719)	(6,719)	(6,719)	(6,719)	(6,719)	(6,719)	(6,379)	(6,379)	(6,379)	(79,609)
INT EXP - DEFERRED RFD	20,015	20,015	20,015	20,015	20,015	20,015	20,015	20,015	20,015	19,106	19,106	19,106	237,455
	369,550	**369,550**	**369,550**	**369,550**	**369,550**	**369,550**	**361,098**	**361,098**	**361,098**	**360,528**	**360,528**	**360,528**	**4,382,177**
TOTAL INTEREST, TAXES, DEPREC & AMORT	**593,488**	**593,488**	**593,488**	**593,488**	**593,488**	**593,488**	**585,035**	**585,035**	**585,039**	**584,022**	**584,022**	**584,022**	**7,068,099**
TOTAL EXPENSE	**677,492**	**676,038**	**676,182**	**694,854**	**684,709**	**674,785**	**680,690**	**687,291**	**687,658**	**665,095**	**668,529**	**2,625,348**	**10,098,670**
CHANGE IN NET POSITION	**$ (677,492)**	**$ (676,038)**	**$ (676,182)**	**$ (694,854)**	**$ (684,709)**	**$ (674,785)**	**$ (680,690)**	**$ (687,291)**	**$ (687,658)**	**$ (665,095)**	**$ (668,529)**	**$ (2,625,348)**	**$ (10,098,670)**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
DEPARTMENT 4010
BUSINESS DEVELOPMENT

	BUDGET												2013/2014
	April	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**Budget**
EXPENDITURE DETAIL													
DISCRETIONARY EXPENDITURES													
Deferred Comp Match	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 8	$ 8
Employee Benefits Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**8**	**8**
	-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**8**	**8**
OPERATING SERVICES													
Advertising Service	250	-	-	250	-	500	250	-	-	250	-	-	1,500
Printing Service	105	-	-	105	-	-	105	-	-	105	-	-	418
Cellular Phones Service	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Dues, Fees, Permits, Membership	-	100	450	5,500	-	-		-	450	5,500	-	-	12,000
Operating Services Total	**455**	**200**	**550**	**5,955**	**100**	**600**	**455**	**100**	**550**	**5,955**	**100**	**100**	**15,118**
OPERATING SUPPLIES													
Office Supplies	25	25	25	25	25	25	50	25	25	25	25	25	325
Computer Supplies, Software, Equipment Service		-	750	-	-	-	-	-	-	-	-	-	750
Postage, Stamps, Freight	25	25	25	25	25	25	25	25	25	25	25	25	300
Books, Subscription, Publication	-	-	150	-	-	-	-	-	-	150	-	-	300
Operating Supplies Total	**50**	**50**	**950**	**50**	**50**	**50**	**75**	**50**	**50**	**200**	**50**	**50**	**1,675**
EMPLOYEE DEVELOPMENT													
Registrations (Seminars, Training, Supplies)	101	-	141	-	-	321	-	-	141	-	-	282	986
Travel (Mileage, Meal, Lodging)	242	282	242	-	-	615	-	-	-	230	-	-	1,611
Employee Development Total	**343**	**282**	**383**	**-**	**-**	**936**	**-**	**-**	**141**	**230**	**-**	**282**	**2,597**
	847	**532**	**1,883**	**6,005**	**150**	**1,586**	**530**	**150**	**741**	**6,384**	**150**	**440**	**19,158**
	847	**532**	**1,883**	**6,005**	**150**	**1,586**	**530**	**150**	**741**	**6,384**	**150**	**440**	**19,158**
TOTAL EXPENSE	**847**	**532**	**1,883**	**6,005**	**150**	**1,586**	**530**	**150**	**741**	**6,384**	**150**	**440**	**19,740**
CHANGE IN NET POSITION	**$ (847)**	**$ (532)**	**$ (1,883)**	**$ (6,005)**	**$ (150)**	**$ (1,586)**	**$ (530)**	**$ (150)**	**$ (741)**	**$ (6,384)**	**$ (150)**	**$ (440)**	**$ (19,740)**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
DEPARTMENT 4020
PUBLIC PURPOSE - ADMINISTRATION

	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
REVENUE DETAIL													
PUBLIC PURPS COLLECTION	$ 92,464	$ 119,511	$ 130,920	$ 149,313	$ 153,895	$ 147,006	$ 122,373	$ 95,918	$ 94,861	$ 96,439	$ 87,100	$ 91,774	$ 1,381,574
PUBLIC PURPS OFFSET	(92,464)	(119,511)	(130,920)	(149,313)	(153,895)	(147,006)	(122,373)	(95,918)	(94,861)	(96,439)	(87,100)	(91,774)	(1,381,574)
PUBLIC PURPS REV. RECOG	111,911	139,982	161,728	169,579	171,638	170,974	167,576	111,610	111,857	114,740	100,229	106,007	1,637,833
	111,911	**139,982**	**161,728**	**169,579**	**171,638**	**170,974**	**167,576**	**111,610**	**111,857**	**114,740**	**100,229**	**106,007**	**1,637,833**
TOTAL REVENUE	**111,911**	**139,982**	**161,728**	**169,579**	**171,638**	**170,974**	**167,576**	**111,610**	**111,857**	**114,740**	**100,229**	**106,007**	**1,637,833**
EXPENDITURE DETAIL													
DISCRETIONARY EXPENDITURES													
SALARIES - REGULAR	5,717	5,717	5,717	8,575	5,717	5,717	5,717	5,717	8,575	5,717	5,717	5,717	74,316
LONGEVITY PAY	46	46	46	69	46	46	46	46	69	46	46	46	600
	5,763	**5,763**	**5,763**	**8,644**	**5,763**	**5,763**	**5,763**	**5,763**	**8,644**	**5,763**	**5,763**	**5,763**	**74,916**
COMBINED EMPLOYEE BENEF	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	1,833	21,993
RETIREMENT	1,118	1,118	1,118	1,677	1,118	1,118	1,118	1,118	1,677	1,118	1,118	1,118	14,531
DEFERRED COMP MATCH	138	138	138	208	138	138	138	138	208	138	138	146	1,807
FICA TAXES (EMPLOYER)	406	406	406	608	406	406	406	406	608	406	406	406	5,273
UNEMPLOYMENT BENEFITS	241	241	241	241	241	241	241	241	241	241	241	241	2,895
WORKERS COMP INSURANCE	58	58	58	87	58	58	58	58	87	58	58	58	751
RETIREE'S INSURANCE-MID	120	120	120	120	120	120	120	120	120	120	120	120	1,434
	3,913	**3,913**	**3,913**	**4,773**	**3,913**	**3,913**	**3,913**	**3,913**	**4,773**	**3,913**	**3,913**	**3,921**	**48,684**
SALARIES & EMPLOYEE BENEFITS	**9,676**	**9,676**	**9,676**	**13,417**	**9,676**	**9,676**	**9,676**	**9,676**	**13,417**	**9,676**	**9,676**	**9,683**	**123,600**
ADVERTISING SERVICE	6,300	5,100	15,100	2,500	3,100	9,500	100	2,500	100	5,100	100	100	49,600
PRINTING SERVICE	126	126	126	126	126	126	126	126	126	126	126	126	1,506
CELLULAR PHONES SERVICE	100	100	100	100	100	100	100	100	100	100	100	100	1,200
DUES,FEES,PERMITS,MEMBR	-	-	1,500	-	-	-	-	-	-	-	-	-	1,500
	6,526	**5,326**	**16,826**	**2,726**	**3,326**	**9,726**	**326**	**2,726**	**326**	**5,326**	**326**	**326**	**53,806**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
DEPARTMENT 4020
PUBLIC PURPOSE - ADMINISTRATION

	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
OFFICE SUPPLIES	50	50	50	50	50	50	50	50	50	50	50	50	600
POSTAGE,STAMPS,FREIGHT	-	-	500	-	-	500	-	-	-	-	-	500	1,500
OFFICE EQUIPMENT	-	-	-	-	-	-	-	-	-	-	-	500	500
	50	**50**	**550**	**50**	**50**	**550**	**50**	**50**	**50**	**50**	**50**	**1,050**	**2,600**
REGISTRATIONS (SEMINARS	40	1,129	40	-	-	40	847	-	40	-	40	-	2,178
TRAVEL (MILGE,MEAL,LODG	60	758	-	60	605	-	698	60	-	60	-	60	2,363
	101	**1,887**	**40**	**60**	**605**	**40**	**1,545**	**60**	**40**	**60**	**40**	**60**	**4,541**
ENERGY EFFICIENCY PROG	24,405	31,544	34,555	39,409	40,619	38,800	32,299	25,316	25,037	25,454	22,989	24,223	364,650
LOW INCOME ASSIST PROG	33,463	43,252	47,381	54,037	55,695	53,202	44,287	34,713	34,331	34,902	31,522	33,214	500,000
RENEWABLE RESRCE & TECH	30,117	38,927	42,643	48,633	50,126	47,882	39,859	31,242	30,898	31,412	28,370	29,892	450,000
ADMIN FEE	5,972	7,719	8,456	9,644	9,940	9,495	7,904	6,195	6,127	6,229	5,626	5,927	89,233
	93,957	**121,441**	**133,034**	**151,724**	**156,380**	**149,380**	**124,349**	**97,467**	**96,393**	**97,997**	**88,506**	**93,256**	**1,403,883**
CONSULTANT'S SERVICES	1,250	1,250	1,250	1,250	1,250	1,250	31,250	1,250	1,250	1,250	1,250	1,250	45,000
	1,250	**1,250**	**1,250**	**1,250**	**1,250**	**1,250**	**31,250**	**1,250**	**1,250**	**1,250**	**1,250**	**1,250**	**45,000**
PROPERTY & LIAB INSUR	352	352	352	352	352	353	382	382	382	382	382	382	4,403
	352	**352**	**352**	**352**	**352**	**353**	**382**	**382**	**382**	**382**	**382**	**382**	**4,403**
TOTAL OPERATING EXPENSE	**111,911**	**139,982**	**161,728**	**169,579**	**171,638**	**170,974**	**167,576**	**111,610**	**111,857**	**114,740**	**100,229**	**106,007**	**1,637,833**
NON DISCRETIONAY EXPENDITURES													
TOTAL CASH RELATED EXP	**111,911**	**139,982**	**161,728**	**169,579**	**171,638**	**170,974**	**167,576**	**111,610**	**111,857**	**114,740**	**100,229**	**106,007**	**1,637,833**
TOTAL EXPENSE	**111,911**	**139,982**	**161,728**	**169,579**	**171,638**	**170,974**	**167,576**	**111,610**	**111,857**	**114,740**	**100,229**	**106,007**	**1,637,833**
CHANGE IN NET POSITION	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
DEPARTMENT 4050
ENERGY RESOURCES - ENGINEERING

	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
REVENUE DETAIL													
MISC OTHER OPERATING REVENUE													
Departmental Revenue	$ 179	$ 179	$ 179	$ 179	$ 179	$ 179	$ 179	$ 179	$ 179	$ 179	$ 179	$ 179	$ 2,148
Misc Other Operating Revenue Total	**179**	**179**	**179**	**179**	**179**	**179**	**179**	**179**	**179**	**179**	**179**	**179**	**2,148**
TOTAL REVENUE	**179**	**179**	**179**	**179**	**179**	**179**	**179**	**179**	**179**	**179**	**179**	**179**	**2,148**
EXPENDITURE DETAIL													
DISCRETIONARY EXPENDITURES													
SALARIES / EMPLOYEE BENEFITS													
SALARIES													
Salaries - Regular	31,074	31,074	31,074	46,611	31,074	31,074	31,074	31,074	46,611	31,074	31,074	31,074	403,964
Salaries - Overtime	867	867	867	1,301	867	867	867	867	1,301	867	867	867	11,276
LONGEVITY PAY	46	46	46	69	46	46	46	46	69	46	46	46	600
Salaries Total	**31,988**	**31,988**	**31,988**	**47,982**	**31,988**	**31,988**	**31,988**	**31,988**	**47,982**	**31,988**	**31,988**	**31,988**	**415,840**
EMPLOYEE BENEFITS													
Combined Employee Benefit	6,992	6,992	6,992	6,992	6,992	6,992	6,992	6,992	6,992	6,992	6,992	6,992	83,905
Retirement	5,595	5,595	5,595	8,392	5,595	5,595	5,595	5,595	8,392	5,595	5,595	5,595	72,729
Deferred Comp Match	138	138	138	208	-	-	-	-	-	-	-	(69)	554
FICA Taxes (Employer)	2,305	2,305	2,305	3,458	2,305	2,305	2,305	2,305	3,458	2,305	2,305	2,305	29,965
Workers Comp Insurance	371	371	371	556	371	371	371	371	556	371	371	371	4,817
Retiree's Insurance-MID	598	598	598	598	598	598	598	598	598	598	598	598	7,179
Emplo	**15,999**	**15,999**	**15,999**	**20,203**	**15,860**	**15,860**	**15,860**	**15,860**	**19,996**	**15,860**	**15,860**	**15,791**	**199,149**
SALARIES & EMPLOYEE BENEFITS	**47,987**	**47,987**	**47,987**	**68,185**	**47,848**	**47,848**	**47,848**	**47,848**	**67,977**	**47,848**	**47,848**	**47,779**	**614,990**
OPERATING SERVICES/SUPPLIES													
Printing Service	-	-	1,925	-	-	-	-	-	1,925	-	-	-	3,850
Cellular Phones Service	500	500	500	500	500	500	500	500	500	500	500	500	6,000
Dues, Fees, Permits, Membership	200	200	200	200	200	200	200	200	200	200	200	200	2,400
R & M - Equipment	4,000	-	-	-	-	-	-	1,000	-	-	-	-	5,000
Operating Services Total	**4,700**	**700**	**2,625**	**700**	**700**	**700**	**700**	**1,700**	**2,625**	**700**	**700**	**700**	**17,250**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
DEPARTMENT 4050
ENERGY RESOURCES - ENGINEERING

	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
Office Supplies	460	460	460	460	460	460	460	460	460	460	460	460	5,520
Computer Supplies, Software, Equipment Service	3,200	100	100	100	100	100	3,200	2,000	100	100	100	100	9,300
Postage, Stamps, Freight	60	60	60	60	60	60	60	60	60	60	60	60	720
Books, Subscription, Publication	175	175	175	175	175	175	175	175	175	175	175	175	2,100
Replacement Parts	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Small Tools	400	400	400	400	400	400	400	400	400	400	400	400	4,800
Building Materials	15,000	-	-	-	-	-	-	-	-	-	-	-	15,000
Opera	**19,395**	**1,295**	**1,295**	**1,295**	**1,295**	**1,295**	**4,395**	**3,195**	**1,295**	**1,295**	**1,295**	**1,295**	**38,640**
Safety Equipment	50	50	50	50	50	50	50	50	50	50	50	50	600
Safety Clothing	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Safety Total	**150**	**150**	**150**	**150**	**150**	**150**	**150**	**150**	**150**	**150**	**150**	**150**	**1,800**
Registrations (Seminars, Training, Education & Supplies)	484	1,412	40	240	807	766	1,412	81	81	645	40	40	6,047
Travel (Mileage, Meal, Lodging)	-	323	-	-	605	524	383	-	-	363	-	-	2,198
Employee Development Total	**484**	**1,734**	**40**	**240**	**1,412**	**1,291**	**1,795**	**81**	**81**	**1,008**	**40**	**40**	**8,245**
OUTSIDE PROFESSIONAL SERVICES													
Consultant's Services	10,000	26,000	-	-	-	10,000	11,000	-	-	10,000	11,000	-	78,000
Outside Contracts	667	16,667	667	667	667	17,667	667	667	667	17,667	667	667	58,000
Outsic	**10,667**	**42,667**	**667**	**667**	**667**	**27,667**	**11,667**	**667**	**667**	**27,667**	**11,667**	**667**	**136,000**
TOTAL DISCRETIONARY	**83,382**	**94,533**	**52,763**	**71,236**	**52,071**	**78,950**	**66,555**	**53,641**	**72,794**	**78,668**	**61,700**	**50,631**	**816,925**
Inter-Department - Labor-Charge	4,478	4,478	4,478	4,478	4,478	4,478	4,478	4,478	4,478	4,478	4,478	4,478	53,738
Inter-Department - Labor-Credit	(4,497)	(4,497)	(4,497)	(4,497)	(4,497)	(4,497)	(4,497)	(4,497)	(4,497)	(4,497)	(4,497)	(4,497)	(53,962)
Inter-Department - Fringe-Charge	73	73	73	73	73	73	73	73	73	73	73	73	879
Inter-Department - Fringe-Credit	(81)	(81)	(81)	(81)	(81)	(81)	(81)	(81)	(81)	(81)	(81)	(81)	(969)
Inter-Department Transfers Total	**(26)**	**(26)**	**(26)**	**(26)**	**(26)**	**(26)**	**(26)**	**(26)**	**(26)**	**(26)**	**(26)**	**(26)**	**(314)**
Capital Project Labor-Credit	(4,420)	(4,420)	(4,420)	(4,420)	(4,420)	(4,420)	(4,420)	(4,420)	(4,420)	(4,420)	(4,420)	(4,420)	(53,042)
Capital Project Fringe-Credit	(1,965)	(1,965)	(1,965)	(1,965)	(1,965)	(1,965)	(1,965)	(1,965)	(1,965)	(1,965)	(1,965)	(1,965)	(23,574)
Capital Projects Credits Total	**(6,385)**	**(6,385)**	**(6,385)**	**(6,385)**	**(6,385)**	**(6,385)**	**(6,385)**	**(6,385)**	**(6,385)**	**(6,385)**	**(6,385)**	**(6,385)**	**(76,617)**
TOTAL NONOPERATING EXP	**(6,411)**	**(6,411)**	**(6,411)**	**(6,411)**	**(6,411)**	**(6,411)**	**(6,411)**	**(6,411)**	**(6,411)**	**(6,411)**	**(6,411)**	**(6,411)**	**(76,931)**
TOTAL CASH RELATED EXP	**76,971**	**88,122**	**46,353**	**64,826**	**45,661**	**72,540**	**60,144**	**47,230**	**66,383**	**72,257**	**55,289**	**44,220**	**739,994**
TOTAL EXPENSE	**76,971**	**88,122**	**46,353**	**64,826**	**45,661**	**72,540**	**60,144**	**47,230**	**66,383**	**72,257**	**55,289**	**44,220**	**739,994**
CHANGE IN NET POSITION	**$ (76,792)**	**$ (87,943)**	**$ (46,174)**	**$ (64,647)**	**$ (45,482)**	**$ (72,361)**	**$ (59,965)**	**$ (47,051)**	**$ (66,204)**	**$ (72,078)**	**$ (55,110)**	**$ (44,041)**	**$ (737,847)**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
DEPARTMENT 4100
ENERGY RESOURCES

	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
TID - ENERGY RATE	$ 1,145,611	$ 1,220,378	$ 1,232,693	$ 1,855,955	$ 1,905,902	$ 1,740,519	$ 1,654,021	$ 1,527,635	$ 1,453,738	$ 1,459,861	$ 1,322,333	$ 1,378,491	$ 17,897,137
TID-ENERGY PRICE ADDER	239,114	270,655	279,386	336,460	349,640	323,800	298,047	269,900	256,085	264,950	243,574	256,741	3,388,352
WAPA - PURCHASED POWER	29,929	29,929	29,929	29,929	29,929	29,929	29,929	29,929	29,929	29,929	29,929	29,929	359,148
PPM-WIND ENERGY PURCH	68,233	91,922	102,274	122,179	107,758	83,790	57,225	28,034	26,021	27,282	26,796	45,015	786,529
PPM-WIND ENERGY RESALE	(25,767)	(31,609)	(33,445)	(56,634)	(48,380)	(36,021)	(26,002)	(13,152)	(12,374)	(10,980)	(10,615)	(17,371)	(322,350)
	1,457,120	**1,581,275**	**1,610,837**	**2,287,889**	**2,344,849**	**2,142,017**	**2,013,220**	**1,842,346**	**1,753,399**	**1,771,042**	**1,612,017**	**1,692,805**	**22,108,816**
PURCHASED POWER SWAPS	272,386	292,427	299,792	143,605	199,978	213,197	271,039	251,194	200,228	117,180	107,153	117,442	2,485,621
	272,386	**292,427**	**299,792**	**143,605**	**199,978**	**213,197**	**271,039**	**251,194**	**200,228**	**117,180**	**107,153**	**117,442**	**2,485,621**
TID - PLANNING RESERVE	34,155	34,155	34,155	34,155	34,155	34,155	34,155	34,155	34,155	34,155	34,155	34,155	409,860
	34,155	**34,155**	**34,155**	**34,155**	**34,155**	**34,155**	**34,155**	**34,155**	**34,155**	**34,155**	**34,155**	**34,155**	**409,860**
	1,763,661	**1,907,856**	**1,944,784**	**2,465,649**	**2,578,982**	**2,389,369**	**2,318,415**	**2,127,695**	**1,987,782**	**1,922,378**	**1,753,325**	**1,844,402**	**25,004,297**
CONSULTANT'S SERVICES	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	4,250	51,000
	4,250	**4,250**	**4,250**	**4,250**	**4,250**	**4,250**	**4,250**	**4,250**	**4,250**	**4,250**	**4,250**	**4,250**	**51,000**
TOTAL OPERATING EXPENSE	**1,767,911**	**1,912,106**	**1,949,034**	**2,469,899**	**2,583,232**	**2,393,619**	**2,322,665**	**2,131,945**	**1,992,032**	**1,926,628**	**1,757,575**	**1,848,652**	**25,055,297**
TOTAL CASH RELATED EXP	**1,767,911**	**1,912,106**	**1,949,034**	**2,469,899**	**2,583,232**	**2,393,619**	**2,322,665**	**2,131,945**	**1,992,032**	**1,926,628**	**1,757,575**	**1,848,652**	**25,055,297**
TOTAL EXPENSE	**1,767,911**	**1,912,106**	**1,949,034**	**2,469,899**	**2,583,232**	**2,393,619**	**2,322,665**	**2,131,945**	**1,992,032**	**1,926,628**	**1,757,575**	**1,848,652**	**25,055,297**
CHANGE IN NET POSITION	**$ (1,767,911)**	**$ (1,912,106)**	**$ (1,949,034)**	**$ (2,469,899)**	**$ (2,583,232)**	**$ (2,393,619)**	**$ (2,322,665)**	**$ (2,131,945)**	**$ (1,992,032)**	**$ (1,926,628)**	**$ (1,757,575)**	**$ (1,848,652)**	**$ (25,055,297)**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
DEPARTMENT 4200
ENERGY RESOURCES POWER TRANSMISSION

	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
EXPENDITURE DETAIL													
DISCRETIONARY EXPENDITURES													
TID-TX BY OTHERS (W-MR)	$ 138,600	$ 138,600	$ 138,600	$ 138,600	$ 138,600	$ 138,600	$ 138,600	$ 138,600	$ 138,600	$ 143,529	$ 143,529	$ 143,529	$ 1,677,986
TID-TX CONGESTION CHRG	58,684	67,208	70,111	76,087	80,808	76,267	69,770	62,902	59,211	62,063	57,098	60,517	800,726
	197,284	**205,808**	**208,711**	**214,687**	**219,408**	**214,867**	**208,370**	**201,502**	**197,811**	**205,592**	**200,627**	**204,046**	**2,478,712**
	197,284	**205,808**	**208,711**	**214,687**	**219,408**	**214,867**	**208,370**	**201,502**	**197,811**	**205,592**	**200,627**	**204,046**	**2,478,712**
TOTAL OPERATING EXPENSE	**197,284**	**205,808**	**208,711**	**214,687**	**219,408**	**214,867**	**208,370**	**201,502**	**197,811**	**205,592**	**200,627**	**204,046**	**2,478,712**
TOTAL CASH RELATED EXP	**197,284**	**205,808**	**208,711**	**214,687**	**219,408**	**214,867**	**208,370**	**201,502**	**197,811**	**205,592**	**200,627**	**204,046**	**2,478,712**
TOTAL EXPENSE	**197,284**	**205,808**	**208,711**	**214,687**	**219,408**	**214,867**	**208,370**	**201,502**	**197,811**	**205,592**	**200,627**	**204,046**	**2,478,712**
CHANGE IN NET POSITION	**$ (197,284)**	**$ (205,808)**	**$ (208,711)**	**$ (214,687)**	**$ (219,408)**	**$ (214,867)**	**$ (208,370)**	**$ (201,502)**	**$ (197,811)**	**$ (205,592)**	**$ (200,627)**	**$ (204,046)**	**$ (2,478,712)**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
DEPARTMENT 4300
ENERGY RESOURCES - POWER DISTRIBUTION - MID

	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
EXPENDITURE DETAIL													
DISCRETIONARY EXPENDITURES													
Salaries - Regular	$ 73,546	$ 73,546	$ 73,546	$ 110,319	$ 73,546	$ 73,546	$ 73,546	$ 73,546	$ 110,319	$ 73,546	$ 73,546	$ 73,546	$ 956,095
Salaries - Overtime	6,987	6,987	6,987	10,480	6,987	6,987	6,987	6,987	10,480	6,987	6,987	6,987	90,829
	369	369	369	554	369	369	369	369	554	369	369	369	4,800
Salaries Total	**80,902**	**80,902**	**80,902**	**121,353**	**80,902**	**80,902**	**80,902**	**80,902**	**121,353**	**80,902**	**80,902**	**80,902**	**1,051,724**
EMPLOYEE BENEFITS													
Combined Employee Benefit	13,882	13,882	13,882	13,882	13,882	13,882	13,882	13,882	13,882	13,882	13,882	13,882	166,580
Retirement	11,438	11,438	11,438	17,158	11,438	11,438	11,438	11,438	17,158	11,438	11,438	11,438	148,699
Deferred Comp Match	689	689	689	1,034	809	809	809	809	1,214	809	771	812	9,946
FICA Taxes (Employer)	6,027	6,027	6,027	9,041	6,027	6,027	6,027	6,027	9,041	6,027	6,027	6,027	78,353
Workers Comp Insurance	3,109	3,109	3,109	4,663	3,109	3,109	3,109	3,109	4,663	3,109	3,109	3,109	40,411
Retiree's Insurance-MID	1,538	1,538	1,538	1,538	1,538	1,538	1,538	1,538	1,538	1,538	1,538	1,538	18,453
Employee Benefits Total	**36,683**	**36,683**	**36,683**	**47,315**	**36,803**	**36,803**	**36,803**	**36,803**	**47,495**	**36,803**	**36,764**	**36,805**	**462,442**
SALARIES & EMPLOYEE BENEFITS	**117,585**	**117,585**	**117,585**	**168,667**	**117,705**	**117,705**	**117,705**	**117,705**	**168,847**	**117,705**	**117,666**	**117,707**	**1,514,166**
OPERATING SERVICES/SUPPLIES													
Telephone Service	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	1,600	19,200
Cellular Phones Service	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	14,400
Dues, Fees, Permits, Membership	660	660	660	660	660	660	660	660	660	660	660	660	7,920
R & M - Equipment	500	500	500	500	500	500	500	500	500	500	500	500	6,000
Operating Services Total	**3,960**	**3,960**	**3,960**	**3,960**	**3,960**	**3,960**	**3,960**	**3,960**	**3,960**	**3,960**	**3,960**	**3,960**	**47,520**
OPERATING SUPPLIES													
Office Supplies	175	175	175	175	175	175	175	175	175	175	175	175	2,100
Replacement Parts	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	12,000	144,000
Small Tools	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	1,200	14,400
Building Materials	650	650	650	650	650	650	650	650	650	650	650	650	7,800
Grounds Maintenance Supplies	100	-	-	-	100		-	-	100		-	-	300
Welding Supplies	220	220	220	220	220	220	220	220	220	220	220	220	2,640
Inventory Overs & Shorts	-	-	-	-	-	-	-	-	-	-	-	2,500	2,500
Minor Material - Miscellaneous	710	710	710	710	710	710	710	710	710	710	710	710	8,520
Operating Supplies Total	**15,055**	**14,955**	**14,955**	**14,955**	**15,055**	**14,955**	**14,955**	**14,955**	**15,055**	**14,955**	**14,955**	**17,455**	**182,260**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
DEPARTMENT 4300
ENERGY RESOURCES - POWER DISTRIBUTION - MID

	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
SAFETY													
Safety Equipment	500	500	500	500	500	500	500	500	500	500	500	500	6,000
Safety Clothing	220	220	220	220	220	220	220	220	220	220	220	220	2,640
Safety Total	**3,620**	**3,620**	**3,620**	**3,620**	**3,620**	**3,620**	**3,620**	**3,620**	**3,620**	**3,620**	**3,620**	**3,620**	**43,440**
Registrations (Seminars, Training, Education & Supplies)	484	2,017	323	202	968	605	363	484	363	323	121	1,210	7,461
Travel (Mileage, Meal, Lodging)	-	1,210	645	323	726	40	40	282	40	40	-	323	3,670
Employee Development Total	**484**	**3,226**	**968**	**524**	**1,694**	**645**	**403**	**766**	**403**	**363**	**121**	**1,533**	**11,131**
Electricity - Facilities	270	270	270	270	270	270	270	270	270	270	270	270	3,240
Utilities Total	**270**	**270**	**270**	**270**	**270**	**270**	**270**	**270**	**270**	**270**	**270**	**270**	**3,240**
Equipment Rental/Leases	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	12,000
Rents & Leases Total	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**	**12,000**
OUTSIDE PROFESSIONAL SERVICES													
Laboratory Analysis Fee	850	850	850	850	850	850	850	850	850	850	850	850	10,200
Outside Contracts	-	5,500	-	-	5,500	-	-	5,500	-	-	5,500	-	22,000
Drug & Alcohol Testing	50	50	50	50	50	50	50	50	50	50	50	50	600
Outside Professional Services Total	**900**	**6,400**	**900**	**900**	**6,400**	**900**	**900**	**6,400**	**900**	**900**	**6,400**	**900**	**32,800**
TOTAL DISCRETIONARY	**142,874**	**151,016**	**143,258**	**193,897**	**149,704**	**143,055**	**142,813**	**148,676**	**194,056**	**142,773**	**147,992**	**146,445**	**1,846,557**
NON DISCRETIONAY EXPENDITURES													
Inter-Department - Labor-Charge	40,157	40,157	40,157	40,157	40,157	40,157	40,157	40,157	40,157	40,157	40,157	40,157	481,881
Inter-Department - Labor-Credit	(39,652)	(39,652)	(39,652)	(39,652)	(39,652)	(39,652)	(39,652)	(39,652)	(39,652)	(39,652)	(39,652)	(39,652)	(475,821)
Inter-Department - Fringe-Charge	641	641	641	641	641	641	641	641	641	641	641	641	7,689
Inter-Department - Fringe-Credit	(633)	(633)	(633)	(633)	(633)	(633)	(633)	(633)	(633)	(633)	(633)	(633)	(7,600)
Inter-Department - Vehicle & Equipment Charge	4,009	4,009	4,009	4,009	4,009	4,009	4,009	4,009	4,009	4,009	4,009	4,009	48,103
Inter-Department Transfers Total	**4,521**	**4,521**	**4,521**	**4,521**	**4,521**	**4,521**	**4,521**	**4,521**	**4,521**	**4,521**	**4,521**	**4,521**	**54,253**
Inter-Fund Labor-Charge	13	13	13	13	13	13	13	13	13	13	13	13	154
Inter-Fund Labor-Credit	(915)	(915)	(915)	(915)	(915)	(915)	(915)	(915)	(915)	(915)	(915)	(915)	(10,980)
Inter-Fund Fringe-Charges	5	5	5	5	5	5	5	5	5	5	5	5	61
Inter-Fund Fringe-Credit	(366)	(366)	(366)	(366)	(366)	(366)	(366)	(366)	(366)	(366)	(366)	(366)	(4,392)
Inter-Fund Vehicle & Equipment - Charges	3	3	3	3	3	3	3	3	3	3	3	3	33
Inter-Fund Materials - Charges	56	56	56	56	56	56	56	56	56	56	56	56	671
Inter-Fund Admin Fee-Charges	8	8	8	8	8	8	8	8	8	8	8	8	92
Inter-Fund Transfers Total	**(1,197)**	**(1,197)**	**(1,197)**	**(1,197)**	**(1,197)**	**(1,197)**	**(1,197)**	**(1,197)**	**(1,197)**	**(1,197)**	**(1,197)**	**(1,197)**	**(14,360)**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
DEPARTMENT 4300
ENERGY RESOURCES - POWER DISTRIBUTION - MID

	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
Capital Project Labor-Credit	(9,754)	(9,754)	(9,754)	(9,754)	(9,754)	(9,754)	(9,754)	(9,754)	(9,754)	(9,754)	(9,754)	(9,754)	(117,049)
Capital Project Fringe-Credit	(4,335)	(4,335)	(4,335)	(4,335)	(4,335)	(4,335)	(4,335)	(4,335)	(4,335)	(4,335)	(4,335)	(4,335)	(52,022)
Capital Projects Credits Total	**(14,089)**	**(14,089)**	**(14,089)**	**(14,089)**	**(14,089)**	**(14,089)**	**(14,089)**	**(14,089)**	**(14,089)**	**(14,089)**	**(14,089)**	**(14,089)**	**(169,071)**
TOTAL NONOPERATING EXP	**(10,765)**	**(10,765)**	**(10,765)**	**(10,765)**	**(10,765)**	**(10,765)**	**(10,765)**	**(10,765)**	**(10,765)**	**(10,765)**	**(10,765)**	**(10,765)**	**(129,178)**
TOTAL CASH RELATED EXP	**132,109**	**140,251**	**132,493**	**183,132**	**138,939**	**132,290**	**132,048**	**137,911**	**183,291**	**132,008**	**137,227**	**135,680**	**1,717,379**
TOTAL EXPENSE	**132,109**	**140,251**	**132,493**	**183,132**	**138,939**	**132,290**	**132,048**	**137,911**	**183,291**	**132,008**	**137,227**	**135,680**	**1,717,379**
CHANGE IN NET POSITION	**$ (132,109)**	**$ (140,251)**	**$ (132,493)**	**$ (183,132)**	**$ (138,939)**	**$ (132,290)**	**$ (132,048)**	**$ (137,911)**	**$ (183,291)**	**$ (132,008)**	**$ (137,227)**	**$ (135,680)**	**$ (1,717,379)**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
DEPARTMENT 4920
ENERGY RESOURCES WAREHOUSE

	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
EXPENDITURE DETAIL													
DISCRETIONARY EXPENDITURES													
SALARIES - REGULAR	$ 2,886	$ 2,886	$ 2,886	$ 4,330	$ 2,886	$ 2,886	$ 2,886	$ 2,886	$ 4,330	$ 2,886	$ 2,886	$ 2,886	$ 37,524
SALARIES - OVERTIME	577	577	577	866	577	577	577	577	866	577	577	577	7,505
LONGEVITY PAY	23	23	23	35	23	23	23	23	35	23	23	23	300
Saleries Total	**3,487**	**3,487**	**3,487**	**5,230**	**3,487**	**3,487**	**3,487**	**3,487**	**5,230**	**3,487**	**3,487**	**3,487**	**45,329**
COMBINED EMPLOYEE BENEF	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	1,820	21,837
RETIREMENT	564	564	564	847	564	564	564	564	847	564	564	564	7,337
FICA TAXES (EMPLOYER)	260	260	260	390	260	260	260	260	390	260	260	260	3,377
WORKERS COMP INSURANCE	40	40	40	60	40	40	40	40	60	40	40	40	522
RETIREE'S INSURANCE-MID	60	60	60	60	60	60	60	60	60	60	60	60	724
Employee Benefits Total	**2,744**	**2,744**	**2,744**	**3,177**	**2,744**	**2,744**	**2,744**	**2,744**	**3,177**	**2,744**	**2,744**	**2,744**	**33,798**
SALARIES & EMPLOYEE BENEFITS	**6,231**	**6,231**	**6,231**	**8,407**	**6,231**	**6,231**	**6,231**	**6,231**	**8,407**	**6,231**	**6,231**	**6,231**	**79,127**
CELLULAR PHONES SERVICE	50	50	50	50	50	50	50	50	50	50	50	50	600
R & M - EQUIPMENT	200	200	200	200	200	200	200	200	200	200	200	200	2,400
GARBAGE & REFUSE SERVIC	285	285	285	285	285	285	285	285	285	285	285	285	3,420
Operating Supplies Total	**535**	**535**	**535**	**535**	**535**	**535**	**535**	**535**	**535**	**535**	**535**	**535**	**6,420**
OFFICE SUPPLIES	335	335	335	335	335	335	335	335	335	335	335	335	4,020
POSTAGE,STAMPS,FREIGHT	35	35	35	35	35	35	35	35	35	35	35	35	420
JANITORIAL SUPPLIES	100	100	100	100	100	100	100	100	100	100	100	100	1,200
ICE	70	70	70	70	70	70	70	70	70	70	70	70	840
BOOKS,SUBSCRIPT,PUBLICA	200	200	200	200	200	200	200	200	200	200	200	200	2,400
BUILDING MATERIALS	210	210	210	210	210	210	210	210	210	210	210	210	2,520
Operating Services Total	**950**	**950**	**950**	**950**	**950**	**950**	**950**	**950**	**950**	**950**	**950**	**950**	**11,400**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
DEPARTMENT 4920
ENERGY RESOURCES WAREHOUSE

	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
SAFETY EQUIPMENT	170	170	170	170	170	170	170	170	170	170	170	170	2,040
Safety Total	**170**	**170**	**170**	**170**	**170**	**170**	**170**	**170**	**170**	**170**	**170**	**170**	**2,040**
PROPANE	15	15	15	15	15	15	15	15	15	15	15	15	180
DOMESTIC WATER	320	320	320	320	320	320	320	320	320	320	320	320	3,840
ELECTRICITY - FACILITIE	170	170	170	170	170	170	170	170	170	170	170	170	2,040
	505	**505**	**505**	**505**	**505**	**505**	**505**	**505**	**505**	**505**	**505**	**505**	**6,060**
BUILDING RENTAL/LEASES	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	3,200	38,400
EQUIPMENT RENTAL/LEASES	480	480	480	480	480	480	480	480	480	480	480	480	5,760
Rental/Lease Total	**3,680**	**3,680**	**3,680**	**3,680**	**3,680**	**3,680**	**3,680**	**3,680**	**3,680**	**3,680**	**3,680**	**3,680**	**44,160**
UNIFORM CLEANING SERVIC	750	750	750	750	750	750	750	750	750	750	750	750	9,000
TOTAL OPERATING EXPENSE	**12,821**	**12,821**	**12,821**	**14,997**	**12,821**	**12,821**	**12,821**	**12,821**	**14,997**	**12,821**	**12,821**	**12,821**	**158,207**
INTER-DEPT LABOR-CHARGE	381	381	381	381	381	381	381	381	381	381	381	381	4,570
INTER-DEPT LABOR-CREDIT	(867)	(867)	(867)	(867)	(867)	(867)	(867)	(867)	(867)	(867)	(867)	(867)	(10,406)
	(486)	**(486)**	**(486)**	**(486)**	**(486)**	**(486)**	**(486)**	**(486)**	**(486)**	**(486)**	**(486)**	**(486)**	**(5,836)**
TOTAL NONOPERATING EXP	**(486)**	**(486)**	**(486)**	**(486)**	**(486)**	**(486)**	**(486)**	**(486)**	**(486)**	**(486)**	**(486)**	**(486)**	**(5,836)**
TOTAL CASH RELATED EXP	**12,335**	**12,335**	**12,335**	**14,511**	**12,335**	**12,335**	**12,335**	**12,335**	**14,511**	**12,335**	**12,335**	**12,335**	**152,371**
TOTAL EXPENSE	**12,335**	**12,335**	**12,335**	**14,511**	**12,335**	**12,335**	**12,335**	**12,335**	**14,511**	**12,335**	**12,335**	**12,335**	**152,371**
CHANGE IN NET POSITION	**$ (12,335)**	**$ (12,335)**	**$ (12,335)**	**$ (14,511)**	**$ (12,335)**	**$ (12,335)**	**$ (12,335)**	**$ (12,335)**	**$ (14,511)**	**$ (12,335)**	**$ (12,335)**	**$ (12,335)**	**$ (152,371)**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
FUND 105
DRAINAGE DISTRICT

	2013/2014 Budget
REVENUE DETAIL:	
STORM DRAINAGE REVENUE	
Assesment Fees	265,123
Storm Drainage Revenue	**265,123**
INTEREST REVENUE	
Interest Revenue	130
Interest Revenue	**130**
PROPERTY TAX REVENUE	
Other Taxes	7,400
Property Tax Revenue	**7,400**
Total Operating Revenue	**272,653**
EXPENDITURE DETAIL:	
DISCRETIONARY EXPENDITURES	
Dues, Fees, Permits & Memberships	6,772
Garbage & Refuse Service	3,000
Operating Services Total	**9,772**
OPERATING SUPPLIES	
Chemicals	8,100
Operating Supplies Total	**8,100**
Laboratory Analysis Fee	3,900
Outside Professional Services Total	**3,900**
DAMAGE CLAIMS & PROPERTY INSURANCE	
Property & Liability Insurance	1,300
Damage Claim & Property Insurance Total	**1,300**
TOTAL DISCRETIONARY	**23,072**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
FUND 105
DRAINAGE DISTRICT

	2013/2014 Budget
NON DISCRETIONAY EXPENDITURES	
DEPRECIATION & AMORITIZATION	
Depreciation	51,960
Depreciation & Amoritization Total	**51,960**
INTER-FUND TRANSFERS	
Inter-Fund Labor-Charge	16,033
Inter-Fund Fringe-Charge	6,413
Inter-Fund Vehicle & Equipment-Charge	14,089
Inter-Fund Admin Fee-Charge	4,453
Inter-Fund Transfers Total	**40,988**
OPERATING TRANSFERS	
Indirect Expense Transfers - General Manager	52,273
Indirect Expense Transfers - Public Relations	11,778
Indirect Expense Transfers - Directors	6,623
Indirect Expense Transfers - Finance & Accounting	62,506
Indirect Expense Transfers - Information Technology	35,852
Indirect Expense Transfers - Human Resources	26,015
Indirect Expense Transfers - General & Administration	13,265
	208,311
Total Expense	**324,330**
Change in Net Position	**(51,677)**
Add Depreciaton and Amortization	51,960
Total Disbursements	**272,371**
Net Cash Flow (Deficit) Before Capital Items:	**282**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
DEPARTMENT 0000
NON-DEPARTMENTAL

	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
REVENUE DETAIL													
STORM DRAINAGE REVENUE													
Assessment Fees	$ -	$ 117,637	$ -	$ -	$ -	$ 29,849	$ -	$ -	$ 117,637	$ -	$ -	$ -	$ 265,123
Storm Drainage Revenue Total	**-**	**117,637**	**-**	**-**	**-**	**29,849**	**-**	**-**	**117,637**	**-**	**-**	**-**	**265,123**
INTEREST REVENUE													
Interest Revenues	11	11	11	11	11	11	11	11	11	11	11	11	130
Interest Revenue Total	**11**	**11**	**11**	**11**	**11**	**11**	**11**	**11**	**11**	**11**	**11**	**11**	**130**
PROPERTY TAX REVENUE													
Other Taxes	617	617	617	617	617	617	617	617	617	617	617	617	7,400
Property Tax Revenue Total	**617**	**617**	**617**	**617**	**617**	**617**	**617**	**617**	**617**	**617**	**617**	**617**	**7,400**
TOTAL REVENUE	**628**	**118,265**	**628**	**628**	**628**	**30,477**	**628**	**628**	**118,265**	**628**	**628**	**628**	**272,653**
TOTAL INTEREST, TAXES, DEPREC & AMORT	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL EXPENSE	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
CHANGE IN NET POSITION	**$ 628**	**$ 118,265**	**$ 628**	**$ 628**	**$ 628**	**$ 30,477**	**$ 628**	**$ 628**	**$ 118,265**	**$ 628**	**$ 628**	**$ 628**	**$ 272,653**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
DEPARTMENT 5100
ADMINISTRATION, OPERATION & MAINTENANCE

	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
EXPENDITURE DETAIL													
DISCRETIONARY EXPENDITURES													
OPERATING SERVICES/SUPPLIES													
Dues, Fees, Permits, Membership	$ -	$ 5,272	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,500	$ -	$ -	$ -	$ -	$ 6,772
Garbage & Refuse Services	-	-	-	-	-	-	-	-	-	1,000	1,000	1,000	-	3,000
Operating Services Total	**-**	**5,272**	**-**	**-**	**-**	**-**	**-**	**1,500**	**1,000**	**1,000**	**1,000**	**-**	**9,772**
OPERATING SUPPLIES													
Chemicals	675	675	675	675	675	675	675	675	675	675	675	675	8,100
Operating Supplies Total	**675**	**675**	**675**	**675**	**675**	**675**	**675**	**675**	**675**	**675**	**675**	**675**	**8,100**
OTHER OPERATING EXPENSE													
OUTSIDE PROFESSIONAL SERVICES													
Laboratory Analysis Fee	-	1,300	-	-	1,300	-	-	-	1,300	-	-	-	3,900
Outside Professional Services Total	**-**	**1,300**	**-**	**-**	**1,300**	**-**	**-**	**-**	**1,300**	**-**	**-**	**-**	**3,900**
DAMAGE CLAIMS & PROPERTY INSURANCE													
Property & Liability Insurance	-	-	-	-	-	-	-	-	1,300	-	-	-	1,300
Damage Claims & Prop Insurance Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,300**	**-**	**-**	**-**	**1,300**
TOTAL OPERATING EXPENSE	**675**	**7,247**	**675**	**675**	**1,975**	**675**	**675**	**2,175**	**4,275**	**1,675**	**1,675**	**675**	**23,072**
NON DISCRETIONAY EXPENDITURES													
INTER-FUND TRANSFER													
Inter-Fund Labor-Charge	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	1,336	16,033
Inter-Fund Fringe-Charges	534	534	534	534	534	534	534	534	534	534	534	534	6,413
Inter-Fund Vehicle & Equipment - Charges	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	1,174	14,089
Inter-Fund Admin Fee-Charges	371	371	371	371	371	371	371	371	371	371	371	371	4,453
Inter-Fund Transfers Total	**3,416**	**3,416**	**3,416**	**3,416**	**3,416**	**3,416**	**3,416**	**3,416**	**3,416**	**3,416**	**3,416**	**3,416**	**40,988**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
DEPARTMENT 5100
ADMINISTRATION, OPERATION & MAINTENANCE

	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
INDIRECT EXPENSE TRANSFERS													
Indirect Expense Transfers - General Management	3,561	4,826	3,675	3,608	5,602	4,089	4,730	4,106	4,138	3,706	3,803	6,430	52,273
Indirect Expense Transfers - Public Relations	688	861	1,430	1,079	930	715	948	1,188	935	1,272	790	943	11,778
Indirect Expense Transfers - Directors	613	509	528	557	625	539	527	485	575	580	555	528	6,623
Indirect Expense Transfers - Accounting	4,756	4,294	5,047	6,796	5,096	6,288	5,274	5,766	4,760	5,155	4,262	5,012	62,506
Indirect Expense Transfers - Information Technology	1,630	2,093	4,330	4,014	1,480	3,500	3,462	2,975	1,609	2,966	3,030	4,764	35,852
Indirect Expense Transfers - Human Resource	2,513	2,283	2,293	2,724	1,929	1,759	1,932	2,061	1,782	2,561	2,101	2,076	26,015
Indirect Expense Transfers - Admin Services	882	961	1,179	1,123	897	990	1,219	1,164	1,006	1,745	809	1,291	13,265
Indirect Expense Transfers Total	**14,642**	**15,827**	**18,483**	**19,901**	**16,559**	**17,879**	**18,091**	**17,744**	**14,805**	**17,986**	**15,350**	**21,044**	**208,311**
TOTAL NONOPERATING EXP	**3,416**	**3,416**	**3,416**	**3,416**	**3,416**	**3,416**	**3,416**	**3,416**	**3,416**	**3,416**	**3,416**	**211,726**	**249,299**
TOTAL CASH RELATED EXP	**4,091**	**10,663**	**4,091**	**4,091**	**5,391**	**4,091**	**4,091**	**5,591**	**7,691**	**5,091**	**5,091**	**212,401**	**272,371**
DEPRECIATION & AMORTIZATION													
Depreciation Expense	4,330	4,330	4,330	4,330	4,330	4,330	4,330	4,330	4,330	4,330	4,330	4,330	51,960
Depreciation & Amortization Total	**4,330**	**4,330**	**4,330**	**4,330**	**4,330**	**4,330**	**4,330**	**4,330**	**4,330**	**4,330**	**4,330**	**4,330**	**51,960**
TOTAL INTEREST, TAXES, DEPREC & AMORT	**4,330**	**4,330**	**4,330**	**4,330**	**4,330**	**4,330**	**4,330**	**4,330**	**4,330**	**4,330**	**4,330**	**4,330**	**51,960**
TOTAL EXPENSE	**8,421**	**14,993**	**8,421**	**8,421**	**9,721**	**8,421**	**8,421**	**9,921**	**12,021**	**9,421**	**9,421**	**216,731**	**324,330**
CHANGE IN NET POSITION	**$ (8,421)**	**$ (14,993)**	**$ (8,421)**	**$ (8,421)**	**$ (9,721)**	**$ (8,421)**	**$ (8,421)**	**$ (9,921)**	**$ (12,021)**	**$ (9,421)**	**$ (9,421)**	**$ (216,731)**	**$ (324,330)**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
FUND 201
GENERAL OPERATIONS

	2013/2014 Budget
REVENUE DETAIL:	
MISC OTHER OPERATING REVENUE	
Misc Revenue	511
Misc Other Operating Revenue	**511**
EXPENSE RECOVERY	
Expense Recovery	5,077,208
Recovery of Expenses Thru Allocation	**5,077,208**
INTEREST REVENUES	
Interest Revenues	49,000
Interest Revenue	**49,000**
Total Operating Revenue	**5,126,719**
EXPENDITURE DETAIL:	
DISCRETIONARY EXPENDITURES	
SALARIES	
Salaries (All)	2,124,107
OT/Comp Time Earned (both)	59,638
	2,183,745
EMPLOYEE BENEFITS	
Combined Employee Benefits	656,860
Retirement	407,579
Deferred Comp Match	8,158
Mileage Allowance	2,340
Vehicle Allowance	24,000
Fica/Medicare Taxes (Employer)	151,138
Unemployment Benefits	20,511
Workers Comp Insurance	22,019
Retiree's Insurance-MID	40,926
Employee Benefits Total	**1,333,531**
Salaries & Benefits	**3,517,276**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
FUND 201
GENERAL OPERATIONS

	2013/2014 Budget
Operations & Maintenance	
OPERATING SERVICES	
Advertising Service	129,250
Printing Service	7,700
Employee Recruitment	9,550
Telephone Service	45,120
Cellular Phones Service	14,798
Dues, Fees, Permits & Memberships	26,243
Bank Fees	781
Worker's Comp Admin Fee	309
R & M - Equipment	18,000
Debt Collection Fees	5,000
Operating Services Total	**256,752**
OPERATING SUPPLIES	
Office Supplies	45,450
Computer Supplies / Software / Equipment	119,475
Postage, Stamps, Freight	73,908
Janitorial Supplies	900
Ice	11
Books, Subscriptions, Publications	4,238
Replacement Parts	6,900
Small Tools	540
Equipment Replacement Parts	8,400
Office Equipment	15,006
Cell Phone Equipment	138
Building Materials	6,900
Gasoline	7,989
Minor Material - Misc	3,600
Operating Supplies Total	**293,455**
SAFETY	
Safety Training	3,600
Safety Equipment	7,800
Safety Clothing	59
Safety Total	**11,459**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
FUND 201
GENERAL OPERATIONS

	2013/2014 Budget
EMPLOYEE DEVELOPMENT	
Registrations (Seminars, Training, Education & Supplies)	43,658
Travel (Mileage, Meals, Lodging)	42,936
Employee Development Total	**86,594**
UTILITIES	
Domestic Water	7,200
Electricity - Facilities	45,595
Natural Gas	3,600
Utilities Total	**56,395**
RENTS & LEASES	
Equipment Rental / Leases	18,000
Rents & Leases Total	**18,000**
OTHER OPERATING EXPENSE	
LEGAL FEES	
Legal Services	245,000
Legal Fees Total	**245,000**
OUTSIDE PROFESSIONAL SERVICES	
Auditor Services	50,220
Public Relations Services	1,650
Computer Training / Programming Services	253,275
Consultant's Services	86,000
Temporary Labor	24,219
Outside Contracts	55,000
Security / Alarm Service	8,400
Janitorial Service	39,000
Pest Control Service	720
Physical Examinations	500
Drug & Alcohol Testing	2,040
Employment Background Investigation	4,000
Outside Professional Services Total	**525,024**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
FUND 201
GENERAL OPERATIONS

	2013/2014 Budget
DAMAGE CLAIMS & PROPERTY INSURANCE	
Property & Liability Insurance	91,749
Damage Claim & Property Insurance Total	**91,749**
MISCELLANEOUS OPERATING EXPENSE	
Employee Relations	18,500
Misc Non-operating Expense	
Misc Operating Expense Total	**18,500**
TOTAL DISCRETIONARY	**5,120,203**
NON DISCRETIONAY EXPENDITURES	
DEPRECIATION & AMORITIZATION	
Depreciation	121,936
Depreciation & Amoritization Total	**121,936**
Inter-Department Labor-Charge	38,083
Inter-Department Labor-Credit	(38,083)
Inter-Department Fringe-Charge	15,233
Inter-Department Fringe-Credit	(15,233)
Inter-Department Transfers Total	**0**
REIMBURSABLE CREDITS	
Reimbursable Labor & Fringe Credit	(71,802)
Reimbursable Credits Total	**(71,802)**
CAPITAL PROJECT CREDITS	
Capital Project Labor-Credit	(26,231)
Capital Project Fringe-Credit	(17,388)
Capital Project Credits Total	**(43,619)**
TOTAL NON DISCRETIONARY	**6,515**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
FUND 201
GENERAL OPERATIONS

	2013/2014 Budget
Total Expense	**5,126,719**
Change in Net Position	**-**
Add: Depreciation and Amortization	121,936
Net Cash Flow (Deficit) Before Capital Items:	**121,936**
Capital Items:	
Deduct: Capital Projects	(1,109,202)
CASH FLOW (DEFICIT)	**(987,266)**

MERCED IRRIGATION DISTRICT
WATER & POWER

Capital Plan
Total Projected Projects
By Department and Project Name

General Operations

Project Name	Total Cost	2013/2014	2014/2015	2015/2016	2016/2017	Beyond 2017	Reimb	Total Net Cost
Capital - New								
115 kV Potential Transformers	$70,000					$0	$70,000	**$0**
Backup Tape Carousel	$12,500					$0	$0	**$12,500**
Camera System at Castle Yard	$16,000		$16,000			$0	$0	**$16,000**
Camera system at Franklin Yard	$16,400	$16,400				$0	$0	**$16,400**
Cameras at Substations	$13,500			$13,500		$0	$0	**$13,500**
Cameras system at Hydro	$15,100				$15,100	$0	$0	**$15,100**
Cameras system at Lakes	$13,200	$13,200				$0	$0	**$13,200**
EDMS (Electronic Data Management System) "Paperless Office"	$175,000		$175,000			$0	$0	**$175,000**
Fiber Run - Connecting Hydro to McSwain Powerhouse	$450,000					$0	$0	**$450,000**
Microwave Link Hydro to Main Office	$450,000	$450,000				$0	$0	**$450,000**
Networking run for building next door	$28,283	$28,283				$0	$0	**$28,283**
Offsite Disaster Recovery - Franklin Yard/Main Office (Veam/Datadomain) - Phase 1	$79,579		$79,579			$0	$0	**$79,579**
Safety and Security Upgrades to Administration Building	$85,500	$85,500				$0	$0	**$85,500**
Timeclocks	$60,000					$0	$0	**$60,000**
Video Camera Systems at Major SCADA Sites	$10,500			$10,500		$0	$0	**$10,500**
Wireless Link for SCADA Stations	$60,000			$60,000		$0	$0	**$60,000**
Wireless Link from Franklin to Substations	$242,500			$242,500		$0	$0	**$242,500**
Capital - New	**$1,798,061**	**$593,383**	**$270,579**	**$326,500**	**$15,100**	**$0**	**$70,000**	**$1,728,061**

Capital - Replacement

MERCED IRRIGATION DISTRICT
WATER & POWER

Capital Plan
Total Projected Projects
By Department and Project Name

General Operations

Project Name	Total Cost	2013/2014	2014/2015	2015/2016	2016/2017	Beyond 2017	Reimb	Total Net Cost
Carpet Replacement at Admin Office	$48,140		$48,140			$0	$0	**$48,140**
Digital Control System - Temperature Control	$100,700		$100,700			$0	$0	**$100,700**
Franklin Yard Switch/Bld cabling Replacement/Upgrades	$21,900				$21,900	$0	$0	**$21,900**
Furniture and Remodel of Front Lobby	$5,000	$5,000				$0	$0	**$5,000**
Hydroelectric/New Exchequer Network	$91,900					$91,900	$0	**$91,900**
Increase Disc Space (Main office SAN)	$80,400	$80,400				$0	$0	**$80,400**
New Enterprise Management Software	$395,000					$0	$0	**$395,000**
New Utility Billing Software	$125,000		$125,000			$0	$0	**$125,000**
Offsite Disaster Recovery - Franklin Yard/Main Office - Phase 2	$150,500		$150,500			$0	$0	**$150,500**
Primary A/C Update for Data Room/Lab	$13,490					$0	$0	**$13,490**
Replacement of Server MID-Web-07	$10,500	$10,500				$0	$0	**$10,500**
Replacement Server VM03	$10,500	$10,500				$0	$0	**$10,500**
SAN Storage Replacement	$183,000				$183,000	$0	$0	**$183,000**
Server upgrade at Franklin Yard	$12,000		$12,000			$0	$0	**$12,000**
Switch Replacement at Administration Building	$46,600				$46,600	$0	$0	**$46,600**
Virtual Server Replacement	$181,000				$181,000	$0	$0	**$181,000**
Wall Mount A/C for main office switch room	$6,000	$6,000				$0	$0	**$6,000**
Capital - Replacement	**$1,481,630**	**$112,400**	**$436,340**		**$432,500**	**$91,900**	**$0**	**$1,481,630**
General Operations	**$3,279,692**	**$705,783**	**$706,919**	**$326,500**	**$447,600**	**$91,900**	**$70,000**	**$3,209,692**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
DEPARTMENT 0000
NON-DEPARTMENTAL

	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
REVENUE DETAIL													
MISC OTHER OPERATING REVENUE													
Misc Revenue	$ 72	$ -	$ 60	$ 516	$ (397)	$ 44	$ -	$ -	$ -	$ 73	$ 73	$ 71	$ 511
Misc Other Operating Revenue Total	**72**	**-**	**60**	**516**	**(397)**	**44**	**-**	**-**	**-**	**73**	**73**	**71**	**511**
RECOVERY OF EXP THUR ALLOC													
Expense Recovery	(5,778)	(11,316)	(6,899)	(6,294)	(10,486)	(8,327)	(10,980)	(5,223)	(7,338)	(6,581)	(6,876)	(7,032)	(93,130)
Recovery of Exp Thru Allocation Total	**(5,778)**	**(11,316)**	**(6,899)**	**(6,294)**	**(10,486)**	**(8,327)**	**(10,980)**	**(5,223)**	**(7,338)**	**(6,581)**	**(6,876)**	**(7,032)**	**(93,130)**
INTEREST REVENUE													
Interest Revenues	2,072	7,681	3,205	2,143	7,248	4,648	7,345	1,588	3,704	2,873	3,169	3,327	49,000
Interest Revenue Total	**2,072**	**7,681**	**3,205**	**2,143**	**7,248**	**4,648**	**7,345**	**1,588**	**3,704**	**2,873**	**3,169**	**3,327**	**49,000**
TOTAL REVENUE	**(3,635)**	**(3,635)**	**(3,635)**	**(3,635)**	**(3,635)**	**(3,635)**	**(3,635)**	**(3,635)**	**(3,635)**	**(3,635)**	**(3,635)**	**(3,635)**	**(43,619)**
CAPITAL PROJECTS CREDIT													
Capital Project Labor-Credit	(2,186)	(2,186)	(2,186)	(2,186)	(2,186)	(2,186)	(2,186)	(2,186)	(2,186)	(2,186)	(2,186)	(2,186)	(26,231)
Capital Project Fringe-Credit	(1,449)	(1,449)	(1,449)	(1,449)	(1,449)	(1,449)	(1,449)	(1,449)	(1,449)	(1,449)	(1,449)	(1,449)	(17,388)
Capital Projects Credits Total	**(3,635)**	**(3,635)**	**(3,635)**	**(3,635)**	**(3,635)**	**(3,635)**	**(3,635)**	**(3,635)**	**(3,635)**	**(3,635)**	**(3,635)**	**(3,635)**	**(43,619)**
TOTAL NONOPERATING EXP	**(3,635)**	**(3,635)**	**(3,635)**	**(3,635)**	**(3,635)**	**(3,635)**	**(3,635)**	**(3,635)**	**(3,635)**	**(3,635)**	**(3,635)**	**(3,635)**	**(43,619)**
TOTAL CASH RELATED EXP	**(3,635)**	**(3,635)**	**(3,635)**	**(3,635)**	**(3,635)**	**(3,635)**	**(3,635)**	**(3,635)**	**(3,635)**	**(3,635)**	**(3,635)**	**(3,635)**	**(43,619)**
TOTAL INTEREST, TAXES, DEPREC & AMORT	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSE	**(3,635)**	**(3,635)**	**(3,635)**	**(3,635)**	**(3,635)**	**(3,635)**	**(3,635)**	**(3,635)**	**(3,635)**	**(3,635)**	**(3,635)**	**(3,635)**	**(43,619)**
CHANGE IN NET POSITION	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
DEPARTMENT 9000
GENERAL MANAGEMENT

	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
REVENUE DETAIL													
RECOVERY OF EXP THUR ALLOC													
Expense Recovery	$ 71,601	$ 71,985	$ 69,916	$ 90,858	$ 69,876	$ 70,860	$ 71,518	$ 75,431	$ 91,137	$ 69,942	$ 69,927	$ 315,540	$ 1,138,589
Recovery of Exp Thru Allocation Total	**71,601**	**71,985**	**69,916**	**90,858**	**69,876**	**70,860**	**71,518**	**75,431**	**91,137**	**69,942**	**69,927**	**315,540**	**1,138,589**
TOTAL REVENUE	**71,601**	**71,985**	**69,916**	**90,858**	**69,876**	**70,860**	**71,518**	**75,431**	**91,137**	**69,942**	**69,927**	**315,540**	**1,138,589**
EXPENDITURE DETAIL													
SALARIES													
SALARIES - REGULAR	32,597	32,597	32,597	48,895	32,597	32,597	32,597	32,597	48,895	32,597	32,597	32,597	423,760
SALARIES - OVERTIME	382	382	382	574	382	382	382	382	574	382	382	382	4,971
Salaries Total	**32,979**	**32,979**	**32,979**	**49,469**	**32,979**	**32,979**	**32,979**	**32,979**	**49,469**	**32,979**	**32,979**	**32,979**	**428,732**
EMPLOYEE BENEFITS													
Combined Employee Benefit	6,800	6,800	6,800	6,800	6,800	6,800	6,800	6,800	6,800	6,800	6,800	6,800	81,603
Retirement	6,374	6,374	6,374	9,560	6,374	6,374	6,374	6,374	9,560	6,374	6,374	6,374	82,857
Deferred Comp Match	80	80	80	120	80	80	80	80	33	3	3	(64)	655
Vehicle Allowance	500	500	500	500	500	500	500	500	500	500	500	500	6,000
FICA Taxes (Employer)	2,198	2,198	2,198	3,297	2,198	2,198	2,198	2,198	3,297	2,198	2,198	2,198	28,571
Workers Comp Insurance	333	333	333	500	333	333	333	333	500	333	333	333	4,330
Retiree's Insurance-MID	682	682	682	682	682	682	682	682	682	682	682	682	8,179
Employee Benefits Total	**16,966**	**16,966**	**16,966**	**21,458**	**16,966**	**16,966**	**16,966**	**16,966**	**21,371**	**16,889**	**16,889**	**16,822**	**212,194**
SALARIES & EMPLOYEE BENEFITS	**49,946**	**49,946**	**49,946**	**70,927**	**49,946**	**49,946**	**49,946**	**49,946**	**70,840**	**49,869**	**49,869**	**49,802**	**640,926**
OPERATING SERVICES/SUPPLIES													
OPERATING SERVICES													
Cellular Phones Service	340	340	340	340	340	340	340	340	340	340	340	340	4,080
Dues, Fees, Permits, Membership	1,617	1,932	1,617	1,617	1,617	1,621	1,617	2,617	1,617	1,702	1,617	1,617	20,808
Operating Services Total	**1,957**	**2,272**	**1,957**	**1,957**	**1,957**	**1,961**	**1,957**	**2,957**	**1,957**	**2,042**	**1,957**	**1,957**	**24,888**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
DEPARTMENT 9000
GENERAL MANAGEMENT

	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
OPERATING SUPPLIES													
Office Supplies	50	50	50	50	50	50	50	50	50	50	50	50	600
Computer Supplies, Software, Equipment Service	75	75	75	75	75	75	75	75	75	75	75	75	900
Postage, Stamps, Freight	70	70	70	70	70	70	70	70	70	70	70	70	840
Books, Subscription, Publication	368	368	68	68	68	68	68	68	68	68	138	68	1,486
Office Equipment	50	50	50	50	50	50	50	50	50	50	50	50	600
Cell Phone Equipment	-	50	-	-	-	-	-	50	-	-	-	-	100
Gasoline	406	406	406	406	406	406	406	406	406	406	406	406	4,871
Operating Supplies Total	**1,019**	**1,069**	**719**	**719**	**719**	**719**	**719**	**769**	**719**	**719**	**789**	**719**	**8,996**
EMPLOYEE DEVELOPMENT													
Registrations (Seminars, Training, & Supplies)	600	742	-	-	-	100	204	1,342	-	-	-	-	2,988
Travel (Mileage, Meal, Lodging)	1,025	902	200	200	200	1,080	302	2,027	200	200	200	950	7,486
Employee Development Total	**1,625**	**1,644**	**200**	**200**	**200**	**1,180**	**506**	**3,369**	**200**	**200**	**200**	**950**	**10,474**
OTHER OPERATING EXPENSE													
LEGAL FEES													
General Legal	20,417	20,417	20,417	20,417	20,417	20,417	20,417	20,417	20,417	20,417	20,417	20,413	245,000
Legal Fees Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**		**245,000**
OUTSIDE PROFESSIONAL SERVICES													
Drug & Alcohol Testing	-	-	40	-	-	-	-	-	-	-	-	-	40
Outside Professional Services Total	**-**	**-**	**40**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**40**
DAMAGE CLAIMS & PROPERTY INSURANCE													
Property & Liability Insurance	7,378	7,378	7,378	7,378	7,378	7,378	8,714	8,714	7,744	7,436	7,436	7,436	91,749
Damage Claims & Prop Insurance Total	**7,378**	**7,378**	**7,378**	**7,378**	**7,378**	**7,378**	**8,714**	**8,714**	**7,744**	**7,436**	**7,436**	**7,436**	**91,749**
TOTAL DISCRETIONARY	**61,925**	**62,308**	**60,239**	**81,181**	**60,199**	**61,183**	**61,842**	**65,755**	**81,460**	**60,266**	**60,251**	**305,864**	**1,022,073**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
DEPARTMENT 9000
GENERAL MANAGEMENT

	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
NON DISCRETIONAY EXPENDITURES													
INTER-COMPANY TRANSFERS													
INTER-DEPARTMENT TRANSFER													
Inter-Department - Labor-Charge	313	313	313	313	313	313	313	313	313	313	313	313	3,753
Inter-Department - Labor-Credit	(313)	(313)	(313)	(313)	(313)	(313)	(313)	(313)	(313)	(313)	(313)	(313)	(3,753)
Inter-Department - Fringe-Charge	125	125	125	125	125	125	125	125	125	125	125	125	1,501
Inter-Department - Fringe-Credit	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(125)	(1,501)
Inter-Department Transfers Total	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
REIMBURSABLE CREDITS													
Reimbursable Labor & Fringe Credit	(485)	(485)	(485)	(485)	(485)	(485)	(485)	(485)	(485)	(485)	(485)	(485)	(5,821)
Reimbursable Credits Total	**(485)**	**(485)**	**(485)**	**(485)**	**(485)**	**(485)**	**(485)**	**(485)**	**(485)**	**(485)**	**(485)**	**(485)**	**(5,821)**
TOTAL NONOPERATING EXP	**(485)**	**(485)**	**(485)**	**(485)**	**(485)**	**(485)**	**(485)**	**(485)**	**(485)**	**(485)**	**(485)**	**(485)**	**(5,821)**
TOTAL CASH RELATED EXP	**61,440**	**61,823**	**59,754**	**80,696**	**59,714**	**60,698**	**61,357**	**65,270**	**80,975**	**59,781**	**59,766**	**305,379**	**1,016,653**
DEPRECIATION & AMORTIZATION													
Depreciation Expense	10,161	10,161	10,161	10,161	10,161	10,161	10,161	10,161	10,161	10,161	10,161	10,161	121,936
Depreciation & Amortization Total	**10,161**	**10,161**	**10,161**	**10,161**	**10,161**	**10,161**	**10,161**	**10,161**	**10,161**	**10,161**	**10,161**	**10,161**	**121,936**
TOTAL INTEREST, TAXES, DEPREC & AMORT	**10,161**	**10,161**	**10,161**	**10,161**	**10,161**	**10,161**	**10,161**	**10,161**	**10,161**	**10,161**	**10,161**	**10,161**	**121,936**
TOTAL EXPENSE	**71,601**	**71,985**	**69,916**	**90,858**	**69,876**	**70,860**	**71,518**	**75,431**	**91,137**	**69,942**	**69,927**	**315,540**	**1,138,589**
CHANGE IN NET POSITION	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
DEPARTMENT 9005
PUBLIC RELATIONS

	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
REVENUE DETAIL													
RECOVERY OF EXP THUR ALLOC													
Expense Recovery	$ 20,008	$ 19,032	$ 18,834	$ 22,775	$ 19,053	$ 19,078	$ 19,026	$ 19,191	$ 22,345	$ 18,769	$ 18,858	$ 18,582	$ 235,550
Recovery of Exp Thru Allocation Total	**20,008**	**19,032**	**18,834**	**22,775**	**19,053**	**19,078**	**19,026**	**19,191**	**22,345**	**18,769**	**18,858**	**18,582**	**235,550**
TOTAL REVENUE	**20,008**	**19,032**	**18,834**	**22,775**	**19,053**	**19,078**	**19,026**	**19,191**	**22,345**	**18,769**	**18,858**	**18,582**	**235,550**
EXPENDITURE DETAIL													
DISCRETIONARY EXPENDITURES													
SALARIES / EMPLOYEE BENEFITS													
SALARIES													
SALARIES - REGULAR	5,185	5,185	5,185	7,777	5,185	5,185	5,185	5,185	7,777	5,185	5,185	5,185	67,404
Salaries Total	**5,185**	**5,185**	**5,185**	**7,777**	**5,185**	**5,185**	**5,185**	**5,185**	**7,777**	**5,185**	**5,185**	**5,185**	**67,404**
EMPLOYEE BENEFITS													
Combined Employee Benefit	613	613	613	613	613	613	613	613	613	613	613	613	7,358
Retirement	1,014	1,014	1,014	1,521	1,014	1,014	1,014	1,014	1,521	1,014	1,014	1,014	13,179
Vehicle Allowance	500	500	500	500	500	500	500	500	500	500	500	500	6,000
FICA Taxes (Employer)	386	386	386	579	386	386	386	386	579	386	386	386	5,022
Workers Comp Insurance	52	52	52	79	52	52	52	52	79	52	52	52	681
Retiree's Insurance-MID	108	108	108	108	108	108	108	108	108	108	108	108	1,301
Employee Benefits Total	**2,674**	**2,674**	**2,674**	**3,400**	**2,674**	**2,674**	**2,674**	**2,674**	**3,400**	**2,674**	**2,674**	**2,674**	**33,541**
SALARIES & EMPLOYEE BENEFITS	**7,859**	**7,859**	**7,859**	**11,178**	**7,859**	**7,859**	**7,859**	**7,859**	**11,178**	**7,859**	**7,859**	**7,859**	**100,945**
OPERATING SERVICES/SUPPLIES													
OPERATING SERVICES													
Advertising Service	8,675	10,910	10,910	10,910	10,910	10,910	10,910	9,875	10,910	10,910	10,910	8,910	125,650
Cellular Phones Service	74	-	65	75	284	(52)	100	100	100	-	89	163	998
Dues, Fees, Permits, Membership	-	225	-	-	-	-	-	-	-	-	-	-	225
Worker's Comp Admin Fee	-	-	-	-	-	309	-	-	-	-	-	-	309
Operating Services Total	**8,749**	**11,135**	**10,975**	**10,985**	**11,194**	**11,168**	**11,010**	**9,975**	**11,010**	**10,910**	**10,999**	**9,073**	**127,182**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
DEPARTMENT 9005
PUBLIC RELATIONS

	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
OPERATING SUPPLIES													
Office Supplies	-	-	-	-	-	-	50	50	50	-	-	-	150
Computer Supplies, Software, Equipment Service	-	-	-	19	-	-	-	-	-	-	-	-	19
Postage, Stamps, Freight	-	-	-	518	-	-	50	50	50	-	-	-	668
Ice	-	-	-	11	-	-	-	-	-	-	-	-	11
Books, Subscription, Publication	-	-	-	-	-	52	-	-	-	-	-	-	52
Office Equipment	-	-	-	6	-	-	-	-	-	-	-	-	6
Cell Phone Equipment	-	38	-	-	-	-	-	-	-	-	-	-	38
Gasoline	-	-	-	57	-	-	57	57	57	-	-	-	229
Operating Supplies Total	**-**	**38**	**-**	**612**	**-**	**52**	**157**	**157**	**157**	**-**	**-**	**-**	**1,173**
EMPLOYEE DEVELOPMENT													
Registrations (Seminars, Training, & Supplies)	2,200	-	-	-	-	-	-	600	-	-	-	-	2,800
Travel (Mileage, Meal, Lodging)	1,200	-	-	-	-	-	-	600	-	-	-	-	1,800
Employee Development Total	3,400	**-**	**-**	**-**	**-**	**-**	**-**	**1,200**	**-**	**-**	**-**	**-**	**4,600**
OUTSIDE PROFESSIONAL SERVICES													
Public Relations Services	-	-	-	-	-	-	-	-	-	-	-	1,650	1,650
Outside Professional Services Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**1,650**	**1,650**
TOTAL DISCRETIONARY	**20,008**	**19,032**	**18,834**	**22,775**	**19,053**	**19,078**	**19,026**	**19,191**	**22,345**	**18,769**	**18,858**	**18,582**	**235,550**
TOTAL EXPENSE	**20,008**	**19,032**	**18,834**	**22,775**	**19,053**	**19,078**	**19,026**	**19,191**	**22,345**	**18,769**	**18,858**	**18,582**	**235,550**
CHANGE IN NET POSITION	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
DEPARTMENT 9050
DIRECTORS

	BUDGET												2013/2014
	April	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**Budget**
REVENUE DETAIL													
RECOVERY OF EXP THUR ALLOC													
Expense Recovery	$ 9,914	$ 15,399	$ 9,914	$ 11,405	$ 9,914	$ 9,914	$ 9,797	$ 9,797	$ 16,773	$ 9,914	$ 9,914	$ 9,797	$ 132,455
Recovery of Exp Thru Allocation Total	**9,914**	**15,399**	**9,914**	**11,405**	**9,914**	**9,914**	**9,797**	**9,797**	**16,773**	**9,914**	**9,914**	**9,797**	**132,455**
TOTAL REVENUE	**9,914**	**15,399**	**9,914**	**11,405**	**9,914**	**9,914**	**9,797**	**9,797**	**16,773**	**9,914**	**9,914**	**9,797**	**132,455**
EXPENDITURE DETAIL													
SALARIES													
SALARIES - REGULAR	2,769	2,769	2,769	4,154	2,769	2,769	2,769	2,769	4,154	2,769	2,769	2,769	36,000
Salaries Total	**2,769**	**2,769**	**2,769**	**4,154**	**2,769**	**2,769**	**2,769**	**2,769**	**4,154**	**2,769**	**2,769**	**2,769**	**36,000**
EMPLOYEE BENEFITS													
Combined Employee Benefit	6,641	6,641	6,641	6,641	6,641	6,641	6,641	6,641	6,641	6,641	6,641	6,641	79,687
Mileage Allowance	234	234	234	234	234	234	117	117	117	234	234	117	2,340
FICA Taxes (Employer)	185	185	185	277	185	185	185	185	277	185	185	185	2,399
Workers Comp Insurance	28	28	28	42	28	28	28	28	42	28	28	28	364
Retiree's Insurance-MID	58	58	58	58	58	58	58	58	58	58	58	58	695
Employee Benefits Total	**7,145**	**7,145**	**7,145**	**7,251**	**7,145**	**7,145**	**7,028**	**7,028**	**7,134**	**7,145**	**7,145**	**7,028**	**85,485**
	9,914	**9,914**	**9,914**	**11,405**	**9,914**	**9,914**	**9,797**	**9,797**	**11,288**	**9,914**	**9,914**	**9,797**	**121,485**
EMPLOYEE DEVELOPMENT													
Registrations (Seminars, Training,& Supplies)	-	2,560		-	-		-	-	2,560	-	-	-	5,120
Travel (Mileage, Meal, Lodging)	-	2,925		-	-		-	-	2,925	-	-	-	5,850
Employee Development Total	**-**	**5,485**	**-**	**-**	**-**	**-**	**-**	**-**	**5,485**	**-**	**-**	**-**	**10,970**
TOTAL DISCRETIONARY	**9,914**	**15,399**	**9,914**	**11,405**	**9,914**	**9,914**	**9,797**	**9,797**	**16,773**	**9,914**	**9,914**	**9,797**	**132,455**
TOTAL EXPENSE	**9,914**	**15,399**	**9,914**	**11,405**	**9,914**	**9,914**	**9,797**	**9,797**	**16,773**	**9,914**	**9,914**	**9,797**	**132,455**
CHANGE IN NET POSITION	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
DEPARTMENT 9100
FINANCE & ACCOUNTING

	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
REVENUE DETAIL													
Expense Recovery	$ 98,206	$ 97,016	$ 129,606	$ 132,267	$ 94,413	$ 96,198	$ 93,718	$ 95,418	$ 125,690	$ 90,630	$ 106,075	$ 90,877	$ 1,250,114
Recovery of Exp Thru Allocation Total	**98,206**	**97,016**	**129,606**	**132,267**	**94,413**	**96,198**	**93,718**	**95,418**	**125,690**	**90,630**	**106,075**	**90,877**	**1,250,114**
TOTAL REVENUE	**98,206**	**97,016**	**129,606**	**132,267**	**94,413**	**96,198**	**93,718**	**95,418**	**125,690**	**90,630**	**106,075**	**90,877**	**1,250,114**
EXPENDITURE DETAIL													
DISCRETIONARY EXPENDITURES													
SALARIES / EMPLOYEE BENEFITS													
SALARIES													
SALARIES - REGULAR	51,142	51,142	51,142	76,713	51,142	51,142	51,142	51,142	76,713	51,142	51,142	51,142	664,850
SALARIES - OVERTIME	2,115	2,115	2,115	3,173	2,115	2,115	2,115	2,115	3,173	2,115	2,115	2,115	27,501
Longevity Pay	69	69	69	104	69	69	69	69	104	69	69	69	900
Salaries Total	**53,327**	**53,327**	**53,327**	**79,991**	**53,327**	**53,327**	**53,327**	**53,327**	**79,991**	**53,327**	**53,327**	**53,327**	**693,251**
EMPLOYEE BENEFITS													
Combined Employee Benefit	16,994	16,994	16,994	16,994	16,994	16,994	16,994	16,994	16,994	16,994	16,994	16,994	203,923
Retirement	10,000	10,000	10,000	15,000	10,000	10,000	10,000	10,000	15,000	10,000	10,000	10,000	129,996
Deferred Comp Match	360	290	290	436	152	152	172	172	258	284	254	191	3,011
Vehicle Allowance	500	500	500	500	500	500	500	500	500	500	500	500	6,000
FICA Taxes (Employer)	3,807	3,807	3,807	5,710	3,807	3,807	3,807	3,807	5,710	3,807	3,807	3,807	49,489
Unemployment Benefits	134	134	134	134	134	134	134	134	134	134	134	134	1,613
Workers Comp Insurance	538	538	538	807	538	538	538	538	807	538	538	538	6,993
Retiree's Insurance-MID	1,069	1,069	1,069	1,069	1,069	1,069	1,069	1,069	1,069	1,069	1,069	1,069	12,832
Employee Benefits Total	**33,402**	**33,332**	**33,332**	**40,650**	**33,194**	**33,194**	**33,214**	**33,214**	**40,472**	**33,326**	**33,296**	**33,233**	**413,857**
SALARIES & EMPLOYEE BENEFITS	**86,729**	**86,659**	**86,659**	**120,640**	**86,521**	**86,521**	**86,541**	**86,541**	**120,463**	**86,653**	**86,623**	**86,560**	**1,107,108**
OPERATING SERVICES/SUPPLIES													
OPERATING SERVICES													
Printing Service	-	-	-	-	175	-	-	-	-	-	175	-	350
Employee Recruitment	2,000	-	-	-	-	-	2,000	-	-	-	-	-	4,000
Cellular Phones Service	225	225	225	225	225	225	225	225	225	225	225	225	2,700
Dues, Fees, Permits, Membership	300	-	-	300		-	-		300	-	-	-	900
Bank Fees	42	42	42	42	42	42	42	42	42	42	42	42	500
Operating Services Total	**2,567**	**267**	**267**	**567**	**442**	**267**	**2,267**	**267**	**567**	**267**	**442**	**267**	**8,450**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
DEPARTMENT 9100
FINANCE & ACCOUNTING

	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
OPERATING SUPPLIES													
Office Supplies	250	250	250	250	250	250	250	250	250	250	250	250	3,000
Postage, Stamps, Freight	350	350	350	350	350	350	350	350	350	350	350	350	4,200
Books, Subscription, Publication	-	-	-	300	-	-	-	-	-	300	-	-	600
Replacement Parts	-	-	150	-	-	-	-	-	150	-	-	-	300
Office Equipment	-	-	2,500	-	-	-	-	-		-	-	-	2,500
Operating Supplies Total	**600**	**600**	**3,250**	**900**	**600**	**600**	**600**	**600**	**750**	**900**	**600**	**600**	**10,600**
EMPLOYEE DEVELOPMENT													
Registrations (Seminars, Training,& Supplies)	-	500	600	750	2,000	3,000	1,500	2,000	-	-		-	10,350
Travel (Mileage, Meal, Lodging)	600	1,000	1,000	1,100	2,000	3,000	-	3,000	100	-	100	600	12,500
Employee Development Total	**600**	**1,500**	**1,600**	**1,850**	**4,000**	**6,000**	**1,500**	**5,000**	**100**	**-**	**100**	**600**	**22,850**
OUTSIDE PROFESSIONAL SERVICES													
Auditor Services	-	-	29,120	5,600	-	-	-	-	-	-	15,500	-	50,220
Consultant's Services	5,850	5,850	5,850	5,850	5,950	5,950	5,950	5,950	5,950	5,950	5,950	5,950	71,000
Office/Clerical Service	5,000	5,000	5,000	-	-	-	-	-	-	-	-	-	15,000
Drug & Alcohol Testing	-	80	-	-	40	-	-	-	-	-	-	40	160
Employment Background Investigation	-	200	-	-	-	-	-	200	-	-	-	-	400
Outside Professional Services Total	**10,850**	**11,130**	**39,970**	**11,450**	**5,990**	**5,950**	**5,950**	**6,150**	**5,950**	**5,950**	**21,450**	**5,990**	**136,780**
MISCELLANEOUS OPERATING EXPENSE													
Employee Relations	-	-	1,000	-	-	-	-	-	1,000	-	-	-	2,000
Misc Operating Expense Total	**-**	**-**	**1,000**	**-**	**-**	**-**	**-**	**-**	**1,000**	**-**	**-**	**-**	**2,000**
TOTAL OPERATING EXPENSE	**101,345**	**100,156**	**132,746**	**135,407**	**97,552**	**99,337**	**96,857**	**98,557**	**128,829**	**93,769**	**109,214**	**94,016**	**1,287,788**
NON DISCRETIONAY EXPENDITURES													
INTER-COMPANY TRANSFERS													
INTER-DEPARTMENT TRANSFER													
Inter-Department - Labor-Charge	1,559	1,559	1,559	1,559	1,559	1,559	1,559	1,559	1,559	1,559	1,559	1,559	18,712
Inter-Department - Labor-Credit	(1,559)	(1,559)	(1,559)	(1,559)	(1,559)	(1,559)	(1,559)	(1,559)	(1,559)	(1,559)	(1,559)	(1,559)	(18,712)
Inter-Department - Fringe-Charge	624	624	624	624	624	624	624	624	624	624	624	624	7,485
Inter-Department - Fringe-Credit	(624)	(624)	(624)	(624)	(624)	(624)	(624)	(624)	(624)	(624)	(624)	(624)	(7,485)
Inter-Department Transfers Total	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
DEPARTMENT 9100
FINANCE & ACCOUNTING

	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
REIMBURSABLE CREDITS													
Reimbursable Labor & Fringe Credit	(3,139)	(3,139)	(3,139)	(3,139)	(3,139)	(3,139)	(3,139)	(3,139)	(3,139)	(3,139)	(3,139)	(3,139)	(37,674)
Reimbursable Credits Total	**(3,139)**	**(3,139)**	**(3,139)**	**(3,139)**	**(3,139)**	**(3,139)**	**(3,139)**	**(3,139)**	**(3,139)**	**(3,139)**	**(3,139)**	**(3,139)**	**(37,674)**
TOTAL NONOPERATING EXP	**(3,139)**	**(3,139)**	**(3,139)**	**(3,139)**	**(3,139)**	**(3,139)**	**(3,139)**	**(3,139)**	**(3,139)**	**(3,139)**	**(3,139)**	**(3,139)**	**(37,674)**
TOTAL CASH RELATED EXP	**98,206**	**97,016**	**129,606**	**132,267**	**94,413**	**96,198**	**93,718**	**95,418**	**125,690**	**90,630**	**106,075**	**90,877**	**1,250,114**
TOTAL INTEREST, TAXES, DEPREC & AMORT	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL EXPENSE	**98,206**	**97,016**	**129,606**	**132,267**	**94,413**	**96,198**	**93,718**	**95,418**	**125,690**	**90,630**	**106,075**	**90,877**	**1,250,114**
CHANGE IN NET POSITION	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
DEPARTMENT 9102
CUSTOMER SERVICE

	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
REVENUE DETAIL													
RECOVERY OF EXP THUR ALLOC													
Expense Recovery	$ 74,496	$ 71,547	$ 71,877	$ 93,733	$ 72,887	$ 72,062	$ 70,787	$ 74,862	$ 92,763	$ 71,214	$ 72,872	$ 71,892	$ 910,993
Recovery of Exp Thru Allocation Total	**74,496**	**71,547**	**71,877**	**93,733**	**72,887**	**72,062**	**70,787**	**74,862**	**92,763**	**71,214**	**72,872**	**71,892**	**910,993**
TOTAL REVENUE	**74,496**	**71,547**	**71,877**	**93,733**	**72,887**	**72,062**	**70,787**	**74,862**	**92,763**	**71,214**	**72,872**	**71,892**	**910,993**
EXPENDITURE DETAIL													
DISCRETIONARY EXPENDITURES													
SALARIES / EMPLOYEE BENEFITS													
SALARIES													
SALARIES - REGULAR	34,631	34,631	34,631	51,947	34,631	34,631	34,631	34,631	51,947	34,631	34,631	34,631	450,209
SALARIES - OVERTIME	346	346	346	519	346	346	346	346	519	346	346	346	4,498
Longevity Pay	138	138	138	208	138	138	138	138	208	138	138	138	1,800
Salaries Total	**35,116**	**35,116**	**35,116**	**52,674**	**35,116**	**35,116**	**35,116**	**35,116**	**52,674**	**35,116**	**35,116**	**35,116**	**456,507**
EMPLOYEE BENEFITS													
Combined Employee Benefit	13,348	13,348	13,348	13,348	13,348	13,348	13,348	13,348	13,348	13,348	13,348	13,348	160,173
Retirement	6,771	6,771	6,771	10,157	6,771	6,771	6,771	6,771	10,157	6,771	6,771	6,771	88,028
Deferred Comp Match	40	45	50	85	60	60	60	60	90	60	45	40	695
FICA Taxes (Employer)	2,452	2,452	2,452	3,678	2,452	2,452	2,452	2,452	3,678	2,452	2,452	2,452	31,875
Unemployment Benefits	844	844	844	844	844	844	844	844	844	844	844	844	10,132
Workers Comp Insurance	353	353	353	530	353	353	353	353	530	353	353	353	4,593
Retiree's Insurance-MID	724	724	724	724	724	724	724	724	724	724	724	724	8,689
Employee Benefits Total	**24,533**	**24,538**	**24,543**	**29,366**	**24,553**	**24,553**	**24,553**	**24,553**	**29,371**	**24,553**	**24,538**	**24,533**	**304,185**
SALARIES & EMPLOYEE BENEFITS	**59,649**	**59,654**	**59,659**	**82,040**	**59,669**	**59,669**	**59,669**	**59,669**	**82,045**	**59,669**	**59,654**	**59,649**	**760,692**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
DEPARTMENT 9102
CUSTOMER SERVICE

	BUDGET												2013/2014
	April	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**Budget**
OPERATING SERVICES/SUPPLIES													
OPERATING SERVICES													
Printing Service	125	200	125	200	125	200	125	200	125	200	125	200	1,950
Employee Recruitment	550	-	-	-	550	-	-	-	550	-	-	-	1,650
Telephone Service	260	260	260	260	260	260	260	260	260	260	260	260	3,120
Cellular Phones Service	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Bank Fees	128	-	-	-	-	-	-	-	-	152	-	-	281
Debt Collection Fees	450	400	400	400	450	400	400	400	450	400	400	450	5,000
Operating Services Total	**1,613**	**960**	**885**	**960**	**1,485**	**960**	**885**	**960**	**1,485**	**1,112**	**885**	**1,010**	**13,201**
OPERATING SUPPLIES													
Office Supplies	450	450	450	450	450	450	450	450	450	450	450	450	5,400
Postage, Stamps, Freight	7,000	5,500	5,500	5,500	5,500	5,500	5,000	3,500	3,500	5,000	7,000	5,500	64,000
Office Equipment	-	-	500	-	-	500	-	-	500	-	-	500	2,000
Operating Supplies Total	**7,450**	**5,950**	**6,450**	**5,950**	**5,950**	**6,450**	**5,450**	**3,950**	**4,450**	**5,450**	**7,450**	**6,450**	**71,400**
EMPLOYEE DEVELOPMENT													
Registrations (Seminars, Training,Supplies)	900	-	-	-	900	-	-	2,000	-	-	-	-	3,800
Travel (Mileage, Meal, Lodging)	100	-	100	-	100	-	-	3,500	-	-	100	-	3,900
Employee Development Total	**1,000**	**-**	**100**	**-**	**1,000**	**-**	**-**	**5,500**	**-**	**-**	**100**	**-**	**7,700**
OUTSIDE PROFESSIONAL SERVICES													
Outside Contracts	4,583	4,583	4,583	4,583	4,583	4,583	4,583	4,583	4,583	4,583	4,583	4,583	55,000
Security/Alarm Service	200	200	200	200	200	200	200	200	200	200	200	200	2,400
Employment Background Investigation	-	200	-	-	-	200	-	-	-	200	-	-	600
Outside Professional Services Total	**4,783**	**4,983**	**4,783**	**4,783**	**4,783**	**4,983**	**4,783**	**4,783**	**4,783**	**4,983**	**4,783**	**4,783**	**58,000**
TOTAL OPERATING EXPENSE	**74,496**	**71,547**	**71,877**	**93,733**	**72,887**	**72,062**	**70,787**	**74,862**	**92,763**	**71,214**	**72,872**	**71,892**	**910,993**
TOTAL CASH RELATED EXP	**74,496**	**71,547**	**71,877**	**93,733**	**72,887**	**72,062**	**70,787**	**74,862**	**92,763**	**71,214**	**72,872**	**71,892**	**910,993**
TOTAL EXPENSE	**74,496**	**71,547**	**71,877**	**93,733**	**72,887**	**72,062**	**70,787**	**74,862**	**92,763**	**71,214**	**72,872**	**71,892**	**910,993**
CHANGE IN NET POSITION	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
DEPARTMENT 9105
INFORMATION TECHNOLOGY

	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
REVENUE DETAIL													
EXPENSE RECOVERY	$ 71,870	$ 66,720	$ 43,860	$ 92,480	$ 48,062	$ 53,306	$ 41,020	$ 58,042	$ 50,319	$ 80,220	$ 44,720	$ 66,420	$ 717,037
Recovery of Expenses Thru Allocation	**71,870**	**66,720**	**43,860**	**92,480**	**48,062**	**53,306**	**41,020**	**58,042**	**50,319**	**80,220**	**44,720**	**66,420**	**717,037**
TOTAL REVENUE	**71,870**	**66,720**	**43,860**	**92,480**	**48,062**	**53,306**	**41,020**	**58,042**	**50,319**	**80,220**	**44,720**	**66,420**	**717,037**
EXPENDITURE DETAIL													
DISCRETIONARY EXPENDITURES													
SALARIES - REGULAR	15,774	15,774	15,774	23,661	15,774	15,774	15,774	15,774	23,661	15,774	15,774	15,774	205,060
SALARIES - OVERTIME	848	848	848	1,272	848	848	848	848	1,272	848	848	848	11,022
Longevity Pay	23	23	23	35	23	23	23	23	35	23	23	23	300
	16,645	**16,645**	**16,645**	**24,967**	**16,645**	**16,645**	**16,645**	**16,645**	**24,967**	**16,645**	**16,645**	**16,645**	**216,383**
COMBINED EMPLOYEE BENEF	5,163	5,163	5,163	5,163	5,163	5,163	5,163	5,163	5,163	5,163	5,163	5,163	61,955
RETIREMENT	3,084	3,084	3,084	4,626	3,084	3,084	3,084	3,084	4,626	3,084	3,084	3,084	40,095
FICA TAXES (EMPLOYER)	1,223	1,223	1,223	1,834	1,223	1,223	1,223	1,223	1,834	1,223	1,223	1,223	15,893
WORKERS COMP INSURANCE	168	168	168	252	168	168	168	168	252	168	168	168	2,182
RETIREE'S INSURANCE-MID	330	330	330	330	330	330	330	330	330	330	330	330	3,958
	9,967	**9,967**	**9,967**	**12,205**	**9,967**	**9,967**	**9,967**	**9,967**	**12,205**	**9,967**	**9,967**	**9,967**	**124,083**
SALARIES & EMPLOYEE BENEFITS	**26,612**	**26,612**	**26,612**	**37,172**	**26,612**	**26,612**	**26,612**	**26,612**	**37,172**	**26,612**	**26,612**	**26,612**	**340,465**
EMPLOYEE RECRUITMENT		300	300	300									900
CELLULAR PHONES SERVICE	225	225	225	225	225	225	225	225	225	225	225	225	2,700
DUES,FEES,PERMITS,MEMBR	45	45	45	45	45	45	45	45	45	45	45	45	540
	270	**570**	**570**	**570**	**270**	**270**	**270**	**270**	**270**	**270**	**270**	**270**	**4,140**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
DEPARTMENT 9105
INFORMATION TECHNOLOGY

	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
OFFICE SUPPLIES	425	425	425	425	425	425	425	425	425	425	425	425	5,100
COMPUTER SUP/SOFTWR/EQP	3,716	21,816	5,116	2,116	1,816	1,816	1,816	5,416	3,580	15,416	2,116	11,816	76,556
POSTAGE,STAMPS,FREIGHT	100	100	100	100	100	100	100	100	100	100	100	100	1,200
BOOKS,SUBSCRIPT,PUBLICA	125	125	125	125	125	125	125	125	125	125	125	125	1,500
REPLACEMENT PARTS	500	500	500	500	500	500	500	500	500	500	500	500	6,000
SMALL TOOLS	45	45	45	45	45	45	45	45	45	45	45	45	540
EQUIPMENT REPLACEMENT PARTS	-	-	4,800	-	-	-	1,200	1,200	1,200	-	-	-	8,400
OFFICE EQUIPMENT	-	-	-	-	-	-	-	-	-	-	7,500	-	7,500
BUILDING MATERIALS	75	75	75	75	75	75	75	75	75	75	75	75	900
GASOLINE	229	229	229	229	229	229	229	229	229	229	229	229	2,750
MINOR MATERIAL - MISC	300	300	300	300	300	300	300	300	300	300	300	300	3,600
	5,515	**23,615**	**11,715**	**3,915**	**3,615**	**3,615**	**4,815**	**8,415**	**6,579**	**17,215**	**11,415**	**13,615**	**114,046**
REGISTRATIONS (SEMINARS	-	-	-	4,500	-	3,600	-	1,900	-	-	2,600	-	12,600
TRAVEL (MILGE,MEAL,LODG	-	-	-	900	-	1,200	-	2,100	-	-	1,200	-	5,400
	-	**-**	**-**	**5,400**	**-**	**4,800**	**-**	**4,000**	**-**	**-**	**3,800**	**-**	**18,000**
COMPUTER TRAIN/PROG SRV	40,550	17,000	6,040	46,500	18,602	19,086	10,400	19,822	7,375	37,200	3,700	27,000	253,275
DRUG & ALCOHOL TESTING	-	-	-	-	40	-	-	-	-	-	-	-	40
	40,550	**17,000**	**6,040**	**46,500**	**18,642**	**19,086**	**10,400**	**19,822**	**7,375**	**37,200**	**3,700**	**27,000**	**253,315**
TOTAL OPERATING EXPENSE	**72,947**	**67,797**	**44,937**	**93,557**	**49,139**	**54,383**	**42,097**	**59,119**	**51,396**	**81,297**	**45,797**	**67,497**	**729,967**
NON DISCRETIONAY EXPENDITURES													
INTER-DEPT LABOR-CHARGE	618	618	618	618	618	618	618	618	618	618	618	618	7,416
INTER-DEPT LABOR-CREDIT	(618)	(618)	(618)	(618)	(618)	(618)	(618)	(618)	(618)	(618)	(618)	(618)	(7,416)
INTER-DEPT - FRINGE-CHG	247	247	247	247	247	247	247	247	247	247	247	247	2,967
INTER-DEPT - FRINGE-CR	(247)	(247)	(247)	(247)	(247)	(247)	(247)	(247)	(247)	(247)	(247)	(247)	(2,967)
	0	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
REIM LABOR & FRINGE CR	(1,077)	(1,077)	(1,077)	(1,077)	(1,077)	(1,077)	(1,077)	(1,077)	(1,077)	(1,077)	(1,077)	(1,077)	(12,930)
	(1,077)	**(1,077)**	**(1,077)**	**(1,077)**	**(1,077)**	**(1,077)**	**(1,077)**	**(1,077)**	**(1,077)**	**(1,077)**	**(1,077)**	**(1,077)**	**(12,930)**
TOTAL NONOPERATING EXP	**(1,077)**	**(1,077)**	**(1,077)**	**(1,077)**	**(1,077)**	**(1,077)**	**(1,077)**	**(1,077)**	**(1,077)**	**(1,077)**	**(1,077)**	**(1,077)**	**(12,930)**
TOTAL CASH RELATED EXP	**71,870**	**66,720**	**43,860**	**92,480**	**48,062**	**53,306**	**41,020**	**58,042**	**50,319**	**80,220**	**44,720**	**66,420**	**717,037**
TOTAL EXPENSE	**71,870**	**66,720**	**43,860**	**92,480**	**48,062**	**53,306**	**41,020**	**58,042**	**50,319**	**80,220**	**44,720**	**66,420**	**717,037**
CHANGE IN NET POSITION	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
DEPARTMENT 9200
ADMINISTRATIVE SERVICES

	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
REVENUE DETAIL													
EXPENSE RECOVERY	$ 38,281	$ 38,287	$ 40,599	$ 55,459	$ 39,525	$ 39,715	$ 52,240	$ 43,040	$ 52,662	$ 42,804	$ 38,088	$ 39,600	$ 520,298
Recovery of Expenses Thru Allocation	**38,281**	**38,287**	**40,599**	**55,459**	**39,525**	**39,715**	**52,240**	**43,040**	**52,662**	**42,804**	**38,088**	**39,600**	**520,298**
TOTAL REVENUE	**38,281**	**38,287**	**40,599**	**55,459**	**39,525**	**39,715**	**52,240**	**43,040**	**52,662**	**42,804**	**38,088**	**39,600**	**520,298**
EXPENDITURE DETAIL													
DISCRETIONARY EXPENDITURES													
SALARIES - REGULAR	21,017	21,017	21,017	31,526	21,017	21,017	21,017	21,017	31,526	21,017	21,017	21,017	273,224
SALARIES - OVERTIME	896	896	896	1,344	896	896	896	896	1,344	896	896	896	11,645
Longevity Pay	46	46	46	69	46	46	46	46	69	46	46	46	600
	21,959	**21,959**	**21,959**	**32,939**	**21,959**	**21,959**	**21,959**	**21,959**	**32,939**	**21,959**	**21,959**	**21,959**	**285,469**
COMBINED EMPLOYEE BENEF	5,180	5,180	5,180	5,180	5,180	5,180	5,180	5,180	5,180	5,180	5,180	5,180	62,161
RETIREMENT	4,109	4,109	4,109	6,164	4,109	4,109	4,109	4,109	6,164	4,109	4,109	4,109	53,423
DEFERRED COMP MATCH	277	277	277	346	138	138	138	138	228	158	85	1,596	3,797
VEHICLE ALLOWANCE	500	500	500	500	500	500	500	500	500	500	500	500	6,000
FICA TAXES (EMPLOYER)	1,376	1,376	1,376	2,064	1,376	1,376	1,376	1,376	2,064	1,376	1,376	1,376	17,890
UNEMPLOYMENT BENEFITS	731	731	731	731	731	731	731	731	731	731	731	731	8,766
WORKERS COMP INSURANCE	221	221	221	221	332	221	221	221	332	221	221	221	2,877
RETIREE'S INSURANCE-MID	439	439	439	439	439	439	439	439	439	439	439	439	5,273
	12,834	**12,834**	**12,834**	**15,646**	**12,806**	**12,695**	**12,695**	**12,695**	**15,638**	**12,715**	**12,641**	**14,153**	**160,187**
SALARIES & EMPLOYEE BENEFITS	**34,793**	**34,793**	**34,793**	**48,585**	**34,765**	**34,655**	**34,655**	**34,655**	**48,577**	**34,675**	**34,601**	**36,112**	**445,656**
ADVERTISING SERVICE	500	500	500	500	100	100	100	100	100	100	500	500	3,600
PRINTING SERVICE	250	250	250	250	250	250	250	250	250	250	250	250	3,000
EMPLOYEE RECRUITMENT	250	250	250	250	250	250	250	250	250	250	250	250	3,000
CELLULAR PHONES SERVICE	260	260	260	260	260	260	260	260	260	260	260	260	3,120
DUES,FEES,PERMITS,MEMBR	250	250	250	250	250	250	250	250	250	250	250	250	3,000
	1,510	**1,510**	**1,510**	**1,510**	**1,110**	**1,110**	**1,110**	**1,110**	**1,110**	**1,110**	**1,510**	**1,510**	**15,720**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
DEPARTMENT 9200
ADMINISTRATIVE SERVICES

	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
OFFICE SUPPLIES	300	300	300	300	300	300	300	300	300	300	300	300	3,600
POSTAGE,STAMPS,FREIGHT	100	100	100	100	100	100	100	100	100	100	100	100	1,200
BOOKS,SUBSCRIPT,PUBLICA	-	-	300	-	-	-	-	300	-	-	-	-	600
OFFICE EQUIPMENT	100	100	100	100	100	100	100	100	100	100	100	100	1,200
GASOLINE	-	-	-	-	-	138	-	-	-	-	-	-	138
	500	**500**	**800**	**500**	**500**	**638**	**500**	**800**	**500**	**500**	**500**	**500**	**6,738**
SAFETY TRAINING	300	300	300	300	300	300	300	300	300	300	300	300	3,600
SAFETY EQUIPMENT	500	500	500	500	500	500	500	500	500	500	500	500	6,000
SAFETY CLOTHING	-	-	-	-	-	-	-	-	-	59	-	-	59
	800	**800**	**800**	**800**	**800**	**800**	**800**	**800**	**800**	**859**	**800**	**800**	**9,659**
REGISTRATIONS (SEMINARS	500	500	500	500	500	500	500	500	500	500	500	500	6,000
TRAVEL (MILGE,MEAL,LODG	500	500	500	500	500	500	500	500	500	500	500	500	6,000
	1,000	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**	**1,000**	**12,000**
ELECTRICITY - FACILITIE	18	24	79	127	124	145	15	15	15	-	17	17	595
	18	**24**	**79**	**127**	**124**	**145**	**15**	**15**	**15**	**-**	**17**	**17**	**595**
CONSULTANT'S SERVICES	-	-	-	-	-	-	5,000	5,000	-	5,000	-	-	15,000
TEMPORARY LABOR	-	-	1,957	3,277	1,566	1,708	-	-	-	-	-	-	8,507
PHYSICAL EXAMINATIONS	42	42	42	42	42	42	42	42	42	42	42	42	500
DRUG & ALCOHOL TESTING	150	150	150	150	150	150	150	150	150	150	150	150	1,800
EMPLYMNT BACKGRD INVGTN	250	250	250	250	250	250	250	250	250	250	250	250	3,000
	442	**442**	**2,399**	**3,718**	**2,007**	**2,150**	**5,442**	**5,442**	**442**	**5,442**	**442**	**442**	**28,807**
EMPLOYEE RELATIONS	500	500	500	500	500	500	10,000	500	1,500	500	500	500	16,500
	500	**500**	**500**	**500**	**500**	**500**	**10,000**	**500**	**1,500**	**500**	**500**	**500**	**16,500**
TOTAL OPERATING EXPENSE	**39,563**	**39,568**	**41,880**	**56,740**	**40,806**	**40,997**	**53,521**	**44,321**	**53,943**	**44,085**	**39,369**	**40,881**	**535,675**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
DEPARTMENT 9200
ADMINISTRATIVE SERVICES

	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
NON DISCRETIONAY EXPENDITURES													
INTER-DEPT LABOR-CHARGE	683	683	683	683	683	683	683	683	683	683	683	683	8,201
INTER-DEPT LABOR-CREDIT	(683)	(683)	(683)	(683)	(683)	(683)	(683)	(683)	(683)	(683)	(683)	(683)	(8,201)
INTER-DEPT - FRINGE-CHG	273	273	273	273	273	273	273	273	273	273	273	273	3,281
INTER-DEPT - FRINGE-CR	(273)	(273)	(273)	(273)	(273)	(273)	(273)	(273)	(273)	(273)	(273)	(273)	(3,281)
	0	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**	**0**
REIM LABOR & FRINGE CR	(1,281)	(1,281)	(1,281)	(1,281)	(1,281)	(1,281)	(1,281)	(1,281)	(1,281)	(1,281)	(1,281)	(1,281)	(15,377)
	(1,281)	**(1,281)**	**(1,281)**	**(1,281)**	**(1,281)**	**(1,281)**	**(1,281)**	**(1,281)**	**(1,281)**	**(1,281)**	**(1,281)**	**(1,281)**	**(15,377)**
TOTAL NONOPERATING EXP	**(1,281)**	**(1,281)**	**(1,281)**	**(1,281)**	**(1,281)**	**(1,281)**	**(1,281)**	**(1,281)**	**(1,281)**	**(1,281)**	**(1,281)**	**(1,281)**	**(15,377)**
TOTAL CASH RELATED EXP	**38,281**	**38,287**	**40,599**	**55,459**	**39,525**	**39,715**	**52,240**	**43,040**	**52,662**	**42,804**	**38,088**	**39,600**	**520,298**
TOTAL EXPENSE	**38,281**	**38,287**	**40,599**	**55,459**	**39,525**	**39,715**	**52,240**	**43,040**	**52,662**	**42,804**	**38,088**	**39,600**	**520,298**
CHANGE IN NET POSITION	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
DEPARTMENT 9205
ADMINISTRATION BUILDING

	BUDGET												2013/2014
	April	May	June	July	August	September	October	November	December	January	February	March	Budget
REVENUE DETAIL													
RECOVERY OF EXP THUR ALLOC													
Expense Recovery	$ 21,735	$ 21,735	$ 23,780	$ 21,810	$ 22,522	$ 21,810	$ 21,735	$ 21,735	$ 23,235	$ 21,735	$ 21,735	$ 21,735	$ 265,302
	21,735	**21,735**	**23,780**	**21,810**	**22,522**	**21,810**	**21,735**	**21,735**	**23,235**	**21,735**	**21,735**	**21,735**	**265,302**
TOTAL REVENUE	**21,735**	**21,735**	**23,780**	**21,810**	**22,522**	**21,810**	**21,735**	**21,735**	**23,235**	**21,735**	**21,735**	**21,735**	**265,302**
EXPENDITURE DETAIL													
DISCRETIONARY EXPENDITURES													
OPERATING SERVICES													
Printing Service	200	200	200	200	200	200	200	200	200	200	200	200	2,400
Telephone Service	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	42,000
Dues, Fees, Permits, Membership	-	-	545	75	75	75	-	-	-	-	-	-	770
R & M - Equipment	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000
Operating Services Total	**5,200**	**5,200**	**5,745**	**5,275**	**5,275**	**5,275**	**5,200**	**5,200**	**5,200**	**5,200**	**5,200**	**5,200**	**63,170**
OPERATING SUPPLIES													
Office Supplies	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	2,300	27,600
Computer Supplies, Software, Equipment	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	42,000
Postage, Stamps, Freight	150	150	150	150	150	150	150	150	150	150	150	150	1,800
Janitorial Supplies	75	75	75	75	75	75	75	75	75	75	75	75	900
Replacement Parts	50	50	50	50	50	50	50	50	50	50	50	50	600
Office Equipment	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Building Materials	500	500	500	500	500	500	500	500	500	500	500	500	6,000
Operating Supplies Total	**6,675**	**6,675**	**6,675**	**6,675**	**6,675**	**6,675**	**6,675**	**6,675**	**6,675**	**6,675**	**6,675**	**6,675**	**80,100**
SAFETY													
Safety Equipment	150	150	150	150	150	150	150	150	150	150	150	150	1,800
Safety Total	**150**	**150**	**150**	**150**	**150**	**150**	**150**	**150**	**150**	**150**	**150**	**150**	**1,800**

MERCED IRRIGATION DISTRICT
BUDGET 2013/14
DEPARTMENT 9205
ADMINISTRATION BUILDING

	BUDGET												2013/2014
	April	**May**	**June**	**July**	**August**	**September**	**October**	**November**	**December**	**January**	**February**	**March**	**Budget**
UTILITIES													
Domestic Water	600	600	600	600	600	600	600	600	600	600	600	600	7,200
Electricity - Facilities	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	3,750	45,000
Natural Gas	300	300	300	300	300	300	300	300	300	300	300	300	3,600
Utilities Total	**4,650**	**4,650**	**4,650**	**4,650**	**4,650**	**4,650**	**4,650**	**4,650**	**4,650**	**4,650**	**4,650**	**4,650**	**55,800**
RENTS & LEASES													
Equipment Rental/Leases	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	18,000
Rents & Leases Total	**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**1,500**	**18,000**
OUTSIDE PROFESSIONAL SERVICES													
Office/Clerical Service	-	-	-	-	712	-	-	-	-	-	-	-	712
Security/Alarm Service	500	500	500	500	500	500	500	500	500	500	500	500	6,000
Janitorial Service	3,000	3,000	4,500	3,000	3,000	3,000	3,000	3,000	4,500	3,000	3,000	3,000	39,000
Pest Control Service	60	60	60	60	60	60	60	60	60	60	60	60	720
Outside Professional Services Total	**3,560**	**3,560**	**5,060**	**3,560**	**4,272**	**3,560**	**3,560**	**3,560**	**5,060**	**3,560**	**3,560**	**3,560**	**46,432**
TOTAL DISCRETIONARY	**21,735**	**21,735**	**23,780**	**21,810**	**22,522**	**21,810**	**21,735**	**21,735**	**23,235**	**21,735**	**21,735**	**21,735**	**265,302**
TOTAL EXPENSE	**21,735**	**21,735**	**23,780**	**21,810**	**22,522**	**21,810**	**21,735**	**21,735**	**23,235**	**21,735**	**21,735**	**21,735**	**265,302**
CHANGE IN NET POSITION	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**