AGENDA

EAST ORANGE COUNTY WATER DISTRICT
(EOCWD)

Thursday, June 20, 2013

5:00 p.m.

1. **Call Meeting to Order and Pledge of Allegiance – President VanderWerff**

2. **Public Communications to the Board**

3. **Addition of Items Arising After Posting of Agenda Requiring Immediate Action** (Requires 2/3 vote or unanimous vote if less than 2/3 of members are present)

4. **General Manager's Report** (Exhibit "**A**")

   Recommended Motion: "THAT THE GENERAL MANAGER'S REPORT BE RECEIVED AND FILED"

5. **Approval of Minutes of May 16, 2013 Meeting** (Exhibit "**B**")

6. **Operation, Management and Construction Matters**

   A. Temporary employees (Exhibit "**C**")

      Recommended Motion: "APPROVE A TEMPORARY FULL-TIME DISTRIBUTION WORKER I POSITION FOR UP TO A SIX-MONTH PERIOD AND INCREASE THE PART-TIME OFFICE ASSISTANT POSITION FOR UP TO A FOUR-MONTH PERIOD, AT A BUDGETED COST OF $30,000"

   B. Request to close the District Administrative Office on July 5 for termite tenting (Exhibit "**D**")

   C. Annual water quality report (Exhibit "**E**")

      Recommended Motion: "THAT THE ANNUAL WATER QUALITY REPORT BE RECEIVED AND FILED"

(Next available
Resolution No: 719)

D. "AlertOC" participation – 2013/2014 extension (Exhibit "**F**")

Recommended Motion: "THAT THE 'MOU BETWEEN THE COUNTY OF ORANGE AND PARTICIPANTS FOR USE OF COUNTYWIDE MASS NOTIFICATION SYSTEM' (EXTENDING TERM OF PARTICIPATION FOR THE PERIOD JULY 1, 2013 TO JUNE 30, 2017) BE APPROVED AND THAT THE GENERAL MANAGER BE AUTHORIZED TO EXECUTE THE MOU ON BEHALF OF THE DISTRICT"

E. Completion of water system hydraulic model (Exhibit "**G**")

Recommended Motion: "RECEIVE AND FILE REPORT PREPARED BY ID MODELING"

F. Wholesale and retail water usage report (May, 2013) (Exhibit "**H**")

7. Financial Matters

A. Approval of schedules of disbursements (Exhibit "**I**")

Recommended Motion: "THAT THE SCHEDULES OF DISBURSEMENTS BE APPROVED"

B. Report on investments/ ratification of investment activity (Exhibit "**J**")

Recommended Motion: "THAT THE SCHEDULES OF INVESTMENTS BE RATIFIED AND APPROVED"

C. Receipt and filing of financial statements (April 30) – (Exhibit "**K**")

Recommended Motion: "THAT THE FINANCIAL STATEMENTS BE RECEIVED AND FILED"

D. Uncollectible retail accounts (Exhibit "**L**")

Recommended Motion: "THAT THE WRITEOFF OF UNCOLLECTIBLE RETAIL ACCOUNTS AND COLLECTION IN ACCORDANCE WITH ADOPTED PROCEDURES BE AUTHORIZED"

E. 2013-14 Budgets (Wholesale, Retail, and Retail Capital Projects) (Exhibit "**M**")

(1) Presentation and committee report

(2) Adoption

Recommended Motion: "THAT RESOLUTION NOS. ___ AND ___ BE ADOPTED, ENTITLED:

'RESOLUTION OF THE BOARD OF DIRECTORS OF EAST ORANGE COUNTY WATER DISTRICT ADOPTING OPERATING BUDGET AND MAKING DETERMINATION RELATIVE TO APPROPRIATIONS SUBJECT TO LIMITATION FOR 2013/2014 FISCAL YEAR (OVERALL DISTRICT);' and

RESOLUTION OF THE BOARD OF DIRECTORS OF EAST ORANGE COUNTY WATER DISTRICT ADOPTING OPERATING BUDGET AND MAKING DETERMINATION RELATIVE TO APPROPRIATIONS SUBJECT TO LIMITATION FOR 2013/2014 FISCAL YEAR (RETAIL ZONE)'"

F. Adoption of wholesale rates and charges (Exhibit "**N**")

(1) Review of new wholesale fees

(2) Adoption of rates, fees and pass-through charges

Recommended Motion: "THAT RESOLUTION NO. ___ BE ADOPTED, ENTITLED:

'RESOLUTION OF THE BOARD OF DIRECTORS OF EAST ORANGE COUNTY WATER DISTRICT ESTABLISHING RATES AND CHARGES FOR SALE OF WATER ON A WHOLESALE BASIS WITHIN THE DISTRICT'"

G. Adoption of retail rates (Exhibit "**O**")

Recommended Motion: "THAT RESOLUTION NO. ___ BE ADOPTED, ENTITLED:

'RESOLUTION OF THE BOARD OF DIRECTORS OF EAST ORANGE COUNTY WATER DISTRICT ADOPTING CHANGES TO RATES FOR THE SALE OF WATER ON A RETAIL BASIS WITHIN THE DISTRICT'"

H. Local Agency Formation Commission (LAFCO) fiscal trends analysis and shared services program (Exhibit "**P**")

8. Miscellaneous Matters

A. Approval of SmarTimer Agreement with MWDOC (Exhibit "**Q**")

Recommended Motion: "THAT THE AGREEMENT WITH MWDOC FOR PARTICIPATION IN THE WEATHER-BASED IRRIGATION TIMER (SMART TIMER) REBATE PROGRAM FOR RESIDENTIAL AND COMMERCIAL PROPERTIES BE APPROVED"

B. Request to destroy records; equipment and material surplus declaration request (Exhibit "**R**")

Recommended Motion: "THAT THE REQUEST TO DESTROY LISTED RECORDS BE APPROVED AND THAT THE ASSETS INCLUDED IN THE LIST AS PRESENTED BE DECLARED SURPLUS AND THAT STAFF BE DIRECTED TO DISPOSE OF SAID ITEMS IN AN ENVIRONMENTALLY AND FISCALLY RESPONSIBLE MANNER"

C. June 2013 newsletter (Exhibit "**S**")

Recommended Motion: "THAT THE GENERAL MANAGER BE AUTHORIZED AND DIRECTED TO DISTRIBUTE THE NEWSLETTER AS PRESENTED"

D. Reports from committees and representatives to organizations

E. Directors' reports on meetings attended

9. Informational Items

10. Closed Session

A. Closed session – conference with legal counsel – anticipated litigation – initiation of litigation pursuant to Government Code Section 54956.9(d)(4) (two potential cases)

Open Session

Reconvene in open session and report or take action(s) (if any) regarding litigation items

11. Adjournment

The scheduled date of the next Regular Meeting of the Board of Directors is **July 18, 2013,** at 5:00 p.m., in the offices of the East Orange County Water District, 185 N. McPherson Road, Orange, California.

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Availability of agenda materials: Agenda exhibits and other writings that are disclosable public records distributed to all or a majority of the members of the East Orange County Water District Board of Directors in connection with a matter subject to discussion or consideration at an open meeting of the Board are available for public inspection in the District's office, 185 N. McPherson Road, Orange, California ("District Office"). If such writings are distributed to members of the Board less than 72 hours prior to the meeting, they will be available at the reception desk of the District Office during business hours at the same time as they are distributed to the Board members, except that if such writings are distributed less than one hour prior to, or during, the meeting, they will be available in the meeting room of the District Office.

Disability-related accommodations: The East Orange County Water District Board of Directors meeting room is wheelchair accessible. If you require any special disability-related accommodations (e.g., access to an amplified sound system, etc.) please contact Denise Dobson in the District Office at (714) 538-5815 during business hours at least seventy-two (72) hours prior to the scheduled meeting. This agenda can be obtained in alternative format upon written request to Denise Dobson in the District Office, at least seventy-two (72) hours prior to the scheduled meeting.

EAST ORANGE COUNTY WATER DISTRICT GENERAL MANAGER'S REPORT

June 2013

The following report is a summary of the District's activities over the past month.

GENERAL MATTERS

Reviewed correspondence, conferred with customers regarding billing issues and vendors/other interested parties regarding business with the District, and met with staff members regarding daily activities and on-going projects.

WHOLESALE ZONE

1) Peters Canyon (6 MG) Reservoir Status Update

Security System – Awaiting AT&T installation of T-1 line to site; estimated completion date is unknown at this time.

2) OC-70 Transfer Switch/Emergency Power Status

MWDOC staff has arranged for a meeting between MET, MWDOC and EOCWD staff for Tuesday, June 25th at the MWDOC offices to discuss the provision of emergency power to the OC-70 pump station.

3) Chandler Ranch Connection

Staff has been working with City of Orange staff to repair/modify the Chandler Ranch connection. Staff determined that the 8-inch isolation valve downstream of the flow control valve in the Chandler Ranch vault was damaged and allowing too much flow to leak by to perform maintenance work on the control valve. EOCWD staff coordinated with City of Orange staff to perform a shutdown on Orange's 16-inch mainline allowing EOCWD staff to replace the damaged valve. Maintenance to the flow control valve will be performed this week.

RETAIL ZONE

1) Well / Booster Station Operations

East Well is operational and meeting all of the RZ demands. The West Well is non-operational and is scheduled for pump replacement this summer.

Retail Zone Emergency Fire Pump

The contractor, Champion Paving, completed grading on the site on May 9th. Staff met with the contractor and staked out the pad and the associated underground piping that will connect to the pump. Installation of the piping by EOCWD staff will occur during the week of May 13th, after completion, the contractor will complete the concrete work and staff will commence connecting the above ground piping to the pump. The security fencing will be installed after construction is complete; project completion is scheduled for June 7th.

2) System Leaks

No system leaks occurred during May.

3) Office Remodel

Over the last few weeks, the inside of the office has undergone a significant transformation. The work that has been performed includes:

- covering the old wood paneling with ¼" drywall; mudding, sanding, and painting.
- Running new phone and computer cables throughout the office
- Installing several new electrical outlets in key areas where they were needed to accommodate relocated office equipment and furniture
- Painting all existing office furniture
- Painting new base board molding
- Painting file cabinets
- Relocating the SCADA system
- Installation of new laminate flooring throughout the office by outside contractor
- Replacement of damaged ceiling tiles
- Replacement of damaged wood around window sills

All labor (with the exception of the flooring) was provided via donations. We still have some finishing work to do along with replacing damaged siding and wood decking on the office exterior.

4) McPherson House

New laminate flooring was also installed inside the McPherson house. The areas that were floored include the bedrooms, dining room, and hallway between the bedrooms (approximately 1,000 square feet). The existing flooring was oak parquet which was in poor condition.

5) Emergency Backup Power for Vista Panorama

Staff is working to install 2-inch electrical conduit between the two pump stations on Vista Panorama which will allow both the Side-Hill Pump Station and Vista Panorama Booster Station to be powered by the standby portable generator. This work is behind schedule; however, staff is expecting it to be completed by the end of June.

6) District Website

The new district website has been operational and functioning well, with one minor problem encountered due to the rewiring of the office; the problem was quickly resolved (within the same day).

7) Operational Activities

- Completed Vista Panorama hydrant replacement
- Met with customer at 10637 CCR regarding Trees
- Cleaned up at Vista Panorama and Stoller reservoir sites

- Cut weeds at 6 MG reservoir
- Repaired compressor for Vista hydro pneumatic tank
- Marked Underground Service Alerts at 10891 Old Crawford Canyon Road and 19368 Barrett Lane
- Picked up backup generators
- Stationed Generator at Vista Panorama and performed load test
- Work Order – High Bill – 12521 Carmel, 12802 Bonita Heights Drive, 13121 Barrett Hill Circle, 12992 Barrett Lane, 19332 Fairhaven Extension
- Work order – meter leak- 12565 Crawford Canyon Rd.
- Work order – water quality complaint – cloudy water – 19341 Gateway Drive
- Work order – turn off water and pull meter at 12512 Vista Panorama
- Responded to 3 requests for new water services – 12235 Circula Panorama, 19318 Circula Panorama, and 19352 Fisher Lane.
- Contacted Generator companies for pricing on new portable generator (Superintendent)
- Attended special meeting at MWDOC regarding MWD seismic retrofit at Diemer Plant (Superintendent)
- Attended meeting at Loma Ridge for SCE Briefing and Planning (Superintendent)
- Attended Water Operators Leadership Forum at Mesa Water Reliability Facility (Superintendent)
- Met with SCE to perform Pump efficiency test on East Well and 150hp booster pump (Superintendent)
- Attended OC Luncheon (Superintendent)
- Met with Vector Control at 6 MG reservoir site to address ant issue
- Met with Champion Paving to begin Retail Zone Fire Pump Project on Daniger (Superintendent).
- Sent out quote request for materials – Retail Zone Fire Pump. (Superintendent)

Daily Tasks

- Attend daily staff meeting with General Manager (Superintendent only)
- Performed well rounds and reservoir rounds
- Performed general administrative, clerical and supervisory tasks
- Obtain price quotes for miscellaneous parts
- Picked up parts from various vendors, Home Depot
- Review incoming USA tickets to verify if there is a conflict.

Weekly Tasks

- Attend weekly safety meetings (All field staff)
- Performed weekly water quality sampling
- Measure static and pumping water levels in wells.
- Performed USA locations
- Responded to utility requests from the County and city of Orange
- Picked up water quality supplies and changed reagent bottles
- Cleanup, organize and restock service trucks
- Cleanup and organized shop
- Vehicle maintenance

Monthly Tasks

- Attend monthly staff meeting with General Manager (all employees)
- Attend committee meetings – Operations and Engineering (Superintendent)
- Prepared monthly CDPH water quality reports
- Prepared monthly CRWQCB report for well discharge
- Performed dead-end flushing
- Read WZ meters
- Check WZ meter data; assist with preparation of WZ Billing
- Delivered Board agenda packages
- Participated in WEROC radio test

MISCELLANEOUS ITEMS

1) Meetings

District Staff attended the following meetings:

A. Energy Reliability Meeting – May 15, 2013

A facilitated meeting was held between invited representatives from Orange and San Diego County water/wastewater agencies and representatives from Governor Brown's office and several state agencies to discuss the energy picture for the upcoming summer. SCE and SDG&E representatives provided presentations regarding the reliability of their systems and the efforts they have taken to shift load during peak demand times. SCE noted that their most fragile area is south Orange County because of the loss of power and voltage regulation provided by SONGs. Last year, the system peak demand of 4,600 MWs occurred on September 14th and was providentially during a heat wave of short duration so power was maintained. This year weather forecasters are predicting 3-4 "extreme heat events" (heat in excess of 90 degrees) – if these last for more than 3 days it will be problematic. Additionally, it is also problematic if there are high winds or fires that affect power transmission lines. Peak demand for the SDG&E system last year was 2,600 MW (date was undeclared). Several presentations were made regarding efforts that have been made to reduce and shift demand both generally and at water/wastewater agencies, although it was generally noted that most of these are not new and have been done for many years. One new tool that is being employed is "Critical Peak Pricing" – identifying businesses/industry that can shut down between 11:00 a.m. and 6 p.m. in return for lower year round rates as well as incentive payments. Significant discussion ensued regarding the potential for water/wastewater agencies receiving approval to turn on their backup power systems 30 minutes prior to a blackout/brownout in order to reduce demand. The Governor's office representative said that both EPA and AQMD indicated that that wasn't an option; despite the fact that the engines will be used if there is a blackout. There was general agreement that a significant amount of effort has been done to avoid blackout or rotating outages; monthly conference calls will be held to monitor the situation and all agencies will get together again in the fall to discuss lessons learned.

B. MWDOC Manager's Meeting - May 16, 2013

Meeting Summary: 1) FY 13/14 MWDOC Budget – the third and final draft of the budget was reviewed; it is scheduled for consideration by the MWDOC Board at their June 19th

Board Meeting. It is anticipated that the Board will approve reducing the commodity charge from $3.75 to $3.25/AF and increasing the retail service connection charge from $7.25 to $8.40 per meter. 2) Edison's Summer Outlook & Coordination Opportunities – A discussion of the May 15th meeting with the state representatives was held, as well as joint messaging efforts to inform the public that electricity shortages affect water delivery. Discussion was also held about shifting pumping demand to the winter to use MET's gravity system as much as possible. 3) MET Foundational Action Program RFP – the procedure for applying for MET's Foundational Action Program and the procedures for how MWDOC will decide which agencies projects will be submitted to MET was discussed. 4) WEROC Water Trailer Update – the trailers are on order and a representational trailer will be received in June that will be the basis for all trailers. 5) Water Efficiency Master Plan Update – MWDOC Conservation staff have completed the third stakeholder meeting and will produce a draft Master Plan that will be released in July. They have identified that 44 percent of the water used in the county is residential, 16 percent is multi-family, six percent is dedicated irrigation and 36 percent is commercial/industrial. Of the residential use, 52% is indoor and 48% is outdoor. The Master Plan will identify the opportunities for water savings via technology and the most opportunity for water savings via economic incentives. 6) MET Finances for FY 12/13 – METs finances are better than expected due to increased water sales (budgeted sales was set at 1.7 MAF, actual sales looks like 1,85 or 1.9 MAF); they are going to be able to raise their reserve levels up to the Board targeted levels for the first time in several years. Many agencies have asked MET to look at using these funds (~$200,000) to fund deferred maintenance projects or to pay down some debt. In a related issue: for several years the MET AV tax rate has been decreasing as debt has been paid off. Because of the improvements they are making/have made, MET wants to freeze the AV tax rate – which will require notifying the state legislature. There will be a public hearing in June and the San Diego County Water Authority has expressed their opposition to this plan. 7) BMP for Rate Structure Workshop – Attendees were advised that an important workshop on the Best Management Practice for the Conservation Rate Structure will be hosted by MWDOC in late June.

C. <u>MWDOC/WEROC Crisis Communications Workshop – June 5, 2013</u>

Meeting Summary: MWDOC and the Water Emergency Response Organization of Orange County (WEROC) presented the third of a four-part workshop series designed to assist water agencies in developing their crisis communications plan. At the end of the series, the District will have a completed Crisis Communications Plan.

The emphasis for this session was on social media and the importance of these communication methods during a crisis. Historically, there were only a few methods of communicating with the public in a crisis: mass media (newspapers, TV, radio), which had the benefit of being able to reach a lot of people quickly, but little ability to control the message or even if the event would be covered due to the small number of people affected (boil order alert). Meetings and briefings allow message control, but don't have the ability to communicate with mass audiences or provide a representative audience. Phone banks provide mass communication relatively quickly, but are expensive to man and are time intensive. Newsletters are good ways to convey information, but are too slow in the event of an emergency. Digital communications (websites, Facebook, Twitter) provide the opportunity to quickly get messages out to the masses while controlling the content of the message.

Several examples were presented regarding the benefits of using Twitter during recent severe weather events. Emergency management officials were able to provide location

specific information to both the public and emergency responders because of the information provided by people using Twitter during the emergencies (during Hurricane Sandy, New Jersey set up a way for residents to report downed trees and other road blocking debris). A recent survey indicated that 80% of the public expect emergency responders to monitor Twitter and Facebook; 1 in 5 persons would try an online channel if they were unable to use phones.

It was also recommended that agencies prepare a disaster page for their website that doesn't go live unless there is a disaster. The webpage would include an area for a description of the event, contact information, public actions required (e.g., boil water), maps, explanations, pictures, etc.

General information for using Facebook and Twitter under non-emergency situations was provided during a presentation by a representative from the City of Anaheim who discussed their implementation of social media. It was recommended that any agency using social media adopt a policy for its use. It was also recommended that if social media is started, that it be monitored daily and postings and tweets responded to in a timely manner in order to maintain credibility.

D. <u>California Utility Executive Manager's Association Seminar – June 6, 2013</u>

This association of Water and Wastewater General Manager's meets on a quarterly basis to discuss topics of unique interest to General Managers. At this meeting, the San Bernardino LAFCO Executive Officer discussed the completion of their first round of municipal service reviews and found several agencies that are fundamentally financial unsustainable (in addition to the City of San Bernardino, the City of Adelanto and the City of Needles); one city had raised their water and wastewater rates over 300% in three years. In the next round of MSRs, SBLAFCO will be looking at METs sphere of influence. The majority of San Bernardino County has no access to state water. Additionally, they will be instituting a fiscal trends analysis (based on Orange County LAFCO's program). SBLAFCO is also looking at and encouraging functional consolidations via Joint Powers Authorities and shared services/cooperative agreements. SBLAFCO noted that they prefer multi-function agencies (e.g. water and wastewater versus water only/wastewater only) and that they encourage districts/cities to consider small incremental rates increases instead of large periodic increases.

A panel presentation on what elected officials are looking for in their next General Manager was presented with Board Members from three water agencies. They discussed why their previous General Manager's left and the process they used to develop consensus on what qualities they deemed important in the chief executive. All agreed that they wanted a person that was decisive but resilient and that would own their mistakes and tell the Board when they erred. They wanted someone that would mentor employees and that would communicate regularly and thoroughly with the Board. They also wanted a General Manager that was participative in regional issues and politically savvy, who would let the Board set policy and carry it out, even when they didn't personally agree with it. They also wanted a manager who would set clear expectations, be collaborative, non-adversarial, and promote a respectful and collaborative working environment among the Board and among the staff.

A final presentation was made regarding public opinion and public perception of water agencies by Adam Probolsky of Probolsky Research, an Orange County polling company. He stated that the public perceives local government as a whole, and water districts specifically, as trustworthy. They are not sure what the greatest contributor to

the cost of water is, and they don't know anything about the Bay Delta issue, but they trust that we do and that we are responsibly maintaining our water infrastructure and setting aside money for the future repair and replacement. He noted that there is a growing perception though, that if there are large reserve funds available, some of it should be used to reduce water rates. Mr. Probolsky recommended honing communications and outreach with customers so that when you need support for rate increases or in a crisis, the support will be there. He also noted that 43% of customers use social media and that they prefer to be noticed of an emergency via automated message to their phones or email. Mr. Probolsky emphasized that because we told customers to save water and they've done that, they think the problem is solved and that they've done their job; they don't want to hear that there's still a problem, or that the reason you're raising rates is because they did too good a job and you didn't sell enough water. Finally, he noted that water is just not on the radar screen for most people; jobs and the economy, climate change, and environmental perils are their biggest concerns.

E. Joint Meeting on Annexations – June 10, 2013

A meeting of the agencies proposing to annex land to OCWD (Anaheim, IRWD, Yorba Linda Water District) and non-annexing agencies (Buena Park, EOCWD, Fountain Valley, Fullerton, Golden State Water Company, Huntington Beach, Mesa Water, Newport Beach, Orange, Santa Ana, Seal Beach and Tustin) was held at the City of Huntington Beach's new Corporate Yard. Each agency was asked to share their District's position on the proposed annexations. Among the comments made were: 1) Annexations should be cost-neutral to everyone in the basin; 2) it is a complex subject and only viewing it from a cost basis is too limiting and will lead to litigation; 3) growth needs to pay its way; whether its growth via annexation or infill growth – there should be an annexation fee similar to what OCSD charges when a connection to the regional sewer system is made; 4) we are receiving less water and paying more for it with the annexations; 5) we should continue to honor the way annexations have been approved in the past and allow these annexations to proceed in the same manner; 6) annexations should be fair and equitable. Questions concerning whether the current annexation policy is outdated and should be reviewed/revised were also discussed, as well as whether the OCWD Board should consider the input of the groundwater producers and whether a working group should be formed to hold further discussions. It was agreed that further, facilitated discussions should be held with all interested parties meeting again at the City of Santa Ana's Corporate Yard on June 24th.

F. Operations, Policy and Personnel Committee Meeting – June 11, 2013

Meeting Summary: 1) Emergency Fire Pump Project Status – The contractor has finished the retaining wall and is preparing to pour the pad for the pump; project completion is set for early July, however the pump will be installed and operational by June 21st . 2) OCWD Groundwater Annexation Request Status – a special meeting of the annexing and non-annexing agencies was held at the City of Huntington Beach to discuss concerns of both sides. Attendees agreed to continue meeting in a facilitated manner to reach accord on the terms of annexation that they would recommend to the OCWD Board and staff for adoption. 3) 2013 Water Quality Report – the report was reviewed with the Committee; it will be recommended for transmittal to District customers at the June 20th Board Meeting. 4) June Newsletter – the newsletter was not completed by the time of the meeting. 5) Smart Timer Agreement Renewal – the annual renewal of the contract with MWDOC for participation in the water conservation smart timer program was reviewed with the Committee; it was recommended for re-adoption. 6) OC-70 MET Agreement/Back-Up Power – MWDOC staff is arranging for a meeting with MET staff to discuss the issue of

backup power at the OC 70 pump station; the meeting will be held prior to the end of June. 7) Staffing Shortfall – the work load impacts posed by the long-term absences of two employees, and a request to augment staffing levels by hiring a temporary Distribution Operator I and increasing the hours of the Part-Time Office Assistant was presented to the Committee. The Committee approved the initial request. 8) update on Regional Electrical Reliability – it was noted that SCE announced that SONGs would be permanently shut-down; no new or additional information on the electric supply had been received. 10) Status of Hydraulic Model – the validated model had been received and is available for use in the Master Plan Update. 11) Proposed FY 2013/14 Budgets – the proposed budgets were reviewed with the Committee. 12) Alert OC Renewal – the contract for renewal of this agreement with the County of Orange for reverse 911 services was reviewed and recommended for approval by the Board. 13) Disposal of Assets/Records Destruction – staff presented a list of furniture and equipment that was rendered unneeded or is obsolete, as well as documents that meet the Records Management Policy's guidelines for destruction. Staff noted that it was their intention to advertise the furniture on Craigslist for sale. 14) update on District Administrative Office Remodel – staff noted that the remodel was approximately 80% complete and had been accomplished using donated labor by District employee family members and District employees during their off hours; total cost (including flooring) was expected to be under the $10,000 budgeted. 15) 10637 Crawford Canyon – the owner of the property has expressed that he hasn't been able to talk with his attorney to review the proposed liability release and requested additional time; the General Manager agreed to contact him in a month.

G. <u>Groundwater Producer's Meeting – June 12, 2013</u>

Meeting Summary: 1) Update on Proposed Changes to OCWD District Act – there has been significant opposition from Orange County Business Council to amending the District Act to allow them to recoup investigatory expenses, so it was decided to make it a two-year bill and see if the opposition can be addressed. A judge has provided an indication that he will be ruling against the District being able to recoup the expenses they incurred in assessing groundwater cleanup needs; OCWD hasn't received final rulings yet, but is considering an appeal. At a future meeting, OCWD will update the Producers regarding the North Basin case. 2) FY 2013-14 Coastal Pumping Transfer Program – A June public hearing will authorize some agencies to over pump in order to limit the amount of water seeping into to Los Angeles County. 3) MWD Storage Program Withdrawal - MET has not yet advised if they're going to pull from the CUP (they may not because of energy concerns related to increased pumping); they are supposed to let OCWD know by June 15. 4) Annexation Update – A recap of the joint meeting held on June 10th was provided. Staff is working on developing an Annexation Agreement, but the Water Issues Committee is considering the non-annexation agencies' concerns. 5) OCWD Board Meeting Schedule for July - OCWD board meetings have been bumped one week due to the way Independence Day falls; the Grounwater Producers meeting is being bumped to July 17th. 6) Election of Producers Chairman – Mesa Water General Manager Paul Shoenberger was elected chair and Garden Grove Utilities Director Dave Entsminger is Vice Chair. 8) Poseidon Resources has been talking with OCWD about partnering; a Board item will be on the Board's next agenda.

H. <u>Utility Finance Officers - June 13, 2013</u>

The Utility Finance Officers are a loosely organized group of special district (and some city) finance officers from Orange, Los Angeles, Riverside, San Bernardino and San

Diego counties that meet on a quarterly basis to discuss financial issues unique to water and wastewater districts/departments.

The agendas typically include presentations by consultants regarding upcoming financial reporting issues, the cost of various personnel/human resources initiatives and laws, and other related issues. This meeting had no consultant presentation but was focused on a roundtable discussion of the most current pressing issues:

PEPRA (Public Employees Pension Reform Act of 2013) – This act, which became effective on January 1, 2013, has a myriad of provisions, many of which are undefined and are at this time. Significant discussion ensued regarding several of the requirements in the Act, with many opinions expressed as to what is required. It was agreed to have a CalPERS representative provide a PEPRA presentation specific to special districts at the next meeting in September. It was also noted that in addition to reducing the interest rate that PERS expects its investments will earn (reduced from 7.5 to 7.25%), PERS has changed its mortality tables to reflect the longer post-retirement life expectancy, which will also cause PERS to raise the contribution rates. Also noted was that some agencies were not aware that any employee receiving a retirement in excess of $205,000 will receive a bill from PERS to pay the excess – PERS doesn't pay this amount.

Also discussed was the movement by LAFCOs to include fiscal trends analysis for public agencies (Orange County's LAFCO started the program and other LAFCOs are adopting it). Attendees were advised to review this information with their General Managers/Finance Committees as it will probably be a subject of media inquiries.

Health Care Reform – None of the representatives present had received any information regarding health care costs or coverage changes under the Health Care Reform Act ("Obamacare"), and were concerned how it will affect their FY 2013/14 budgets. Because many of the agencies contracted with ACWA for health benefits, it was agreed to have request ACWA send a representative to the September meeting to provide detailed information.

I. Finance Committee Meeting - June 13, 2013

Meeting Summary: 1) Request to Establish New Wholesale Zone Fees – Staff noted that for the last two years, the WZ has booked a loss due to a lack of revenue to fund depreciation. A depreciation schedule for the Wholesale Zone was reviewed with the Committee as the basis for developing a Reserve Fund Charge. It was noted that based upon the amount depreciated, the District should have $6.9 Million in the reserve fund; however currently this fund is approximately $5.9 Million, a $1.0 Million shortfall. It was also noted that the replacement cost for these facilities is conservatively estimated at $50-$70 Million. Staff recommended instituting a Reserve Fund Fee with an initial budget of $200,000 to begin to fund this shortfall. Additionally, a Readiness-to-Serve Charge was proposed to be assessed to fund the overall readiness of the system and assist with the revenue shortfall; the budget for this fee was recommended at $50,000. The Committee agreed to recommend collection of the fee to the Board. 2) FY 2013/14 Budget – the final draft of the proposed budget was reviewed with the Committee and changes from the previous draft were reviewed; the Committee agreed to recommend approval of the proposed budget to the Board. 3) Request to Write-Off bad Accounts – A total of $1,052.92 was deemed to be uncollectable (the accounts have been sent to collections) and recommended for write-off; the Committee agreed to recommend this action to the Board. 4) LAFCO Fiscal Trends Analysis – As part of their Municipal Service Review responsibility, LAFCO has posted their "Fiscal Trends Analysis" project

on their website; this project involves providing standardized financial information for each public agency in Orange County in order to analyze the financial condition of each agency. EOCWD's report was reviewed with the Committee; it was noted that overall, the District fared well in the analysis. 5) LAFCO Shared Services Program – The District's shared accounting services with Serrano (and the savings attributed to it) were noted in the LAFCO report on shared services. 6) Monthly Budget Report – April 2013 – Both the WZ and RZ budgets were showing an excess of revenue over expenses.

Water Availability Request

Water availability requests were received for property on Fisher Lane and Barrett Lane. Both developers were advised of fee and engineering requirements as both properties will require fire hydrants and potential pipeline replacements/upgrading.

MINUTES OF THE REGULAR MEETING
OF THE BOARD OF DIRECTORS OF
EAST ORANGE COUNTY WATER DISTRICT

May 16, 2013

1. **Call to Order.** A Regular Meeting of the Board of Directors of the East Orange County Water District was called to order by WILLIAM VANDERWERFF, President of the Board of Directors, at 5:05 p.m. on Thursday, May 16, 2013, in the offices of the East Orange County Water District, 185 N. McPherson Road, Orange, California. JOAN ARNESON, Secretary, recorded the minutes of the meeting (the minutes with respect to Items 10(B) and 11 were recorded by General Manager OHLUND).

The following Directors were present: RICHARD BARRETT, RICHARD BELL, DOUGLASS DAVERT, JOHN DULEBOHN and WILLIAM VANDERWERFF.

Also present were:

LISA OHLUND	General Manager
JERRY MENDZER	Maintenance & Operations Superintendent
JOAN ARNESON	District Secretary and Legal Counsel
DOUG CHAPMAN	Former Director
JOSE DIAZ	City of Orange
ROB HANFORD	Golden State Water Company

2. **Public Communications to the Board.** JOSE DIAZ, City of Orange Water Manager, was recognized. He indicated that the City and EOCWD have had a good relationship and he hoped that will continue. He said he was working with Ms. OHLUND on a water importation matter and expects to successfully resolve it. Ms. OHLUND added that the City has requested to restart the Chandler Ranch Road connection and she appreciated working with Mr. DIAZ.

3. **Items Arising After Posting of Agenda.** None.

4. **General Manager's Report.** In response to President VANDERWERFF, Ms. OHLUND said she will have a further report at a future meeting concerning the item involving trees within the District's pipeline easement. Ms. OHLUND elaborated on the report concerning the removal of carpenter ants at the 6MG reservoir.

ACTION TAKEN:

Upon a motion duly made, seconded and carried unanimously (Bell absent), the General Manager's Report was received and filed.

5. **Minutes.**

ACTION TAKEN:

Upon a motion duly made, seconded and carried unanimously (Bell and Davert absent), the minutes of the meeting of March 21, 2013 were approved as corrected.

6. **Operation, Management and Construction Matters.**

A. OCWD Annexation Request. Ms. OHLUND reported that a joint letter to OCWD from several producers was included in the agenda package. She said the EOCWD was just seeking to avoid the shifting of costs to other producers.

B. Vista Panorama Hydrant Replacements. Ms. OHLUND reported that the hydrant replacement work was complete.

C. Department of Water Resources Video on the Bay Delta Conservation Plan. Ms. OHLUND said she had seen this short video at a recent meeting and played it for the Board. Discussion followed regarding the ongoing efforts on the plan and environmental documents.

D. Water Demand Status Report. Ms. OHLUND said demand was trending at about the same level as 2011 - 2012.

E. District Website Rollout Status and Orange County Grand Jury Transparency Update Request. Ms. OHLUND reported on the new website rollout, and said that customer feedback is positive. She said staff responded to the Grand Jury that their recommended changes have been made on the website.

7. **Financial Matters.**

A. Schedule of Disbursements. Schedules of disbursements in the following amounts were presented: $377,007.06 from Wholesale and Retail Operating Funds, $0 from the Chapman Avenue Account (closed), $2,174.16 for directors payroll, and $34,456.85 for employees payroll. On behalf of the Finance Committee, Director DULEBOHN recommended approval.

B. Investment Activity. On behalf of the Finance Committee, Director DULEBOHN recommended approval of the investment schedules.

C. Financial Statements (March 31). On behalf of the Finance Committee, Director DULEBOHN recommended receipt and filing of the financial statements.

ACTION TAKEN:

Upon a motion duly made, seconded and carried unanimously, the schedules of disbursements were approved as submitted, the schedules of investments were ratified and approved, and the financial statements were received and filed.

D. Engagement of Auditor. Ms. OHLUND reported that Fedak's proposal was most responsive, including meeting with the Finance Committee, in keeping with a generally recommended accounting practice for the auditors to meet directly with the policy makers. Rotation was discussed, and it was noted that the services have been competitively bid for many years.

ACTION TAKEN:

Upon a motion duly made, seconded and carried unanimously, the engagement of Charles Z. Fedak & Company under a five-year contract for audit services for the fiscal years 2012-13, 2013-14, 2014-15, 2015-16 and 2016-17, at a total amount not to exceed $70,000 ($14,000 per year) was approved.

E. OCWD Adopted Budget. Ms. OHLUND reported that the adopted OCWD budget and OCWD's effort to manage its costs are a significant element in EOCWD's budget.

8. Miscellaneous Matters.

A. Proposed Changes to ISDOC Bylaws. Director DAVERT proposed that the bylaws not require the designation of the president as the member's representative to ISDOC, but allow that selection to be each district's prerogative. It was the consensus that this comment be submitted to ISDOC.

B. Reports from Committees and Representatives to Organizations. None.

E. Directors' Reports on Meetings Attended. None.

9. Informational Items. None.

10. Closed Session. President VANDERWERFF announced that the Board would meet in the following closed session as listed in the agenda: **(A)** conference with legal counsel – anticipated litigation – initiation of litigation pursuant to Government Code Section 54956.9(d)(4) (one potential case involving break-in at Peters Canyon 6MG Reservoir).

OPEN SESSION

Open session was resumed. No action was reported from the closed session.

President VANDERWERFF then announced that the Board would meet in the following closed session as listed in the agenda: **(B)** conference with special legal counsel – anticipated litigation – initiation of litigation pursuant to Government Code Section 54956.9(d)(4) (two potential cases). Ms. ARNESON was excused and left the meeting prior to this closed session.

OPEN SESSION

Open session was resumed. No action was reported from the closed session.

11. Adjournment.

ACTION TAKEN:

Upon a motion duly made, seconded and carried unanimously, the meeting was adjourned at 7:40 p.m., the next regular meeting date and time being Thursday, June 20, 2013, at 5:00 p.m., to be held in the Offices of the East Orange County Water District, 185 N. McPherson Road, Orange, California.

Respectfully submitted,

_____

Joan C. Arneson

EAST ORANGE COUNTY WATER DISTRICT

MEMO

TO: BOARD OF DIRECTORS

FROM: GENERAL MANAGER

SUBJECT: PERSONNEL & STAFFING REVISIONS REQUEST

DATE: JUNE 14, 2013

BACKGROUND

Distribution Operator I - Temporary

Since early May, our Distribution Operator, Randy Dunn, has been off work due to a non-work related back injury. Despite, rest, physical therapy, cortisone shots and several doctor opinions, he has been unable to return to work, and may be off for months. This manpower shortage has severely impacted the work schedule and overall productivity of our field staff – and while we have used some overtime and Serrano Water District assistance, some critical work remains unfinished.

After review, we identified a Water Sciences student at Santiago Canyon College, Ty Coston, who is available for employment as a temporary, full-time Water Distribution Operator I. We reviewed this situation with the Operations, Planning and Personnel Committee and they authorized the initial retention of Mr. Coston under their $10,000 budget authority; he is scheduled to commence work on Monday, June 16th. Because of the uncertainty regarding Mr. Dunn's return date, this budget level (3 months) may be exceeded before his return ($16/hour rate of pay). Staff is requesting that Mr. Coston's temporary employment be authorized for up to a six-month period at a total cost of $25,000 - this figure includes the initial $10,000 authorization as well as an allowance for some overtime, plus SUI and Worker's Compensation Insurance; we are not proposing that Mr. Coston's employment exceed the 1,000 hour annual employment period that would trigger PERS membership.

Office Assistant

Last week, Office Manager Denise Dobson advised that she required a three to six week leave-of-absence due to a surgical procedure she is undergoing in late July, early August. As you know, Ms. Dobson provides day-to-day administrative/receptionist services, but most importantly, is the billing clerk for the Retail Zone billing; there will be a water billing in August. Our part-time Office Assistant, Nicole Hopp, has been trained in many bookkeeping aspects of the District, including posting customer payments to the billing program and making deposits, however, neither she nor our shared Accountant, Carolyn Mackall, have independently produced a retail billing.

Staff proposes that, in the month prior to Ms. Dobson's absence, Ms. Hopp be trained on the billing system, with Ms. Mackall observing as a backup. Because this training is relatively intensive, Ms. Hopp would attend an online, 16-hour training program provided by the billing software company, CUSI. Then, Ms. Hopp would prepare the June billing under Ms. Dobson's direction, with Ms. Mackall, observing.

Staff estimates that this effort will require that Ms. Hopp work a 32-40 hour work week through the end of September, an estimated 14-week period. At Ms. Hopp's $12.00/hr rate of pay, the additional 20 hours per week would total an estimated $5,000 (this figure includes the addition of the PERS contribution because she would exceed the 1,000 hours that is the threshold requirement for PERS membership, as well as a small budget amount for overtime, plus SUI and Worker's Compensation Insurance).

RECOMMENDATION

The Board authorize the hiring of a temporary, full-time Distribution Operator I for up to six-months and increase the Part-Time Office Assistant to Temporary Full-Time status for up to four months at a budget amount of $30,000.

EAST ORANGE COUNTY WATER DISTRICT

MEMO

TO: BOARD OF DIRECTORS

FROM: GENERAL MANAGER

SUBJECT: REQUEST TO CLOSE DISTRICT ADMINISTRATIVE OFFICE ON JULY 5, 2013

DATE: JUNE 15, 2013

BACKGROUND

During the recent renovation of the Administrative Office, it was determined that termites had infested both the trailer and the adjacent Superintendent's residence on the McPherson site. After consultation with several exterminators, a recommendation by all bidders was made to tent the trailer and the house.

One bidder provided a discount if we performed the work over the Independence Day holiday. After review, this proposal would provide the least disruption to District operations and could also be accommodated by the Superintendent as he and his family will be on vacation during this time. The tenting however, requires three days with no human contact; the Independence Day holiday falls on a Thursday this year, which means that the office would need to also be closed on Friday, July 5th. The tent would be removed on Saturday, July 6th.

All employees agreed to use their Floating Holiday to mitigate costs of the closure (the Stand-By employee would receive regular pay also, no overtime). Staff would advise customers of the closure via the information section on the upcoming bill and an email notification.

RECOMMENDATION

The Board authorize the closing of the District Administrative Office on Friday, July 5th to accommodate termite extermination of District facilities.

EAST ORANGE COUNTY WATER DISTRICT

MEMO

TO: BOARD OF DIRECTORS

FROM: GENERAL MANAGER

SUBJECT: **2013 CONSUMER CONFIDENCE REPORT**

DATE: JUNE 15, 2013

Background

The Consumer Confidence Rule requires public water suppliers that have at least 15 service connections or regularly serve at least 25 year-round residents to provide annual consumer confidence reports (CCR) to their customers. These reports are also known as the "annual water quality reports" or "drinking water quality reports."

While water systems are free to enhance their reports in any useful way, each report must provide consumers with the following fundamental information about their drinking water:

- the source(s) of their drinking water;
- a brief summary of the susceptibility to contamination of the local drinking water source, based on the source water assessments by states;
- how to get a copy of the water system's complete source water assessment;
- the level (or range of levels) of any contaminant found in local drinking water, as well as EPA's health-based standard (maximum contaminant level) for comparison;
- the likely source of that contaminant in the local drinking water supply;
- the potential health effects of any contaminant detected in violation of an EPA health standard, and an accounting of the system's actions to restore safe drinking water;
- the water system's compliance with other drinking water-related rules;
- an educational statement for vulnerable populations about avoiding *Cryptosporidium*;
- educational information on nitrate, arsenic, or lead in areas where these contaminant may be a concern; and
- phone numbers of additional sources of information, including the water system and EPA's Safe Drinking Water Hotline (800-426-4791).

The District's CCR reflects the high quality of our water; there are no contaminants that exceed any health-based standard, and we are in compliance with other drinking water rules also.

We participate in a joint effort with other districts for the preparation of this document in order to take advantage of economies of scale; the preparation and printing of this report (1300 copies) cost $755.78 or $0.58/each – which is slightly lower ($12.00) than last year.

A copy of the District's 2013 Water Quality Report is attached to this memo; we've also included a production copy in your agenda envelope. It will be included in the June water bill that is sent out next week; they are due to consumers by July 1st.

Recommendation

Receive and file the 2013 Water Quality Report.

East Orange County Water District

2013 Water Quality Report

Your 2013 Water Quality Report

Drinking Water Quality

Since 1990, California public water utilities have been providing an annual Water Quality Report to their customers. This year's report covers calendar year 2012 drinking water quality testing and reporting. The East Orange County Water District (EOCWD) vigilantly safeguards its water supply and, as in years past, the water delivered to your home meets the quality standards required by federal and state regulatory agencies. The U.S. Environmental Protection Agency (USEPA) and the California Department of Public Health (CDPH) are the agencies responsible for establishing and enforcing drinking water quality standards.

In some cases, EOCWD goes beyond what is required by testing for unregulated chemicals that may have known health risks but do not have drinking water standards. For example, the Orange County Water District (OCWD), which manages the groundwater basin, and the Metropolitan Water District of Southern California (MWDSC), which supplies treated imported surface water to EOCWD, test for unregulated chemicals in our water supply. Unregulated chemical monitoring helps USEPA and CDPH determine where certain chemicals occur and whether new standards need to be established for those chemicals to protect public health.

Through drinking water quality testing programs carried out by OCWD for groundwater, MWDSC for treated surface water and EOCWD for the water distribution system, your drinking water is constantly monitored from source to tap for regulated and unregulated constituents.

The State allows us to monitor for some contaminants less than once per year because the concentrations of these contaminants do not change frequently. Some of our data, though representative, are more than one year old.

We Go to Great Lengths to Ensure the Continued Quality of Your Water

Sources of Supply

Orange County's water supplies are a blend of groundwater managed by the OCWD and water imported from Northern California and the Colorado River by the Municipal Water District of Orange County (MWDOC) via MWDSC. Groundwater comes from a natural underground aquifer that is replenished with water from the Santa Ana River, local rainfall and imported water. The groundwater basin covers 350 square miles and lies beneath north and central Orange County from Irvine to the Los Angeles County border and from Yorba Linda to the Pacific Ocean. More than 20 cities and retail water districts draw from the basin to provide water to homes and businesses. In south Orange County, nearly 100 percent of the water is imported and delivered to the cities and retail water districts, where it is stored in above-ground reservoirs and tanks before being sent to homes and businesses. In 2012, East Orange County Water District imported 35% surface water while 65% was local groundwater.

Orange County's Water Future

For years, Orange County has enjoyed an abundant, seemingly endless supply of high-quality water. However, as water demand continues to increase statewide, we must be even more conscientious about our water supply and maximize the efficient use of this precious natural resource.

OCWD and MWDOC work cooperatively to evaluate new and innovative water management and supply development programs, including water reuse and recycling, wetlands expansion, recharge facility construction, ocean and brackish water desalination, surface storage and water use efficiency programs. These efforts are helping to enhance long-term countywide water reliability and water quality.

Questions about your water? Contact us for answers.

For information about this report, or your water quality in general, please contact Jerry Mendzer at (714) 538-5815.

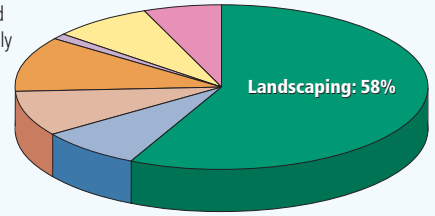
The EOCWD Board of Directors meets on the 3rd Thursday of each month at 5:00 p.m. Meetings are held at 185 N. McPherson Road, Orange.

For more information about the health effects of the listed contaminants in the following tables, call the USEPA hotline at (800) 426-4791.

How Residential Water is Used in Orange County

Outdoor watering of lawns and gardens makes up approximately 60% of home water use. By cutting your outdoor watering by 1 or 2 days a week, you can dramatically reduce your overall water use.

Visit www.bewaterwise.com for water saving tips and ideas for your home and business.



A healthy water future for Orange County rests on finding and developing new water supplies, as well as protecting and improving the quality of the water that we have today. Your local and regional water agencies are committed to making the necessary investments today in new water management projects to ensure an abundant and high-quality water supply for our future.

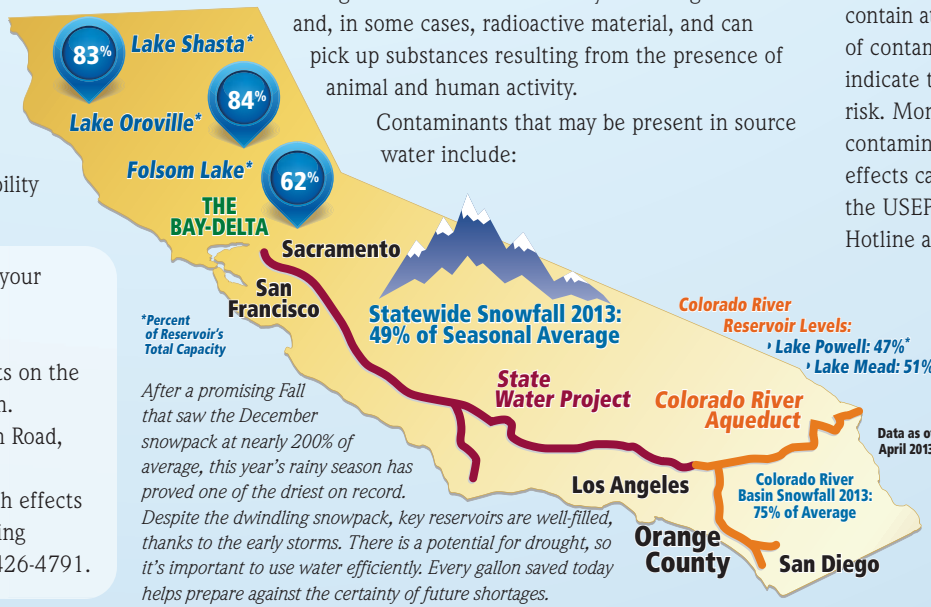
Basic Information About Drinking Water Contaminants

The sources of drinking water (both tap water and bottled water) include rivers, lakes, streams, ponds, reservoirs, springs and wells. As water travels over the surface of land or through the layers of the ground it dissolves naturally occurring minerals and, in some cases, radioactive material, and can pick up substances resulting from the presence of animal and human activity.

Contaminants that may be present in source water include:

- Inorganic contaminants, such as salts and metals, which can be naturally occurring or result from urban storm runoff, industrial or domestic wastewater discharges, oil and gas production, mining and farming.
- Microbial contaminants, such as viruses and bacteria, which may come from sewage treatment plants, septic systems, agricultural livestock operations and wildlife.
- Radioactive contaminants, which can be naturally occurring or be the result of oil and gas production or mining activities.
- Pesticides and herbicides, which may come from a variety of sources such as agriculture, urban stormwater runoff and residential uses.
- Organic chemical contaminants, including synthetic and volatile organic chemicals, which are by-products of industrial processes and petroleum production, and can also come from gasoline stations, urban stormwater runoff, agricultural application and septic systems.

In order to ensure that tap water is safe to drink, USEPA and the CDPH prescribe regulations that limit the amount of certain contaminants in water provided by public water systems. CDPH regulations also establish limits for contaminants in bottled water that must provide the same protection for public health. Drinking water, including bottled water, may reasonably be expected to contain at least small amounts of some contaminants. The presence of contaminants does not necessarily indicate that water poses a health risk. More information about contaminants and potential health effects can be obtained by calling the USEPA's Safe Drinking Water Hotline at (800) 426-4791.



After a promising Fall that saw the December snowpack at nearly 200% of average, this year's rainy season has proved one of the driest on record. Despite the dwindling snowpack, key reservoirs are well-filled, thanks to the early storms. There is a potential for drought, so it's important to use water efficiently. Every gallon saved today helps prepare against the certainty of future shortages.

Immuno-Compromised People

Some people may be more vulnerable to contaminants in drinking water than the general population. Immuno-compromised people, such as those with cancer who are undergoing chemotherapy, persons who have had organ transplants, people with HIV/AIDS or other immune system disorders, some elderly persons and infants can be particularly at risk from infections. These people should seek advice about drinking water from their health care providers.

Information You Should Know About the Quality of Your Drinking Water

Disinfectants and Disinfection Byproducts

Disinfection of drinking water was one of the major public health advances in the 20th century. Disinfection was a major factor in reducing waterborne disease epidemics caused by pathogenic bacteria and viruses, and it remains an essential part of drinking water treatment today.

Chlorine disinfection has almost completely eliminated from our lives the risks of microbial waterborne diseases. Chlorine is added to your drinking water at the source of supply (groundwater well or surface water treatment plant). Enough chlorine is added so that it does not completely dissipate through the distribution system pipes. This "residual" chlorine helps to prevent the growth of bacteria in the pipes that carry drinking water from the source into your home.

However, chlorine can react with naturally-occurring materials in the water to form unintended chemical byproducts, called disinfection byproducts (DBPs), which may pose health risks. A major challenge is how to balance the risks from microbial pathogens and DBPs. It is important to provide protection from these microbial pathogens while simultaneously ensuring decreasing health risks from DBPs. The Safe Drinking Water Act requires USEPA to develop rules to achieve these goals.

Trihalomethanes (THMs) and Haloacetic Acids (HAAs) are the most common and most studied DBPs found in drinking water treated with chlorine. In 1979, the USEPA set the maximum amount of total THMs allowed in drinking water at 100 parts per billion as an annual running average. Effective in January 2002, the Stage 1 Disinfectants / Disinfection Byproducts Rule lowered the total THM maximum annual average level to 80 parts per billion and added HAAs to the list of regulated chemicals in drinking water. Your drinking water complies with the Stage 1 Disinfectants / Disinfection Byproducts Rule.

Stage 2 of the regulation was finalized by USEPA in 2006, which further controls allowable levels of DBPs in drinking water without compromising disinfection itself. A required distribution system evaluation was completed in 2008 and a Stage 2 monitoring plan has been approved by CDPH. Full Stage 2 compliance began in 2012.

Cryptosporidium

Cryptosporidium is a microscopic organism that, when ingested, can cause diarrhea, fever, and other gastrointestinal symptoms. The organism comes from animal and/or human wastes and may be in surface water. MWDSC tested their source water and treated surface water for *Cryptosporidium* in 2012 but did not detect it. If it ever is detected, *Cryptosporidium* is eliminated by an effective treatment combination including sedimentation, filtration and disinfection.

What are Water Quality Standards?

Drinking water standards established by USEPA and CDPH set limits for substances that may affect consumer health or aesthetic qualities of drinking water. The chart in this report shows the following types of water quality standards:

- **Maximum Contaminant Level (MCL):** The highest level of a contaminant that is allowed in drinking water. Primary MCLs are set as close to the PHGs (or MCLGs) as is economically and technologically feasible.
- **Maximum Residual Disinfectant Level (MRDL):** The highest level of a disinfectant allowed in drinking water. There is convincing evidence that addition of a disinfectant is necessary for control of microbial contaminants.
- **Secondary MCLs** are set to protect the odor, taste, and appearance of drinking water.
- **Primary Drinking Water Standard:** MCLs for contaminants that affect health along with their monitoring and reporting requirements and water treatment requirements.
- **Regulatory Action Level (AL):** The concentration of a contaminant, which, if exceeded, triggers treatment or other requirements that a water system must follow.

How are Contaminants Measured?

Water is sampled and tested throughout the year. Contaminants are measured in:

- parts per million (ppm) or milligrams per liter (mg/L)
- parts per billion (ppb) or micrograms per liter ($\mu g/L$)
- parts per trillion (ppt) or nanograms per liter (ng/L)

What is a Water Quality Goal?

In addition to mandatory water quality standards, USEPA and CDPH have set voluntary water quality goals for some contaminants. Water quality goals are often set at such low levels that they are not achievable in practice and are not directly measurable. Nevertheless, these goals provide useful guideposts and direction for water management practices. The chart in this report includes three types of water quality goals:

- **Maximum Contaminant Level Goal (MCLG):** The level of a contaminant in drinking water below which there is no known or expected risk to health. MCLGs are set by USEPA.
- **Maximum Residual Disinfectant Level Goal (MRDLG):** The level of a drinking water disinfectant below which there is no known or expected risk to health. MRDLGs do not reflect the benefits of the use of disinfectants to control microbial contaminants.
- **Public Health Goal (PHG):** The level of a contaminant in drinking water below which there is no known or expected risk to health. PHGs are set by the California Environmental Protection Agency.

2012 East Orange County Water District Drinking Water Quality
Local Groundwater and Metropolitan Water District Treated Surface Water

Chemical	MCL	PHG (MCLG)	Avg. Groundwater Amount	Avg. Imported MWD Amount	Range of Detections	MCL Violation?	Typical Source of Contaminant
Radiologicals – Tested in 2008 and 2011							
Alpha Radiation (pCi/L)	15	(0)	ND	3	ND – 3	No	Erosion of natural deposits
Beta Radiation (pCi/L)	50	(0)	NR	ND	ND – 4	No	Decay of man-made or natural deposits
Uranium (pCi/L)	20	0.43	1.5	2	1.5 – 2	No	Erosion of natural deposits
Inorganic Chemicals – Tested in 2012							
Aluminum (ppm)	1	0.6	ND	0.15	ND – 0.34	No	Treatment Process Residue, Natural Deposits
Fluoride (ppm) naturally-occurring	2	1	0.12	NR	0.12	No	Erosion of natural deposits
Fluoride (ppm) treatment-related	Control Range 0.7 – 1.3 ppm Optimal Level 0.8 ppm		NR	0.8	0.7 – 0.8	No	Water additive for dental health
Nitrate as NO_3 (ppm)	45	45	16	ND	ND – 17	No	Agriculture runoff and sewage
Nitrate and Nitrite as N (ppm)	10	10	3.5	ND	ND – 3.9	No	Agriculture runoff and sewage
Secondary Standards* – Tested in 2012							
Aluminum (ppb)	200*	600	ND	150	ND – 340	No	Treatment Process Residue, Natural Deposits
Chloride (ppm)	500*	n/a	110	90	87 – 110	No	Runoff or leaching from natural deposits
Color (color units)	15*	n/a	ND	1	ND – 1	No	Naturally-occurring organic materials
Iron (ppb)	300*	n/a	<100	ND	ND – 230	No	Runoff or leaching from natural deposits; industrial wastes
Odor (odor units)	3*	n/a	ND	2	ND – 2	No	Naturally-occurring organic materials
Specific Conductance (µmho/cm)	1,600*	n/a	950	780	340 – 960	No	Substances that form ions in water
Sulfate (ppm)	500*	n/a	140	160	140 – 160	No	Runoff or leaching of natural deposits
Total Dissolved Solids (ppm)	1,000*	n/a	590	500	490 – 600	No	Runoff or leaching of natural deposits
Turbidity (NTU)	5*	n/a	0.43	ND	ND – 1.2	No	Runoff or leaching of natural deposits
Unregulated Chemicals – Tested in 2012							
Alkalinity (ppm)	Not Regulated	n/a	190	98	53 – 190	n/a	Runoff or leaching from natural deposits
Boron (ppb)	NL = 1,000	n/a	130	130	130	n/a	Runoff or leaching from natural deposits
Calcium (ppm)	Not Regulated	n/a	100	51	49 – 100	n/a	Runoff or leaching from natural deposits
Dichlorodifluoromethane (ppm)	NL = 1	n/a	<0.0005	ND	ND – 0.0006	n/a	Runoff or leaching from natural deposits
Hardness, total (ppm)	Not Regulated	n/a	360	210	84 – 360	n/a	Runoff or leaching of natural deposits
Hardness, total (grains/gal)	Not Regulated	n/a	21	12	4.9 – 21	n/a	Runoff or leaching of natural deposits
Magnesium (ppm)	Not Regulated	n/a	24	21	21 – 25	n/a	Runoff or leaching from natural deposits
pH (pH units)	Not Regulated	n/a	7.9	8.1	7.8 – 8.4	n/a	Hydrogen ion concentration
Potassium (ppm)	Not Regulated	n/a	2.5	4	2.4 – 4	n/a	Runoff or leaching from natural deposits
Sodium (ppm)	Not Regulated	n/a	62	80	62 – 81	n/a	Runoff or leaching from natural deposits
Total Organic Carbon (ppm)	TT	n/a	0.42	2.4	0.39 – 2.7	n/a	Various natural and man-made sources

ppb = parts-per-billion; **ppm** = parts-per-million; **pCi/L** = picoCuries per liter; **NTU** = nephelometric turbidity units; **µmho/cm** = micromhos per centimeter; **NR** = not required to be tested; **ND** = not detected; **NL** = Notification Level; **<** = average is less than the detection limit for reporting purposes; **MCL** = Maximum Contaminant Level; **(MCLG)** = federal MCL Goal; **PHG** = California Public Health Goal; **n/a** = not applicable; **TT** = treatment technique *Contaminant is regulated by a secondary standard.

Turbidity – combined filter effluent Metropolitan Water District Diemer Filtration Plant	Treatment Technique	Turbidity Measurements	TT Violation?	Typical Source of Contaminant
1) Highest single turbidity measurement	0.3 NTU	0.04	No	Soil run-off
2) Percentage of samples less than 0.3 NTU	95%	100%	No	Soil run-off

Turbidity is a measure of the cloudiness of the water, an indication of particulate matter, some of which might include harmful microorganisms.
Low turbidity in Metropolitan's treated water is a good indicator of effective filtration. Filtration is called a "treatment technique" (TT).
A treatment technique is a required process intended to reduce the level of contaminants in drinking water that are difficult and sometimes impossible to measure directly.

The USEPA and the federal Centers for Disease Control guidelines on appropriate means to lessen the risk of infection by *Cryptosporidium* and other microbial contaminants are available from USEPA's Safe Drinking Water Hotline at (800) 426-4791 between 10 a.m. and 4 p.m. Eastern Time (7 a.m. to 1 p.m. in California).

Chloramines

EOCWD imports water from MWDSC and produces water using chloramines, a combination of chlorine and ammonia, as its drinking water disinfectant. Chloramines are effective killers of bacteria and other microorganisms that may cause disease. Chloramines form fewer disinfection byproducts and have no odor when used properly. People who use kidney dialysis machines may want to take special precautions and consult their physician for the appropriate type of water treatment. Customers who maintain fish ponds, tanks or aquaria should also make necessary adjustments in water quality treatment, as these disinfectants are toxic to fish. For further information or if you have any questions about chloramines please visit www.eocwd.com or call (714) 538-5815.

About Lead in Tap Water

If present, elevated levels of lead can cause serious health problems, especially for pregnant women and young children. Lead in drinking water is primarily from materials and components associated with service lines and home plumbing. East Orange County Water District is responsible for providing high quality drinking water, but cannot control the variety of materials used in plumbing components. When your water has been sitting for several hours, you can minimize the potential for lead exposure by flushing your tap for 30 seconds to 2 minutes before using water for drinking or cooking. If you are concerned about lead in your water, you may wish to have your water tested. Information on lead in drinking water, testing methods, and steps you can take to minimize exposure is available from the Safe Drinking Water Hotline, (800) 426-4791 between 9 a.m. and 5 p.m. Eastern Time (6 a.m. to 2 p.m. in California), or at: http://water.epa.gov/drink/info/lead/index.cfm.

Drinking Water Fluoridation

Fluoride has been added to U.S. drinking water supplies since 1945. Of the 50 largest cities in the U.S., 43 fluoridate their drinking water. In December 2007, MWDSC joined a majority of the nation's public water suppliers in adding fluoride to drinking water in order to prevent tooth decay. In line with recommendations from the CDPH, as well as the U.S. Centers for Disease Control and Prevention, MWDSC adjusted the natural fluoride level in imported treated water from the Colorado River and State Project water to the optimal range for dental health of 0.7 to 1.3 parts per million. Our local water is not supplemented with fluoride. Fluoride levels in drinking water are limited under California state regulations at a maximum dosage of 2 parts per million.

There are many places to go for additional information about the fluoridation of drinking water:

U.S. Centers for Disease Control and Prevention
www.cdc.gov/fluoridation/

California Department of Public Health
www.cdph.ca.gov/certlic/drinkingwater/Pages/Fluoridation.aspx

American Water Works Association
www.awwa.org

For more information about the MWDSC's fluoridation program, please contact Edgar G. Dymally at (213) 217-5709 or at edymally@mwdh2o.com.

Source Water Assessments

Imported (MWDSC) Water Assessment

Every five years, MWDSC is required by CDPH to examine possible sources of drinking water contamination in its State Water Project and Colorado River source waters.

In 2012, MWDSC submitted to CDPH its updated Watershed Sanitary Surveys for the Colorado River and State Water Project, which include suggestions for how to better protect these source waters. Both source waters are exposed to stormwater runoff, recreational activities, wastewater discharges, wildlife, fires, and other watershed-related factors that could affect water quality.

Water from the Colorado River is considered to be most vulnerable to contamination from recreation, urban/stormwater runoff, increasing urbanization in the watershed, and wastewater. Water supplies from Northern California's State Water Project are most vulnerable to contamination from urban/ stormwater runoff, wildlife, agriculture, recreation, and wastewater.

USEPA also requires MWDSC to complete one Source Water Assessment (SWA) that utilizes information collected in the watershed sanitary surveys. MWDSC completed its SWA in December 2002. The SWA is used to evaluate the vulnerability of water sources to contamination and helps determine whether more protective measures are needed.

A copy of the most recent summary of either Watershed Sanitary Survey or the SWA can be obtained by calling MWDSC at (213) 217-6850.

Groundwater Assessment

An assessment of the drinking water sources for EOCWD was completed in December 2002. The groundwater sources are considered most vulnerable to the following activities associated with nitrates detected in the water supply: historic waste dumps/landfills, and past agricultural activities and application of fertilizers. The groundwater sources are considered most vulnerable to the following activities not associated with detected contaminants: dry cleaners and gas stations.

A copy of the complete assessment is available at CDPH Office of Drinking Water, Santa Ana District, 28 Civic Center Plaza, Room 325, Santa Ana, CA 92701. You may request a summary of the assessment by contacting Jerry Mendzer at EOCWD, (714) 538-5815.

Want Additional Information? There's a wealth of information on the internet about Drinking Water Quality and water issues in general. Some good sites — both local and national — to begin your own research are:

East Orange County Water District: www.eocwd.com • **Water Education Foundation:** www.watereducation.org
Municipal Water District of Orange County: www.mwdoc.com • **Orange County Water District:** www.ocwd.com
Metropolitan Water District of Southern California: www.mwdh2o.com
California Department of Public Health, Division of Drinking Water and Environmental Management: www.cdph.ca.gov/certlic/drinkingwater/Pages/default.aspx
U.S. Environmental Protection Agency: www.epa.gov/safewater
California Department of Water Resources: www.water.ca.gov
Water Conservation Tips: www.bewaterwise.com • www.wateruseitwisely.com

2012 East Orange County Water District Distribution System Water Quality

Disinfection Byproducts	MCL (MRDL/MRDLG)	Average Amount	Range of Detections	MCL Violation?	Typical Source of Contaminant
Total Trihalomethanes (ppb)	80	48	8.8 – 62	No	Byproducts of Chlorine Disinfection
Haloacetic Acids (ppb)	60	19	4.4 – 27	No	Byproducts of Chlorine Disinfection
Chlorine Residual (ppm)	(4 / 4)	1.5	0.4 – 2.4	No	Disinfectant Added for Treatment
Aesthetic Quality					
Turbidity (NTU)	5*	0.03	ND – 0.1	No	Erosion of Natural Deposits

Two locations in the distribution system are tested quarterly for total trihalomethanes and haloacetic acids; one location is tested monthly for color, odor and turbidity. Color and odor were not detected in any sample in 2012. **MRDL** = Maximum Residual Disinfectant Level; **MRDLG** = Maximum Residual Disinfectant Level Goal; **NTU** = nephelometric turbidity units; **ND** = not detected *Contaminant is regulated by a secondary standard to maintain aesthetic qualities (taste, odor, color).

Lead and Copper Action Levels at Residential Taps

	Action Level (AL)	Public Health Goal	90th Percentile Value	Sites Exceeding AL / Number of Sites	AL Violation?	Typical Source of Contaminant
Lead (ppb)	15	0.2	ND	0 / 21	No	Corrosion of Household Plumbing
Copper (ppm)	1.3	0.3	0.068	0 / 21	No	Corrosion of Household Plumbing

Twenty-one residences were tested for lead and copper at-the-tap during 2012. Lead was not detected in any sample. Copper was detected in five samples but none exceeded the action level. The regulatory action level is the concentration of lead or copper which, if exceeded in more than ten percent of the homes tested, triggers treatment or other requirements that a water system must follow.

This report contains important information about your drinking water. Translate it, or speak with someone who understands it.

يحتوي هذا التقرير على معلومات هامة عن نوعية ماء الشرب في منطقتك. يرجى ترجمته، أو ابحث التقرير مع صديق لك يفهم هذه المعلومات جيداً.

Arabic

这份报告中有些重要的信息，讲到关于您所在社区的水的品质。请您找人翻译一下，或者请能看得懂这份报告的朋友給您解释一下。

Chinese

Ce rapport contient des informations importantes sur votre eau potable. Traduisez-le ou parlez en avec quelqu'un qui le comprend bien.

French

Der Bericht enthält wichtige informatienen über die Wasser-qualität in threr Umgebung. Der Bericht sollte entweder offiziell uebersetzt werden, oder sprechen Sie mit Freunden oder Bekannten, die gute Englischkenntnisse besitzen

German

Questo rapporto contiene informazioni inportanti che riguardano la vostra aqua potabile. Traducetelo, o parlate con una persona qualificata in grado di spiegarvelo.

Italian

この資料には、あなたの飲料水についての大切な情報が書かれています。内容をよく理解するために、日本語に翻訳して読むか説明を受けてください。

Japanese

이 보고서에는 귀하가 거주하는 지역의 수질에 관한 중요한 정보가 들어 있습니다. 이것을 번역하거나 충분히 이해하시는 친구와 상의하십시오.

Korean

Este informe contiene información muy importante sobre su agua potable. Para mas información ó traducción, favor de contactar a Customer Service Representative. Telefono: (714) 538-5815.

Spanish

Bản báo cáo có ghi những chi tiết quan trọng về phẩm chất nước trong cộng đồng quý vị. Hãy nhờ người thông dịch, hoặc hỏi một người bạn biết rõ về vấn đề này.

Vietnamese

East Orange County Water District

185 North McPherson Road

Orange, California 92869

EAST ORANGE COUNTY WATER DISTRICT

MEMO

TO: BOARD OF DIRECTORS

FROM: GENERAL MANAGER

SUBJECT: **ALERTOC – EXTENSION OF CONTRACT FOR MASS NOTIFICATION SYSTEM SERVICES WITH THE COUNTY OF ORANGE**

DATE: JUNE 15, 2013

Background

At the August 19, 2010 Meeting, the Board approved the District's participation in AlertOC, the County of Orange's mass notification system – commonly referred to as "Reverse 911."

AlertOC contains several components that when combined, allow public safety officials to communicate more effectively with the public, including:

- Mass notification system
- Geographic maps (allowing for the notification of residents by specific GIS mapped areas; for example by pressure zone)
- Regional public awareness and education.

Events that might require a water agency to notify our customers include: Emergency Water Conservation, Boil Water, Do not Drink, Do not Use, Water Unavailable for Extended Period, and Event All Clear. This system includes the ability to notify residents and businesses of multiple cities and/or unincorporated areas.

Thankfully, we have not needed to use this service, however, in the event of an emergency, AlertOC provides a swift and easy method of mass notification so that we could quickly warn our customers.

The current Memorandum will expire on June 30, 2013. The County has provided a one year extension to the contract, again at no cost.

Recommendation

The Board authorize the General Manager to sign the Memorandum of Understanding between the County of Orange and the District for use of AlertOC.

MEMORANDUM OF UNDERSTANDING
BETWEEN
THE COUNTY OF ORANGE
AND
PARTICIPANTS
FOR USE OF COUNTYWIDE MASS NOTIFICATION SYSTEM

This Memorandum of Understanding, hereinafter referred to as "MOU," dated_____, which date is stated for purposes of reference only, is entered into by and between the County of Orange, a political subdivision of the State of California, hereinafter referred to as "COUNTY," and the undersigned municipalities, public universities and water agencies responsible for protecting a resident population and maintaining a dedicated public safety answering point (PSAP) within the County of Orange, hereinafter referred to individually as "PARTICIPANT" or collectively as "PARTICIPANTS."

This MOU is intended to establish governance and terms of use for a Countywide Public Mass Notification System.

RECITALS

WHEREAS, COUNTY is sponsoring a Countywide Public Mass Notification System ("System") for the primary intent of providing timely communication to the public during times of emergency; and

WHEREAS, the County is making use of the System available to all cities and agencies within the County of Orange who have the responsibility for protecting a resident population and maintaining a dedicated public safety answering point (PSAP); and

WHEREAS, COUNTY entered into Orange County Agreement No. MA-060-13011688 ("Agreement") with Blackboard Connect, Inc., for the provision of Public Mass Notification System Services, on or about May 21, 2013, attached hereto as Exhibit A, to disseminate critical, time-sensitive emergency information to COUNTY's citizens and businesses through phone and e-mail devices for emergency notification purposes; and

WHEREAS, Blackboard Connect, Inc. agrees to provide to PARTICIPANTS the services agreed to by Blackboard Connect, Inc. and COUNTY as contained under the Agreement in exchange for abiding by the terms set forth in this MOU; and

WHEREAS, PARTICIPANTS agree to uphold the same terms and conditions of the Agreement, to use the System in compliance with all usage agreements identified and incorporated herein as Exhibit A (Orange County Agreement No. MA-060-13011688), Exhibit B (Countywide Public Mass Notification System Policy and Guideline) and Exhibit C (Nondisclosure Document), and the terms of this MOU to receive the benefits under the Agreement.

NOW, THEREFORE, the parties agree as follows:

I. Definitions:

"Agreement" shall refer to Orange County Agreement No. MA-060-13011688 between COUNTY and Blackboard Connect, Inc. The Agreement is attached to this MOU as Exhibit A.

"Countywide" shall mean all geographic locations in Orange County, California.

"Contact information" shall mean PARTICIPANT and public contact data stored in the System for the purpose of disseminating communication in accordance with this MOU and its Exhibits.

"Emergency" shall include, but not be limited to, instances of fire, flood, storm, epidemic, riots, or disease that threaten the safety and welfare of the citizens and property located within the boundaries of the COUNTY and PARTICIPANTS' respective jurisdictions.

"Emergency information" shall mean information relevant to the safety and welfare of recipients in the event of an Emergency. Such information shall include but not be limited to instructions and directions to alleviate or avoid the impact of an emergency.

"Emergency notification situation" shall mean instances when emergency information is to be distributed through the System.

"Non-emergency information" shall refer to information that is not relevant to the safety and welfare of recipients, but has been deemed to be of significant importance to a PARTICIPANT's jurisdiction to justify the use of the System to distribute such information.

"Non-emergency notification situation" shall mean instances when a PARTICIPANT deems non-emergency information to be of significance to a PARTICIPANT'S jurisdiction and the PARTICIPANT uses the System to distribute such information.

"System" shall mean the Public Mass Notification System as provided by Blackboard Connect, Inc. to COUNTY under the Agreement. The System is designed to disseminate information by utilizing common communications, i.e. telephone and e-mail communications to citizens and businesses as permitted under the Agreement.

II. Hold Harmless: PARTICIPANT will defend, indemnify and save harmless COUNTY, its elected officials, officers, agents, employees, volunteers and those special districts and agencies which COUNTY's Board of Supervisors acts as the governing Board ("COUNTY INDEMNITIES") from and against any and all claims, demands, losses, damages, expenses or liabilities of any kind or nature which COUNTY, its officers, agents, employees or volunteers may sustain or incur or which may be imposed upon

them for injury to or death of persons, or damages to property as a result of, or arising out of the acts, errors or omissions of PARTICIPANT, its officers, agents, employees, subtenants, invitees, or licensees. COUNTY will defend, indemnify and save harmless PARTICIPANT, its officers, agents, employees and volunteers from and against any and all claims, demands, losses, damages, expenses or liabilities of any kind or nature which PARTICIPANT, its officers, agents, employees or volunteers may sustain or incur or which may be imposed upon them for injury to or death of persons, or damages to property as a result of, or arising out of the acts, errors or omissions of COUNTY, its officers, agents, employees, subtenants, invitees, or licensees.

III. **Term:** This MOU shall be in effect from July 1, 2013 and shall expire on June 30, 2017, unless COUNTY funding of the System becomes unavailable at which time PARTICIPANTS will be given six-month advance notice per the termination terms found in Paragraph IX. Termination, below.

IV. **Scope of Services:** PARTICIPANTS shall receive from Blackboard Connect, Inc. the same services provided by Blackboard Connect, Inc. to the COUNTY under the Agreement. COUNTY's involvement in this MOU is limited only to extending the availability of the terms and conditions of the Agreement to the PARTICIPANTS. PARTICIPANTS and Blackboard Connect, Inc. acknowledge and agree that any actions taken by Blackboard Connect, Inc. or any PARTICIPANT under the scope of the Agreement and this MOU are the responsibility of Blackboard Connect, Inc. and the respective PARTICIPANT.

V. **Use:** Use of the System and its data, including but not limited to contact information, is governed by the terms, conditions and restrictions set forth in the terms provided in Exhibit A, B and C. All PARTICIPANTS agree to the terms and conditions contained in Exhibits A, B, and C. COUNTY retains the right to update Exhibits A, B, and C as needed, in whole or in part, during the life of this MOU. Any and all revised Exhibits will be distributed to PARTICIPANTS within five business days of the revision date and shall be incorporated into this MOU. Such modifications to the Exhibits shall not be deemed an amendment for the purposes of Paragraph X. Amendments, below.

PARTICIPANT, including each of its agents, officers, employees, and representatives who are given access to the System, agrees to abide by the individual terms of each agreement and the additional conditions incorporated herein. Breach of use may result in individual user or PARTICIPANT access account termination.

The scope of services under the Agreement is limited to using the System to distribute business communication to PARTICIPANT inter-departmental resources and/or emergency information to the public in emergency notification situations.

PARTICIPANTS may arrange for the use of the System with Blackboard Connect, Inc. to distribute non-emergency information. However, any agreement reached between Blackboard Connect, Inc. and any PARTICIPANT for the use of the System for non-emergency notification situations shall exist only between Blackboard Connect, Inc. and

the PARTICIPANT. In accordance with Paragraph II. Hold Harmless, above, COUNTY shall be held harmless and indemnified by the PARTICIPANTS and Blackboard Connect, Inc. from any actions whatsoever arising from any PARTICIPANT's use of the System for non-emergency services.

All PARTICIPANTS have read and accept the terms and conditions found in COUNTY's "Countywide Public Mass Notification System Policy and Guideline (June 30, 2008)", attached hereto as Exhibit B.

VI. Compensation: All compensation owed by PARTICIPANTS to Blackboard Connect, Inc. shall be made between PARTICIPANTS and Blackboard Connect, Inc.

VII. Notice: Any notice or notices required or permitted to be given pursuant to this MOU shall be submitted in writing and delivered in person, via electronic mail or via United States mail as follows:

COUNTY:

County of Orange – Sheriff-Coroner Department
Emergency Management Bureau
Attn: Donna Boston / Emergency Management
2644 Santiago Canyon Road
Silverado, CA 92676

PARTICIPANTS: Each PARTICIPANT shall provide to COUNTY a contact person and notice information upon entering into this MOU.

Notice shall be considered tendered at the time it is received by the intended recipient.

VIII. Confidentiality: Each party agrees to maintain the confidentiality of all related records and information of the other party pursuant to all statutory laws relating to privacy and confidentiality that currently exist or exist at any time during the term of this MOU. All information and use of the System shall be in compliance with California Public Utilities Code section 2872.

IX. Termination: The COUNTY or any PARTICIPANT may terminate its participation in this MOU at any time for any reason whatsoever. If any PARTICIPANT chooses to terminate its participation in this MOU, the terminating PARTICIPANT shall provide written notification in accordance with Paragraph VII. Notice, above. Such notice shall be delivered to the COUNTY 30 days prior to the determined termination date. A terminating PARTICIPANT shall uphold the obligations contained in Paragraph II. Hold Harmless in its entirety and Paragraph VIII. Confidentiality, above. Upon termination, PARTICIPANT agrees to inform each PARTICIPANT user to stop using the System and to relinquish all System access, user accounts, passwords and non-PARTICIPANT data to COUNTY immediately. PARTICIPANT may choose to delete and/or export non-public PARTICIPANT (aka inter-departmental) owned contact information, as well as, export resident provided contact information prior to termination. Resident provided

contact information acquired through PARTICIPANT sources shall remain in the System and available to the County for regional or multi-jurisdictional notification use as needed.

Should COUNTY discontinue its funding for the System, which shall be grounds for COUNTY's termination of its participation, COUNTY shall give PARTICIPANTS six-month advance courtesy notice prior to terminating the Agreement. All other reasons for terminating by COUNTY shall be valid upon providing notice to the PARTICIPANTS. Upon termination by COUNTY, this MOU shall no longer be in effect.

Termination by a PARTICIPANT shall not be deemed an amendment to this MOU as defined in Paragraph X. Amendments, below.

X. **Amendments:** This MOU may be amended only by mutual written consent of the parties involved unless otherwise provided for in this MOU. The modifications shall have no force and effect unless such modifications are in writing and signed by an authorized representative of each party. Termination by a PARTICIPANT or adding a new PARTICIPANT to this MOU shall not be deemed an amendment.

IN WITNESS WHEREOF, the parties hereto have caused this Memorandum of Understanding to be executed by their duly authorized representatives as of the dates opposite the signatures.

COUNTY OF ORANGE

By: _____ Date: _____
Sandra Hutchens, Sheriff-Coroner
County of Orange

PARTICIPANT: _____

By: _____ Date: _____
Authorized Signature

_____
Print Name and Title

APPROVED AS TO FORM
OFFICE OF THE COUNTY COUNSEL
ORANGE COUNTY, CALIFORNIA
By _____ Deputy
Date 5/17/13

MEMO

TO: BOARD OF DIRECTORS

FROM: GENERAL MANAGER

SUBJECT: **COMPLETION OF HYDRAULIC MODEL**

DATE: JUNE 16, 2013

Background

Last year, the Board approved the District working with Dr. Joseph Reichenberger of Loyola Marymount University (LMU) and his Civil Engineering students to develop digital hydraulic models of the Wholesale and Retail Zones. Working with LMU not only provided real world experience to these engineering students, but it also saved the District a substantial sum in engineering fees, as this is a labor intensive process.

Dr. Reichenberger and the students completed their work in March, however, to ensure that the model met rigorous professional standards, the District contracted with ID Modeling to review and validate the model; this District paid a total of $9,000 for this work. Inclusive of the $5,000 donation to LMU, the District obtained these models at a total cost of $14,000.

ID Modeling subjected the model to a rigorous review that is now complete (see attached report). The District now has digital hydraulic models that will not only be used on a day-to-day basis to model fire flow as well as peak and daily demands, but will be used as an important component of our Master Plan Update. The models will also be used as part of the software program that staff is considering adding to enhance operations and maintenance recordkeeping and customer service operations.

We will be forwarding a letter to LMU expressing our deep appreciation for the outstanding performance of their students and faculty.

Recommendation

This is an information item only; no action is necessary.

PREPARED FOR:	Lisa Ohlund, EOCWD
PREPARED BY:	Kevin Trott, P.E.
REVIEWED BY:	Jerry Edwards, P.E.
DATE:	June 5, 2013

1.0 Introduction

The East Orange County Water District (District) retained Loyola Marymount University (LMU) to develop and calibrate hydraulic models of its potable water distribution system. Separate models were prepared by LMU for the District's Retail System and Wholesale System. The District retained IDModeling (IDM) to assist with quality control and assurance for the hydraulic models. IDModeling reviewed the models and prepared technical memoranda summarizing our findings and including recommendations for further refinement. The memoranda were submitted to the District and to LMU. The two review memoranda prepared by IDModeling are identified below:

- Initial Model Review, July 2, 2012
- Draft Final Model Review, October 30, 2012

In May 2013, IDModeling conducted a final review of the two models. In general, the model update recommendations identified in the October 2012 memorandum were completed. The following findings and recommendations were identified for the models:

- Retail System: An extra valve (Valve 30) that does not exist in the actual system was modeled and is not needed. This valve should be deleted from the model.
- Retail System: Hydrant Flow tests were simulated at three locations in the model. There is no documentation to compare the model fire flow results to actual field tests. There is no comparison of modeled pressures and flows to recorded SCADA data. This comparison should be completed to provide a solid basis for the accuracy of the model.
- Retail System: For the EPS scenario, there are some rule control problems in the current model. These need to be reviewed and corrected as necessary. The EPS results should then be compared against typical conditions in the system to verify that the model provides reasonable results.
- Wholesale System: The EPS scenario is not valid. The Newport Blvd Tank completely drains during the EPS scenario. There is excess demand applied to the system. Total demand in the model is 8607 gpm. Average production on 8/16/2005 was 4177 gpm and on 4/16/2007 was 3,377 gpm. This most likely contributes to the Tank 4 draining. The wholesale demands need to be reviewed and corrected as necessary.

- Wholesale System: The demands and controls should be verified and modified as appropriate. The EPS scenario results should then be compared against typical conditions in the system to verify that the model provides reasonable results.

Model Validation

The District retained IDModeling to implement the recommendations identified above and to complete validation scenarios for both the wholesale and the retail models. This technical memorandum summarizes the model validations completed by IDModeling, and includes the following sections and attachments:

Section 1 – Introduction
Section 2 – Retail Model Validation
Section 3 – Wholesale Model Validation
Section 4 – Conclusions and Recommendations
Attachment 1 – Retail System EPS Model Controls
Attachment 2 – Wholesale System Setup and EPS Model Controls

2.0 Retail Model Validation

General

The Retail System receives water from either or both 11.5 MG Reservoir and Stoller Booster Station. The 11.5 MG Reservoir receives supply from Metropolitan Water District interconnect OC-78. The Stoller Booster Station receives supply from the East Wells and the West Wells.

For all the validation analyses, the retail model is set up with all supply coming from the 11.5 MG reservoir. However, the model was reviewed to confirm that dedicated supply from the wells were modeled correctly and can be used for other analyses.

Model C-factors were changed from 120 to 130 for all PVC pipelines. All other model C-factors were maintained at the value used by LMU of 120.

Model Demand Review

For all of the retail verification runs, the demand allocated to the Retail System model is 644 gpm. LMU reported an average daily demand of 612 gpm for the period from June 2007 to October 2011. The allocated demand is approximately equal to the reported average day demand.

A diurnal pattern was developed by the LMU team and is applied to demands for the EPS model. The diurnal pattern modifies the demands on an hourly basis, but maintains the average demand over the day of 644 gpm.

Retail System Fire Flow Calibration

The District conducted three hydrant flow tests on August 2, 2012. Each of the hydrant flow tests were performed as uni-directional flow tests. One or more valves were closed prior to the flow test to ensure flow to the hydrant from only one direction.

Model runs were set up by LMU to simulate the fire flow tests. Four model scenarios were created. A base steady state scenario is used to model the static pressure observed at the hydrant locations – prior to flowing a hydrant. Three scenarios were then created to simulate conditions with a flowing hydrant. One scenario was created for each fire flow. Table 1 presents a comparison of recorded fire flow data to model output.

Table 1
Summary of Fire Flow Calibration Data and Initial Model Results

Fire Flow Test	Description	Model Junction	Flow (gpm)	Static Pressure[1]		Residual Pressure[2]		Pressure Drop	
				Field	Model	Field	Model	Field	Model
1	Marcy Ranch Road	R1107	710	95	99	82	82	13	17
		R1102	-	117	119	104	105	13	14
2	Baja Panorama	R1360	590	112	99	104	92	8	6
		R1298	-	78	78	73	73	5	6
3	Villa Del Cerro	R1159	460	44	44	N/A[3]	37	N/A[3]	7
		R1157	-	68	73	64	66	4	7
		R1145	-	91	92	86	85	5	7

1. Static pressure is pressure without flowing hydrant.
2. Residual pressure is pressure under flowing hydrant conditions.
3. Residual pressure using gauge on 2.5-inch outlet cap not recorded for this test

For two of the three test locations, the modeled static pressure shows a very close correlation to the recorded field static pressure. The static pressure for fire flow Test 2 is 12 psi lower in the model than was recorded in the field. This difference is acceptable but deserves further verification of the hydrant elevation. This field test is in an area with significant elevation change. The pressure drops observed in the model are close to the pressure drops observed in the field for all three tests.

Retail System Extended Period Simulation

An extended period simulation (EPS) run was created by LMU for the Retail System. The EPS simulation was validated by IDModeling. The LMU controls included numerous and conflicting complex controls. The controls were removed and replaced with simple controls. The final controls used for the retail system EPS run are shown on Attachment 1 at the end of this memorandum.

Those results of the EPS run confirmed that the scenario runs and the change in storage water levels is consistent with expectations.

3.0 Wholesale Model Validation

General

The modeled wholesale system receives water from three sources, MWD connections OC-70 and OC-48, and the Stoller tank booster pump station.

The wholesale model is set up with the OC-70 part of the system and the OC-48 part of the system acting independently. These two portions are referred to in previous correspondence as the Upper Pressure Zone and the Lower Pressure Zone, respectively. The two zones are separated by a closed valve.

Model Demand

An erroneous demand was removed from the model provided by LMU resulting in the total demand allocated within the Wholesale System model of 3,298 gpm. This is approximately equal to the average day wholesale demand as identified by LMU.

The wholesale system provides water to Golden State Water Company, Irvine Ranch Water District, the City of Tustin, and EOCWD's Retail System. The SCADA data provided by EOCWD did not include the flow to these individual customers, and was allocated by LMU to their multiple turnouts based on discussions with the District.

Wholesale System Extended Period Simulation

An EPS was created for the Wholesale System. The LMU controls included several conflicting controls. The controls were removed and replaced with simple controls. Controls are required only for the fill valve to the 1 MG reservoir. The setup and the final controls used for the Wholesale System EPS run are shown on Attachment 2 at the end of this memorandum.

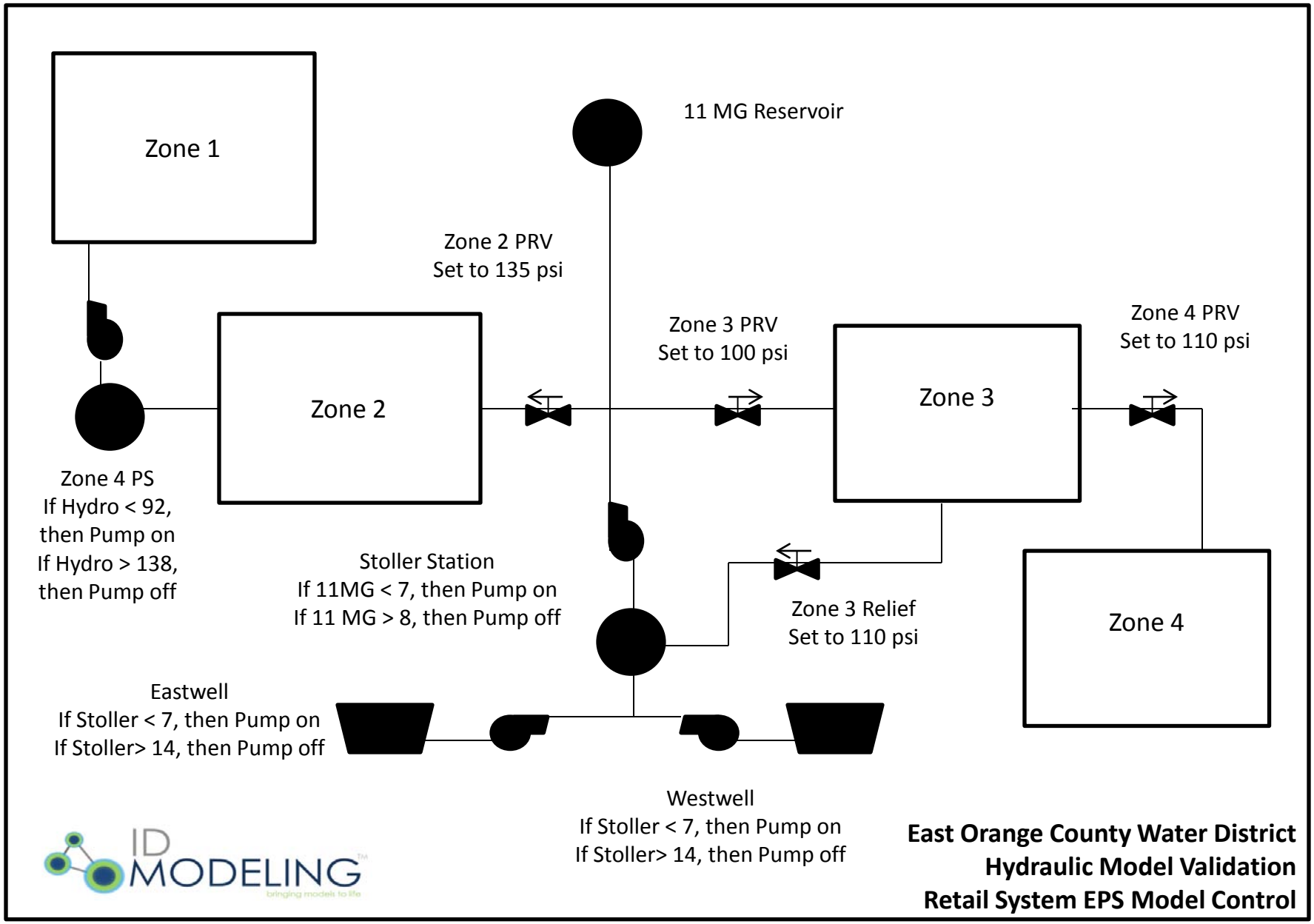
4.0 Conclusions and Recommendations

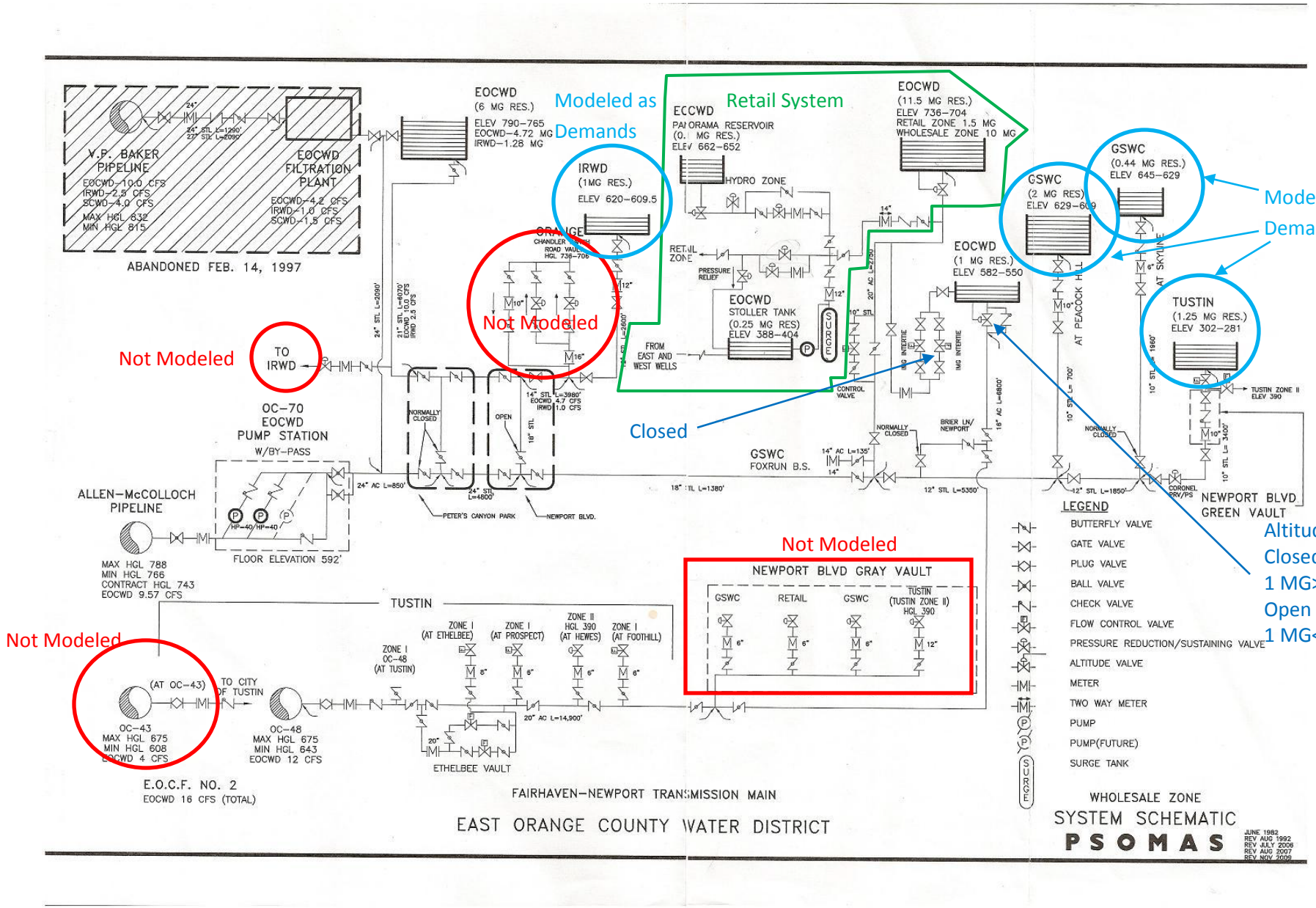
The model validation completed and summarized herein indicates that the models simulate typical conditions as reported in the field. The hydrant flow results show close correlation to recorded values, and the EPS controls (as modified by IDM) function adequately and simulate typical pump operations and tank water level fluctuations. The current model contains operational controls, but these controls have not been verified for accuracy against actual system control.

The model files are provided to the District in EPANET format.

Additional model calibration should be completed to improve confidence in the model results. An EPS calibration would consist of the following basic steps:

- Develop diurnal patterns for each pressure zone based on available SCADA data for a selected calibration day. Simulate these demands in the model.
- Verify system operation based on available SCADA data for a selected calibration day. Simulate these operations in the model.
- Conduct a 24-hour EPS run and compare model results to recorded dates for reservoir water levels, pump station and turnout flows, and any recorded pressures.
- Modify model parameters as appropriate to improve the ability of the model to simulate actual recorded conditions.


Zone 1
11 MG Reservoir
Zone 2 PRV
Set to 135 psi
Zone 3 PRV
Set to 100 psi
Zone 4 PRV
Set to 110 psi
Zone 2
Zone 3
Zone 4
Zone 4 PS
If Hydro < 92,
then Pump on
If Hydro > 138,
then Pump off
Stoller Station
If 11MG < 7, then Pump on
If 11 MG > 8, then Pump off
Zone 3 Relief
Set to 110 psi
Eastwell
If Stoller < 7, then Pump on
If Stoller> 14, then Pump off
Westwell
If Stoller < 7, then Pump on
If Stoller> 14, then Pump off
ID MODELING
bringing models to life
East Orange County Water District
Hydraulic Model Validation
Retail System EPS Model Control



Attachment 2 – Wholesale System Setup and EPS Model Controls

MEMO

TO: BOARD OF DIRECTORS

FROM: GENERAL MANAGER

SUBJECT: WHOLESALE AND RETAIL ZONE WATER DEMANDS – MAY 2013

DATE: JUNE 14, 2013

Wholesale Zone Water Demands

Attached is a graphical representation of the Wholesale Zone water demand through May 31, 2013. Total water sales for the month of February totaled 622.2 AF; total year-to-date sales are 4,929.28 AF. This is a 88.2 AF or 11% decrease in demand from April, 2013.

Retail Zone Water Demands

Also attached are graphs depicting the Retail Zone's water demand. As shown in Figure 1, total demand for the month of May was 101 AF; this is 5 AF or 5% above our average demand for the last 4 years. Figure 2 shows that after a slight decrease in demand in December/January, demand is now tracking equal to FY's 09-10 and 11-12 demand, but still quite a bit lower than the highest demand in our recent history: 2008/2009.

Wholesale Zone Water Demand

Total Monthly Sales for May 2013 = 622.2AF

Total YTD Sales for July - May 2013= 4,929.28(AF**)**

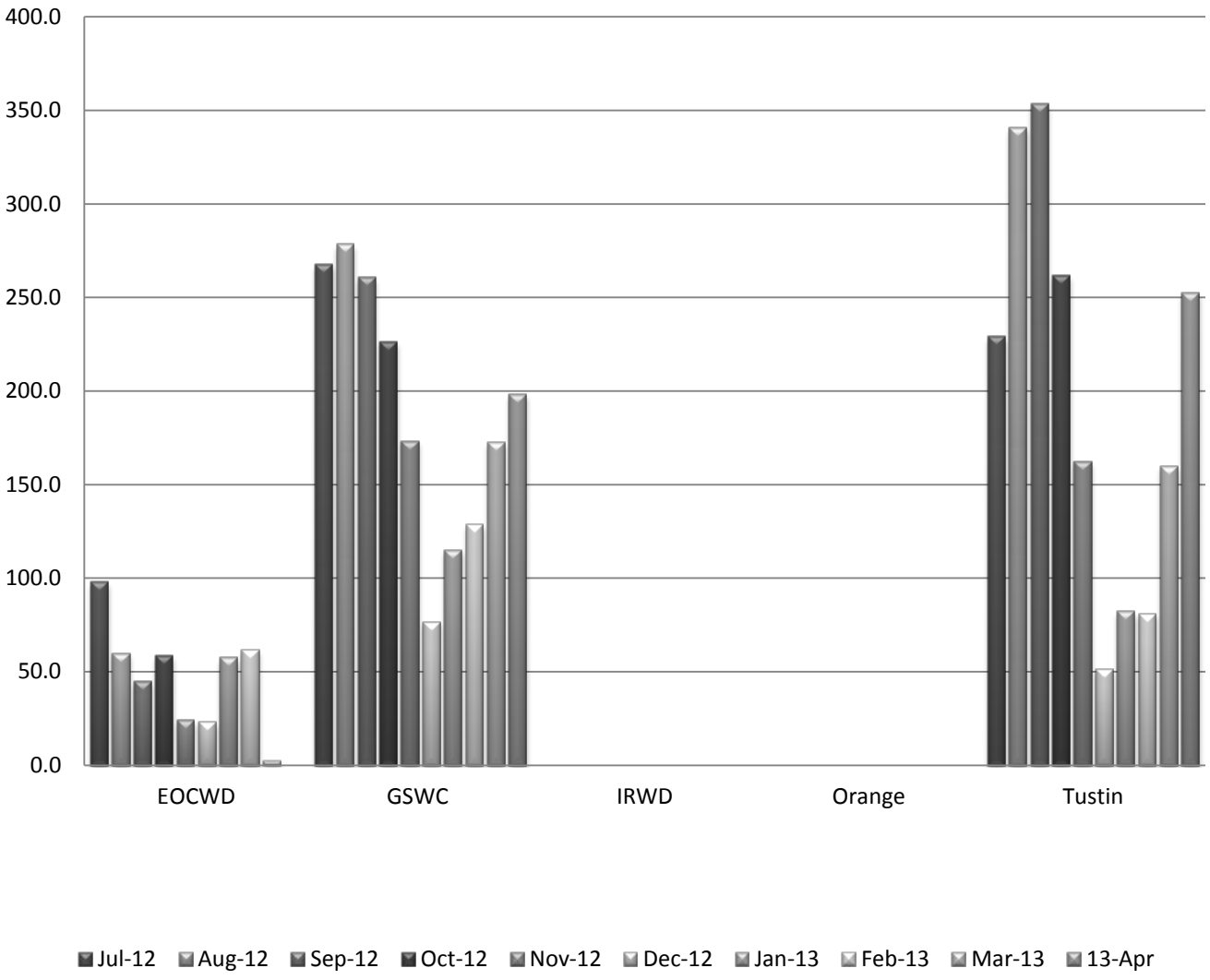


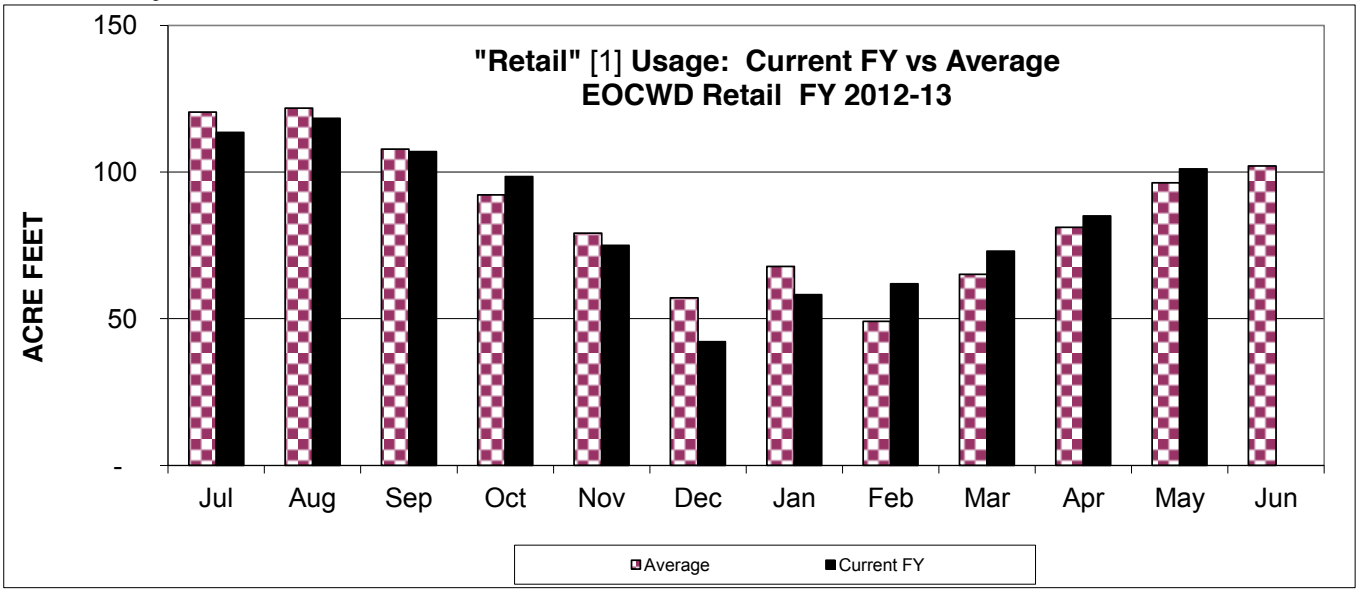
Fig. 1
Monthly Retail Water Usage: FY 12-13 "Retail" Water [1] versus Average
Retail Agency: **EOCWD Retail Zone**

Preliminary numbers subject to change

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
2008-09 Usage	127	127	114	108	96	57	91	46	83	101	103	100	1,152
2009-10 Usage	123	124	112	97	86	55	52	35	59	74	96	110	1,021
2010-11 Usage	112	118	109	76	73	49	58	55	54	78	92	98	970
2011-12 Usage	120	119	98	88	63	68	70	60	65	72	95	100	1,017
Average Usage	120	122	108	92	79	57	68	49	65	81	96	102	1,040

Current Year "Retail" [1] Usage, by Source

MET water purch.													-
plus CUP-IN	-	-	-	-	-	-	-	-	-	-	-	-	-
MET purch. via EO Whole	98.1	60.0	45.0	58.5	24.4	23.3	57.7	61.9	2.4	0.0	0.0		431.3
subtract In-Lieu	-	-	-	-	-	-	-	-	-	-	-	-	-
MET sold to													-
MET Total	**98**	**60**	**45**	**59**	**24**	**23**	**58**	**62**	**2**	**-**	**-**	**-**	**431**
OCWD Pumped GW	15.4	58.3	62.0	40.0	50.6	18.9	0.5	-	70.6	85.1	101.1		502.5
OCWD In-Lieu	-	-	-	-	-	-	-	-	-	-	-	-	-
other:													-
other:													-
other:													-
Local Total	**15**	**58**	**62**	**40**	**51**	**19**	**1**	**-**	**71**	**85**	**101**	**-**	**503**
"Retail" [1] Usage 12-13	**114**	**118**	**107**	**99**	**75**	**42**	**58**	**62**	**73**	**85**	**101**	**-**	**934**
Current FY vs Average	-6%	-3%	-1%	+7%	-5%	-26%	-14%	+26%	+12%	+5%	+5%		



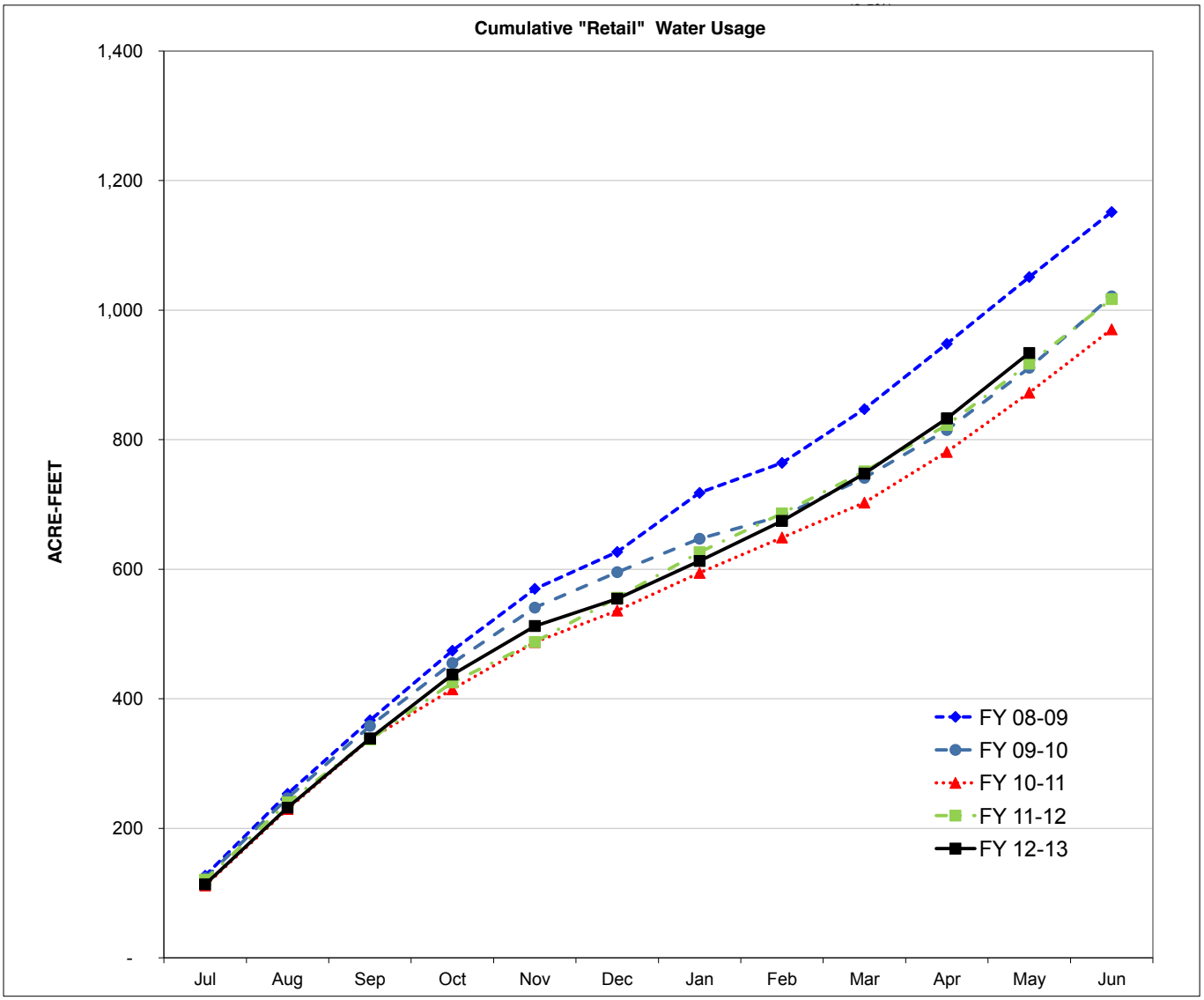
[1] "Retail" usage includes MET water and Local water but **excludes recycled water.**

Preliminary

Fig. 2
Cumulative Monthly "Retail Water" [1] Demand In Current and Previous Fiscal Years
cumulative through the end of the last month shown

EOCWD Retail Zone

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
FY 08-09	127	253	367	474	570	627	718	764	847	948	1,051	1,152
FY 09-10	123	246	358	455	541	595	647	682	741	815	911	1,021
FY 10-11	112	230	338	415	487	536	594	649	703	781	873	970
FY 11-12	120	240	337	425	488	556	626	686	751	823	917	1,017
FY 12-13	114	232	339	437	512	555	613	675	748	833	934	



[1] "Retail" usage includes MET water and Local water (**excluding recycled water).**

EAST ORANGE COUNTY WATER DISTRICT

DISBURSEMENT SUMMARY
JUNE 20, 2013

WHOLESALE AND RETAIL BILLS		$531,410.62
CHAPMAN AVENUE ACCOUNT	(ACCOUNT CLOSED)	$0.00
DIRECTOR'S PAYROLL (02/19/2013 PAYROLL)		$2,440.69
EMPLOYEE'S PAYROLL (02/06/2013 + 02/20/2013)		$53,091.00
DISBURSEMENT TOTAL		**$586,942.31**

TRANSFER SUMMARY
JUNE 20, 2013

TRANSFERS	$ -
TRANSFER TOTAL	**$0.00**

NOTE: THE EXPLANATION OF FUNDS TRANSFERRED IS SHOWN ON THE FUNDS TRANSFERRED SHEET ATTACHED.

Check History Report
Sorted By Check Number
Activity From: 5/8/2013 to 6/30/2013

EAST ORANGE COUNTY WATER DIST (EOC)

Bank Code: A CHECKING- CA BANK & TRUST

Check Number	Check Date	Vendor Number	Name	Check Amount	Check Type
008200	5/21/2013	A156872	AECOM	3,416.00	Auto
008201	5/21/2013	A464500	AMERICAN WATER WORKS ASSOC	413.00	Auto
008202	5/21/2013	A724082	AT&T	521.97	Auto
008203	5/21/2013	C006136	CA URBAN WATER CONSERVATION	35.00	Auto
008204	5/21/2013	E431872	ELITE EQUIPMENT INC	69.53	Auto
008205	5/21/2013	G172337	GENERATOR SERVICES CO, INC	1,890.00	Auto
008206	5/21/2013	G177995	GERBER CONCRETE SERVICES	619.92	Auto
008207	5/21/2013	H004494	HACH COMPANY	247.57	Auto
008208	5/21/2013	H550882	HOME DEPOT CREDIT SERVICES	757.78	Auto
008209	5/21/2013	J763147	JUBJUB	5,103.00	Auto
008210	5/21/2013	M188342	MEYERS NAVE	11,044.93	Auto
008211	5/21/2013	O284291	LISA OHLUND	341.83	Auto
008212	5/21/2013	R667738	G O RODRIGUEZ TRUCKING, INC	1,092.00	Auto
008213	5/21/2013	S005733	SADDLEBACK EQUIP. RENTALS, INC	88.00	Auto
008214	5/21/2013	S178859	SERRANO WATER DISTRICT	4,579.90	Auto
008215	5/21/2013	S563332	SOUTHERN CALIFORNIA EDISON	239.75	Auto
008216	5/21/2013	T002605	TAB ANSWER NETWORK	31.25	Auto
008217	5/21/2013	T764656	TRUESDAIL LABORATORIES, INC	162.50	Auto
008218	5/21/2013	Y533326	YO FIRE	363.14	Auto
008219	5/21/2013	CUST RZ	PERFORMANCE PIPELINE TECH	45.35	Manual
008220	5/21/2013	CUST RZ	MARK SCEPI	15.00	Manual
008221	5/30/2013	L174278	LEON'S TRANSMISSION SERVICES	3,340.34	Manual
008222	6/3/2013	CUST RZ	LOUISE CHAPMAN	345.00	Manual
008223	6/5/2013	CUST RZ	ERIK PERKOWSKI	229.92	Manual
008224	6/5/2013	CUST RZ	MARTA MAKI	208.97	Manual
008225	6/5/2013	CUST RZ	DON BROWN	273.44	Manual
008226	6/5/2013	A435319	ALLCOM	170.00	Auto
008227	6/5/2013	A647854	ARAMARK UNIFORM SERVICES	121.72	Auto
008228	6/5/2013	A724082	AT&T	467.06	Auto
008229	6/5/2013	A724083	AT&T	145.06	Auto
008230	6/5/2013	B565648	BOWIE ARNESON WILES & GIANNONE	2,389.92	Auto
008231	6/5/2013	C002110	CA BANK & TRUST	1,735.89	Auto
008232	6/5/2013	C006136	CA URBAN WATER CONSERVATION	40.00	Auto
008233	6/5/2013	C267854	CHAMPION PAVING INC.	16,869.00	Auto
008234	6/5/2013	C957620	CZ ELECTRIC	450.00	Auto
008235	6/5/2013	E028422	EAST ORANGE COUNTY WATER DIST.	3,612.70	Auto
008236	6/5/2013	G017805	GALLADE CHEMICAL	159.41	Auto
008237	6/5/2013	G172337	GENERATOR SERVICES CO, INC	1,890.00	Auto
008238	6/5/2013	M842327	MWDOC	406,681.63	Auto
008239	6/5/2013	O284291	LISA OHLUND	37.64	Auto
008240	6/5/2013	P025940	PARADISE DRINKING WATERS	65.25	Auto
008241	6/5/2013	P734790	PTI SAND & GRAVEL	542.84	Auto
008242	6/5/2013	S077326	SC FUELS	651.77	Auto
008243	6/5/2013	S563332	SOUTHERN CALIFORNIA EDISON	4,728.72	Auto
008244	6/5/2013	T764656	TRUESDAIL LABORATORIES, INC	464.50	Auto
008245	6/5/2013	U499787	UNDERGROUND SERVICE ALERT	45.00	Auto
008246	6/5/2013	U653728	URENO TREE SERVICE	2,800.00	Auto
008247	6/5/2013	W325309	WINWATER	12,747.78	Auto
008248	6/13/2013	A034150	ACWA-JPIA (EMP INSURANCE)	8,915.56	Auto
008249	6/13/2013	A156872	AECOM	4,176.00	Auto
008250	6/13/2013	B180422	BEST DEAL HARDWOOD FLOOR & MOU	7,451.61	Auto
008251	6/13/2013	C553147	CONTINENTAL UTILITY SOLUTIONS	2,000.00	Auto
008252	6/13/2013	C647974	CR&R INC.	49.12	Auto
008253	6/13/2013	H004494	HACH COMPANY	546.76	Auto

Bank Code: A CHECKING- CA BANK & TRUST

Check Number	Check Date	Vendor Number	Name		Check Amount	Check Type
008254	6/13/2013	H550882	HOME DEPOT CREDIT SERVICES		1,101.70	Auto
008255	6/13/2013	I133422	ID MODELING, INC.		6,000.00	Auto
008256	6/13/2013	M028769	MATRIX COMPUTER SERVICE		401.32	Auto
008257	6/13/2013	S178859	SERRANO WATER DISTRICT		2,335.77	Auto
008258	6/13/2013	S563332	SOUTHERN CALIFORNIA EDISON		5,734.52	Auto
008259	6/13/2013	T002605	TAB ANSWER NETWORK		32.56	Auto
008260	6/13/2013	T764656	TRUESDAIL LABORATORIES, INC		162.50	Auto
008261	6/13/2013	V178373	VERIZON WIRELESS		183.75	Auto
008262	6/13/2013	X178697	XEROX CORPORATION		28.47	Auto
				Bank A Total:	531,410.62	
				Report Total:	531,410.62	

EAST ORANGE COUNTY WATER DISTRICT
CALIFORNIA BANK & TRUST
Prior Month's Checks To Ratify
DIRECTORS' PAYROLL*
JUNE 20, 2013

PAYMENT FOR BOARD AND COMMITTEE MEETINGS IN THE MONTH OF APRIL 2013

DATE	CHECK NO	AMOUNT	PAYABLE TO
05/16/13	591	$274.05	RICHARD BARRETT
05/16/13	592	$228.38	RICHARD BELL
05/16/13	593	$274.05	JOHN DULEBOHN
05/16/13	594	$1,020.19	WILLIAM VANDER WERFF
		$1,796.67	TOTAL PAYROLL CHECKS

PAYROLL TAXES, ADP CHARGE, AND PERS EFT
(PERS TRANSFERRED WITH EMPLOYEE PAYROLL)

5/16/2013		$357.20	ADP TAXES
5/16/2013		$86.40	ADP CHARGE
5/16/2013		$200.42	PERS ELECTRONIC FUNDS TRANSFER
		$644.02	TOTAL CHARGES & TRANSFER
		$2,440.69	**GRAND TOTAL PAYROLL**

***** NOTE; DOUG DAVERT DECLINED PAYMENT FOR ALL MEETINGS**

*Note: Payroll is processed by ADP (Automatic Data Processing)

EAST ORANGE COUNTY WATER DISTRICT
CALIFORNIA BANK & TRUST
Prior Month's Checks To Ratify
EMPLOYEES' PAYROLL*
JUNE 20, 2013

	CHECK DATE	CHECK AMOUNT	PAYABLE TO
AUTO DEPOSIT	5/1/2013	$ 1,579.11	DENISE DOBSON
AUTO DEPOSIT	5/1/2013	$ 400.00	DENISE DOBSON- SAVINGS
AUTO DEPOSIT	5/1/2013	$ 2,190.38	RANDY DUNN
AUTO DEPOSIT	5/1/2013	$ 1,887.62	JERRY MENDZER
AUTO DEPOSIT	5/1/2013	$ 1,428.84	LISA OHLUND
AUTO DEPOSIT	5/1/2013	$ 1,307.39	MATTHEW PLUMMER
AUTO DEPOSIT	5/1/2013	$ 492.12	NICOLE HOPP
AUTO DEPOSIT	5/15/2013	$ 1,579.13	DENISE DOBSON
AUTO DEPOSIT	5/15/2013	$ 400.00	DENISE DOBSON- SAVINGS
AUTO DEPOSIT	5/15/2013	$ 1,821.19	RANDY DUNN
AUTO DEPOSIT	5/15/2013	$ 1,820.31	JERRY MENDZER
AUTO DEPOSIT	5/15/2013	$ 1,418.59	LISA OHLUND
AUTO DEPOSIT	5/15/2013	$ 1,475.88	MATTHEW PLUMMER
AUTO DEPOSIT	5/15/2013	$ 450.99	NICOLE HOPP - TEMP
AUTO DEPOSIT	5/29/2013	$ 1,579.12	DENISE DOBSON
AUTO DEPOSIT	5/29/2013	$ 400.00	DENISE DOBSON- SAVINGS
AUTO DEPOSIT	5/29/2013	$ 1,938.93	RANDY DUNN
AUTO DEPOSIT	5/29/2013	$ 1,938.07	JERRY MENDZER
AUTO DEPOSIT	5/29/2013	$ 1,549.98	RANDY DUNN
AUTO DEPOSIT	5/29/2013	$ 1,559.76	MATTHEW PLUMMER
AUTO DEPOSIT	5/29/2013	$ 731.44	NICOLE HOPP - TEMP
		$ 27,948.85	TOTAL PAYROLL CHECKS

PAYROLL TAXES, ADP CHARGES, AND PERS EFT

			PAYROLL 5/1/2013	PAYROLL 5/15/2013
5/1/2013	$5,006.10	ADP TAXES	$9,285.46	$8,966.09
5/1/2013	$2,094.32	PERS ELECTRONIC FUNDS TRANSFER		
5/1/2013	$1,250.00	CAL PERS 457 - ING BANK	$8,437.14	$8,220.64
5/1/2013	$86.72	ADP CHARGE		
5/15/2013	$4,825.37	ADP TAXES		
5/15/2013	$2,058.55	PERS ELECTRONIC FUNDS TRANSFER	**$17,722.60**	**$17,186.73**
5/15/2013	$1,250.00	CAL PERS 457 - ING BANK		
5/15/2013	$86.72	ADP CHARGE & ADJUSTMENT		

			PAYROLL 5/29/2013
5/29/2013	$4,984.71	ADP TAXES	$9,697.30
5/29/2013	$2,162.94	PERS ELECTRONIC FUNDS TRANSFER	
5/29/2013	$1,250.00	CAL PERS 457 - ING BANK	$8,484.37
5/29/2013	$86.72	ADP CHARGE & ADJUSTMENT	
	$25,142.15	TOTAL TRANSFERS	**$18,181.67**
	$53,091.00	**GRAND TOTAL PAYROLL**	

*Note: Payroll is processed by ADP (Automatic Data Processing)

FUNDS TRANSFERRED BETWEEN ACCOUNTS
JUNE 20, 2013

DATE PAID	TRANSFER NO	AMOUNT	FROM	TO	REASON FOR FUND TRANSFER
5/16/2013	T15	$ 168,206.08	CB&T MONEY MARKET	CB&T CHECKING	REDUCED MONEY MARKET FUND
		$ 168,206.08			**GRAND TOTAL**

EAST ORANGE COUNTY WATER DISTRICT

DIRECTORS

Richard E. Barrett
Richard B. Bell
Douglass S. Davert
John Dulebohn
William Vanderwerff

Lisa Ohlund
General Manager

185 N Mc Pherson Road
Orange, CA 92869-3720

Ph: (714) 538-5815
Fax: (714) 538-0334

Treasurer's Report

June 14, 2013

Board of Directors
East Orange County Water District

The accompanying information contained in Schedule 1, Distribution of Investment Activity for the month May 2013, and Schedule 2, Investment Portfolio, as of May 31, 2013 (which are presented only for supplementary analysis purposes) have been prepared by management who is responsible for their integrity and objectivity. These schedules have not been compiled, reviewed or audited by outside accountants.

East Orange County Water District maintains a system of internal accounting control designed to provide reasonable assurance that assets are safeguarded and that transactions are properly executed, recorded and summarized to produce reliable records and reports.

To the best of management's knowledge and belief, the schedules and related information were prepared in conformity with generally accepted accounting principles, and are based on recorded transactions and management's best estimates and judgments.

Carl R. Schoonover

Carl R. Schoonover
Treasurer

EAST ORANGE COUNTY WATER DISTRICT
SCHEDULE 1 - INVESTMENT ACTIVITY
MONTH OF MAY 31, 2013

	SECURITY TYPE	BOOK VALUE
BEGINNING BALANCES MAY 1, 2013		
LOCAL AGENCY INVESTMENT FUND	DEMAND LAIF	4,418,191
MORGAN STANLEY SMITH BARNEY-MM	DEMAND MONEY MARKET	0
RAYMOND JAMES-CDs	DEMAND BROKERAGE	1,503,166
DUE TO FROM OTHER FUNDS	DUE TO/FROM	0
US TREASURY OBLIGATIONS	US TREASURY	0
Total		5,921,357
ACTIVITY		
ADDITIONS		
DEPOSIT TO MORGAN STANLEY SMITH BARNEY	DEMAND MM	0
DEPOSIT TO LAIF-FROM CHECKING	DEMAND LAIF	0
DEPOSIT TO LAIF-INTEREST	DEMAND LAIF	0
DEPOSIT TO RAYMOND JAMES-FROM CHECKING	DEMAND BROKERAGE	0
DEPOSIT TO RAYMOND JAMES-INTEREST	DEMAND BROKERAGE	1,661
SOLD MS LS US TREAS	MUTUAL FUND	0
TRANSFERS BETWEEN FUNDS	DUE TO/FROM	0
REDUCTIONS		
TRANSFER FROM LAIF TO CHECKING	DEMAND LAIF	0
TRANSFERS BETWEEN FUNDS	DUE TO/FROM	0
TRANSFERS TO CHECKING	DEMAND MM	
TRANSFER TO RAYMOND JAMES	DEMAND MM	0
SOLD US TREASURY BOND	US TREASURY BOND/NOTE	0
MATURITY OF US TREASURY NOTE	US TREASURY NOTE	0
PURCHASE US TREASURY BOND FED STRIP	TREASURY BOND	0
ENDING BALANCES MAY 31, 2013		
LOCAL AGENCY INVESTMENT FUND	DEMAND LAIF	4,418,191
MORGAN STANLEY SMITH BARNEY-MM	DEMAND MONEY MARKET	0
RAYMOND JAMES-CDs and CASH	CERTIFICATES OF DEPOSIT	1,504,828
DUE TO FROM OTHER FUNDS	DUE TO/FROM	0
US TREASURY OBLIGATIONS	US TREASURY	0
TOTAL		**5,923,020**

EAST ORANGE COUNTY WATER DISTRICT
SCHEDULE 2 - INVESTMENT PORTFOLIO
MAY 31, 2013

NAME	SECURITY TYPE AND NUMBER	PURCHASE DATE	MATURITY DATE	INTEREST STATED	INTEREST YIELD	MARKET VALUE	PURCHASE PRICE	PREMIUM OR (DISCOUNT)	ACCRUED INTEREST	FACE VALUE	% TO PORTFOLIO
LAIF	DEMAND	N/A	N/A	0.245%	0.245%	4,418,191	4,418,191	0	0	4,418,191	74.65%
MS SB	MONEY MARKET	N/A	N/A	0.000%	0.000%	0	0	0	0	0	0.00%
RJ-CD	ALLY BANK	12/05/12	12/05/14	0.750%	0.750%	200,768	200,000	0	0	200,000	3.38%
RJ-CD	AMERICAN EXPRESS	10/25/12	01/26/15	0.850%	0.850%	100,341	100,000	0	0	100,000	1.69%
RJ-CD	AMERICAN EXPRESS	10/25/12	07/27/15	1.000%	1.000%	100,517	100,000	0	0	100,000	1.69%
RJ-CD	BMW BANK OF N AMERICA	11/19/12	11/12/15	2.000%	2.000%	103,174	102,937	2,898	38	100,000	1.69%
RJ-CD	CIT BANK	03/06/13	03/06/18	1.100%	1.100%	144,901	145,000	0	0	145,000	2.45%
RJ-CD	DISCOVER BANK	10/17/12	10/17/16	1.200%	1.200%	100,938	100,000	0	0	100,000	1.69%
RJ-CD	DISCOVER BANK	02/20/13	02/20/18	1.100%	1.100%	149,939	150,000	0	0	150,000	2.53%
RJ-CD	GE MONEY BANK	10/25/12	08/31/17	1.650%	1.650%	101,334	100,998	754	244	100,000	1.69%
RJ-CD	GE CAPITAL RETAIL BANK	11/19/12	11/09/16	1.350%	1.350%	100,540	100,536	499	37	100,000	1.69%
RJ-CD	GE CAPITAL RETAIL BANK	02/22/13	02/22/18	1.100%	1.100%	148,136	150,000	0	0	150,000	2.53%
RJ-CD	GOLDMAN SACHS BANK	02/13/13	02/13/18	1.200%	1.200%	149,483	150,000		0	150,000	2.53%
RJ-CD	GOLDMAN SACHS BANK	10/11/12	10/03/17	1.550%	1.550%	100,622	99,977	-11	34	100,000	1.69%
RJ	CASH	N/A	N/A	0.000%	0.000%	5,379	5,379			5,379	0.09%
					0.429%	$5,924,262	$5,923,019	$4,142	$354	$5,918,571	100.00%

*** Monthly adjustments to interest income should be made to amortize accrued interest and premiums/discounts to face value at maturity.**

LAIF=LOCAL AGENCY INVESTMENT FUND
MS SB=MORGAN STANLEY SMITH BARNEY
RJ=RAYMOND JAMES

CERTIFICAT
I CERTIFY THAT (1) ALL INVESTMENT ACTIONS EXECUTED SINCE THE LAST REPORT HAVE BEEN MADE IN FULL COMPLIANCE WITH THE DISTRICT'S INVESTMENT POLICY AND,(2) THE DISTRICT WILL MEET ITS EXPENDITURE OBLIGATIONS FOR THE NEXT SIX MONTHS AS REQUIRED BY CALIFORNIA GOVERNMENT CODE SECTIONS 53646(b)(2) AND (3), RESPECTIVELY.

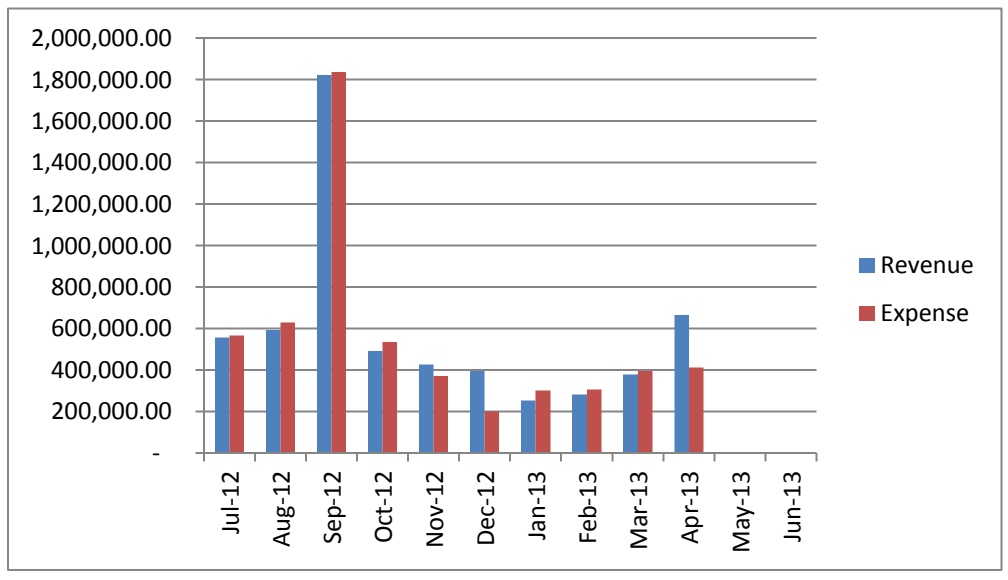
Carl R. Schoonover
CARL R. SCHOONOVER, TREASURER

Wholesale Zone Financial Summary

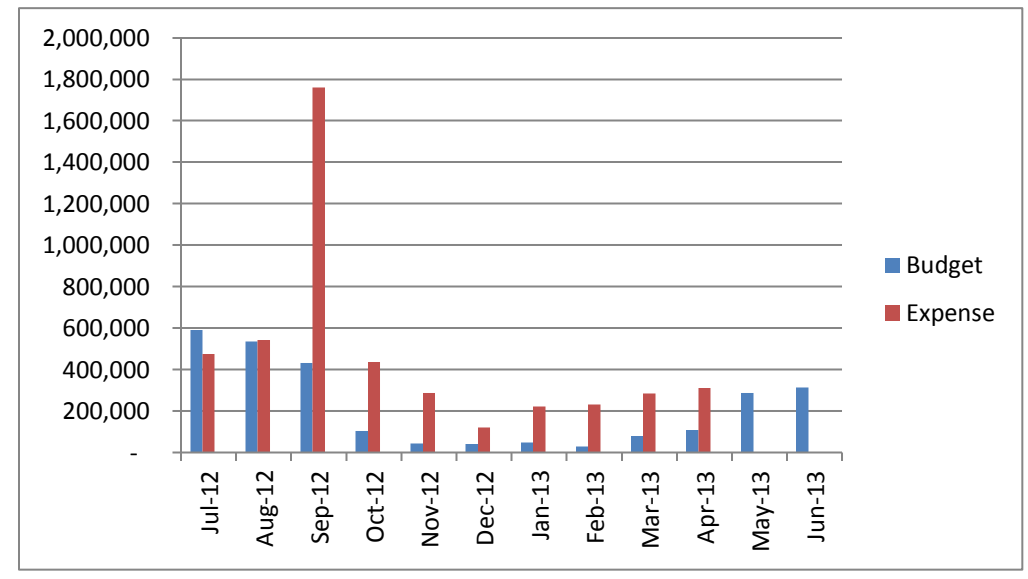
For Period Ending April 30, 2013

YTD Operating Income $ 5,865,126 YTD Operating Expense $ 5,550,068

Revenue vs. Expenses

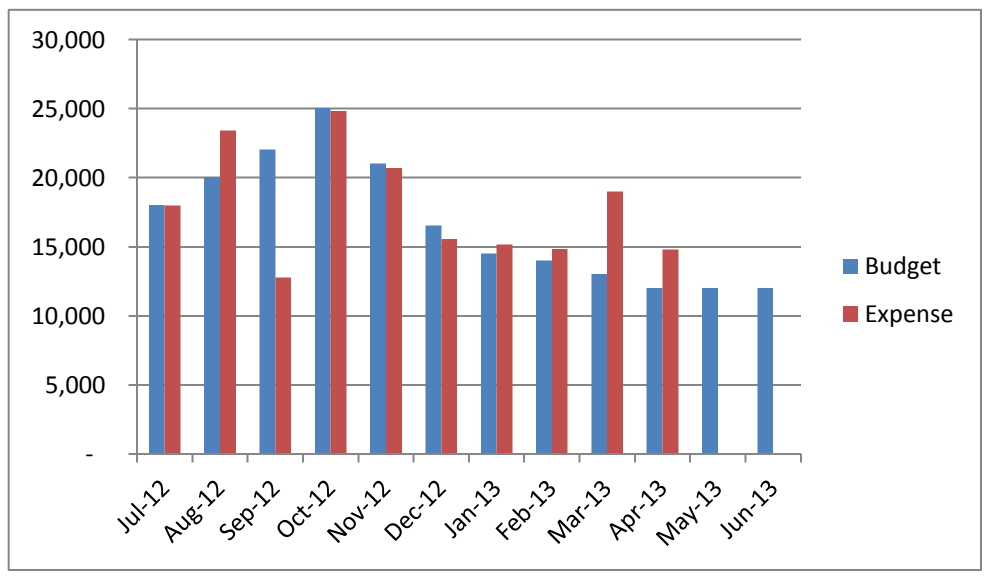


Water Purchased Budget vs. Actual

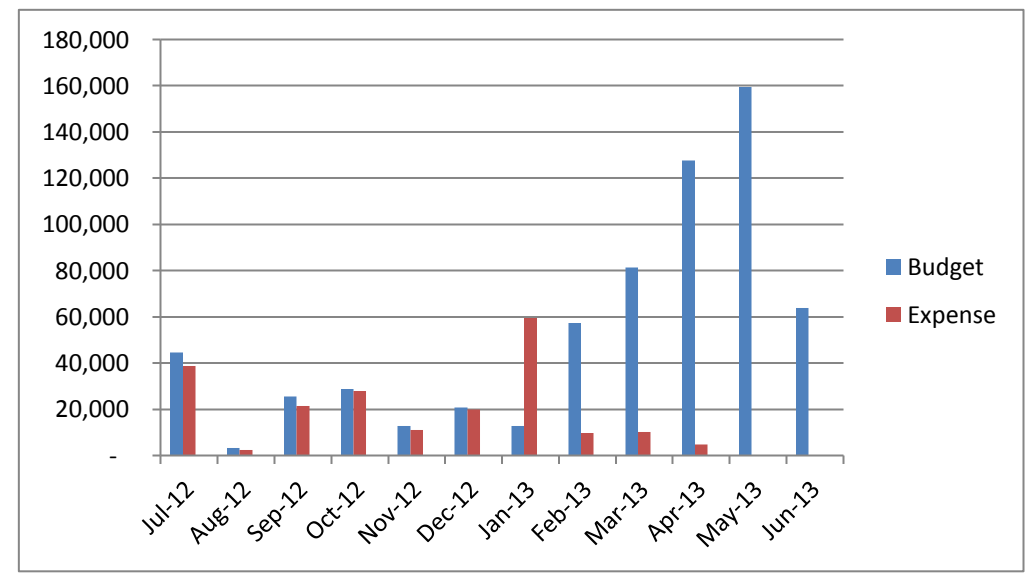


[1] September Water Purchased included Tustin's Correction of In-Lieu Water Purchased in 2

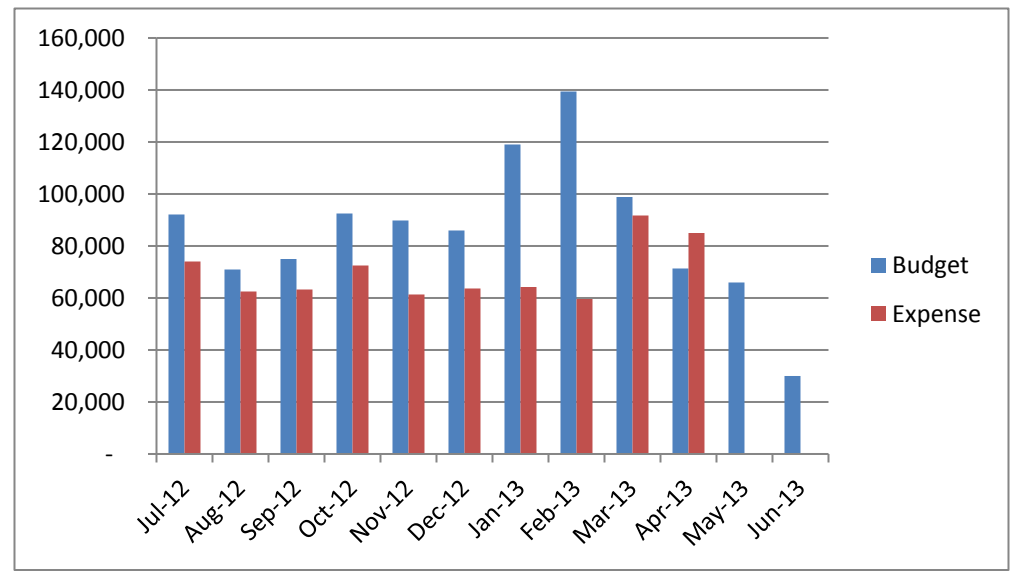
Salaries & Benefits Budget vs. Actual



CIP Budget & Actual



O&M Budget vs. Actual



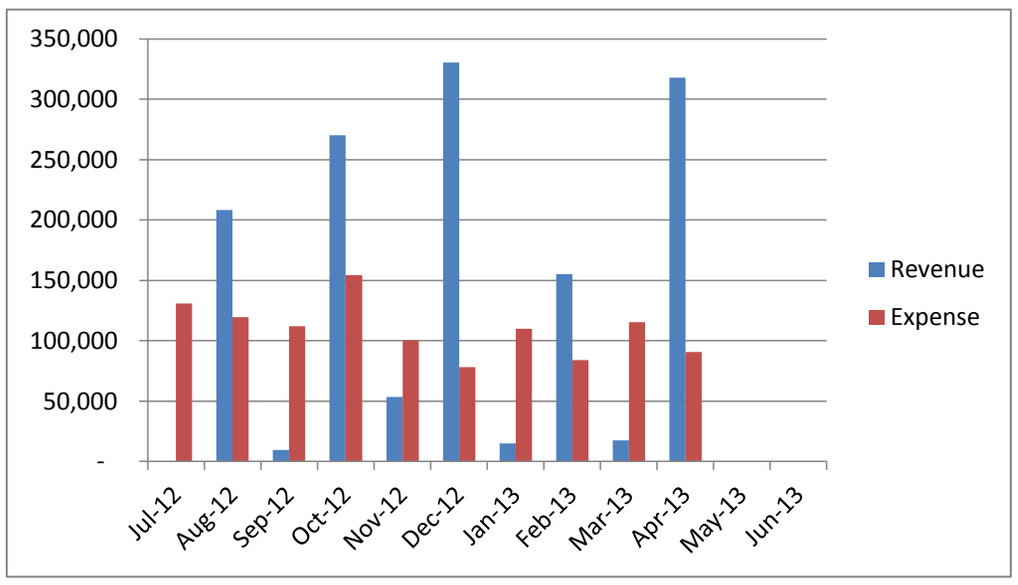
Retail Zone Financial Summary

For Period Ending April 30, 2013

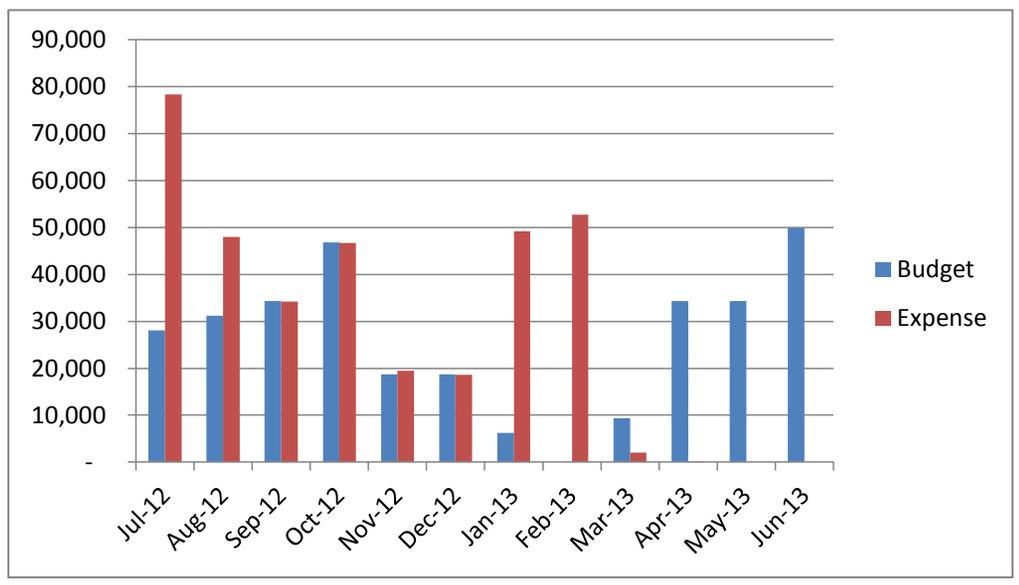
YTD Operating Income $ 1,377,785

YTD Operating Expense $ 1,095,994

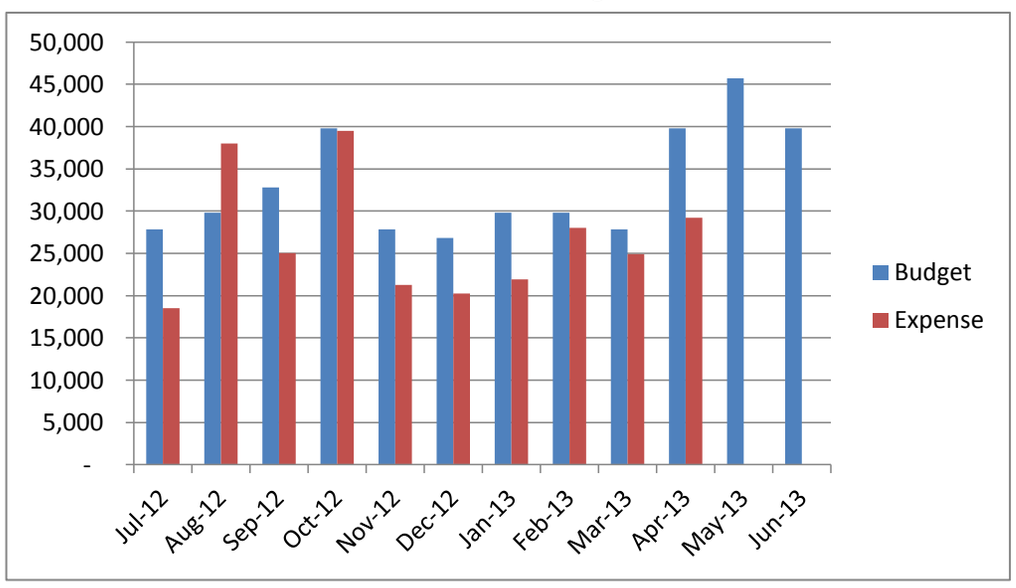
Revenue vs Expenses



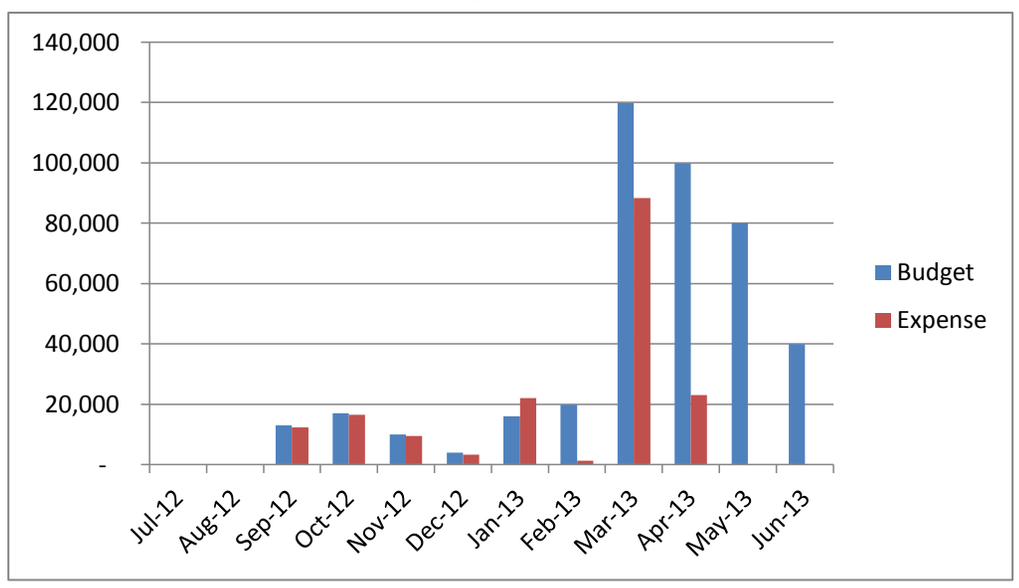
Water Purchased Budget vs. Actual



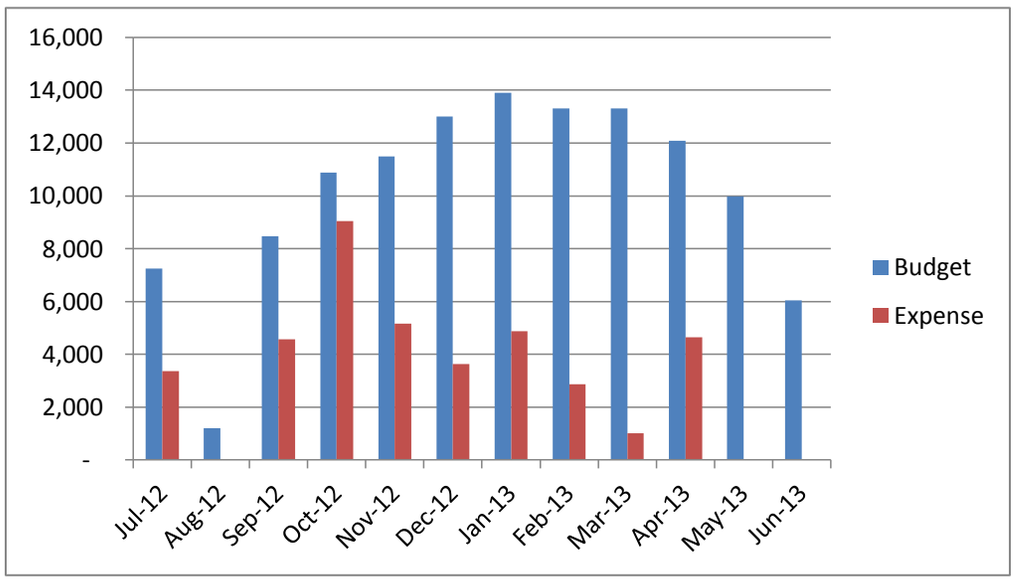
Salaries & Benefits Budget vs. Actual



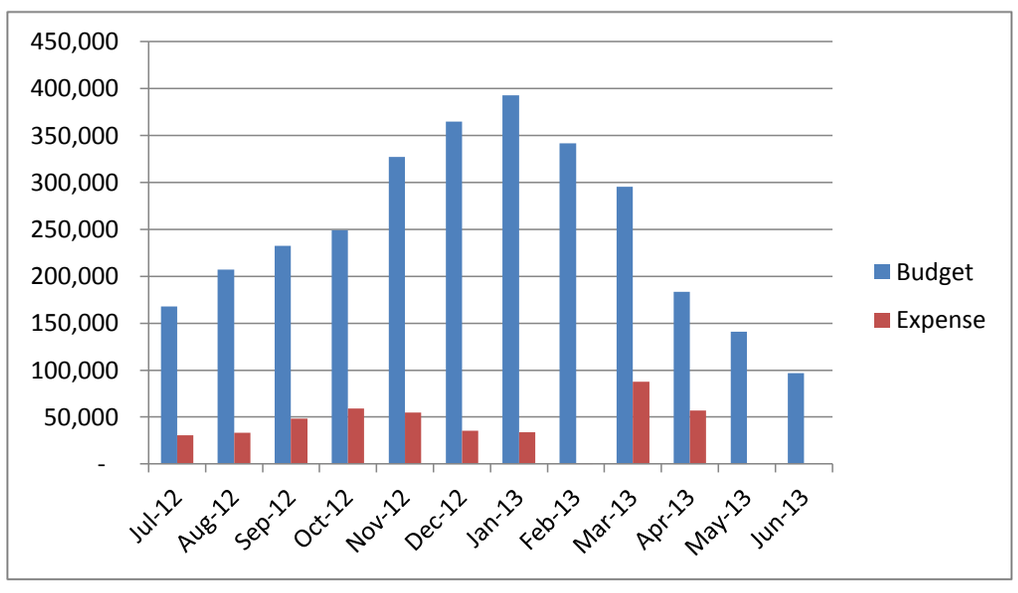
CIP Budget vs. Actual



Electrical Budget vs. Actual



O&M Budget vs. Actual



WHOLESALE ZONE

EAST ORANGE COUNTY WATER DISTRICT
2012-2013 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
MONTH: April 2013

REVENUE DESCRIPTION	MONTHLY ACTUAL REVENUE	YTD ACTUAL REVENUE	ANNUAL 2012-13 BUDGET	BUDGET $ OVER (UNDER)	PERCENT OF BUDGET
OPERATING REVENUE:					
WATER SALES	383,689.58	4,673,533.73	2,616,994.00	2,056,539.73	178.58%
MWDOC CONNECTION FEES	35,618.04	374,449.73	466,600.00	(92,150.27)	80.25%
REIMBURSED EXP-IRWD	(8,702.62)	30,619.24	19,040.00	11,579.24	160.82%
OTHER CHARGES	289.75	2,382.50	280.00	2,102.50	850.89%
TOTAL OPERATING REVENUE:	410,894.75	5,080,985.20	3,102,914.00	1,978,071.20	
NON-OPERATING REVENUES (EXPENSES):					
PROPERTY TAXES	207,416.73	618,948.22	609,500.00	9,448.22	101.55%
RENTAL INCOME - CELLULAR ANTENNAS	10,462.31	86,710.43	94,000.00	(7,289.57)	92.25%
INTEREST & INVESTMENT EARNINGS	2,116.71	2,280.14	1,900.00	380.14	120.01%
NOTE RECEIVABLE - AMP	-	40,635.21	40,500.00	135.21	100.33%
MISCELLENOUS INCOME	35,114.70	35,566.89	500.00	35,066.89	7113.38%
MARKET VALUE ADJUSTMENT ON INVESTMENTS	-	-	-	-	0.00%
TOTAL NON-OPERATING REVENUES, NET	255,110.45	784,140.89	746,400.00	37,740.89	
NET OPERATING INCOME	666,005.20	5,865,126.09	3,849,314.00	2,015,812.09	

EXPENSES DESCRIPTION	MONTHLY ACTUAL EXPENSES	YTD ACTUAL EXPENSES	ANNUAL 2012-13 BUDGET	BUDGET $ OVER (UNDER)	PERCENT OF BUDGET
OPERATING EXPENSE:					
SOURCE OF SUPPLY	311,285.18	4,673,432.26	2,616,994.00	(2,056,438.26)	178.58%
PIPELINE CAPACITY LEASE	36,785.20	383,251.56	479,600.00	96,348.44	79.91%
ENERGY	168.95	1,697.84	2,500.00	802.16	67.91%
OPERATIONS & MAINTENANCE	23,333.10	246,623.86	378,060.00	131,436.14	65.23%
GENERAL & ADMINISTRATIVE	28,256.70	132,539.00	236,660.00	104,121.00	56.00%
TRANSFER TO CAPITAL PROJECTS EXPENSE	11,250.00	112,500.00	135,000.00	22,500.00	83.33%
DEPRECIATION & AMORTIZATION	-	-	-	-	0.00%
TOTAL OPERATING EXPENSE	411,079.13	5,550,044.52	3,848,814.00	(1,701,230.52)	
NET INCOME FROM OPERATIONS	254,926.07	315,081.57	500.00	314,581.57	
PRIOR YEARS EXPENSES	109,774.94	-	500.00	500.00	
NET INCOME (LOSS)	145,151.13	315,081.57	-	315,081.57	

5/23/2013

Wholesale Zone

April 2013 Variance Report - 83.3% of Budget Year Expended

Account Number	Account Name	Income(I) Expense (E)	YTD Amount	Percent Received/ Spent	Comments
New					
4990-0001-1	MISC INCOME	I	35,066.89	7113.38%	Amounts includes $35,064.70 paid for Prior years rent from AT&T, $500 in Rent paid for Trailer at 6 MG and $2.19 in software rebate.
5324-0001-1	REGULATORY PERMITS	E	14,392.16	287.84%	Department of Health fees transferred from Prof. Serv. Water Qual. Control where permit was orginally budgeted.
5610-0009-1	MCPHERSON FAX	E	175.65	87.83%	Utility Rate Increase, Researching other options.
5641-0001-1	TAX COLLECTION FEES	E	4,424.30	221.22%	
5645-0001-1	LEGAL	E	28,602.02	158.90%	Includes costs for unbudgeted special council
Ongoing					
4110-0001-1	WATER SALES	I	4,673,533.73	178.58%	City of Tustin over-estimated In-Lieu taken.
5130-0043-1	EOCF #2 NONINTERR OC 43	E	669,223.83	85.24%	City of Tustin over-estimated In-Lieu taken; revenue balances expense
5130-0048-1	EOCF #2 NONINTERR OC 48	E	1,196,487.64	228.60%	City of Tustin over-estimated In-Lieu taken; revenue balances expense
5130-0070-1	WATER PURCHASED AMP	E	2,807,092.79	214.53%	City of Tustin over-estimated In-Lieu taken; revenue balances expense
5149-0001-1	AMP_FAP LEASE EXPENSE	E	11,666.66	89.74%	Budget error; Should have been budgeted at $14,000.
5467-0001-1	WAGES	E	130,799.25	104.81%	Budgeted Split 33/67. YTD Split 50/50.
5607-0001-1	DISTRICT WEBSITE	E	1,897.86	253.05%	Includes 2012/13 website fees and $2,500 to develop website.
5610-0015-1	MCPHERSON OFFICE PHONES	E	1,247.97	99.84%	Utility Rate Increase, Researching other options.

Wholesale Zone

April 2013 Variance Report - 83.3% of Budget Year Expended

Account Number	Account Name	Income(I) Expense (E)	YTD Amount	Percent Received/ Spent	Comments
5618-0031-1	DUES & MEMBERSHIPS- AWWA	E	243.67	97.47%	Prepaid Expense
5618-0032-1	DUES & MEMBERSHIP- FCA	E	20.00	100.00%	Prepaid Expense
5620-0022-1	DIRECTOR-W. VANDERWERFF	E	3,875.00	96.88%	Unbudgeted Committee & Outside Agency Meetings
5639-0001-1	OUTSIDE SERVICES	E	2,951.85	128.34%	Includes reclassified Office Drinking Water as Outside Services (instead of Utilities-Office-Elect & Wtr.); also includes unbudgeted new employee physical and return to work physical.
5650-0052-1	INSURANCE-EMP FIDELITY BOND	E	188.33	94.17%	Rate Increase

Capital Projects

New

Ongoing

7913-103-1	6 MG SLOPE REPAIRS/ASPHALT/CURB	E	60,269.50	98.80%	Project was 100% complete as of 1/31/13.
7912-105-1	SECURITY SYSTEM AT PETERS CANYON RESERVOIR	E	66,596.82	317.13%	Account under examination; labor and materials cost for security system exceed estimates
7912-109-1	METERING IMPROVEMENT FOR WZ BILLING	E	39,434.34	123.23%	Purchase of one additional non-budgeted meter caused budget exceedence

REVENUE

ACCOUNT	DESCRIPTION	MONTHLY ACTUAL REVENUE	YTD ACTUAL REVENUE	ANNUAL 2012-13 BUDGET	BUDGET $ OVER (UNDER)	PERCENT OF BUDGET
4110-0001-1	WATER SALES	383,689.58	4,673,533.73	2,616,994.00	2,056,539.73	178.58%
4111-0001-1	METER CHARGE-WS	244.75	2,247.50	250.00	1,997.50	899.00%
4112-0001-1	LATE CHARGE	45.00	135.00	30.00	105.00	450.00%
4130-0001-1	RETAIL SERVICE CONNECTIONS	12,540.09	125,400.90	157,100.00	(31,699.10)	79.82%
4131-0001-1	READINESS TO SERVE	15,154.13	156,213.28	193,500.00	(37,286.72)	80.73%
4133-0001-1	MET-MWDOC CAPACITY CHARGE	7,923.82	92,835.55	116,000.00	(23,164.45)	80.03%
4160-0060-1	REIMBURSED EXP- IRWD	(8,702.62)	30,619.24	19,040.00	11,579.24	160.82%
4160-0065-1	REFUNDS	-	-	-	-	0.00%
	Total OPERATING REVENUE:	410,894.75	5,080,985.20	3,102,914.00	1,978,071.20	
NON OPERATING INCOME						
4915-0001-1	INTEREST INCOME-WS	-	5.09	-	5.09	0.00%
4916-0001-1	INTEREST-MORGAN STANLEY-OP	-	8.90	100.00	(91.10)	8.90%
4916-0957-1	INTEREST-MORGAN STANLEY- CONT	-	0.10	50.00	(49.90)	0.20%
4917-0001-1	INTEREST- LAIF- OP	2,014.08	2,025.79	100.00	1,925.79	2025.79%
4917-0957-1	INTEREST-LAIF-CONT.	102.63	192.20	-	192.20	0.00%
4918-0001-1	INTEREST-US TREASURY BOND	-	-	200.00	(200.00)	0.00%
4918-0957-1	INTEREST US TREASURY BOND	-	-	-	-	0.00%
4922-0001-1	INTEREST INCOME-CTY OF ORANGE	-	48.06	50.00	(1.94)	96.12%
4923-0001-1	INTEREST INCOME-ACWA	-	-	1,400.00	(1,400.00)	0.00%
4930-0030-1	TAXES SECURED	205,771.62	538,165.52	575,000.00	(36,834.48)	93.59%
4930-0031-1	TAXES UNSECURED	-	17,398.96	15,000.00	2,398.96	115.99%
4930-0032-1	TAXES SUPPLEMENTAL ROLL	1,173.24	6,035.16	5,000.00	1,035.16	120.70%
4930-0040-1	TAXES PRIOR YEARS	471.87	6,902.97	15,000.00	(8,097.03)	46.02%
4930-0052-1	TAXES HOMEOWNER'S SUBVENTION	-	2,343.10	4,000.00	(1,656.90)	58.58%
4930-0054-1	TAXES PUBLIC UTILITY	-	5,271.00	10,000.00	(4,729.00)	52.71%
4930-0055-1	TAXES TUSTIN RDA	-	24,074.91	-	24,074.91	0.00%
4930-0056-1	TAXES MISC	-	18,756.60	500.00	18,256.60	3751.32%
4930-0057-1	TAXES ACCRUED	-	-	(15,000.00)	15,000.00	0.00%
4930-0058-1	STATE TAXES CONFISCATED	-	-	-	-	0.00%
4930-0059-1	PROCEEDS IN-LIEU TAXES	-	-	-	-	0.00%
4975-0001-1	RENT INCOME- AT&T	6,765.17	50,234.04	50,000.00	234.04	100.47%
4977-0001-1	RENT INCOME- CROWN CASTLE	3,697.14	36,476.39	44,000.00	(7,523.61)	82.90%
4980-0001-1	AMP SALE INSTALLMENTS	-	40,635.21	40,500.00	135.21	100.33%
4990-0001-1	MISCELLANEOUS INCOME	35,114.70	35,566.89	500.00	35,066.89	7113.38%
	Total NON OPERATING INCOME:	255,110.45	784,140.89	746,400.00	37,740.89	
	Total OPERATING REVENUE	666,005.20	5,865,126.09	3,849,314.00	2,015,812.09	
	NET OPERATING INCOME:	666,005.20	5,865,126.09	3,849,314.00	2,015,812.09	

EXPENSES

ACCOUNT	DESCRIPTION	MONTHLY ACTUAL EXPENSES	YTD ACTUAL EXPENSES	ANNUAL 2012-13 BUDGET	BUDGET $ (OVER) UNDER	PERCENT OF BUDGET
5130-0043-1	EOCF #2 NONINTERR OC 43	47,471.85	669,223.83	785,098.00	115,874.17	85.24%
5130-0048-1	EOCF #2 NONINTERR OC 48	114,681.10	1,196,487.64	523,399.00	(673,088.64)	228.60%
5130-0070-1	WATER PURCHASED AMP	149,132.23	2,807,092.79	1,308,497.00	(1,498,595.79)	214.53%
5138-0001-1	WATER PURCHASED	-	-	-	-	0.00%
5139-0001-1	WATER PURCHASED IN-LIEU	-	628.00	-	(628.00)	0.00%
5141-0001-1	WATER PURCHASED-IN LIEU CREDIT	-	-	-	-	0.00%
5149-0001-1	AMP_FAP LEASE EXPENSE	1,166.67	11,666.66	13,000.00	1,333.34	89.74%
5161-0001-1	MET-MWDOC READINESS TO SERVE	15,154.36	151,090.42	193,500.00	42,409.58	78.08%
5163-0001-1	MET-MWDOC CAPACITY FEES	7,924.09	92,835.64	116,000.00	23,164.36	80.03%
5164-0001-1	MWDOC RETAIL SERVICE CONNECT	12,540.08	127,658.84	157,100.00	29,441.16	81.26%

EAST ORANGE COUNTY WATER DISTRICT

FOR WHOLESALE

MONTH: April 2013

ACCOUNT	DESCRIPTION	MONTHLY ACTUAL EXPENSES	YTD ACTUAL EXPENSES	ANNUAL 2012-13 BUDGET	BUDGET $ (OVER) UNDER	PERCENT OF BUDGET
5219-0001-1	UTILITY- SCADA RTU	168.95	1,697.84	2,500.00	802.16	67.91%
5313-0001-1	SMALL TOOLS	33.40	1,693.43	2,400.00	706.57	70.56%
5320-0001-1	GASOLINE, OIL & DIES-WS	-	-	-	-	0.00%
5320-0022-1	GASOLINE, OIL & DIESEL FUEL	487.66	3,376.51	8,600.00	5,223.49	39.26%
5324-0001-1	REGULATORY PERMITS	13,495.88	14,392.16	5,000.00	(9,392.16)	287.84%
5326-0001-1	NPDS PERMIT	-	-	-	-	0.00%
5327-0001-1	PROF SERV WATER QUAL. CONTROL	(10,102.86)	10,920.25	26,000.00	15,079.75	42.00%
5338-0001-1	SCADA REPAIR/UPGRADE	-	152.58	12,000.00	11,847.42	1.27%
5339-0001-1	OPERATIONS REPORTING SOFTWARE	210.00	761.25	1,500.00	738.75	50.75%
5343-0001-1	METER PURCHASE/REPAIR	-	1,175.49	15,000.00	13,824.51	7.84%
5345-0001-1	PRESSURE REGULATORS R&M	97.20	1,050.86	3,000.00	1,949.14	35.03%
5350-0035-1	R/M- MAINS	518.24	1,103.82	10,000.00	8,896.18	11.04%
5350-0039-1	DAMAGE REPAIR- CAL EMA	-	-	-	-	0.00%
5350-0041-1	SERVICE CONNECTIONS R&M	-	-	1,000.00	1,000.00	0.00%
5350-0051-1	RESERVOIRS R&M	984.35	8,329.43	10,000.00	1,670.57	83.29%
5350-0052-1	R/M- VAULTS	-	-	10,000.00	10,000.00	0.00%
5350-0402-1	R/M- CATHODIC PROTECTION	161.79	1,298.58	15,000.00	13,701.42	8.66%
5357-0001-1	MAINTAIN & OPERATE EOCF#2	2,291.67	20,340.02	45,000.00	24,659.98	45.20%
5358-0001-1	METER TESTING	-	-	3,000.00	3,000.00	0.00%
5359-0001-1	SAC LINE R&M	155.33	1,553.34	2,000.00	446.66	77.67%
5365-0001-1	EQUIPMENT RENTAL	-	-	200.00	200.00	0.00%
5370-0070-1	BACKHOE R&M	0.37	98.49	2,000.00	1,901.51	4.92%
5370-0071-1	VEHICLES R&M	210.12	1,165.81	2,500.00	1,334.19	46.63%
5370-0080-1	BUILDING/GROUNDS R&M	-	178.76	3,500.00	3,321.24	5.11%
5467-0001-1	WAGES	9,294.31	130,799.25	124,800.00	(5,999.25)	104.81%
5469-0069-1	PAYROLL TAXES- FICA & MEDICARE	815.75	7,588.13	11,960.00	4,371.87	63.45%
5469-0083-1	RETIREMENT- PERS	1,496.40	14,339.36	24,000.00	9,660.64	59.75%
5480-0070-1	PAYROLL TAXES- SUI & ETT	31.47	508.47	650.00	141.53	78.23%
5480-0072-1	HEALTH & ACCIDENT INSURANCE	2,524.68	20,952.01	28,000.00	7,047.99	74.83%
5480-0075-1	DENTAL INSURANCE	197.77	1,695.56	2,000.00	304.44	84.78%
5480-0076-1	VISION INSURANCE	37.44	317.19	550.00	232.81	57.67%
5480-0080-1	LIFE INSURANCE	31.24	267.16	400.00	132.84	66.79%
5480-0082-1	WORKER'S COMP INSURANCE	248.17	1,787.14	6,000.00	4,212.86	29.79%
5486-0001-1	UNIFORMS	112.72	778.81	2,000.00	1,221.19	38.94%
5607-0001-1	DISTRICT WEBSITE	1,255.00	1,897.86	750.00	(1,147.86)	253.05%
5610-0009-1	MCPHERSON FAX	22.16	175.65	200.00	24.35	87.83%
5610-0010-1	MCPHERSON INTERNET	47.43	398.42	475.00	76.58	83.88%
5610-0015-1	MCPHERSON OFFICE PHONES	170.38	1,247.97	1,250.00	2.03	99.84%
5610-0016-1	ANSWERING SERVICE	15.63	156.50	240.00	83.50	65.21%
5610-0017-1	PHONE CIRCUITS TO CTRL EQUIP	361.25	3,283.10	4,100.00	816.90	80.08%
5610-0019-1	CELLPHONES	93.24	952.43	1,600.00	647.57	59.53%
5610-0020-1	UNDERGROUND SERVICE ALERT	36.75	246.00	400.00	154.00	61.50%
5611-0001-1	TRAINING/SCHOOLS	-	210.80	1,000.00	789.20	21.08%
5613-0001-1	CONSERVATION EDUCATION	-	-	25,000.00	25,000.00	0.00%
5614-0001-1	TRAVEL- CONF/SEMINARS	41.40	1,898.40	3,000.00	1,101.60	63.28%
5616-0001-1	MILEAGE	28.45	120.33	200.00	79.67	60.17%
5618-0029-1	DUES & MEMBERSHIP- ACWA	-	1,265.78	2,750.00	1,484.22	46.03%
5618-0030-1	DUES & MEMBERSHIPS- OCWA	-	25.00	75.00	50.00	33.33%
5618-0031-1	DUES & MEMBERSHIPS- AWWA	-	243.67	250.00	6.33	97.47%
5618-0032-1	DUES & MEMBERSHIP- FCA	-	20.00	20.00	-	100.00%
5618-0033-1	DUES & MEMBERSHIP- CSDA	-	1,286.00	-	(1,286.00)	0.00%
5618-0037-1	DUES- ISDOC/URBAN WTR	-	384.00	900.00	516.00	42.67%
5619-0001-1	MISCELLANEOUS EXP	(0.41)	0.44	500.00	499.56	0.09%
5620-0021-1	DIRECTOR- R. BARRETT	87.50	1,000.00	2,500.00	1,500.00	40.00%
5620-0022-1	DIRECTOR- W. VANDERWERFF	462.50	3,875.00	4,000.00	125.00	96.88%
5620-0023-1	DIRECTOR- D. CHAPMAN	-	750.00	3,600.00	2,850.00	20.83%

EAST ORANGE COUNTY WATER DISTRICT

FOR WHOLESALE

MONTH: April 2013

ACCOUNT	DESCRIPTION	MONTHLY ACTUAL EXPENSES	YTD ACTUAL EXPENSES	ANNUAL 2012-13 BUDGET	BUDGET $ (OVER) UNDER	PERCENT OF BUDGET
5620-0024-1	DIRECTOR- J. DULEBOHN	150.00	1,562.50	3,600.00	2,037.50	43.40%
5620-0026-1	DIRECTOR- R. BELL	150.00	1,825.00	3,600.00	1,775.00	50.69%
5620-0027-1	DIRECTOR- D. DAVERT	-	-	-	-	0.00%
5621-0001-1	BOARD MEETING EXPENSE	69.65	709.90	1,000.00	290.10	70.99%
5632-0001-1	POSTAGE	36.67	298.32	750.00	451.68	39.78%
5633-0001-1	OFFICE SUPPLY/FURN/SMALL EQUIP	54.00	4,109.50	7,000.00	2,890.50	58.71%
5634-0001-1	PUBLICATIONS & LEGAL NOTICES	-	-	500.00	500.00	0.00%
5635-0001-1	COPIER CONTRACT	19.33	163.38	400.00	236.62	40.85%
5638-0001-1	BANK CHARGES	169.30	1,221.91	3,200.00	1,978.09	38.18%
5639-0001-1	OUTSIDE SERVICES	234.42	2,951.85	2,300.00	(651.85)	128.34%
5640-0001-1	AUDITING	-	6,661.04	8,500.00	1,838.96	78.37%
5641-0001-1	TAX COLLECTION FEES	3,496.11	4,424.30	2,000.00	(2,424.30)	221.22%
5644-0001-1	TREASURER	-	403.13	10,000.00	9,596.87	4.03%
5644-0003-1	ACCOUNTING- SERRANO	1,671.12	13,577.33	20,000.00	6,422.67	67.89%
5645-0001-1	LEGAL	18,291.50	28,602.02	18,000.00	(10,602.02)	158.90%
5646-0001-1	COMPUTER CONSULTING	-	190.00	2,500.00	2,310.00	7.60%
5647-0001-1	ENGINEERING-WS	52.28	3,214.82	25,000.00	21,785.18	12.86%
5648-0001-1	LAFCO	-	5,865.20	13,000.00	7,134.80	45.12%
5650-0050-1	INSURANCE-AUTO & GEN LIABILITY	834.51	8,156.85	14,500.00	6,343.15	56.25%
5650-0051-1	INSURANCE-PROPERTY	175.66	1,913.38	3,000.00	1,086.62	63.78%
5650-0052-1	INSURANCE-EMP. FIDELITY BOND	17.65	188.33	200.00	11.67	94.17%
5670-0072-1	OFFICE EQUIPMENT R&M	-	-	300.00	300.00	0.00%
5680-0083-1	UTILITIES-DUMPSTER	24.56	372.67	1,400.00	1,027.33	26.62%
5680-0084-1	UTILITIES- THE GAS CO.- OFFICE	-	-	-	-	0.00%
5680-0085-1	UTILITIES- OFFICE- ELECT & WTR	188.66	2,086.70	2,600.00	513.30	80.26%
5686-0001-1	SECURITY	-	185.70	500.00	314.30	37.14%
5689-0001-1	ELECTION EXPENSE	-	24,417.82	40,000.00	15,582.18	61.04%
8910-0001-1	DEPRECIATION EXP.	-	-	-	-	0.00%
8955-0001-1	TRANS. TO WRCI-CAPITAL PROJECT	-	-	-	-	0.00%
8961-0001-1	TRANS TO CAPITAL PROJECTS	11,250.00	112,500.00	135,000.00	22,500.00	83.33%
9011-0001-1	MARKET VALUE ADJUST-INVESTMENT	-	-	-	-	0.00%
9011-0957-1	MARKET VALUE ADJUST-INVESTMENT	-	-	-	-	0.00%
	Total EXPENSES:	411,079.13	5,550,044.52	3,848,814.00	(1,701,230.52)	
	NET INCOME FROM OPERATIONS:	254,926.07	315,081.57	500.00	314,581.57	
	OTHER INCOME AND EXPENSE					
9510-0001-1	PRIOR YEARS (INCOME) EXPENSE	109,774.94	-	500.00	(500.00)	0.00%
	Total OTHER INCOME AND EXPENSE	109,774.94	-	500.00	(500.00)	0.00%
	EARNINGS BEFORE INCOME TAX:	145,151.13	315,081.57	-	315,081.57	
	Net Income (Loss):	145,151.13	315,081.57	-	315,081.57	

05/23/13

WHOLESALE ZONE CAPITAL PROJECTS

EAST ORANGE COUNTY WATER DISTRICT
2012-2013 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
MONTH: April 2013

REVENUE DESCRIPTION	MONTHLY ACTUAL REVENUE	YTD ACTUAL REVENUE	ANNUAL 2012-13 BUDGET	BUDGET $ OVER (UNDER)	PERCENT OF BUDGET
FUNDS PROVIDED BY RESERVE			383,000.00	(383,000.00)	0.00%
CAPITAL PROJECTS REVENUE					
CONNECTION FEES	6.25	57,566.50	20,000.00	37,566.50	287.83%
INTEREST EARNINGS	2,942.51	11,343.10	10,000.00	1,343.10	113.43%
INTEREST RECEIVABLE- AMP SALE	-	34.06	10,000.00	(9,965.94)	0.34%
TRANSFER FROM OPERATING EXPENSES	11,250.00	112,500.00	135,000.00	(22,500.00)	83.33%
REIMBURSEMENT FOR STORM DAMAGE REPAIRS	74,637.00	82,856.00	20,000.00	62,856.00	414.28%
REIMBURSEMENT FOR SECURITY UPGRADES	-	-	60,000.00	(60,000.00)	0.00%
NET OPERATING INCOME	88,835.76	264,299.66	638,000.00	(373,700.34)	

EXPENSES DESCRIPTION	MONTHLY ACTUAL EXPENSES	YTD ACTUAL EXPENSES	ANNUAL 2012-13 BUDGET	BUDGET $ OVER (UNDER)	PERCENT OF BUDGET
CAPITAL PROJECTS EXPENSES					
METAL FLASHING AT PETERS CANYON RESERVOIR	-	-	11,000.00	11,000.00	0.00%
6 MG ISOLATION VALVE CHANGEOUT	-	-	8,000.00	8,000.00	0.00%
BETTERMENT & REPLACEMENT PLAN	-	3,138.53	75,000.00	71,861.47	4.18%
SECURITY SYSTEM AT PETERS CANYON RESERVOIR	4,689.23	66,596.82	21,000.00	(45,596.82)	317.13%
ELECTRICAL MODIFICATION FOR BACKUP GENERATOR	-	-	31,000.00	31,000.00	0.00%
BACKUP GENERATOR AT OC70 PUMP STATION	-	-	101,000.00	101,000.00	0.00%
METERING IMPROVEMENT FOR WZ BILLING	-	39,434.34	32,000.00	(7,434.34)	123.23%
PIPELINE INSPECTION	-	-	-	-	0.00%
FEASIBILITY & ENV. REVIEW	-	5,554.50	6,000.00	445.50	92.58%
6 MG RESERVOIR - ROOF REPAIRS	-	3,395.00	76,000.00	72,605.00	4.47%
6 MG RESERVOIR - SLOPE REPAIRS/ASPHALT/CURB	-	60,269.50	61,000.00	730.50	98.80%
6 MG RESERVOIR- LANDSCAPE/V-DITCH	-	170.26	26,000.00	25,829.74	0.65%
ANDES & NEWPORT RESERVOIRS-SLURRY SEAL	-	-	32,000.00	32,000.00	0.00%
MCPHERSON OFFICE/YARD IMPROVEMENTS	-	588.61	11,000.00	10,411.39	5.35%
11.5 MG RESERVOIR CATHODIC PROTECTION SYSTEM	-	121.60	36,000.00	35,878.40	0.34%
CATHODIC PROTECTION PIPELINES	-	393.84	21,000.00	20,606.16	1.88%
USED VEHICLE TO SUPPLEMENT FLEET	-	-	15,000.00	15,000.00	0.00%
MOBILE ENGINE DRIVEN PUMP	-	25,536.86	70,000.00	44,463.14	36.48%
CAPITALIZED ACCOUNTING COST	-	-	5,000.00	5,000.00	0.00%
TOTAL OPERATING EXPENSE	4,689.23	205,199.86	638,000.00	432,800.14	
NET INCOME FROM OPERATIONS	84,146.53	59,099.80	-	59,099.80	
PRIOR YEARS EXPENSES	-	-	-	-	
NET INCOME (LOSS)	84,146.53	59,099.80	-	59,099.80	

5/23/2013

REVENUE

ACCOUNT	DESCRIPTION	MONTHLY ACTUAL REVENUE	YTD ACTUAL REVENUE	ANNUAL 2012-13 BUDGET	BUDGET $ OVER (UNDER)	PERCENT OF BUDGET
	FUNDED BY RESERVES	-	-	383,000.00	(383,000.00)	
4113-0001-1	CONNECTION FEES	6.25	57,566.50	20,000.00	37,566.50	287.83%
4914-0953-1	INTEREST- RAYMOND JAMES	2,293.75	3,166.32	33.75	3,166.32	9381.69%
4916-0953-1	INTEREST-MORGAN STANLEY-CAP	-	16.25	16.25	(33.75)	100.00%
4917-0953-1	INTEREST-LAIF-CAP	648.76	8,160.53	9,850.00	(1,689.47)	82.85%
4918-0953-1	INTEREST-US TREASURY BOND	-	-	100.00	(100.00)	0.00%
4925-0001-1	INTEREST INCOME-AMP SALE	-	34.06	10,000.00	(9,965.94)	0.34%
4991-0010-1	REIMBURSEMENT- STORM DAMAGE	74,637.00	82,856.00	20,000.00	62,856.00	414.28%
4991-0011-1	REIMBURSEMENT-SECURITY UPGRAD	-	-	60,000.00	(60,000.00)	0.00%
4993-0953-1	TRANSFER FROM WS OPERATIONS	11,250.00	112,500.00	135,000.00	(22,500.00)	83.33%
	Total NON OPERATING INCOME:	88,835.76	264,299.66	638,000.00	(373,700.34)	
	Total OPERATING REVENU	88,835.76	264,299.66	638,000.00	(373,700.34)	
	NET OPERATING INCOME:	88,835.76	264,299.66	638,000.00	(373,700.34)	

EXPENSES

ACCOUNT	DESCRIPTION	MONTHLY ACTUAL EXPENSES	YTD ACTUAL EXPENSES	ANNUAL 2012-13 BUDGET	BUDGET $ (OVER) UNDER	PERCENT OF BUDGET
7900-100C-1	WZ CAPITALIZED ACCOUNTING COST	-	-	5,000.00	5,000.00	0.00%
7912-102C-1	METAL FLASHING @ 6 MG RESERV.- CONST	-	-	10,000.00	10,000.00	0.00%
7912-102L-1	METAL FLASHING @ 6 MG RESERV.- LABOR	-	-	1,000.00	1,000.00	0.00%
7912-103C-1	6 MG ISOLATION VALVE CHANGEOUT- CONST	-	-	8,000.00	8,000.00	0.00%
7912-105C-1	6 MG SECURITY SYSTEM- CONST	4,689.23	35,090.23	20,000.00	(15,090.23)	175.45%
7912-105L-1	6 MG SECURITY SYSTEM- LABOR	-	31,506.59	1,000.00	(30,506.59)	3150.66%
7912-1060-1	6 MG SECURITY GATE @ JAMBOREE- CONST	-	-	-	-	0.00%
7912-106L-1	6 MG SECURITY GATE @ JAMBOREE- LABOR	-	-	-	-	0.00%
7912-107C-1	BACKUP GENERATOR OC70 PUMP- CONST	-	-	85,000.00	85,000.00	0.00%
7912-107E-1	BACKUP GENERATOR OC70 PUMP- ENG	-	-	15,000.00	15,000.00	0.00%
7912-107L-1	BACKUP GENERATOR OC70 PUMP- LABOR	-	-	1,000.00	1,000.00	0.00%
7912-108C-1	BACKUP GENERATOR ELECTRIC MOD- CONST	-	-	15,000.00	15,000.00	0.00%
7912-108E-1	BACKUP GENERATOR ELECTRIC MOD- ENG	-	-	15,000.00	15,000.00	0.00%
7912-108L-1	BACKUP GENERATOR ELECTRIC MOD- LABOR	-	-	1,000.00	1,000.00	0.00%
7912-109C-1	WZ METER REPLACEMENT- CONSTR.	-	38,674.13	30,000.00	(8,674.13)	128.91%
7912-109E-1	WZ METER REPLACEMENT- ENG	-	-	1,000.00	1,000.00	0.00%
7912-109L-1	WZ METER REPLACEMENT- LABOR	-	760.21	1,000.00	239.79	76.02%
7912-110E-1	PIPELINE INSPECTION- ENG	-	-	-	-	0.00%
7912-110L-1	PIPELINE INSPECTION- LABOR	-	-	-	-	0.00%
7912-201E-1	BETTERMENT & REPLACEMENT PLAN- ENG	-	3,024.70	75,000.00	71,975.30	4.03%
7912-201L-1	BETTERMENT & REPLACEMENT PLAN- LABOR	-	113.83	-	(113.83)	0.00%
7913-101E-1	FEASIBLITY & ENV. REV.-TREATMENT PLANT-ENG.	-	5,554.50	6,000.00	445.50	92.58%
7913-102C-1	6MG RESERVOIR ROOF REPAIRS- CONTS.	-	-	50,000.00	50,000.00	0.00%
7913-102E-1	6 MG RESERVOIR ROOF REPAIRS-ENG.	-	3,395.00	25,000.00	21,605.00	13.58%
7913-102L-1	6MG RESERVOIR ROOF REPAIRS- LABOR	-	-	1,000.00	1,000.00	0.00%
7913-103C-1	6 MG RESERVOIR- SLOPE/ASPHALT/CURB-CONTS.	-	47,819.11	50,000.00	2,180.89	95.64%
7913-103E-1	6 MG RESERVOIR- SLOPE/ASPHALT/CURB-ENG.	-	11,708.88	10,000.00	(1,708.88)	117.09%
7913-103L-1	6 MG RESERVOIR- SLOPE/ASPHALT/CURB-LABOR	-	741.51	1,000.00	258.49	74.15%
7913-104C-1	6MG RESERVOIR-LANDSCAPE/V-DITCH-CONST.	-	-	20,000.00	20,000.00	0.00%
7913-104E-1	6MG RESERVOIR-LANDSCAPE/V-DITCH-ENG.	-	-	5,000.00	5,000.00	0.00%
7913-104L-1	6MG RESERVOIR-LANDSCAPE/V-DITCH-LABOR	-	170.26	1,000.00	829.74	17.03%

EAST ORANGE COUNTY WATER DISTRICT

FOR WHOLESALE
MONTH: April 2013

05/23/13

ACCOUNT	DESCRIPTION	MONTHLY ACTUAL EXPENSES	YTD ACTUAL EXPENSES	ANNUAL 2012-13 BUDGET	BUDGET $ (OVER) UNDER	PERCENT OF BUDGET
7913-105C-1	ANDES&NEWPORT RESERVOIRS-SLURRY-CONST	-	-	30,000.00	30,000.00	0.00%
7913-105L-1	ANDES&NEWPORT RESERVOIRS-SLURRY-LABOR	-	-	2,000.00	2,000.00	0.00%
7913-106C-1	CATHODIC PROTECTION-PIPELINES-CONST.	-	-	15,000.00	15,000.00	0.00%
7913-106E-1	CATHODIC PROTECTION-PIPELINES-ENG.	-	-	5,000.00	5,000.00	0.00%
7913-106L-1	CATHODIC PROTECTION-PIPELINES-LABOR	-	393.84	1,000.00	606.16	39.38%
7913-201C-1	MCPHERSON OFFICE/YARD IMPROVE-CONST.	-	220.09	10,000.00	9,779.91	2.20%
7913-201L-1	MCPHERSON OFFICE/YARD IMPROVE-LABOR	-	368.52	1,000.00	631.48	36.85%
7913-202C-1	11.5MG RESERVOIR CATHODIC PROTECTION SYS-CONST.	-	-	25,000.00	25,000.00	0.00%
7913-202E-1	11.5MG RESERVOIR CATHODIC PROTECTION SYS-ENG	-	-	10,000.00	10,000.00	0.00%
7913-202L-1	11.5MG RESERVOIR CATHODIC PROTECTION SYS-LABOR	-	121.60	1,000.00	878.40	12.16%
7913-203C-1	USED VEHICLE TO SUPPLEMENT FLEET	-	-	15,000.00	15,000.00	0.00%
7913-204C-1	MOBILE ENGINE DRIVEN PUMP- CONST.	-	15,750.00	70,000.00	54,250.00	22.50%
7913-204E-1	MOBILE ENGINE DRIVEN PUMP- ENG.	-	9,403.83	-	(9,403.83)	0.00%
7913-204L-1	MOBILE ENGINE DRIVEN PUMP- LABOR	-	383.03	-	(383.03)	0.00%
	Total EXPENSES:	4,689.23	205,199.86	638,000.00	432,800.14	
	NET INCOME FROM OPERATIONS:	84,146.53	59,099.80	-	59,099.80	
	EARNINGS BEFORE INCOME TAX:	84,146.53	59,099.80	-	59,099.80	
	Net Income (Loss):	84,146.53	59,099.80	-	59,099.80	

RETAIL ZONE

EAST ORANGE COUNTY WATER DISTRICT
2012-2013 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
MONTH: April 2013

REVENUE DESCRIPTION	MONTHLY ACTUAL REVENUE	YTD ACTUAL REVENUE	ANNUAL 2012-13 BUDGET	BUDGET $ OVER (UNDER)	PERCENT OF BUDGET
OPERATING REVENUE:					
WATER SALES	146,739.85	767,119.77	972,000.00	(204,880.23)	78.92%
METER CHARGE	51,145.56	255,435.98	355,000.00	(99,564.02)	71.95%
OTHER CHARGES	2,195.00	11,079.48	9,250.00	1,829.48	119.78%
TOTAL OPERATING REVENUE:	200,080.41	1,033,635.23	1,336,250.00	(302,614.77)	
NON-OPERATING REVENUES (EXPENSES):					
PROPERTY TAXES	117,600.59	343,675.93	342,200.00	1,475.93	100.43%
INTEREST & INVESTMENT EARNINGS	309.58	446.71	850.00	(403.29)	52.55%
MISCELLENOUS INCOME	-	27.19	500.00	(472.81)	5.44%
MARKET VALUE ADJUSTMENT ON INVESTMENTS	-	-	-	-	0.00%
DISPOSAL OF ASSET GAIN (LOSS)	-	-	-	-	0.00%
TOTAL NON-OPERATING REVENUES, NET	117,910.17	344,149.83	343,550.00	599.83	
NET OPERATING INCOME	317,990.58	1,377,785.06	1,679,800.00	(302,014.94)	

EXPENSES DESCRIPTION	MONTHLY ACTUAL EXPENSES	YTD ACTUAL EXPENSES	ANNUAL 2012-13 BUDGET	BUDGET $ OVER (UNDER)	PERCENT OF BUDGET
OPERATING EXPENSE:					
SOURCE OF SUPPLY	21,665.40	349,243.58	311,600.00	(37,643.58)	112.08%
PIPELINE CAPACITY LEASE	3,587.71	143,072.89	229,270.00	86,197.11	62.40%
ENERGY	4,464.91	37,198.65	116,935.00	79,736.35	31.81%
OPERATIONS & MAINTENANCE	38,154.11	338,095.37	560,770.00	222,674.63	60.29%
GENERAL & ADMINISTRATIVE	10,459.19	114,453.84	215,195.00	100,741.16	53.19%
TRANSFER TO CAPITAL PROJECTS EXPENSE	12,335.83	123,358.42	148,030.00	24,671.58	83.33%
RETAIL OPERATIONS CONTINGENCY FUND	-	-	50,000.00	50,000.00	0.00%
FUNDED TO/BY RESERVE	-	-	50,000.00	50,000.00	0.00%
DEPRECIATION & AMORTIZATION	-	-	-	-	0.00%
TOTAL OPERATING EXPENSE	90,667.15	1,105,422.75	1,681,800.00	576,377.25	
NET INCOME FROM OPERATIONS	227,323.43	272,362.31	(2,000.00)	274,362.31	
PRIOR YEARS EXPENSES	-	-	2,000.00	(2,000.00)	
NET INCOME (LOSS)	227,323.43	272,362.31	-	272,362.31	

5/23/2013

Retail Zone

April 2013 Variance Report - 83.3% of Budget Year Expended

Account Number	Account Name	Income(I) Expense (E)	YTD Amount	Percent Received/ Spent	Comments
New					
5324-0002-2	REGULATORY PERMITS	E	6,685.99	267.44%	Department of Health fees transferred from Prof. Serv. Water Qual. Control where permit was orginally budgeted.
5480-0072-2	HEALTH & ACCIDENT INSURANCE	E	45,039.22	86.61%	Rate Increase
5641-0002-2	TAX COLLECTION FEES	E	6,337.25	288.06%	
Ongoing					
5130-0070-2	WATER PURCHASED	E	371,674.41	119.28%	Repair to East Well requires purchase of imported water during repair period.
5161-0002-2	MET-MWDOC READINESS TO SERVE	E	22,390.10	97.35%	Budgeting error; $3,000 erroniously budgeted to Capacity Charge; s/b to RTS Charge
5164-0002-2	MWDOC RETAIL SERVICE CONNECTION	E	7,304.40	88.32%	Budgeting Error; Budgeted 109 meters @ $6.25/meter s/b $7.25/meter
5365-0002-2	EQUIPMENT RENTAL	E	9,428.90	4489.95%	Generator rental until backup generator is finished.
5480-0070-2	PAYROLL TAXES- SUI & ETT	E	1,024.17	204.83%	Budgeted at 1.6% of Wages up to $7,000: s/b 2.5% of Wages up to $7,000.
5486-0002-2	UNIFORMS	E	1,511.46	88.91%	Due to unbudgets supervisor shirt purchase.
5607-0002-2	DISTRICT WEBSITE	E	2,112.13	211.21%	Prepaid Expense
5610-0009-2	MCPHERSON FAX	E	175.63	109.77%	Budgeted allocation incorrectly; needs revising.
5610-0015-2	MCPHERSON OFFICE PHONES	E	1,247.90	99.04%	Utility Rate Increase, Researching other options.
5618-0031-2	DUES & MEMBERSHIPS- AWWA	E	169.33	96.76%	Prepaid Expense
5618-0032-2	DUES & MEMBERSHIP- FCA	E	10.00	100.00%	Prepaid Expense
5620-0022-2	DIRECTOR- W. VANDERWERFF	E	3,875.00	96.88%	Unbudgeted Committee & Outside Meeting Expenses
5633-0002-2	OFFICE SUPPLY/FURN/SMALL EQUIP	E	4,401.16	95.68%	Includes unbudgeted computer replacement expense

Retail Zone

April 2013 Variance Report - 83.3% of Budget Year Expended

Account Number	Account Name	Income(I) Expense (E)	YTD Amount	Percent Received/ Spent	Comments
5650-0050-2	INSURANCE- AUTO & GEN LIABILITY	E	5,668.18	134.96%	The split between Wholesale & Retail was corrected to be the same as the last years asset split (59/41). Budget was set up with a 77/24 split.
5650-0051-2	INSURANCE-PROPERTY	E	1,329.61	88.64%	Rate Increase
5650-0052-2	INSURANCE-EMP. FIDELITY BOND	E	134.31	89.54%	Rate Increase

Capital Projects

New

7913-506-2	HYDRANT REPLACEMENT PROJECT	E	20,982.10	104.91%	Unbudgeted replacement of service lines and isolation valves and 4" pipes, along with installing 2 new isolation valves.
7914-505-2	EAST WELL UPGRADE/REPLACE	E	72,106.21	101.57%	Includes unbudgeted modifications

Ongoing

REVENUE

ACCOUNT	DESCRIPTION	MONTHLY ACTUAL REVENUE	YTD ACTUAL REVENUE	ANNUAL 2012-13 BUDGET	BUDGET $ OVER (UNDER)	PERCENT OF BUDGET
4110-0002-2	WATER SALES	146,739.85	767,119.77	972,000.00	(204,880.23)	78.92%
4111-0002-2	METER CHARGE	51,145.56	255,435.98	355,000.00	(99,564.02)	71.95%
4112-0002-2	LATE CHARGE	1,725.00	9,645.00	9,000.00	645.00	107.17%
4115-0002-2	RETURNED CHECK CHARGE	-	450.00	500.00	(50.00)	90.00%
4116-0002-2	TURN OFF CHARGE	470.00	990.00	1,000.00	(10.00)	99.00%
4117-0002-2	OTHER CHARGES	-	43.54	750.00	(706.46)	5.81%
4118-0002-2	UNCOLLECTIBLE ACCOUNTS	-	(49.06)	(5,000.00)	4,950.94	0.00%
4121-0002-2	TURN ON NEW SERVICE	-	-	1,000.00	(1,000.00)	0.00%
4160-0065-2	REFUNDS	-	-	2,000.00	(2,000.00)	0.00%
4166-0002-2	SERVICE UPGRADE FEE	-	-	-	-	0.00%
	Total OPERATING REVENUE:	200,080.41	1,033,635.23	1,336,250.00	(302,614.77)	
4915-0002-2	INTEREST INCOME-MM	0.56	3.72	500.00	(496.28)	0.74%
4916-0002-2	INTEREST-MORGAN STANLEY-OP	-	4.12	50.00	(45.88)	8.24%
4917-0002-2	INTEREST-LAIF-OP	309.02	428.10	150.00	278.10	285.40%
4918-0002-2	INTEREST- US TREASURY BOND	-	-	100.00	(100.00)	0.00%
4922-0002-2	INTEREST INCOME-CTY OF ORANGE	-	10.77	50.00	(39.23)	21.54%
4930-0030-2	TAXES SECURED	116,667.52	305,126.81	316,500.00	(11,373.19)	96.41%
4930-0031-2	TAXES UNSECURED	-	9,861.59	15,500.00	(5,638.41)	63.62%
4930-0032-2	TAXES SUPPLEMENTAL ROLL	-	2,757.31	5,100.00	(2,342.69)	54.06%
4930-0040-2	TAXES PRIOR YEARS	933.07	4,583.91	4,000.00	583.91	114.60%
4930-0052-2	TAXES HOMEOWNER'S SUBVENTION	-	1,328.49	1,000.00	328.49	132.85%
4930-0054-2	TAXES PUBLIC UTILITY	-	2,748.04	5,000.00	(2,251.96)	54.96%
4930-0055-2	TAXES TUSTIN RDA	-	17,269.78	-	17,269.78	0.00%
4930-0056-2	TAXES MISC	-	-	100.00	(100.00)	0.00%
4930-0057-2	TAXES ACCRUED	-	-	(5,000.00)	5,000.00	0.00%
4930-0058-2	STATE TAXES CONFISCATED	-	-	-	-	0.00%
4930-0059-2	PROCEEDS IN-LIEU TAXES	-	-	-	-	0.00%
4990-0002-2	MISCELLANEOUS INCOME	-	27.19	500.00	(472.81)	5.44%
	Total NON OPERATING INCOME:	117,910.17	344,149.83	343,550.00	599.83	
	Total OPERATING REVENUE	317,990.58	1,377,785.06	1,679,800.00	(302,014.94)	
	NET OPERATING INCOME:	317,990.58	1,377,785.06	1,679,800.00	(302,014.94)	

EXPENSES

ACCOUNT	DESCRIPTION	MONTHLY ACTUAL EXPENSES	YTD ACTUAL EXPENSES	ANNUAL 2012-13 BUDGET	BUDGET $ (OVER) UNDER	PERCENT OF BUDGET
5130-0070-2	WATER PURCHASED	50.00	371,674.41	311,600.00	(60,074.41)	119.28%
5139-0002-2	WATER PURCHASED IN-LIEU	-	-	-	-	0.00%
5141-0002-2	WATER PURCHASED IN LIEU CREDIT	-	(22,430.83)	-	22,430.83	0.00%
5146-0002-2	OCWD- REPLENISH ASSESSMENT	21,615.40	104,885.24	183,000.00	78,114.76	57.31%
5161-0002-2	MET-MWDOC READINESS TO SERVE	2,132.22	22,390.10	23,000.00	609.90	97.35%
5163-0002-2	MET-MWDOC CAPICITY FEES	725.05	8,493.15	15,000.00	6,506.85	56.62%
5164-0002-2	MWDOC RETAIL SERVICE CONNECT	730.44	7,304.40	8,270.00	965.60	88.32%
5206-0002-2	UTILITY STOLLER RESERVOIR	2,954.24	17,179.89	50,850.00	33,670.11	33.79%
5212-0002-2	UTILITY VISTA PANORAMA BOOSTER	364.28	3,299.36	6,500.00	3,200.64	50.76%
5216-0002-2	ULITILITIES- WELLS- EAST/WEST	1,146.39	16,719.40	59,585.00	42,865.60	28.06%

EAST ORANGE COUNTY WATER DISTRICT

FOR RETAIL
MONTH: April 2013

ACCOUNT	DESCRIPTION	MONTHLY ACTUAL EXPENSES	YTD ACTUAL EXPENSES	ANNUAL 2012-13 BUDGET	BUDGET $ (OVER) UNDER	PERCENT OF BUDGET
5313-0002-2	SMALL TOOLS	3.19	1,805.86	3,000.00	1,194.14	60.20%
5320-0002-2	GASOLINE, OIL & DIES-RZ	-	-	-	-	0.00%
5320-0022-2	GASOLINE, OIL & DIESEL FUEL	487.65	5,191.42	8,800.00	3,608.58	58.99%
5324-0002-2	REGULATORY PERMITS	5,835.65	6,685.99	2,500.00	(4,185.99)	267.44%
5326-0002-2	NPDS PERMIT	(1,943.00)	-	-	-	0.00%
5327-0002-2	PROF SERV WATER QUAL. CONTROL	(2,516.51)	5,892.07	19,500.00	13,607.93	30.22%
5328-0002-2	CHLORINE GENERATOR/SALT PURCH	-	-	2,650.00	2,650.00	0.00%
5329-0002-2	WEST WELL MAINTENANCE	38.35	2,475.33	3,200.00	724.67	77.35%
5330-0002-2	EAST WELL MAINTENANCE	38.35	677.80	3,200.00	2,522.20	21.18%
5331-0002-2	STOLLER RESERVOIR/BOOSTER R&M	2,473.84	5,175.14	6,300.00	1,124.86	82.15%
5332-0002-2	VISTA PANORAMA BOOSTER R&M	-	603.67	4,200.00	3,596.33	14.37%
5333-0002-2	R&M VISTA PANORAMA RESERVOIR	-	-	5,200.00	5,200.00	0.00%
5334-0002-2	CHLORINE GENERATOR	-	1,163.26	3,150.00	1,986.74	36.93%
5338-0002-2	SCADA REPAIR/UPGRADE	-	89.59	2,100.00	2,010.41	4.27%
5339-0002-2	OPERATIONS REPORTING SOFTWARE	123.34	447.09	3,400.00	2,952.91	13.15%
5342-0002-2	HYDRANT REPAIR & REPLACEMENTS	755.49	1,624.41	16,100.00	14,475.59	10.09%
5343-0002-2	METER PURCHASE REPAIR	1,933.37	1,933.37	9,200.00	7,266.63	21.01%
5345-0002-2	PRV- R & M	-	-	1,075.00	1,075.00	0.00%
5350-0035-2	R/M- MAINS	166.14	18,304.81	24,900.00	6,595.19	73.51%
5350-0039-2	DAMAGE REPAIR- CAL EMA	-	-	-	-	0.00%
5350-0041-2	SERVICE LATERALS R&M	1,276.42	7,214.12	21,525.00	14,310.88	33.52%
5350-0051-2	RESERVOIRS R&M	19.26	271.19	4,300.00	4,028.81	6.31%
5350-0052-2	R/M- VAULTS	-	-	1,500.00	1,500.00	0.00%
5350-0402-2	R/M- CATHODIC PROTECTION	-	-	5,500.00	5,500.00	0.00%
5358-0002-2	METER TESTING	-	-	1,550.00	1,550.00	0.00%
5365-0002-2	EQUIPMENT RENTAL	-	9,428.90	210.00	(9,218.90)	4489.95%
5370-0070-2	BACKHOE R&M	0.37	135.79	3,000.00	2,864.21	4.53%
5370-0071-2	VEHICLES R&M	217.47	2,065.12	3,000.00	934.88	68.84%
5370-0080-2	BUILDING/GROUNDS R&M	-	178.76	4,000.00	3,821.24	4.47%
5467-0002-2	WAGES	18,918.23	161,807.70	258,794.00	96,986.30	62.52%
5469-0069-2	PAYROLL TAXES- FICA & MEDICARE	1,493.22	17,179.47	21,216.00	4,036.53	80.97%
5469-0083-2	RETIREMENT- PERS	2,792.01	29,788.46	44,000.00	14,211.54	67.70%
5480-0070-2	PAYROLL TAXES- SUI & ETT	41.09	1,024.17	500.00	(524.17)	204.83%
5480-0072-2	HEALTH & ACCIDENT INSURANCE	4,814.72	45,039.22	52,000.00	6,960.78	86.61%
5480-0075-2	DENTAL INSURANCE	374.90	3,627.68	4,500.00	872.32	80.62%
5480-0076-2	VISION INSURANCE	71.28	696.20	1,200.00	503.80	58.02%
5480-0080-2	LIFE INSURANCE	60.15	540.32	800.00	259.68	67.54%
5480-0082-2	WORKER'S COMP INSURANCE	460.37	5,517.00	13,000.00	7,483.00	42.44%
5486-0002-2	UNIFORMS	218.76	1,511.46	1,700.00	188.54	88.91%
5607-0002-2	DISTRICT WEBSITE	1,254.99	2,112.13	1,000.00	(1,112.13)	211.21%
5610-0009-2	MCPHERSON FAX	22.15	175.63	160.00	(15.63)	109.77%
5610-0010-2	MCPHERSON INTERNET	47.42	398.36	525.00	126.64	75.88%
5610-0015-2	MCPHERSON OFFICE PHONES	170.37	1,247.90	1,260.00	12.10	99.04%
5610-0016-2	ANSWERING SERVICE	15.62	156.40	260.00	103.60	60.15%
5610-0017-2	PHONE CIRCUITS TO CTRL EQUIP	212.13	1,927.90	3,080.00	1,152.10	62.59%
5610-0019-2	CELLPHONES	93.23	952.40	1,550.00	597.60	61.45%
5610-0020-2	UNDERGROUND SERVICE ALERT	36.75	246.00	400.00	154.00	61.50%
5611-0002-2	TRAINING/SCHOOLS	-	409.20	1,500.00	1,090.80	27.28%
5613-0002-2	CONSERVATION EDUCATION	75.00	150.00	4,000.00	3,850.00	3.75%
5614-0002-2	TRAVEL-CONF/SEMINARS	-	1,871.64	2,500.00	628.36	74.87%
5616-0002-2	MILEAGE	111.37	366.40	500.00	133.60	73.28%
5618-0029-2	DUES & MEMBERSHIPS- ACWA	-	1,265.78	3,500.00	2,234.22	36.17%

EAST ORANGE COUNTY WATER DISTRICT

FOR RETAIL

MONTH: April 2013

ACCOUNT	DESCRIPTION	MONTHLY ACTUAL EXPENSES	YTD ACTUAL EXPENSES	ANNUAL 2012-13 BUDGET	BUDGET $ (OVER) UNDER	PERCENT OF BUDGET
5618-0030-2	DUES & MEMBERSHIPS- OCWA	-	25.00	75.00	50.00	33.33%
5618-0031-2	DUES & MEMBERSHIPS- AWWA	-	169.33	175.00	5.67	96.76%
5618-0032-2	DUES & MEMBERSHIP- FCA	-	10.00	10.00	-	100.00%
5618-0033-2	DUES & MEMBERSHIP-CSDA	-	1,286.00	4,000.00	2,714.00	32.15%
5618-0037-2	DUES- ISDOC/URBAN WTR	-	384.00	900.00	516.00	42.67%
5619-0002-2	MISCELLANEOUS EXP	(0.40)	1.23	500.00	498.77	0.25%
5620-0021-2	DIRECTOR- R. BARRETT	87.50	1,000.00	2,500.00	1,500.00	40.00%
5620-0022-2	DIRECTOR- W. VANDERWERFF	462.50	3,875.00	4,000.00	125.00	96.88%
5620-0023-2	DIRECTOR- D. CHAPMAN	-	750.00	3,600.00	2,850.00	20.83%
5620-0024-2	DIRECTOR- J. DULEBOHN	150.00	1,562.50	3,600.00	2,037.50	43.40%
5620-0026-2	DIRECTOR- R. BELL	150.00	1,825.00	3,600.00	1,775.00	50.69%
5620-0027-1	DIRECTOR- D. DAVERT	-	-	-	-	0.00%
5621-0002-2	BOARD MEETING EXPENSE	69.63	709.80	1,000.00	290.20	70.98%
5632-0002-2	POSTAGE	50.46	3,152.76	6,000.00	2,847.24	52.55%
5633-0002-2	OFFICE SUPPLY/FURN/SMALL EQUIP	54.00	4,401.16	4,600.00	198.84	95.68%
5634-0002-2	PUBLICATIONS & LEGAL NOTICES	-	878.98	1,500.00	621.02	58.60%
5635-0002-2	COPIER CONTRACT	19.32	163.34	550.00	386.66	29.70%
5636-0002-2	VERSATERM CONTRACT (RZ BILLS)	-	500.00	5,000.00	4,500.00	10.00%
5638-0002-2	BANK CHARGES	297.96	2,677.79	3,500.00	822.21	76.51%
5639-0002-2	OUTSIDE SERVICES	234.42	2,951.77	6,400.00	3,448.23	46.12%
5640-0002-2	AUDITING	-	5,906.96	8,000.00	2,093.04	73.84%
5641-0002-2	TAX COLLECTION FEES	5,811.56	6,337.25	2,200.00	(4,137.25)	288.06%
5642-0002-2	COMPUTER BILLING (RZ BILLS)	-	3,782.25	5,000.00	1,217.75	75.65%
5644-0002-2	TREASURER	-	403.12	10,000.00	9,596.88	4.03%
5644-0003-2	ACCOUNTING- SERRANO	1,671.12	13,577.31	23,000.00	9,422.69	59.03%
5645-0002-2	LEGAL	(8,519.43)	10,143.86	20,000.00	9,856.14	50.72%
5646-0002-2	COMPUTER CONSULTING	-	190.00	5,000.00	4,810.00	3.80%
5647-0002-2	ENGINEERING-RZ	6,950.71	19,192.87	45,000.00	25,807.13	42.65%
5648-0002-2	LAFCO	-	1,287.49	3,000.00	1,712.51	42.92%
5650-0050-2	INSURANCE-AUTO & GEN LIABILITY	579.91	5,668.18	4,200.00	(1,468.18)	134.96%
5650-0051-2	INSURANCE-PROPERTY	122.08	1,329.61	1,500.00	170.39	88.64%
5650-0052-2	INSURANCE-EMP. FIDELITY BOND	15.60	134.31	150.00	15.69	89.54%
5670-0072-2	OFFICE EQUIPMENT R&M	-	-	300.00	300.00	0.00%
5680-0083-2	UTILITIES-DUMPSTER	24.56	323.54	1,100.00	776.46	29.41%
5680-0084-2	UTILITIES- THE GAS CO.- OFFICE	-	-	-	-	0.00%
5680-0085-2	UTILITIES- OFFICE- ELECT & WTR	188.66	2,086.67	4,000.00	1,913.33	52.17%
5686-0002-2	SECURITY	-	185.70	1,000.00	814.30	18.57%
5689-0002-2	ELECTION EXPENSE	-	6,301.32	10,000.00	3,698.68	63.01%
5912-0002-2	INTEREST EXPENSE DWR	-	-	-	-	0.00%
8900-0002-2	DISPOSAL OF ASSET GAIN (LOSS)	-	-	-	-	0.00%
8910-0002-2	DEPRECIATION EXP.	-	-	-	-	0.00%
8920-0959-2	PRIOR YEAR ADJUSTMENTS	-	-	-	-	0.00%
8960-0002-2	TRANS TO CAPITAL PROJECT AF	-	-	-	-	0.00%
8961-0002-2	TRANS TO CAPITAL PROJECTS	12,335.83	123,358.42	148,030.00	24,671.58	83.33%
8975-0002-2	RZ- CONTINGENCY FUND	-	-	50,000.00	50,000.00	0.00%
8981-0002-2	FUNDED TO/BY RESERVE-RZ	-	-	50,000.00	50,000.00	0.00%
9011-0002-2	MARKET VALUE ADJUST-INVESTMENT	-	-	-	-	0.00%
	TOTAL OPERATING EXPENSES:	90,667.15	1,105,422.75	1,681,800.00	576,377.25	
	NET INCOME FROM OPERATIONS:	227,323.43	272,362.31	(2,000.00)	274,362.31	

ACCOUNT	DESCRIPTION	MONTHLY ACTUAL EXPENSES	YTD ACTUAL EXPENSES	ANNUAL 2012-13 BUDGET	BUDGET $ (OVER) UNDER	PERCENT OF BUDGET
OTHER INCOME AND EXPENSE						
9510-0002-2	PRIOR YEARS EXPENSE	-	-	2,000.00	(2,000.00)	0.00%
9510-0959-2	PRIOR YEARS EXPENSE	-	-	-	-	0.00%
	Total OTHER INCOME AND EXPENSES	-	-	2,000.00	(2,000.00)	
	EARNINGS BEFORE INCOME TAX:	227,323.43	272,362.31	-	272,362.31	
	Net Income (Loss):	227,323.43	272,362.31	-	272,362.31	

RETAIL ZONE CAPITAL PROJECTS

EAST ORANGE COUNTY WATER DISTRICT
2012-2013 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
MONTH: April 2013

REVENUE DESCRIPTION	MONTHLY ACTUAL REVENUE	YTD ACTUAL REVENUE	ANNUAL 2012-13 BUDGET	BUDGET $ OVER (UNDER)	PERCENT OF BUDGET
FUNDS PROVIDED BY RESERVE	-	-	(580.00)	580.00	0.00%
CAPITAL PROJECTS REVENUE					
CAPITAL PROJECTS FEES	41,561.90	207,566.36	252,000.00	(44,433.64)	82.37%
CONNECTION FEES	-	131.35	-	131.35	0.00%
INTEREST EARNINGS	-	148.96	50.00	98.96	297.92%
TRANSFER FROM OPERATING EXPENSES	12,335.83	123,358.42	148,030.00	(24,671.58)	83.33%
FUNDS BORROWED FROM WHOLESALE ZONE				-	0.00%
REIMBURSEMENT- RZ BILL RATE STUDY	-	29,446.78	-	29,446.78	0.00%
NET OPERATING INCOME	53,897.73	360,651.87	399,500.00	(38,848.13)	

EXPENSES DESCRIPTION	MONTHLY ACTUAL EXPENSES	YTD ACTUAL EXPENSES	ANNUAL 2012-13 BUDGET	BUDGET $ OVER (UNDER)	PERCENT OF BUDGET
CAPITAL PROJECTS EXPENSES					
BETTERMENT & REPLACEMENT PLAN	70.00	2,790.37	3,409.00	618.63	81.85%
VIEW RIDGE MODIFICATION	-	-	-	-	0.00%
STOLLER RESERVOIR- 75 hp BOOSTER PUMP REPLACEMENT	-	-	-	-	0.00%
VP VAULT PIPING/METER UPGRADE 6" TO 8"	-	-	-	-	0.00%
VISTA PANORAMA RESERVOIR REPAIR	-	-	-	-	0.00%
VP PUMP REBUILD	-	-	5,250.00	5,250.00	0.00%
HYDRANT REPLACEMENT PROJECT	2,760.12	20,982.10	20,000.00	(982.10)	104.91%
CATHODIC PROTECTION	-	148.62	25,500.00	25,351.38	0.58%
VALVE RAISING	-	-	15,250.00	15,250.00	0.00%
VALVE REPLACEMENTS	-	-	15,500.00	15,500.00	0.00%
McPHERSON OFFICE/YARD IMPROVEMENTS	-	588.61	10,500.00	9,911.39	5.61%
USED VEHICLE TO SUPPLEMENT FLEET	-	-	-	-	0.00%
MOBILE ENGINE DRIVEN PUMP	9,829.14	35,579.00	139,675.00	113,138.14	25.47%
ALLOWANCE FOR SYSTEM RELOCATION	-	-	12,000.00	12,000.00	0.00%
BACKUP GENERATOR FOR VP BOOSTER	8,492.81	21,726.22	64,925.00	43,198.78	33.46%
6" MAG METERS FOR STOLLER PRVS	-	-	250.00	250.00	0.00%
EAST WELL UPGRADE/REPLACE	1,909.07	72,106.21	70,991.00	(1,115.21)	101.57%
CAPTIALIZED ACCOUNTING COSTS	-	-	1,000.00	1,000.00	0.00%
TOTAL OPERATING EXPENSE	23,061.14	153,921.13	384,250.00	239,371.01	
NET INCOME FROM OPERATIONS	30,836.59	206,730.74	15,250.00	200,522.88	
PRIOR YEARS EXPENSES	-	-	-	-	
NET INCOME (LOSS)	30,836.59	206,730.74	15,250.00	200,522.88	

5/23/2013

REVENUE

ACCOUNT	DESCRIPTION	MONTHLY ACTUAL REVENUE	YTD ACTUAL REVENUE	ANNUAL 2012-13 BUDGET	BUDGET $ OVER (UNDER)	PERCENT OF BUDGET
	FUNDED BY RESERVES	-	-	(580.00)	580.00	
4109-0002-2	WATER SALES-CAPITAL PROJECTS	41,561.90	207,566.36	252,000.00	(44,433.64)	0.00%
4113-0002-2	CONNECTION FEES	-	131.35	-	131.35	0.00%
4915-0959-2	INTEREST INCOME- CHAPMAN AVE	-	-	-	-	0.00%
4916-0959-2	INTEREST-MORGAN STANLEY-CAP	-	-	-	-	0.00%
4917-0959-2	INTEREST-LAIF-CAP	-	148.96	50.00	98.96	0.00%
4918-0959-2	INTEREST US TREASURY BOND	-	-	-	-	0.00%
4991-0012-2	REIMBURSEMENT- RZ BILL RATE STUDY	-	29,446.78	-	29,446.78	0.00%
4994-0959-2	TRANSFER IN CAPITAL PROJECTS	12,335.83	123,358.42	148,030.00	(24,671.58)	0.00%
	Total NON OPERATING INCOME:	53,897.73	360,651.87	399,500.00	(38,848.13)	
	Total OPERATING REVENUE	53,897.73	360,651.87	399,500.00	(38,848.13)	
	NET OPERATING INCOME:	53,897.73	360,651.87	399,500.00	(38,848.13)	

EXPENSES

ACCOUNT	DESCRIPTION	MONTHLY ACTUAL EXPENSES	YTD ACTUAL EXPENSES	ANNUAL 2012-13 BUDGET	BUDGET $ (OVER) UNDER	PERCENT OF BUDGET
7900-100C-2	RZ CAPITALIZED ACCOUNTING COST	-	-	1,000.00	1,000.00	0.00%
7912-201E-2	BETTERMENT & REPLACEMENT PLAN	70.00	2,685.30	3,409.00	723.70	78.77%
7912-201L-2	BETTERMENT & REPLACEMENT PLAN	-	105.07	-	(105.07)	0.00%
7913-201C-2	MCPHERSON OFFICE/YARD IMPROVE-CONST.	-	220.09	10,000.00	9,779.91	2.20%
7913-201L-2	MCPHERSON OFFICE/YARD IMPROVE-LABOR	-	368.52	500.00	131.48	73.70%
7913-202C-2	CATHODIC PROTECTIONS-CONST.	-	-	20,000.00	20,000.00	0.00%
7913-202E-2	CATHODIC PROTECTION-ENG.	-	-	5,000.00	5,000.00	0.00%
7913-202L-2	CATHODIC PROTECTION-LABOR	-	148.62	500.00	351.38	29.72%
7913-203C-2	USED VEHICLE TO SUPPLEMENT FLEET	-	-	-	-	0.00%
7913-204C-2	MOBILE ENGINE DRIVEN PUMP	-	15,750.00	129,675.00	113,925.00	12.15%
7913-204C-2	MOBILE ENGINE DRIVEN PUMP	9,638.31	19,042.14	10,000.00	(9,042.14)	190.42%
7913-204L-2	MOBILE ENGINE DRIVEN PUMP	190.83	786.86	-	(786.86)	0.00%
7913-501C-2	VIEW RIDGE MODIFICATION-CONST.	-	-	-	-	0.00%
7913-501E-2	VIEW RIDGE MODIFICATION-ENG.	-	-	-	-	0.00%
7913-501L-2	VIEW RIDGE MODIFICATION-LABOR	-	-	-	-	0.00%
7913-502C-2	STOLLER RESERVOIR- BOOSTER PUMP REPLACE-CONST.	-	12,742.56	10,000.00	(2,742.56)	127.43%
7913-502E-2	STOLLER RESERVOIR- BOOSTER PUMP REPLACE-ENG.	-	-	5,000.00	5,000.00	0.00%
7913-502L-2	STOLLER RESERVOIR- BOOSTER PUMP REPLACE-LABOR	-	457.94	250.00	(207.94)	183.18%
7913-503C-2	VP VAULT PIPING/METER UPGRADE-CONST.	-	-	-	-	0.00%
7913-503E-2	VP VAULT PIPING/METER UPGRADE-ENG.	-	-	-	-	0.00%
7913-503L-2	VP VAULT PIPING/METER UPGRADE-LABOR	-	-	-	-	0.00%
7913-504C-2	VISTA PANORAMA RESERVOIR REPAIR-CONST.	-	-	-	-	0.00%
7913-504E-2	VISTA PANORAMA RESERVOIR REPAIR-ENG.	-	-	-	-	0.00%
7913-504L-2	VISTA PANORAMA RESERVOIR REPAIR-LABOR	-	-	-	-	0.00%
7913-505C-2	VP PUMP REBUILD-CONST.	-	-	5,000.00	5,000.00	0.00%
7913-505L-2	VP PUMP REBUILD-LABOR	-	-	250.00	250.00	0.00%
7913-506C-2	HYDRANT REPLACEMENT PROJECT- CONST.	2,760.12	20,982.10	20,000.00	(982.10)	104.91%
7913-506E-2	HYDRANT REPLACEMENT PROJECT- ENG.	-	-	-	-	0.00%
7913-506L-2	HYDRANT REPLACEMENT PROJECT- LABOR	-	-	-	-	0.00%

EAST ORANGE COUNTY WATER DISTRICT

FOR RETAIL

MONTH: April 2013

ACCOUNT	DESCRIPTION	MONTHLY ACTUAL EXPENSES	YTD ACTUAL EXPENSES	ANNUAL 2012-13 BUDGET	BUDGET $ (OVER) UNDER	PERCENT OF BUDGET
7913-507C-2	VALVE RAISING-CRAWFORD CANYON-CONST.	-	-	10,000.00	10,000.00	0.00%
7913-507E-2	VALVE RAISING-CRAWFORD CANYON-ENG.	-	-	5,000.00	5,000.00	0.00%
7913-507L-2	VALVE RAISING-CRAWFORD CANYON-LABOR	-	-	250.00	250.00	0.00%
7913-508C-2	VALVE REPLACEMENTS- SYSTEM CONST.	-	-	15,000.00	15,000.00	0.00%
7913-508L-2	VALVE REPLACEMENTS- SYSTEM LABOR	-	-	500.00	500.00	0.00%
7913-509C-2	ALLOW FOR SYSTEM RELOCATION-CONST.	-	-	10,000.00	10,000.00	0.00%
7913-509E-2	ALLOW FOR SYSTEM RELOCATION-ENG.	-	-	2,000.00	2,000.00	0.00%
7913-510C-2	BACKUP GENERATOR FOR VP BOOSTER-CONST.	8,135.00	19,415.79	59,675.00	40,259.21	32.54%
7913-510E-2	BACKUP GENERATOR FOR VP BOOSTER-ENG.	-	-	5,000.00	5,000.00	0.00%
7913-510L-2	BACKUP GENERATOR FOR VP BOOSTER-LABOR	357.81	2,310.43	250.00	(2,060.43)	924.17%
7913-511C-2	6" MAG METERS @ STOLLER PRVS-CONST.	-	-	-	-	0.00%
7913-511L-2	6" MAG METERS @ STOLLER PRVS-LABOR	-	-	250.00	250.00	0.00%
7914-505C-2	EAST WELL UPGRADE/REPLACE-CONST.	1,909.07	70,611.18	68,091.00	(2,520.18)	103.70%
7914-505E-2	EAST WELL UPGRADE/REPLACE-ENG.	-	578.00	1,900.00	1,322.00	30.42%
7914-505L-2	EAST WELL UPGRADE/REPLACE-LABOR	-	917.03	1,000.00	82.97	91.70%
	TOTAL OPERATING EXPENSES:	23,061.14	167,121.63	399,500.00	232,378.37	
	NET INCOME FROM OPERATIONS:	30,836.59	193,530.24	-	193,530.24	
	Net Income (Loss):	30,836.59	193,530.24	-	193,530.24	

EAST ORANGE COUNTY WATER DISTRICT

MEMO

TO: BOARD OF DIRECTORS

FROM: GENERAL MANAGER

SUBJECT: ACCOUNTS TO BE WRITTEN OFF AT JUNE 30, 2013

DATE: JUNE 16, 2013

Background

Each year, there are a small number of customers who fail to pay their final bill, despite our attempts to locate/contact them and collect the funds. After 60 days delinquency, their accounts are turned over to a collection agency, the collection agency typically spends six months trying to collect the debt; if they are unable to recover the funds, we write-off the amount.

Attached is a table, "Accounts to be Written-Off, June 30, 2013," showing this year's uncollectable accounts that we are requesting the Board to approve as write-offs. This means that these amounts will be removed from our Accounts Receivable listing in order to fairly represent our assets and liabilities; however, if these funds are ultimately recovered by the collection agency, they will be shown as Prior Years' Income on our financial statements.

For the fiscal year that ended June 30, 2013, the total amount to be written off is $1,052.92. The table below shows how this compares to recent historical write-offs; this year's total is the lowest in five years – we are definitely seeing the influence of requiring deposits for water service:

Year	Account Write-Off Amount
2012/2013	$1,052.92
2011/2012	$2,356.77
2010/2011	$2,296.14
2009/2010	$1,532.51
2008/2009	$4,295.21
2007/2008	$ 918.15
2006/2007	$2,501.48
2005/2006	$1,348.64

The Finance Committee reviewed this at their June 13th Meeting; they recommend approval.

Recommendation

The Board approve the "Accounts to be Written Off as of June 30, 2012," in the amount of $1,052.92.

ACCOUNTS TO BE WRITTEN OFF
JUNE 30, 2013

ACCT #	NAME	SERVICE ADDRESS	FINAL READ DATE	AMOUNT PAST DUE	COLLECTION FEE 35%	AMOUNT T/OVER TO COLLECTION	DATE T/OVER TO COLLECTION
AMERICAN CAPITAL ENTERPRISES							
0120500	ESTELLE AUNGER - MAIL BEING RETURNED	12512 HINTON WAY	8/13/2012	$211.83	$74.14	$285.97	*10/9/2012*
0906400	VANCE JOHNSON - MAIL BEING RETURNED	12521 EL ROY DR	9/7/2012	$48.44	$16.95	$65.39	*10/9/2012*
1114221	JAMES GANO	12491 VISTA PANORAMA	9/27/2012	$690.08	$241.53	$931.61	*11/9/2012*
0608410	PETER HOLDSWORTH	242 CRAWFORD CYN RD #23	10/1/2012	$102.57	$35.90	$138.47	*2/13/2013*
	TOTAL			$1,052.92	$368.52	$1,421.44	

TURNED OVER TO LISA FOR REVIEW *

No forwarding address - mail being returned

3343-00	KAREN CONANT			($43.58)		
3213-00	LLOYD CHARTON			($165.80)		
3357-10	RICKY LEON			($42.64)		

Net Amount TO BE Written off $1,052.92

General Manager Approval: _____ Date: _____

Board Approved on: Date: _____

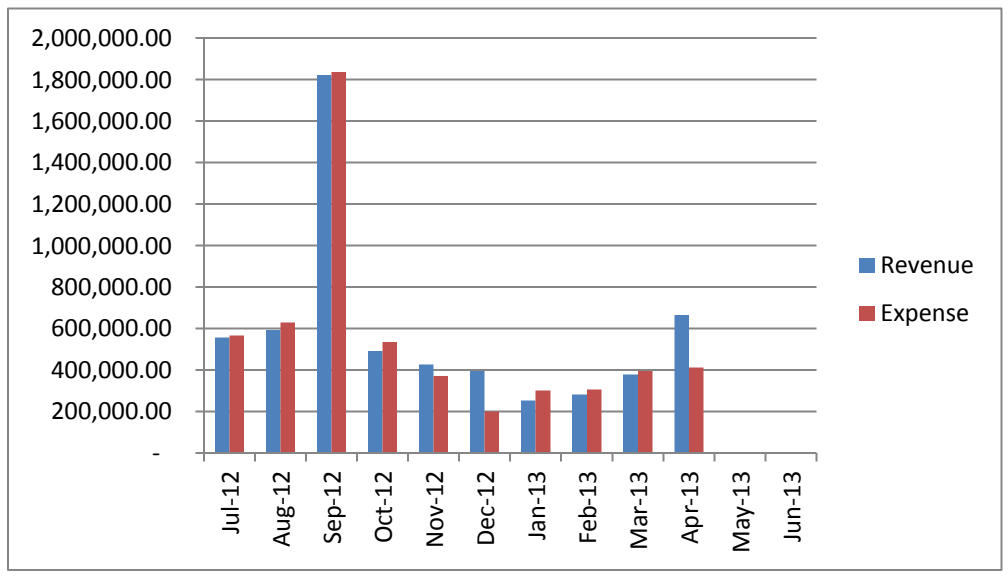
Excel/ RZ Bad Accounts

Wholesale Zone Financial Summary

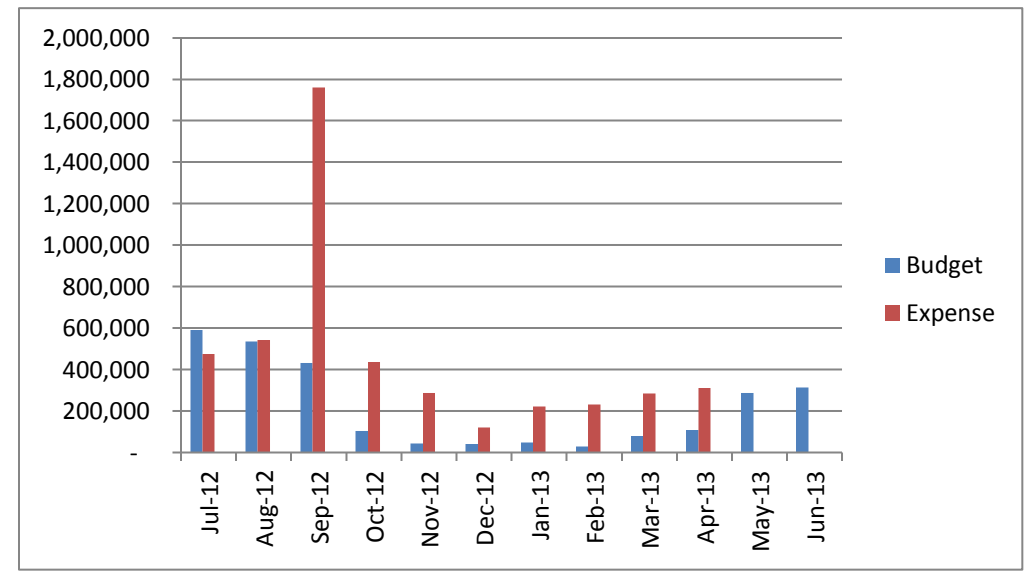
For Period Ending April 30, 2013

YTD Operating Income $ 5,865,126 YTD Operating Expense $ 5,550,068

Revenue vs. Expenses

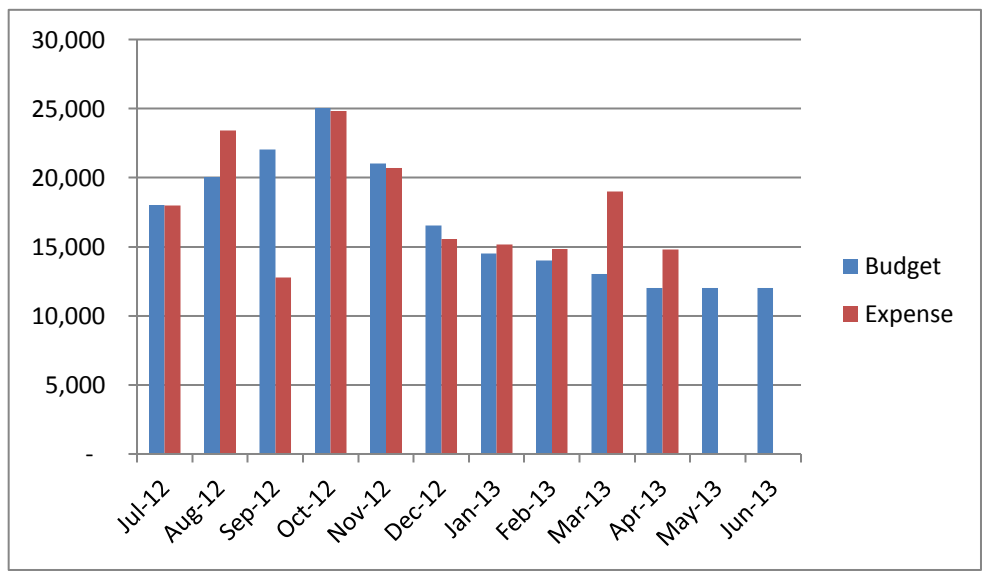


Water Purchased Budget vs. Actual

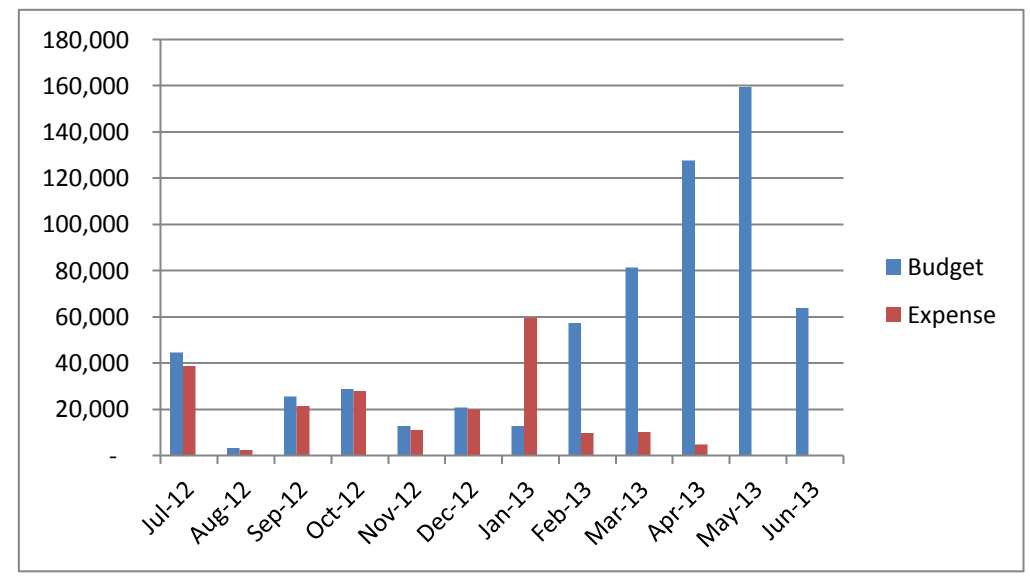


[1] September Water Purchased included Tustin's Correction of In-Lieu Water Purchased in 2

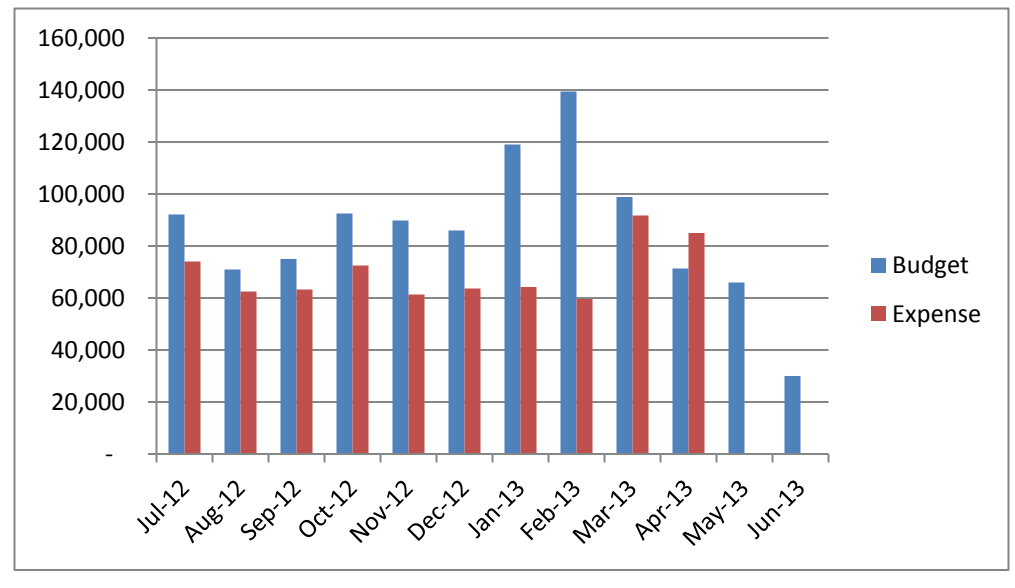
Salaries & Benefits Budget vs. Actual



CIP Budget & Actual



O&M Budget vs. Actual



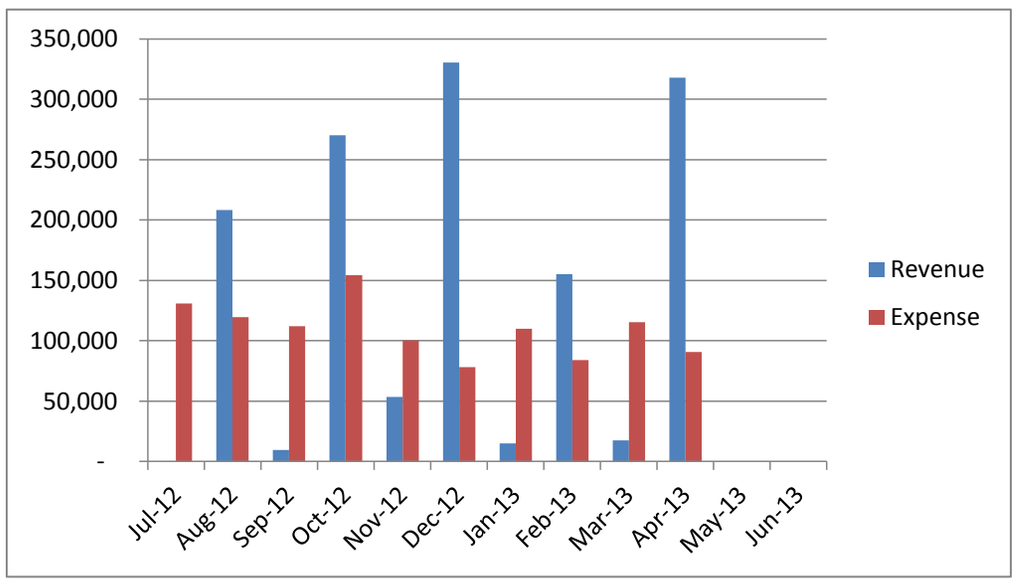
Retail Zone Financial Summary

For Period Ending April 30, 2013

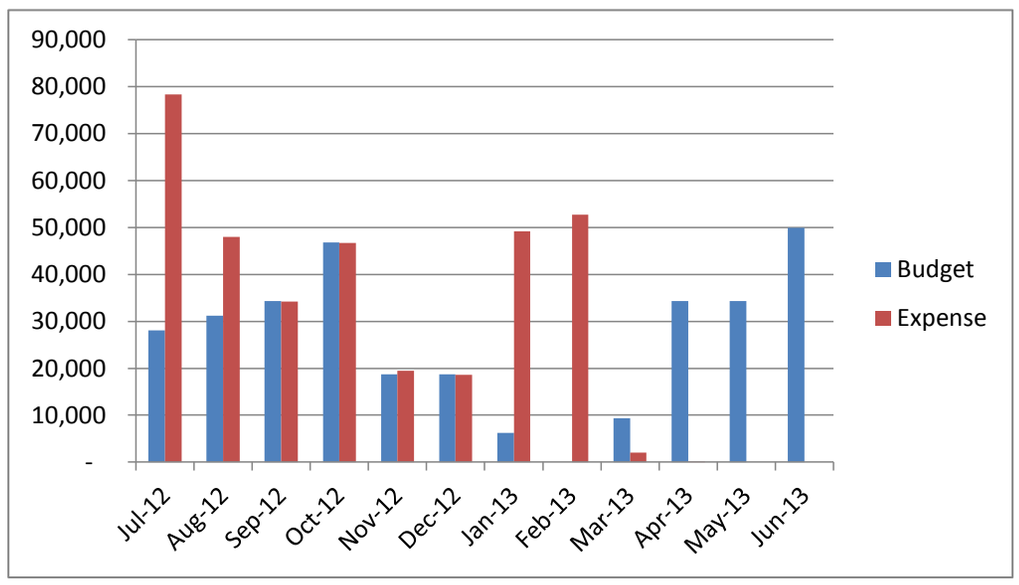
YTD Operating Income $ 1,377,785

YTD Operating Expense $ 1,095,994

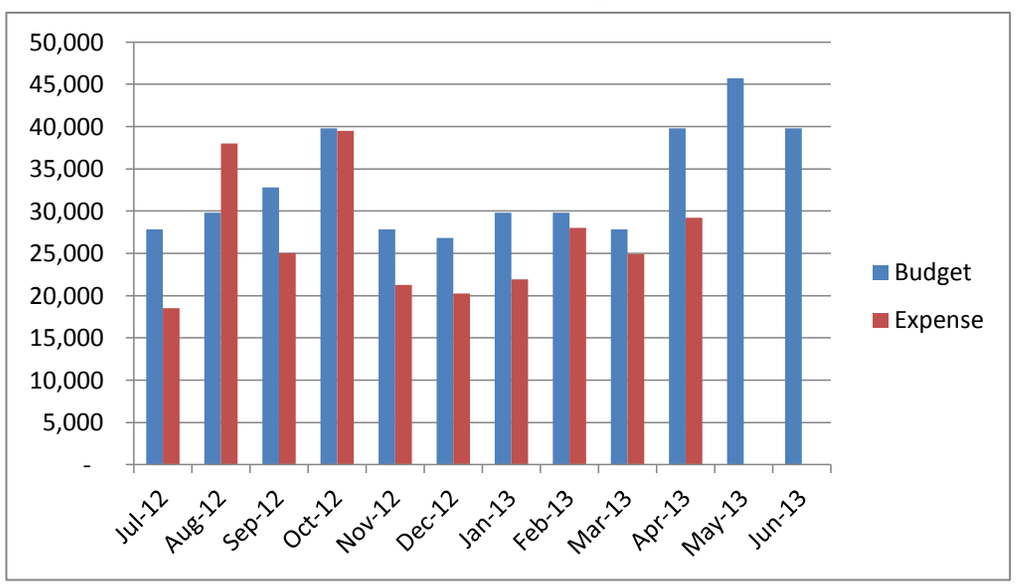
Revenue vs Expenses



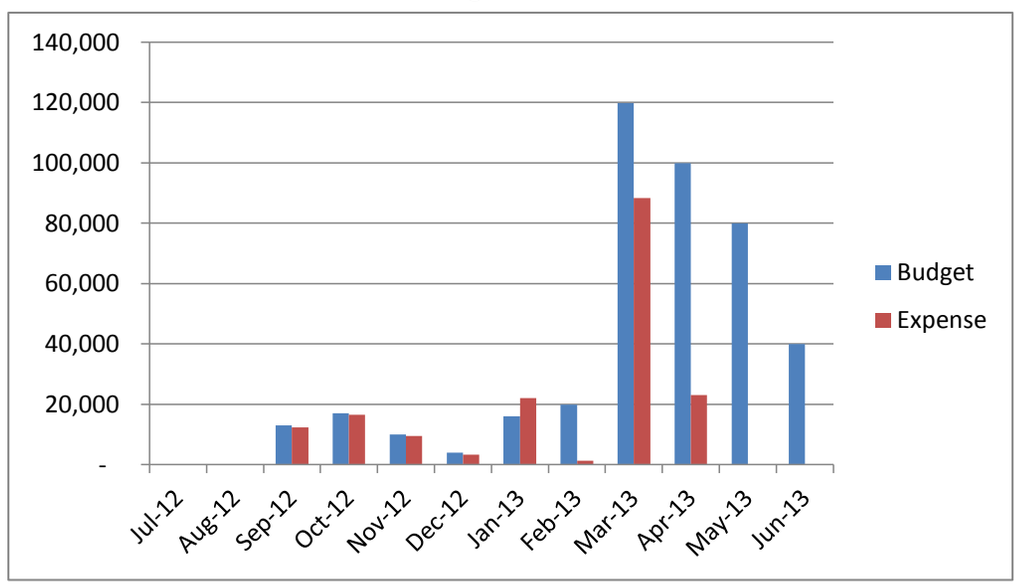
Water Purchased Budget vs. Actual



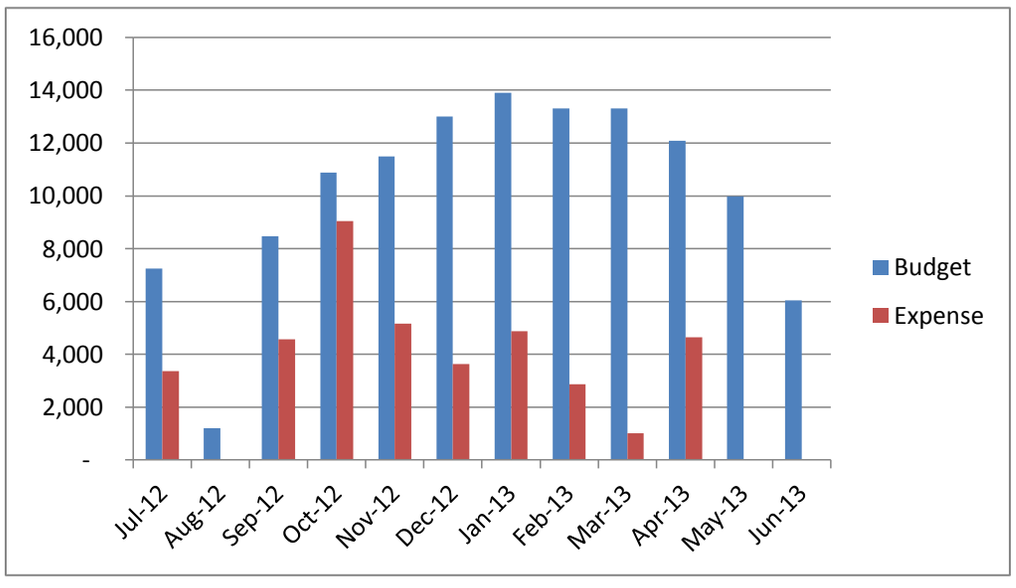
Salaries & Benefits Budget vs. Actual



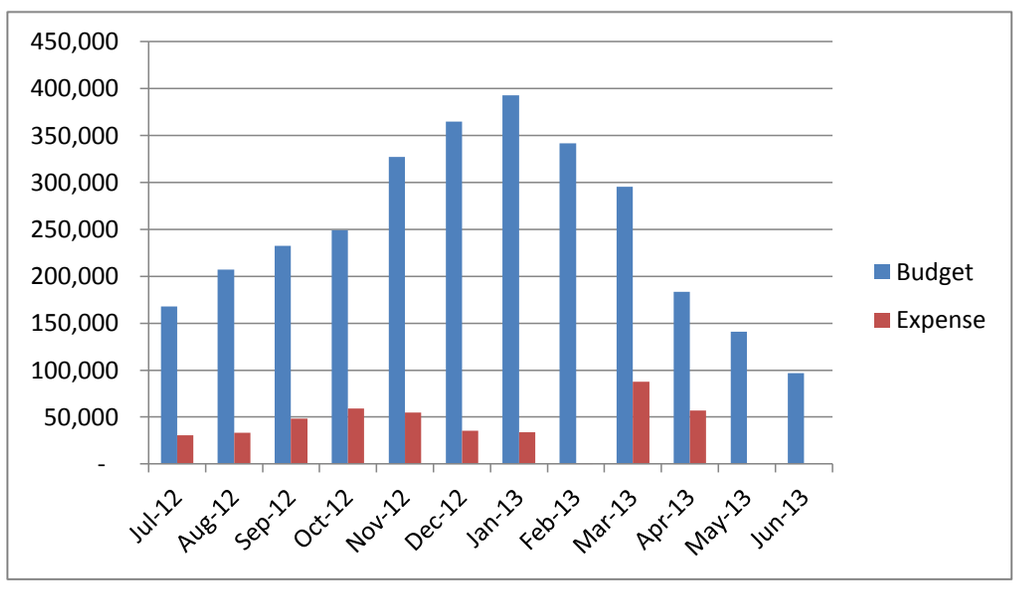
CIP Budget vs. Actual



Electrical Budget vs. Actual



O&M Budget vs. Actual



WHOLESALE ZONE

EAST ORANGE COUNTY WATER DISTRICT
2012-2013 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
MONTH: April 2013

REVENUE DESCRIPTION	MONTHLY ACTUAL REVENUE	YTD ACTUAL REVENUE	ANNUAL 2012-13 BUDGET	BUDGET $ OVER (UNDER)	PERCENT OF BUDGET
OPERATING REVENUE:					
WATER SALES	383,689.58	4,673,533.73	2,616,994.00	2,056,539.73	178.58%
MWDOC CONNECTION FEES	35,618.04	374,449.73	466,600.00	(92,150.27)	80.25%
REIMBURSED EXP-IRWD	(8,702.62)	30,619.24	19,040.00	11,579.24	160.82%
OTHER CHARGES	289.75	2,382.50	280.00	2,102.50	850.89%
TOTAL OPERATING REVENUE:	410,894.75	5,080,985.20	3,102,914.00	1,978,071.20	
NON-OPERATING REVENUES (EXPENSES):					
PROPERTY TAXES	207,416.73	618,948.22	609,500.00	9,448.22	101.55%
RENTAL INCOME - CELLULAR ANTENNAS	10,462.31	86,710.43	94,000.00	(7,289.57)	92.25%
INTEREST & INVESTMENT EARNINGS	2,116.71	2,280.14	1,900.00	380.14	120.01%
NOTE RECEIVABLE - AMP	-	40,635.21	40,500.00	135.21	100.33%
MISCELLENOUS INCOME	35,114.70	35,566.89	500.00	35,066.89	7113.38%
MARKET VALUE ADJUSTMENT ON INVESTMENTS	-	-	-	-	0.00%
TOTAL NON-OPERATING REVENUES, NET	255,110.45	784,140.89	746,400.00	37,740.89	
NET OPERATING INCOME	666,005.20	5,865,126.09	3,849,314.00	2,015,812.09	

EXPENSES DESCRIPTION	MONTHLY ACTUAL EXPENSES	YTD ACTUAL EXPENSES	ANNUAL 2012-13 BUDGET	BUDGET $ OVER (UNDER)	PERCENT OF BUDGET
OPERATING EXPENSE:					
SOURCE OF SUPPLY	311,285.18	4,673,432.26	2,616,994.00	(2,056,438.26)	178.58%
PIPELINE CAPACITY LEASE	36,785.20	383,251.56	479,600.00	96,348.44	79.91%
ENERGY	168.95	1,697.84	2,500.00	802.16	67.91%
OPERATIONS & MAINTENANCE	23,333.10	246,623.86	378,060.00	131,436.14	65.23%
GENERAL & ADMINISTRATIVE	28,256.70	132,539.00	236,660.00	104,121.00	56.00%
TRANSFER TO CAPITAL PROJECTS EXPENSE	11,250.00	112,500.00	135,000.00	22,500.00	83.33%
DEPRECIATION & AMORTIZATION	-	-	-	-	0.00%
TOTAL OPERATING EXPENSE	411,079.13	5,550,044.52	3,848,814.00	(1,701,230.52)	
NET INCOME FROM OPERATIONS	254,926.07	315,081.57	500.00	314,581.57	
PRIOR YEARS EXPENSES	109,774.94	-	500.00	500.00	
NET INCOME (LOSS)	145,151.13	315,081.57	-	315,081.57	

5/23/2013

Wholesale Zone

April 2013 Variance Report - 83.3% of Budget Year Expended

Account Number	Account Name	Income(I) Expense (E)	YTD Amount	Percent Received/ Spent	Comments
New					
4990-0001-1	MISC INCOME	I	35,066.89	7113.38%	Amounts includes $35,064.70 paid for Prior years rent from AT&T, $500 in Rent paid for Trailer at 6 MG and $2.19 in software rebate.
5324-0001-1	REGULATORY PERMITS	E	14,392.16	287.84%	Department of Health fees transferred from Prof. Serv. Water Qual. Control where permit was orginally budgeted.
5610-0009-1	MCPHERSON FAX	E	175.65	87.83%	Utility Rate Increase, Researching other options.
5641-0001-1	TAX COLLECTION FEES	E	4,424.30	221.22%	
5645-0001-1	LEGAL	E	28,602.02	158.90%	Includes costs for unbudgeted special council
Ongoing					
4110-0001-1	WATER SALES	I	4,673,533.73	178.58%	City of Tustin over-estimated In-Lieu taken.
5130-0043-1	EOCF #2 NONINTERR OC 43	E	669,223.83	85.24%	City of Tustin over-estimated In-Lieu taken; revenue balances expense
5130-0048-1	EOCF #2 NONINTERR OC 48	E	1,196,487.64	228.60%	City of Tustin over-estimated In-Lieu taken; revenue balances expense
5130-0070-1	WATER PURCHASED AMP	E	2,807,092.79	214.53%	City of Tustin over-estimated In-Lieu taken; revenue balances expense
5149-0001-1	AMP_FAP LEASE EXPENSE	E	11,666.66	89.74%	Budget error; Should have been budgeted at $14,000.
5467-0001-1	WAGES	E	130,799.25	104.81%	Budgeted Split 33/67. YTD Split 50/50.
5607-0001-1	DISTRICT WEBSITE	E	1,897.86	253.05%	Includes 2012/13 website fees and $2,500 to develop website.
5610-0015-1	MCPHERSON OFFICE PHONES	E	1,247.97	99.84%	Utility Rate Increase, Researching other options.

Wholesale Zone

April 2013 Variance Report - 83.3% of Budget Year Expended

Account Number	Account Name	Income(I) Expense (E)	YTD Amount	Percent Received/ Spent	Comments
5618-0031-1	DUES & MEMBERSHIPS- AWWA	E	243.67	97.47%	Prepaid Expense
5618-0032-1	DUES & MEMBERSHIP- FCA	E	20.00	100.00%	Prepaid Expense
5620-0022-1	DIRECTOR-W. VANDERWERFF	E	3,875.00	96.88%	Unbudgeted Committee & Outside Agency Meetings
5639-0001-1	OUTSIDE SERVICES	E	2,951.85	128.34%	Includes reclassified Office Drinking Water as Outside Services (instead of Utilities-Office-Elect & Wtr.); also includes unbudgeted new employee physical and return to work physical.
5650-0052-1	INSURANCE-EMP FIDELITY BOND	E	188.33	94.17%	Rate Increase

Capital Projects

New

Ongoing

7913-103-1	6 MG SLOPE REPAIRS/ASPHALT/CURB	E	60,269.50	98.80%	Project was 100% complete as of 1/31/13.
7912-105-1	SECURITY SYSTEM AT PETERS CANYON RESERVOIR	E	66,596.82	317.13%	Account under examination; labor and materials cost for security system exceed estimates
7912-109-1	METERING IMPROVEMENT FOR WZ BILLING	E	39,434.34	123.23%	Purchase of one additional non-budgeted meter caused budget exceedence

REVENUE

ACCOUNT	DESCRIPTION	MONTHLY ACTUAL REVENUE	YTD ACTUAL REVENUE	ANNUAL 2012-13 BUDGET	BUDGET $ OVER (UNDER)	PERCENT OF BUDGET
4110-0001-1	WATER SALES	383,689.58	4,673,533.73	2,616,994.00	2,056,539.73	178.58%
4111-0001-1	METER CHARGE-WS	244.75	2,247.50	250.00	1,997.50	899.00%
4112-0001-1	LATE CHARGE	45.00	135.00	30.00	105.00	450.00%
4130-0001-1	RETAIL SERVICE CONNECTIONS	12,540.09	125,400.90	157,100.00	(31,699.10)	79.82%
4131-0001-1	READINESS TO SERVE	15,154.13	156,213.28	193,500.00	(37,286.72)	80.73%
4133-0001-1	MET-MWDOC CAPACITY CHARGE	7,923.82	92,835.55	116,000.00	(23,164.45)	80.03%
4160-0060-1	REIMBURSED EXP- IRWD	(8,702.62)	30,619.24	19,040.00	11,579.24	160.82%
4160-0065-1	REFUNDS	-	-	-	-	0.00%
	Total OPERATING REVENUE:	410,894.75	5,080,985.20	3,102,914.00	1,978,071.20	
NON OPERATING INCOME						
4915-0001-1	INTEREST INCOME-WS	-	5.09	-	5.09	0.00%
4916-0001-1	INTEREST-MORGAN STANLEY-OP	-	8.90	100.00	(91.10)	8.90%
4916-0957-1	INTEREST-MORGAN STANLEY- CONT	-	0.10	50.00	(49.90)	0.20%
4917-0001-1	INTEREST- LAIF- OP	2,014.08	2,025.79	100.00	1,925.79	2025.79%
4917-0957-1	INTEREST-LAIF-CONT.	102.63	192.20	-	192.20	0.00%
4918-0001-1	INTEREST-US TREASURY BOND	-	-	200.00	(200.00)	0.00%
4918-0957-1	INTEREST US TREASURY BOND	-	-	-	-	0.00%
4922-0001-1	INTEREST INCOME-CTY OF ORANGE	-	48.06	50.00	(1.94)	96.12%
4923-0001-1	INTEREST INCOME-ACWA	-	-	1,400.00	(1,400.00)	0.00%
4930-0030-1	TAXES SECURED	205,771.62	538,165.52	575,000.00	(36,834.48)	93.59%
4930-0031-1	TAXES UNSECURED	-	17,398.96	15,000.00	2,398.96	115.99%
4930-0032-1	TAXES SUPPLEMENTAL ROLL	1,173.24	6,035.16	5,000.00	1,035.16	120.70%
4930-0040-1	TAXES PRIOR YEARS	471.87	6,902.97	15,000.00	(8,097.03)	46.02%
4930-0052-1	TAXES HOMEOWNER'S SUBVENTION	-	2,343.10	4,000.00	(1,656.90)	58.58%
4930-0054-1	TAXES PUBLIC UTILITY	-	5,271.00	10,000.00	(4,729.00)	52.71%
4930-0055-1	TAXES TUSTIN RDA	-	24,074.91	-	24,074.91	0.00%
4930-0056-1	TAXES MISC	-	18,756.60	500.00	18,256.60	3751.32%
4930-0057-1	TAXES ACCRUED	-	-	(15,000.00)	15,000.00	0.00%
4930-0058-1	STATE TAXES CONFISCATED	-	-	-	-	0.00%
4930-0059-1	PROCEEDS IN-LIEU TAXES	-	-	-	-	0.00%
4975-0001-1	RENT INCOME- AT&T	6,765.17	50,234.04	50,000.00	234.04	100.47%
4977-0001-1	RENT INCOME- CROWN CASTLE	3,697.14	36,476.39	44,000.00	(7,523.61)	82.90%
4980-0001-1	AMP SALE INSTALLMENTS	-	40,635.21	40,500.00	135.21	100.33%
4990-0001-1	MISCELLANEOUS INCOME	35,114.70	35,566.89	500.00	35,066.89	7113.38%
	Total NON OPERATING INCOME:	255,110.45	784,140.89	746,400.00	37,740.89	
	Total OPERATING REVENUE	666,005.20	5,865,126.09	3,849,314.00	2,015,812.09	
	NET OPERATING INCOME:	666,005.20	5,865,126.09	3,849,314.00	2,015,812.09	

EXPENSES

ACCOUNT	DESCRIPTION	MONTHLY ACTUAL EXPENSES	YTD ACTUAL EXPENSES	ANNUAL 2012-13 BUDGET	BUDGET $ (OVER) UNDER	PERCENT OF BUDGET
5130-0043-1	EOCF #2 NONINTERR OC 43	47,471.85	669,223.83	785,098.00	115,874.17	85.24%
5130-0048-1	EOCF #2 NONINTERR OC 48	114,681.10	1,196,487.64	523,399.00	(673,088.64)	228.60%
5130-0070-1	WATER PURCHASED AMP	149,132.23	2,807,092.79	1,308,497.00	(1,498,595.79)	214.53%
5138-0001-1	WATER PURCHASED	-	-	-	-	0.00%
5139-0001-1	WATER PURCHASED IN-LIEU	-	628.00	-	(628.00)	0.00%
5141-0001-1	WATER PURCHASED-IN LIEU CREDIT	-	-	-	-	0.00%
5149-0001-1	AMP_FAP LEASE EXPENSE	1,166.67	11,666.66	13,000.00	1,333.34	89.74%
5161-0001-1	MET-MWDOC READINESS TO SERVE	15,154.36	151,090.42	193,500.00	42,409.58	78.08%
5163-0001-1	MET-MWDOC CAPACITY FEES	7,924.09	92,835.64	116,000.00	23,164.36	80.03%
5164-0001-1	MWDOC RETAIL SERVICE CONNECT	12,540.08	127,658.84	157,100.00	29,441.16	81.26%

EAST ORANGE COUNTY WATER DISTRICT

FOR WHOLESALE

MONTH: April 2013

ACCOUNT	DESCRIPTION	MONTHLY ACTUAL EXPENSES	YTD ACTUAL EXPENSES	ANNUAL 2012-13 BUDGET	BUDGET $ (OVER) UNDER	PERCENT OF BUDGET
5219-0001-1	UTILITY- SCADA RTU	168.95	1,697.84	2,500.00	802.16	67.91%
5313-0001-1	SMALL TOOLS	33.40	1,693.43	2,400.00	706.57	70.56%
5320-0001-1	GASOLINE, OIL & DIES-WS	-	-	-	-	0.00%
5320-0022-1	GASOLINE, OIL & DIESEL FUEL	487.66	3,376.51	8,600.00	5,223.49	39.26%
5324-0001-1	REGULATORY PERMITS	13,495.88	14,392.16	5,000.00	(9,392.16)	287.84%
5326-0001-1	NPDS PERMIT	-	-	-	-	0.00%
5327-0001-1	PROF SERV WATER QUAL. CONTROL	(10,102.86)	10,920.25	26,000.00	15,079.75	42.00%
5338-0001-1	SCADA REPAIR/UPGRADE	-	152.58	12,000.00	11,847.42	1.27%
5339-0001-1	OPERATIONS REPORTING SOFTWARE	210.00	761.25	1,500.00	738.75	50.75%
5343-0001-1	METER PURCHASE/REPAIR	-	1,175.49	15,000.00	13,824.51	7.84%
5345-0001-1	PRESSURE REGULATORS R&M	97.20	1,050.86	3,000.00	1,949.14	35.03%
5350-0035-1	R/M- MAINS	518.24	1,103.82	10,000.00	8,896.18	11.04%
5350-0039-1	DAMAGE REPAIR- CAL EMA	-	-	-	-	0.00%
5350-0041-1	SERVICE CONNECTIONS R&M	-	-	1,000.00	1,000.00	0.00%
5350-0051-1	RESERVOIRS R&M	984.35	8,329.43	10,000.00	1,670.57	83.29%
5350-0052-1	R/M- VAULTS	-	-	10,000.00	10,000.00	0.00%
5350-0402-1	R/M- CATHODIC PROTECTION	161.79	1,298.58	15,000.00	13,701.42	8.66%
5357-0001-1	MAINTAIN & OPERATE EOCF#2	2,291.67	20,340.02	45,000.00	24,659.98	45.20%
5358-0001-1	METER TESTING	-	-	3,000.00	3,000.00	0.00%
5359-0001-1	SAC LINE R&M	155.33	1,553.34	2,000.00	446.66	77.67%
5365-0001-1	EQUIPMENT RENTAL	-	-	200.00	200.00	0.00%
5370-0070-1	BACKHOE R&M	0.37	98.49	2,000.00	1,901.51	4.92%
5370-0071-1	VEHICLES R&M	210.12	1,165.81	2,500.00	1,334.19	46.63%
5370-0080-1	BUILDING/GROUNDS R&M	-	178.76	3,500.00	3,321.24	5.11%
5467-0001-1	WAGES	9,294.31	130,799.25	124,800.00	(5,999.25)	104.81%
5469-0069-1	PAYROLL TAXES- FICA & MEDICARE	815.75	7,588.13	11,960.00	4,371.87	63.45%
5469-0083-1	RETIREMENT- PERS	1,496.40	14,339.36	24,000.00	9,660.64	59.75%
5480-0070-1	PAYROLL TAXES- SUI & ETT	31.47	508.47	650.00	141.53	78.23%
5480-0072-1	HEALTH & ACCIDENT INSURANCE	2,524.68	20,952.01	28,000.00	7,047.99	74.83%
5480-0075-1	DENTAL INSURANCE	197.77	1,695.56	2,000.00	304.44	84.78%
5480-0076-1	VISION INSURANCE	37.44	317.19	550.00	232.81	57.67%
5480-0080-1	LIFE INSURANCE	31.24	267.16	400.00	132.84	66.79%
5480-0082-1	WORKER'S COMP INSURANCE	248.17	1,787.14	6,000.00	4,212.86	29.79%
5486-0001-1	UNIFORMS	112.72	778.81	2,000.00	1,221.19	38.94%
5607-0001-1	DISTRICT WEBSITE	1,255.00	1,897.86	750.00	(1,147.86)	253.05%
5610-0009-1	MCPHERSON FAX	22.16	175.65	200.00	24.35	87.83%
5610-0010-1	MCPHERSON INTERNET	47.43	398.42	475.00	76.58	83.88%
5610-0015-1	MCPHERSON OFFICE PHONES	170.38	1,247.97	1,250.00	2.03	99.84%
5610-0016-1	ANSWERING SERVICE	15.63	156.50	240.00	83.50	65.21%
5610-0017-1	PHONE CIRCUITS TO CTRL EQUIP	361.25	3,283.10	4,100.00	816.90	80.08%
5610-0019-1	CELLPHONES	93.24	952.43	1,600.00	647.57	59.53%
5610-0020-1	UNDERGROUND SERVICE ALERT	36.75	246.00	400.00	154.00	61.50%
5611-0001-1	TRAINING/SCHOOLS	-	210.80	1,000.00	789.20	21.08%
5613-0001-1	CONSERVATION EDUCATION	-	-	25,000.00	25,000.00	0.00%
5614-0001-1	TRAVEL- CONF/SEMINARS	41.40	1,898.40	3,000.00	1,101.60	63.28%
5616-0001-1	MILEAGE	28.45	120.33	200.00	79.67	60.17%
5618-0029-1	DUES & MEMBERSHIP- ACWA	-	1,265.78	2,750.00	1,484.22	46.03%
5618-0030-1	DUES & MEMBERSHIPS- OCWA	-	25.00	75.00	50.00	33.33%
5618-0031-1	DUES & MEMBERSHIPS- AWWA	-	243.67	250.00	6.33	97.47%
5618-0032-1	DUES & MEMBERSHIP- FCA	-	20.00	20.00	-	100.00%
5618-0033-1	DUES & MEMBERSHIP- CSDA	-	1,286.00	-	(1,286.00)	0.00%
5618-0037-1	DUES- ISDOC/URBAN WTR	-	384.00	900.00	516.00	42.67%
5619-0001-1	MISCELLANEOUS EXP	(0.41)	0.44	500.00	499.56	0.09%
5620-0021-1	DIRECTOR- R. BARRETT	87.50	1,000.00	2,500.00	1,500.00	40.00%
5620-0022-1	DIRECTOR- W. VANDERWERFF	462.50	3,875.00	4,000.00	125.00	96.88%
5620-0023-1	DIRECTOR- D. CHAPMAN	-	750.00	3,600.00	2,850.00	20.83%

EAST ORANGE COUNTY WATER DISTRICT

FOR WHOLESALE

MONTH: April 2013

ACCOUNT	DESCRIPTION	MONTHLY ACTUAL EXPENSES	YTD ACTUAL EXPENSES	ANNUAL 2012-13 BUDGET	BUDGET $ (OVER) UNDER	PERCENT OF BUDGET
5620-0024-1	DIRECTOR- J. DULEBOHN	150.00	1,562.50	3,600.00	2,037.50	43.40%
5620-0026-1	DIRECTOR- R. BELL	150.00	1,825.00	3,600.00	1,775.00	50.69%
5620-0027-1	DIRECTOR- D. DAVERT	-	-	-	-	0.00%
5621-0001-1	BOARD MEETING EXPENSE	69.65	709.90	1,000.00	290.10	70.99%
5632-0001-1	POSTAGE	36.67	298.32	750.00	451.68	39.78%
5633-0001-1	OFFICE SUPPLY/FURN/SMALL EQUIP	54.00	4,109.50	7,000.00	2,890.50	58.71%
5634-0001-1	PUBLICATIONS & LEGAL NOTICES	-	-	500.00	500.00	0.00%
5635-0001-1	COPIER CONTRACT	19.33	163.38	400.00	236.62	40.85%
5638-0001-1	BANK CHARGES	169.30	1,221.91	3,200.00	1,978.09	38.18%
5639-0001-1	OUTSIDE SERVICES	234.42	2,951.85	2,300.00	(651.85)	128.34%
5640-0001-1	AUDITING	-	6,661.04	8,500.00	1,838.96	78.37%
5641-0001-1	TAX COLLECTION FEES	3,496.11	4,424.30	2,000.00	(2,424.30)	221.22%
5644-0001-1	TREASURER	-	403.13	10,000.00	9,596.87	4.03%
5644-0003-1	ACCOUNTING- SERRANO	1,671.12	13,577.33	20,000.00	6,422.67	67.89%
5645-0001-1	LEGAL	18,291.50	28,602.02	18,000.00	(10,602.02)	158.90%
5646-0001-1	COMPUTER CONSULTING	-	190.00	2,500.00	2,310.00	7.60%
5647-0001-1	ENGINEERING-WS	52.28	3,214.82	25,000.00	21,785.18	12.86%
5648-0001-1	LAFCO	-	5,865.20	13,000.00	7,134.80	45.12%
5650-0050-1	INSURANCE-AUTO & GEN LIABILITY	834.51	8,156.85	14,500.00	6,343.15	56.25%
5650-0051-1	INSURANCE-PROPERTY	175.66	1,913.38	3,000.00	1,086.62	63.78%
5650-0052-1	INSURANCE-EMP. FIDELITY BOND	17.65	188.33	200.00	11.67	94.17%
5670-0072-1	OFFICE EQUIPMENT R&M	-	-	300.00	300.00	0.00%
5680-0083-1	UTILITIES-DUMPSTER	24.56	372.67	1,400.00	1,027.33	26.62%
5680-0084-1	UTILITIES- THE GAS CO.- OFFICE	-	-	-	-	0.00%
5680-0085-1	UTILITIES- OFFICE- ELECT & WTR	188.66	2,086.70	2,600.00	513.30	80.26%
5686-0001-1	SECURITY	-	185.70	500.00	314.30	37.14%
5689-0001-1	ELECTION EXPENSE	-	24,417.82	40,000.00	15,582.18	61.04%
8910-0001-1	DEPRECIATION EXP.	-	-	-	-	0.00%
8955-0001-1	TRANS. TO WRCI-CAPITAL PROJECT	-	-	-	-	0.00%
8961-0001-1	TRANS TO CAPITAL PROJECTS	11,250.00	112,500.00	135,000.00	22,500.00	83.33%
9011-0001-1	MARKET VALUE ADJUST-INVESTMENT	-	-	-	-	0.00%
9011-0957-1	MARKET VALUE ADJUST-INVESTMENT	-	-	-	-	0.00%
	Total EXPENSES:	411,079.13	5,550,044.52	3,848,814.00	(1,701,230.52)	
	NET INCOME FROM OPERATIONS:	254,926.07	315,081.57	500.00	314,581.57	
	OTHER INCOME AND EXPENSE					
9510-0001-1	PRIOR YEARS (INCOME) EXPENSE	109,774.94	-	500.00	(500.00)	0.00%
	Total OTHER INCOME AND EXPENSE	109,774.94	-	500.00	(500.00)	0.00%
	EARNINGS BEFORE INCOME TAX:	145,151.13	315,081.57	-	315,081.57	
	Net Income (Loss):	145,151.13	315,081.57	-	315,081.57	

05/23/13

WHOLESALE ZONE CAPITAL PROJECTS

EAST ORANGE COUNTY WATER DISTRICT
2012-2013 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
MONTH: April 2013

REVENUE DESCRIPTION	MONTHLY ACTUAL REVENUE	YTD ACTUAL REVENUE	ANNUAL 2012-13 BUDGET	BUDGET $ OVER (UNDER)	PERCENT OF BUDGET
FUNDS PROVIDED BY RESERVE			383,000.00	(383,000.00)	0.00%
CAPITAL PROJECTS REVENUE					
CONNECTION FEES	6.25	57,566.50	20,000.00	37,566.50	287.83%
INTEREST EARNINGS	2,942.51	11,343.10	10,000.00	1,343.10	113.43%
INTEREST RECEIVABLE- AMP SALE	-	34.06	10,000.00	(9,965.94)	0.34%
TRANSFER FROM OPERATING EXPENSES	11,250.00	112,500.00	135,000.00	(22,500.00)	83.33%
REIMBURSEMENT FOR STORM DAMAGE REPAIRS	74,637.00	82,856.00	20,000.00	62,856.00	414.28%
REIMBURSEMENT FOR SECURITY UPGRADES	-	-	60,000.00	(60,000.00)	0.00%
NET OPERATING INCOME	88,835.76	264,299.66	638,000.00	(373,700.34)	

EXPENSES DESCRIPTION	MONTHLY ACTUAL EXPENSES	YTD ACTUAL EXPENSES	ANNUAL 2012-13 BUDGET	BUDGET $ OVER (UNDER)	PERCENT OF BUDGET
CAPITAL PROJECTS EXPENSES					
METAL FLASHING AT PETERS CANYON RESERVOIR	-	-	11,000.00	11,000.00	0.00%
6 MG ISOLATION VALVE CHANGEOUT	-	-	8,000.00	8,000.00	0.00%
BETTERMENT & REPLACEMENT PLAN	-	3,138.53	75,000.00	71,861.47	4.18%
SECURITY SYSTEM AT PETERS CANYON RESERVOIR	4,689.23	66,596.82	21,000.00	(45,596.82)	317.13%
ELECTRICAL MODIFICATION FOR BACKUP GENERATOR	-	-	31,000.00	31,000.00	0.00%
BACKUP GENERATOR AT OC70 PUMP STATION	-	-	101,000.00	101,000.00	0.00%
METERING IMPROVEMENT FOR WZ BILLING	-	39,434.34	32,000.00	(7,434.34)	123.23%
PIPELINE INSPECTION	-	-	-	-	0.00%
FEASIBILITY & ENV. REVIEW	-	5,554.50	6,000.00	445.50	92.58%
6 MG RESERVOIR - ROOF REPAIRS	-	3,395.00	76,000.00	72,605.00	4.47%
6 MG RESERVOIR - SLOPE REPAIRS/ASPHALT/CURB	-	60,269.50	61,000.00	730.50	98.80%
6 MG RESERVOIR- LANDSCAPE/V-DITCH	-	170.26	26,000.00	25,829.74	0.65%
ANDES & NEWPORT RESERVOIRS-SLURRY SEAL	-	-	32,000.00	32,000.00	0.00%
MCPHERSON OFFICE/YARD IMPROVEMENTS	-	588.61	11,000.00	10,411.39	5.35%
11.5 MG RESERVOIR CATHODIC PROTECTION SYSTEM	-	121.60	36,000.00	35,878.40	0.34%
CATHODIC PROTECTION PIPELINES	-	393.84	21,000.00	20,606.16	1.88%
USED VEHICLE TO SUPPLEMENT FLEET	-	-	15,000.00	15,000.00	0.00%
MOBILE ENGINE DRIVEN PUMP	-	25,536.86	70,000.00	44,463.14	36.48%
CAPITALIZED ACCOUNTING COST	-	-	5,000.00	5,000.00	0.00%
TOTAL OPERATING EXPENSE	4,689.23	205,199.86	638,000.00	432,800.14	
NET INCOME FROM OPERATIONS	84,146.53	59,099.80	-	59,099.80	
PRIOR YEARS EXPENSES	-	-	-	-	
NET INCOME (LOSS)	84,146.53	59,099.80	-	59,099.80	

5/23/2013

REVENUE

ACCOUNT	DESCRIPTION	MONTHLY ACTUAL REVENUE	YTD ACTUAL REVENUE	ANNUAL 2012-13 BUDGET	BUDGET $ OVER (UNDER)	PERCENT OF BUDGET
	FUNDED BY RESERVES	-	-	383,000.00	(383,000.00)	
4113-0001-1	CONNECTION FEES	6.25	57,566.50	20,000.00	37,566.50	287.83%
4914-0953-1	INTEREST- RAYMOND JAMES	2,293.75	3,166.32	33.75	3,166.32	9381.69%
4916-0953-1	INTEREST-MORGAN STANLEY-CAP	-	16.25	16.25	(33.75)	100.00%
4917-0953-1	INTEREST-LAIF-CAP	648.76	8,160.53	9,850.00	(1,689.47)	82.85%
4918-0953-1	INTEREST-US TREASURY BOND	-	-	100.00	(100.00)	0.00%
4925-0001-1	INTEREST INCOME-AMP SALE	-	34.06	10,000.00	(9,965.94)	0.34%
4991-0010-1	REIMBURSEMENT- STORM DAMAGE	74,637.00	82,856.00	20,000.00	62,856.00	414.28%
4991-0011-1	REIMBURSEMENT-SECURITY UPGRAD	-	-	60,000.00	(60,000.00)	0.00%
4993-0953-1	TRANSFER FROM WS OPERATIONS	11,250.00	112,500.00	135,000.00	(22,500.00)	83.33%
	Total NON OPERATING INCOME:	88,835.76	264,299.66	638,000.00	(373,700.34)	
	Total OPERATING REVENU	88,835.76	264,299.66	638,000.00	(373,700.34)	
	NET OPERATING INCOME:	88,835.76	264,299.66	638,000.00	(373,700.34)	

EXPENSES

ACCOUNT	DESCRIPTION	MONTHLY ACTUAL EXPENSES	YTD ACTUAL EXPENSES	ANNUAL 2012-13 BUDGET	BUDGET $ (OVER) UNDER	PERCENT OF BUDGET
7900-100C-1	WZ CAPITALIZED ACCOUNTING COST	-	-	5,000.00	5,000.00	0.00%
7912-102C-1	METAL FLASHING @ 6 MG RESERV.- CONST	-	-	10,000.00	10,000.00	0.00%
7912-102L-1	METAL FLASHING @ 6 MG RESERV.- LABOR	-	-	1,000.00	1,000.00	0.00%
7912-103C-1	6 MG ISOLATION VALVE CHANGEOUT- CONST	-	-	8,000.00	8,000.00	0.00%
7912-105C-1	6 MG SECURITY SYSTEM- CONST	4,689.23	35,090.23	20,000.00	(15,090.23)	175.45%
7912-105L-1	6 MG SECURITY SYSTEM- LABOR	-	31,506.59	1,000.00	(30,506.59)	3150.66%
7912-1060-1	6 MG SECURITY GATE @ JAMBOREE- CONST	-	-	-	-	0.00%
7912-106L-1	6 MG SECURITY GATE @ JAMBOREE- LABOR	-	-	-	-	0.00%
7912-107C-1	BACKUP GENERATOR OC70 PUMP- CONST	-	-	85,000.00	85,000.00	0.00%
7912-107E-1	BACKUP GENERATOR OC70 PUMP- ENG	-	-	15,000.00	15,000.00	0.00%
7912-107L-1	BACKUP GENERATOR OC70 PUMP- LABOR	-	-	1,000.00	1,000.00	0.00%
7912-108C-1	BACKUP GENERATOR ELECTRIC MOD- CONST	-	-	15,000.00	15,000.00	0.00%
7912-108E-1	BACKUP GENERATOR ELECTRIC MOD- ENG	-	-	15,000.00	15,000.00	0.00%
7912-108L-1	BACKUP GENERATOR ELECTRIC MOD- LABOR	-	-	1,000.00	1,000.00	0.00%
7912-109C-1	WZ METER REPLACEMENT- CONSTR.	-	38,674.13	30,000.00	(8,674.13)	128.91%
7912-109E-1	WZ METER REPLACEMENT- ENG	-	-	1,000.00	1,000.00	0.00%
7912-109L-1	WZ METER REPLACEMENT- LABOR	-	760.21	1,000.00	239.79	76.02%
7912-110E-1	PIPELINE INSPECTION- ENG	-	-	-	-	0.00%
7912-110L-1	PIPELINE INSPECTION- LABOR	-	-	-	-	0.00%
7912-201E-1	BETTERMENT & REPLACEMENT PLAN- ENG	-	3,024.70	75,000.00	71,975.30	4.03%
7912-201L-1	BETTERMENT & REPLACEMENT PLAN- LABOR	-	113.83	-	(113.83)	0.00%
7913-101E-1	FEASIBLITY & ENV. REV.-TREATMENT PLANT-ENG.	-	5,554.50	6,000.00	445.50	92.58%
7913-102C-1	6MG RESERVOIR ROOF REPAIRS- CONTS.	-	-	50,000.00	50,000.00	0.00%
7913-102E-1	6 MG RESERVOIR ROOF REPAIRS-ENG.	-	3,395.00	25,000.00	21,605.00	13.58%
7913-102L-1	6MG RESERVOIR ROOF REPAIRS- LABOR	-	-	1,000.00	1,000.00	0.00%
7913-103C-1	6 MG RESERVOIR- SLOPE/ASPHALT/CURB-CONTS.	-	47,819.11	50,000.00	2,180.89	95.64%
7913-103E-1	6 MG RESERVOIR- SLOPE/ASPHALT/CURB-ENG.	-	11,708.88	10,000.00	(1,708.88)	117.09%
7913-103L-1	6 MG RESERVOIR- SLOPE/ASPHALT/CURB-LABOR	-	741.51	1,000.00	258.49	74.15%
7913-104C-1	6MG RESERVOIR-LANDSCAPE/V-DITCH-CONST.	-	-	20,000.00	20,000.00	0.00%
7913-104E-1	6MG RESERVOIR-LANDSCAPE/V-DITCH-ENG.	-	-	5,000.00	5,000.00	0.00%
7913-104L-1	6MG RESERVOIR-LANDSCAPE/V-DITCH-LABOR	-	170.26	1,000.00	829.74	17.03%

EAST ORANGE COUNTY WATER DISTRICT

FOR WHOLESALE
MONTH: April 2013

05/23/13

ACCOUNT	DESCRIPTION	MONTHLY ACTUAL EXPENSES	YTD ACTUAL EXPENSES	ANNUAL 2012-13 BUDGET	BUDGET $ (OVER) UNDER	PERCENT OF BUDGET
7913-105C-1	ANDES&NEWPORT RESERVOIRS-SLURRY-CONST	-	-	30,000.00	30,000.00	0.00%
7913-105L-1	ANDES&NEWPORT RESERVOIRS-SLURRY-LABOR	-	-	2,000.00	2,000.00	0.00%
7913-106C-1	CATHODIC PROTECTION-PIPELINES-CONST.	-	-	15,000.00	15,000.00	0.00%
7913-106E-1	CATHODIC PROTECTION-PIPELINES-ENG.	-	-	5,000.00	5,000.00	0.00%
7913-106L-1	CATHODIC PROTECTION-PIPELINES-LABOR	-	393.84	1,000.00	606.16	39.38%
7913-201C-1	MCPHERSON OFFICE/YARD IMPROVE-CONST.	-	220.09	10,000.00	9,779.91	2.20%
7913-201L-1	MCPHERSON OFFICE/YARD IMPROVE-LABOR	-	368.52	1,000.00	631.48	36.85%
7913-202C-1	11.5MG RESERVOIR CATHODIC PROTECTION SYS-CONST.	-	-	25,000.00	25,000.00	0.00%
7913-202E-1	11.5MG RESERVOIR CATHODIC PROTECTION SYS-ENG	-	-	10,000.00	10,000.00	0.00%
7913-202L-1	11.5MG RESERVOIR CATHODIC PROTECTION SYS-LABOR	-	121.60	1,000.00	878.40	12.16%
7913-203C-1	USED VEHICLE TO SUPPLEMENT FLEET	-	-	15,000.00	15,000.00	0.00%
7913-204C-1	MOBILE ENGINE DRIVEN PUMP- CONST.	-	15,750.00	70,000.00	54,250.00	22.50%
7913-204E-1	MOBILE ENGINE DRIVEN PUMP- ENG.	-	9,403.83	-	(9,403.83)	0.00%
7913-204L-1	MOBILE ENGINE DRIVEN PUMP- LABOR	-	383.03	-	(383.03)	0.00%
	Total EXPENSES:	4,689.23	205,199.86	638,000.00	432,800.14	
	NET INCOME FROM OPERATIONS:	84,146.53	59,099.80	-	59,099.80	
	EARNINGS BEFORE INCOME TAX:	84,146.53	59,099.80	-	59,099.80	
	Net Income (Loss):	84,146.53	59,099.80	-	59,099.80	

RETAIL ZONE

EAST ORANGE COUNTY WATER DISTRICT
2012-2013 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
MONTH: April 2013

REVENUE DESCRIPTION	MONTHLY ACTUAL REVENUE	YTD ACTUAL REVENUE	ANNUAL 2012-13 BUDGET	BUDGET $ OVER (UNDER)	PERCENT OF BUDGET
OPERATING REVENUE:					
WATER SALES	146,739.85	767,119.77	972,000.00	(204,880.23)	78.92%
METER CHARGE	51,145.56	255,435.98	355,000.00	(99,564.02)	71.95%
OTHER CHARGES	2,195.00	11,079.48	9,250.00	1,829.48	119.78%
TOTAL OPERATING REVENUE:	200,080.41	1,033,635.23	1,336,250.00	(302,614.77)	
NON-OPERATING REVENUES (EXPENSES):					
PROPERTY TAXES	117,600.59	343,675.93	342,200.00	1,475.93	100.43%
INTEREST & INVESTMENT EARNINGS	309.58	446.71	850.00	(403.29)	52.55%
MISCELLENOUS INCOME	-	27.19	500.00	(472.81)	5.44%
MARKET VALUE ADJUSTMENT ON INVESTMENTS	-	-	-	-	0.00%
DISPOSAL OF ASSET GAIN (LOSS)	-	-	-	-	0.00%
TOTAL NON-OPERATING REVENUES, NET	117,910.17	344,149.83	343,550.00	599.83	
NET OPERATING INCOME	317,990.58	1,377,785.06	1,679,800.00	(302,014.94)	

EXPENSES DESCRIPTION	MONTHLY ACTUAL EXPENSES	YTD ACTUAL EXPENSES	ANNUAL 2012-13 BUDGET	BUDGET $ OVER (UNDER)	PERCENT OF BUDGET
OPERATING EXPENSE:					
SOURCE OF SUPPLY	21,665.40	349,243.58	311,600.00	(37,643.58)	112.08%
PIPELINE CAPACITY LEASE	3,587.71	143,072.89	229,270.00	86,197.11	62.40%
ENERGY	4,464.91	37,198.65	116,935.00	79,736.35	31.81%
OPERATIONS & MAINTENANCE	38,154.11	338,095.37	560,770.00	222,674.63	60.29%
GENERAL & ADMINISTRATIVE	10,459.19	114,453.84	215,195.00	100,741.16	53.19%
TRANSFER TO CAPITAL PROJECTS EXPENSE	12,335.83	123,358.42	148,030.00	24,671.58	83.33%
RETAIL OPERATIONS CONTINGENCY FUND	-	-	50,000.00	50,000.00	0.00%
FUNDED TO/BY RESERVE	-	-	50,000.00	50,000.00	0.00%
DEPRECIATION & AMORTIZATION	-	-	-	-	0.00%
TOTAL OPERATING EXPENSE	90,667.15	1,105,422.75	1,681,800.00	576,377.25	
NET INCOME FROM OPERATIONS	227,323.43	272,362.31	(2,000.00)	274,362.31	
PRIOR YEARS EXPENSES	-	-	2,000.00	(2,000.00)	
NET INCOME (LOSS)	227,323.43	272,362.31	-	272,362.31	

5/23/2013

Retail Zone

April 2013 Variance Report - 83.3% of Budget Year Expended

Account Number	Account Name	Income(I) Expense (E)	YTD Amount	Percent Received/ Spent	Comments
New					
5324-0002-2	REGULATORY PERMITS	E	6,685.99	267.44%	Department of Health fees transferred from Prof. Serv. Water Qual. Control where permit was orginally budgeted.
5480-0072-2	HEALTH & ACCIDENT INSURANCE	E	45,039.22	86.61%	Rate Increase
5641-0002-2	TAX COLLECTION FEES	E	6,337.25	288.06%	
Ongoing					
5130-0070-2	WATER PURCHASED	E	371,674.41	119.28%	Repair to East Well requires purchase of imported water during repair period.
5161-0002-2	MET-MWDOC READINESS TO SERVE	E	22,390.10	97.35%	Budgeting error; $3,000 erroniously budgeted to Capacity Charge; s/b to RTS Charge
5164-0002-2	MWDOC RETAIL SERVICE CONNECTION	E	7,304.40	88.32%	Budgeting Error; Budgeted 109 meters @ $6.25/meter s/b $7.25/meter
5365-0002-2	EQUIPMENT RENTAL	E	9,428.90	4489.95%	Generator rental until backup generator is finished.
5480-0070-2	PAYROLL TAXES- SUI & ETT	E	1,024.17	204.83%	Budgeted at 1.6% of Wages up to $7,000: s/b 2.5% of Wages up to $7,000.
5486-0002-2	UNIFORMS	E	1,511.46	88.91%	Due to unbudgets supervisor shirt purchase.
5607-0002-2	DISTRICT WEBSITE	E	2,112.13	211.21%	Prepaid Expense
5610-0009-2	MCPHERSON FAX	E	175.63	109.77%	Budgeted allocation incorrectly; needs revising.
5610-0015-2	MCPHERSON OFFICE PHONES	E	1,247.90	99.04%	Utility Rate Increase, Researching other options.
5618-0031-2	DUES & MEMBERSHIPS- AWWA	E	169.33	96.76%	Prepaid Expense
5618-0032-2	DUES & MEMBERSHIP- FCA	E	10.00	100.00%	Prepaid Expense
5620-0022-2	DIRECTOR- W. VANDERWERFF	E	3,875.00	96.88%	Unbudgeted Committee & Outside Meeting Expenses
5633-0002-2	OFFICE SUPPLY/FURN/SMALL EQUIP	E	4,401.16	95.68%	Includes unbudgeted computer replacement expense

Retail Zone

April 2013 Variance Report - 83.3% of Budget Year Expended

Account Number	Account Name	Income(I) Expense (E)	YTD Amount	Percent Received/ Spent	Comments
5650-0050-2	INSURANCE- AUTO & GEN LIABILITY	E	5,668.18	134.96%	The split between Wholesale & Retail was corrected to be the same as the last years asset split (59/41). Budget was set up with a 77/24 split.
5650-0051-2	INSURANCE-PROPERTY	E	1,329.61	88.64%	Rate Increase
5650-0052-2	INSURANCE-EMP. FIDELITY BOND	E	134.31	89.54%	Rate Increase

Capital Projects

New

7913-506-2	HYDRANT REPLACEMENT PROJECT	E	20,982.10	104.91%	Unbudgeted replacement of service lines and isolation valves and 4" pipes, along with installing 2 new isolation valves.
7914-505-2	EAST WELL UPGRADE/REPLACE	E	72,106.21	101.57%	Includes unbudgeted modifications

Ongoing

REVENUE

ACCOUNT	DESCRIPTION	MONTHLY ACTUAL REVENUE	YTD ACTUAL REVENUE	ANNUAL 2012-13 BUDGET	BUDGET $ OVER (UNDER)	PERCENT OF BUDGET
4110-0002-2	WATER SALES	146,739.85	767,119.77	972,000.00	(204,880.23)	78.92%
4111-0002-2	METER CHARGE	51,145.56	255,435.98	355,000.00	(99,564.02)	71.95%
4112-0002-2	LATE CHARGE	1,725.00	9,645.00	9,000.00	645.00	107.17%
4115-0002-2	RETURNED CHECK CHARGE	-	450.00	500.00	(50.00)	90.00%
4116-0002-2	TURN OFF CHARGE	470.00	990.00	1,000.00	(10.00)	99.00%
4117-0002-2	OTHER CHARGES	-	43.54	750.00	(706.46)	5.81%
4118-0002-2	UNCOLLECTIBLE ACCOUNTS	-	(49.06)	(5,000.00)	4,950.94	0.00%
4121-0002-2	TURN ON NEW SERVICE	-	-	1,000.00	(1,000.00)	0.00%
4160-0065-2	REFUNDS	-	-	2,000.00	(2,000.00)	0.00%
4166-0002-2	SERVICE UPGRADE FEE	-	-	-	-	0.00%
	Total OPERATING REVENUE:	200,080.41	1,033,635.23	1,336,250.00	(302,614.77)	
4915-0002-2	INTEREST INCOME-MM	0.56	3.72	500.00	(496.28)	0.74%
4916-0002-2	INTEREST-MORGAN STANLEY-OP	-	4.12	50.00	(45.88)	8.24%
4917-0002-2	INTEREST-LAIF-OP	309.02	428.10	150.00	278.10	285.40%
4918-0002-2	INTEREST- US TREASURY BOND	-	-	100.00	(100.00)	0.00%
4922-0002-2	INTEREST INCOME-CTY OF ORANGE	-	10.77	50.00	(39.23)	21.54%
4930-0030-2	TAXES SECURED	116,667.52	305,126.81	316,500.00	(11,373.19)	96.41%
4930-0031-2	TAXES UNSECURED	-	9,861.59	15,500.00	(5,638.41)	63.62%
4930-0032-2	TAXES SUPPLEMENTAL ROLL	-	2,757.31	5,100.00	(2,342.69)	54.06%
4930-0040-2	TAXES PRIOR YEARS	933.07	4,583.91	4,000.00	583.91	114.60%
4930-0052-2	TAXES HOMEOWNER'S SUBVENTION	-	1,328.49	1,000.00	328.49	132.85%
4930-0054-2	TAXES PUBLIC UTILITY	-	2,748.04	5,000.00	(2,251.96)	54.96%
4930-0055-2	TAXES TUSTIN RDA	-	17,269.78	-	17,269.78	0.00%
4930-0056-2	TAXES MISC	-	-	100.00	(100.00)	0.00%
4930-0057-2	TAXES ACCRUED	-	-	(5,000.00)	5,000.00	0.00%
4930-0058-2	STATE TAXES CONFISCATED	-	-	-	-	0.00%
4930-0059-2	PROCEEDS IN-LIEU TAXES	-	-	-	-	0.00%
4990-0002-2	MISCELLANEOUS INCOME	-	27.19	500.00	(472.81)	5.44%
	Total NON OPERATING INCOME:	117,910.17	344,149.83	343,550.00	599.83	
	Total OPERATING REVENUE	317,990.58	1,377,785.06	1,679,800.00	(302,014.94)	
	NET OPERATING INCOME:	317,990.58	1,377,785.06	1,679,800.00	(302,014.94)	

EXPENSES

ACCOUNT	DESCRIPTION	MONTHLY ACTUAL EXPENSES	YTD ACTUAL EXPENSES	ANNUAL 2012-13 BUDGET	BUDGET $ (OVER) UNDER	PERCENT OF BUDGET
5130-0070-2	WATER PURCHASED	50.00	371,674.41	311,600.00	(60,074.41)	119.28%
5139-0002-2	WATER PURCHASED IN-LIEU	-	-	-	-	0.00%
5141-0002-2	WATER PURCHASED IN LIEU CREDIT	-	(22,430.83)	-	22,430.83	0.00%
5146-0002-2	OCWD- REPLENISH ASSESSMENT	21,615.40	104,885.24	183,000.00	78,114.76	57.31%
5161-0002-2	MET-MWDOC READINESS TO SERVE	2,132.22	22,390.10	23,000.00	609.90	97.35%
5163-0002-2	MET-MWDOC CAPICITY FEES	725.05	8,493.15	15,000.00	6,506.85	56.62%
5164-0002-2	MWDOC RETAIL SERVICE CONNECT	730.44	7,304.40	8,270.00	965.60	88.32%
5206-0002-2	UTILITY STOLLER RESERVOIR	2,954.24	17,179.89	50,850.00	33,670.11	33.79%
5212-0002-2	UTILITY VISTA PANORAMA BOOSTER	364.28	3,299.36	6,500.00	3,200.64	50.76%
5216-0002-2	ULITILITIES- WELLS- EAST/WEST	1,146.39	16,719.40	59,585.00	42,865.60	28.06%

EAST ORANGE COUNTY WATER DISTRICT

FOR RETAIL
MONTH: April 2013

ACCOUNT	DESCRIPTION	MONTHLY ACTUAL EXPENSES	YTD ACTUAL EXPENSES	ANNUAL 2012-13 BUDGET	BUDGET $ (OVER) UNDER	PERCENT OF BUDGET
5313-0002-2	SMALL TOOLS	3.19	1,805.86	3,000.00	1,194.14	60.20%
5320-0002-2	GASOLINE, OIL & DIES-RZ	-	-	-	-	0.00%
5320-0022-2	GASOLINE, OIL & DIESEL FUEL	487.65	5,191.42	8,800.00	3,608.58	58.99%
5324-0002-2	REGULATORY PERMITS	5,835.65	6,685.99	2,500.00	(4,185.99)	267.44%
5326-0002-2	NPDS PERMIT	(1,943.00)	-	-	-	0.00%
5327-0002-2	PROF SERV WATER QUAL. CONTROL	(2,516.51)	5,892.07	19,500.00	13,607.93	30.22%
5328-0002-2	CHLORINE GENERATOR/SALT PURCH	-	-	2,650.00	2,650.00	0.00%
5329-0002-2	WEST WELL MAINTENANCE	38.35	2,475.33	3,200.00	724.67	77.35%
5330-0002-2	EAST WELL MAINTENANCE	38.35	677.80	3,200.00	2,522.20	21.18%
5331-0002-2	STOLLER RESERVOIR/BOOSTER R&M	2,473.84	5,175.14	6,300.00	1,124.86	82.15%
5332-0002-2	VISTA PANORAMA BOOSTER R&M	-	603.67	4,200.00	3,596.33	14.37%
5333-0002-2	R&M VISTA PANORAMA RESERVOIR	-	-	5,200.00	5,200.00	0.00%
5334-0002-2	CHLORINE GENERATOR	-	1,163.26	3,150.00	1,986.74	36.93%
5338-0002-2	SCADA REPAIR/UPGRADE	-	89.59	2,100.00	2,010.41	4.27%
5339-0002-2	OPERATIONS REPORTING SOFTWARE	123.34	447.09	3,400.00	2,952.91	13.15%
5342-0002-2	HYDRANT REPAIR & REPLACEMENTS	755.49	1,624.41	16,100.00	14,475.59	10.09%
5343-0002-2	METER PURCHASE REPAIR	1,933.37	1,933.37	9,200.00	7,266.63	21.01%
5345-0002-2	PRV- R & M	-	-	1,075.00	1,075.00	0.00%
5350-0035-2	R/M- MAINS	166.14	18,304.81	24,900.00	6,595.19	73.51%
5350-0039-2	DAMAGE REPAIR- CAL EMA	-	-	-	-	0.00%
5350-0041-2	SERVICE LATERALS R&M	1,276.42	7,214.12	21,525.00	14,310.88	33.52%
5350-0051-2	RESERVOIRS R&M	19.26	271.19	4,300.00	4,028.81	6.31%
5350-0052-2	R/M- VAULTS	-	-	1,500.00	1,500.00	0.00%
5350-0402-2	R/M- CATHODIC PROTECTION	-	-	5,500.00	5,500.00	0.00%
5358-0002-2	METER TESTING	-	-	1,550.00	1,550.00	0.00%
5365-0002-2	EQUIPMENT RENTAL	-	9,428.90	210.00	(9,218.90)	4489.95%
5370-0070-2	BACKHOE R&M	0.37	135.79	3,000.00	2,864.21	4.53%
5370-0071-2	VEHICLES R&M	217.47	2,065.12	3,000.00	934.88	68.84%
5370-0080-2	BUILDING/GROUNDS R&M	-	178.76	4,000.00	3,821.24	4.47%
5467-0002-2	WAGES	18,918.23	161,807.70	258,794.00	96,986.30	62.52%
5469-0069-2	PAYROLL TAXES- FICA & MEDICARE	1,493.22	17,179.47	21,216.00	4,036.53	80.97%
5469-0083-2	RETIREMENT- PERS	2,792.01	29,788.46	44,000.00	14,211.54	67.70%
5480-0070-2	PAYROLL TAXES- SUI & ETT	41.09	1,024.17	500.00	(524.17)	204.83%
5480-0072-2	HEALTH & ACCIDENT INSURANCE	4,814.72	45,039.22	52,000.00	6,960.78	86.61%
5480-0075-2	DENTAL INSURANCE	374.90	3,627.68	4,500.00	872.32	80.62%
5480-0076-2	VISION INSURANCE	71.28	696.20	1,200.00	503.80	58.02%
5480-0080-2	LIFE INSURANCE	60.15	540.32	800.00	259.68	67.54%
5480-0082-2	WORKER'S COMP INSURANCE	460.37	5,517.00	13,000.00	7,483.00	42.44%
5486-0002-2	UNIFORMS	218.76	1,511.46	1,700.00	188.54	88.91%
5607-0002-2	DISTRICT WEBSITE	1,254.99	2,112.13	1,000.00	(1,112.13)	211.21%
5610-0009-2	MCPHERSON FAX	22.15	175.63	160.00	(15.63)	109.77%
5610-0010-2	MCPHERSON INTERNET	47.42	398.36	525.00	126.64	75.88%
5610-0015-2	MCPHERSON OFFICE PHONES	170.37	1,247.90	1,260.00	12.10	99.04%
5610-0016-2	ANSWERING SERVICE	15.62	156.40	260.00	103.60	60.15%
5610-0017-2	PHONE CIRCUITS TO CTRL EQUIP	212.13	1,927.90	3,080.00	1,152.10	62.59%
5610-0019-2	CELLPHONES	93.23	952.40	1,550.00	597.60	61.45%
5610-0020-2	UNDERGROUND SERVICE ALERT	36.75	246.00	400.00	154.00	61.50%
5611-0002-2	TRAINING/SCHOOLS	-	409.20	1,500.00	1,090.80	27.28%
5613-0002-2	CONSERVATION EDUCATION	75.00	150.00	4,000.00	3,850.00	3.75%
5614-0002-2	TRAVEL-CONF/SEMINARS	-	1,871.64	2,500.00	628.36	74.87%
5616-0002-2	MILEAGE	111.37	366.40	500.00	133.60	73.28%
5618-0029-2	DUES & MEMBERSHIPS- ACWA	-	1,265.78	3,500.00	2,234.22	36.17%

EAST ORANGE COUNTY WATER DISTRICT

FOR RETAIL

MONTH: April 2013

ACCOUNT	DESCRIPTION	MONTHLY ACTUAL EXPENSES	YTD ACTUAL EXPENSES	ANNUAL 2012-13 BUDGET	BUDGET $ (OVER) UNDER	PERCENT OF BUDGET
5618-0030-2	DUES & MEMBERSHIPS- OCWA	-	25.00	75.00	50.00	33.33%
5618-0031-2	DUES & MEMBERSHIPS- AWWA	-	169.33	175.00	5.67	96.76%
5618-0032-2	DUES & MEMBERSHIP- FCA	-	10.00	10.00	-	100.00%
5618-0033-2	DUES & MEMBERSHIP-CSDA	-	1,286.00	4,000.00	2,714.00	32.15%
5618-0037-2	DUES- ISDOC/URBAN WTR	-	384.00	900.00	516.00	42.67%
5619-0002-2	MISCELLANEOUS EXP	(0.40)	1.23	500.00	498.77	0.25%
5620-0021-2	DIRECTOR- R. BARRETT	87.50	1,000.00	2,500.00	1,500.00	40.00%
5620-0022-2	DIRECTOR- W. VANDERWERFF	462.50	3,875.00	4,000.00	125.00	96.88%
5620-0023-2	DIRECTOR- D. CHAPMAN	-	750.00	3,600.00	2,850.00	20.83%
5620-0024-2	DIRECTOR- J. DULEBOHN	150.00	1,562.50	3,600.00	2,037.50	43.40%
5620-0026-2	DIRECTOR- R. BELL	150.00	1,825.00	3,600.00	1,775.00	50.69%
5620-0027-1	DIRECTOR- D. DAVERT	-	-	-	-	0.00%
5621-0002-2	BOARD MEETING EXPENSE	69.63	709.80	1,000.00	290.20	70.98%
5632-0002-2	POSTAGE	50.46	3,152.76	6,000.00	2,847.24	52.55%
5633-0002-2	OFFICE SUPPLY/FURN/SMALL EQUIP	54.00	4,401.16	4,600.00	198.84	95.68%
5634-0002-2	PUBLICATIONS & LEGAL NOTICES	-	878.98	1,500.00	621.02	58.60%
5635-0002-2	COPIER CONTRACT	19.32	163.34	550.00	386.66	29.70%
5636-0002-2	VERSATERM CONTRACT (RZ BILLS)	-	500.00	5,000.00	4,500.00	10.00%
5638-0002-2	BANK CHARGES	297.96	2,677.79	3,500.00	822.21	76.51%
5639-0002-2	OUTSIDE SERVICES	234.42	2,951.77	6,400.00	3,448.23	46.12%
5640-0002-2	AUDITING	-	5,906.96	8,000.00	2,093.04	73.84%
5641-0002-2	TAX COLLECTION FEES	5,811.56	6,337.25	2,200.00	(4,137.25)	288.06%
5642-0002-2	COMPUTER BILLING (RZ BILLS)	-	3,782.25	5,000.00	1,217.75	75.65%
5644-0002-2	TREASURER	-	403.12	10,000.00	9,596.88	4.03%
5644-0003-2	ACCOUNTING- SERRANO	1,671.12	13,577.31	23,000.00	9,422.69	59.03%
5645-0002-2	LEGAL	(8,519.43)	10,143.86	20,000.00	9,856.14	50.72%
5646-0002-2	COMPUTER CONSULTING	-	190.00	5,000.00	4,810.00	3.80%
5647-0002-2	ENGINEERING-RZ	6,950.71	19,192.87	45,000.00	25,807.13	42.65%
5648-0002-2	LAFCO	-	1,287.49	3,000.00	1,712.51	42.92%
5650-0050-2	INSURANCE-AUTO & GEN LIABILITY	579.91	5,668.18	4,200.00	(1,468.18)	134.96%
5650-0051-2	INSURANCE-PROPERTY	122.08	1,329.61	1,500.00	170.39	88.64%
5650-0052-2	INSURANCE-EMP. FIDELITY BOND	15.60	134.31	150.00	15.69	89.54%
5670-0072-2	OFFICE EQUIPMENT R&M	-	-	300.00	300.00	0.00%
5680-0083-2	UTILITIES-DUMPSTER	24.56	323.54	1,100.00	776.46	29.41%
5680-0084-2	UTILITIES- THE GAS CO.- OFFICE	-	-	-	-	0.00%
5680-0085-2	UTILITIES- OFFICE- ELECT & WTR	188.66	2,086.67	4,000.00	1,913.33	52.17%
5686-0002-2	SECURITY	-	185.70	1,000.00	814.30	18.57%
5689-0002-2	ELECTION EXPENSE	-	6,301.32	10,000.00	3,698.68	63.01%
5912-0002-2	INTEREST EXPENSE DWR	-	-	-	-	0.00%
8900-0002-2	DISPOSAL OF ASSET GAIN (LOSS)	-	-	-	-	0.00%
8910-0002-2	DEPRECIATION EXP.	-	-	-	-	0.00%
8920-0959-2	PRIOR YEAR ADJUSTMENTS	-	-	-	-	0.00%
8960-0002-2	TRANS TO CAPITAL PROJECT AF	-	-	-	-	0.00%
8961-0002-2	TRANS TO CAPITAL PROJECTS	12,335.83	123,358.42	148,030.00	24,671.58	83.33%
8975-0002-2	RZ- CONTINGENCY FUND	-	-	50,000.00	50,000.00	0.00%
8981-0002-2	FUNDED TO/BY RESERVE-RZ	-	-	50,000.00	50,000.00	0.00%
9011-0002-2	MARKET VALUE ADJUST-INVESTMENT	-	-	-	-	0.00%
	TOTAL OPERATING EXPENSES:	90,667.15	1,105,422.75	1,681,800.00	576,377.25	
	NET INCOME FROM OPERATIONS:	227,323.43	272,362.31	(2,000.00)	274,362.31	

ACCOUNT	DESCRIPTION	MONTHLY ACTUAL EXPENSES	YTD ACTUAL EXPENSES	ANNUAL 2012-13 BUDGET	BUDGET $ (OVER) UNDER	PERCENT OF BUDGET
OTHER INCOME AND EXPENSE						
9510-0002-2	PRIOR YEARS EXPENSE	-	-	2,000.00	(2,000.00)	0.00%
9510-0959-2	PRIOR YEARS EXPENSE	-	-	-	-	0.00%
	Total OTHER INCOME AND EXPENSES	-	-	2,000.00	(2,000.00)	
	EARNINGS BEFORE INCOME TAX:	227,323.43	272,362.31	-	272,362.31	
	Net Income (Loss):	227,323.43	272,362.31	-	272,362.31	

RETAIL ZONE CAPITAL PROJECTS

EAST ORANGE COUNTY WATER DISTRICT
2012-2013 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
MONTH: April 2013

REVENUE DESCRIPTION	MONTHLY ACTUAL REVENUE	YTD ACTUAL REVENUE	ANNUAL 2012-13 BUDGET	BUDGET $ OVER (UNDER)	PERCENT OF BUDGET
FUNDS PROVIDED BY RESERVE	-	-	(580.00)	580.00	0.00%
CAPITAL PROJECTS REVENUE					
CAPITAL PROJECTS FEES	41,561.90	207,566.36	252,000.00	(44,433.64)	82.37%
CONNECTION FEES	-	131.35	-	131.35	0.00%
INTEREST EARNINGS	-	148.96	50.00	98.96	297.92%
TRANSFER FROM OPERATING EXPENSES	12,335.83	123,358.42	148,030.00	(24,671.58)	83.33%
FUNDS BORROWED FROM WHOLESALE ZONE				-	0.00%
REIMBURSEMENT- RZ BILL RATE STUDY	-	29,446.78	-	29,446.78	0.00%
NET OPERATING INCOME	53,897.73	360,651.87	399,500.00	(38,848.13)	

EXPENSES DESCRIPTION	MONTHLY ACTUAL EXPENSES	YTD ACTUAL EXPENSES	ANNUAL 2012-13 BUDGET	BUDGET $ OVER (UNDER)	PERCENT OF BUDGET
CAPITAL PROJECTS EXPENSES					
BETTERMENT & REPLACEMENT PLAN	70.00	2,790.37	3,409.00	618.63	81.85%
VIEW RIDGE MODIFICATION	-	-	-	-	0.00%
STOLLER RESERVOIR- 75 hp BOOSTER PUMP REPLACEMENT	-	-	-	-	0.00%
VP VAULT PIPING/METER UPGRADE 6" TO 8"	-	-	-	-	0.00%
VISTA PANORAMA RESERVOIR REPAIR	-	-	-	-	0.00%
VP PUMP REBUILD	-	-	5,250.00	5,250.00	0.00%
HYDRANT REPLACEMENT PROJECT	2,760.12	20,982.10	20,000.00	(982.10)	104.91%
CATHODIC PROTECTION	-	148.62	25,500.00	25,351.38	0.58%
VALVE RAISING	-	-	15,250.00	15,250.00	0.00%
VALVE REPLACEMENTS	-	-	15,500.00	15,500.00	0.00%
McPHERSON OFFICE/YARD IMPROVEMENTS	-	588.61	10,500.00	9,911.39	5.61%
USED VEHICLE TO SUPPLEMENT FLEET	-	-	-	-	0.00%
MOBILE ENGINE DRIVEN PUMP	9,829.14	35,579.00	139,675.00	113,138.14	25.47%
ALLOWANCE FOR SYSTEM RELOCATION	-	-	12,000.00	12,000.00	0.00%
BACKUP GENERATOR FOR VP BOOSTER	8,492.81	21,726.22	64,925.00	43,198.78	33.46%
6" MAG METERS FOR STOLLER PRVS	-	-	250.00	250.00	0.00%
EAST WELL UPGRADE/REPLACE	1,909.07	72,106.21	70,991.00	(1,115.21)	101.57%
CAPTIALIZED ACCOUNTING COSTS	-	-	1,000.00	1,000.00	0.00%
TOTAL OPERATING EXPENSE	23,061.14	153,921.13	384,250.00	239,371.01	
NET INCOME FROM OPERATIONS	30,836.59	206,730.74	15,250.00	200,522.88	
PRIOR YEARS EXPENSES	-	-	-	-	
NET INCOME (LOSS)	30,836.59	206,730.74	15,250.00	200,522.88	

5/23/2013

REVENUE

ACCOUNT	DESCRIPTION	MONTHLY ACTUAL REVENUE	YTD ACTUAL REVENUE	ANNUAL 2012-13 BUDGET	BUDGET $ OVER (UNDER)	PERCENT OF BUDGET
	FUNDED BY RESERVES	-	-	(580.00)	580.00	
4109-0002-2	WATER SALES-CAPITAL PROJECTS	41,561.90	207,566.36	252,000.00	(44,433.64)	0.00%
4113-0002-2	CONNECTION FEES	-	131.35	-	131.35	0.00%
4915-0959-2	INTEREST INCOME- CHAPMAN AVE	-	-	-	-	0.00%
4916-0959-2	INTEREST-MORGAN STANLEY-CAP	-	-	-	-	0.00%
4917-0959-2	INTEREST-LAIF-CAP	-	148.96	50.00	98.96	0.00%
4918-0959-2	INTEREST US TREASURY BOND	-	-	-	-	0.00%
4991-0012-2	REIMBURSEMENT- RZ BILL RATE STUDY	-	29,446.78	-	29,446.78	0.00%
4994-0959-2	TRANSFER IN CAPITAL PROJECTS	12,335.83	123,358.42	148,030.00	(24,671.58)	0.00%
	Total NON OPERATING INCOME:	53,897.73	360,651.87	399,500.00	(38,848.13)	
	Total OPERATING REVENUE	53,897.73	360,651.87	399,500.00	(38,848.13)	
	NET OPERATING INCOME:	53,897.73	360,651.87	399,500.00	(38,848.13)	

EXPENSES

ACCOUNT	DESCRIPTION	MONTHLY ACTUAL EXPENSES	YTD ACTUAL EXPENSES	ANNUAL 2012-13 BUDGET	BUDGET $ (OVER) UNDER	PERCENT OF BUDGET
7900-100C-2	RZ CAPITALIZED ACCOUNTING COST	-	-	1,000.00	1,000.00	0.00%
7912-201E-2	BETTERMENT & REPLACEMENT PLAN	70.00	2,685.30	3,409.00	723.70	78.77%
7912-201L-2	BETTERMENT & REPLACEMENT PLAN	-	105.07	-	(105.07)	0.00%
7913-201C-2	MCPHERSON OFFICE/YARD IMPROVE-CONST.	-	220.09	10,000.00	9,779.91	2.20%
7913-201L-2	MCPHERSON OFFICE/YARD IMPROVE-LABOR	-	368.52	500.00	131.48	73.70%
7913-202C-2	CATHODIC PROTECTIONS-CONST.	-	-	20,000.00	20,000.00	0.00%
7913-202E-2	CATHODIC PROTECTION-ENG.	-	-	5,000.00	5,000.00	0.00%
7913-202L-2	CATHODIC PROTECTION-LABOR	-	148.62	500.00	351.38	29.72%
7913-203C-2	USED VEHICLE TO SUPPLEMENT FLEET	-	-	-	-	0.00%
7913-204C-2	MOBILE ENGINE DRIVEN PUMP	-	15,750.00	129,675.00	113,925.00	12.15%
7913-204C-2	MOBILE ENGINE DRIVEN PUMP	9,638.31	19,042.14	10,000.00	(9,042.14)	190.42%
7913-204L-2	MOBILE ENGINE DRIVEN PUMP	190.83	786.86	-	(786.86)	0.00%
7913-501C-2	VIEW RIDGE MODIFICATION-CONST.	-	-	-	-	0.00%
7913-501E-2	VIEW RIDGE MODIFICATION-ENG.	-	-	-	-	0.00%
7913-501L-2	VIEW RIDGE MODIFICATION-LABOR	-	-	-	-	0.00%
7913-502C-2	STOLLER RESERVOIR- BOOSTER PUMP REPLACE-CONST.	-	12,742.56	10,000.00	(2,742.56)	127.43%
7913-502E-2	STOLLER RESERVOIR- BOOSTER PUMP REPLACE-ENG.	-	-	5,000.00	5,000.00	0.00%
7913-502L-2	STOLLER RESERVOIR- BOOSTER PUMP REPLACE-LABOR	-	457.94	250.00	(207.94)	183.18%
7913-503C-2	VP VAULT PIPING/METER UPGRADE-CONST.	-	-	-	-	0.00%
7913-503E-2	VP VAULT PIPING/METER UPGRADE-ENG.	-	-	-	-	0.00%
7913-503L-2	VP VAULT PIPING/METER UPGRADE-LABOR	-	-	-	-	0.00%
7913-504C-2	VISTA PANORAMA RESERVOIR REPAIR-CONST.	-	-	-	-	0.00%
7913-504E-2	VISTA PANORAMA RESERVOIR REPAIR-ENG.	-	-	-	-	0.00%
7913-504L-2	VISTA PANORAMA RESERVOIR REPAIR-LABOR	-	-	-	-	0.00%
7913-505C-2	VP PUMP REBUILD-CONST.	-	-	5,000.00	5,000.00	0.00%
7913-505L-2	VP PUMP REBUILD-LABOR	-	-	250.00	250.00	0.00%
7913-506C-2	HYDRANT REPLACEMENT PROJECT- CONST.	2,760.12	20,982.10	20,000.00	(982.10)	104.91%
7913-506E-2	HYDRANT REPLACEMENT PROJECT- ENG.	-	-	-	-	0.00%
7913-506L-2	HYDRANT REPLACEMENT PROJECT- LABOR	-	-	-	-	0.00%

EAST ORANGE COUNTY WATER DISTRICT

FOR RETAIL

MONTH: April 2013

ACCOUNT	DESCRIPTION	MONTHLY ACTUAL EXPENSES	YTD ACTUAL EXPENSES	ANNUAL 2012-13 BUDGET	BUDGET $ (OVER) UNDER	PERCENT OF BUDGET
7913-507C-2	VALVE RAISING-CRAWFORD CANYON-CONST.	-	-	10,000.00	10,000.00	0.00%
7913-507E-2	VALVE RAISING-CRAWFORD CANYON-ENG.	-	-	5,000.00	5,000.00	0.00%
7913-507L-2	VALVE RAISING-CRAWFORD CANYON-LABOR	-	-	250.00	250.00	0.00%
7913-508C-2	VALVE REPLACEMENTS- SYSTEM CONST.	-	-	15,000.00	15,000.00	0.00%
7913-508L-2	VALVE REPLACEMENTS- SYSTEM LABOR	-	-	500.00	500.00	0.00%
7913-509C-2	ALLOW FOR SYSTEM RELOCATION-CONST.	-	-	10,000.00	10,000.00	0.00%
7913-509E-2	ALLOW FOR SYSTEM RELOCATION-ENG.	-	-	2,000.00	2,000.00	0.00%
7913-510C-2	BACKUP GENERATOR FOR VP BOOSTER-CONST.	8,135.00	19,415.79	59,675.00	40,259.21	32.54%
7913-510E-2	BACKUP GENERATOR FOR VP BOOSTER-ENG.	-	-	5,000.00	5,000.00	0.00%
7913-510L-2	BACKUP GENERATOR FOR VP BOOSTER-LABOR	357.81	2,310.43	250.00	(2,060.43)	924.17%
7913-511C-2	6" MAG METERS @ STOLLER PRVS-CONST.	-	-	-	-	0.00%
7913-511L-2	6" MAG METERS @ STOLLER PRVS-LABOR	-	-	250.00	250.00	0.00%
7914-505C-2	EAST WELL UPGRADE/REPLACE-CONST.	1,909.07	70,611.18	68,091.00	(2,520.18)	103.70%
7914-505E-2	EAST WELL UPGRADE/REPLACE-ENG.	-	578.00	1,900.00	1,322.00	30.42%
7914-505L-2	EAST WELL UPGRADE/REPLACE-LABOR	-	917.03	1,000.00	82.97	91.70%
	TOTAL OPERATING EXPENSES:	23,061.14	167,121.63	399,500.00	232,378.37	
	NET INCOME FROM OPERATIONS:	30,836.59	193,530.24	-	193,530.24	
	Net Income (Loss):	30,836.59	193,530.24	-	193,530.24	

EAST ORANGE COUNTY WATER DISTRICT

MEMO

TO: BOARD OF DIRECTORS

FROM: GENERAL MANAGER

SUBJECT: ACCOUNTS TO BE WRITTEN OFF AT JUNE 30, 2013

DATE: JUNE 16, 2013

Background

Each year, there are a small number of customers who fail to pay their final bill, despite our attempts to locate/contact them and collect the funds. After 60 days delinquency, their accounts are turned over to a collection agency, the collection agency typically spends six months trying to collect the debt; if they are unable to recover the funds, we write-off the amount.

Attached is a table, "Accounts to be Written-Off, June 30, 2013," showing this year's uncollectable accounts that we are requesting the Board to approve as write-offs. This means that these amounts will be removed from our Accounts Receivable listing in order to fairly represent our assets and liabilities; however, if these funds are ultimately recovered by the collection agency, they will be shown as Prior Years' Income on our financial statements.

For the fiscal year that ended June 30, 2013, the total amount to be written off is $1,052.92. The table below shows how this compares to recent historical write-offs; this year's total is the lowest in five years – we are definitely seeing the influence of requiring deposits for water service:

Year	Account Write-Off Amount
2012/2013	$1,052.92
2011/2012	$2,356.77
2010/2011	$2,296.14
2009/2010	$1,532.51
2008/2009	$4,295.21
2007/2008	$ 918.15
2006/2007	$2,501.48
2005/2006	$1,348.64

The Finance Committee reviewed this at their June 13th Meeting; they recommend approval.

Recommendation

The Board approve the "Accounts to be Written Off as of June 30, 2012," in the amount of $1,052.92.

ACCOUNTS TO BE WRITTEN OFF
JUNE 30, 2013

ACCT #	NAME	SERVICE ADDRESS	FINAL READ DATE	AMOUNT PAST DUE	COLLECTION FEE 35%	AMOUNT T/OVER TO COLLECTION	DATE T/OVER TO COLLECTION
AMERICAN CAPITAL ENTERPRISES							
0120500	ESTELLE AUNGER - MAIL BEING RETURNED	12512 HINTON WAY	8/13/2012	$211.83	$74.14	$285.97	*10/9/2012*
0906400	VANCE JOHNSON - MAIL BEING RETURNED	12521 EL ROY DR	9/7/2012	$48.44	$16.95	$65.39	*10/9/2012*
1114221	JAMES GANO	12491 VISTA PANORAMA	9/27/2012	$690.08	$241.53	$931.61	*11/9/2012*
0608410	PETER HOLDSWORTH	242 CRAWFORD CYN RD #23	10/1/2012	$102.57	$35.90	$138.47	*2/13/2013*
	TOTAL			$1,052.92	$368.52	$1,421.44	

TURNED OVER TO LISA FOR REVIEW *

No forwarding address - mail being returned

3343-00	KAREN CONANT			($43.58)		
3213-00	LLOYD CHARTON			($165.80)		
3357-10	RICKY LEON			($42.64)		

Net Amount TO BE Written off $1,052.92

General Manager Approval: _____ Date: _____

Board Approved on: Date: _____

Excel/ RZ Bad Accounts

EAST ORANGE COUNTY WATER DISTRICT

MEMO

TO: BOARD OF DIRECTORS

FROM: GENERAL MANAGER

SUBJECT: **PROPOSED FY 2013/2014 BUDGET**

DATE: JUNE 15, 2013

Background

The proposed Budget attached to this memo has been reviewed with the Finance Committee at their March 27th, April 29th and June 13th meetings, as well as with the Operations and Personnel Committee at their June 11th meeting. All committees recommend the proposed budget for adoption.

A detailed budget presentation will be made at the Board Meeting; an overview of the major provisions is presented below:

Overview

The proposed FY 2013/2014 District Budget estimates the following total income and expenses:

	Proposed Budget 2013-2014	Budget 2012-2013	% Change
REVENUES			
WZ OPERATIONS	$6,277,259	$3,849,314	63.07%
WZ CIP	$279,990	$265,000	5.66%
RZ OPERATIONS	$1,812,444	$1,679,800	7.90%
RZ CIP	$478,100	$400,080	19.50%
TOTAL	$8,847,793	$6,194,194	42.84%
EXPENDITURES			
WZ OPERATIONS	$6,277,259	$3,849,314	63.07%
WZ CIP	$899,000	$588,000	52.89%
RZ OPERATIONS	$1,812,444	$1,679,800	7.9%
RZ CIP	$675,750	$482,250	40.12%
TOTAL	$9,664,453	$6,599,364	46.45%

Both the Wholesale Zone (WZ) and Retail Zone (RZ) Operating Budgets are balanced with revenues equal to expenses. Both the WZ and RZ Capital Improvement Programs (CIPs) have revenue shortfalls ($619,010 for the WZ and $197,650 for the RZ); the shortfall will be funded by reserves. Both CIP budgets also include carry forward projects that staff was unable to accomplish this fiscal year – for the WZ budget this amounts to $364,000 of the proposed $899,000 budget. For the RZ it amounts to $193,500 of the proposed $675,750 budget.

Budget Discussion

Wholesale Zone – Based upon the current year's water sales, and the resumption of sales to Orange, we are projecting an increase in demand; the revenue figures are also higher because of the 5% increase in MET's Tier 1 Treated Rate that is effective on January 1, 2014, as well as the higher Capacity Charge. Capital Improvement Fund revenue is expected to stay constant with recent historical experience.

The increase in Wholesale Zone operations expenditures is almost entirely due to the increased amount of water to be delivered, the increased cost of Met water as well as increases in the MET Readiness to Serve (RTS) charge and the MWDOC Connection Fee Charge. Currently, the MET/MWDOC cost of an acre-foot of Tier 1 treated water is $850.25; it will rise to $893.25 as of January 1, 2014. There are also increases in wages and benefits costs due to a greater allocation of expenses to the WZ after analysis of five years of historical data.

The increased WZ Capital Improvement Program expenditures are primarily due to carrying forward several projects that were not completed in FY 2012/13, as well as the addition of a feasibility study for construction of a treatment plant at the 6 MG reservoir, design and installation of cathodic protection at the 11.5 MG reservoir, and repairs to the roof and interior concrete wall at the 6 MG reservoir.

Retail Zone – Increased operations revenue for the Retail Zone is anticipated due to the implementation of Year 3 of the 3-year rate increase adopted by the Board in 2011. Increased operational expenditures are almost entirely due to the increased cost of water from both imported and local sources (OCWD is raising their rates from $265 to $277/AF) as well as energy and wages and benefits related increases; we are also starting to experience some inflationary creep in the cost of equipment and services after almost five years of relatively flat prices.

Recommendation

Approve the proposed FY 2013/2014 Wholesale Zone and Retail Zone Operating and Capital Budgets.

EAST ORANGE COUNTY WATER DISTRICT

WHOLESALE OPERATING BUDGET
FY 2013-14

Fund 14201 Account	Title	Detail Page	2013-14 BUDGET	2012-13 PROJECTED @ 6-30-13	2012-13 BUDGET	ACTUAL 2011-12	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08
RECEIPTS										
4110-0001-1	Water sales	6	$4,705,463	$5,000,000	$2,616,994	$5,342,059	$3,697,970	$2,260,223	$3,773,289	$3,603,881
4111-0001-1	EOCWD Reserve Fund Charge	6	$200,000	$250	$250	$0	N/A	N/A	N/A	N/A
4112-0001-1	Late charge	6	$30	$30	$30	$117	$0			
4115-001-1	EOCWD Readiness to Serve Charge	6	$50,000	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4122-0001-1	Tax shift recovery	-	$0	$0	$0	$0	$0	$0	$0	
4130-0001-1	Retail service connections-MWDOC meter charges	6	$166,648	$157,100	$157,100	$129,900	$122,100	$108,873	$108,207	$106,612
4131-0001-1	MET-MWDOC Readiness to serve recovery	6	$203,564	$193,500	$193,500	$158,065	$137,793	$102,994	$62,815	$63,548
4133-0001-1	MET-MWDOC Capacity charge recovery	7	$110,043	$116,000	$116,000	$118,046	$175,971	$130,531	$139,244	$124,473
4160-0060-1	Reimbursed expenses-IRWD	9	$19,516	$19,040	$19,040	$11,000	$19,037	$8,907	$6,277	$12,641
4160-0065-1	Refunds	9	$0	$0	$0	$1	$0	$1	$2,839	$971
4915-0001-1	Interest earned-demand accounts	7	$51	$50	$50	$0	$0	$0	$662	$877
4916-0001-1	Interest earned-Morgan Stanley	7	$0	$100	$100	$39	$35	$508	$3,253	$6,166
4917-0001-1	Interest earned-LAIF	7	$103	$100	$100	$272	$1,005	$1,654	$164	$185
4918-0001-1	Interest earned-U.S. Treasury Bonds	7	$0	$200	$200	$0	$0	$3,871	$10,219	$9,958
4922-0001-1	Interest earned-County of Orange	7	$51	$50	$50	$188	$257	$791	$1,603	$2,612
4923-0001-1	Interest earned-ACWA	7	$1,435	$1,400	$1,400	$1,568	$2,470	$2,705	$2,823	$2,940
4924-0001-1	Interest earned - Raymond James	7	$13,000	$2,000	$0	N/A	N/A	N/A	N/A	N/A
4930-0030-1	Taxes-secured	8	$585,000	$575,000	$575,000	$539,891	$509,000	$546,045	$532,406	$488,039
4930-0031-1	Taxes-unsecured	8	$15,000	$15,000	$15,000	$23,329	$25,025	$22,724	$22,805	$23,981
4930-0032-1	Taxes-supplemental roll	8	$5,000	$5,000	$5,000	$3,889	$3,996	$11,767	$23,902	$28,299
4930-0040-1	Taxes-prior years	8	$15,000	$15,000	$15,000	$19,386	$16,496	$25,225	$15,238	$9,008
4930-0052-1	Taxes-homeowners subvention	8	$4,000	$4,000	$4,000	$4,079	$4,832	$4,891	$5,026	$5,101
4930-0054-1	Taxes-public utility	8	$10,000	$10,000	$10,000	$10,564	$9,723	$10,349	$10,063	$9,187
4930-0055-1	Taxes- Tustin RDA Taxes		$40,000	$39,066	N/A	N/A	N/A	N/A	N/A	N/A
4930-0056-1	Taxes-miscellaneous	9	$500	$500	$500	$828	$35	$45	$28	$0
4930-0057-1	Taxes-accrued	9	($15,000)	($15,000)	($15,000)	($15,554)	$15,554	($23,686)	($19,556)	($11,501)
4930-0058-1	Taxes confiscated by State	9	$0	$0	$0	$0	$0	$0		$0
	Subtotal Propety Taxes		$659,500	$609,500	$609,500	$586,412	$584,659	$597,360	$589,912	$552,113
4975-0001-1	Rent income-Cingular (AT&T)	9	$50,000	$50,000	$50,000	$27,565	$30,407	$27,372	$26,400	$23,373
4977-0001-1	Rent income-Crown Castle (Mountain Union)	9	$50,000	$44,000	$44,000	$42,637	$42,000	$17,855	$15,611	$15,000
4980-0001-1	AMP Sale proceeds - RPOI distributions	7	$38,402	$35,598	$40,500	$40,142	$30,569	$26,754		
1472-0001-1	Accrued interest receipts-AMP sale	7	$8,953	$11,113	$0	$6,076	$7,004	$0	$29,088	$31,270
4990-0001-1	Miscellaneous income	9	$500	$500	$500	$5,875	$13,532	$0		$34
8900-0001-1	Gain or (loss) on sale of assets	650	$0	$0	$0	$0	$0	$0		$0
	TOTAL WHOLESALE OPERATING FUND RECEIPTS		**$6,277,259**	**$6,279,597**	**$3,849,314**	**$6,469,961**	**$4,864,809**	**$3,290,399**	**$4,772,406**	**$4,556,655**
	Increase over prior year's budget		63.07%							

EAST ORANGE COUNTY WATER DISTRICT
WHOLESALE OPERATING FUND-BUDGET FOR 2013-14

EXPENDITURES			2013-14 BUDGET	2012-13 PROJECTED	2012-13 BUDGET	ACTUAL 2011-12	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08
5130-0043-1	Water purchases-EOCF#2 OC43	10	$1,411,639	$785,098	$785,098	$1,526,578	$826,107	801,883.00	$1,012,122	$792,289
5130-0048-1	Water purchases-EOCF#2 OC48	10	$941,093	$1,150,000	$523,399	$1,440,372	$784,801	534,589.00	$713,731	$987,034
5130-0070-1	Water purchases-OC70	10	$2,352,731	$3,064,902	$1,308,497	$2,382,197	$2,519,626	1,336,472.00	$2,133,410	$2,213,167
5148-0001-1	Diemer lease amortization-bond	10	$0	$0	$0	$0	$0	$0		$12,840
5149-0001-1	AMP-FAP lease	10	$15,000	$14,000	$13,000	$13,000	$12,000	$20,313	$19,569	$20,269
5161-0001-1	MET-MWDOC Readiness to serve charge	13	$203,564	$193,500	$193,500	$158,065	$137,793	$102,994	$62,815	$63,548
5163-0001-1	MET-MWDOC Capacity charge	14	$110,043	$116,000	$116,000	$118,046	$124,071	$108,873	$139,244	$124,473
5164-0001-1	Retail service connection-MWDOC meter charges	10	$166,648	$157,100	$157,100	$129,900	$175,971	$130,531	$108,207	$106,612
5219-0001-1	Utility- SCADA RTU	10	$2,600	$2,500	$2,500	$1,928	$2,241	$1,508	$1,536	$1,481
5313-0001-1	Small tools	12	$2,400	$2,400	$2,400	$2,410	$1,841	$943	$5,917	$1,468
5320-0022-1	Gasoline, oil & diesel fuel	12	$8,800	$8,600	$8,600	$3,809	$3,472	$1,360	$2,681	$2,013
5324-0001-1	Regulatory Permits		$5,000	$5,000	$5,000	$0	$0	$0	$0	$0
5327-0001-1	Water quality testing	13	$25,000	$25,000	$26,000	$27,539	$20,326	$27,252	$30,887	$23,199
5338-0001-1	SCADA Replacements / Upgrades	13	$12,500	$12,000	$12,000	$192	$0	$3,443	$712	$3,027
5339-0001-1	Operations Reporting Software	13	$4,500	$1,500	$1,500	$1,902	$0	$1,380	$0	$0
5343-0001-1	Production meter purchases and installations	13	$15,000	$15,000	$15,000	$4,406	$0	$12,009	$12,158	$21,833
5345-0001-1	PRV-repair and maintenance	13	$3,000	$3,000	$3,000	$1,045	$2,035	$2,654	$3,668	$0
5350-0035-1	Mains-repair and maintenance	13	$25,000	$10,000	$10,000	$2,275	$18,243	$910	$15,390	$29,835
5350-0041-1	Service Connections-repair and maintenance	13	$1,000	$1,000	$1,000	$469	$0	$145	$397	$0
5350-0051-1	Reservoirs-repair and maintenance	13	$20,000	$10,000	$10,000	$11,617	$2,205	$4,748	$11,747	$8,330
5350-0052-1	Vaults-repair and maintenance	13	$10,000	$10,000	$10,000	$681	$0	$16,319	$2,368	$26
5350-0402-1	Cathodic protection-monitor, repair and maintenance	13	$20,500	$20,000	$15,000	$1,849	$1,507	$10,407	$4,827	$8,595
5357-0001-1	EOCF # 2 maintenance and operations	13	$46,000	$45,000	$45,000	$31,333	$42,452	$20,900	$16,200	$11,000
5358-0001-1	Meter Testing	13	$3,000	$2,000	$3,000	$3,068	$2,170	$1,678	$3,167	$4,980
5359-0001-1	SAC line maintenance and operations	13	$2,000	$1,000	$2,000	$1,864	$1,915	$1,719	$1,649	$1,663
5365-0001-1	Equipment rental	14	$4,000	$4,000	$200	$0	$0	$200	$34	$0
5370-0070-1	Backhoe maintenance	17	$3,000	$2,000	$2,000	$661	$1,180	$346	$168	$0
5370-0071-1	Vehicle maintenance	17	$3,000	$2,500	$2,500	$998	$1,118	$2,144	$2,867	$2,446
5370-0080-1	Maintenance-buildings and grounds	17	$3,500	$3,500	$3,500	$2,103	$7,053	$1,468	$911	$3,932
5467-0001-1	Wages	12	$175,000	$140,000	$124,800	$164,623	$138,166	$99,836	$148,731	$142,853
5469-0069-1	FICA and Medicare	14	$18,000	$11,960	$11,960	$11,050	$11,268	$10,791	$11,476	$10,828
5469-0083-1	Retirement PERS	14	$42,000	$24,000	$24,000	$25,105	$22,701	$22,885	$26,887	$24,122
5480-0070-1	SUI and ETT	14	$2,000	693	$650	$631	$438	$296	$429	$398
5480-0072-1	Health & accident insurance	14	$55,000	$28,000	$28,000	$29,708	$28,772	$20,800	$22,716	$15,418
5480-0075-1	Dental insurance	14	$4,000	$2,000	$2,000	$2,108	$2,390	$1,568	$1,873	$1,347
5480-0076-1	Vision insurance	14	$1,000	$550	$550	$400	$448	$480	$556	$379
5480-0080-1	Life insurance	14	$900	$400	$400	$279	$300	$352	$406	$305
5480-0082-1	Worker's compensation insurance	15	$10,000	$6,000	$6,000	$4,447	$6,464	$4,000	$3,930	$4,501
5486-0001-1	Uniforms	14	$4,000	$2,000	$2,000	$1,465	$1,387	$960	$972	$1,610
5607-0001-1	District website	10	$1,500	$750	$750	$10	$750	$764		$60
5610-0009-1	McPherson fax	11	$200	$200	$200	$196	$195	$197	$112	$113
5610-0010-1	McPherson internet	11	$1,000	$500	$475	$449	$417	$444	$419	$408
5610-0015-1	McPherson office phones	11	$1,600	$1,500	$1,250	$1,486	$1,243	$1,091	$1,233	$990
5610-0016-1	Answering service	11	$246	$240	$240	$203	$194	$204	$203	$218
5610-0017-1	Phone circuits to contol equipment	11	$4,600	$4,500	$4,100	$4,240	$4,034	$3,825	$3,733	$3,751
5610-0018-1	Pagers	11	$0	$0	$0	$0	$0	$0		$148
5610-0019-1	Cellphones	11	$1,650	$1,600	$1,600	$1,129	$1,038	$1,495	$1,751	$1,542
5610-0020-1	Underground Service Alert	11	$400	$400	$400	$290	$478	$332	$333	$360
5611-0001-1	Training / Schools	12	$2,500	$1,000	$1,000	$75	$850	$135	$499	$450
5613-0001-1	Conservation expense	12	$15,000	$5,000	$25,000	$565	$0	$2,300		$0
5614-0001-1	Conference and Meeting Expenses	15	$5,000	$3,000	$3,000	$2,684	$0	$789	$1,371	$3,113
5616-0001-1	Mileage	12	$300	$200	$200	$283	$120	$135	$150	$47

EAST ORANGE COUNTY WATER DISTRICT
WHOLESALE OPERATING FUND-BUDGET FOR 2013-14

EXPENDITURES			2013-14 BUDGET	2012-13 PROJECTED	2012-13 BUDGET	ACTUAL 2011-12	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08
5618-0029-1	ACWA	15	$2,800	$2,750	$2,750	$2,748	$3,231	$2,410	$2,273	$2,228
5618-0030-1	Orange County Water Works Association	15	$100	$75	$75	$25	$25	$0	$18	
5618-0031-1	American Water Works Association	15	$300	$250	$250	$207	$0	$203	$161	$153
5618-0032-2	Foothill Communities Association	15	$30	$20	$20	$10	$0	$0	$0	$0
5618-0033-1	California Special District Association		$2,000	$1,300						

5618-0037-1	ISDOC / Urban Water Institute	15	$900	$900	$900	$907	$358	$1,025	$825	$775
5619-0001-1	Miscellaneous expense	15	$500	$500	$500	$106	$167	$215	$240	$24
5620-0021-1	Director's fees-Richard Barrett	15	$2,500	$2,500	$2,500	$1,825	$1,488	$1,400	$1,225	$800
5620-0022-1	Director's fees-William Vanderwerff	15	$5,000	$5,000	$4,000	$3,763	$3,238	$2,900	$2,100	$1,775
5620-0023-1	Director's fees-Douglas Chapman	15	$0	$750	$3,600	$1,950	$2,150	$1,850	$1,513	$1,225
5620-0024-1	Director's fees-John Dulebohn	15	$3,600	$3,600	$3,600	$1,838	$2,238	$1,938	$263	
5620-0025-1	Director's fees-Gary Veeh	15	$0	$0	$0	$0	$0	$0	$938	$1,450
5620-0026-1	Director's fees-Richard Bell	15	$3,600	$3,600	$3,600	$2,563	$3,025	$2,225	$1,688	$1,700
5620-0027-1	Director's fees-Douglas Davert		$0	$0	$0	N/A	N/A	N/A	N/A	N/A
5621-0001-1	Board & Meeting Expenses	15	$2,000	$1,000	$1,000	$625	N/A	N/A	N/A	N/A
5632-0001-1	Postage	16	$800	$750	$750	$661	$430	$368	$412	$390
5633-0001-1	Office supplies / furnishings / small equipment	16	$7,000	$7,000	$7,000	$3,959	$7,461	$8,232	$9,191	$7,778
5634-0001-1	Public Information & Legal Notices	16	$5,500	$500	$500	$479	$312	$746	$310	$550
5635-0001-1	Copier contract	16	$425	$400	$400	$196	$387	$150	$287	$542
5638-0001-1	Bank Charges	16	$3,300	$3,200	$3,200	$1,366	$2,737	$2,046	$217	
5639-0001-1	Outside services	12	$2,400	$2,600	$2,300	$2,994	$642	$468	$572	$602
5640-0001-1	Audit	16	$8,800	$8,500	$8,500	$9,304	$7,752	$6,500	$5,893	$5,587
5641-0001-1	Tax collection fees	16	$2,000	$2,000	$2,000	$5,893	$5,839	$5,053	$4,174	$4,191
5644-0001-1	Treasurer	16	$10,000	$10,000	$10,000	$2,262	$32,817	$42,776	$28,226	$32,357
5644-0003-1	Accounting- Serrano	16	$22,000	$20,000	$20,000	$21,251	N/A	N/A	N/A	N/A
5645-0001-1	Legal	16	$80,000	$18,000	$18,000	$14,747	$22,277	$13,919	$12,370	$12,137
5646-0001-1	Computer consulting	16	$4,000	$2,500	$2,500	$1,121	$1,568	$468	$570	$450
5647-0001-1	Engineering	16	$30,000	$25,000	$25,000	$5,030	$6,259	$12,226	$21,309	$20,400
5648-0001-1	LAFCO	17	$18,000	$13,000	$13,000	$11,912	$11,408	$12,573	$8,874	$5,874
5649-0001-1	LAFCO MSR	17	$0	$0	$0	$0	$0	$385	$61	$3
5650-0050-1	Insurance-auto and general liability	17	$15,000	$14,500	$14,500	$9,050	$9,893	$11,762	$11,091	$12,913
5650-0051-1	Insurance-property	17	$5,000	$5,000	$3,000	$2,181	$2,256	$2,230	$2,189	$2,192
5650-0052-1	Insurance-fidelity bond	17	$500	$500	$200	$150	$50	$155	$160	$160
5670-0072-1	Office equipment maintenance	17	$300	$300	$300	$0	$0	$576		$0
5680-0083-1	Dumpster	17	$1,500	$1,400	$1,400	$376	$302	$450	$695	$348
5680-0084-1	The Gas Co-McPherson Rd	17	$0	$0	$0	$0	$58	$107	$178	$206
5680-0085-1	Electric and water-office	17	$3,500	$2,600	$2,600	$2,464	$1,918	$2,113	$2,108	$2,101
5686-0001-1	Security	17	$2,000	$500	$500	$0	$59	$0	$0	$0
5689-0001-1	Election expense	18	$25,000	$40,000	$40,000	$0	$26	$94		$14,694
8961-0001-1	Transfer to capital projects	18	$39,990	$40,000	$135,000	$200,000	$0	$19,206	$288,897	$157,987
8981-0001-1	Transfer to(from) Reserves	18	$200,000	N/A	N/A	N/A	N/A	N/A	N/A	N/A
9011-0001-1	Market value adjustments to investments	18	$0	$0	$0	$153	$511	$887	($11,444)	$0
9510-0001-1	Prior year expenses or (income)	18	$500	$500	$500	$1,250	($404)	$7,663	$8,576	$4,975
TOTAL WHOLESALE OPERATING FUND EXPENDITURES			**$6,277,259**	**$6,142,088**	**$3,849,314**	**$6,433,096**	**$5,040,258**	**3,486,184.87**	**$4,940,322**	**$4,953,585**
Increase over prior year's budget			**63.07%**							

REVENUE

4110-0001-1 WATER SALES

Projected sales based on previous years' actual sales — **$4,705,463**

	Acre Feet		%	cost/ AF as of 7/31/13 $	Six Months 7-1 thru 12-31-11	%	as if 1/1/14 $	Six Months 7-1 thru 12-31-11
City of Tusti	2,000.0	0.4	$850.75	$680,600	0.6	$893.25	$1,071,900	$1,752,500
Golden Stat	2,000.0	0.4	$850.75	$680,600	0.6	$893.25	$1,071,900	
City of Oran	720.0	0.4	$850.75	$245,016	0.6	$893.25	$385,884	
EOCWD-Re	350.0	0.4	$850.75	$119,105	0.6	$893.25	$187,583	
Irvine Ranc	300.0	0.4	$850.75	$102,090	0.6	$893.25	$160,785	
Irvine Ranc	0.0	0.4	$850.75	$0	0.6	$893.25	$0	
TOTAL	5,370.0	1.0	$850.75	$1,827,411	1.0	$893.25	$2,878,052	
In lieu and desalter credit passthroughs				$0.00	$0			$0
					$4,705,463			$0

4111-0001-1 RESERVE FUND CHARGE

New Reserve Fund harge Structure: — **$200,000**

19,839 Meters x $10.08/meter = $200,000

4112-0001-1 LATE CHARGE

Fees assessed for payments received past the due date of the bill — **$30**

4115-001-1 EOCWD Readiness to Serve Charge

New charge assessed at $2.50 per meter — **$50,000**

19,839 Meters x $2.50/meter = $50,000

4130-0001-1 RETAIL SERVICE CONNECTIONS-MWDOC METER CHARGES

MWDOC annual connection charges based on total meters in Wholesale District - 20,784 x $8.40/meter — **$166,648**

4131-0001-1 MET-MWDOC READINESS TO SERVE RECOVERY

Collected from Wholesale customers for pass-through of MWDOC readiness to serve charge. — **$203,564**

Cost is up $30,870 or 19% over prior year

4133-0001-1 MET-MWDOC CAPACITY CHARGE RECOVERY — **$110,043**

MWDOC unbundled this charge from the water rate and is billing it separately since January 1, 2007.
This will be billed to EOCWD monthly on a calendar year 3 year rolling average history.
Cost is down 5% ($6,279) over prior year

4160-0060-1 REIMBURSED EXPENSES-IRWD

This account is to record reimbursed expenses from IRWD that are billed to them for their share of facilities jointly owned by EOCWD and IRWD — **$19,516**

4160-0065-1 REFUNDS

This account is to record refunds of expenses for damages, or other refunds of any other type of expense. — **$0**

Estimate is based on estimate by General Manager

Various INTEREST EARNED ON INVESTED FUNDS — **$14,640**

Includes Interest from LAIF, County of Orange, Raymond James & other miscellaneous interest
Average yield estimated to be 1.0%
Doesn't include Capital Funds Interest

4930-0030-1 TAXES-SECURED
Basic levy - estimated based on prior year and slow economic recovery — **$585,000**

4930-0031-1 TAXES-UNSECURED
Estimated based on prior year. — **$15,000**

4930-0032-1 TAXES-SUPPLEMENTAL ROLL
These taxes depend on real estate sales within the District which are unpredictable. — **$5,000**

4930-0040-1 TAXES-PRIOR YEARS
These taxes are shown on the tax ledger of the county as Miscellaneous Taxes — **$15,000**
These taxes depend on the County of Orange's collection of delinquent taxes which is unpredictable.
Estimate is based on prior year's budget

4930-0052-1 TAXES-HOMEOWNER'S SUBVENTION
These taxes depend on the County of Orange's receipt of monies from the State of California — **$4,000**
which are designed to reimburse cities, counties and local agencies for taxes lost to
homeowner exemptions from property taxes, and they are unpredictable.
Estimate is based on previous years' budgeted amount

4930-0054-1 TAXES-PUBLIC UTILITY
Estimated based on prior year and slow economic recovery. — **$10,000**

4930-0055-1 TAXES-TUSTIN RDA
Taxes received as a result of the dissolution of the Redevelopment Agency in Tustin — **$40,000**

4930-0056-1 TAXES-MISCELLANEOUS
These taxes are odd type taxes that are occasionally distributed by County of Orange. They are not — **$500**
consistently distributed from one year to the next, and are unpredictable.
Estimate is based on 100% of prior year budgeted amount.

4930-0057-1 TAXES-ACCRUED
This account is used to accrue taxes at year end that will not be collected until next year. — **($15,000)**
The amount is not determinable until the end of the year.
Estimate is based on 100% of prior year budgeted amount, rounded up.

4930-0058-1 TAXES CONFISCATED BY STATE
This account was used to capture the secured taxes the District did not receive due to the reallocation — **$0**
of taxes from special districts to the State's general fund during 2010-11, 2004-05 and 2005-06.

4975-0001-1 RENT INCOME- AT&T
Space rent for equipment-per contract — **$50,000**

4977-0001-1 RENT INCOME-CROWN CASTLE (MOUNTAIN UNION)
Space rent for equipment-per contract — **$50,000**

4980-0001-1 AMP SALE PROCEEDS - RPOI DISTRIBUTIONS
Distributions scheduled by MWDOC continue until July 2016 based — **$38,402**
on reduced debt service on MWDOC 89 COPS
7/1 Distribution $50,000
11/1/Distribution $9,163

4990-0001-1 MISCELLANEOUS INCOME — **$500**
This account is not used unless some other receipt is unclassifiable.

8900-0001-1 GAIN OR (LOSS) ON SALE OF ASSETS
The District does not plan to sell any assets during the budget year - no budgeted amount — **$0**

EXPENDITURES

WATER PURCHASES — Total AF $5,370 — Total Purchase $4,705,463
Total value of water to be purchased; this is a pass-through charge as the District doesn't add any fees to the price of the water

5130-0043-1 Through EOCF # 2 - OC43 - 30% of total water purch — **$1,411,639**
5130-0048-1 Through EOCF # 2 - OC48 - 20% of total water purchased — **$941,093**
5130-0070-1 Through OC70 - 50% of total water purchased — **$2,352,731**

5148-0001-1 DIEMER LEASE AMORTIZATION-BOND
Amortization of prepaid lease payment to MWDOC based on 1996 COPS debt service — **$0**
2006-07 was the final year for debt service on the 1996 COPS debt service. No more budgeting for this line item.

5149-0001-1 AMP - FAP LEASE
Amortization of prepaid lease payment to MWDOC based on 1989 COPS Series D — **$15,000**
reduced debt service schedule.

5161-0001-1 MET-MWDOC READINESS TO SERVE CHARGE
Based on MWDOC allocation to EOCWD of 4 yr average of RTS Eligible Purchases - pass through cost that is equal to revenue received — **$203,564**

5163-0001-1 MET-MWDOC CAPACITY CHARGE
EOCWD share of unbundled capacity charge - pass through cost that is equal to revenue received — **$110,043**
Based on highest peak demand over a 3-year period

5164-0001-1 RETAIL SERVICE CONNECTION-MWDOC METER CHARGES
MWDOC annual connection charges based on total meters in Wholesale District - 20,784 - expense is equal to revenue — **$166,648**

5219-0001-1 UTILITY- SCADA RTU
This account is for electricity for SCADA at remote stations. Estimate based on 2002-03 through previous year — **$2,600**
with increase for electricity cost increases

5313-0001-1	**SMALL TOOLS** Based on General Managers' estimate	**$2,400.00**
5320-0022-1	**GASOLINE, OIL AND DIESEL** Based on history and previous years' budget, increased for cost of gasoline prices (3,200 gallons at average $4.25) Wholesale allocation based on general manager's estimate-50%	**$8,800**
5163-0001-1	**REGULATORY PERMIT** Based on previous years' actual	**$5,000**
5327-0001-1	**WATER QUALITY TESTING** More testing will be required, however bidding contract reduced overall cost. Also includes DHS yearly inspections	**$25,000**
5338-0001-1	**SCADA REPLACEMENTS / UPGRADES** Based on General Manager's estimate	**$12,500**
5339-0001-1	**OPERATIONS REPORTING SOFTWARE** SEMS & Operations software - maintenance, laboratory, asset management & reporting	**$4,500**
5343-0001-1	**PRODUCTION METER PURCHASES AND INSTALLATIONS** Allowance for mag meter purchase if needed Wholesale direct expense	**$15,000**
5345-0001-1	**PRV- REPAIR AND MAINTENANCE** Budget estimated by General Manager	**$3,000**
5350-0035-1	**MAINS-REPAIR AND MAINTENANCE** Piping, valves, sand, temporary asphalt, permits and other maintenance direct supplies, dump fees Budget estimated by General Manager	**$25,000**
5350-0041-1	**SERVICE CONNECTIONS- REPAIR AND MAINTENANCE** Piping, valves, sand, temporary asphalt, permits and other maintenance direct supplies Budget estimated by General Manager	**$1,000**
5350-0051-1	**RESERVOIRS- REPAIR AND MAINTENANCE** Budget to perform routine maintenance (including landscape)	**$20,000**
5350-0052-1	**VAULTS- REPAIR AND MAINTENANCE** Repair and maintenance-budget estimated by General Manager	**$10,000**
5350-0402-1	**CATHODIC PROTECTION MONITORING, REPAIR AND MAINTENANCE** Budget estimated by General Manager	**$20,500**
5357-0001-1	**EOCF # 2 MAINTENANCE AND OPERATIONS** Based on current MWDOC budget.	**$46,000**

5358-0001-1	**METER TESTING**		
	Annual meter testing and repairs		**$3,000**
5359-0001-1	**SAC LINE MAINTENANCE AND OPERATIONS**		
	Based on General Manager's estimates. SAC has not yet sent its budget for this		**$2,000**
5365-0001-1	**EQUIPMENT RENTAL**		
	Budget based on previous years' budget		**$4,000**
5370-0070-1	**BACKHOE MAINTENANCE**		
	Budget based on General Manager's estimate		**$3,000**
5370-0071-1	**VEHICLE MAINTENANCE**		
	Budget based on General Manager's estimate		**$3,000**
5370-0080-1	**MAINTENANCE-BUILDINGS AND GROUNDS**		
	Budget includes repairs to District house		**$3,500**
5467-0001-1	**WAGES**	Emp	
	Total current hourly wages-all employees		**$175,000**
	Overtime rate = 1.5 x average rate per employee		
	Total Overtime hours = 160 hours (field employees only)		
	Standby = 52 weekends x 6 hrs = 312 hours		
	plus 11 holidays x 8 hrs (double time pay) = 88 hours		
	Includes cost merit pool and 1% offset to PERS employee portion		
	Also includes cost for part-time clerk (510 hours) @ $14/hour		
5469-0069-1	**FICA AND MEDICARE**		
	Total wages		**$18,000**
	Director fees		
	Total amount subject to FICA and Medicare		
	FICA & Medicare = 7.65% of payroll		
5469-0083-1	**RETIREMENT-PERS**		
	Applies only to regular wages		**$42,000**
	Employee Contribution - 6%		
	Employer contribution 8%		
	Employees Pay 1%		
5480-0070-1	**SUI and ETT**		
	SUI = 2.4%; ETT = .1%; Total = 2.5%; Maximum wages subject are $7,000 for 6 Employees		**$2,000**
5480-0072-1	**HEALTH AND ACCIDENT INSURANCE**		
	ACWA - Anthem Blue Cross		**$55,000**
	Budget based on previous years' budget - information not available from ACWA at budget time		

5480-0075-1	**DENTAL INSURANCE** ACWA - Delta Dental Budget based on previous years' budget - information not available from ACWA at budget time	**$4,000**
5480-0076-1	**VISION INSURANCE** ACWA - Vision Service Plan - Budget based on previous years' budget - information not available from ACWA at budget time	**$1,000**
5480-0080-1	**LIFE INSURANCE** ACWA - Budget based on previous years' budget - information not available from ACWA at budget time	**$900**
5480-0082-1	**WORKER'S COMPENSATION INSURANCE** Based on information from ACWA	**$10,000**
5486-0001-1	**UNIFORMS** Budget based on previous years' budget	**$4,000**
5607-0001-1	**DISTRICT WEBSITE** Wholesale Zone share of cost	**$1,500**
5610-0009-1	**MCPHERSON FAX** Based on General Manager's estimate	**$200**
5610-0010-1	**MCPHERSON INTERNET** Based on previous years' projected actual expenditures	**$1,000**
5610-0015-1	**MCPHERSON OFFICE PHONES** Based on prior year's experience	**$1,600**
5610-0016-1	**ANSWERING SERVICE** Based on previous years' projected actual expenditures	**$246**
5610-0017-1	**PHONE CIRCUITS TO CONTROL EQUIPMENT** Based on previous years' projected actual expenditures	**$4,600**
5610-0018-1	**PAGERS** Pagers have been discontinued	**$0**
5610-0019-1	**CELLPHONES** Based on previous years' budget	**$1,650**
5610-0020-1	**UNDERGROUND SERVICE ALERT** Based on previous years' projected actual expenditures	**$400**
5611-0001-1	**TRAINING / SCHOOLS** Based on previous years' actual	**$2,500**

5613-0001-1	**CONSERVATION EXPENDITURES** Conservation incentives approved by the Board	**$15,000**
5614-0001-1	**CONFERENCE & MEETING EXPENSES** Based on General Manager's estimate	**$5,000**
5616-0001-1	**MILEAGE** Based on history and previous years' budget Wholesale allocation based on general manager's estimate-30%	**$300**
5618-0029-1	**ACWA** Dues & Misc Expenses. Based on previous years' projected actual	**$2,800**
5618-0030-1	**ORANGE COUNTY WATER ASSOCIATION** Dues & Misc Expenses. Based on previous years' projected actual	**$100**
5618-0031-1	**AMERICAN WATERWORKS ASSOCIATION** Dues & Misc Expenses. Based on previous years' projected actual	**$300**
5618-0032-2	**FOOTHILL COMMUNITIES ASSOCIATION** Dues & Misc Expenses. Based on previous years' projected actual	**$30**
5618-0033-1	**CALIFORNIA SPECIAL DISTRICT ASSOCIATION** Dues & Misc Expenses. Based on previous years' projected actual	**$2,000**
5618-0037-1	**INDEPENDENT SPECIAL DISTRICT'S ASSOCIATION / URBAN WATER INSTITUTE** Dues & Misc Expenses. Based on previous years' projected actual	**$900**
5619-0001-1	**MISCELLANEOUS EXPENSE** Minimal budget for this category for this budget year	**$500**
	DIRECTOR'S FEES Budget based on General Manager's estimate / including Committee meetings	
5620-0021-1	**Richard Barrett**	**$2,500**
5620-0022-1	**William Vanderwerff**	**$5,000**
5620-0024-1	**John Dulebohn**	**$3,600**
5620-0026-1	**Richard Bell**	**$3,600**
5620-0027-1	**Douglas Davert**	**$0**
5621-0001-1	**BOARD & COMMITTEE MEETING EXPENSE** Expenses related to Board/Committee meetings including materials and refreshments	**$2,000**
5632-0001-1	**POSTAGE** Budget based on General Manager's estimate	**$800**
5633-0001-1	**OFFICE SUPPLIES / FURNISHINGS / SMALL EQUIPMENT** Budget based on General Manager's estimate	**$7,000**
5634-0001-1	**PUBLICATIONS AND LEGAL NOTICES** Budget based on previous years' projected actual	**$5,500**
5635-0001-1	**COPIER CONTRACT** Budget based on previous years' projected actual	**$425**
5638-0001-1	**BANK CHARGES** Based on previous years' actual	**$3,300**

5639-0001-1	**OUTSIDE SERVICES** Based on General Manager's estimate	**$2,400.00**
5640-0001-1	**AUDIT** Budget based on contract	**$8,800**
5641-0001-1	**TAX COLLECTION FEES** Based on previous years' projected actual	**$2,000**
5644-0001-1	**TREASURER** Budget based on General Manager's estimate	**$10,000**
5644-0003-1	**ACCOUNTING- SERRANO** Budget based on General Manager's estimate	**$22,000**
5645-0001-1	**LEGAL** Budget based on General Manager's estimate	**$80,000**
5646-0001-1	**COMPUTER CONSULTING** Budget based on General Manager's estimate	**$4,000**
5647-0001-1	**ENGINEERING** Budget based on General Manager's estimate	**$30,000**
5648-0001-1	**LAFCO** Budget based on information from Local Agency Formation Commission	**$18,000**
5649-0001-1	**LAFCO MSR** General manager's estimate for MSR for budget year	**$0**
5650-0050-1	**INSURANCE-AUTO AND GENERAL LIABILITY** Budget based on previous years' projected actual with an increase	**$15,000**
5650-0051-1	**INSURANCE-PROPERTY** Budget based on previous years' budget	**$5,000**
5650-0052-1	**INSURANCE-FIDELITY BOND** Budget based on previous years' budget	**$500**
5670-0072-1	**OFFICE EQUIPMENT MAINTENANCE** Budget based on General Manager's estimate	**$300**
5680-0083-1	**DUMPSTER** Budget based on General Manager's estimate WS allocation 30%	**$1,500**
5680-0084-1	**THE GAS COMPANY-MCPHERSON ROAD THIS IS FOR THE DISTRICT'S HOUSE** Paid by Superintendent	**$0**
5680-0085-1	**ELECTRIC AND WATER-OFFICE** Budget based on previous years' projected actual with nominal increase WS allocation 30%	**$3,500**
5686-0001-1	**SECURITY** Costs related primarily to security system at reservoirs	**$2,000**
5689-0001-1	**ELECTION EXPENSE RESERVE** One half of estimated election costs for next year's election	**$25,000**

8961-0001-1 **TRANSFER TO OR (FROM) CAPITAL PROJECTS**

Any excess of receipts over expenditures of the Wholesale Operating Fund that is not needed for working capital is transferred to the Wholesale Replacement and Capital Improvements Fund

$39,990

8981-001-1 **TRANSFER TO OR (FROM) RESERVES**

Proceeds of new Meter Charge and Readiness to Serve Charge

$250,000

9011-0001-1 **MARKET VALUE ADJUSTMENTS TO INVESTMENTS**

This account records any decrease to the value of investments, which must be written down to fair market value annually if a significant decrease in their value occurs.

$0

9510-0001-1 **PRIOR YEAR EXPENSES**

This account captures expenses that relate to a previous fiscal year so that they are segregated for audit. Based on history of prior year items paid or received in budget year

$500

EAST ORANGE COUNTY WATER DISTRICT

WHOLESALE ZONE

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MULTI-YEAR CAPITAL PLAN

	PROJECTED AVAILABLE RESOURCES:	Projected 6-30-13	Current Year	2013-14	2014-15	2015-16	2016-17	2017-18	TOTAL
	Projected beginning cash and cash equivalents		**$5,760,657**	**$5,437,657**	**$4,818,647**	**$4,731,647**	**$4,731,647**	**$3,782,647**	
4113-0001-1	Projected connection fees	$57,000	$20,000	$10,000	$10,000	$10,000	$10,000	$10,000	$50,000
Various	Projected interest earnings	$10,000	$10,000	$15,000	$15,000	$15,000	$15,000	$15,000	$75,000
4925-0001-1	Projected Interest Receivable - AMP Note	$10,000	$10,000	$15,000	$13,000	$10,000	$5,000	$0	$43,000
4985-0001-1	Proceeds from Financing		$0	$0	$2,250,000	$11,000,000	$0	$0	$13,250,000
4991-0010-1	Reimbursement for Storm Damage Repairs	$70,000	$70,000	$0	N/A	N/A	N/A	N/A	$0
4991-0011-1	Reimbursement for Security Upgrades	$20,000	$20,000	$0	N/A	N/A	N/A	N/A	$0
4993-0953-1	Transfers from Operating Expenses	$40,000	$135,000	$39,990	$75,000	$75,000	$75,000	$75,000	$339,990
8981-0001-1	Transfers to (from) Reserves		$0	$200,000	$25,000	$25,000	$25,000	$25,000	$300,000
	Subtotal Projected Annual Revenue	$207,000	$265,000	$279,990	$2,388,000	$11,135,000	$130,000	$125,000	
	Projected Annual Resources	*$207,000*	*$6,025,657*	*$5,717,647*	*$7,206,647*	*$15,866,647*	*$4,861,647*	*$3,907,647*	
	TOTAL ANTICIPATED NET REVENUE 2013-2017								**$14,057,990**

	CAPITAL PROJECTS AND REPLACEMENTS	Projected	Current Year	2013-14	2014-15	2015-16	2016-17	2016-17	TOTAL
7912-102C-1	Metal Flashing at Peters Canyon Reservoir-Construction	$0	$10,000	$10,000					$10,000
7912-102L-1	Metal Flashing at Peters Canyon Reservoir-Labor	$0	$1,000	$1,000					$1,000
7912-103C-1	Security Gate at 6 MG Site-Const (WZ Portion)(Carryover)	$0	$8,000	$8,000					$8,000
7912-103L-1	Security Gate at 6 MG Site-Labor (WZ Portion)(Carryover)	$0	$1,000	$1,000					$1,000
7912-105C-1	Security System at Peters Canyon Reservoir-Construction	$30,500	$20,000	$15,000					$15,000
7912-105L-1	Security System at Peters Canyon Reservoir-Labor	$31,550	$1,000	$5,000					$5,000
7912-107E-1	Backup generator at OC70 Pump Station-Engineering	$15,000	$15,000	$0					$0
7912-107C-1	Backup generator at OC70 Pump Station-Const (Carryover)	$50,000	$85,000	$35,000					$35,000
7912-107L-1	Backup generator at OC70 Pump Station-Labor	$1,000	$1,000	$1,000					$1,000
7912-108E-1	Electrical modifications for Backup Generator-Engineering	$15,000	$15,000	$0					$0
7912-108C-1	Electrical modifications for Backup Generator-Construction (Carryover)	$15,000	$15,000	$0					$0
7912-108L-1	Electrical modifications for Backup Generator-Labor	$1,000	$1,000	$0					$0
7912-109E-1	Metering Improvements for WZ Billing-Engineering	$1,000	$1,000	$0					$0
7912-109C-1	Metering Improvements for WZ Billing-Construction	$37,000	$30,000	$0					$0
7912-109L-1	Metering Improvements for WZ Billing-Labor	$1,000	$1,000	$0					$0
7912-110E-1	Pipeline Inspections-Engineering (Carryover)	$0	$25,000	$25,000					$25,000
7912-110L-1	Pipeline Inspections-Labor	$0	$1,000	$1,000					$1,000
7912-201E-1	Betterment and Replacement Plan-Engineering (Carryover)	$5,000	$75,000	$75,000					$75,000

EAST ORANGE COUNTY WATER DISTRICT

WHOLESALE ZONE

MULTI-YEAR CAPITAL PLAN

CAPITAL PROJECTS AND REPLACEMENTS		Projected - 6/30/13	Current Year	2013-14	2014-15	2015-16	2016-17	2016-17	TOTAL
7913-102E-1	6 MG Reservoir Roof Repairs-Engineering	$30,000	$25,000	$30,000					$30,000
7913-102C-1	6 MG Reservoir Roof Repairs-Construction	$0	$50,000	$150,000					$150,000
7913-102L-1	6 MG Reservoir Roof Repairs-Labor	$0	$1,000	$10,000					$10,000
7913-103E-1	6 MG Reservoir - Slope Repair/Asphalt/Curb-Engineering	$11,800	$10,000	$0					$0
7913-103C-1	6 MG Reservoir - Slope Repair/Asphalt/Curb-Construction (Carryover)	$48,000	$50,000	$0					$0
7913-103L-1	6 MG Reservoir - Slope Repair/Asphalt/Curb-Labor	$1,000	$1,000	$0					$0
7913-104E-1	6 MG Reservoir - Landscape/V-Ditch-Engineering	$0	$5,000	$5,000					$5,000
7913-104C-1	6 MG Reservoir - Landscape/V-Ditch-Construction	$0	$20,000	$30,000					$30,000
7913-104L-1	6 MG Reservoir - Landscape/V-Ditch-Labor	$200	$1,000	$1,000					$1,000
7913-105C-1	Slurry seal asphalt around Andres & Newport Reservoirs-Construction	$0	$30,000	$10,000					$10,000
7913-105L-1	Slurry seal asphalt around Andres & Newport Reservoirs-Labor	$0	$1,000	$1,000					$1,000
7913-106E-1	Cathodic Protection - Pipelines-Engineering	$0	$5,000	$5,000					$5,000
7913-106C-1	Cathodic Protection - Pipelines-Construction	$0	$15,000	$20,000					$20,000
7913-106L-1	Cathodic Protection - Pipelines-Labor	$0	$1,000	$1,000					$1,000
7913-201C-1	McPherson Office/Yard Improvements-Construction	$225	$10,000	$10,000					$10,000
7913-201L-1	McPherson Office/Yard Improvements-Labor	$300	$1,000	$3,000					$3,000
7913-202E-1	11.5 MG Reservoir Cathodic Protection System-Engineering	$0	$10,000	$10,000					$10,000
7913-202C-1	11.5 MG Reservoir Cathodic Protection System-Construction	$0	$25,000	$25,000					$25,000
7913-202L-1	11.5 MG Reservoir Cathodic Protection System-Labor	$125	$1,000	$1,000					$1,000
7913-203C-1	Used vehicle to supplement fleet	$0	$15,000	$15,000					$15,000
7914-101E-1	New Project - 6 MG Treatment Plant Feasibility Study-Engineering			$250,000					$250,000
79414-101E-1	New Project - 6 MG Treatment Plant - Engineering			$0	$ 250,000	$1,000,000			$ 1,250,000
7914-101C-1	New Project - 6 MG Treatment Plant -Construction			$0	$ 2,000,000	$10,000,000			$12,000,000
7914-101L-1	New Project - 6 MG Treatment Plant -Labor			$5,000	$ 25,000	$25,000			$55,000
7914-102E-1	Vulnerability upgrades-Andres Reservoir-Engineering			$5,000					$5,000
7914-102C-1	Vulnerability upgrades-Andres Reservoir-Construction			$9,000					$9,000
7914-102L-1	Vulnerability upgrades-Andres Reservoir-Labor			$1,000					$1,000
7914-103E-1	Valve Replacements (12" - 27")-Engineering			$5,000					$5,000
7914-103C-1	Valve Replacements (12" - 27")-Construction			$12,000	$60,000	$50,000	$75,000		$197,000
7914-103L-1	Valve Replacements (12" - 27")-Labor			$6,000					$6,000
7914-201C-2	Replace backhoe			$25,000					$25,000

EAST ORANGE COUNTY WATER DISTRICT

WHOLESALE ZONE

MULTI-YEAR CAPITAL PLAN

CAPITAL PROJECTS AND REPLACEMENTS		Projected 6-30-13	Current Year	2013-14	2014-15	2015-16	2016-17	2016-17	TOTAL
7914-xxxE-1	New Project- Engineering - Newport Reservoir Mixing System			$5,000					
7914-xxxC-1	New Project- Contstruction - Newport Reservoir Mixing System			$25,000					
7914-xxxL-1	New Project- Labor - Newport Reservoir Mixing System			$1,000					
7914-xxxE-1	New Project- Engineering - isolation valves - 11.5 & 1 MG Reservoirs			$5,000					
7914-xxxC-1	New Project- Construction - Isolation Valves - 11.5 & 1 MG			$30,000					
7914-xxxL-1	New Project- Labor- Isolation Valves - 11.5 & 1 MG			$6,000					
7914-xxxE-1	New Project- Engineering - OC 33 Reconnection				$10,000				
7914-xxxC-1	New Project- Contstruction- OC33 Reconnection				$25,000				
7914-xxxL-1	New Project- Labor - OC33 Reconnection				$10,000				
7915-101E-1	Vulnerability upgrades-OC-70 turnout & pump station-Engineering								$0
7915-102E-1	Vulnerability upgrades-Peter's Canyon Reservoir-Engineering					$10,000			$10,000
7915-103E-1	Vulnerability upgrades-OC-48 MET turnout-Engineering					$5,000			$5,000
7915-104E-1	Vulnerability upgrades-Fairhaven Transmission Main bridge-Engineering				$5,000	$5,000			$10,000
7915-104C-1	Vulnerability upgrades-Fairhaven Transmission Main bridge-Construction					$25,000			$25,000
7915-104L-1	Vulnerability upgrades-Fairhaven Transmission Main bridge-Labor					$5,000			$5,000
7916-101E-1	Pipeline Repair/Replacement Reserve-Engineering						$100,000		$100,000
7916-102E-1	UWMP Update-Engineering (WS portion)					$25,000			$25,000
7916-102C-1	UWMP Update-Labor (WS portion)					$5,000			$5,000
7900-100C-1	* Capitalized Accounting Costs		$5,000	$5,000	$5,000	$5,000	$4,000		$19,000
	Total Projected Annual Expenditures	$294,700	$588,000	$899,000	$2,475,000	$11,160,000	$1,079,000	$0	**$15,496,000**
PROJECTED ENDING AVAILABLE RESOURCES		***($87,700)***	***$5,437,657***	***$4,818,647***	***$4,731,647***	***$4,706,647***	***$3,782,647***	***$3,907,647***	
NET REDUCTION IN RESERVE FUND									**$1,438,010**

* FY Current Year Revenue and Expenses not included in Net Revenue or Net Reduction calculations

REVENUE

	PROJECTED BEGINNING CASH AND CASH EQUIVALENTS Fund Reserves	**$5,437,657**
4113-0001-1	**PROJECTED CONNECTION FEES** Fees paid to connect to WZ	**$10,000**
Various	**INTEREST EARNED ON INVESTED FUNDS** Includes Interest from Raymond James, LAIF & Treasury Bonds Average yield estimated to be 1.0%	**$15,000**
5327-0002-2	**Projected Interest Receivable - AMP Note**	**$15,000**
5350-0052-2	**Transfers from Operating Expenses** Excess of revenue over expenses	**$39,990**

EXPENDITURES

7912-102C-1	**Metal Flashing at Peters Canyon Reservoir-Construction**	**$10,000**
7912-102L-1	**Metal Flashing at Peters Canyon Reservoir-Labor** Completion of fire "hardening" as recommended by OCFA	**$1,000**
7912-103C-1	**Security Gate at 6 MG Site-Const (WZ Portion)(Carryover)**	**$8,000**
7912-103L-1	**Security Gate at 6 MG Site-Labor (WZ Portion)(Carryover)** Installation of automatic gate and security card reader	**$1,000**
7912-105C-1	**Security System at Peters Canyon Reservoir-Construction**	**$15,000**
7912-105L-1	**Security System at Peters Canyon Reservoir-Labor** WZ Update to 1970s Master Plan	**$5,000**
7912-107E-1	**Backup generator at OC70 Pump Station-Engineering**	**$0**
7912-107C-1	**Backup generator at OC70 Pump Station-Const (Carryover)**	**$35,000**
7912-107L-1	**Backup generator at OC70 Pump Station-Labor** Purchase of generator and wiring/electrical for generator	**$1,000**
7912-108E-1	**Electrical modifications for Backup Generator-Engineering**	**$0**
7912-108C-1	**Electrical modifications for Backup Generator-Construction (Carryover)**	**$0**
7912-108L-1	**Electrical modifications for Backup Generator-Labor** Installation of harness to facilitate use of backup generator	**$0**
7912-109E-1	**Metering Improvements for WZ Billing-Engineering**	**$0**
7912-109C-1	**Metering Improvements for WZ Billing-Construction**	**$0**
7912-109L-1	**Metering Improvements for WZ Billing-Labor** Equipment purchase and installationof transmitters for AMR	**$0**
7912-110E-1	**Pipeline Inspections-Engineering (Carryover)**	**$25,000**
7912-110L-1	**Pipeline Inspections-Labor**	**$1,000**

	Leak detection survey	
7912-201E-1	**Betterment and Replacement Plan-Engineering (Carryover)**	**$75,000**
7913-101E-1	**Feasibility & Env. Review - Treatment Plant-Engineering**	**$250,000**
	Allowance for preliminary investigation into treatment plant feasibility	
7913-102E-1	**6 MG Reservoir Roof Repairs-Engineering**	**$30,000**
7913-102C-1	**6 MG Reservoir Roof Repairs-Construction**	**$150,000**
7913-102L-1	**6 MG Reservoir Roof Repairs-Labor**	**$10,000**
	Repairs to corrosion damage to aluminum roof and interior spalling of concrete	
7913-103E-1	**6 MG Reservoir - Slope Repair/Asphalt/Curb-Engineering**	**$0**
7913-103C-1	**6 MG Reservoir - Slope Repair/Asphalt/Curb-Construction (Carryover)**	**$0**
7913-103L-1	**6 MG Reservoir - Slope Repair/Asphalt/Curb-Labor**	**$0**
	Storm Damage repairs (slope rebuilding/asphalt berm construction)	
7913-104E-1	**6 MG Reservoir - Landscape/V-Ditch-Engineering**	**$5,000**
7913-104C-1	**6 MG Reservoir - Landscape/V-Ditch-Construction**	**$30,000**
7913-104L-1	**6 MG Reservoir - Landscape/V-Ditch-Labor**	**$1,000**
	Installation of V-Ditch at top of north slope to limit slope erosion	
7913-105C-1	**Slurry seal asphalt around Andres & Newport Reservoirs-Construction**	**$10,000**
7913-105L-1	**Slurry seal asphalt around Andres & Newport Reservoirs-Labor**	**$1,000**
	Periodic slurry seal at reservoir sites	
7913-106E-1	**Cathodic Protection - Pipelines-Engineering**	**$5,000**
7913-106C-1	**Cathodic Protection - Pipelines-Construction**	**$20,000**
7913-106L-1	**Cathodic Protection - Pipelines-Labor**	**$1,000**
	Design & installation of cathodic protection system for pipelines	
7913-201C-1	**McPherson Office/Yard Improvements-Construction**	**$10,000**
7913-201L-1	**McPherson Office/Yard Improvements-Labor**	**$3,000**
	Flooring & misc supplies for interior modifications to office & McPherson house & asphalt/slurry work in yard	
7913-202E-1	**11.5 MG Reservoir Cathodic Protection System-Engineering**	**$10,000**
7913-202C-1	**11.5 MG Reservoir Cathodic Protection System-Construction**	**$25,000**
7913-202L-1	**11.5 MG Reservoir Cathodic Protection System-Labor**	**$1,000**
	Design & installation of cathodic protection system for Andres Reservoir	
7913-203C-1	**Used vehicle to supplement fleet**	**$15,000**
	WZ portion of used electric or gas assist small SUV	
7914-101E-1	**6 MG Treatment Plant Demolition-Engineering**	**$250,000**
7914-101C-1	**6 MG Treatment Plant Demolition-Construction**	**$0**
7914-101L-1	**6 MG Treatment Plant Demolition -Labor**	**$5,000**
7914-102E-1	**Vulnerability upgrades-Andres Reservoir-Engineering**	**$5,000**
7914-102C-1	**Vulnerability upgrades-Andres Reservoir-Construction**	**$9,000**
7914-102L-1	**Vulnerability upgrades-Andres Reservoir-Labor**	**$1,000**
7914-103E-1	**Valve Replacements (12" - 27")-Engineering**	**$5,000**
7914-103C-1	**Valve Replacements (12" - 27")-Construction**	**$12,000**

7914-103L-1	Valve Replacements (12" - 27")-Labor	$6,000
7914-201C-2	Replace backhoe	$25,000
7914-xxxE-1	New Project- Engineering - Newport Reservoir Mixing System	$5,000
7914-xxxC-1	New Project- Contstruction - Newport Reservoir Mixing System	$25,000
7914-xxxL-1	New Project- Labor - Newport Reservoir Mixing System	$1,000
7914-xxxE-1	New Project- Engineering - isolation valves - 11.5 & 1 MG Reservoirs	$5,000
7914-xxxC-1	New Project- Construction - Isolation Valves - 11.5 & 1 MG	$30,000
7914-xxxL-1	New Project- Labor- Isolation Valves - 11.5 & 1 MG	$6,000
7914-xxxE-1	New Project- Engineering - OC 33 Reconnection	$10,000
7914-xxxC-1	New Project- Contstruction- OC33 Reconnection	$25,000
7914-xxxL-1	New Project- Labor - OC33 Reconnection	$10,000
7915-101E-1	Vulnerability upgrades-OC-70 turnout & pump station-Engineering	$0
7915-101C-1	Vulnerability upgrades-OC-70 turnout & pump station-Construction	$0
7915-101L-1	Vulnerability upgrades-OC-70 turnout & pump station -Labor	$0
7915-101E-1	Vulnerability upgrades-OC-70 turnout & pump station-Engineering	$0
7915-101C-1	Vulnerability upgrades-OC-70 turnout & pump station-Construction	$0
7915-101L-1	Vulnerability upgrades-OC-70 turnout & pump station -Labor	$0
7915-102E-1	Vulnerability upgrades-Peter's Canyon Reservoir-Engineering	$0
7915-102C-1	Vulnerability upgrades-Peter's Canyon Reservoir-Construction	$0
7915-102L-1	Vulnerability upgrades-Peter's Canyon Reservoir-Labor	$0
7915-103E-1	Vulnerability upgrades-OC-48 MET turnout-Engineering	$0
7915-103C-1	Vulnerability upgrades-OC-48 MET turnout-Construction	$0
7915-103L-1	Vulnerability upgrades-OC-48 MET turnout-Labor	$0
7915-104E-1	Vulnerability upgrades-Fairhaven Transmission Main bridge-Engineering	$0
7915-104C-1	Vulnerability upgrades-Fairhaven Transmission Main bridge-Construction	$0
7915-104L-1	Vulnerability upgrades-Fairhaven Transmission Main bridge-Labor	$0
7916-101E-1	Pipeline Repair/Replacement Reserve-Engineering	$0
7916-101C-1	Pipeline Repair/Replacement Reserve-Construction	$0
7916-101L-1	Pipeline Repair/Replacement Reserve-Labor	$0
7916-102E-1	UWMP Update-Engineering (WS portion)	$0
7916-102C-1	UWMP Update-Labor (WS portion)	$0
7900-100C-1	* Capitalized Accounting Costs	$5,000

EAST ORANGE COUNTY WATER DISTRICT

RETAIL ZONE OPERATING BUDGET

FY 2013-14

Account	Title	2013-14 BUDGET	2012-13 PROJECTED	2012-13 BUDGET	ACTUAL 2011-12	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09
RECEIPTS								
4110-0002-2	Water sales	1,081,104	972,000	972,000	876,819	756,737	740,407	766,815
4111-0002-2	Meter charges	364,000	355,000	355,000	288,935	187,249	156,332	154,323
4112-0002-2	Late charges	9,000	9,000	9,000	11,700	10,530	11,580	11,880
4113-0002-2	Connection Fee	0	0	0	0	0	3,500	700
4115-0002-2	Returned check charges	500	500	500	240	330	630	570
4116-0002-2	Turn-off charges	700	1,000	1,000	890	1,380	1,400	750
4117-0002-2	Other charges	0	750	750	0	863	0	2,080
4118-0002-2	Uncollectible accounts	(5,000)	(5,000)	(5,000)	0	(2,883)	(3,485)	(876)
4120-0002-2	Meter installation	0	0	0	0	0	0	
4121-0002-2	Turn-on new service	0	1,000	1,000	0	0	5,130	8,217
4122-0002-2	State tax shifts	0	0	0	0	0	0	
4160-0065-2	Refunds	0	2,000	2,000	0	2,957	4,770	6,849
4166-0002-2	Service upgrade/downgrade fee	0	0	0	259	0	302	497
4915-0002-2	Interest earned-Money Market	40	500	500	33	37	444	863
4916-0002-2	Interest earned-Morgan Stanley	0	50	50	5	12	538	3,141
4917-0002-2	Interest earned-LAIF	100	150	150	93	176	1,573	3,034
4918-0002-2	Interest earned-CDs	200	100	100	0	0	0	0
4922-0002-2	Interest earned-Cty of Orange	100	50	50	101	107		
4930-0030-2	Taxes-secured	315,000	316,500	316,500	306,516	292,127	307,112	299,000
4930-0031-2	Taxes-unsecured	13,000	15,500	15,500	13,225	9,048	12,781	12,807
4930-0032-2	Taxes-supplemental roll	2,200	5,100	5,100	2,138	2,290	6,618	13,423
4930-0040-2	Taxes-prior years	8,000	4,000	4,000	11,350	8,765	14,164	8,661
4930-0052-2	Taxes-homeowners subvention	3,000	1,000	1,000	3,435	2,773	2,751	2,822
4930-0054-2	Taxes-public utility	5,000	5,000	5,000	5,507	5,046	5,013	5,206
4930-0055-2	Taxes- Tustin RDA Taxes	20,000	21,035	0	N/A	N/A	N/A	N/A
4930-0056-2	Taxes-miscellaneous	0	100	100	0	12	10	(0)
4930-0057-2	Taxes-accrued	(5,000)	(5,000)	(5,000)	(8,931)	(8,931)	(13,302)	(11,115)
4930-0058-2	Taxes confiscated by State	0	0	0	0	0	0	0
	Subtotal Property Taxes	372,316	363,235	342,200	333,240	311,130	335,147	330,805
4990-0002-2	Miscellaneous income	500	500	500	3,735	2,759	889	938
8900-0002-2	Gain or (loss) on sale of assets	0	-	-	2,000	-		-
TOTAL RETAIL OPERATING FUND RECEIPTS		**$1,812,444**	**$1,700,835**	**$1,679,800**	**$1,518,050**	**$1,271,385**	**$1,259,157**	**$1,290,585**
	Increase over Prior Year Budget	7%						

EAST ORANGE COUNTY WATER DISTRICT
RETAIL OPERATING FUND-BUDGET FOR 2013-2014

EXPENDITURES	2013-14 BUDGET	2012-13 PROJECTED	2012-13 BUDGET	ACTUAL 2011-12	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09
5130-0070-2 Water purchases	346,581	311,600	311,600	634,444	339,133	191,767	364,813
5139-0002-2 In-lieu water purchases	0	0	0	145,413	47,760	0	
5141-0002-2 In-Lieu credit on water purchases	0	0	0	(355,235)	0	0	
5145-0002-2 Tax recovery expense	0	0	0	0	0	0	
5146-0002-2 OCWD- Replenish Assessment	193,900	183,000	183,000	48,768	76,469	189,091	98,639
5161-0002-2 MET-MWDOC readiness to serve charges	27,500	25,000	23,000	21,328	17,775	6,093	6,012
5163-0002-2 MET-MWDOC capacity charges	16,500	15,000	15,000	9,123	13,861	11,849	8,669
5164-0002-2 Retail service connection	10,156	8,765	8,270	7,638	6,952	6,628	6,589
5206-0002-2 Utilities-Stoller Boosters	45,000	50,850	50,850	18,162	23,210	23,130	27,109
5212-0002-2 Utilities-Vista Panorama Reservoir	6,750	6,500	6,500	4,057	4,186	6,453	3,638
5216-0002-2 Utilities-Wells East/West	50,000	59,585	59,585	19,081	31,879	38,002	34,664
5313-0002-2 Small tools	3,075	3,000	3,000	2,357	2,007	513	5,897
5320-0022-2 Gasoline, oil and diesel fuel	9,020	8,800	8,800	7,275	5,405	4,977	7,671
5324-0002-2 Regulatory Permits	2,500	2,500	2,500	1,943	1,452	1,452	1,185
5327-0002-2 Water quality testing	20,000	18,000	19,500	18,982	14,290	19,662	12,452
5328-0002-2 Chlorine generator / salt purchases	2,700	2,650	2,650	918	0	1,336	468
5329-0002-2 West well maintenance	3,250	3,200	3,200	2,471	271	5,978	1,245
5330-0002-2 East well maintenance	3,250	3,200	3,200	2,368	156	692	11,533
5331-0002-2 Stoller Reservoir & Boosters maintenance	6,000	6,300	6,300	0	2,203	6,488	7,115
5332-0002-2 Vista Panorama Booster maintenance	4,200	4,200	4,200	548	0	661	1,706
5333-0002-2 Vista Panorama Reservoir maintenance	5,300	5,200	5,200	2,909	0	4,742	6,765
5334-0002-2 Chlorine generator maintenance	3,000	3,150	3,150	329	526	4,179	767
5338-0002-2 SCADA Replacements / Upgrades	2,100	2,100	2,100	152	29	922	5,756
5339-0002-2 Operations Software	16,000	3,400	3,400	1,173	0	3,220	0
5342-0002-2 Hydrants- repair and maintenance	16,100	16,100	16,100	10,858	11,869	9,564	8,105
5343-0002-2 Production meter purchases and installations	9,200	9,200	9,200	871	9,544	18,632	4,831
5345-0002-2 PRV-repair and maintenance	2,000	1,075	1,075	0	5,926	139	785
5350-0035-2 Mains-repair and maintenance	23,000	22,000	24,900	15,421	13,662	3,433	2,402
5350-0041-2 Service Connections-repair and maintenance	20,000	21,525	21,525	7,550	15,734	22,616	26,599
5350-0051-2 Reservoirs-repair and maintenance	2,000	4,300	4,300	1,702	398	4,222	1,794
5350-0052-2 Vaults-repair and maintenance	1,500	1,500	1,500	0	0	0	0
5350-0402-2 Cathodic Protection- monitoring, repairs & maintenance	2,000	5,500	5,500	0	0	650	964
5358-0002-2 Meter testing	1,000	1,550	1,550	712	930	270	1,499
5365-0002-2 Equipment rental	200	210	210	32	0	0	34
5370-0070-2 Backhoe maintenance	3,500	3,000	3,000	1,243	1,770	481	175
5370-0071-2 Vehicle maintenance	3,100	3,000	3,000	1,455	1,118	2,122	2,867
5370-0080-2 Maintenance-buildings and grounds	4,000	4,000	4,000	1,040	2,581	2,335	2,320

EAST ORANGE COUNTY WATER DISTRICT
RETAIL OPERATING FUND-BUDGET FOR 2013-2014

EXPENDITURES	2013-14 BUDGET	2012-13 PROJECTED	2012-13 BUDGET	ACTUAL 2011-12	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09
5467-0002-2 Wages	255,000	225,000	258,794	197,905	201,858	197,077	194,282
5469-0069-2 FICA and Medicare	22,000	21,216	21,216	19,532	18,058	16,629	16,162
5469-0083-2 Retirement - PERS	51,100	44,000	44,000	50,378	30,674	31,597	32,722
5480-0070-2 SUI and ETT	1,000	452	500	876	(797)	476	386
5480-0072-2 Health and accident insurance	60,000	52,000	52,000	41,682	42,265	37,501	31,393
5480-0075-2 Dental insurance	5,000	4,500	4,500	3,873	3,469	4,400	2,631
5480-0076-2 Vision insurance	1,200	1,200	1,200	761	728	711	715
5480-0080-2 Life insurance	800	800	800	483	446	391	463
5480-0082-2 Worker's compensation insurance	13,000	13,000	13,000	10,148	10,500	5,638	5,810
5486-0002-2 Uniforms	2,000	1,700	1,700	2,857	2,248	2,211	1,445
5607-0002-2 District website	3,000	1,000	1,000	10	750	764	
5610-0009-2 McPherson fax	205	200	160	196	194	149	122
5610-0010-2 McPherson internet	525	525	525	449	417	428	435
5610-0015-2 McPherson office phones	1,600	1,500	1,260	1,485	1,243	1,128	1,233
5610-0016-2 Answering service	250	260	260	203	213	204	203
5610-0017-2 Phone circuits to control equipment	3,000	3,000	3,080	2,477	2,277	2,126	2,027
5610-0018-2 Pagers	0	0	0	0	0	0	0
5610-0019-2 Cellphones	1,550	1,550	1,550	1,129	1,006	1,496	1,751
5610-0020-2 Underground Service Alert	400	400	400	290	423	332	333
5611-0002-2 Training / Schools	2,000	1,500	1,500	135	1,321	260	967
5613-0002-2 Conservation	4,000	4,000	4,000	367	108	0	0
5614-0002-2 Conference and Meeting Expenses	5,000	3,000	2,500	2,684	0	743	601
5616-0002-2 Mileage	500	500	500	400	405	503	351
5618-0029-2 ACWA	3,500	3,500	3,500	2,748	2,543	2,410	2,273
5618-0030-2 Orange County Water Association	75	75	75	25	25	75	18
5618-0031-2 American Water Works Association	275	175	175	207	0	178	161
5618-0032-2 Foothill Communities Association	10	10	10	10	0	0	0
5618-0033-2 CSDA Membership	3,500	3,500	4,000	0	N/A	N/A	N/A
5618-0037-2 ISDOC / Urban Water Institute		900	900	907	2,193	525	525
5619-0002-2 Miscellaneous expense	500	500	500	106	82	157	53
5620-0021-2 Director's fees-Richard Barrett	2,500	2,500	2,500	1,825	1,488	1,400	1,225
5620-0022-2 Director's fees-William Vanderwerff	6,000	6,000	4,000	3,763	3,238	2,900	2,100
5620-0023-2 Director's fees-Douglas Chapman	0	3,600	3,600	1,950	2,150	1,850	1,513
5620-0024-2 Director's fees-John Dulebohn	3,600	3,600	3,600	1,838	2,238	1,938	263
5620-0025-2 Director's fees-Gary Veeh	0	0	0	0	0	0	938
5620-0026-2 Director's fees-Richard Bell	3,600	3,600	3,600	2,563	3,025	2,225	1,688
5620-0027-2 Director's fees-Douglas Davert	0	0	N/A	N/A	N/A	N/A	N/A
5621-0002-2 Board & Meeting Expenses	1,000	1,000	1,000	601	N/A	N/A	N/A
5632-0002-2 Postage	6,000	6,000	6,000	4,565	5,231	6,131	5,039
5633-0002-2 Office supplies / furnishings / small equipment	6,500	7,000	4,600	5,868	5,908	5,374	7,968
5634-0002-2 Public Information & Legal Notices	7,550	1,500	1,500	1,521	3,010	0	2,490
5635-0002-2 Copier contract	550	550	550	217	420	388	287
5636-0002-2 Versaterm contract-route manager	3,000	5,000	5,000	1,410	1,410	1,222	1,205

EAST ORANGE COUNTY WATER DISTRICT
RETAIL OPERATING FUND-BUDGET FOR 2013-2014

EXPENDITURES	2013-14 BUDGET	2012-13 PROJECTED	2012-13 BUDGET	ACTUAL 2011-12	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09
5638-0002-2 Bank charges	4,000	3,500	3,500	3,737	2,369	1,424	774
5639-0002-2 Outside services	6,000	6,400	6,400	2,919	723	2,160	1,104
5640-0002-2 Auditing	8,200	8,000	8,000	7,485	5,848	5,000	3,929
5641-0002-2 Tax collection fees	4,000	2,200	2,200	3,377	3,290	2,837	2,332
5642-0002-2 Computer billing	7,000	5,000	5,000	4,488	3,244	5,087	1,082
5644-0002-2 Treasurer	10,250	10,000	10,000	2,262	30,715	32,679	21,101
5644-0003-2 Accounting- Serrano	23,500	23,000	23,000	21,251	N/A	N/A	N/A
5645-0002-2 Legal	20,000	20,000	20,000	35,697	12,975	15,335	12,322
5646-0002-2 Computer consulting	10,000	5,000	5,000	209	1,568	564	570
5647-0002-2 Engineering	45,000	45,000	45,000	26,268	28,718	18,222	36,738
5648-0002-2 LAFCO	5,000	3,000	3,000	2,037	2,504	2,760	8,874
5649-0002-2 LAFCO-MSR	0	0	0	0	0	385	61
5650-0050-2 Insurance-auto and general liability	7,500	4,200	4,200	6,289	4,488	5,041	4,440
5650-0051-2 Insurance-property	1,675	1,500	1,500	1,515	1,361	956	938
5650-0052-2 Insurance-fidelity bond	150	150	150	104	160	69	68
5670-0072-2 Office equipment maintenance	300	300	300	0	0	250	0
5680-0083-2 Dumpster	1,000	1,100	1,100	405	264	1,073	747
5680-0084-2 The Gas Co-McPherson Road	0	0	0	0	88	134	322
5680-0085-2 Electric and water-office	4,100	4,000	4,000	2,252	2,751	3,243	3,414
5686-0002-2 Security	1,000	1,000	1,000	0	159		
5689-0002-2 Election expense	0	10,000	10,000	0	26	59	0
8961-0002-2 Transfers to capital projects funds	190,000	148,030	148,030	200,000	24,109	217,422	155,976
8975-0002-2 Retail Operations Contingency Fund	70,000	50,000	50,000	0	50,000	50,000	0
8981-0002-2 Funded to/by Reserve	50,000	50,000	50,000	0	0	0	0
9011-0002-2 Market value adjustments to investments	0	0	0	81	71	11	(30)
9510-0002-2 Prior year expense	(1,903)	(2,000)	(2,000)	1,250	(1,676)	(1,521)	(4,529)
TOTAL RETAIL OPERATING FUND EXPENDITURES	**1,812,444**	**1,648,653**	**1,679,800**	**1,323,908**	**1,175,618**	**1,288,547**	**1,228,605**
Increase over prior year budget	7%						

132,644.10

EAST ORANGE COUNTY WATER DISTRICT
BUDGET DETAIL

4110-0002-2	**WATER SALES** Budget based upon the sale of 925 AF of water at $2.67/ccf	**1,075,823**
4111-0002-2	**METER CHARGE** Budget based upon average 3/4" meter charge of $16.64/month	**364,000**
4112-0002-2	**LATE CHARGES** Budget based on $750 per month or 100 customers per billing period charged late fees	**9,000**
4113-0002-2	**CONNECTION FEES** No Connection Fees Expected	**0**
4115-0002-2	**RETURNED CHECK CHARGES** Budget based on approximately $40 per month or 4 customers per billing period	**500**
4116-0002-2	**TURN OFF CHARGES** Budget based on historical $80 per month or 3 customers per billing period	**700**
4117-0002-2	**OTHER CHARGES** Billing adjustments, miscellaneous deposits and damage reimbursements	**0**
4118-0002-2	**UNCOLLECTIBLE ACCOUNTS** Budget estimated by General Manager	**(5,000)**
4120-0002-2	**METER INSTALLATIONS** There have been no meter installation revenues the past five years	**0**
4120-0002-2	**TURN-ON NEW SERVICES** Proposed change to Rules & Regulations to collect this fee	**0**
4160-0065-2	**REFUNDS** This account is to record refunds of expenses for damages, or other refunds of any other type of expense.	**0**
4166-0002-2	**SERVICE UPGRADE FEE/DOWNGRADE FEE** No service upgrades (changing from a smaller to a larger meter) expected	**0**

Various	**INTEREST EARNED ON INVESTED FUNDS** Includes Interest from LAIF, County of Orange, ACWA & other investments TBD Average yield estimated to be 1.0% Doesn't include Capital Funds Interest	$44	440
4930-0030-2	**TAXES-SECURED** Estimated - based on prior year's figures		315,000
4930-0031-2	**TAXES-UNSECURED** Estimated - based on prior year's figures		13,000
4930-0032-2	**TAXES-SUPPLEMENTAL ROLL** These taxes depend on real estate sales within the District which are unpredictable.		2,200
4930-0040-2	**TAXES-PRIOR YEARS** These taxes are shown on the tax ledger of the county as Miscellaneous Taxes These taxes depend on the County of Orange's collection of delinquent taxes which is unpredictable.		8,000
4930-0052-2	**TAXES-HOMEOWNER'S SUBVENTION** These taxes depend on the County of Orange's receipt of monies from the State of California which are designed to reimburse cities, counties and local agencies for taxes lost to homeowner exemptions from property taxes, and they are unpredictable.		3,000
4930-0054-2	**TAXES-PUBLIC UTILITY** Estimated - based on prior year's figures		5,000
4930-0055-2	**TAXES-TUSTIN RDA**		20,000
4930-0056-2	**TAXES-MISCELLANEOUS** These taxes are odd type taxes that are occasionally distributed by County of Orange. They are not consistently distributed from one year to the next, and are unpredictable. Estimate is based on 100% of prior year 2008-2009 budgeted amount.		0
4930-0057-2	**TAXES-ACCRUED** This account is used to accrue taxes at year end that will not be collected until next year. The amount is not determinable until the end of the year. (This should be a negative number as it is revenue that will not be realized in the current year)		(5,000)
4990-0002-2	**MISCELLANEOUS INCOME** General Manager's estimate		500
8900-0002-2	**GAIN OR (LOSS) ON SALE OF ASSETS** The District does not plan to sell any assets during the budget year - no budgeted amount		0

EXPENDITURES

5130-0070-2	**WATER PURCHASES - IMPORTED** Budget based on 388 AF x average rate of $893.25	346,581

5139-0002-2	**IN LIEU WATER PURCHASES**	
	No In-Lieu Water expected in 2012/13	**0**
5141-0002-2	**IN LIEU WATER CREDIT**	
	No In-Lieu Water expected in 2012/13	**0**
5146-0002-2	**OCWD-REPLENISH ASSESSMENT**	
	OCWA RA rate increasing to $277/AF (from $265/AF)	**193,900**
	Total water to be pumped 700 AF @$277/AF	
5161-0002-2	**MET-MWDOC READINESS TO SERVE CHARGES**	
	This is a passthrough charge from Wholesale to its retail customers; this year's RTS Charge	**27,500**
	Budget based on projected deliveries from Wholesale Operation of EOCWD - Retail Zone	
5163-0002-2	**MET-MWDOC CAPACITY CHARGE**	
	This is a passthrough charge from Wholesale to its retail customers; this years Wholesale charge is	**16,500**
	Budget based on projected deliveries from Wholesale Operation of EOCWD - Retail Zone	
5164-0002-2	**RETAIL SERVICE CONNECTION-MWDOC**	
	Amortization of prepaid retail service connection to MWDOC	**10,156**
	1,209 connections @ $8.40 from MWDOC passed through from Wholesale (Rounded u	
5206-0002-2	**UTILITIES-STOLLER BOOSTERS**	
	Budget based on Edison efficiency test-601 AF pumped x $67 / AF average + 10% rate increase over 2011-12	**45,000**
5212-0002-2	**UTILITIES-VISTA PANORAMA RESERVOIR**	
	Budget based on prior years' experience plus SCE 10% rate increase	**6,750**
5216-0002-2	**UTILITIES-WELLS EAST/WEST**	
	Budget based on Edison efficiency test-601 AF pumped x $72 / AF + rate increase 10%	**50,000**
5313-0002-2	**SMALL TOOLS**	
	Based on previous fiscal years' budget	**3,075**

5320-0022-2	**GASOLINE, OIL AND DIESEL** Based on history and previous years' budget, increased for cost of gasoline prices	**9,020**
5324-0002-2	**REGULATORY PERMIT** Based on previous years' actual	**2,500**
5327-0002-2	**WATER QUALITY TESTING** More testing will be required, however bidding contract reduced overall cost. Also includes DHS yearly inspections	**20,000**
5328-0002-2	**CHLORINE GENERATOR SALT PURCHASES** Budget based on estimated water demand	**2,700**
5329-0002-2	**WEST WELL MAINTENANCE** Budget based on previous years' budget	**3,250**
5330-0002-2	**EAST WELL MAINTENANCE** Budget based on previous years' budget	**3,250**
5331-0002-2	**STOLLER RESERVOIR & BOOSTERS MAINTENANCE** Budget based on projected previous years' actual	**6,000**
5332-0002-2	**VISTA PANORAMA BOOSTER MAINTENANCE** Budget based on projected previous years' actual	**4,200**
5333-0002-2	**VISTA PANORAMA RESERVOIR MAINTENANCE** Budget increased due to increased maintenance of VP pumps; not needed if pump replaced thru CIP	**5,300**
5334-0002-2	**CHLORINE GENERATOR MAINTENANCE** Budget based on expected water demand	**3,000**
5338-0002-2	**SCADA REPLACEMENTS / UPGRADES** Based on prior year's experience	**2,100**
5339-0002-2	**OPERATIONS REPORTING SOFTWARE** SEMS contract - maintenance, laboratory, asset management & reporting software	**16,000**
5342-0002-2	**HYDRANTS- REPAIRS AND MAINTENANCE** Hydrant replacement & repair - based on prior year's budget	**16,100**
5343-0002-2	**PRODUCTION METER PURCHASES AND INSTALLATIONS** Replacement customer meters	**9,200**

5345-0002-2	**PRV- REPAIR AND MAINTENANCE**		
	Allocation for repair and maintenance of PRVs		**2,000**
5350-0035-2	**MAINS-REPAIR AND MAINTENANCE**		
	Piping, valves, sand, temporary asphalt, permits and other maintenance direct supplies, dump fees		**23,000**
5350-0041-2	**SERVICE CONNECTIONS- REPAIR AND MAINTENANCE**		
	Piping, valves, sand, temporary asphalt, permits and other maintenance direct supplies		**20,000**
5350-0051-2	**RESERVOIRS- REPAIR AND MAINTENANCE**		
	Based upon CIP rehabs over last few years, budget is decreased		**2,000**
5350-0052-2	**VAULTS- REPAIR AND MAINTENANCE**		
	Repair and maintenance-budget estimated by General Manager		**1,500**
5350-0402-2	**CATHODIC PROTECTION MONITORING, REPAIR AND MAINTENANCE**		
	Increase due to new cathodic system installed at Andres Reservoir (see CIP)		**2,000**
5358-0002-2	**METER TESTING**		
	Annual meter testing and repairs		**1,000**
5365-0002-2	**EQUIPMENT RENTAL**		
	Budget based on previous years' budget		**200**
5370-0070-2	**BACKHOE MAINTENANCE**		
	Budget based on General Manager's estimate		**3,500**
5370-0071-2	**VEHICLE MAINTENANCE**		
	Budget based on General Manager's estimate		**3,100**
5370-0080-2	**MAINTENANCE-BUILDINGS AND GROUNDS**		
	Budget includes repairs to District house		**4,000**
5467-0002-2	**WAGES**	Emp	
	Total current hourly wages-all employees		**255,000**
	2% wage increase or 5% one-time (no benefits) payment for non-management employees		
	Overtime hours budgeted = 200 hours (field employees only)	0.00	
	plus 11 holidays x 8 hrs double time = 88 hours		
	Plus Standby Hours = 52 weekends x 8 hrs =416 hours		
	Includes cost for part-time clerk (1,020 hours) @ $12/hour		

5469-0069-2	**FICA AND MEDICARE**	
	Total wages	**22,000**
	FICA & Medicare = 7.65% of payroll	
5469-0083-2	**RETIREMENT-PERS**	
	Regular wages	**51,100**
	Employee contribution (Paid by District) - 7%	
	Employer Contribution - 8.0%	
5480-0070-2	**SUI and ETT**	
	SUI = 2.4%; ETT = .1%; Total = 2.5%; Maximum wages subject are $7,000 for 6 Employees	**1,000**
5480-0072-2	**HEALTH AND ACCIDENT INSURANCE**	
	ACWA - ASC	**60,000**
	Budget based on ACWA information	
5480-0075-2	**DENTAL INSURANCE**	**5,000**
	ACWA - ASC	
	Budget based on previous years' actual	
5480-0076-2	**VISION INSURANCE**	**1,200**
	Budget based on previous years' actual	
5480-0080-2	**LIFE INSURANCE**	**800**
	Budget based on previous years' actual	
5480-0082-2	**WORKER'S COMPENSATION INSURANCE**	**13,000**
	Based on information from JPIA	
5486-0002-2	**UNIFORMS**	
	Budget based on previous years' projected actual	**2,000**
5607-0002-2	**DISTRICT WEBSITE**	
	Website changes anticipated to comply with Orange County Grand Jury Report	**3,000**
5610-0009-2	**MCPHERSON FAX**	
	Based on previous years' budgeted amount - Wholesale and Retail	**205**
5610-0010-2	**MCPHERSON INTERNET**	
	Based on previous years' projected actual expenditures	**525**

5610-0015-2	**MCPHERSON OFFICE PHONES** Based on projected actual expenditures -	1,600
5610-0016-2	**ANSWERING SERVICE** Based on 2011-12 projected actual expenditures	250
5610-0017-2	**PHONE CIRCUITS TO CONTROL EQUIPMENT** Based on previous years' projected actual expenditures	3,000
5610-0018-2	**PAGERS** Use of pagers has been discontinued	0
5610-0019-2	**CELLPHONES** Based on prior years' experience	1,550
5610-0020-2	**UNDERGROUND SERVICE ALERT** Based on previous years' projected actual expenditures	400
5611-0002-2	**TRAINING / SCHOOLS** Based on previous years' budget	2,000
5613-0002-2	**CONSERVATION** Retail Zone allocation based on increased funding for school education	4,000
5614-0002-2	**CONFERENCE & MEETING EXPENSES** Based on General Manager's estimate	5,000
5616-0002-2	**MILEAGE** Based on history and previous years' budget	500
5618-0029-2	**ACWA** Dues & Misc Expenses. Based on previous years' projected actual	3,500
5618-0030-2	**ORANGE COUNTY WATERWORKS ASSOCIATION** Dues & Misc Expenses. Based on previous years' projected actual	75
5618-0031-2	**AMERICAN WATERWORKS ASSOCIATION** Dues & Misc Expenses. Based on previous years' projected actual	275
5618-0032-2	**FOOTHILL COMMUNITIES ASSOCIATION** Dues & Misc Expenses. Based on previous years' projected actual	10
5618-0033-2	**CALIFORNIA SPECIAL DISTRICT ASSOCIATION** Dues & Misc Expenses. Based on previous years' projected actual	3,500
5618-0037-2	**INDEPENDENT SPECIAL DISTRICT'S ASSOCIATION / URBAN WATER INSTITUTE** Dues & Misc Expenses. Based on previous years' projected actual	0
5619-0002-2	**MISCELLANEOUS EXPENSE**	

	Small (<$50) purchases that are not accounted for elsewhere	500
	DIRECTOR'S FEES	
	Budget based on General Manager's estimate	
5620-0021-2	**Richard Barrett**	2,500
5620-0022-2	**William Vanderwerff**	6,000
5620-0024-2	**John Dulebohn**	3,600
5620-0026-2	**Richard Bell**	3,600
5620-0027-2	**Douglas Davert**	0
5621-0002-2	**BOARD & COMMITTEE MEETING EXPENSE**	
	Based on General Manager's estimate	1,000
5632-0002-2	**POSTAGE**	
	Budget based on General Manager's estimate	6,000
5633-0002-2	**OFFICE SUPPLIES / FURNISHINGS / SMALL EQUIPMENT**	
	Budget based on General Manager's estimate	6,500
5634-0002-2	**PUBLICATIONS AND LEGAL NOTICES**	
	Budget based on previous years' actual	7,550
5635-0002-2	**COPIER CONTRACT**	
	Budget based on previous years' actual	550
5636-0002-2	**VERSATERM CONTRACT-ROUTE MANAGER**	
	Existing meter reading equipment will be unsupported after 2013 - new equipment will be purchased	3,000
5638-0002-2	**BANK CHARGES**	
	Charges for internet payments by customers	4,000
5639-0002-2	**OUTSIDE SERVICES**	
	Based on previous fiscal years' budget	6,000

5640-0002-2	**AUDIT** Budget based on contract Retail Zone allocation based on General Manager's estimate	**8,200**
5641-0002-2	**TAX COLLECTION FEES** Budget based on 2010-2011 actual	**4,000**
5642-0002-2	**COMPUTER BILLING** Estimate by General Manager	**7,000**
5644-0002-2	**TREASURER** Budget based on General Manager's estimate	**10,250**
5644-0003-2	**ACCOUNTING- SERRANO** Budget based on General Manager's estimate	**23,500**
5645-0002-2	**LEGAL** Budget based on General Manager's estimate	**20,000**
5646-0002-2	**COMPUTER CONSULTING** Budget based on General Manager's estimate	**10,000**
5647-0002-2	**ENGINEERING** Budget based on General Manager's estimate Retail Zone - direct expense	**45,000**
5648-0002-2	**LAFCO** Budget based on information from Local Agency Formation Commission	**5,000**
5649-0002-2	**LAFCO MSR**	**0**
5650-0050-2	**INSURANCE-AUTO AND GENERAL LIABILITY** Budget based on projected actual	**7,500**
5650-0051-2	**INSURANCE-PROPERTY** Budget based on previous years' budget	**1,675**
5650-0052-2	**INSURANCE-FIDELITY BOND** Budget based on previous years' budget	**150**

5670-0072-2	**EQUIPMENT MAINTENANCE** Budget based on General Manager's estimate	**300**
5680-0083-2	**DUMPSTER** Budget based on General Manager's estimate	**1,000**
5680-0084-2	**THE GAS COMPANY-MCPHERSON ROAD THIS IS FOR THE DISTRICT'S HOUSE** Budget based on previous years' budget Paid by Superintendent	**0**
5680-0085-2	**ELECTRIC AND WATER-OFFICE** Budget based on previous years' actual with nominal increase	**4,100**
5686-0002-2	**SECURITY** Costs (locks, etc.) related to security	**$1,000**
5689-0002-2	**ELECTION EXPENSE** Budget based on historical cost	**0**
8961-0002-2	**TRANSFER TO OR (FROM) CAPITAL PROJECTS** Any excess revenues over expenditures of the Retail Zone Operating Fund that are not needed for working capital are transferred to the Retail Zone Replacement and Capital Improvements Fund	**190,000**
8975-0002-2	**RETAIL OPERATIONS CONTINGENCY FUND** Allocated 100% to Retail Zone	**50,000**
8981-0002-2	**FUNDED TO/BY RESERVES** Reserve Funds for future capital replacements	**50,000**
9011-0002-2	**MARKET VALUE ADJUSTMENTS TO INVESTMENTS** This account records any decrease to the value of investments, which must be written down to fair market value annually if a significant decrease in their value occurs.	**0**
9510-0002-2	**PRIOR YEAR EXPENSES** This account captures expenses that relate to a previous fiscal year so that they are segregated for audit.	**(1,903)**

EAST ORANGE COUNTY WATER DISTRICT

RETAIL ZONE

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

PROJECTED AVAILABLE RESOURCES		**PROJECTED 6/30/13**	**Current Year**	**2013-14**	**2014-15**	**2015-16**	**2016-17**	**2017-18**	**TOTAL**
	Projected beginning cash and cash equivalents		**$454,567**	**$621,647**	**$423,997**	**$265,097**	**$265,097**	**$366,197**	
4109-0002-2	Projected capital project fees	$252,000	252,000	288,000	288,000	288,000	288,000	288,000	1,440,000
4113-0002-2	Projected connection fees	$0	0	0	0	0	0	0	0
Various	Projected interest earnings	$50	50	100	100	100	100	100	500
4994-0959-2	Projected transfers from operations	$148,030	148,030	190,000	150,000	150,000	150,000	150,000	790,000
	Funds Borrowed from Wholesale Zone		0	0	0	0	0	0	0
	I-Bank Loan for Well				1,800,000	0			1,800,000
	Subtotal Projected Annual Revenue	$400,080	$400,080	$478,100	$2,238,100	$438,100	$438,100	$438,100	
	Annual Projected Available Resources	*$400,080*	*$854,647*	*$1,099,747*	*$2,662,097*	*$703,197*	*$703,197*	*$804,297*	
	TOTAL ANTICIPATED REVENUE 2012-2016								**$4,030,500**
DEBT SERVICE									
2250-0002-2	Debt Service-Principal on DWR Loan	$0	$0	$0	$0	$0	$0	$0	$0
5912-0002-2	Debt Service-Interest on DWR Loan	$0	0	0	0	0	0	0	0
	Initial I-Bank Loan Fee	$0	0	0	100,000				100,000
	Debt Service-I-Bank Loan	$0	0	0	150,000	150,000	150,000	150,000	600,000
	Total Debt Service	$0	$0	$0	$250,000	$150,000	$150,000	$150,000	**$700,000**
CAPITAL PROJECTS AND REPLACEMENTS		**PROJECTED 6/30/13**	**Current Year**	**2013-14**	**2014-15**	**2015-16**	**2016-17**	**2016-17**	**TOTAL**
7912-201E-2	Betterment & Replacement Plan -Eng (Carry forward)	$0	$70,000	$70,000					$70,000
7912-201C-2	Betterment and Replacement Plan (Incl Hydraulic Model)-Const	0	0	10,000					10,000
7912-201L-2	Betterment and Replacement Plan (Incl Hydraulic Model)-Labor	0	0	500					500
7913-201C-2	McPherson Office/Yard/House Improvements-Construction	10,000	10,000	10,000					10,000
7913-201L-2	McPherson Office/Yard/House Improvements-Labor	3,000	500	5,000					5,000
7913-202E-2	Cathodic Protection-Engineering	0	5,000	0					0
7913-202C-2	Cathodic Protection-Construction	0	20,000	5,000					5,000
7913-202L-2	Cathodic Protection-Labor	0	500	500					500
7913-203C-2	Replacement Vehicle - 2005 Chevrolet Malibu	0	15,000	15,000					15,000
7913-204E-2	Mobile Engine Driven Pump- Engineering	41,000	41,000	0					0
7913-204C-2	Mobile Engine Driven Pump- Const.	44,500	44,500	0					
7913-204L-2	Mobile Engine Driven Pump- Labor	1,500	500	0					
7913-501E-2	View Ridge Modifications-Engineering	1,000	15,000	0					0
7913-501C-2	View Ridge Modifications-Construction	500	15,000	0					0
7913-501L-2	View Ridge Modifications-Labor	1,000	500	0					0
7913-502E-2	Stoller Reservoir - 75 hp Booster Pump Replacement-Eng	0	5,000	0					0
7913-502C-2	Stoller Reservoir - 75 hp Booster Pump Replacement-Cons	22,000	10,000	0					0
7913-502L-2	Stoller Reservoir - 75 hp Booster Pump Replacement-Labor	500	250	0					0
7913-503E-2	VP Vault Piping/Meter Upgrade 6" to 8" -Engineering	0	5,000	5,000					5,000
7913-503C-2	VP Vault Piping/Meter Upgrade 6" to 8" -Construction	0	15,000	20,000					20,000
7913-503L-2	VP Vault Piping/Meter Upgrade 6" to 8" -Labor	0	500	2,000					2,000
7913-504E-2	Vista Panorama Reservoir Repair-Engineering	0	5,000	15,000					15,000
7913-504C-2	Vista Panorama Reservoir Repair-Construction	0	45,000	65,000					65,000
7913-504L-2	Vista Panorama Reservoir Repair-Labor	0	500	5,000					5,000
7913-505C-2	VP Pump Rebuild-Construction	0	5,000	5,000					5,000
7913-505L-2	VP Pump Rebuild-Labor	0	250	250					250
7913-507E-2	Valve Raising - Crawford Canyon-Engineering	0	5,000	500					500

EAST ORANGE COUNTY WATER DISTRICT

RETAIL ZONE

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

CAPITAL PROJECTS AND REPLACEMENTS		PROJECTED 6/30/13	Current Year	2013-14	2014-15	2015-16	2016-17	2016-17	TOTAL
7913-507C-2	Valve Raising - Crawford Canyon-Construction	0	10,000	12,000					12,000
7913-507L-2	Valve Raising - Crawford Canyon-Labor	0	250	500					500
7913-508C-2	Valve Replacements - System-Construction	0	15,000	15,000					15,000
7913-508L-2	Valve Replacements - System-Labor	0	500	5,000					5,000
7913-509E-2	Allowance for system relocations-Engineering	0	2,000	2,000	5,000	5,000	5,000	5,000	22,000
7913-509C-2	Allowance for system relocations-Construction	0	10,000	10,000	100,000	20,000	20,000	20,000	170,000
7913-509L-2	Allowance for system relocations-Labor	0	0	2,000	5,000	2,000	2,000	2,000	13,000
7913-510E-2	Backup Generator for VPBooster Station-Engineering	10,000	5,000	0					0
7913-510C-2	Backup Generator for VPBooster Station-Construction	25,000	20,500	0					0
7913-510L-2	Backup Generator for VPBooster Station-Labor	2,000	250	0					0
7913-511C-2	6" Mag Meters @ Stoller PRVs-Construction	0	12,500	10,000					10,000
7913-511L-2	6" Mag Meters @ Stoller PRVs-Labor	0	250	5,000					5,000
7913-512C-2	Stoller 150hp Booster Pump - Construction			35,000					35,000
7913-512L-2	Stoller 150hp Booster - Labor			1,000					1,000
7913-512E-2	Stoller 150hp Booster Pump - Engineering			1,000					1,000
7914-201C-2	Replace Backhoe-Construction			25,000					25,000
7914-501E-2	Replacement Recommendations-Engineering			0	50,000	50,000	25,000	25,000	150,000
7914-501C-2	Replacement Recommendations-Construction				100,000	100,000	73,000	73,000	346,000
7914-501L-2	Replacement Recommendations-Labor				5,000	5,000	2,000	2,000	14,000
7914-503E-2	Backup System PRV - Circula Panorama-Engineering			10,000					10,000
7914-503C-2	Backup System PRV - Circula Panorama-Construction			30,000					30,000
7914-503L-2	Backup System PRV - Circula Panorama-Labor			10,000					10,000
7914-505C-2	East Well Upgrade-Replacement-Construction	70,000	70,000		1,750,000				1,750,000
7914-505L-2	East Well Upgrade-Replacement-Labor	1,000	1,000						0
7914-506E-2	Security Improvements - Reservoir Sites-Engineering				10,000				10,000
7914-506C-2	Security Improvements - Reservoir Sites-Construction				45,000				45,000
7914-506L-2	Security Improvements - Reservoir Sites-Labor				5,000				5,000
7914-507E-2	Joint Well - Engineering			100,000					100,000
7914-507C-2	Joint Well- Construction			0					0
7914-507L-2	Joint Well - Labor			5,000					5,000
7914-508E-2	Well Disinfection Conversion-Engineering			10,000					10,000
7914-508C-2	Well Disinfection Conversion -Const/Equip			45,000					45,000
7914-508L-2	Well Disinfection Conversion - Labor			2,500					2,500
7914-509C-2	West Well Rehabiliation -Replacement-Construction			70,000					70,000
7914-509L-2	West Well Rehabilitation -Replacement-Labor			2,000					2,000
7914-515E-2	Charmaine / Fowler Piping Modification - Eng			2,000					2,000
7914-515C-2	Charmaine / Fowler Piping Modification - Const			5,000					5,000
7914-515L-2	Charmaine / Fowler Piping Modification - Labor			7,000					7,000
7914-530E-2	RZ Pipeline Replacement - Via Aventura (500 ft.) Eng				25,000				25,000
7914-530C-2	RZ Pipeline Replacement - Via Aventura (500ft.) - Const				40,000				40,000
7914-530L-2	RZ Pipeline Replacement - Via Aventura (500ft.) - Labor				2,000				2,000
7914-540E-2	SCADA System Site Additions - VP Sidehill and RZ Fire Pump			15,000					15,000
7900-100C-2	* Capitalized Accounting Costs		1,000	5,000	5,000	5,000	5,000	5,000	25,000
	Total Annual Projected Expenditures	$233,000	$482,250	$675,750	$2,147,000	$187,000	$132,000	$132,000	**$3,193,250**
PROJECTED ANNUAL ENDING AVAILABLE RESOURCES				***$423,997***	***$265,097***	***$366,197***	***$421,197***	***$522,297***	
NET RESERVE FUND BY 2018									**$137,250**

REVENUE

	Projected beginning cash and cash equivalents	**$621,647**
4109-0002-2	**Projected capital project fees**	**$288,000**
4113-0002-2	**Projected connection fees**	**$0**
Various	**Projected interest earnings**	**$100**
4994-0959-2	**Projected transfers from operations**	**$190,000**
	Funds Borrowed from Wholesale Zone	**$0**
	I-Bank Loan **(If required for new well)**	**$0**

DEBT SERVICE

2250-0002-2	**Debt Service-Principal on DWR Loan**	(Paid off in 2012)	**$0**
5912-0002-2	**Debt Service-Interest on DWR Loan**	(Paid off in 2012)	**$0**
	Initial I-Bank Loan Fee		**$0**
	Debt Service-I-Bank Loan		**$0**

EXPENDITURES

7912-201E-2	**Betterment & Replacement Plan -Eng (Carry forward)**	**$70,000**
	Funding for Retail Zone Update to 1989 Master Plan - work not begun in FY 2011-12 due to hydraulic model delay	
7913-201C-2	**McPherson Office/Yard Improvements-Construction**	**$10,000**
7913-201L-2	**McPherson Office/Yard Improvements-Labor**	**$5,000**
	Flooring & misc supplies for interior modifications to office & McPherson house & asphalt/slurry work in yard May be deferred to 2013-14 if needed	
7913-202E-2	**Cathodic Protection-Engineering**	**$0**
7913-202C-2	**Cathodic Protection-Construction**	**$5,000**
7913-202L-2	**Cathodic Protection-Labor**	**$500**
	Update cathodic protection system	
7913-203C-2	**Used vehicle to supplement fleet**	**$15,000**
	RZ portion of used electric or gas assist small SUV	
7913-204E-2	**Mobile Engine Driven Pump- Engineering**	**$0**
7913-204C-2	**Mobile Engine Driven Pump- Const.**	**$0**
7913-204L-2	**Mobile Engine Driven Pump- Labor**	**$0**
	?	
7913-501E-2	**View Ridge Modifications-Engineering**	**$0**
7913-501C-2	**View Ridge Modifications-Construction**	**$0**
7913-501L-2	**View Ridge Modifications-Labor**	**$0**
	Contingency funding to address issues associate with soil movement that threatens a District pipeline	
7913-502E-2	**Stoller Reservoir - 75 hp Booster Pump Replacement-Eng**	**$0**
7913-502C-2	**Stoller Reservoir - 75 hp Booster Pump Replacement-Cons**	**$0**
7913-502L-2	**Stoller Reservoir - 75 hp Booster Pump Replacement-Labor**	**$0**
	Replacement of booster pump if rotating element can't be repaired	
7913-503E-2	**VP Vault Piping/Meter Upgrade 6" to 8" -Engineering**	**$5,000**
7913-503C-2	**VP Vault Piping/Meter Upgrade 6" to 8" -Construction**	**$20,000**
7913-503L-2	**VP Vault Piping/Meter Upgrade 6" to 8" -Labor**	**$2,000**
	Replacement of piping would reduce "bottleneck" also would replace wood and paint the pump house and run electrical for a 2-way meter.	
7913-504E-2	**Vista Panorama Reservoir Repair-Engineering**	**$15,000**
7913-504C-2	**Vista Panorama Reservoir Repair-Construction**	**$65,000**
7913-504L-2	**Vista Panorama Reservoir Repair-Labor**	**$5,000**
	Repair crack in concrete, lower the piping from the pumps & hydro-pneumatic tank, replace two valves on outlet of hydro tank Will be deferred to 2013-14 if needed	

7913-505C-2	**VP Pump Rebuild-Construction**	**$5,000**
7913-505L-2	**VP Pump Rebuild-Labor**	**$250**
	Rebuild VP pump	
7913-507E-2	**Valve Raising - Crawford Canyon-Engineering**	**$500**
7913-507C-2	**Valve Raising - Crawford Canyon-Construction**	**$12,000**
7913-507L-2	**Valve Raising - Crawford Canyon-Labor**	**$500**
	Valve can raising for Crawford Canyon; required as County repaves Crawford Canyon	
7913-508C-2	**Valve Replacements - System-Construction**	**$15,000**
7913-508L-2	**Valve Replacements - System-Labor**	**$5,000**
	Valves needing replacement identified during exercising	
7913-509E-2	**Allowance for system relocations-Engineering**	**$2,000**
7913-509C-2	**Allowance for system relocations-Construction**	**$10,000**
7913-509L-2	**Allowance for system relocations-Labor**	**$2,000**
	Allowance for utility relocations as required by County of Orange	
7913-510E-2	**Backup Generator for VPBooster Station-Engineering**	**$0**
7913-510C-2	**Backup Generator for VPBooster Station-Construction**	**$0**
7913-510L-2	**Backup Generator for VPBooster Station-Labor**	**$0**
	Portable generator to provide reliability for VP Booster Station	
7913-511C-2	**6" Mag Meters @ Stoller PRVs-Construction**	**$10,000**
7913-511L-2	**6" Mag Meters @ Stoller PRVs-Labor**	**$5,000**
	Installation of Mag Meters at Stoller PRVs - may be deferred to 2013-14 if needed	
7914-201C-2	**Replace Backhoe-Construction**	**$25,000**
Replacement of 1982 backhoe due to age and air regulations		
7914-501E-2	**Replacement Recommendations-Engineering**	**$0**
7914-501C-2	**Replacement Recommendations-Construction**	**$0**
7914-501L-2	**Replacement Recommendations-Labor**	**$0**
Future recommendations from Betterment and Replacment Study		
7914-502E-2	**System Equipment Replacements (Valves/Airvacs)-Eng**	**$0**
7914-502C-2	**System Equipment Replacements (Valves/Airvacs)-Cons**	**$0**
7914-502L-2	**System Equipment Replacements (Valves/Airvacs)-Labor**	**$0**
Replacement of multiple vales & airvacs		
7914-503E-2	**Backup System PRV - Circula Panorama-Engineering**	**$10,000**
7914-503C-2	**Backup System PRV - Circula Panorama-Construction**	**$30,000**
7914-503L-2	**Backup System PRV - Circula Panorama-Labor**	**$10,000**
Backup PRV in case the primary PRV from 11.5 MG reservoir fails		
7914-505E-2	**East Well Upgrade-Replacement-Engineering**	**#REF!**
7914-505C-2	**East Well Upgrade-Replacement-Construction**	**$1,750,000**
7914-505L-2	**East Well Upgrade-Replacement-Labor**	**$0**
	Preliminary investigation into Joint Well with IRWD	
7914-506E-2	**Security Improvements - Reservoir Sites-Engineering**	**$10,000**
7914-506C-2	**Security Improvements - Reservoir Sites-Construction**	**$45,000**
7914-506L-2	**Security Improvements - Reservoir Sites-Labor**	**$5,000**

7914-508E-2	Well Disinfection Conversion-Engineering	$10,000
7914-508C-2	Well Disinfection Conversion -Const/Equip	$45,000
7914-508L-2	Well Disinfection Conversion - Labor	$2,500
7914-530E-2	RZ Pipeline Replacement - Via Aventura (500 ft.) Eng	$25,000
7914-530C-2	RZ Pipeline Replacement - Via Aventura (500ft.) - Const	$40,000
7914-530L-2	RZ Pipeline Replacement - Via Aventura (500ft.) - Labor	$2,000
7914-515E-2	Charmaine / Fowler Piping Modification - Eng	$2,000
7914-515C-2	Charmaine / Fowler Piping Modification - Const	$5,000
7914-515L-2	Charmaine / Fowler Piping Modification - Labor	$7,000
7914-540E-2	SCADA System Site Additions - VP Sidehill and RZ Fire Pump	$15,000
7913-512C-2	Stoller 150hp Booster Pump - Construction	$35,000
7913-512L-2	Stoller 150hp Booster - Labor	$1,000
7913-512E-2	Stoller 150hp Booster Pump - Engineering	$1,000
7914-xxxC-2	New Project- Construction	$0
7914-xxxL-2	New Project- Labor	$0
7914-xxxE-2	New Project- Engineering	$0
7914-xxxC-2	New Project- Construction	$0
7914-xxxL-2	New Project- Labor	$0
7914-xxxE-2	New Project- Engineering	$0
7914-xxxC-2	New Project- Construction	$0
7914-xxxL-2	New Project- Labor	$0
7914-xxxE-2	New Project- Engineering	$0
7914-xxxC-2	New Project- Construction	$0
7914-xxxL-2	New Project- Labor	$0
7914-xxxE-2	New Project- Engineering	$0
7914-xxxC-2	New Project- Construction	$0
7914-xxxL-2	New Project- Labor	$0
7914-xxxE-2	New Project- Engineering	$0
7914-xxxC-2	New Project- Construction	$0
7914-xxxL-2	New Project- Labor	$0
7900-100C-2	* Capitalized Accounting Costs	$5,000

RESOLUTION NO. ___

RESOLUTION OF THE BOARD OF DIRECTORS OF EAST ORANGE COUNTY WATER DISTRICT ADOPTING OPERATING BUDGET AND MAKING DETERMINATION RELATIVE TO APPROPRIATIONS SUBJECT TO LIMITATION FOR 2013/2014 FISCAL YEAR (OVERALL DISTRICT)

WHEREAS, the Board of Directors of East Orange County Water District (EOCWD) has duly considered the revenues anticipated to be received by EOCWD during the 2013/2014 fiscal year, as well as all other charges, claims, expenditures and expenses anticipated to be incurred by EOCWD during the 2013/2014 fiscal year; and

WHEREAS, Article XIIIB of the Constitution of the State of California provides that the appropriations of local agencies will be limited each year to those of the previous year, adjusted for changes in population, cost of living and transfers in sources of funding; and

WHEREAS, Section 9(c) of Article XIIIB excludes from "appropriations subject to limitation" the appropriations of any special district which existed on January 1, 1978, and which, in the 1977-78 fiscal year, levied an ad valorem tax rate of not more than 12 and 1/2 cents per $100 of assessed value; and

WHEREAS, Section 8 of Article XIIIB specifically excludes from "proceeds of taxes" any user charges or fees or regulatory fees as long as such fees and charges do not produce revenues exceeding the costs reasonably borne in providing the regulation, product or service, and Section 9 thereof excludes debt service from appropriations subject to limitation; and

WHEREAS, EOCWD was formed and existing as of January 1, 1978, and in the fiscal year 1977-78, levied a tax rate of 8.69 cents per $100 of assessed value for operating revenues;

NOW, THEREFORE, the Board of Directors of EOCWD does hereby RESOLVE, DETERMINE AND ORDER as follows:

Section 1. Pursuant to Section 9 of Article XIIIB, this Board finds and determines that the appropriations comprising EOCWD's Operating Fund Budget for the fiscal year 2013/2014 are

not subject to limitation under the provisions of Article XIIIB and Section 7900 and following of the Government Code of the State of California.

Section 2. That the estimated amount of money required to be raised by taxes on the taxable property within EOCWD during the 2013/2014 fiscal year, be and the same is hereby established in the amounts and total amount set forth on Exhibit "A" attached hereto, which exhibit is by this reference incorporated herein, and said budgets are hereby approved.

Section 3. That the estimated amount of money needed to be raised by EOCWD for the Operating Fund of EOCWD as provided in said budget for the 2013/2014 fiscal year is $_____. The amount of taxes to be received by EOCWD therefor is to be determined by the Auditor of the County of Orange.

Section 4. That the President and Secretary be and the same are hereby authorized to execute said budgets and deliver copies of this resolution, including said Exhibit "A", to the Auditor of the County of Orange, and the Auditor of the County of Orange is hereby authorized to make the necessary adjustments in order to produce a total tax rate or amount for EOCWD not in excess of the rate or amount to be determined by the Auditor of the County of Orange for the full assessed value of taxable property within EOCWD.

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Section 5. Revenues collected from connection fees are hereby appropriated to repay certain amounts that were advanced from funds obtained from water revenues to pay a portion of the redemption price of the 1978 Bonds.

ADOPTED, SIGNED and APPROVED this 20th day of June, 2013.

_____

President
EAST ORANGE COUNTY WATER DISTRICT
and of the Board of Directors
thereof

_____

Secretary
EAST ORANGE COUNTY WATER DISTRICT
and of the Board of Directors
thereof

RESOLUTION NO. ___

RESOLUTION OF THE BOARD OF DIRECTORS OF EAST ORANGE COUNTY WATER DISTRICT ADOPTING OPERATING BUDGET AND MAKING DETERMINATION RELATIVE TO APPROPRIATIONS SUBJECT TO LIMITATION FOR 2013/2014 FISCAL YEAR (RETAIL ZONE)

WHEREAS, the Board of Directors of East Orange County Water District (EOCWD) has duly considered the revenues anticipated to be received by the EOCWD Retail Zone during the 2013/2014 fiscal year and all charges, claims, expenditures and expenses anticipated to be incurred by the EOCWD Retail Zone during the 2013/2014 fiscal year; and

WHEREAS, Article XIIIB of the Constitution of the State of California provides that the appropriations of local agencies will be limited each year to those of the previous year, adjusted for changes in population, cost of living and transfers in sources of funding; and

WHEREAS, Section 9(c) of Article XIIIB excludes from "appropriations subject to limitation" the appropriations of any special district which existed on January 1, 1978, and which, in the 1977-78 fiscal year, levied an ad valorem tax rate of not more than 12 and 1/2 cents per $100 of assessed value; and

WHEREAS, Section 8 of Article XIIIB specifically excludes from "proceeds of taxes" any user charges or fees or regulatory fees as long as such fees and charges do not produce revenues exceeding the costs reasonably borne in providing the regulation, product or service, and Section 9 thereof excludes debt service from appropriations subject to limitation; and

WHEREAS, EOCWD was formed and existing prior to and as of January 1, 1978, and in the fiscal year 1977-78, levied a tax rate of 8.69 cents per $100 of assessed value for operating revenues;

NOW, THEREFORE, the Board of Directors of EOCWD DOES HEREBY RESOLVE, DETERMINE AND ORDER as follows:

Section 1. Pursuant to Section 9(c) of Article XIIIB, this Board finds and determines that the appropriations comprising the EOCWD Retail Zone Operating Fund Budget for the fiscal year 2013/2014 are not subject to limitation under the provisions of Article XIIIB and Section 7900 and following of the Government Code of the State of California.

Section 2. That the estimated amount of money required to be raised by taxes on the taxable property within the EOCWD Retail Zone during the 2013/2014 fiscal year, be and the same is hereby established in the amounts and total amount set forth on Exhibit "A" attached hereto, which exhibit is by this reference incorporated herein, and the said budget is hereby approved.

Section 3. That the estimated amount of money needed to be raised by the EOCWD Retail Zone for the Operating Fund of the EOCWD Retail Zone as provided in said budget for the 2013/2014 fiscal year is $_____. The amount of taxes to be received by the EOCWD Retail Zone therefor is to be determined by the Auditor of the County of Orange, separately from the amount to be received by the EOCWD overall district pursuant to Resolution No. ___.

Section 4. That the President and Secretary, be and the same are hereby authorized to execute the budget and deliver copies of this resolution, including said Exhibit "A," to the Auditor of the County of Orange, and the Auditor of the County of Orange is hereby authorized to make the necessary adjustments in order to produce a total tax rate or amount for the EOCWD Retail Zone not in excess of the rate or amount to be determined by the Auditor of the County of Orange for the full assessed value of taxable property within the EOCWD Retail Zone.

Section 5. Revenues collected from connection fees and capital project charges are hereby appropriated to pay the costs

of the capital projects as shown in the Master Plan for the Retail Zone, as amended and supplemented from time to time.

ADOPTED, SIGNED and APPROVED this 20th day of June, 2013.

_____
President
EAST ORANGE COUNTY WATER DISTRICT
and of the Board of Directors
thereof

_____
Secretary
EAST ORANGE COUNTY WATER DISTRICT
and of the Board of Directors
thereof

EAST ORANGE COUNTY WATER DISTRICT

MEMO

TO: BOARD OF DIRECTORS

FROM: GENERAL MANAGER

SUBJECT: **PROPOSED FY 2013/2014 BUDGET**

DATE: JUNE 15, 2013

Background

The proposed Budget attached to this memo has been reviewed with the Finance Committee at their March 27th, April 29th and June 13th meetings, as well as with the Operations and Personnel Committee at their June 11th meeting. All committees recommend the proposed budget for adoption.

A detailed budget presentation will be made at the Board Meeting; an overview of the major provisions is presented below:

Overview

The proposed FY 2013/2014 District Budget estimates the following total income and expenses:

	Proposed Budget 2013-2014	Budget 2012-2013	% Change
REVENUES			
WZ OPERATIONS	$6,277,259	$3,849,314	63.07%
WZ CIP	$279,990	$265,000	5.66%
RZ OPERATIONS	$1,812,444	$1,679,800	7.90%
RZ CIP	$478,100	$400,080	19.50%
TOTAL	$8,847,793	$6,194,194	42.84%
EXPENDITURES			
WZ OPERATIONS	$6,277,259	$3,849,314	63.07%
WZ CIP	$899,000	$588,000	52.89%
RZ OPERATIONS	$1,812,444	$1,679,800	7.9%
RZ CIP	$675,750	$482,250	40.12%
TOTAL	$9,664,453	$6,599,364	46.45%

Both the Wholesale Zone (WZ) and Retail Zone (RZ) Operating Budgets are balanced with revenues equal to expenses. Both the WZ and RZ Capital Improvement Programs (CIPs) have revenue shortfalls ($619,010 for the WZ and $197,650 for the RZ); the shortfall will be funded by reserves. Both CIP budgets also include carry forward projects that staff was unable to accomplish this fiscal year – for the WZ budget this amounts to $364,000 of the proposed $899,000 budget. For the RZ it amounts to $193,500 of the proposed $675,750 budget.

Budget Discussion

Wholesale Zone – Based upon the current year's water sales, and the resumption of sales to Orange, we are projecting an increase in demand; the revenue figures are also higher because of the 5% increase in MET's Tier 1 Treated Rate that is effective on January 1, 2014, as well as the higher Capacity Charge. Capital Improvement Fund revenue is expected to stay constant with recent historical experience.

The increase in Wholesale Zone operations expenditures is almost entirely due to the increased amount of water to be delivered, the increased cost of Met water as well as increases in the MET Readiness to Serve (RTS) charge and the MWDOC Connection Fee Charge. Currently, the MET/MWDOC cost of an acre-foot of Tier 1 treated water is $850.25; it will rise to $893.25 as of January 1, 2014. There are also increases in wages and benefits costs due to a greater allocation of expenses to the WZ after analysis of five years of historical data.

The increased WZ Capital Improvement Program expenditures are primarily due to carrying forward several projects that were not completed in FY 2012/13, as well as the addition of a feasibility study for construction of a treatment plant at the 6 MG reservoir, design and installation of cathodic protection at the 11.5 MG reservoir, and repairs to the roof and interior concrete wall at the 6 MG reservoir.

Retail Zone – Increased operations revenue for the Retail Zone is anticipated due to the implementation of Year 3 of the 3-year rate increase adopted by the Board in 2011. Increased operational expenditures are almost entirely due to the increased cost of water from both imported and local sources (OCWD is raising their rates from $265 to $277/AF) as well as energy and wages and benefits related increases; we are also starting to experience some inflationary creep in the cost of equipment and services after almost five years of relatively flat prices.

Recommendation

Approve the proposed FY 2013/2014 Wholesale Zone and Retail Zone Operating and Capital Budgets.

EAST ORANGE COUNTY WATER DISTRICT

WHOLESALE OPERATING BUDGET
FY 2013-14

Fund 14201 Account	Title	Detail Page	2013-14 BUDGET	2012-13 PROJECTED @ 6-30-13	2012-13 BUDGET	ACTUAL 2011-12	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08
RECEIPTS										
4110-0001-1	Water sales	6	$4,705,463	$5,000,000	$2,616,994	$5,342,059	$3,697,970	$2,260,223	$3,773,289	$3,603,881
4111-0001-1	EOCWD Reserve Fund Charge	6	$200,000	$250	$250	$0	N/A	N/A	N/A	N/A
4112-0001-1	Late charge	6	$30	$30	$30	$117	$0			
4115-001-1	EOCWD Readiness to Serve Charge	6	$50,000	N/A	N/A	N/A	N/A	N/A	N/A	N/A
4122-0001-1	Tax shift recovery	-	$0	$0	$0	$0	$0	$0	$0	
4130-0001-1	Retail service connections-MWDOC meter charges	6	$166,648	$157,100	$157,100	$129,900	$122,100	$108,873	$108,207	$106,612
4131-0001-1	MET-MWDOC Readiness to serve recovery	6	$203,564	$193,500	$193,500	$158,065	$137,793	$102,994	$62,815	$63,548
4133-0001-1	MET-MWDOC Capacity charge recovery	7	$110,043	$116,000	$116,000	$118,046	$175,971	$130,531	$139,244	$124,473
4160-0060-1	Reimbursed expenses-IRWD	9	$19,516	$19,040	$19,040	$11,000	$19,037	$8,907	$6,277	$12,641
4160-0065-1	Refunds	9	$0	$0	$0	$1	$0	$1	$2,839	$971
4915-0001-1	Interest earned-demand accounts	7	$51	$50	$50	$0	$0	$0	$662	$877
4916-0001-1	Interest earned-Morgan Stanley	7	$0	$100	$100	$39	$35	$508	$3,253	$6,166
4917-0001-1	Interest earned-LAIF	7	$103	$100	$100	$272	$1,005	$1,654	$164	$185
4918-0001-1	Interest earned-U.S. Treasury Bonds	7	$0	$200	$200	$0	$0	$3,871	$10,219	$9,958
4922-0001-1	Interest earned-County of Orange	7	$51	$50	$50	$188	$257	$791	$1,603	$2,612
4923-0001-1	Interest earned-ACWA	7	$1,435	$1,400	$1,400	$1,568	$2,470	$2,705	$2,823	$2,940
4924-0001-1	Interest earned - Raymond James	7	$13,000	$2,000	$0	N/A	N/A	N/A	N/A	N/A
4930-0030-1	Taxes-secured	8	$585,000	$575,000	$575,000	$539,891	$509,000	$546,045	$532,406	$488,039
4930-0031-1	Taxes-unsecured	8	$15,000	$15,000	$15,000	$23,329	$25,025	$22,724	$22,805	$23,981
4930-0032-1	Taxes-supplemental roll	8	$5,000	$5,000	$5,000	$3,889	$3,996	$11,767	$23,902	$28,299
4930-0040-1	Taxes-prior years	8	$15,000	$15,000	$15,000	$19,386	$16,496	$25,225	$15,238	$9,008
4930-0052-1	Taxes-homeowners subvention	8	$4,000	$4,000	$4,000	$4,079	$4,832	$4,891	$5,026	$5,101
4930-0054-1	Taxes-public utility	8	$10,000	$10,000	$10,000	$10,564	$9,723	$10,349	$10,063	$9,187
4930-0055-1	Taxes- Tustin RDA Taxes		$40,000	$39,066	N/A	N/A	N/A	N/A	N/A	N/A
4930-0056-1	Taxes-miscellaneous	9	$500	$500	$500	$828	$35	$45	$28	$0
4930-0057-1	Taxes-accrued	9	($15,000)	($15,000)	($15,000)	($15,554)	$15,554	($23,686)	($19,556)	($11,501)
4930-0058-1	Taxes confiscated by State	9	$0	$0	$0	$0	$0	$0		$0
	Subtotal Propety Taxes		$659,500	$609,500	$609,500	$586,412	$584,659	$597,360	$589,912	$552,113
4975-0001-1	Rent income-Cingular (AT&T)	9	$50,000	$50,000	$50,000	$27,565	$30,407	$27,372	$26,400	$23,373
4977-0001-1	Rent income-Crown Castle (Mountain Union)	9	$50,000	$44,000	$44,000	$42,637	$42,000	$17,855	$15,611	$15,000
4980-0001-1	AMP Sale proceeds - RPOI distributions	7	$38,402	$35,598	$40,500	$40,142	$30,569	$26,754		
1472-0001-1	Accrued interest receipts-AMP sale	7	$8,953	$11,113	$0	$6,076	$7,004	$0	$29,088	$31,270
4990-0001-1	Miscellaneous income	9	$500	$500	$500	$5,875	$13,532	$0		$34
8900-0001-1	Gain or (loss) on sale of assets	650	$0	$0	$0	$0	$0	$0		$0
	TOTAL WHOLESALE OPERATING FUND RECEIPTS		**$6,277,259**	**$6,279,597**	**$3,849,314**	**$6,469,961**	**$4,864,809**	**$3,290,399**	**$4,772,406**	**$4,556,655**
	Increase over prior year's budget		63.07%							

EAST ORANGE COUNTY WATER DISTRICT
WHOLESALE OPERATING FUND-BUDGET FOR 2013-14

EXPENDITURES			2013-14 BUDGET	2012-13 PROJECTED	2012-13 BUDGET	ACTUAL 2011-12	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08
5130-0043-1	Water purchases-EOCF#2 OC43	10	$1,411,639	$785,098	$785,098	$1,526,578	$826,107	801,883.00	$1,012,122	$792,289
5130-0048-1	Water purchases-EOCF#2 OC48	10	$941,093	$1,150,000	$523,399	$1,440,372	$784,801	534,589.00	$713,731	$987,034
5130-0070-1	Water purchases-OC70	10	$2,352,731	$3,064,902	$1,308,497	$2,382,197	$2,519,626	1,336,472.00	$2,133,410	$2,213,167
5148-0001-1	Diemer lease amortization-bond	10	$0	$0	$0	$0	$0	$0		$12,840
5149-0001-1	AMP-FAP lease	10	$15,000	$14,000	$13,000	$13,000	$12,000	$20,313	$19,569	$20,269
5161-0001-1	MET-MWDOC Readiness to serve charge	13	$203,564	$193,500	$193,500	$158,065	$137,793	$102,994	$62,815	$63,548
5163-0001-1	MET-MWDOC Capacity charge	14	$110,043	$116,000	$116,000	$118,046	$124,071	$108,873	$139,244	$124,473
5164-0001-1	Retail service connection-MWDOC meter charges	10	$166,648	$157,100	$157,100	$129,900	$175,971	$130,531	$108,207	$106,612
5219-0001-1	Utility- SCADA RTU	10	$2,600	$2,500	$2,500	$1,928	$2,241	$1,508	$1,536	$1,481
5313-0001-1	Small tools	12	$2,400	$2,400	$2,400	$2,410	$1,841	$943	$5,917	$1,468
5320-0022-1	Gasoline, oil & diesel fuel	12	$8,800	$8,600	$8,600	$3,809	$3,472	$1,360	$2,681	$2,013
5324-0001-1	Regulatory Permits		$5,000	$5,000	$5,000	$0	$0	$0	$0	$0
5327-0001-1	Water quality testing	13	$25,000	$25,000	$26,000	$27,539	$20,326	$27,252	$30,887	$23,199
5338-0001-1	SCADA Replacements / Upgrades	13	$12,500	$12,000	$12,000	$192	$0	$3,443	$712	$3,027
5339-0001-1	Operations Reporting Software	13	$4,500	$1,500	$1,500	$1,902	$0	$1,380	$0	$0
5343-0001-1	Production meter purchases and installations	13	$15,000	$15,000	$15,000	$4,406	$0	$12,009	$12,158	$21,833
5345-0001-1	PRV-repair and maintenance	13	$3,000	$3,000	$3,000	$1,045	$2,035	$2,654	$3,668	$0
5350-0035-1	Mains-repair and maintenance	13	$25,000	$10,000	$10,000	$2,275	$18,243	$910	$15,390	$29,835
5350-0041-1	Service Connections-repair and maintenance	13	$1,000	$1,000	$1,000	$469	$0	$145	$397	$0
5350-0051-1	Reservoirs-repair and maintenance	13	$20,000	$10,000	$10,000	$11,617	$2,205	$4,748	$11,747	$8,330
5350-0052-1	Vaults-repair and maintenance	13	$10,000	$10,000	$10,000	$681	$0	$16,319	$2,368	$26
5350-0402-1	Cathodic protection-monitor, repair and maintenance	13	$20,500	$20,000	$15,000	$1,849	$1,507	$10,407	$4,827	$8,595
5357-0001-1	EOCF # 2 maintenance and operations	13	$46,000	$45,000	$45,000	$31,333	$42,452	$20,900	$16,200	$11,000
5358-0001-1	Meter Testing	13	$3,000	$2,000	$3,000	$3,068	$2,170	$1,678	$3,167	$4,980
5359-0001-1	SAC line maintenance and operations	13	$2,000	$1,000	$2,000	$1,864	$1,915	$1,719	$1,649	$1,663
5365-0001-1	Equipment rental	14	$4,000	$4,000	$200	$0	$0	$200	$34	$0
5370-0070-1	Backhoe maintenance	17	$3,000	$2,000	$2,000	$661	$1,180	$346	$168	$0
5370-0071-1	Vehicle maintenance	17	$3,000	$2,500	$2,500	$998	$1,118	$2,144	$2,867	$2,446
5370-0080-1	Maintenance-buildings and grounds	17	$3,500	$3,500	$3,500	$2,103	$7,053	$1,468	$911	$3,932
5467-0001-1	Wages	12	$175,000	$140,000	$124,800	$164,623	$138,166	$99,836	$148,731	$142,853
5469-0069-1	FICA and Medicare	14	$18,000	$11,960	$11,960	$11,050	$11,268	$10,791	$11,476	$10,828
5469-0083-1	Retirement PERS	14	$42,000	$24,000	$24,000	$25,105	$22,701	$22,885	$26,887	$24,122
5480-0070-1	SUI and ETT	14	$2,000	693	$650	$631	$438	$296	$429	$398
5480-0072-1	Health & accident insurance	14	$55,000	$28,000	$28,000	$29,708	$28,772	$20,800	$22,716	$15,418
5480-0075-1	Dental insurance	14	$4,000	$2,000	$2,000	$2,108	$2,390	$1,568	$1,873	$1,347
5480-0076-1	Vision insurance	14	$1,000	$550	$550	$400	$448	$480	$556	$379
5480-0080-1	Life insurance	14	$900	$400	$400	$279	$300	$352	$406	$305
5480-0082-1	Worker's compensation insurance	15	$10,000	$6,000	$6,000	$4,447	$6,464	$4,000	$3,930	$4,501
5486-0001-1	Uniforms	14	$4,000	$2,000	$2,000	$1,465	$1,387	$960	$972	$1,610
5607-0001-1	District website	10	$1,500	$750	$750	$10	$750	$764		$60
5610-0009-1	McPherson fax	11	$200	$200	$200	$196	$195	$197	$112	$113
5610-0010-1	McPherson internet	11	$1,000	$500	$475	$449	$417	$444	$419	$408
5610-0015-1	McPherson office phones	11	$1,600	$1,500	$1,250	$1,486	$1,243	$1,091	$1,233	$990
5610-0016-1	Answering service	11	$246	$240	$240	$203	$194	$204	$203	$218
5610-0017-1	Phone circuits to contol equipment	11	$4,600	$4,500	$4,100	$4,240	$4,034	$3,825	$3,733	$3,751
5610-0018-1	Pagers	11	$0	$0	$0	$0	$0	$0		$148
5610-0019-1	Cellphones	11	$1,650	$1,600	$1,600	$1,129	$1,038	$1,495	$1,751	$1,542
5610-0020-1	Underground Service Alert	11	$400	$400	$400	$290	$478	$332	$333	$360
5611-0001-1	Training / Schools	12	$2,500	$1,000	$1,000	$75	$850	$135	$499	$450
5613-0001-1	Conservation expense	12	$15,000	$5,000	$25,000	$565	$0	$2,300		$0
5614-0001-1	Conference and Meeting Expenses	15	$5,000	$3,000	$3,000	$2,684	$0	$789	$1,371	$3,113
5616-0001-1	Mileage	12	$300	$200	$200	$283	$120	$135	$150	$47

EAST ORANGE COUNTY WATER DISTRICT
WHOLESALE OPERATING FUND-BUDGET FOR 2013-14

EXPENDITURES			2013-14 BUDGET	2012-13 PROJECTED	2012-13 BUDGET	ACTUAL 2011-12	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08
5618-0029-1	ACWA	15	$2,800	$2,750	$2,750	$2,748	$3,231	$2,410	$2,273	$2,228
5618-0030-1	Orange County Water Works Association	15	$100	$75	$75	$25	$25	$0	$18	
5618-0031-1	American Water Works Association	15	$300	$250	$250	$207	$0	$203	$161	$153
5618-0032-2	Foothill Communities Association	15	$30	$20	$20	$10	$0	$0	$0	$0
5618-0033-1	California Special District Association		$2,000	$1,300						

5618-0037-1	ISDOC / Urban Water Institute	15	$900	$900	$900	$907	$358	$1,025	$825	$775
5619-0001-1	Miscellaneous expense	15	$500	$500	$500	$106	$167	$215	$240	$24
5620-0021-1	Director's fees-Richard Barrett	15	$2,500	$2,500	$2,500	$1,825	$1,488	$1,400	$1,225	$800
5620-0022-1	Director's fees-William Vanderwerff	15	$5,000	$5,000	$4,000	$3,763	$3,238	$2,900	$2,100	$1,775
5620-0023-1	Director's fees-Douglas Chapman	15	$0	$750	$3,600	$1,950	$2,150	$1,850	$1,513	$1,225
5620-0024-1	Director's fees-John Dulebohn	15	$3,600	$3,600	$3,600	$1,838	$2,238	$1,938	$263	
5620-0025-1	Director's fees-Gary Veeh	15	$0	$0	$0	$0	$0	$0	$938	$1,450
5620-0026-1	Director's fees-Richard Bell	15	$3,600	$3,600	$3,600	$2,563	$3,025	$2,225	$1,688	$1,700
5620-0027-1	Director's fees-Douglas Davert		$0	$0	$0	N/A	N/A	N/A	N/A	N/A
5621-0001-1	Board & Meeting Expenses	15	$2,000	$1,000	$1,000	$625	N/A	N/A	N/A	N/A
5632-0001-1	Postage	16	$800	$750	$750	$661	$430	$368	$412	$390
5633-0001-1	Office supplies / furnishings / small equipment	16	$7,000	$7,000	$7,000	$3,959	$7,461	$8,232	$9,191	$7,778
5634-0001-1	Public Information & Legal Notices	16	$5,500	$500	$500	$479	$312	$746	$310	$550
5635-0001-1	Copier contract	16	$425	$400	$400	$196	$387	$150	$287	$542
5638-0001-1	Bank Charges	16	$3,300	$3,200	$3,200	$1,366	$2,737	$2,046	$217	
5639-0001-1	Outside services	12	$2,400	$2,600	$2,300	$2,994	$642	$468	$572	$602
5640-0001-1	Audit	16	$8,800	$8,500	$8,500	$9,304	$7,752	$6,500	$5,893	$5,587
5641-0001-1	Tax collection fees	16	$2,000	$2,000	$2,000	$5,893	$5,839	$5,053	$4,174	$4,191
5644-0001-1	Treasurer	16	$10,000	$10,000	$10,000	$2,262	$32,817	$42,776	$28,226	$32,357
5644-0003-1	Accounting- Serrano	16	$22,000	$20,000	$20,000	$21,251	N/A	N/A	N/A	N/A
5645-0001-1	Legal	16	$80,000	$18,000	$18,000	$14,747	$22,277	$13,919	$12,370	$12,137
5646-0001-1	Computer consulting	16	$4,000	$2,500	$2,500	$1,121	$1,568	$468	$570	$450
5647-0001-1	Engineering	16	$30,000	$25,000	$25,000	$5,030	$6,259	$12,226	$21,309	$20,400
5648-0001-1	LAFCO	17	$18,000	$13,000	$13,000	$11,912	$11,408	$12,573	$8,874	$5,874
5649-0001-1	LAFCO MSR	17	$0	$0	$0	$0	$0	$385	$61	$3
5650-0050-1	Insurance-auto and general liability	17	$15,000	$14,500	$14,500	$9,050	$9,893	$11,762	$11,091	$12,913
5650-0051-1	Insurance-property	17	$5,000	$5,000	$3,000	$2,181	$2,256	$2,230	$2,189	$2,192
5650-0052-1	Insurance-fidelity bond	17	$500	$500	$200	$150	$50	$155	$160	$160
5670-0072-1	Office equipment maintenance	17	$300	$300	$300	$0	$0	$576		$0
5680-0083-1	Dumpster	17	$1,500	$1,400	$1,400	$376	$302	$450	$695	$348
5680-0084-1	The Gas Co-McPherson Rd	17	$0	$0	$0	$0	$58	$107	$178	$206
5680-0085-1	Electric and water-office	17	$3,500	$2,600	$2,600	$2,464	$1,918	$2,113	$2,108	$2,101
5686-0001-1	Security	17	$2,000	$500	$500	$0	$59	$0	$0	$0
5689-0001-1	Election expense	18	$25,000	$40,000	$40,000	$0	$26	$94		$14,694
8961-0001-1	Transfer to capital projects	18	$39,990	$40,000	$135,000	$200,000	$0	$19,206	$288,897	$157,987
8981-0001-1	Transfer to(from) Reserves	18	$200,000	N/A	N/A	N/A	N/A	N/A	N/A	N/A
9011-0001-1	Market value adjustments to investments	18	$0	$0	$0	$153	$511	$887	($11,444)	$0
9510-0001-1	Prior year expenses or (income)	18	$500	$500	$500	$1,250	($404)	$7,663	$8,576	$4,975
TOTAL WHOLESALE OPERATING FUND EXPENDITURES			**$6,277,259**	**$6,142,088**	**$3,849,314**	**$6,433,096**	**$5,040,258**	**3,486,184.87**	**$4,940,322**	**$4,953,585**
Increase over prior year's budget			**63.07%**							

REVENUE

4110-0001-1 WATER SALES

Projected sales based on previous years' actual sales — **$4,705,463**

	Acre Feet		%	cost/ AF as of 7/31/13 $	Six Months 7-1 thru 12-31-11	%	as if 1/1/14 $	Six Months 7-1 thru 12-31-11
City of Tusti	2,000.0	0.4	$850.75	$680,600	0.6	$893.25	$1,071,900	$1,752,500
Golden Stat	2,000.0	0.4	$850.75	$680,600	0.6	$893.25	$1,071,900	
City of Oran	720.0	0.4	$850.75	$245,016	0.6	$893.25	$385,884	
EOCWD-Re	350.0	0.4	$850.75	$119,105	0.6	$893.25	$187,583	
Irvine Ranc	300.0	0.4	$850.75	$102,090	0.6	$893.25	$160,785	
Irvine Ranc	0.0	0.4	$850.75	$0	0.6	$893.25	$0	
TOTAL	5,370.0	1.0	$850.75	$1,827,411	1.0	$893.25	$2,878,052	
In lieu and desalter credit passthroughs				$0.00	$0			$0
					$4,705,463			$0

4111-0001-1 RESERVE FUND CHARGE

New Reserve Fund harge Structure: — **$200,000**

19,839 Meters x $10.08/meter = $200,000

4112-0001-1 LATE CHARGE

Fees assessed for payments received past the due date of the bill — **$30**

4115-001-1 EOCWD Readiness to Serve Charge

New charge assessed at $2.50 per meter — **$50,000**

19,839 Meters x $2.50/meter = $50,000

4130-0001-1 RETAIL SERVICE CONNECTIONS-MWDOC METER CHARGES

MWDOC annual connection charges based on total meters in Wholesale District - 20,784 x $8.40/meter — **$166,648**

4131-0001-1 MET-MWDOC READINESS TO SERVE RECOVERY

Collected from Wholesale customers for pass-through of MWDOC readiness to serve charge. — **$203,564**

Cost is up $30,870 or 19% over prior year

4133-0001-1 MET-MWDOC CAPACITY CHARGE RECOVERY — **$110,043**

MWDOC unbundled this charge from the water rate and is billing it separately since January 1, 2007.
This will be billed to EOCWD monthly on a calendar year 3 year rolling average history.
Cost is down 5% ($6,279) over prior year

4160-0060-1 REIMBURSED EXPENSES-IRWD

This account is to record reimbursed expenses from IRWD that are billed to them for their share of facilities jointly owned by EOCWD and IRWD — **$19,516**

4160-0065-1 REFUNDS

This account is to record refunds of expenses for damages, or other refunds of any other type of expense. — **$0**

Estimate is based on estimate by General Manager

Various INTEREST EARNED ON INVESTED FUNDS — **$14,640**

Includes Interest from LAIF, County of Orange, Raymond James & other miscellaneous interest
Average yield estimated to be 1.0%
Doesn't include Capital Funds Interest

4930-0030-1 TAXES-SECURED
Basic levy - estimated based on prior year and slow economic recovery — **$585,000**

4930-0031-1 TAXES-UNSECURED
Estimated based on prior year. — **$15,000**

4930-0032-1 TAXES-SUPPLEMENTAL ROLL
These taxes depend on real estate sales within the District which are unpredictable. — **$5,000**

4930-0040-1 TAXES-PRIOR YEARS
These taxes are shown on the tax ledger of the county as Miscellaneous Taxes — **$15,000**
These taxes depend on the County of Orange's collection of delinquent taxes which is unpredictable.
Estimate is based on prior year's budget

4930-0052-1 TAXES-HOMEOWNER'S SUBVENTION
These taxes depend on the County of Orange's receipt of monies from the State of California — **$4,000**
which are designed to reimburse cities, counties and local agencies for taxes lost to
homeowner exemptions from property taxes, and they are unpredictable.
Estimate is based on previous years' budgeted amount

4930-0054-1 TAXES-PUBLIC UTILITY
Estimated based on prior year and slow economic recovery. — **$10,000**

4930-0055-1 TAXES-TUSTIN RDA
Taxes received as a result of the dissolution of the Redevelopment Agency in Tustin — **$40,000**

4930-0056-1 TAXES-MISCELLANEOUS
These taxes are odd type taxes that are occasionally distributed by County of Orange. They are not — **$500**
consistently distributed from one year to the next, and are unpredictable.
Estimate is based on 100% of prior year budgeted amount.

4930-0057-1 TAXES-ACCRUED
This account is used to accrue taxes at year end that will not be collected until next year. — **($15,000)**
The amount is not determinable until the end of the year.
Estimate is based on 100% of prior year budgeted amount, rounded up.

4930-0058-1 TAXES CONFISCATED BY STATE
This account was used to capture the secured taxes the District did not receive due to the reallocation — **$0**
of taxes from special districts to the State's general fund during 2010-11, 2004-05 and 2005-06.

4975-0001-1 RENT INCOME- AT&T
Space rent for equipment-per contract — **$50,000**

4977-0001-1 RENT INCOME-CROWN CASTLE (MOUNTAIN UNION)
Space rent for equipment-per contract — **$50,000**

4980-0001-1 AMP SALE PROCEEDS - RPOI DISTRIBUTIONS
Distributions scheduled by MWDOC continue until July 2016 based — **$38,402**
on reduced debt service on MWDOC 89 COPS
7/1 Distribution $50,000
11/1/Distribution $9,163

4990-0001-1 MISCELLANEOUS INCOME — **$500**
This account is not used unless some other receipt is unclassifiable.

8900-0001-1 GAIN OR (LOSS) ON SALE OF ASSETS
The District does not plan to sell any assets during the budget year - no budgeted amount — **$0**

EXPENDITURES

WATER PURCHASES — Total AF $5,370 — Total Purchase $4,705,463
Total value of water to be purchased; this is a pass-through charge as the District doesn't add any fees to the price of the water

5130-0043-1 Through EOCF # 2 - OC43 - 30% of total water purch — **$1,411,639**
5130-0048-1 Through EOCF # 2 - OC48 - 20% of total water purchased — **$941,093**
5130-0070-1 Through OC70 - 50% of total water purchased — **$2,352,731**

5148-0001-1 DIEMER LEASE AMORTIZATION-BOND
Amortization of prepaid lease payment to MWDOC based on 1996 COPS debt service — **$0**
2006-07 was the final year for debt service on the 1996 COPS debt service. No more budgeting for this line item.

5149-0001-1 AMP - FAP LEASE
Amortization of prepaid lease payment to MWDOC based on 1989 COPS Series D — **$15,000**
reduced debt service schedule.

5161-0001-1 MET-MWDOC READINESS TO SERVE CHARGE
Based on MWDOC allocation to EOCWD of 4 yr average of RTS Eligible Purchases - pass through cost that is equal to revenue received — **$203,564**

5163-0001-1 MET-MWDOC CAPACITY CHARGE
EOCWD share of unbundled capacity charge - pass through cost that is equal to revenue received — **$110,043**
Based on highest peak demand over a 3-year period

5164-0001-1 RETAIL SERVICE CONNECTION-MWDOC METER CHARGES
MWDOC annual connection charges based on total meters in Wholesale District - 20,784 - expense is equal to revenue — **$166,648**

5219-0001-1 UTILITY- SCADA RTU
This account is for electricity for SCADA at remote stations. Estimate based on 2002-03 through previous year — **$2,600**
with increase for electricity cost increases

5313-0001-1	**SMALL TOOLS** Based on General Managers' estimate	**$2,400.00**
5320-0022-1	**GASOLINE, OIL AND DIESEL** Based on history and previous years' budget, increased for cost of gasoline prices (3,200 gallons at average $4.25) Wholesale allocation based on general manager's estimate-50%	**$8,800**
5163-0001-1	**REGULATORY PERMIT** Based on previous years' actual	**$5,000**
5327-0001-1	**WATER QUALITY TESTING** More testing will be required, however bidding contract reduced overall cost. Also includes DHS yearly inspections	**$25,000**
5338-0001-1	**SCADA REPLACEMENTS / UPGRADES** Based on General Manager's estimate	**$12,500**
5339-0001-1	**OPERATIONS REPORTING SOFTWARE** SEMS & Operations software - maintenance, laboratory, asset management & reporting	**$4,500**
5343-0001-1	**PRODUCTION METER PURCHASES AND INSTALLATIONS** Allowance for mag meter purchase if needed Wholesale direct expense	**$15,000**
5345-0001-1	**PRV- REPAIR AND MAINTENANCE** Budget estimated by General Manager	**$3,000**
5350-0035-1	**MAINS-REPAIR AND MAINTENANCE** Piping, valves, sand, temporary asphalt, permits and other maintenance direct supplies, dump fees Budget estimated by General Manager	**$25,000**
5350-0041-1	**SERVICE CONNECTIONS- REPAIR AND MAINTENANCE** Piping, valves, sand, temporary asphalt, permits and other maintenance direct supplies Budget estimated by General Manager	**$1,000**
5350-0051-1	**RESERVOIRS- REPAIR AND MAINTENANCE** Budget to perform routine maintenance (including landscape)	**$20,000**
5350-0052-1	**VAULTS- REPAIR AND MAINTENANCE** Repair and maintenance-budget estimated by General Manager	**$10,000**
5350-0402-1	**CATHODIC PROTECTION MONITORING, REPAIR AND MAINTENANCE** Budget estimated by General Manager	**$20,500**
5357-0001-1	**EOCF # 2 MAINTENANCE AND OPERATIONS** Based on current MWDOC budget.	**$46,000**

5358-0001-1	**METER TESTING**		
	Annual meter testing and repairs		**$3,000**
5359-0001-1	**SAC LINE MAINTENANCE AND OPERATIONS**		
	Based on General Manager's estimates. SAC has not yet sent its budget for this		**$2,000**
5365-0001-1	**EQUIPMENT RENTAL**		
	Budget based on previous years' budget		**$4,000**
5370-0070-1	**BACKHOE MAINTENANCE**		
	Budget based on General Manager's estimate		**$3,000**
5370-0071-1	**VEHICLE MAINTENANCE**		
	Budget based on General Manager's estimate		**$3,000**
5370-0080-1	**MAINTENANCE-BUILDINGS AND GROUNDS**		
	Budget includes repairs to District house		**$3,500**
5467-0001-1	**WAGES**	Emp	
	Total current hourly wages-all employees		**$175,000**
	Overtime rate = 1.5 x average rate per employee		
	Total Overtime hours = 160 hours (field employees only)		
	Standby = 52 weekends x 6 hrs = 312 hours		
	plus 11 holidays x 8 hrs (double time pay) = 88 hours		
	Includes cost merit pool and 1% offset to PERS employee portion		
	Also includes cost for part-time clerk (510 hours) @ $14/hour		
5469-0069-1	**FICA AND MEDICARE**		
	Total wages		**$18,000**
	Director fees		
	Total amount subject to FICA and Medicare		
	FICA & Medicare = 7.65% of payroll		
5469-0083-1	**RETIREMENT-PERS**		
	Applies only to regular wages		**$42,000**
	Employee Contribution - 6%		
	Employer contribution 8%		
	Employees Pay 1%		
5480-0070-1	**SUI and ETT**		
	SUI = 2.4%; ETT = .1%; Total = 2.5%; Maximum wages subject are $7,000 for 6 Employees		**$2,000**
5480-0072-1	**HEALTH AND ACCIDENT INSURANCE**		
	ACWA - Anthem Blue Cross		**$55,000**
	Budget based on previous years' budget - information not available from ACWA at budget time		

5480-0075-1	**DENTAL INSURANCE** ACWA - Delta Dental Budget based on previous years' budget - information not available from ACWA at budget time	**$4,000**
5480-0076-1	**VISION INSURANCE** ACWA - Vision Service Plan - Budget based on previous years' budget - information not available from ACWA at budget time	**$1,000**
5480-0080-1	**LIFE INSURANCE** ACWA - Budget based on previous years' budget - information not available from ACWA at budget time	**$900**
5480-0082-1	**WORKER'S COMPENSATION INSURANCE** Based on information from ACWA	**$10,000**
5486-0001-1	**UNIFORMS** Budget based on previous years' budget	**$4,000**
5607-0001-1	**DISTRICT WEBSITE** Wholesale Zone share of cost	**$1,500**
5610-0009-1	**MCPHERSON FAX** Based on General Manager's estimate	**$200**
5610-0010-1	**MCPHERSON INTERNET** Based on previous years' projected actual expenditures	**$1,000**
5610-0015-1	**MCPHERSON OFFICE PHONES** Based on prior year's experience	**$1,600**
5610-0016-1	**ANSWERING SERVICE** Based on previous years' projected actual expenditures	**$246**
5610-0017-1	**PHONE CIRCUITS TO CONTROL EQUIPMENT** Based on previous years' projected actual expenditures	**$4,600**
5610-0018-1	**PAGERS** Pagers have been discontinued	**$0**
5610-0019-1	**CELLPHONES** Based on previous years' budget	**$1,650**
5610-0020-1	**UNDERGROUND SERVICE ALERT** Based on previous years' projected actual expenditures	**$400**
5611-0001-1	**TRAINING / SCHOOLS** Based on previous years' actual	**$2,500**

5613-0001-1	**CONSERVATION EXPENDITURES** Conservation incentives approved by the Board	**$15,000**
5614-0001-1	**CONFERENCE & MEETING EXPENSES** Based on General Manager's estimate	**$5,000**
5616-0001-1	**MILEAGE** Based on history and previous years' budget Wholesale allocation based on general manager's estimate-30%	**$300**
5618-0029-1	**ACWA** Dues & Misc Expenses. Based on previous years' projected actual	**$2,800**
5618-0030-1	**ORANGE COUNTY WATER ASSOCIATION** Dues & Misc Expenses. Based on previous years' projected actual	**$100**
5618-0031-1	**AMERICAN WATERWORKS ASSOCIATION** Dues & Misc Expenses. Based on previous years' projected actual	**$300**
5618-0032-2	**FOOTHILL COMMUNITIES ASSOCIATION** Dues & Misc Expenses. Based on previous years' projected actual	**$30**
5618-0033-1	**CALIFORNIA SPECIAL DISTRICT ASSOCIATION** Dues & Misc Expenses. Based on previous years' projected actual	**$2,000**
5618-0037-1	**INDEPENDENT SPECIAL DISTRICT'S ASSOCIATION / URBAN WATER INSTITUTE** Dues & Misc Expenses. Based on previous years' projected actual	**$900**
5619-0001-1	**MISCELLANEOUS EXPENSE** Minimal budget for this category for this budget year	**$500**
	DIRECTOR'S FEES Budget based on General Manager's estimate / including Committee meetings	
5620-0021-1	**Richard Barrett**	**$2,500**
5620-0022-1	**William Vanderwerff**	**$5,000**
5620-0024-1	**John Dulebohn**	**$3,600**
5620-0026-1	**Richard Bell**	**$3,600**
5620-0027-1	**Douglas Davert**	**$0**
5621-0001-1	**BOARD & COMMITTEE MEETING EXPENSE** Expenses related to Board/Committee meetings including materials and refreshments	**$2,000**
5632-0001-1	**POSTAGE** Budget based on General Manager's estimate	**$800**
5633-0001-1	**OFFICE SUPPLIES / FURNISHINGS / SMALL EQUIPMENT** Budget based on General Manager's estimate	**$7,000**
5634-0001-1	**PUBLICATIONS AND LEGAL NOTICES** Budget based on previous years' projected actual	**$5,500**
5635-0001-1	**COPIER CONTRACT** Budget based on previous years' projected actual	**$425**
5638-0001-1	**BANK CHARGES** Based on previous years' actual	**$3,300**

5639-0001-1	**OUTSIDE SERVICES** Based on General Manager's estimate	**$2,400.00**
5640-0001-1	**AUDIT** Budget based on contract	**$8,800**
5641-0001-1	**TAX COLLECTION FEES** Based on previous years' projected actual	**$2,000**
5644-0001-1	**TREASURER** Budget based on General Manager's estimate	**$10,000**
5644-0003-1	**ACCOUNTING- SERRANO** Budget based on General Manager's estimate	**$22,000**
5645-0001-1	**LEGAL** Budget based on General Manager's estimate	**$80,000**
5646-0001-1	**COMPUTER CONSULTING** Budget based on General Manager's estimate	**$4,000**
5647-0001-1	**ENGINEERING** Budget based on General Manager's estimate	**$30,000**
5648-0001-1	**LAFCO** Budget based on information from Local Agency Formation Commission	**$18,000**
5649-0001-1	**LAFCO MSR** General manager's estimate for MSR for budget year	**$0**
5650-0050-1	**INSURANCE-AUTO AND GENERAL LIABILITY** Budget based on previous years' projected actual with an increase	**$15,000**
5650-0051-1	**INSURANCE-PROPERTY** Budget based on previous years' budget	**$5,000**
5650-0052-1	**INSURANCE-FIDELITY BOND** Budget based on previous years' budget	**$500**
5670-0072-1	**OFFICE EQUIPMENT MAINTENANCE** Budget based on General Manager's estimate	**$300**
5680-0083-1	**DUMPSTER** Budget based on General Manager's estimate WS allocation 30%	**$1,500**
5680-0084-1	**THE GAS COMPANY-MCPHERSON ROAD THIS IS FOR THE DISTRICT'S HOUSE** Paid by Superintendent	**$0**
5680-0085-1	**ELECTRIC AND WATER-OFFICE** Budget based on previous years' projected actual with nominal increase WS allocation 30%	**$3,500**
5686-0001-1	**SECURITY** Costs related primarily to security system at reservoirs	**$2,000**
5689-0001-1	**ELECTION EXPENSE RESERVE** One half of estimated election costs for next year's election	**$25,000**

8961-0001-1 **TRANSFER TO OR (FROM) CAPITAL PROJECTS**

Any excess of receipts over expenditures of the Wholesale Operating Fund that is not needed for working capital is transferred to the Wholesale Replacement and Capital Improvements Fund

$39,990

8981-001-1 **TRANSFER TO OR (FROM) RESERVES**

Proceeds of new Meter Charge and Readiness to Serve Charge

$250,000

9011-0001-1 **MARKET VALUE ADJUSTMENTS TO INVESTMENTS**

This account records any decrease to the value of investments, which must be written down to fair market value annually if a significant decrease in their value occurs.

$0

9510-0001-1 **PRIOR YEAR EXPENSES**

This account captures expenses that relate to a previous fiscal year so that they are segregated for audit. Based on history of prior year items paid or received in budget year

$500

EAST ORANGE COUNTY WATER DISTRICT

WHOLESALE ZONE

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MULTI-YEAR CAPITAL PLAN

	PROJECTED AVAILABLE RESOURCES:	Projected 6-30-13	Current Year	2013-14	2014-15	2015-16	2016-17	2017-18	TOTAL
	Projected beginning cash and cash equivalents		**$5,760,657**	**$5,437,657**	**$4,818,647**	**$4,731,647**	**$4,731,647**	**$3,782,647**	
4113-0001-1	Projected connection fees	$57,000	$20,000	$10,000	$10,000	$10,000	$10,000	$10,000	$50,000
Various	Projected interest earnings	$10,000	$10,000	$15,000	$15,000	$15,000	$15,000	$15,000	$75,000
4925-0001-1	Projected Interest Receivable - AMP Note	$10,000	$10,000	$15,000	$13,000	$10,000	$5,000	$0	$43,000
4985-0001-1	Proceeds from Financing		$0	$0	$2,250,000	$11,000,000	$0	$0	$13,250,000
4991-0010-1	Reimbursement for Storm Damage Repairs	$70,000	$70,000	$0	N/A	N/A	N/A	N/A	$0
4991-0011-1	Reimbursement for Security Upgrades	$20,000	$20,000	$0	N/A	N/A	N/A	N/A	$0
4993-0953-1	Transfers from Operating Expenses	$40,000	$135,000	$39,990	$75,000	$75,000	$75,000	$75,000	$339,990
8981-0001-1	Transfers to (from) Reserves		$0	$200,000	$25,000	$25,000	$25,000	$25,000	$300,000
	Subtotal Projected Annual Revenue	$207,000	$265,000	$279,990	$2,388,000	$11,135,000	$130,000	$125,000	
	Projected Annual Resources	*$207,000*	*$6,025,657*	*$5,717,647*	*$7,206,647*	*$15,866,647*	*$4,861,647*	*$3,907,647*	
	TOTAL ANTICIPATED NET REVENUE 2013-2017								**$14,057,990**

	CAPITAL PROJECTS AND REPLACEMENTS	Projected	Current Year	2013-14	2014-15	2015-16	2016-17	2016-17	TOTAL
7912-102C-1	Metal Flashing at Peters Canyon Reservoir-Construction	$0	$10,000	$10,000					$10,000
7912-102L-1	Metal Flashing at Peters Canyon Reservoir-Labor	$0	$1,000	$1,000					$1,000
7912-103C-1	Security Gate at 6 MG Site-Const (WZ Portion)(Carryover)	$0	$8,000	$8,000					$8,000
7912-103L-1	Security Gate at 6 MG Site-Labor (WZ Portion)(Carryover)	$0	$1,000	$1,000					$1,000
7912-105C-1	Security System at Peters Canyon Reservoir-Construction	$30,500	$20,000	$15,000					$15,000
7912-105L-1	Security System at Peters Canyon Reservoir-Labor	$31,550	$1,000	$5,000					$5,000
7912-107E-1	Backup generator at OC70 Pump Station-Engineering	$15,000	$15,000	$0					$0
7912-107C-1	Backup generator at OC70 Pump Station-Const (Carryover)	$50,000	$85,000	$35,000					$35,000
7912-107L-1	Backup generator at OC70 Pump Station-Labor	$1,000	$1,000	$1,000					$1,000
7912-108E-1	Electrical modifications for Backup Generator-Engineering	$15,000	$15,000	$0					$0
7912-108C-1	Electrical modifications for Backup Generator-Construction (Carryover)	$15,000	$15,000	$0					$0
7912-108L-1	Electrical modifications for Backup Generator-Labor	$1,000	$1,000	$0					$0
7912-109E-1	Metering Improvements for WZ Billing-Engineering	$1,000	$1,000	$0					$0
7912-109C-1	Metering Improvements for WZ Billing-Construction	$37,000	$30,000	$0					$0
7912-109L-1	Metering Improvements for WZ Billing-Labor	$1,000	$1,000	$0					$0
7912-110E-1	Pipeline Inspections-Engineering (Carryover)	$0	$25,000	$25,000					$25,000
7912-110L-1	Pipeline Inspections-Labor	$0	$1,000	$1,000					$1,000
7912-201E-1	Betterment and Replacement Plan-Engineering (Carryover)	$5,000	$75,000	$75,000					$75,000

EAST ORANGE COUNTY WATER DISTRICT

WHOLESALE ZONE

MULTI-YEAR CAPITAL PLAN

CAPITAL PROJECTS AND REPLACEMENTS		Projected - 6/30/13	Current Year	2013-14	2014-15	2015-16	2016-17	2016-17	TOTAL
7913-102E-1	6 MG Reservoir Roof Repairs-Engineering	$30,000	$25,000	$30,000					$30,000
7913-102C-1	6 MG Reservoir Roof Repairs-Construction	$0	$50,000	$150,000					$150,000
7913-102L-1	6 MG Reservoir Roof Repairs-Labor	$0	$1,000	$10,000					$10,000
7913-103E-1	6 MG Reservoir - Slope Repair/Asphalt/Curb-Engineering	$11,800	$10,000	$0					$0
7913-103C-1	6 MG Reservoir - Slope Repair/Asphalt/Curb-Construction (Carryover)	$48,000	$50,000	$0					$0
7913-103L-1	6 MG Reservoir - Slope Repair/Asphalt/Curb-Labor	$1,000	$1,000	$0					$0
7913-104E-1	6 MG Reservoir - Landscape/V-Ditch-Engineering	$0	$5,000	$5,000					$5,000
7913-104C-1	6 MG Reservoir - Landscape/V-Ditch-Construction	$0	$20,000	$30,000					$30,000
7913-104L-1	6 MG Reservoir - Landscape/V-Ditch-Labor	$200	$1,000	$1,000					$1,000
7913-105C-1	Slurry seal asphalt around Andres & Newport Reservoirs-Construction	$0	$30,000	$10,000					$10,000
7913-105L-1	Slurry seal asphalt around Andres & Newport Reservoirs-Labor	$0	$1,000	$1,000					$1,000
7913-106E-1	Cathodic Protection - Pipelines-Engineering	$0	$5,000	$5,000					$5,000
7913-106C-1	Cathodic Protection - Pipelines-Construction	$0	$15,000	$20,000					$20,000
7913-106L-1	Cathodic Protection - Pipelines-Labor	$0	$1,000	$1,000					$1,000
7913-201C-1	McPherson Office/Yard Improvements-Construction	$225	$10,000	$10,000					$10,000
7913-201L-1	McPherson Office/Yard Improvements-Labor	$300	$1,000	$3,000					$3,000
7913-202E-1	11.5 MG Reservoir Cathodic Protection System-Engineering	$0	$10,000	$10,000					$10,000
7913-202C-1	11.5 MG Reservoir Cathodic Protection System-Construction	$0	$25,000	$25,000					$25,000
7913-202L-1	11.5 MG Reservoir Cathodic Protection System-Labor	$125	$1,000	$1,000					$1,000
7913-203C-1	Used vehicle to supplement fleet	$0	$15,000	$15,000					$15,000
7914-101E-1	New Project - 6 MG Treatment Plant Feasibility Study-Engineering			$250,000					$250,000
79414-101E-1	New Project - 6 MG Treatment Plant - Engineering			$0	$ 250,000	$1,000,000			$ 1,250,000
7914-101C-1	New Project - 6 MG Treatment Plant -Construction			$0	$ 2,000,000	$10,000,000			$12,000,000
7914-101L-1	New Project - 6 MG Treatment Plant -Labor			$5,000	$ 25,000	$25,000			$55,000
7914-102E-1	Vulnerability upgrades-Andres Reservoir-Engineering			$5,000					$5,000
7914-102C-1	Vulnerability upgrades-Andres Reservoir-Construction			$9,000					$9,000
7914-102L-1	Vulnerability upgrades-Andres Reservoir-Labor			$1,000					$1,000
7914-103E-1	Valve Replacements (12" - 27")-Engineering			$5,000					$5,000
7914-103C-1	Valve Replacements (12" - 27")-Construction			$12,000	$60,000	$50,000	$75,000		$197,000
7914-103L-1	Valve Replacements (12" - 27")-Labor			$6,000					$6,000
7914-201C-2	Replace backhoe			$25,000					$25,000

EAST ORANGE COUNTY WATER DISTRICT

WHOLESALE ZONE

MULTI-YEAR CAPITAL PLAN

CAPITAL PROJECTS AND REPLACEMENTS		Projected 6-30-13	Current Year	2013-14	2014-15	2015-16	2016-17	2016-17	TOTAL
7914-xxxE-1	New Project- Engineering - Newport Reservoir Mixing System			$5,000					
7914-xxxC-1	New Project- Contstruction - Newport Reservoir Mixing System			$25,000					
7914-xxxL-1	New Project- Labor - Newport Reservoir Mixing System			$1,000					
7914-xxxE-1	New Project- Engineering - isolation valves - 11.5 & 1 MG Reservoirs			$5,000					
7914-xxxC-1	New Project- Construction - Isolation Valves - 11.5 & 1 MG			$30,000					
7914-xxxL-1	New Project- Labor- Isolation Valves - 11.5 & 1 MG			$6,000					
7914-xxxE-1	New Project- Engineering - OC 33 Reconnection				$10,000				
7914-xxxC-1	New Project- Contstruction- OC33 Reconnection				$25,000				
7914-xxxL-1	New Project- Labor - OC33 Reconnection				$10,000				
7915-101E-1	Vulnerability upgrades-OC-70 turnout & pump station-Engineering								$0
7915-102E-1	Vulnerability upgrades-Peter's Canyon Reservoir-Engineering					$10,000			$10,000
7915-103E-1	Vulnerability upgrades-OC-48 MET turnout-Engineering					$5,000			$5,000
7915-104E-1	Vulnerability upgrades-Fairhaven Transmission Main bridge-Engineering				$5,000	$5,000			$10,000
7915-104C-1	Vulnerability upgrades-Fairhaven Transmission Main bridge-Construction					$25,000			$25,000
7915-104L-1	Vulnerability upgrades-Fairhaven Transmission Main bridge-Labor					$5,000			$5,000
7916-101E-1	Pipeline Repair/Replacement Reserve-Engineering						$100,000		$100,000
7916-102E-1	UWMP Update-Engineering (WS portion)					$25,000			$25,000
7916-102C-1	UWMP Update-Labor (WS portion)					$5,000			$5,000
7900-100C-1	* Capitalized Accounting Costs		$5,000	$5,000	$5,000	$5,000	$4,000		$19,000
	Total Projected Annual Expenditures	$294,700	$588,000	$899,000	$2,475,000	$11,160,000	$1,079,000	$0	**$15,496,000**
PROJECTED ENDING AVAILABLE RESOURCES		***($87,700)***	***$5,437,657***	***$4,818,647***	***$4,731,647***	***$4,706,647***	***$3,782,647***	***$3,907,647***	
NET REDUCTION IN RESERVE FUND									**$1,438,010**

* FY Current Year Revenue and Expenses not included in Net Revenue or Net Reduction calculations

REVENUE

	PROJECTED BEGINNING CASH AND CASH EQUIVALENTS Fund Reserves	**$5,437,657**
4113-0001-1	**PROJECTED CONNECTION FEES** Fees paid to connect to WZ	**$10,000**
Various	**INTEREST EARNED ON INVESTED FUNDS** Includes Interest from Raymond James, LAIF & Treasury Bonds Average yield estimated to be 1.0%	**$15,000**
5327-0002-2	**Projected Interest Receivable - AMP Note**	**$15,000**
5350-0052-2	**Transfers from Operating Expenses** Excess of revenue over expenses	**$39,990**

EXPENDITURES

7912-102C-1	**Metal Flashing at Peters Canyon Reservoir-Construction**	**$10,000**
7912-102L-1	**Metal Flashing at Peters Canyon Reservoir-Labor** Completion of fire "hardening" as recommended by OCFA	**$1,000**
7912-103C-1	**Security Gate at 6 MG Site-Const (WZ Portion)(Carryover)**	**$8,000**
7912-103L-1	**Security Gate at 6 MG Site-Labor (WZ Portion)(Carryover)** Installation of automatic gate and security card reader	**$1,000**
7912-105C-1	**Security System at Peters Canyon Reservoir-Construction**	**$15,000**
7912-105L-1	**Security System at Peters Canyon Reservoir-Labor** WZ Update to 1970s Master Plan	**$5,000**
7912-107E-1	**Backup generator at OC70 Pump Station-Engineering**	**$0**
7912-107C-1	**Backup generator at OC70 Pump Station-Const (Carryover)**	**$35,000**
7912-107L-1	**Backup generator at OC70 Pump Station-Labor** Purchase of generator and wiring/electrical for generator	**$1,000**
7912-108E-1	**Electrical modifications for Backup Generator-Engineering**	**$0**
7912-108C-1	**Electrical modifications for Backup Generator-Construction (Carryover)**	**$0**
7912-108L-1	**Electrical modifications for Backup Generator-Labor** Installation of harness to facilitate use of backup generator	**$0**
7912-109E-1	**Metering Improvements for WZ Billing-Engineering**	**$0**
7912-109C-1	**Metering Improvements for WZ Billing-Construction**	**$0**
7912-109L-1	**Metering Improvements for WZ Billing-Labor** Equipment purchase and installationof transmitters for AMR	**$0**
7912-110E-1	**Pipeline Inspections-Engineering (Carryover)**	**$25,000**
7912-110L-1	**Pipeline Inspections-Labor**	**$1,000**

	Leak detection survey	
7912-201E-1	**Betterment and Replacement Plan-Engineering (Carryover)**	**$75,000**
7913-101E-1	**Feasibility & Env. Review - Treatment Plant-Engineering**	**$250,000**
	Allowance for preliminary investigation into treatment plant feasibility	
7913-102E-1	**6 MG Reservoir Roof Repairs-Engineering**	**$30,000**
7913-102C-1	**6 MG Reservoir Roof Repairs-Construction**	**$150,000**
7913-102L-1	**6 MG Reservoir Roof Repairs-Labor**	**$10,000**
	Repairs to corrosion damage to aluminum roof and interior spalling of concrete	
7913-103E-1	**6 MG Reservoir - Slope Repair/Asphalt/Curb-Engineering**	**$0**
7913-103C-1	**6 MG Reservoir - Slope Repair/Asphalt/Curb-Construction (Carryover)**	**$0**
7913-103L-1	**6 MG Reservoir - Slope Repair/Asphalt/Curb-Labor**	**$0**
	Storm Damage repairs (slope rebuilding/asphalt berm construction)	
7913-104E-1	**6 MG Reservoir - Landscape/V-Ditch-Engineering**	**$5,000**
7913-104C-1	**6 MG Reservoir - Landscape/V-Ditch-Construction**	**$30,000**
7913-104L-1	**6 MG Reservoir - Landscape/V-Ditch-Labor**	**$1,000**
	Installation of V-Ditch at top of north slope to limit slope erosion	
7913-105C-1	**Slurry seal asphalt around Andres & Newport Reservoirs-Construction**	**$10,000**
7913-105L-1	**Slurry seal asphalt around Andres & Newport Reservoirs-Labor**	**$1,000**
	Periodic slurry seal at reservoir sites	
7913-106E-1	**Cathodic Protection - Pipelines-Engineering**	**$5,000**
7913-106C-1	**Cathodic Protection - Pipelines-Construction**	**$20,000**
7913-106L-1	**Cathodic Protection - Pipelines-Labor**	**$1,000**
	Design & installation of cathodic protection system for pipelines	
7913-201C-1	**McPherson Office/Yard Improvements-Construction**	**$10,000**
7913-201L-1	**McPherson Office/Yard Improvements-Labor**	**$3,000**
	Flooring & misc supplies for interior modifications to office & McPherson house & asphalt/slurry work in yard	
7913-202E-1	**11.5 MG Reservoir Cathodic Protection System-Engineering**	**$10,000**
7913-202C-1	**11.5 MG Reservoir Cathodic Protection System-Construction**	**$25,000**
7913-202L-1	**11.5 MG Reservoir Cathodic Protection System-Labor**	**$1,000**
	Design & installation of cathodic protection system for Andres Reservoir	
7913-203C-1	**Used vehicle to supplement fleet**	**$15,000**
	WZ portion of used electric or gas assist small SUV	
7914-101E-1	**6 MG Treatment Plant Demolition-Engineering**	**$250,000**
7914-101C-1	**6 MG Treatment Plant Demolition-Construction**	**$0**
7914-101L-1	**6 MG Treatment Plant Demolition -Labor**	**$5,000**
7914-102E-1	**Vulnerability upgrades-Andres Reservoir-Engineering**	**$5,000**
7914-102C-1	**Vulnerability upgrades-Andres Reservoir-Construction**	**$9,000**
7914-102L-1	**Vulnerability upgrades-Andres Reservoir-Labor**	**$1,000**
7914-103E-1	**Valve Replacements (12" - 27")-Engineering**	**$5,000**
7914-103C-1	**Valve Replacements (12" - 27")-Construction**	**$12,000**

7914-103L-1	Valve Replacements (12" - 27")-Labor	$6,000
7914-201C-2	Replace backhoe	$25,000
7914-xxxE-1	New Project- Engineering - Newport Reservoir Mixing System	$5,000
7914-xxxC-1	New Project- Contstruction - Newport Reservoir Mixing System	$25,000
7914-xxxL-1	New Project- Labor - Newport Reservoir Mixing System	$1,000
7914-xxxE-1	New Project- Engineering - isolation valves - 11.5 & 1 MG Reservoirs	$5,000
7914-xxxC-1	New Project- Construction - Isolation Valves - 11.5 & 1 MG	$30,000
7914-xxxL-1	New Project- Labor- Isolation Valves - 11.5 & 1 MG	$6,000
7914-xxxE-1	New Project- Engineering - OC 33 Reconnection	$10,000
7914-xxxC-1	New Project- Contstruction- OC33 Reconnection	$25,000
7914-xxxL-1	New Project- Labor - OC33 Reconnection	$10,000
7915-101E-1	Vulnerability upgrades-OC-70 turnout & pump station-Engineering	$0
7915-101C-1	Vulnerability upgrades-OC-70 turnout & pump station-Construction	$0
7915-101L-1	Vulnerability upgrades-OC-70 turnout & pump station -Labor	$0
7915-101E-1	Vulnerability upgrades-OC-70 turnout & pump station-Engineering	$0
7915-101C-1	Vulnerability upgrades-OC-70 turnout & pump station-Construction	$0
7915-101L-1	Vulnerability upgrades-OC-70 turnout & pump station -Labor	$0
7915-102E-1	Vulnerability upgrades-Peter's Canyon Reservoir-Engineering	$0
7915-102C-1	Vulnerability upgrades-Peter's Canyon Reservoir-Construction	$0
7915-102L-1	Vulnerability upgrades-Peter's Canyon Reservoir-Labor	$0
7915-103E-1	Vulnerability upgrades-OC-48 MET turnout-Engineering	$0
7915-103C-1	Vulnerability upgrades-OC-48 MET turnout-Construction	$0
7915-103L-1	Vulnerability upgrades-OC-48 MET turnout-Labor	$0
7915-104E-1	Vulnerability upgrades-Fairhaven Transmission Main bridge-Engineering	$0
7915-104C-1	Vulnerability upgrades-Fairhaven Transmission Main bridge-Construction	$0
7915-104L-1	Vulnerability upgrades-Fairhaven Transmission Main bridge-Labor	$0
7916-101E-1	Pipeline Repair/Replacement Reserve-Engineering	$0
7916-101C-1	Pipeline Repair/Replacement Reserve-Construction	$0
7916-101L-1	Pipeline Repair/Replacement Reserve-Labor	$0
7916-102E-1	UWMP Update-Engineering (WS portion)	$0
7916-102C-1	UWMP Update-Labor (WS portion)	$0
7900-100C-1	* Capitalized Accounting Costs	$5,000

EAST ORANGE COUNTY WATER DISTRICT

RETAIL ZONE OPERATING BUDGET

FY 2013-14

Account	Title	2013-14 BUDGET	2012-13 PROJECTED	2012-13 BUDGET	ACTUAL 2011-12	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09
RECEIPTS								
4110-0002-2	Water sales	1,081,104	972,000	972,000	876,819	756,737	740,407	766,815
4111-0002-2	Meter charges	364,000	355,000	355,000	288,935	187,249	156,332	154,323
4112-0002-2	Late charges	9,000	9,000	9,000	11,700	10,530	11,580	11,880
4113-0002-2	Connection Fee	0	0	0	0	0	3,500	700
4115-0002-2	Returned check charges	500	500	500	240	330	630	570
4116-0002-2	Turn-off charges	700	1,000	1,000	890	1,380	1,400	750
4117-0002-2	Other charges	0	750	750	0	863	0	2,080
4118-0002-2	Uncollectible accounts	(5,000)	(5,000)	(5,000)	0	(2,883)	(3,485)	(876)
4120-0002-2	Meter installation	0	0	0	0	0	0	
4121-0002-2	Turn-on new service	0	1,000	1,000	0	0	5,130	8,217
4122-0002-2	State tax shifts	0	0	0	0	0	0	
4160-0065-2	Refunds	0	2,000	2,000	0	2,957	4,770	6,849
4166-0002-2	Service upgrade/downgrade fee	0	0	0	259	0	302	497
4915-0002-2	Interest earned-Money Market	40	500	500	33	37	444	863
4916-0002-2	Interest earned-Morgan Stanley	0	50	50	5	12	538	3,141
4917-0002-2	Interest earned-LAIF	100	150	150	93	176	1,573	3,034
4918-0002-2	Interest earned-CDs	200	100	100	0	0	0	0
4922-0002-2	Interest earned-Cty of Orange	100	50	50	101	107		
4930-0030-2	Taxes-secured	315,000	316,500	316,500	306,516	292,127	307,112	299,000
4930-0031-2	Taxes-unsecured	13,000	15,500	15,500	13,225	9,048	12,781	12,807
4930-0032-2	Taxes-supplemental roll	2,200	5,100	5,100	2,138	2,290	6,618	13,423
4930-0040-2	Taxes-prior years	8,000	4,000	4,000	11,350	8,765	14,164	8,661
4930-0052-2	Taxes-homeowners subvention	3,000	1,000	1,000	3,435	2,773	2,751	2,822
4930-0054-2	Taxes-public utility	5,000	5,000	5,000	5,507	5,046	5,013	5,206
4930-0055-2	Taxes- Tustin RDA Taxes	20,000	21,035	0	N/A	N/A	N/A	N/A
4930-0056-2	Taxes-miscellaneous	0	100	100	0	12	10	(0)
4930-0057-2	Taxes-accrued	(5,000)	(5,000)	(5,000)	(8,931)	(8,931)	(13,302)	(11,115)
4930-0058-2	Taxes confiscated by State	0	0	0	0	0	0	0
	Subtotal Property Taxes	372,316	363,235	342,200	333,240	311,130	335,147	330,805
4990-0002-2	Miscellaneous income	500	500	500	3,735	2,759	889	938
8900-0002-2	Gain or (loss) on sale of assets	0	-	-	2,000	-		-
TOTAL RETAIL OPERATING FUND RECEIPTS		**$1,812,444**	**$1,700,835**	**$1,679,800**	**$1,518,050**	**$1,271,385**	**$1,259,157**	**$1,290,585**
	Increase over Prior Year Budget	7%						

EAST ORANGE COUNTY WATER DISTRICT
RETAIL OPERATING FUND-BUDGET FOR 2013-2014

EXPENDITURES	2013-14 BUDGET	2012-13 PROJECTED	2012-13 BUDGET	ACTUAL 2011-12	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09
5130-0070-2 Water purchases	346,581	311,600	311,600	634,444	339,133	191,767	364,813
5139-0002-2 In-lieu water purchases	0	0	0	145,413	47,760	0	
5141-0002-2 In-Lieu credit on water purchases	0	0	0	(355,235)	0	0	
5145-0002-2 Tax recovery expense	0	0	0	0	0	0	
5146-0002-2 OCWD- Replenish Assessment	193,900	183,000	183,000	48,768	76,469	189,091	98,639
5161-0002-2 MET-MWDOC readiness to serve charges	27,500	25,000	23,000	21,328	17,775	6,093	6,012
5163-0002-2 MET-MWDOC capacity charges	16,500	15,000	15,000	9,123	13,861	11,849	8,669
5164-0002-2 Retail service connection	10,156	8,765	8,270	7,638	6,952	6,628	6,589
5206-0002-2 Utilities-Stoller Boosters	45,000	50,850	50,850	18,162	23,210	23,130	27,109
5212-0002-2 Utilities-Vista Panorama Reservoir	6,750	6,500	6,500	4,057	4,186	6,453	3,638
5216-0002-2 Utilities-Wells East/West	50,000	59,585	59,585	19,081	31,879	38,002	34,664
5313-0002-2 Small tools	3,075	3,000	3,000	2,357	2,007	513	5,897
5320-0022-2 Gasoline, oil and diesel fuel	9,020	8,800	8,800	7,275	5,405	4,977	7,671
5324-0002-2 Regulatory Permits	2,500	2,500	2,500	1,943	1,452	1,452	1,185
5327-0002-2 Water quality testing	20,000	18,000	19,500	18,982	14,290	19,662	12,452
5328-0002-2 Chlorine generator / salt purchases	2,700	2,650	2,650	918	0	1,336	468
5329-0002-2 West well maintenance	3,250	3,200	3,200	2,471	271	5,978	1,245
5330-0002-2 East well maintenance	3,250	3,200	3,200	2,368	156	692	11,533
5331-0002-2 Stoller Reservoir & Boosters maintenance	6,000	6,300	6,300	0	2,203	6,488	7,115
5332-0002-2 Vista Panorama Booster maintenance	4,200	4,200	4,200	548	0	661	1,706
5333-0002-2 Vista Panorama Reservoir maintenance	5,300	5,200	5,200	2,909	0	4,742	6,765
5334-0002-2 Chlorine generator maintenance	3,000	3,150	3,150	329	526	4,179	767
5338-0002-2 SCADA Replacements / Upgrades	2,100	2,100	2,100	152	29	922	5,756
5339-0002-2 Operations Software	16,000	3,400	3,400	1,173	0	3,220	0
5342-0002-2 Hydrants- repair and maintenance	16,100	16,100	16,100	10,858	11,869	9,564	8,105
5343-0002-2 Production meter purchases and installations	9,200	9,200	9,200	871	9,544	18,632	4,831
5345-0002-2 PRV-repair and maintenance	2,000	1,075	1,075	0	5,926	139	785
5350-0035-2 Mains-repair and maintenance	23,000	22,000	24,900	15,421	13,662	3,433	2,402
5350-0041-2 Service Connections-repair and maintenance	20,000	21,525	21,525	7,550	15,734	22,616	26,599
5350-0051-2 Reservoirs-repair and maintenance	2,000	4,300	4,300	1,702	398	4,222	1,794
5350-0052-2 Vaults-repair and maintenance	1,500	1,500	1,500	0	0	0	0
5350-0402-2 Cathodic Protection- monitoring, repairs & maintenance	2,000	5,500	5,500	0	0	650	964
5358-0002-2 Meter testing	1,000	1,550	1,550	712	930	270	1,499
5365-0002-2 Equipment rental	200	210	210	32	0	0	34
5370-0070-2 Backhoe maintenance	3,500	3,000	3,000	1,243	1,770	481	175
5370-0071-2 Vehicle maintenance	3,100	3,000	3,000	1,455	1,118	2,122	2,867
5370-0080-2 Maintenance-buildings and grounds	4,000	4,000	4,000	1,040	2,581	2,335	2,320

EAST ORANGE COUNTY WATER DISTRICT
RETAIL OPERATING FUND-BUDGET FOR 2013-2014

EXPENDITURES	2013-14 BUDGET	2012-13 PROJECTED	2012-13 BUDGET	ACTUAL 2011-12	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09
5467-0002-2 Wages	255,000	225,000	258,794	197,905	201,858	197,077	194,282
5469-0069-2 FICA and Medicare	22,000	21,216	21,216	19,532	18,058	16,629	16,162
5469-0083-2 Retirement - PERS	51,100	44,000	44,000	50,378	30,674	31,597	32,722
5480-0070-2 SUI and ETT	1,000	452	500	876	(797)	476	386
5480-0072-2 Health and accident insurance	60,000	52,000	52,000	41,682	42,265	37,501	31,393
5480-0075-2 Dental insurance	5,000	4,500	4,500	3,873	3,469	4,400	2,631
5480-0076-2 Vision insurance	1,200	1,200	1,200	761	728	711	715
5480-0080-2 Life insurance	800	800	800	483	446	391	463
5480-0082-2 Worker's compensation insurance	13,000	13,000	13,000	10,148	10,500	5,638	5,810
5486-0002-2 Uniforms	2,000	1,700	1,700	2,857	2,248	2,211	1,445
5607-0002-2 District website	3,000	1,000	1,000	10	750	764	
5610-0009-2 McPherson fax	205	200	160	196	194	149	122
5610-0010-2 McPherson internet	525	525	525	449	417	428	435
5610-0015-2 McPherson office phones	1,600	1,500	1,260	1,485	1,243	1,128	1,233
5610-0016-2 Answering service	250	260	260	203	213	204	203
5610-0017-2 Phone circuits to control equipment	3,000	3,000	3,080	2,477	2,277	2,126	2,027
5610-0018-2 Pagers	0	0	0	0	0	0	0
5610-0019-2 Cellphones	1,550	1,550	1,550	1,129	1,006	1,496	1,751
5610-0020-2 Underground Service Alert	400	400	400	290	423	332	333
5611-0002-2 Training / Schools	2,000	1,500	1,500	135	1,321	260	967
5613-0002-2 Conservation	4,000	4,000	4,000	367	108	0	0
5614-0002-2 Conference and Meeting Expenses	5,000	3,000	2,500	2,684	0	743	601
5616-0002-2 Mileage	500	500	500	400	405	503	351
5618-0029-2 ACWA	3,500	3,500	3,500	2,748	2,543	2,410	2,273
5618-0030-2 Orange County Water Association	75	75	75	25	25	75	18
5618-0031-2 American Water Works Association	275	175	175	207	0	178	161
5618-0032-2 Foothill Communities Association	10	10	10	10	0	0	0
5618-0033-2 CSDA Membership	3,500	3,500	4,000	0	N/A	N/A	N/A
5618-0037-2 ISDOC / Urban Water Institute		900	900	907	2,193	525	525
5619-0002-2 Miscellaneous expense	500	500	500	106	82	157	53
5620-0021-2 Director's fees-Richard Barrett	2,500	2,500	2,500	1,825	1,488	1,400	1,225
5620-0022-2 Director's fees-William Vanderwerff	6,000	6,000	4,000	3,763	3,238	2,900	2,100
5620-0023-2 Director's fees-Douglas Chapman	0	3,600	3,600	1,950	2,150	1,850	1,513
5620-0024-2 Director's fees-John Dulebohn	3,600	3,600	3,600	1,838	2,238	1,938	263
5620-0025-2 Director's fees-Gary Veeh	0	0	0	0	0	0	938
5620-0026-2 Director's fees-Richard Bell	3,600	3,600	3,600	2,563	3,025	2,225	1,688
5620-0027-2 Director's fees-Douglas Davert	0	0	N/A	N/A	N/A	N/A	N/A
5621-0002-2 Board & Meeting Expenses	1,000	1,000	1,000	601	N/A	N/A	N/A
5632-0002-2 Postage	6,000	6,000	6,000	4,565	5,231	6,131	5,039
5633-0002-2 Office supplies / furnishings / small equipment	6,500	7,000	4,600	5,868	5,908	5,374	7,968
5634-0002-2 Public Information & Legal Notices	7,550	1,500	1,500	1,521	3,010	0	2,490
5635-0002-2 Copier contract	550	550	550	217	420	388	287
5636-0002-2 Versaterm contract-route manager	3,000	5,000	5,000	1,410	1,410	1,222	1,205

EAST ORANGE COUNTY WATER DISTRICT
RETAIL OPERATING FUND-BUDGET FOR 2013-2014

EXPENDITURES	2013-14 BUDGET	2012-13 PROJECTED	2012-13 BUDGET	ACTUAL 2011-12	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09
5638-0002-2 Bank charges	4,000	3,500	3,500	3,737	2,369	1,424	774
5639-0002-2 Outside services	6,000	6,400	6,400	2,919	723	2,160	1,104
5640-0002-2 Auditing	8,200	8,000	8,000	7,485	5,848	5,000	3,929
5641-0002-2 Tax collection fees	4,000	2,200	2,200	3,377	3,290	2,837	2,332
5642-0002-2 Computer billing	7,000	5,000	5,000	4,488	3,244	5,087	1,082
5644-0002-2 Treasurer	10,250	10,000	10,000	2,262	30,715	32,679	21,101
5644-0003-2 Accounting- Serrano	23,500	23,000	23,000	21,251	N/A	N/A	N/A
5645-0002-2 Legal	20,000	20,000	20,000	35,697	12,975	15,335	12,322
5646-0002-2 Computer consulting	10,000	5,000	5,000	209	1,568	564	570
5647-0002-2 Engineering	45,000	45,000	45,000	26,268	28,718	18,222	36,738
5648-0002-2 LAFCO	5,000	3,000	3,000	2,037	2,504	2,760	8,874
5649-0002-2 LAFCO-MSR	0	0	0	0	0	385	61
5650-0050-2 Insurance-auto and general liability	7,500	4,200	4,200	6,289	4,488	5,041	4,440
5650-0051-2 Insurance-property	1,675	1,500	1,500	1,515	1,361	956	938
5650-0052-2 Insurance-fidelity bond	150	150	150	104	160	69	68
5670-0072-2 Office equipment maintenance	300	300	300	0	0	250	0
5680-0083-2 Dumpster	1,000	1,100	1,100	405	264	1,073	747
5680-0084-2 The Gas Co-McPherson Road	0	0	0	0	88	134	322
5680-0085-2 Electric and water-office	4,100	4,000	4,000	2,252	2,751	3,243	3,414
5686-0002-2 Security	1,000	1,000	1,000	0	159		
5689-0002-2 Election expense	0	10,000	10,000	0	26	59	0
8961-0002-2 Transfers to capital projects funds	190,000	148,030	148,030	200,000	24,109	217,422	155,976
8975-0002-2 Retail Operations Contingency Fund	70,000	50,000	50,000	0	50,000	50,000	0
8981-0002-2 Funded to/by Reserve	50,000	50,000	50,000	0	0	0	0
9011-0002-2 Market value adjustments to investments	0	0	0	81	71	11	(30)
9510-0002-2 Prior year expense	(1,903)	(2,000)	(2,000)	1,250	(1,676)	(1,521)	(4,529)
TOTAL RETAIL OPERATING FUND EXPENDITURES	**1,812,444**	**1,648,653**	**1,679,800**	**1,323,908**	**1,175,618**	**1,288,547**	**1,228,605**
Increase over prior year budget	7%						

132,644.10

EAST ORANGE COUNTY WATER DISTRICT
BUDGET DETAIL

4110-0002-2	**WATER SALES** Budget based upon the sale of 925 AF of water at $2.67/ccf	**1,075,823**
4111-0002-2	**METER CHARGE** Budget based upon average 3/4" meter charge of $16.64/month	**364,000**
4112-0002-2	**LATE CHARGES** Budget based on $750 per month or 100 customers per billing period charged late fees	**9,000**
4113-0002-2	**CONNECTION FEES** No Connection Fees Expected	**0**
4115-0002-2	**RETURNED CHECK CHARGES** Budget based on approximately $40 per month or 4 customers per billing period	**500**
4116-0002-2	**TURN OFF CHARGES** Budget based on historical $80 per month or 3 customers per billing period	**700**
4117-0002-2	**OTHER CHARGES** Billing adjustments, miscellaneous deposits and damage reimbursements	**0**
4118-0002-2	**UNCOLLECTIBLE ACCOUNTS** Budget estimated by General Manager	**(5,000)**
4120-0002-2	**METER INSTALLATIONS** There have been no meter installation revenues the past five years	**0**
4120-0002-2	**TURN-ON NEW SERVICES** Proposed change to Rules & Regulations to collect this fee	**0**
4160-0065-2	**REFUNDS** This account is to record refunds of expenses for damages, or other refunds of any other type of expense.	**0**
4166-0002-2	**SERVICE UPGRADE FEE/DOWNGRADE FEE** No service upgrades (changing from a smaller to a larger meter) expected	**0**

Various	**INTEREST EARNED ON INVESTED FUNDS** Includes Interest from LAIF, County of Orange, ACWA & other investments TBD Average yield estimated to be 1.0% Doesn't include Capital Funds Interest	$44	440
4930-0030-2	**TAXES-SECURED** Estimated - based on prior year's figures		315,000
4930-0031-2	**TAXES-UNSECURED** Estimated - based on prior year's figures		13,000
4930-0032-2	**TAXES-SUPPLEMENTAL ROLL** These taxes depend on real estate sales within the District which are unpredictable.		2,200
4930-0040-2	**TAXES-PRIOR YEARS** These taxes are shown on the tax ledger of the county as Miscellaneous Taxes These taxes depend on the County of Orange's collection of delinquent taxes which is unpredictable.		8,000
4930-0052-2	**TAXES-HOMEOWNER'S SUBVENTION** These taxes depend on the County of Orange's receipt of monies from the State of California which are designed to reimburse cities, counties and local agencies for taxes lost to homeowner exemptions from property taxes, and they are unpredictable.		3,000
4930-0054-2	**TAXES-PUBLIC UTILITY** Estimated - based on prior year's figures		5,000
4930-0055-2	**TAXES-TUSTIN RDA**		20,000
4930-0056-2	**TAXES-MISCELLANEOUS** These taxes are odd type taxes that are occasionally distributed by County of Orange. They are not consistently distributed from one year to the next, and are unpredictable. Estimate is based on 100% of prior year 2008-2009 budgeted amount.		0
4930-0057-2	**TAXES-ACCRUED** This account is used to accrue taxes at year end that will not be collected until next year. The amount is not determinable until the end of the year. (This should be a negative number as it is revenue that will not be realized in the current year)		(5,000)
4990-0002-2	**MISCELLANEOUS INCOME** General Manager's estimate		500
8900-0002-2	**GAIN OR (LOSS) ON SALE OF ASSETS** The District does not plan to sell any assets during the budget year - no budgeted amount		0

EXPENDITURES

5130-0070-2	**WATER PURCHASES - IMPORTED** Budget based on 388 AF x average rate of $893.25	346,581

5139-0002-2	**IN LIEU WATER PURCHASES**	
	No In-Lieu Water expected in 2012/13	**0**
5141-0002-2	**IN LIEU WATER CREDIT**	
	No In-Lieu Water expected in 2012/13	**0**
5146-0002-2	**OCWD-REPLENISH ASSESSMENT**	
	OCWA RA rate increasing to $277/AF (from $265/AF)	**193,900**
	Total water to be pumped 700 AF @$277/AF	
5161-0002-2	**MET-MWDOC READINESS TO SERVE CHARGES**	
	This is a passthrough charge from Wholesale to its retail customers; this year's RTS Charge	**27,500**
	Budget based on projected deliveries from Wholesale Operation of EOCWD - Retail Zone	
5163-0002-2	**MET-MWDOC CAPACITY CHARGE**	
	This is a passthrough charge from Wholesale to its retail customers; this years Wholesale charge is	**16,500**
	Budget based on projected deliveries from Wholesale Operation of EOCWD - Retail Zone	
5164-0002-2	**RETAIL SERVICE CONNECTION-MWDOC**	
	Amortization of prepaid retail service connection to MWDOC	**10,156**
	1,209 connections @ $8.40 from MWDOC passed through from Wholesale (Rounded u	
5206-0002-2	**UTILITIES-STOLLER BOOSTERS**	
	Budget based on Edison efficiency test-601 AF pumped x $67 / AF average + 10% rate increase over 2011-12	**45,000**
5212-0002-2	**UTILITIES-VISTA PANORAMA RESERVOIR**	
	Budget based on prior years' experience plus SCE 10% rate increase	**6,750**
5216-0002-2	**UTILITIES-WELLS EAST/WEST**	
	Budget based on Edison efficiency test-601 AF pumped x $72 / AF + rate increase 10%	**50,000**
5313-0002-2	**SMALL TOOLS**	
	Based on previous fiscal years' budget	**3,075**

5320-0022-2	**GASOLINE, OIL AND DIESEL** Based on history and previous years' budget, increased for cost of gasoline prices	**9,020**
5324-0002-2	**REGULATORY PERMIT** Based on previous years' actual	**2,500**
5327-0002-2	**WATER QUALITY TESTING** More testing will be required, however bidding contract reduced overall cost. Also includes DHS yearly inspections	**20,000**
5328-0002-2	**CHLORINE GENERATOR SALT PURCHASES** Budget based on estimated water demand	**2,700**
5329-0002-2	**WEST WELL MAINTENANCE** Budget based on previous years' budget	**3,250**
5330-0002-2	**EAST WELL MAINTENANCE** Budget based on previous years' budget	**3,250**
5331-0002-2	**STOLLER RESERVOIR & BOOSTERS MAINTENANCE** Budget based on projected previous years' actual	**6,000**
5332-0002-2	**VISTA PANORAMA BOOSTER MAINTENANCE** Budget based on projected previous years' actual	**4,200**
5333-0002-2	**VISTA PANORAMA RESERVOIR MAINTENANCE** Budget increased due to increased maintenance of VP pumps; not needed if pump replaced thru CIP	**5,300**
5334-0002-2	**CHLORINE GENERATOR MAINTENANCE** Budget based on expected water demand	**3,000**
5338-0002-2	**SCADA REPLACEMENTS / UPGRADES** Based on prior year's experience	**2,100**
5339-0002-2	**OPERATIONS REPORTING SOFTWARE** SEMS contract - maintenance, laboratory, asset management & reporting software	**16,000**
5342-0002-2	**HYDRANTS- REPAIRS AND MAINTENANCE** Hydrant replacement & repair - based on prior year's budget	**16,100**
5343-0002-2	**PRODUCTION METER PURCHASES AND INSTALLATIONS** Replacement customer meters	**9,200**

5345-0002-2	**PRV- REPAIR AND MAINTENANCE**		
	Allocation for repair and maintenance of PRVs		**2,000**
5350-0035-2	**MAINS-REPAIR AND MAINTENANCE**		
	Piping, valves, sand, temporary asphalt, permits and other maintenance direct supplies, dump fees		**23,000**
5350-0041-2	**SERVICE CONNECTIONS- REPAIR AND MAINTENANCE**		
	Piping, valves, sand, temporary asphalt, permits and other maintenance direct supplies		**20,000**
5350-0051-2	**RESERVOIRS- REPAIR AND MAINTENANCE**		
	Based upon CIP rehabs over last few years, budget is decreased		**2,000**
5350-0052-2	**VAULTS- REPAIR AND MAINTENANCE**		
	Repair and maintenance-budget estimated by General Manager		**1,500**
5350-0402-2	**CATHODIC PROTECTION MONITORING, REPAIR AND MAINTENANCE**		
	Increase due to new cathodic system installed at Andres Reservoir (see CIP)		**2,000**
5358-0002-2	**METER TESTING**		
	Annual meter testing and repairs		**1,000**
5365-0002-2	**EQUIPMENT RENTAL**		
	Budget based on previous years' budget		**200**
5370-0070-2	**BACKHOE MAINTENANCE**		
	Budget based on General Manager's estimate		**3,500**
5370-0071-2	**VEHICLE MAINTENANCE**		
	Budget based on General Manager's estimate		**3,100**
5370-0080-2	**MAINTENANCE-BUILDINGS AND GROUNDS**		
	Budget includes repairs to District house		**4,000**
5467-0002-2	**WAGES**	Emp	
	Total current hourly wages-all employees		**255,000**
	2% wage increase or 5% one-time (no benefits) payment for non-management employees		
	Overtime hours budgeted = 200 hours (field employees only)	0.00	
	plus 11 holidays x 8 hrs double time = 88 hours		
	Plus Standby Hours = 52 weekends x 8 hrs =416 hours		
	Includes cost for part-time clerk (1,020 hours) @ $12/hour		

5469-0069-2	**FICA AND MEDICARE**	
	Total wages	**22,000**
	FICA & Medicare = 7.65% of payroll	
5469-0083-2	**RETIREMENT-PERS**	
	Regular wages	**51,100**
	Employee contribution (Paid by District) - 7%	
	Employer Contribution - 8.0%	
5480-0070-2	**SUI and ETT**	
	SUI = 2.4%; ETT = .1%; Total = 2.5%; Maximum wages subject are $7,000 for 6 Employees	**1,000**
5480-0072-2	**HEALTH AND ACCIDENT INSURANCE**	
	ACWA - ASC	**60,000**
	Budget based on ACWA information	
5480-0075-2	**DENTAL INSURANCE**	**5,000**
	ACWA - ASC	
	Budget based on previous years' actual	
5480-0076-2	**VISION INSURANCE**	**1,200**
	Budget based on previous years' actual	
5480-0080-2	**LIFE INSURANCE**	**800**
	Budget based on previous years' actual	
5480-0082-2	**WORKER'S COMPENSATION INSURANCE**	**13,000**
	Based on information from JPIA	
5486-0002-2	**UNIFORMS**	
	Budget based on previous years' projected actual	**2,000**
5607-0002-2	**DISTRICT WEBSITE**	
	Website changes anticipated to comply with Orange County Grand Jury Report	**3,000**
5610-0009-2	**MCPHERSON FAX**	
	Based on previous years' budgeted amount - Wholesale and Retail	**205**
5610-0010-2	**MCPHERSON INTERNET**	
	Based on previous years' projected actual expenditures	**525**

5610-0015-2	**MCPHERSON OFFICE PHONES** Based on projected actual expenditures -	1,600
5610-0016-2	**ANSWERING SERVICE** Based on 2011-12 projected actual expenditures	250
5610-0017-2	**PHONE CIRCUITS TO CONTROL EQUIPMENT** Based on previous years' projected actual expenditures	3,000
5610-0018-2	**PAGERS** Use of pagers has been discontinued	0
5610-0019-2	**CELLPHONES** Based on prior years' experience	1,550
5610-0020-2	**UNDERGROUND SERVICE ALERT** Based on previous years' projected actual expenditures	400
5611-0002-2	**TRAINING / SCHOOLS** Based on previous years' budget	2,000
5613-0002-2	**CONSERVATION** Retail Zone allocation based on increased funding for school education	4,000
5614-0002-2	**CONFERENCE & MEETING EXPENSES** Based on General Manager's estimate	5,000
5616-0002-2	**MILEAGE** Based on history and previous years' budget	500
5618-0029-2	**ACWA** Dues & Misc Expenses. Based on previous years' projected actual	3,500
5618-0030-2	**ORANGE COUNTY WATERWORKS ASSOCIATION** Dues & Misc Expenses. Based on previous years' projected actual	75
5618-0031-2	**AMERICAN WATERWORKS ASSOCIATION** Dues & Misc Expenses. Based on previous years' projected actual	275
5618-0032-2	**FOOTHILL COMMUNITIES ASSOCIATION** Dues & Misc Expenses. Based on previous years' projected actual	10
5618-0033-2	**CALIFORNIA SPECIAL DISTRICT ASSOCIATION** Dues & Misc Expenses. Based on previous years' projected actual	3,500
5618-0037-2	**INDEPENDENT SPECIAL DISTRICT'S ASSOCIATION / URBAN WATER INSTITUTE** Dues & Misc Expenses. Based on previous years' projected actual	0
5619-0002-2	**MISCELLANEOUS EXPENSE**	

	Small (<$50) purchases that are not accounted for elsewhere	500
	DIRECTOR'S FEES	
	Budget based on General Manager's estimate	
5620-0021-2	**Richard Barrett**	2,500
5620-0022-2	**William Vanderwerff**	6,000
5620-0024-2	**John Dulebohn**	3,600
5620-0026-2	**Richard Bell**	3,600
5620-0027-2	**Douglas Davert**	0
5621-0002-2	**BOARD & COMMITTEE MEETING EXPENSE**	
	Based on General Manager's estimate	1,000
5632-0002-2	**POSTAGE**	
	Budget based on General Manager's estimate	6,000
5633-0002-2	**OFFICE SUPPLIES / FURNISHINGS / SMALL EQUIPMENT**	
	Budget based on General Manager's estimate	6,500
5634-0002-2	**PUBLICATIONS AND LEGAL NOTICES**	
	Budget based on previous years' actual	7,550
5635-0002-2	**COPIER CONTRACT**	
	Budget based on previous years' actual	550
5636-0002-2	**VERSATERM CONTRACT-ROUTE MANAGER**	
	Existing meter reading equipment will be unsupported after 2013 - new equipment will be purchased	3,000
5638-0002-2	**BANK CHARGES**	
	Charges for internet payments by customers	4,000
5639-0002-2	**OUTSIDE SERVICES**	
	Based on previous fiscal years' budget	6,000

5640-0002-2	**AUDIT** Budget based on contract Retail Zone allocation based on General Manager's estimate	**8,200**
5641-0002-2	**TAX COLLECTION FEES** Budget based on 2010-2011 actual	**4,000**
5642-0002-2	**COMPUTER BILLING** Estimate by General Manager	**7,000**
5644-0002-2	**TREASURER** Budget based on General Manager's estimate	**10,250**
5644-0003-2	**ACCOUNTING- SERRANO** Budget based on General Manager's estimate	**23,500**
5645-0002-2	**LEGAL** Budget based on General Manager's estimate	**20,000**
5646-0002-2	**COMPUTER CONSULTING** Budget based on General Manager's estimate	**10,000**
5647-0002-2	**ENGINEERING** Budget based on General Manager's estimate Retail Zone - direct expense	**45,000**
5648-0002-2	**LAFCO** Budget based on information from Local Agency Formation Commission	**5,000**
5649-0002-2	**LAFCO MSR**	**0**
5650-0050-2	**INSURANCE-AUTO AND GENERAL LIABILITY** Budget based on projected actual	**7,500**
5650-0051-2	**INSURANCE-PROPERTY** Budget based on previous years' budget	**1,675**
5650-0052-2	**INSURANCE-FIDELITY BOND** Budget based on previous years' budget	**150**

5670-0072-2	**EQUIPMENT MAINTENANCE** Budget based on General Manager's estimate	**300**
5680-0083-2	**DUMPSTER** Budget based on General Manager's estimate	**1,000**
5680-0084-2	**THE GAS COMPANY-MCPHERSON ROAD THIS IS FOR THE DISTRICT'S HOUSE** Budget based on previous years' budget Paid by Superintendent	**0**
5680-0085-2	**ELECTRIC AND WATER-OFFICE** Budget based on previous years' actual with nominal increase	**4,100**
5686-0002-2	**SECURITY** Costs (locks, etc.) related to security	**$1,000**
5689-0002-2	**ELECTION EXPENSE** Budget based on historical cost	**0**
8961-0002-2	**TRANSFER TO OR (FROM) CAPITAL PROJECTS** Any excess revenues over expenditures of the Retail Zone Operating Fund that are not needed for working capital are transferred to the Retail Zone Replacement and Capital Improvements Fund	**190,000**
8975-0002-2	**RETAIL OPERATIONS CONTINGENCY FUND** Allocated 100% to Retail Zone	**50,000**
8981-0002-2	**FUNDED TO/BY RESERVES** Reserve Funds for future capital replacements	**50,000**
9011-0002-2	**MARKET VALUE ADJUSTMENTS TO INVESTMENTS** This account records any decrease to the value of investments, which must be written down to fair market value annually if a significant decrease in their value occurs.	**0**
9510-0002-2	**PRIOR YEAR EXPENSES** This account captures expenses that relate to a previous fiscal year so that they are segregated for audit.	**(1,903)**

EAST ORANGE COUNTY WATER DISTRICT

RETAIL ZONE

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

PROJECTED AVAILABLE RESOURCES		**PROJECTED 6/30/13**	**Current Year**	**2013-14**	**2014-15**	**2015-16**	**2016-17**	**2017-18**	**TOTAL**
	Projected beginning cash and cash equivalents		**$454,567**	**$621,647**	**$423,997**	**$265,097**	**$265,097**	**$366,197**	
4109-0002-2	Projected capital project fees	$252,000	252,000	288,000	288,000	288,000	288,000	288,000	1,440,000
4113-0002-2	Projected connection fees	$0	0	0	0	0	0	0	0
Various	Projected interest earnings	$50	50	100	100	100	100	100	500
4994-0959-2	Projected transfers from operations	$148,030	148,030	190,000	150,000	150,000	150,000	150,000	790,000
	Funds Borrowed from Wholesale Zone		0	0	0	0	0	0	0
	I-Bank Loan for Well				1,800,000	0			1,800,000
	Subtotal Projected Annual Revenue	$400,080	$400,080	$478,100	$2,238,100	$438,100	$438,100	$438,100	
	Annual Projected Available Resources	*$400,080*	*$854,647*	*$1,099,747*	*$2,662,097*	*$703,197*	*$703,197*	*$804,297*	
	TOTAL ANTICIPATED REVENUE 2012-2016								**$4,030,500**
DEBT SERVICE									
2250-0002-2	Debt Service-Principal on DWR Loan	$0	$0	$0	$0	$0	$0	$0	$0
5912-0002-2	Debt Service-Interest on DWR Loan	$0	0	0	0	0	0	0	0
	Initial I-Bank Loan Fee	$0	0	0	100,000				100,000
	Debt Service-I-Bank Loan	$0	0	0	150,000	150,000	150,000	150,000	600,000
	Total Debt Service	$0	$0	$0	$250,000	$150,000	$150,000	$150,000	**$700,000**
CAPITAL PROJECTS AND REPLACEMENTS		**PROJECTED 6/30/13**	**Current Year**	**2013-14**	**2014-15**	**2015-16**	**2016-17**	**2016-17**	**TOTAL**
7912-201E-2	Betterment & Replacement Plan -Eng (Carry forward)	$0	$70,000	$70,000					$70,000
7912-201C-2	Betterment and Replacement Plan (Incl Hydraulic Model)-Const	0	0	10,000					10,000
7912-201L-2	Betterment and Replacement Plan (Incl Hydraulic Model)-Labor	0	0	500					500
7913-201C-2	McPherson Office/Yard/House Improvements-Construction	10,000	10,000	10,000					10,000
7913-201L-2	McPherson Office/Yard/House Improvements-Labor	3,000	500	5,000					5,000
7913-202E-2	Cathodic Protection-Engineering	0	5,000	0					0
7913-202C-2	Cathodic Protection-Construction	0	20,000	5,000					5,000
7913-202L-2	Cathodic Protection-Labor	0	500	500					500
7913-203C-2	Replacement Vehicle - 2005 Chevrolet Malibu	0	15,000	15,000					15,000
7913-204E-2	Mobile Engine Driven Pump- Engineering	41,000	41,000	0					0
7913-204C-2	Mobile Engine Driven Pump- Const.	44,500	44,500	0					
7913-204L-2	Mobile Engine Driven Pump- Labor	1,500	500	0					
7913-501E-2	View Ridge Modifications-Engineering	1,000	15,000	0					0
7913-501C-2	View Ridge Modifications-Construction	500	15,000	0					0
7913-501L-2	View Ridge Modifications-Labor	1,000	500	0					0
7913-502E-2	Stoller Reservoir - 75 hp Booster Pump Replacement-Eng	0	5,000	0					0
7913-502C-2	Stoller Reservoir - 75 hp Booster Pump Replacement-Cons	22,000	10,000	0					0
7913-502L-2	Stoller Reservoir - 75 hp Booster Pump Replacement-Labor	500	250	0					0
7913-503E-2	VP Vault Piping/Meter Upgrade 6" to 8" -Engineering	0	5,000	5,000					5,000
7913-503C-2	VP Vault Piping/Meter Upgrade 6" to 8" -Construction	0	15,000	20,000					20,000
7913-503L-2	VP Vault Piping/Meter Upgrade 6" to 8" -Labor	0	500	2,000					2,000
7913-504E-2	Vista Panorama Reservoir Repair-Engineering	0	5,000	15,000					15,000
7913-504C-2	Vista Panorama Reservoir Repair-Construction	0	45,000	65,000					65,000
7913-504L-2	Vista Panorama Reservoir Repair-Labor	0	500	5,000					5,000
7913-505C-2	VP Pump Rebuild-Construction	0	5,000	5,000					5,000
7913-505L-2	VP Pump Rebuild-Labor	0	250	250					250
7913-507E-2	Valve Raising - Crawford Canyon-Engineering	0	5,000	500					500

EAST ORANGE COUNTY WATER DISTRICT

RETAIL ZONE

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

CAPITAL PROJECTS AND REPLACEMENTS		PROJECTED 6/30/13	Current Year	2013-14	2014-15	2015-16	2016-17	2016-17	TOTAL
7913-507C-2	Valve Raising - Crawford Canyon-Construction	0	10,000	12,000					12,000
7913-507L-2	Valve Raising - Crawford Canyon-Labor	0	250	500					500
7913-508C-2	Valve Replacements - System-Construction	0	15,000	15,000					15,000
7913-508L-2	Valve Replacements - System-Labor	0	500	5,000					5,000
7913-509E-2	Allowance for system relocations-Engineering	0	2,000	2,000	5,000	5,000	5,000	5,000	22,000
7913-509C-2	Allowance for system relocations-Construction	0	10,000	10,000	100,000	20,000	20,000	20,000	170,000
7913-509L-2	Allowance for system relocations-Labor	0	0	2,000	5,000	2,000	2,000	2,000	13,000
7913-510E-2	Backup Generator for VPBooster Station-Engineering	10,000	5,000	0					0
7913-510C-2	Backup Generator for VPBooster Station-Construction	25,000	20,500	0					0
7913-510L-2	Backup Generator for VPBooster Station-Labor	2,000	250	0					0
7913-511C-2	6" Mag Meters @ Stoller PRVs-Construction	0	12,500	10,000					10,000
7913-511L-2	6" Mag Meters @ Stoller PRVs-Labor	0	250	5,000					5,000
7913-512C-2	Stoller 150hp Booster Pump - Construction			35,000					35,000
7913-512L-2	Stoller 150hp Booster - Labor			1,000					1,000
7913-512E-2	Stoller 150hp Booster Pump - Engineering			1,000					1,000
7914-201C-2	Replace Backhoe-Construction			25,000					25,000
7914-501E-2	Replacement Recommendations-Engineering			0	50,000	50,000	25,000	25,000	150,000
7914-501C-2	Replacement Recommendations-Construction				100,000	100,000	73,000	73,000	346,000
7914-501L-2	Replacement Recommendations-Labor				5,000	5,000	2,000	2,000	14,000
7914-503E-2	Backup System PRV - Circula Panorama-Engineering			10,000					10,000
7914-503C-2	Backup System PRV - Circula Panorama-Construction			30,000					30,000
7914-503L-2	Backup System PRV - Circula Panorama-Labor			10,000					10,000
7914-505C-2	East Well Upgrade-Replacement-Construction	70,000	70,000		1,750,000				1,750,000
7914-505L-2	East Well Upgrade-Replacement-Labor	1,000	1,000						0
7914-506E-2	Security Improvements - Reservoir Sites-Engineering				10,000				10,000
7914-506C-2	Security Improvements - Reservoir Sites-Construction				45,000				45,000
7914-506L-2	Security Improvements - Reservoir Sites-Labor				5,000				5,000
7914-507E-2	Joint Well - Engineering			100,000					100,000
7914-507C-2	Joint Well- Construction			0					0
7914-507L-2	Joint Well - Labor			5,000					5,000
7914-508E-2	Well Disinfection Conversion-Engineering			10,000					10,000
7914-508C-2	Well Disinfection Conversion -Const/Equip			45,000					45,000
7914-508L-2	Well Disinfection Conversion - Labor			2,500					2,500
7914-509C-2	West Well Rehabiliation -Replacement-Construction			70,000					70,000
7914-509L-2	West Well Rehabilitation -Replacement-Labor			2,000					2,000
7914-515E-2	Charmaine / Fowler Piping Modification - Eng			2,000					2,000
7914-515C-2	Charmaine / Fowler Piping Modification - Const			5,000					5,000
7914-515L-2	Charmaine / Fowler Piping Modification - Labor			7,000					7,000
7914-530E-2	RZ Pipeline Replacement - Via Aventura (500 ft.) Eng				25,000				25,000
7914-530C-2	RZ Pipeline Replacement - Via Aventura (500ft.) - Const				40,000				40,000
7914-530L-2	RZ Pipeline Replacement - Via Aventura (500ft.) - Labor				2,000				2,000
7914-540E-2	SCADA System Site Additions - VP Sidehill and RZ Fire Pump			15,000					15,000
7900-100C-2	* Capitalized Accounting Costs		1,000	5,000	5,000	5,000	5,000	5,000	25,000
	Total Annual Projected Expenditures	$233,000	$482,250	$675,750	$2,147,000	$187,000	$132,000	$132,000	**$3,193,250**
PROJECTED ANNUAL ENDING AVAILABLE RESOURCES				***$423,997***	***$265,097***	***$366,197***	***$421,197***	***$522,297***	
NET RESERVE FUND BY 2018									**$137,250**

REVENUE

	Projected beginning cash and cash equivalents	**$621,647**
4109-0002-2	**Projected capital project fees**	**$288,000**
4113-0002-2	**Projected connection fees**	**$0**
Various	**Projected interest earnings**	**$100**
4994-0959-2	**Projected transfers from operations**	**$190,000**
	Funds Borrowed from Wholesale Zone	**$0**
	I-Bank Loan **(If required for new well)**	**$0**

DEBT SERVICE

2250-0002-2	**Debt Service-Principal on DWR Loan**	(Paid off in 2012)	**$0**
5912-0002-2	**Debt Service-Interest on DWR Loan**	(Paid off in 2012)	**$0**
	Initial I-Bank Loan Fee		**$0**
	Debt Service-I-Bank Loan		**$0**

EXPENDITURES

7912-201E-2	**Betterment & Replacement Plan -Eng (Carry forward)**	**$70,000**
	Funding for Retail Zone Update to 1989 Master Plan - work not begun in FY 2011-12 due to hydraulic model delay	
7913-201C-2	**McPherson Office/Yard Improvements-Construction**	**$10,000**
7913-201L-2	**McPherson Office/Yard Improvements-Labor**	**$5,000**
	Flooring & misc supplies for interior modifications to office & McPherson house & asphalt/slurry work in yard May be deferred to 2013-14 if needed	
7913-202E-2	**Cathodic Protection-Engineering**	**$0**
7913-202C-2	**Cathodic Protection-Construction**	**$5,000**
7913-202L-2	**Cathodic Protection-Labor**	**$500**
	Update cathodic protection system	
7913-203C-2	**Used vehicle to supplement fleet**	**$15,000**
	RZ portion of used electric or gas assist small SUV	
7913-204E-2	**Mobile Engine Driven Pump- Engineering**	**$0**
7913-204C-2	**Mobile Engine Driven Pump- Const.**	**$0**
7913-204L-2	**Mobile Engine Driven Pump- Labor**	**$0**
	?	
7913-501E-2	**View Ridge Modifications-Engineering**	**$0**
7913-501C-2	**View Ridge Modifications-Construction**	**$0**
7913-501L-2	**View Ridge Modifications-Labor**	**$0**
	Contingency funding to address issues associate with soil movement that threatens a District pipeline	
7913-502E-2	**Stoller Reservoir - 75 hp Booster Pump Replacement-Eng**	**$0**
7913-502C-2	**Stoller Reservoir - 75 hp Booster Pump Replacement-Cons**	**$0**
7913-502L-2	**Stoller Reservoir - 75 hp Booster Pump Replacement-Labor**	**$0**
	Replacement of booster pump if rotating element can't be repaired	
7913-503E-2	**VP Vault Piping/Meter Upgrade 6" to 8" -Engineering**	**$5,000**
7913-503C-2	**VP Vault Piping/Meter Upgrade 6" to 8" -Construction**	**$20,000**
7913-503L-2	**VP Vault Piping/Meter Upgrade 6" to 8" -Labor**	**$2,000**
	Replacement of piping would reduce "bottleneck" also would replace wood and paint the pump house and run electrical for a 2-way meter.	
7913-504E-2	**Vista Panorama Reservoir Repair-Engineering**	**$15,000**
7913-504C-2	**Vista Panorama Reservoir Repair-Construction**	**$65,000**
7913-504L-2	**Vista Panorama Reservoir Repair-Labor**	**$5,000**
	Repair crack in concrete, lower the piping from the pumps & hydro-pneumatic tank, replace two valves on outlet of hydro tank Will be deferred to 2013-14 if needed	

7913-505C-2	**VP Pump Rebuild-Construction**	**$5,000**
7913-505L-2	**VP Pump Rebuild-Labor**	**$250**
	Rebuild VP pump	
7913-507E-2	**Valve Raising - Crawford Canyon-Engineering**	**$500**
7913-507C-2	**Valve Raising - Crawford Canyon-Construction**	**$12,000**
7913-507L-2	**Valve Raising - Crawford Canyon-Labor**	**$500**
	Valve can raising for Crawford Canyon; required as County repaves Crawford Canyon	
7913-508C-2	**Valve Replacements - System-Construction**	**$15,000**
7913-508L-2	**Valve Replacements - System-Labor**	**$5,000**
	Valves needing replacement identified during exercising	
7913-509E-2	**Allowance for system relocations-Engineering**	**$2,000**
7913-509C-2	**Allowance for system relocations-Construction**	**$10,000**
7913-509L-2	**Allowance for system relocations-Labor**	**$2,000**
	Allowance for utility relocations as required by County of Orange	
7913-510E-2	**Backup Generator for VPBooster Station-Engineering**	**$0**
7913-510C-2	**Backup Generator for VPBooster Station-Construction**	**$0**
7913-510L-2	**Backup Generator for VPBooster Station-Labor**	**$0**
	Portable generator to provide reliability for VP Booster Station	
7913-511C-2	**6" Mag Meters @ Stoller PRVs-Construction**	**$10,000**
7913-511L-2	**6" Mag Meters @ Stoller PRVs-Labor**	**$5,000**
	Installation of Mag Meters at Stoller PRVs - may be deferred to 2013-14 if needed	
7914-201C-2	**Replace Backhoe-Construction**	**$25,000**
Replacement of 1982 backhoe due to age and air regulations		
7914-501E-2	**Replacement Recommendations-Engineering**	**$0**
7914-501C-2	**Replacement Recommendations-Construction**	**$0**
7914-501L-2	**Replacement Recommendations-Labor**	**$0**
Future recommendations from Betterment and Replacment Study		
7914-502E-2	**System Equipment Replacements (Valves/Airvacs)-Eng**	**$0**
7914-502C-2	**System Equipment Replacements (Valves/Airvacs)-Cons**	**$0**
7914-502L-2	**System Equipment Replacements (Valves/Airvacs)-Labor**	**$0**
Replacement of multiple vales & airvacs		
7914-503E-2	**Backup System PRV - Circula Panorama-Engineering**	**$10,000**
7914-503C-2	**Backup System PRV - Circula Panorama-Construction**	**$30,000**
7914-503L-2	**Backup System PRV - Circula Panorama-Labor**	**$10,000**
Backup PRV in case the primary PRV from 11.5 MG reservoir fails		
7914-505E-2	**East Well Upgrade-Replacement-Engineering**	**#REF!**
7914-505C-2	**East Well Upgrade-Replacement-Construction**	**$1,750,000**
7914-505L-2	**East Well Upgrade-Replacement-Labor**	**$0**
	Preliminary investigation into Joint Well with IRWD	
7914-506E-2	**Security Improvements - Reservoir Sites-Engineering**	**$10,000**
7914-506C-2	**Security Improvements - Reservoir Sites-Construction**	**$45,000**
7914-506L-2	**Security Improvements - Reservoir Sites-Labor**	**$5,000**

7914-508E-2	Well Disinfection Conversion-Engineering	$10,000
7914-508C-2	Well Disinfection Conversion -Const/Equip	$45,000
7914-508L-2	Well Disinfection Conversion - Labor	$2,500
7914-530E-2	RZ Pipeline Replacement - Via Aventura (500 ft.) Eng	$25,000
7914-530C-2	RZ Pipeline Replacement - Via Aventura (500ft.) - Const	$40,000
7914-530L-2	RZ Pipeline Replacement - Via Aventura (500ft.) - Labor	$2,000
7914-515E-2	Charmaine / Fowler Piping Modification - Eng	$2,000
7914-515C-2	Charmaine / Fowler Piping Modification - Const	$5,000
7914-515L-2	Charmaine / Fowler Piping Modification - Labor	$7,000
7914-540E-2	SCADA System Site Additions - VP Sidehill and RZ Fire Pump	$15,000
7913-512C-2	Stoller 150hp Booster Pump - Construction	$35,000
7913-512L-2	Stoller 150hp Booster - Labor	$1,000
7913-512E-2	Stoller 150hp Booster Pump - Engineering	$1,000
7914-xxxC-2	New Project- Construction	$0
7914-xxxL-2	New Project- Labor	$0
7914-xxxE-2	New Project- Engineering	$0
7914-xxxC-2	New Project- Construction	$0
7914-xxxL-2	New Project- Labor	$0
7914-xxxE-2	New Project- Engineering	$0
7914-xxxC-2	New Project- Construction	$0
7914-xxxL-2	New Project- Labor	$0
7914-xxxE-2	New Project- Engineering	$0
7914-xxxC-2	New Project- Construction	$0
7914-xxxL-2	New Project- Labor	$0
7914-xxxE-2	New Project- Engineering	$0
7914-xxxC-2	New Project- Construction	$0
7914-xxxL-2	New Project- Labor	$0
7914-xxxE-2	New Project- Engineering	$0
7914-xxxC-2	New Project- Construction	$0
7914-xxxL-2	New Project- Labor	$0
7900-100C-2	* Capitalized Accounting Costs	$5,000

RESOLUTION NO. ___

RESOLUTION OF THE BOARD OF DIRECTORS OF EAST ORANGE COUNTY WATER DISTRICT ADOPTING OPERATING BUDGET AND MAKING DETERMINATION RELATIVE TO APPROPRIATIONS SUBJECT TO LIMITATION FOR 2013/2014 FISCAL YEAR (OVERALL DISTRICT)

WHEREAS, the Board of Directors of East Orange County Water District (EOCWD) has duly considered the revenues anticipated to be received by EOCWD during the 2013/2014 fiscal year, as well as all other charges, claims, expenditures and expenses anticipated to be incurred by EOCWD during the 2013/2014 fiscal year; and

WHEREAS, Article XIIIB of the Constitution of the State of California provides that the appropriations of local agencies will be limited each year to those of the previous year, adjusted for changes in population, cost of living and transfers in sources of funding; and

WHEREAS, Section 9(c) of Article XIIIB excludes from "appropriations subject to limitation" the appropriations of any special district which existed on January 1, 1978, and which, in the 1977-78 fiscal year, levied an ad valorem tax rate of not more than 12 and 1/2 cents per $100 of assessed value; and

WHEREAS, Section 8 of Article XIIIB specifically excludes from "proceeds of taxes" any user charges or fees or regulatory fees as long as such fees and charges do not produce revenues exceeding the costs reasonably borne in providing the regulation, product or service, and Section 9 thereof excludes debt service from appropriations subject to limitation; and

WHEREAS, EOCWD was formed and existing as of January 1, 1978, and in the fiscal year 1977-78, levied a tax rate of 8.69 cents per $100 of assessed value for operating revenues;

NOW, THEREFORE, the Board of Directors of EOCWD does hereby RESOLVE, DETERMINE AND ORDER as follows:

Section 1. Pursuant to Section 9 of Article XIIIB, this Board finds and determines that the appropriations comprising EOCWD's Operating Fund Budget for the fiscal year 2013/2014 are

not subject to limitation under the provisions of Article XIIIB and Section 7900 and following of the Government Code of the State of California.

Section 2. That the estimated amount of money required to be raised by taxes on the taxable property within EOCWD during the 2013/2014 fiscal year, be and the same is hereby established in the amounts and total amount set forth on Exhibit "A" attached hereto, which exhibit is by this reference incorporated herein, and said budgets are hereby approved.

Section 3. That the estimated amount of money needed to be raised by EOCWD for the Operating Fund of EOCWD as provided in said budget for the 2013/2014 fiscal year is $_____. The amount of taxes to be received by EOCWD therefor is to be determined by the Auditor of the County of Orange.

Section 4. That the President and Secretary be and the same are hereby authorized to execute said budgets and deliver copies of this resolution, including said Exhibit "A", to the Auditor of the County of Orange, and the Auditor of the County of Orange is hereby authorized to make the necessary adjustments in order to produce a total tax rate or amount for EOCWD not in excess of the rate or amount to be determined by the Auditor of the County of Orange for the full assessed value of taxable property within EOCWD.

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Section 5. Revenues collected from connection fees are hereby appropriated to repay certain amounts that were advanced from funds obtained from water revenues to pay a portion of the redemption price of the 1978 Bonds.

ADOPTED, SIGNED and APPROVED this 20th day of June, 2013.

_____

President
EAST ORANGE COUNTY WATER DISTRICT
and of the Board of Directors
thereof

_____

Secretary
EAST ORANGE COUNTY WATER DISTRICT
and of the Board of Directors
thereof

RESOLUTION NO. ___

RESOLUTION OF THE BOARD OF DIRECTORS OF EAST ORANGE COUNTY WATER DISTRICT ADOPTING OPERATING BUDGET AND MAKING DETERMINATION RELATIVE TO APPROPRIATIONS SUBJECT TO LIMITATION FOR 2013/2014 FISCAL YEAR (RETAIL ZONE)

WHEREAS, the Board of Directors of East Orange County Water District (EOCWD) has duly considered the revenues anticipated to be received by the EOCWD Retail Zone during the 2013/2014 fiscal year and all charges, claims, expenditures and expenses anticipated to be incurred by the EOCWD Retail Zone during the 2013/2014 fiscal year; and

WHEREAS, Article XIIIB of the Constitution of the State of California provides that the appropriations of local agencies will be limited each year to those of the previous year, adjusted for changes in population, cost of living and transfers in sources of funding; and

WHEREAS, Section 9(c) of Article XIIIB excludes from "appropriations subject to limitation" the appropriations of any special district which existed on January 1, 1978, and which, in the 1977-78 fiscal year, levied an ad valorem tax rate of not more than 12 and 1/2 cents per $100 of assessed value; and

WHEREAS, Section 8 of Article XIIIB specifically excludes from "proceeds of taxes" any user charges or fees or regulatory fees as long as such fees and charges do not produce revenues exceeding the costs reasonably borne in providing the regulation, product or service, and Section 9 thereof excludes debt service from appropriations subject to limitation; and

WHEREAS, EOCWD was formed and existing prior to and as of January 1, 1978, and in the fiscal year 1977-78, levied a tax rate of 8.69 cents per $100 of assessed value for operating revenues;

NOW, THEREFORE, the Board of Directors of EOCWD DOES HEREBY RESOLVE, DETERMINE AND ORDER as follows:

Section 1. Pursuant to Section 9(c) of Article XIIIB, this Board finds and determines that the appropriations comprising the EOCWD Retail Zone Operating Fund Budget for the fiscal year 2013/2014 are not subject to limitation under the provisions of Article XIIIB and Section 7900 and following of the Government Code of the State of California.

Section 2. That the estimated amount of money required to be raised by taxes on the taxable property within the EOCWD Retail Zone during the 2013/2014 fiscal year, be and the same is hereby established in the amounts and total amount set forth on Exhibit "A" attached hereto, which exhibit is by this reference incorporated herein, and the said budget is hereby approved.

Section 3. That the estimated amount of money needed to be raised by the EOCWD Retail Zone for the Operating Fund of the EOCWD Retail Zone as provided in said budget for the 2013/2014 fiscal year is $_____. The amount of taxes to be received by the EOCWD Retail Zone therefor is to be determined by the Auditor of the County of Orange, separately from the amount to be received by the EOCWD overall district pursuant to Resolution No. ___.

Section 4. That the President and Secretary, be and the same are hereby authorized to execute the budget and deliver copies of this resolution, including said Exhibit "A," to the Auditor of the County of Orange, and the Auditor of the County of Orange is hereby authorized to make the necessary adjustments in order to produce a total tax rate or amount for the EOCWD Retail Zone not in excess of the rate or amount to be determined by the Auditor of the County of Orange for the full assessed value of taxable property within the EOCWD Retail Zone.

Section 5. Revenues collected from connection fees and capital project charges are hereby appropriated to pay the costs

of the capital projects as shown in the Master Plan for the Retail Zone, as amended and supplemented from time to time.

ADOPTED, SIGNED and APPROVED this 20th day of June, 2013.

_____
President
EAST ORANGE COUNTY WATER DISTRICT
and of the Board of Directors
thereof

_____
Secretary
EAST ORANGE COUNTY WATER DISTRICT
and of the Board of Directors
thereof

EAST ORANGE COUNTY WATER DISTRICT

MEMO

TO: BOARD OF DIRECTORS

FROM: GENERAL MANAGER

SUBJECT: **REQUEST TO ESTABLISH NEW WHOLESALE ZONE FEES**

DATE: JUNE 15, 2013

Background

For the last two fiscal years, the Wholesale Zone has incurred losses of $24,688 (2011) and $48,208 (2012); these losses represent an unsustainable financial trend that requires that the District examine the need to impose new fees for the delivery of water to our WZ customers.

In examining the shortfall, staff noted that funding for depreciation is inadequate, as well as funding to maintain the system in a ready-to-serve manner. Review of the WZ depreciation schedule indicated that the District should have $6.9 Million in the reserve fund; however currently this fund is approximately $5.9 Million, a $1.0 Million shortfall. It was also noted that the replacement cost for these facilities is conservatively estimated at $50-$70 Million. Additionally, while funding from property taxes covers the day-to-day operating costs, this funding is inadequate to fund both the reserve and readiness-to-serve costs.

Staff reviewed this situation with the Finance Committee over two meetings; the Finance Committee agreed that the fees are necessary and directed staff to set the recovery amount at a level that provides for substantial improvement in the WZ reserve funding, and sufficient augmentation to operating costs. Accordingly, District staff proposes to set a Reserve Fund Fee that would recover $200,000 annually, and a Readiness-to-Serve Charge that would recover $50,000 annually.

The Reserve Fund Fee would be charged to each agency at a rate of $10.08 per meter (19,839 meters in the WZ); this would provide funding regardless of whether or not an agency is purchasing water. The Readiness-to-Serve Charge would also be assessed based upon the number of meters, at a rate of $2.52 per meter. These rates would be reviewed for adequacy after completion of the Master Plan Update.

The proposed fees were reviewed with the WZ agencies. At their June 13th Meeting, the Finance Committee recommended implementation of the fees.

Recommendation

The Board approve the adoption of a Wholesale Zone Reserve Fund Fee and a Readiness-to-Serve Fee levied based upon the number of meters located within the Wholesale Zone.

RESOLUTION NO. ___

RESOLUTION OF THE BOARD OF DIRECTORS OF THE EAST ORANGE COUNTY WATER DISTRICT ESTABLISHING RATES AND CHARGES FOR THE SALE OF WATER ON A WHOLESALE BASIS WITHIN THE DISTRICT

WHEREAS, the Board of Directors of The Metropolitan Water District of Southern California (MWD) has established its rates for water sold for all potable classes of service; and

WHEREAS, the Board of Directors of Municipal Water District of Orange County (MWDOC) has established its rates and charges for water sold for all classes of service, including per connection charges and per acre foot surcharges for water delivered through the Allen-McColloch Pipeline System; and

WHEREAS, the Board of Directors of East Orange County Water District (EOCWD) has duly considered the cost to EOCWD of providing water on a wholesale basis to water distributing agencies within EOCWD, including anticipated repairs to facilities necessary in the future and financial reserve needs; and

WHEREAS, Paragraph (b) of Section 21080 of the Public Resources Code provides that the establishment, modification, structuring, restructuring or approval of rates, tolls, fares, or other charges by public agencies are exempt from the requirement of the California Environmental Quality Act of 1970 (CEQA), provided that findings are made specifying the basis for the claim of exemption;

NOW, THEREFORE, the Board of Directors of EOCWD DOES HEREBY RESOLVE, DETERMINE AND ORDER as follows:

Section 1. It is hereby found and determined that the water rates and charges adopted hereby are within the purposes set forth in Section 21080(b)(8) of the Public Resources Code, including, but not by way of limitation, the purposes of meeting operating expenses, purchasing or leasing supplies, equipment or materials, meeting financial reserve needs and requirements, and obtaining funds for capital facilities necessary to maintain service within existing service areas and therefore is exempt from CEQA pursuant to said Section 21080(b)(8).

Section 2. It is hereby found and determined that the water rates and charges adopted hereby are based upon the actual cost of purchasing and supplying water, and that such rates are imposed upon the request for or use of service and not on property or ownership of property.

Section 3. The rate for the sale of treated water on a wholesale basis by EOCWD shall be established at $850.25 per acre foot, effective July 1, 2013 and at $893.25 per acre foot, effective January 1, 2014.

Section 4. An EOCWD [annual] replacement reserve charge in the amount of $10.08 per retail water connection, separate from and in addition to the above-established rate per acre foot, is established and shall be calculated and billed as follows: This charge shall be billed to each retail water purveyor, including the EOCWD Retail Zone, as an aggregated [annual] amount equal to the charge multiplied by the number of the purveyor's retail water service meters as reported to MWDOC.

Section 5. An EOCWD [annual] readiness-to-serve charge in the amount of $2.52 per retail water connection, separate from and in addition to the above-established rate per acre foot, is established and shall be calculated and billed as follows: This charge shall be billed to each retail water purveyor, including the EOCWD Retail Zone, as an aggregated [annual] amount equal to the charge multiplied by the number of the purveyor's retail water service meters as reported to MWDOC.

Section 6. The annual per retail water connection charges established by MWDOC are not included in the above-established rate and shall be passed through to the retail water purveyors within EOCWD, as follows: This charge shall be billed to each retail water purveyor as an aggregated annual amount equal to the charge multiplied by the number of the purveyor's retail water service meters.

Section 7. The annual readiness-to-serve charges and new-demand charges[1] established by MWDOC are not included in the above-established rate and shall be passed through to the retail water purveyors within EOCWD, as follows: to facilitate efficient and accurate determination of per-agency base amounts and collection of charges, MWDOC and EOCWD have determined that MWDOC shall determine the charges. MWDOC shall collect the entire amount of the MWDOC readiness-to-serve charge and new demand charge in the case of agencies receiving wholesale service from both MWDOC and EOCWD (Irvine Ranch Water District (including service as successor to Santiago County Water District), City of Orange and Golden State Water Company), and EOCWD shall collect the entire amount of the MWDOC readiness-to-serve charge and new demand charge in the case of agencies receiving all wholesale service from EOCWD (City of Tustin, Irvine Ranch Water District (as successor to Orange Park Acres Mutual Water Company), EOCWD Retail Zone and any other EOCWD customers purchasing at wholesale or retail not listed in this sentence). The administrative procedure for apportionment, adjustment (if any), and collection of this charge shall be as set forth in Resolution No. 531 and as established by MWDOC.

Section 8. The MWDOC capacity charge shall be allocated by EOCWD and billed to each retail water purveyor as a fixed charge in monthly installments as invoiced to EOCWD by MWDOC. EOCWD shall apportion the charge among the retail water purveyors based upon the largest amount of water each purveyor purchased from EOCWD, excluding in-lieu deliveries, during the period May through September in the last three calendar years preceding the current year.

Section 9. Each retail water purveyor receiving an allocation of EOCWD's or MWDOC's per retail connection charges, or MWDOC's readiness-to-serve, new demand or capacity charges and corresponding base amounts derived from EOCWD purchases shall

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[1] The new demand charge has been suspended by MWDOC; it may be reactivated.

establish the manner of recovering such amounts, including any transactions with respect to its base amounts, in its own discretion.

Section 10. Pursuant to Resolution No. 595, included in the rates and charges established hereby is the amount of [$_____ per acre foot] which shall be deposited into the reserve for facilities replacement purposes within the Replacements and Capital Improvements Fund - Wholesale System, and the amount of [$_____ per acre foot] which shall be deposited into the Emergency/Contingency/Reserve Fund.

Section 11. The rates and charges established herein shall be effective July 1, 2013, except as otherwise set forth in Section 3.

Section 12. The rates and charges for the wholesale system shall be billed monthly by the 16th of the month, and shall be due on the first of the following month. Late fees shall apply as set forth in the retailer service agreements.

ADOPTED, SIGNED AND APPROVED this 20th day of June, 2013.

_____
President
EAST ORANGE COUNTY WATER DISTRICT
and of the Board of Directors
thereof

_____
Secretary
EAST ORANGE COUNTY WATER DISTRICT
and of the Board of Directors
thereof

RESOLUTION NO. ___

RESOLUTION OF THE BOARD OF DIRECTORS OF THE EAST ORANGE COUNTY WATER DISTRICT ADOPTING CHANGES TO RATES FOR THE SALE OF WATER ON A RETAIL BASIS WITHIN THE DISTRICT

WHEREAS, the Board of Directors of East Orange County Water District (EOCWD) has duly considered the cost to EOCWD of providing water on a retail basis within the Retail Zone of EOCWD, including anticipated repairs to facilities and financial reserve needs; and

WHEREAS, Paragraph (b) of Section 21080 of the Public Resources Code provides that the establishment, modification, structuring, restructuring or approval of rates, tolls, fares, or other charges by public agencies is exempt from the requirements of the California Environmental Quality Act of 1970 (CEQA), provided that findings are made specifying the basis for the claim of exemption; and

WHEREAS, Article XIIID of the Constitution of the State of California provides that, in imposing or increasing any property-related fee or charge, an agency shall provide written notice by mail of the proposed fee or charge to the record owner of each identified parcel upon which the fee or charge is proposed for imposition, the amount, basis of calculating, and reason for such proposed fee or charge, and the date, time and location of a public hearing on the proposed fee or charge to be conducted not less than 45 days after the mailing of said notice, and Government Code Section 53755 provides for such notice to be given by mailing to the address where billing statements are customarily sent by the District;

WHEREAS, said mailed notice was given, setting Wednesday, May 25, 2011, at the hour of 5:00 p.m. of said day at El Modena Branch, City of Orange Library, 380 S. Hewes Street, Orange, California, as the time and place for a public hearing on the proposed property-related rates and charges set forth in Exhibit

A presented to this meeting; and

WHEREAS, at the time set, the duly noticed public hearing was held and all persons interested were given an opportunity to be heard concerning the increases in property-related rates and charges and any proposed new property-related rates and charges; and after consideration of the protests presented to the District by owners of identified parcels against the proposed increases in property-related rates and charges and any proposed new property-related rates and charges, the Board of Directors adopted the proposed rates and charges; and

WHEREAS, pursuant to Section 53756 of the California Government Code, the rates and charges so adopted on May 25, 2011 included rates and charges for the fiscal year 2011/12 as well as scheduled increases in such rates and charges for the fiscal years 2012/13 and 2013/14; and

WHEREAS, the Board of Directors has considered the scheduled increases for 2013/14 and has determined that such increases shall be implemented with specified reductions therein;

NOW, THEREFORE, the Board of Directors of EOCWD DOES HEREBY RESOLVE, DETERMINE AND ORDER as follows:

Section 1. It is hereby found and determined that the water rates, fees and charges as amended hereby are within the purposes set forth in Section 21080(b)(8) of the Public Resources Code, including, but not by way of limitation, the purposes of meeting operating expenses, purchasing or leasing supplies, equipment or materials, meeting financial reserve needs and requirements, and obtaining funds for capital facilities necessary to maintain service within existing service areas and therefore are exempt from CEQA pursuant to said Section 21080(b)(8).

Section 2. It is hereby found and determined that the water rates, fees and charges as amended hereby for 2013/14 are based

upon the actual cost of purchasing and supplying water.

Section 3. It is hereby found and determined that the rates and charges amended hereby are imposed on the basis of demand as determined by measurements including water metering and meter size, dwelling units or other demand-generation characteristics of properties requesting connection, and the cost of service restoration, inspection and other services provided for all fees, and that such rates, charges and fees are imposed upon the request for or use of service.

Section 4. The following amended rate(s), fee(s) or charge(s) for the provision of domestic water service on a retail basis by EOCWD are hereby adopted, and the corresponding rate(s), fee(s) or charge(s), if any, currently in effect are hereby superseded: as set forth in Exhibit "A" attached to this resolution and by this reference incorporated herein. Staff is directed to incorporate the rate(s), fee(s) or charge(s) amended hereby into the schedule of rates, fees and charges for the provision of domestic water service on a retail basis by EOCWD.

ADOPTED, SIGNED AND APPROVED this 20th day of June, 2013.

_____

President
EAST ORANGE COUNTY WATER DISTRICT
and of the Board of Directors
thereof

_____

Secretary
EAST ORANGE COUNTY WATER DISTRICT
and of the Board of Directors
thereof

Exhibit A

EAST ORANGE COUNTY WATER DISTRICT
RETAIL ZONE

ADOPTED BY THE BOARD OF DIRECTORS
BY RESOLUTION NO. ___
Effective August 16, 2013

Domestic Delivered Water Rate, per 100 cubic feet (CF)		2.67~~2.40~~
Monthly Meter Charge:		
5/8"	Meter	18.10~~15.60~~
3/4"	Meter	20.50~~17.65~~
1"	Meter	34.25~~29.50~~
1-1/2"	Meter	52.00~~44.75~~
2"	Meter	90.75~~78.00~~
3"	Meter	128.75~~110.85~~
Monthly Fee for Existing Water System Capital Projects		20.00~~17.50~~

EAST ORANGE COUNTY WATER DISTRICT

MEMO

TO: BOARD OF DIRECTORS

FROM: GENERAL MANAGER

SUBJECT: **LAFCO FISCAL TRENDS ANALYSIS AND SHARED SERVICES PROGRAM**

DATE: JUNE 15, 2013

Background

Fiscal Trends Analysis

As part of their Municipal Service Review responsibility, LAFCO has posted their "Fiscal Trends Analysis" project on their website; this project involves providing standardized financial information for each public agency in Orange County in order to analyze the financial condition of each agency.

As shown on the attached report, there are six parameters (Note: some agencies, particularly cities, have more parameters) that LAFCO used to evaluate EOCWD's financial stability:

1. Property Tax – How reliant is the agency upon property tax revenue to fund daily operations?
2. General Fund Revenue – What is the level of Operating Revenue as a percentage of Total Revenue?
3. Changes in Fund Balance – Are reserves being drawn down to fund operating expenses?
4. User Fees – Are User Fees sufficient to cover the cost of service?
5. Debt Service – What is the percentage of debt payments compared to total expenditures?
6. Pension Payments – What is the level of Pension Payments as a percentage of the agency's total expenses?

The District generally fares well in these analyses:

1. Property Tax – The analysis shows that for the most recent year, 12% of the District's revenues come from property tax; while property tax receipts represent a historically stable source of income, persistent concerns about the State taking them away reveals that reliance upon these revenues to fund daily operations is a concern, although the report shows that this reliance is on a declining trend.
2. General Fund Revenue – For 2012, the report shows that 86% of the District's total revenue is Operating Revenue (non-property tax, cell tower lease, connection fee revenue) - generally, special districts don't have many other kinds of revenue. This indicator is related to the Property Tax indicator, but the trend shows that operating revenues are increasing.
3. Changes in Fund Balance – For the most recent year, the District shows a 2% increase in Fund Balance Change and an increasing trend to positive overall fund balances (mainly due to the RZ fund increases). This indicator should be helped next year with the addition of the WZ Replacement Fund Fee.
4. User Fees – The most recent year reveals that 97% of district expenses are funded through User Fees – a trend that has been on an upward slope the past several years.
5. Debt Service – The most recent year's data indicates a small amount of debt (since paid off); the District's extremely low debt ratio is an indicator that the District funds are currently being used to pay-as-we-go for capital improvements.

6. Pension Payments – The most recent year's data indicates that the District pays 1% of its total budget towards pension payments; a very healthy financial indicator.

Staff anticipates that the fiscal trends analysis will become a very useful tool for the public to sort out local governments that may be heading for financial distress while there is still time to change course. We will annually apprise the Board of the District's report.

Shared Services Program

As an adjunct to its Municipal Service Review Program, LAFCO developed the Shared Services Program. LAFCO notes in their discussion of this program that, as local governments within Orange County try to balance rising costs and dwindling revenues, the sharing of services can provide significant help in reducing costs. The Shared Services program allows cities, special districts, homeowners' associations (HOAs), and the County to list what services they can share and what services they need. If a match is found, the program will send an email to the agencies involved. Eventually LAFCO hopes to add private businesses and school districts to the matching service. The Shared Services Website has been commonly referred to as the "eHarmony for public agencies.

LAFCO just released their Shared Services Report and the District's shared accounting services with Serrano (and the savings attributed to it) was recognized as one of the seven stories spotlighted (see attached). The District will continue to look for opportunities to partner with other agencies on shared services as the opportunity arises.

Recommendation

Information item only; no action necessary.

OC LAFCO - Fiscal Trend Analysis

Entity: East Orange County Water District
Source: Comprehensive Annual Financial Statement
Report Generation: June 2013 09:52:27 PM

Governmental Activities

Property Tax

Formula:

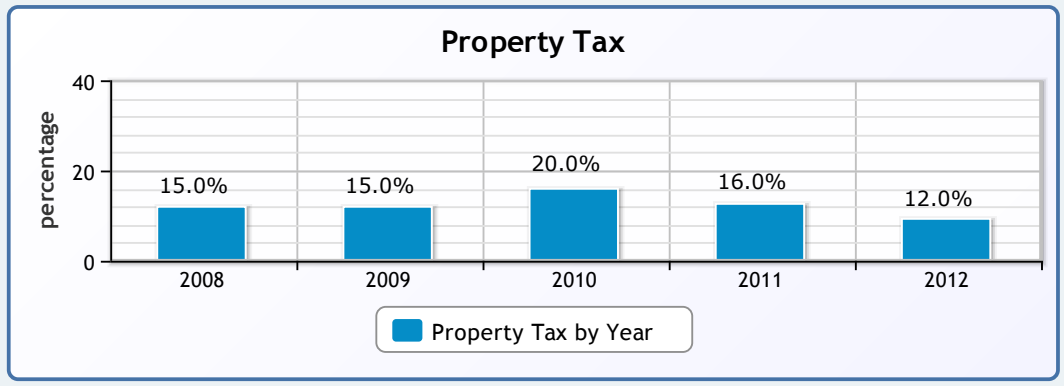
Cities: property tax revenue / operating revenue. Special Districts: property tax revenue / total revenue

Trend Analysis:

Monitor the level of property taxes as a percentage of operating or total revenue.

Source:

Cities: Statement of Activities (property taxes) and Statement of Revenues, Expenditures and Changes in Fund Balance (operating revenues) Special Districts: Statement of Revenues, Expenses and Changes in Net Assets



Description:

This indicator will have more importance for those agencies heavily reliant upon property tax revenues. As this revenue source is relatively stable and lags about two years behind changes in market conditions, this indicator can potentially depict the level of stability of an agency's revenue base. Property taxes are distributed based on the fiscal year and the years indicated in the chart ar...

more

No Agency Comment

General Fund Revenue

Formula:

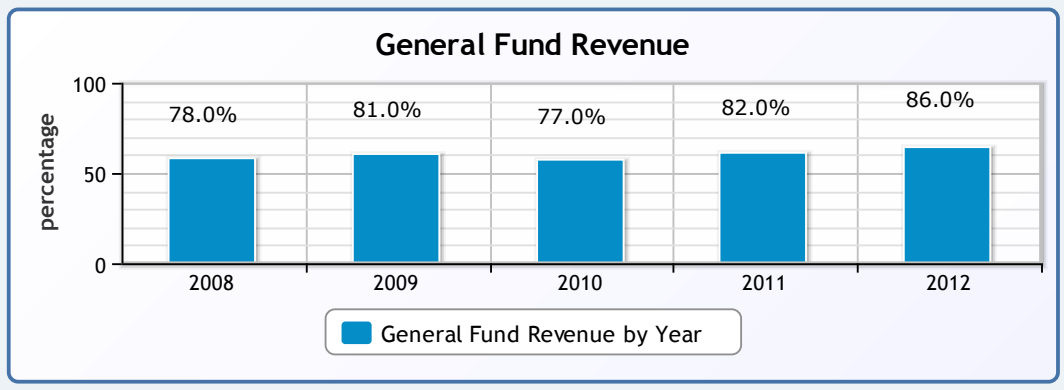
Cities: general fund revenue / operating revenue Special districts: operating revenue / total revenue

Trend Analysis:

Cities: Monitor the level of general fund as a percentage of operating revenue. Special Districts: Monitor the level of operating revenue as a percentage of total revenue.

Source:

Cities: Statement of Revenues, Expenditures and Changes in Fund Balances Special Districts: Statement of Revenues, Expenses and Changes in Net Assets



Description:

In most cases, as the percentage of general revenues decreases, a local government loses its ability to respond to changing conditions and to citizens' needs and demands. Decreases in general revenue may also indicate over-dependence on external revenues which are often restricted in nature and could signal future difficulty in maintaining service levels.

No Agency Comment

pdfcrowd.com

Changes In Fund Balance

Formula:

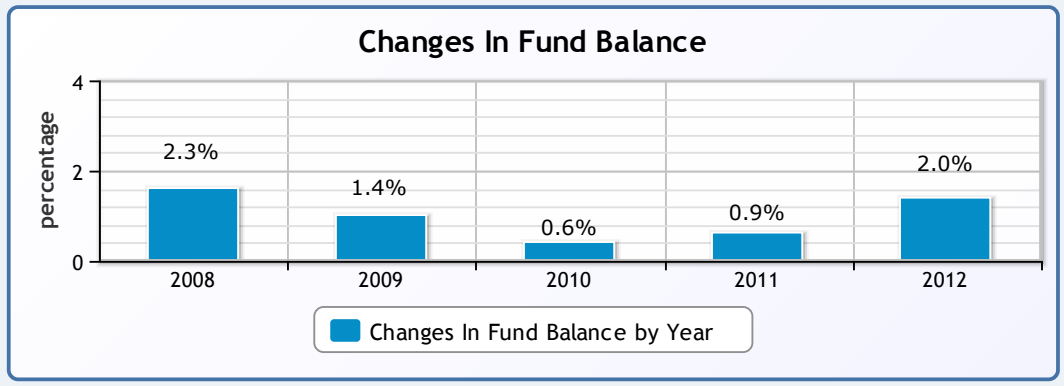
Cities: general fund operating deficit or surplus / general fund balance at the beginning of the year. Special Districts: net change in fund balance / beginning fund balance

Trend Analysis:

Monitor the level of general fund surplus and deficits over time.

Source:

Cities: Statement of Revenues, Expenses, and Changes in Fund Balances Districts: Statements of Revenues, Expenses and Changes in Net Assets



Description:

This indicator is especially important because a pattern of operating deficits or decreases in surplus can be indicators of an imbalance between revenue structure and expenditures. It should be noted that it would not indicate a problem if the agency had planned the operating deficits and was deliberately drawing down fund balances or using extra revenues from another fund for temporary needs....

more

No Agency Comment

User Fees (Enterprise Funds Only)

Formula:

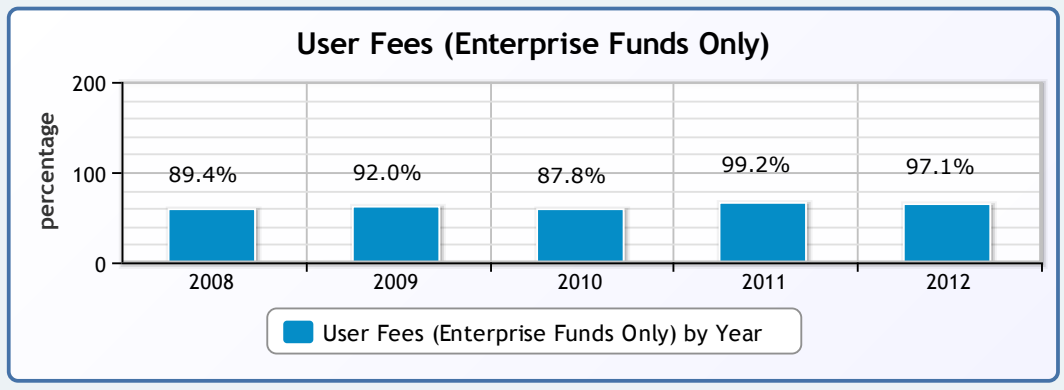
Revenues from fees and user charges / Expenditures for related services

Trend Analysis:

A trend to look for would be a decline in the percentage of revenues that cover related expenses. Such a decline may be caused by a variety of reasons including policy decisions, inflation and the deliberate use of reserve to fund basic services.

Source:

Cities: Enterprise Statements of Revenues, Expenses, and Changes in Fund Balances Special Districts: Statements of Revenues, Expenses and Changes in Net Assets



Description:

Typically general purpose governments, such as cities, have “Enterprise Funds” which are intended to be self-sustaining entities that are designed to recover their costs through user charges and other fees. Certain other special districts, such as water and sewer utilities, are also designed to be self-supporting through customer fees and charges. It should be noted that the user charge cove...

more

No Agency Comment

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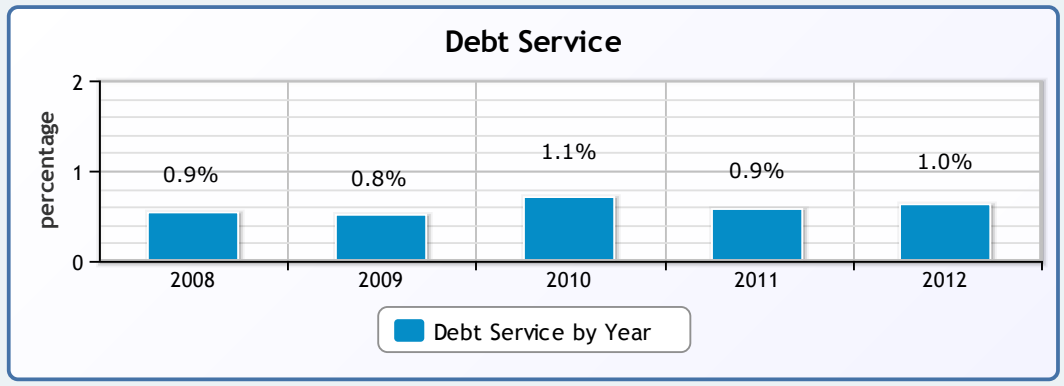
Debt Service

Formula:

Cities: debt payments / operating expenditures Special Districts: debt payments / total expenditures

Trend Analysis:

Increases in debt service payments as they relate to operating expenditures may warrant closer analysis.



Description:

Debt service includes the amount of principal and interest that a local government pays each year as reported on the Statement of Cash Flows. Increasing debt service can reduce the flexibility to allocate funds to other expense needs.

Source:

Cities: Statement of Revenues, Expenditures, and Changes in Fund Balance Special Districts: Statement of Cash Flows (debt payments) and Statement of Revenues, Expenses and Changes in Net Assets (total revenues)

No Agency Comment

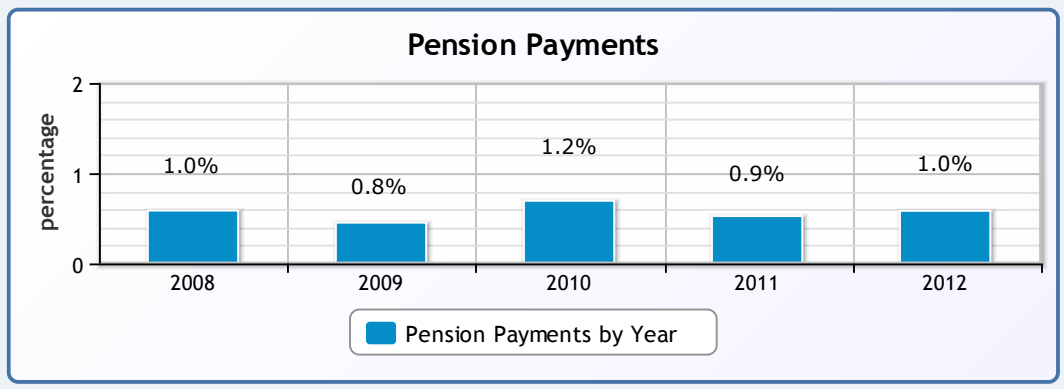
Pension Payments

Formula:

Cities: pension payments / operating revenue Special Districts: pension payments / total revenue

Trend Analysis:

Cities: Monitor the level of pension payments as a percentage of operating revenue. Special Districts: Monitor the level of pension payments as a percentage of total revenue.



Description:

This indicator depicts the relationship between the pension payments as a percentage of an agency's revenues.

Source:

Notes to Financial Statements

No Agency Comment

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Shared Services:
Working Together and Saving Together

May 2013

Diminishing reserves, rising deficits and unpredictable State actions have led to a perfect storm for many cities and special districts. Given the new economic reality, sharing services is gaining new favor as an effective strategy to reduce public sector costs. It may be timely for cities, special districts, and the County to identify resource sharing opportunities and consider alternative options to save money while maintaining the same level of services.

OC LAFCO: Partnering for Innovative Government

The Orange County Local Agency Formation Commission (LAFCO) developed an innovative resource for agencies to explore shared service opportunities. LAFCO has recently launched a Shared Services website that provides an interactive forum for participants to view available municipal services (e.g., staffing, street sweeping, police and fire protection, animal control, parks and recreation, code enforcement, information technology, etc.) and to "connect" interested agencies.

One of LAFCO's state requirements is to evaluate the delivery of services by cities and special districts, and highlight shared service opportunities (Government Code Section §56430). LAFCO wanted to add more value by providing a platform to showcase potential and existing opportunities – thus the Shared Services Program was born.

Top Searches in the Shared Services Program

- **Fleet Maintenance and Equipment Repair**
- **Water Quality Services**
- **Landscaping Services**
- **Information Technology (IT) Services**

The website was recently expanded to include a communication forum, a request for proposal (RFP) directory, and a fleet facilities map where participants can identify the type and location of fleet facilities throughout the County. These new components allow agencies the opportunity to pursue joint bids, share equipment or schedule their purchases to coincide with adjacent agencies to potentially save money, time and increase efficiency.

Shared Services: OC Agencies Ahead of the Curve

In Orange County, sharing services among agencies is already underway. Public agencies with "excess capacity" – for example, equipment, facilities and specific staffing expertise that are not fully utilized – are exploring short-term or long-term opportunities with other agencies that offer additional resources to navigate fiscal constraints and growing service demands. Rather than "growing" government, local agencies are pooling resources and showcasing an innovative form of partnerships in Orange County.

Here are a few recent success stories involving local partnerships of Orange County agencies:

- In April 2012, the City of Santa Ana entered into a contract with the Orange County Fire Authority (OCFA) which merged the Santa Ana Fire Department with the OCFA. The merger is projected to save the City between **$8.7 and $10 million annually**.

- In January 2012, following a recent analysis of staffing issues and projected workload, the Santa Margarita Water District signed an agreement with the El Toro Water District to supplement sewer cleaning services on an "as needed" basis. This partnership previously resulted in SMWD's purchase of additional storage in El Toro's

reservoir, **decreasing water rates for ETWD customers and doubling the SMWD's system reliability**.

- In April 2011, the City of Fountain Valley contracted with the City of Garden Grove for city clerk services. The arrangement allows for Fountain Valley to continue providing professional city clerk and department head responsibilities without the cost of a full-time employee's salary and benefits. The City of Fountain Valley estimates approximately **$115,000 annually in cost savings**.

- In September 2010, the Cities of Brea and Fullerton began a pilot project to share fire command staff under the umbrella of the mutual aid procedure without a formal agreement. Initially the program was limited to sharing just one battalion chief per day. Later, the arrangement was expanded to include additional shifts and positions and reduced what had been a seven-member Brea command staff and a seven-member command staff from Fullerton into an eight-member shared command operation. In May 2011, due to a fire chief vacancy in Brea, the two cities began sharing one fire chief. The partnership is fully implemented and working well for both agencies. Salary savings, reduced overtime and economies of scale make up the bulk of the estimated **$1.3 million in annual cost savings.**

- In September 2010, the Costa Mesa Sanitary District (CMSD) contracted with the City of Costa Mesa for fleet maintenance services. Additionally, CMSD has agreements with the City's fleet suppliers (e.g. tires, hoses, oil filters, brakes, etc.). When CMSD vehicles need parts for repairs and/or preventive maintenance, the City has the parts delivered to the garage and then CMSD is billed directly from the suppliers, which eliminates mark up costs from the City.

- In September 2010, the County of Orange entered into an agreement with the Orange County Transportation Authority to clean bus stops at 21 locations throughout the County. The partnership saves the County approximately **$50,000 a year.**

- In 2010, East Orange County Water District (EOCWD) contracted with the Serrano Water District for accounting services. The collaboration saved EOCWD approximately **$70,000 to $80,000 since inception**.

Shared Services: It can be a "Win-Win" for your Agency

Sharing public services, at its core, maximizes the best of what the County, cities and special districts have to offer, so that all agencies can move forward, save money, improve efficiency, and provide consistently high levels of service to the public. Sharing services is not a requirement, there is no mandate, but it provides an important, cost-effective tool for every agency to consider in their strategic and budget planning process. Whether the goal is to save money or reach economies of scale, local collaborations can be part of your agency's solution to continue meeting public expectations.

Curious about shared services opportunities, but don't have the time or know where to look? OC LAFCO's Shared Services Program is a free and easy method for public agencies to explore joint efforts and begin preliminary discussions. If you would like a presentation or more information on the shared services program, please contact LAFCO staff.

LAFCO Contact Information:

Carolyn Emery, Executive Officer
cemery@oclafco.org
(714) 834-2556

Joe Serrano, Policy Analyst
jserrano@oclafco.org
(714) 834-2556

OC LAFCO's Shared Services Publication was prepared in consultation with the Shared Services Program Working Group, a sub-group consisting of cities, special districts, and the County.

EAST ORANGE COUNTY WATER DISTRICT

MEMO

TO: BOARD OF DIRECTORS

FROM: GENERAL MANAGER

SUBJECT: **SMART-TIMER CONTRACT RENEWAL**

DATE: JUNE 15, 2013

Background

On June 18, 2009, the Board approved a two-year contract with MWDOC that, through a funding arrangement with MET, provides reimbursement to residential and commercial customers for installing irrigation timers with devices that control the amount of water used based upon weather conditions ("Smart Timers"). In addition to the funds provided by MET, EOCWD agreed to provide additional funding to increase the reimbursement and encourage participation by our customers. This agreement has now expired and MWDOC has submitted a new agreement for consideration.

Using either weather satellite communications (annual subscription fee) or historical data programmed in the Timer (no annual subscription fee), the Timers conserve water, save money, improve plant health, and reduce runoff by automating landscape watering based on the weather and water needs of plants. It is estimated that they save an average of 90 CCF of water annually.

MET contributes $80 per Timer; MWDOC has obtained a grant that provides an additional $270 per Timer for a total MET/MWDOC contribution of $350. EOCWD contributes $75 per Timer, bringing the total reimbursement to the customer to $425.

A commercial program is also included, but MWDOC doesn't provide grant funds for commercial Timers. These sites would get a MET rebate of $25 per station up to the clock capacity; EOCWD would add $10.000 per station to the rebate. Commercial customers eligible in our service area include Homeowner Associations, El Modena Park, Panorama Elementary, Orange County Mining Company and any agriculture businesses (there is a small fruit-stand business on Crawford Canyon Road).

EOCWD staff performs the inspection and certifies Smart Timer use is in accordance with the agreement. Inspections involved taking pictures of the site and existing timer before installation, taking pictures of the Smart Timer and programmed settings after installation and viewing and certifying purchase documentation. Over the past two years we have had 7 Smart-Timer installations.

The attached two-year (July 1, 2013 – June 30, 2015) agreement includes the following:

1. Agreement to pay $75 per residential Smart Timer up to a not-to-exceed amount of $10,000 over the two years agreement period ($5,000 per year or a total of 133 Smart Timers)
2. Agreement to pay $10 per Smart Timer clock station up to a not-to-exceed funding level of $3,000 over the two year period of the agreement ($1,500 per year or a total of 150 stations)
3. Agreement to conduct verification inspections of the Smart Timer installation using EOCWD staff.

Attached is a copy of the agreement proposed by MWDOC. The agreement details MWDOC's obligations (which include marketing the program, setting rebate levels, paying the rebate (through MET) as well as the District's responsibilities discussed above.

Recommendation

The Board approve the "Agreement Between East Orange County Water District and the Municipal Water District of Orange County for Participation in the Weather Based Irrigation Timer (Smart Timer) Rebate Program for Residential and Commercial Properties"

Agreement between the East Orange County Water District and the Municipal Water District of Orange County for Participation in the Weather Based Irrigation Timer (Smart Timer) Rebate Program for Single-Family Residential and Commercial Properties

This Agreement is made by and between the Municipal Water District of Orange County ("MWDOC"), and the East Orange County Water District ("Participating Agency"), for participation and co-funding of a Smart Timer Rebate Program for Single Family Residential and Commercial Properties ("Program") to be offered in Participating Agency's service area.

RECITALS

WHEREAS, MWDOC has developed and arranged for Grant funding through other sources for a Program to provide enhanced rebates, beyond Metropolitan Water District of Southern California's ("Metropolitan") basic rebate funding levels to owners of single family residences and commercial properties to encourage them to retrofit existing operable irrigation timers with devices that control the amount of water used based upon weather conditions ("Smart Timers"); and

WHEREAS, Program funding is sufficient to provide rebates for up to Two Thousand, Five Hundred (2,500) Smart Timers installed by qualified applicants in the Program area. Participating Agency is eligible to participate in the Program and agrees to provide funding at the amount per residential Smart Timer specified in Table 1 below and, if Participation Agency so elects, at the amount per commercial Smart Timer station specified in Table 2 below, up to the "Not to Exceed Funding Limits" set forth in Tables 1 and 2; and

WHEREAS, MWDOC through its contract with both Metropolitan and its installation inspection and verifications consultant will conduct up to 100% installation verification of commercial and residential Smart Timer installations; and

WHEREAS, the Program's objectives are to achieve savings in water consumption, reduce water runoff to storm drains and natural water bodies, and promote the goals of the Best Management Practices.

AGREEMENT

NOW, AND THEREFORE, it is agreed by MWDOC and Participating Agency as follows:

1. **Residential Properties:** MWDOC will contract for rebate services with Metropolitan ("Rebate Contractor") to access their "SoCal Water Smart" residential rebate program for Smart Timers.

   A prospective residential applicant who wants to participate in the Program must visit the Program's website at www.socalwatersmart.com to fill out an online rebate application. Upon completion of the online application, the Rebate Contractor will provide the prospective applicant, via email, with an online application confirmation notice and instructions for mailing in, within 60 days of the application confirmation notice, the Smart Timer purchase receipt indicating brand, model, price, and any installation costs, and a copy a recent water bill for the site where the Smart Timer will be installed. The Rebate Contractor will check each returned application for completeness and determine the eligibility of the applicant to participate in the Program.

   Through the application process, all residential Smart Timer applicants must agree to on-site installation verification as a condition for participation in the Program. Not all residential Smart Timer applicants will be subject to on-site installation verification. MWDOC will be responsible

for determining whether a particular installation will be inspected and the manner of verification required, if any. MWDOC will work with the Rebate Contractor to facilitate final rebate processing and issuance of the rebate check

2. **Commercial Properties:** MWDOC will contract for rebate services with Rebate Contractor to access its "SoCal Water Smart" commercial rebate program for commercial Smart Timers.

   A prospective commercial applicant who wants to participate in the commercial Smart Timer Rebate Program must contact the Rebate Contractor at www.socalwatersmart.com to request a rebate reservation number prior to the purchase and installation of a Program eligible Smart Timer. If approved through the online reservation process, applicant will receive, via email, a reservation number and confirmation notice. Note that securing a reservation is a threshold requirement, and any attempt by a prospective commercial applicant to purchase a Smart Timer first and then secure a reservation will be rejected by the Rebate Contractor. The reservation confirmation notice will advise the applicant to purchase and install the commercial Smart Timer and, upon completion of installation, to return to the www.socalwatersmart.com website to complete a rebate application. Upon completion of the rebate application, a rebate confirmation e-mail will be sent to the applicant, with instructions to submit, via fax, e-mail or regular mail, a copy of a current water bill and the purchase receipt for the installed commercial Smart Timer.

   Through the application process, all commercial Smart Timer applicants must agree to on-site installation verification as a condition for participation in the Program. Not all commercial Smart Timer applicants will be subject to on-site installation verification. MWDOC will be responsible for determining whether a particular installation will be inspected and the manner of verification required, if any. MWDOC will work with the Rebate Contractor to facilitate final rebate processing and issuance of the rebate check.

3. **MWDOC's Obligations**: MWDOC will be responsible for designing the Program, setting the rebate level paid to a qualified applicant, providing all necessary staffing, materials, and administration to manage and implement the Program, and preparing reports on the Program's results through contractors and its own staff. These services will include:

   - Providing marketing and informational material for the Program, except as noted in the Participating Agency Obligations section of this Agreement;

   - Working with Metropolitan and its Rebate Contractor to establish eligibility requirements for prospective Program applicants;

   - Providing a website, a toll-free telephone number, and printed informational materials for prospective applicants to learn about the Program and the steps to participate;

   - Informing applicants about the eligible Smart Timer technologies and where they may purchase an appropriate Smart Timer. (Purchase, installation and functioning of Smart Timers will be the responsibility of the property owner, and applicants will be required to waive and release any claims against MWDOC, Metropolitan, and the Participating Agency in order to receive a rebate);

   - Facilitating quality control, verification of installation of Smart Timers, and collection of data;

   - Using Metropolitan's minimum per residential Smart Timer funding, MWDOC's acquired Grant Funds, and Participating Agencies required per residential Smart Timer funding as stated in Table 1 below, setting the residential per Smart Timer enhanced rebate levels paid to applicants.

- If the Participating Agency wishes to add additional funds for commercial Smart Timers, as stated in Table 2 herein, above the minimum amount funded by Metropolitan to increase the commercial rebate level, MWDOC will facilitate the Participating Agency's additional funding with the Program's Rebate Contractor;

- Facilitating payment, through the Rebate Contractor, to both residential and commercial rebate participants who have completed the participation requirements as provided herein to the satisfaction of MWDOC;

- Developing a database of information regarding Program participation, including the types of Smart Timers for which rebates are given;

- Providing monthly written reports of Program activity to Participating Agency;

- Invoicing Participating Agency, on a monthly basis, for the funding amount per residential Smart Timer as stated in Table 1, up to the "Not to Exceed" amount set forth in this Agreement. Invoicing will include the number of devices, the location, and the funding provided;

- If Participating Agency elects to increase the commercial Smart timer rebate at the levels shown in Table 2, MWDOC will invoice Participating Agency for those associated costs up to the "Not to Exceed" amount set forth in this Agreement;

- When on-site Smart Timer installation verification inspection is conducted by MWDOC's verification consultant, MWDOC will direct the verification consultant to facilitate the issuance of inspection notifications and on-site verifications for residential and commercial Smart Timers within Participating Agency's service area;

- MWDOC will work with the Rebate Contractor to track rebates paid to qualified residential and commercial applicants in order to limit the total number of rebates issued within Participating Agency's service area and assure that the total of the residential "per Smart Timer" and commercial "per station" rebate contributions are within the "Not to Exceed" amounts shown in Table 1 and 2, below;

- Residential or commercial rebates will be offered on a first come-first served basis while Program funding lasts. Therefore, if residential applications received from Program applicants throughout MWDOC's implementation area exhaust the number of rebates available under the Program, rebates may not be available within Participating Agency's service territory up to the maximum "Not to Exceed" number provided herein. MWDOC does not guarantee any minimum number of rebates will be available for Participating Agency's service area.

- MWDOC agrees to maintain the confidentiality of Participating Agency's customer names, addresses and other information about the Program applicants gathered in connection with the Program, and will not cause or permit the disclosure of such information except as necessary to carry out the requirements of the Program. To the extent MWDOC contracts with third-party contractors to carry out all or any portion of the Program, MWDOC will require the contractors to maintain the confidentiality of said customer information.

4. **Participating Agency Obligations:** Participating Agency agrees to the following:

- Participating Agency will use reasonable efforts to assist MWDOC with the marketing of the Program within the Participating Agency's service area. Participating Agency will distribute MWDOC-produced marketing material through its direct communication with

customers within its service territory. This can be accomplished through the use of bill inserts, by placing marketing material at Participating Agency customer service counters, and by various means of directly advocating the Program to the public. The fact that Participating Agency elects to provide marketing shall not offset or otherwise reduce the Participating Agency's funding obligation;

- Participating Agency agrees to provide funding for the Program in the amount specified in Table 1 below per residential Smart Timer. Funding will be provided on a per Smart Timer basis up to the "Not to Exceed" funding limit:

Table 1

Category	Funding Amount	Not to Exceed Funding Limit For Fiscal Years 2013-14 through 2014-15
Residential	$75 per Smart Timer	$10,000

- If Participating Agency elects to provide additional funding for commercial Smart Timers, Table 2 below shall list the Participating Agency's funding amount per commercial Smart Timer station. Commercial Smart Timer rebates are calculated on the commercial Smart Timer's station capacity, and Participation Agency's funding amounts shall be in addition to the per station amount provided by the Program.

Table 2

Category	Funding Amount	Not to Exceed Funding Limit For Fiscal Years 2013-14 through 2014-15
Commercial Smart Timer	$10 per Station	$3,000

- Participating Agency agrees to pay, within thirty (30) days of the date of the invoice, all monthly invoices issued by MWDOC to Participating Agency.

- Participating Agency may increase its "Not to Exceed" Funding Limits under this Letter Agreement by written notice to MWDOC's General Manager made by the undersigned representative of the Participating Agency or his or her successor. Any increase must follow the form in Tables 1 – 2, and written notice of an increase must be received prior to the exhaustion of available funding.

- By participating in this Program, the Participating Agency acknowledges and agrees that MWDOC is permitted to use historical water consumption data for purposes of satisfying any grant water use and water quality evaluation requirements of the Program. A similar agreement will be required of every applicant.

5. **Indemnification:** MWDOC has designed the Program as a rebate program in which the applicant is solely responsible for selecting, purchasing, and installing the Smart Timer. The applicant will be required to sign a release and waiver of any claims against MWDOC, the Participating Agency, and any other funding agency as a condition of participating in the Program. To the extent MWDOC or the Participating Agency or their staff performs any activities in connection with the Program, each agrees to indemnify and hold the other, and

Metropolitan, harmless from any and all liability, claims, obligations, damages and suits arising out of its negligence or liability without fault in the performance of such activities, except to the extent such liability, claims, obligations, damages or suits arise from the other's, or Metropolitan's, negligence or liability without fault.

6. **Term:** The Program commenced on or about September 1, 2004, and until June 30, 2013 was covered under separate, previous agreements. Effective July 1, 2013, this agreement supersedes all previous agreements between MWDOC and Participating Agency regarding Smart Timer rebate programs and will continue until June 30, 2015 or the until the targeted number of rebates (the funding) has been exhausted, whichever occurs first ("Program Expiration"). Prior to reaching the "Not to Exceed" funding levels shown in Table 1, MWDOC will notify Participating Agency of the depleted funding levels, and request Participating Agency to increase the funding levels by written notice as provided herein. If Participating Agency declines the request to increase its funding levels in Table 1, MWDOC will direct the Rebate Contractor to discontinue offering the enhanced residential rebate levels in Participating Agency's service area. Rebate levels for residential Smart Timers would revert to Metropolitan's rebate level for the Program.

7. **Early Termination:** Participating Agency may terminate this Agreement prior to the Program Expiration date, or prior to distribution of the maximum number of rebates for Participating Agency's service area, upon thirty (30) days' written notice to MWDOC. MWDOC may terminate this Agreement prior to the Expiration Date, or prior to distribution of the maximum number of rebates for Participating Agency's service area, without prior notice in the event funding for this Program is exhausted, reduced, or eliminated from any funding source. Otherwise, MWDOC may terminate this Agreement for any reason upon thirty (30) days' written notice to Participating Agency. Participating Agency will be responsible for payment of its funding contribution for all rebates made before and after the effective date of the termination for all applications initiated by Program applicants within Participating Agency's service area prior to the effective date of the termination. For purposes of this paragraph, an application is deemed initiated when the Program applicant obtains an application and his participation is logged-in by the Rebate Contractor. Whether the Agreement is terminated by Participating Agency or MWDOC, MWDOC will nevertheless provide Participating Agency with reports of rebate activities in Participating Agency's service area.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement by and through the authorized officers on _____, 2013.

MUNICIPAL WATER DISTRICT OF
ORANGE COUNTY

_____
Karl W. Seckel, P.E. Interim General Manager

EAST ORANGE COUNTY
WATER DISTRICT

_____
Lisa Ohlund, General Manager

Approved as to Form:
Bowie, Arneson, Wiles & Giannone

_____
Joan C. Arneson, Legal Counsel

EAST ORANGE COUNTY WATER DISTRICT

MEMO

TO: BOARD OF DIRECTORS

FROM: GENERAL MANAGER

SUBJECT: **REQUEST TO DESTROY RECORDS AND DISPOSE OF DISTRICT ASSETS**

DATE: JUNE 16, 2013

Background

Records Destruction

At the May 17, 2012 meeting, the Board adopted the attached Records Retention Policy that was developed to meet the both the requirements of the Public Records Act and Government Code Section 12236. Pursuant to this Policy, attached is a listing of boxes of records recommended for destruction (Certificate of Records Destruction) via shredding by a certified document destruction company. Also attached is a list of those records proposed for retention (Certificate of Records Retention) that will be placed into storage until the time for their destruction, or for permanent retention. It is staff's intent to digitize the retained documents that meet the "permanent retention" standard over time.

Disposal of District Assets

During the recent Administrative Office remodel, and during the past year, several equipment and furniture items were determined to be either excess (unneeded) or obsolete/broken (see attached listing). Declaration of these items as excess will enable them to be taken off the District's asset list. Staff proposes to list these items on Craigslist for sale to the public. Proceeds from the sale will be used to offset the cost of the remodel. Items that are broken or obsolete will be disposed of responsibly by recycling whenever possible.

Recommendation

The Board approve the proposed destruction of records and disposal of District assets.

EAST ORANGE COUNTY WATER DISTRICT
185 N. McPherson Road, Orange, CA 92869

CERTIFICATE OF RECORDS DESTRUCTION

This form documents the destruction of public records in accordance with the East Orange County Water District Records Retention Policy.

SUBMIT TYPE-WRITTEN FORM WITH ORIGINAL SIGNATURES

RECORDS TO BE DESTROYED

Schedule and Records Series Number	Records Title	Date Range (mo/yr)	Location	Volume	Destruction Method
127	RZ Billing and Meter Reads	12/15/09-4/15/10	Maintenance Annex	1	
132	RZ Payment Stubs	2/15/2009 – 8/15/2009	Maintenance Annex	1	
143	RZ Payment Stubs	10/15/2009 – 2/15/2010	Maintenance Annex	1	
146	Accounts Payable	7/1/08 – 6/30/09	Maintenance Annex	1	
173	Miscellaneous Documents and Files – See log sheet attached to the Box	1986 - 2013	Maintenance Annex	1	
177	Financial Reports, Projections, Journal Entries, Loans	1994, 1995, 2006, 2007, 2008, 2009	Maintenance Annex	1	

DESTRUCTION APPROVALS

NOTE: Public records may not be destroyed without receiving prior authorization from the Designated Records Officer.

We certify that the records listed above have been retained for the scheduled retention period, required audits have been completed, and no pending or ongoing litigation or investigation involving these records is known to exist.

Designated Records Officer (Print) _____ Signature _____ Date _____

Records Destroyed By (Print) _____ Signature _____ Date _____

EAST ORANGE COUNTY WATER DISTRICT
185 N. McPherson Road, Orange, CA 92869

CERTIFICATE OF RECORDS RETENTION

This form documents the retention of public records in accordance with the East Orange County Water District Records Retention Policy.

SUBMIT TYPE-WRITTEN FORM WITH ORIGINAL SIGNATURES

RECORDS TO BE RETAINED

Schedule and Records Series Number	Records Title	Date Range (mo/yr)	Location	Volume	Retention Method
158	Customer Correspondence, Return Checks, Work Orders	2007-2009	Maintenance Annex	1	Retain
159	RZ Billing and Meter Reads	6/15/09-10/15/09	Maintenance Annex	1	Retain
167	Monthly Accounting Binder/ MAS 90 Reports	July – Dec. 2011/ Jan - June 2012	Maintenance Annex	1	Retain
168	Monthly Journal Entries/ MAS 90 Reports	Jan – May 2011/ June – Dec 2010	Maintenance Annex	1	Retain
169	MAS 90 Reports/ Monthly Accounting Binder/ WS Journal Entries	July – Dec 2011/ Jan-May 2012/ 2011-12	Maintenance Annex	1	Retain
170	Check Stubs/ Bank Reconciliation/ Check Register, Journal Entries/ Merchant Statements	2010, 2011	Maintenance Annex	1	Retain
171	MAS 90 Reports/ WS Journal Entries	2010/ 2010-2011	Maintenance Annex	1	Retain
172	Water Distribution/ Mainline Sales/ Operations Maintenance Manual/ JAZ/ Auto Control Valve	1998/ 2002/ 1999	Maintenance Annex	1	Retain
174	Financials/ Chapman Ave. Account/ Morgan Stanley	2000-2009	Maintenance Annex	1	Retain
175	Budget 1986 -	1986	Maintenance Annex	1	Retain

NOTE: Public records may not be destroyed without receiving prior authorization from the Designated Records Officer.
We certify that the records listed above have been determined to be retained per the East Orange County Water District records management policy.

Designated Records Officer (Print) _____ Signature _____ Date _____

Records Destroyed By (Print) _____ Signature _____ Date _____

EAST ORANGE COUNTY WATER DISTRICT
185 N. McPherson Road, Orange, CA 92869

CERTIFICATE OF RECORDS RETENTION

This form documents the retention of public records in accordance with the East Orange County Water District Records Retention Policy.

SUBMIT TYPE-WRITTEN FORM WITH ORIGINAL SIGNATURES

RECORDS TO BE RETAINED

Schedule and Records Series Number	Records Series Title	Date Range (mo/yr)	Location	Volume	Retention Method
176	Financials: Morgan Stanley, Journal Entries, Audit Papers, Financial Reports	2009 - 2011	Maintenance Annex	1	Retain
			Maintenance Annex	1	
			Maintenance Annex	1	
			Maintenance Annex	1	
			Maintenance Annex	1	
			Maintenance Annex	1	
			Maintenance Annex	1	
			Maintenance Annex	1	
			Maintenance Annex	1	

NOTE: Public records may not be destroyed without receiving prior authorization from the Designated Records Officer.
We certify that the records listed above have been determined to be retained per the East Orange County Water District records management policy.

Designated Records Officer (Print) _____ Signature _____ Date _____

Records Destroyed By (Print) _____ Signature _____ Date _____

EOCWD Assets Slated for Retirement/Disposal

QUANTITY	TYPE	LENGTH & WIDTH	COLOR	ROOM
1	Table with cabinet and lock	L: 2' W: 1'4"	Brown	Denise
1	Microwave Cart/ Cabinet	L: 3'10" W: 1'8"	Brown	Board Room
1	Microwave Cart	L: 2'3.5" W: 1'9.5"	Brown	Carolyn
1	Bookshelves (3 Shelves)	L: 4' W: 3'	Dark Brown	Carolyn
1	Desk-shelf	L: 3' W: 2'6.5"	Brown	Lisa
1	Table	L: 6' W: 3'	Brown	Carolyn
1	Desk with keyboard shelf	L: 2'6.5" W: 2'8.5"	Brown	Lisa
2	Envelope Cabinet	L: 3'4.5" W: 3'	Eggshell	Carolyn
1	Chairs		Orange	Denise
1	Door	L: 6'8.5" W: 3'	Dark Brown	Jerry
1	2 Piece Desk Set: Table/ Desk-shelf	L: 2'5.5" W: 2'6.5"	Dark Brown	Jerry
1	Chalkboard	L: 4' W: 6'	Green	Board Room
1	Bookshelf	L: 2'7" W: 3'	Light Brown	Board Room
1	Table	L: 1'9" W: 2'	Brown	Denise
1	Bookshelf	L: 2'6" W: 3'1"	Light Brown	Lisa
1	SCADA Printer			Jerry
1	hp Printer			Denise
1	Laserjet 5 Printer			Board Room
1	Typewriter			Denise
1	Telephone/Fax			Board Room
1	Overhead Projector			Board Room
1	Typewriter Stand		Dark Brown	Denise
1	Computer Monitor		Black	Jerry
1	Miscellaneous Postage Machine Equipment			Carolyn
1	Table	L: 10' W: 3'6"	Dark Brown	Board Room
4	Shop chairs		Brown	Shop

EAST ORANGE COUNTY WATER DISTRICT

MEMO

TO: BOARD OF DIRECTORS

FROM: GENERAL MANAGER

SUBJECT: **JUNE 2013 NEWSLETTER**

DATE: JUNE 15, 2013

Background

The District prepares a newsletter as a means of communicating important issues and events to our Retail Zone customers. Attached to this memorandum is the June 2013 issue of the newsletter that staff is proposing to include with the June billing.

This newsletter contains an announcement regarding the implementation of the third of the three rates increases approved by the Board in 2011; this announcement also serves as the legally required 30-day notice of the rate increase. Also included are essays on the District's core value of frugality and being a wise steward of the public's funds, California's water infrastructure and the water/energy nexus, information about landscape irrigation and our on-line bill pay program.

The newsletter was not completed by the date of the Operations Committee Meeting so they have not reviewed the proposed newsletter or provided comments.

Recommendation

Review, comment and if desired, direct staff to transmit the newsletter to Retail Zone customers.

East Orange WATER

East Orange County Water District | JUNE 2013 | www.eocwd.com

Insurmountable Opportunities

California's water system is large, complex, and interconnected – and a modern wonder of the world. Most precipitation falls in the sparsely populated northern and mountainous region in the winter, while most human water demands occur duing the late spring, summer and early fall in the cental farming region and coastal and southern urban areas. Precipitation also varies across years, making the state susceptible to large floods and prolonged droughts. These conditions have led to the development of vast infrastructure systems that store and convey water to the areas of high demand, and that protect residents from flooding. The

A Wise and Frugal Government

In his first inaugural address in 1801, President Thomas Jefferson addressed many issues – but he focused primarily on efforts to restore "harmony and affection" after a rancorous election (sounds familiar!), and, 14 years after the adoption of the Constitution that created the federal government, instill support for representative democracy – a republic – rather than abandon it to return to the English monarchy.

In one of the most often quoted parts of this speech, Jefferson referred to a "wise and frugal government" and "…economy in the public expense." This was an important statement as the public was voting to tax itself rather than having taxes imposed upon them; Jefferson recognized that the public would not long agree to government taking "from the mouth of labor the bread it has earned."

Except for the period from 1928 to the early 1950's (when it was owned by the El Modena Mutual Water Company that subsequently declared bankruptcy) your water system has been a part of local government. In 1951, it was acquired by the County of Orange and was called WaterWorks District #8.

In 1985, the County asked several other local government agencies to

(Cont'd on pg.2)

Third Part of 3-Year Rate Increase Set for August

At their June Meeting, the East Orange County Water District Board of Directors were set to approve a Retail Zone Operating Budget of $1,812,444 that is 8% higher than last year, and a Capital Improvement Budget of $675,750 which is 40% higher than the previous year. The largest increase in the operating budget is due to the increased cost of the water we buy as well as the increased cost of power to pump it here. The largest increase in the Capital Budget is related to updating our Master Plan as well as beginning repairs to our 86 years-old Vista Panorama Reservoir.

To fund these increases, three years ago the Board passed a series of rate increases; the third one will go into effect on August 16, 2013. The rate will increase from $2.40 per ccf (748 gallons of water) to $ 2.67/ccf.

The Meter Charge and the Capital Improvement Charge will also increase on 6/16. These funds are used to repair and maintain the system and to replace capital facilities

The new rates effective 8/16/12 are:

Water Charge: $2.67 per ccf

5/8" Meter Charge - $18.10
3/4" Meter Charge - $20.50
1" Meter Charge - $34.25
1.5" Meter Charge - $52.00
2" Meter Charge - $90.75
3" Meter Charge - $128.75

Capital Improvement Fee -$20.00/mo

Insurmountable Opportunities (Continued)

successive eras of water management over California's history have spawned a number of management institutions involving local, regional, state and federal entities.

Water is heavy, the average urban use comes to over 1,500 pounds a day. So the energy needed to move water can be considerable, especially for Southern California which involves lifting it over mountains. While it is frequently reported that water use accounts for 20% of the state's electrical use, what is less widely known is that three quarters of that use occurs in homes, business, offices and farms – less than one-quarter is devoted to operating local regional and statewise water infrastructure. Water is also a major source of energy – hydropower produces between 15 and 30% of the states annual electric generation (depending upon droughts).

Source: California's Water Today

A Wise and Frugal Government (Cont'd)

take WaterWorks #8 - the East Orange County Water District agreed to absorb WaterWorks #8 – it is now EOCWD's Retail Zone. Unfortunately, there were no reserve funds that came with it to enable replacement of 40 to 50 year old facilities; this is an unfunded capital problem that continues today.

Recognizing that the Retail Zone is small (only 1200 customers), the Board has challenged staff to be wise and frugal stewards of the limited funds available, and they have done that. We have a total of 5 full-time staff members and 2 part-time employees; this expense is shared with our Wholesale System (we operate and maintain a series of large reservoirs and pipelines that supply imported water to Tustin and Orange, as well as Golden State Water Company and Irvine Ranch Water District. But even though we share these expenses, and maintain a small staff – we are still trying to fund the replacement of capital facilities that are now between 50-70 years old, and need ~$5 Million for replacements.

We know that our customers are frustrated by ever increasing water bills. We want you to know, however, that less than 5% of our $1.8 Million budget is spend on overhead/management costs – 95% is spent purchasing water and operating and maintaining the system. We have no debt, and our pension fund is one of lowest cost pensions offered (2%@60), and it is well funded – we don't have any post-employment benefits or unfunded liabilities. We bid every purchase over $500, and most that are under $500. We work diligently to collect unpaid water bills so that current customers don't end up absorbing these costs. Recently, we completed remodeling our administrative office (a 1970 construction trailer) using donated labor from employees and employees' families – the district paid only for the materials. We also partnered with Loyola Marymount University to use students to develop a GIS system – savings that amount to over $100,000. We are proudly frugal, but unfortunately our water rates are not the lowest in the area, reflecting in large part, the continuing capital funding problem that we inherited. We will continue to look for ways we can mitigate increasing costs and continue providing high quality water and customer service.

SUGGESTED WEEKLY WATERING SCHEDULE FOR JUNE/JULY	
Turf Grass	**Trees, Shrubs, and Groundcover**
Three Days	Two Days
Three Cycles of Three Minutes	Three Cycles of Four Minutes

EOCWD's ONLINE BILL PAY

We bill every two months and often our customers incur a late fee because they went away for a vacation or forgot to pay the water bill.

You can check your account and pay that bill from anywhere in the world using our online bill pay.

Go to our website: www.eocwd.com and register for an account by clicking on "View/Pay My Bill" tab in the middle of the screen. Click on "Go to Payment Portal." On your first visit, you will need to set up a new account by clicking on "New User Sign Up" on the right side of the page. You will need a current email address and your EOCWD account number (listed on your bill). Once you are registered, a confirmation email will be sent with your login and you'll be able to login and pay your bill within minutes. There is a small 1% fee when you use this service.

Once you have an account you can view your bill, look at your consumption history and set-up automatic bill payment, and never again worry about a missed bill!

Looking for residential rebates and water saving tips? Go to www.bewaterwise.com