EAST ORANGE COUNTY WATER DISTRICT
WHOLESALE OPERATING FUND-BUDGET FOR 2009-2010

7/26/09 7:30 PM
ADOPTED

Projected Beginning Cash and Investments-July 1, 2009 **$333,000**

Fund 14201 Account	Title	Detail Page	2009-10 BUDGET	2008-09 BUDGET	2008-09 PROJECTED	ACTUAL 2007-08	ACTUAL 2006-07	ACTUAL 2005-06
RECEIPTS								
411001	Water sales	6	$3,687,638	$3,250,344	$3,250,344	$3,604,009	$3,303,177	$5,054,263
412201	Tax shift recovery	-	$0	$0	$0		$352,350	$345,654
413001	Retail service connections-MWDOC meter charges	6	$108,873	$108,873	$108,873	$108,207	$106,612	$105,617
413101	MET-MWDOC Readiness to serve recovery	6	$62,803	$62,803	$62,803	$63,548	$75,738	$74,200
413301	MET-MWDOC Capacity charge recovery	7	$105,228	$102,384	$102,384	$119,379	$60,300	$0
442501	AMP Sale proceeds - RPOI distributions	7	$68,969	$68,159	$68,159		$206,614	$205,884
147201	Accrued interest receipts-AMP sale	7	$0	$0	$0	$29,088	$31,270	$25,064
492001	Interest earned-demand accounts	7	$0	$574	$574	$662	$877	$550
492101	Interest earned-LAIF	7	$0	$188	$188	$164	$185	$130
492201	Interest earned-County of Orange	7	$0	$400	$400	$1,603	$2,612	$249
492301	Interest earned-ACWA	7	$0	$3,156	$3,156	$2,823	$2,940	$3,551
492401	Interest earned-Morgan Stanley	7	$0	$1,952	$1,952	$3,253	$6,166	$2,235
492501	Interest earned-Morgan Stanley Bond Funds	7	$0	$0	$0		$0	$0
492601	Interest earned-U.S. Treasury Bonds	7	$0	$10,599	$10,599	$10,219	$9,958	$12,901
	Interest Earned on Invested Funds at 2.75% average yield	7	$9,158	$0	$0	$0	$0	$0
493001	Taxes-secured	8	$539,599	$545,049	$545,049	$532,406	$488,039	$448,897
493101	Taxes-unsecured	8	$24,598	$24,846	$24,846	$22,805	$23,981	$23,955
493201	Taxes-supplemental roll	8	$23,640	$23,879	$23,879	$23,902	$28,299	$31,768
494001	Taxes-prior years	8	$9,707	$9,707	$9,707	$15,238	$9,008	$7,003
495201	Taxes-homeowners subvention	8	$5,056	$5,107	$5,107	$5,026	$5,101	$5,279
495401	Taxes-public utility	8	$9,690	$9,788	$9,788	$10,063	$9,187	$8,800
495601	Taxes-miscellaneous	9	$25	$25	$25	$28	$0	$0
495701	Taxes-accrued	9	-$9,425	-$9,425	-$9,425	-$19,556	-$11,501	-$8,306
495801	Taxes confiscated by State	9	$0	$0	$0		$0	-$349,145
496001	Reimbursed expenses-IRWD	9	$11,296	$11,296	$11,296	$6,277	$12,641	$12,960
496501	Refunds	9	$3,754	$3,754	$3,754	$2,839	$971	$6,258
497501	Rent income-Cingular (AT&T)	9	$20,000	$20,000	$20,000	$26,400	$23,373	$20,531
497701	Rent income-Crown Castle (Mountain Union)	9	$15,000	$15,000	$15,000	$15,611	$15,000	$15,000
499001	Miscellaneous income	9	$0	$0	$0		$34	$797
900101	Gain or (loss) on sale of assets	9	$0	$0	$0		$0	$4,250
	TOTAL WHOLESALE OPERATING FUND RECEIPTS		**$4,695,608**	**$4,268,458**	**$4,268,458**	**$4,583,993**	**$4,762,932**	**$6,058,345**

EAST ORANGE COUNTY WATER DISTRICT
WHOLESALE OPERATING FUND-BUDGET FOR 2009-2010

EXPENDITURES		2009-10 BUDGET	2008-09 BUDGET	2008-09 PROJECTED	ACTUAL 2007-08	ACTUAL 2006-07	ACTUAL 2005-06
511901 Power to control equipment	10	$1,600	$1,600	$1,600	$1,536	$1,481	$1,451
513201 Water purchases-AMP	10	$1,733,190	$1,527,662	$1,527,662	$2,133,410	$2,152,191	$2,641,937
513401 Water purchases-EOCF#2 OC48	10	$700,651	$617,565	$617,565	$912,122	$684,034	$966,905
513601 Water purchases-EOCF#2 OC43	10	$1,253,797	$1,105,117	$1,105,117	$655,824	$592,289	$1,543,404
514401 Retail service connection-MWDOC meter charges	10	$108,873	$108,873	$108,873	$108,207	$106,612	$105,617
514801 Diemer lease amortization-bond	10	$0	$0	$0		$12,840	$68,605
514901 AMP-FAP lease	10	$19,835	$19,835	$19,835	$19,569	$20,269	$19,934
530701 District website	10	$750	$750	$750		$60	$8
530901 McPherson fax	11	$150	$150	$150	$112	$113	$197
531001 McPherson internet	11	$225	$225	$225	$419	$408	$397
531501 McPherson office phones	11	$600	$600	$600	$1,233	$990	$957
531601 Answering service	11	$120	$120	$120	$203	$218	$211
531701 Phone circuits to contol equipment	11	$3,480	$3,480	$3,480	$3,733	$3,751	$3,806
531801 Pagers	11	$0	$0	$0		$148	$159
531901 Cellphones	11	$1,450	$1,450	$1,450	$1,751	$1,542	$1,548
532001 Underground Service Alert	11	$400	$400	$400	$333	$360	$386
531101 Wages	12	$131,552	$147,672	$147,672	$148,731	$142,853	$112,456
531201 Outside services	12	$240	$240	$240	$572	$602	$430
531301 Small tools	12	$2,400	$2,400	$2,400	$5,917	$1,468	$2,923
532101 Conservation expense	12	$25,000	$25,000	$25,000		$0	$0
532201 Gasoline, oil & diesel fuel	12	$5,040	$2,880	$2,880	$2,681	$2,013	$1,737
532301 Mileage	12	$150	$150	$150	$150	$47	$177
532401 Training / Schools	12	$396	$396	$396	$499	$450	$404
532701 Water quality testing	13	$26,460	$26,460	$26,460	$30,887	$23,199	$14,130
534001 SCADA Replacements / Upgrades	13	$13,750	$17,000	$17,000	$712	$3,027	$2,880
NEW Operations Reporting Software	13	$1,380	$0	$0	$0	$0	$0
534201 Hydrants	13	$0	$0	$0		$0	$0
534301 Production meter purchases and installations	13	$8,000	$8,000	$8,000	$12,158	$21,833	$12,672
534401 Miscellaneous-warehouse	13	$0	$0	$0		$0	$0
533501 Mains-repair and maintenance	13	$6,000	$6,000	$6,000	$15,390	$29,835	$3,792
534101 Service laterals - (Agency)	13	$1,000	$1,000	$1,000	$397	$0	$720
534501 Repair and maintenance-service pressure valves	13	$2,000	$2,000	$2,000	$3,668	$0	$0
535101 Reservoirs	13	$10,000	$6,000	$6,000	$11,747	$8,330	$5,603
535201 Vaults	13	$1,500	$1,500	$1,500	$2,368	$26	$0
535301 Pipelines	13	$0	$0	$0		$0	$0
535801 Meter testing	13	$3,000	$3,000	$3,000		$4,980	$3,122
540201 Cathodic protection	13	$20,700	$2,133	$2,133	$4,827	$8,595	$7,108
535701 EOCF # 2 maintenance and operations	13	$20,900	$16,200	$16,200	$16,200	$11,000	$11,275
535901 SAC line maintenance and operations	13	$1,719	$1,719	$1,719	$1,649	$1,663	$1,682
536101 MET-MWDOC Readiness to serve charge	13	$62,803	$62,803	$62,803	$63,548	$75,738	$74,200
536301 MET-MWDOC Capacity charge	14	$105,228	$102,384	$102,384	$119,379	$60,178	$0
536501 Equipment rental	14	$200	$200	$200	$34	$0	$68
536601 Uniforms	14	$960	$960	$960	$972	$1,610	$1,159
536901 FICA and Medicare	14	$10,791	$12,024	$12,024	$11,476	$10,828	$9,333
538301 Retirement PERS	14	$22,885	$26,132	$26,132	$26,887	$24,122	$18,726

EAST ORANGE COUNTY WATER DISTRICT
WHOLESALE OPERATING FUND-BUDGET FOR 2009-2010

		2009-10 BUDGET	2008-09 BUDGET	2008-09 PROJECTED	ACTUAL 2007-08	ACTUAL 2006-07	ACTUAL 2005-06
EXPENDITURES							
537001 SUI and ETT	14	$296	$296	$296	$429	$398	$257
537201 Health & accident insurance	14	$20,800	$20,800	$20,800	$22,716	$15,418	$13,188
537501 Dental insurance	14	$1,568	$1,568	$1,568	$1,873	$1,347	$1,265
537601 Vision insurance	14	$480	$480	$480	$556	$379	$302
538001 Life insurance	14	$352	$352	$352	$406	$305	$305
538201 Worker's compensation insurance	15	$4,000	$4,000	$4,000	$3,930	$4,501	$9,241
561701 Meetings, dues and memberships	15	$0	$0	$0			$126
561801 Travel-seminars and conferences	15	$2,000	$2,000	$2,000	$371	$1,913	$1,273
562901 Dues-ACWA	15	$2,318	$2,318	$2,318	$2,273	$2,228	$2,080
563001 Dues-Orange County Water Works Association	15	$75	$75	$75	$18		$18
563101 Dues-American Water Works Association	15	$175	$175	$175	$161	$153	$140
563701 Dues-ISDOC / Urban Water Institute	15	$300	$300	$300	$525	$275	$250
561901 Miscellaneous expense	15	$500	$500	$500	$240	$24	$21
562101 Director's fees-Richard Barrett	15	$1,800	$1,800	$1,800	$1,225	$800	$900
562201 Director's fees-William Vanderwerff	15	$1,800	$1,800	$1,800	$2,100	$1,775	$1,825
562301 Director's fees-Douglas Chapman	15	$1,800	$1,800	$1,800	$1,513	$1,225	$1,450
562401 Director's fees-John Dulebohn	15	$1,800	$1,800	$1,800	$263		
562501 Director's fees-Gary Veeh	15	$0	$0	$0	$938	$1,450	$1,475
562601 Director's fees-Richard Bell	15	$1,800	$1,800	$1,800	$1,688	$1,700	$1,675
563201 Postage	16	$500	$500	$500	$412	$390	$405
563301 Office supplies / furnishings / small equipment	16	$6,000	$6,000	$6,000	$9,191	$7,778	$8,053
563401 Publications and legal notices	16	$510	$510	$510	$310	$550	$405
563501 Copier contract	16	$300	$300	$300	$287	$542	$263
563801 Bank Charges	16	$500	$500	$500	$217		
564001 Audit	16	$6,468	$6,468	$6,468	$5,893	$5,587	$4,912
564101 Tax collection fees	16	$2,218	$2,218	$2,218	$4,174	$4,191	$1,107
564301 Engineering	16	$26,000	$26,000	$26,000	$21,309	$20,400	$16,487
564401 Accounting	16	$33,000	$33,000	$33,000	$28,226	$32,357	$33,850
564501 Legal	16	$11,000	$11,000	$11,000	$12,370	$12,137	$9,126
564601 Computer consulting	16	$750	$750	$750	$570	$450	$488
564801 LAFCO	17	$12,573	$12,573	$12,573	$8,874	$5,874	$5,465
564901 LAFCO MSR	17	$0	$0	$0	$61	$3	$5,562
565001 Insurance-auto and general liability	17	$13,000	$13,000	$13,000	$11,091	$12,913	$11,678
565101 Insurance-property	17	$2,400	$2,400	$2,400	$2,189	$2,192	$2,003
565201 Insurance-fidelity bond	17	$180	$180	$180	$160	$160	$160
567201 Equipment maintenance	17	$250	$250	$250		$0	$0
567001 Backhoe maintenance	17	$1,200	$1,200	$1,200	$168	$0	$2,115
567101 Vehicle maintenance	17	$2,500	$2,500	$2,500	$2,867	$2,446	$3,048
568301 Dumpster	17	$450	$450	$450	$695	$348	$293
568401 The Gas Co-office	17	$210	$210	$210	$178	$206	$290
568501 Electric and water-office	17	$1,500	$1,500	$1,500	$2,108	$2,101	$1,791
568001 Maintenance-buildings and grounds	17	$1,800	$1,800	$1,800	$911	$3,932	$3,261
568901 Election expense	18	$0	$32,000	$32,000		$14,694	$0
892001 MET refund passed through to retailers	18	$0	$0	$0		$0	$0
896101 Transfer to capital projects	18	$221,262	$209,206	$209,206	$288,897	$457,987	$245,558
901101 Market value adjustments to investments	18	$0	$0	$0	($11,444)		$2,395
951001 Prior year expenses or (income)	18	$0	$0	$0	$8,576	$4,975	$2,426
TOTAL WHOLESALE OPERATING FUND EXPENDITURES		**$4,695,608**	**$4,268,458**	**$4,268,458**	**$4,758,816**	**$4,635,803**	**$6,037,051**

Projected Ending Cash and Investments-June 30, 2009 **$333,000**

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EAST ORANGE COUNTY WATER DISTRICT
WHOLESALE REPLACEMENTS AND CAPITAL IMPROVEMENTS FUND-BUDGET FOR 2009-2010

Projected Beginning Cash and Investments-July 1, 2009 **$5,365,000**

Fund 953 Account	Title	2009-10 BUDGET	2008-09 BUDGET	2008-09 PROJECTED	ACTUAL 2007-08	ACTUAL 2006-07	ACTUAL 2005-06
RECEIPTS							
4171	Connection fees	$20,000	$20,000	$20,000	$3,500	$34,018	$24,438
492517	Interest earned-LAIF	$0	$81,864	$81,864	$39,612	$1,759	$1,240
492524	Interest earned-U.S. Treasury Bonds	$0	$79,022	$79,022	$96,461	$117,039	$110,567
492560	Interest earned-Morgan Stanley	$0	$21,876	$21,876	$20,623	$11,767	$1,915
492561	Interest earned-Morgan Stanley Bond Fund	$0	$0	$0	$0	$0	$0
	Interest Earned on Invested Funds at 2.75% average yield	$130,482					
4999	Grant revenue	$0	$0	$0	$0	$0	$0
4990	Miscellaneous income	$0	$0	$0	$0	$0	$3,419
4993	Transfer from Wholesale Operating Fund	$221,262	$209,206	$209,206	$288,897	$0	$245,558
4991	Transfer from (to) Emergency / Contingency Fund	$0	$0	$0	$0	$0	-$2,760
	TOTAL WHOLESALE REPLACEMENTS AND CAPITAL IMPROVEMENTS FUND RECEIPTS	**$371,744**	**$411,968**	**$411,968**	**$449,093**	**$164,583**	**$384,377**

EAST ORANGE COUNTY WATER DISTRICT 7/26/09 7:30 PM

WHOLESALE REPLACEMENTS AND CAPITAL IMPROVEMENTS FUND-BUDGET FOR 2009-2010 ADOPTED

	2009-10 BUDGET	2008-09 BUDGET	2008-09 PROJECTED	ACTUAL 2007-08	ACTUAL 2006-07	ACTUAL 2005-06
EXPENSES						
5628 Accounting	$3,000	$500	$500		$0	$0
5930 Bank charges	$0		$0		$0	$0
5999 Grant expenses	$0	$0	$0		$0	$0
Projected Loan to Retail Zone	$0	$0	$0	$0	$0	$0
5640 Loss on sale of securities	$0	$0	$0		$0	$0
9510 Prior year expenses	$0	$0	$0	-$1,229	$0	$0
5950 Market value adjustments to investments	$0		$0	$103,422	$99,664	$95,711
TOTAL WHOLESALE REPLACEMENTS AND CAPITAL						
IMPROVEMENTS FUND EXPENSES	**$3,000**	**$500**	**$500**	**$102,193**	**$99,664**	**$95,711**
PROJECT EXPENDITURES						
Master Plan Update (allocated 35% Wholesale)	$33,250	$0	$0	$0		
Wholesale system supply and demand analysis	$27,000	$27,000	$0	$0		
1140 Portable emergency chloramination trailer	$0	$0	$0	$288	$39,067	
1137 11.5 Andres Reservoir mixing pump	$0	$0	$0	$98	$59,303	$4,949
1133 Nitrification plan	$0	$0	$0	$0		
1141 Entrance Alarms at 1 Mil and 6 Mil Reservoirs	$0	$0	$0	$98	$7,606	
1139 Complete refurbishing mobile home at 6MG Res.	$0	$0	$0	$145	$8,488	$23,888
1142 TUSD (abandoned project)	$0	$0	$0	$669	$673	
Replace vehicle-service truck for pickup -20% WS	$0	$0	$0	$0		$17,965
Replace existing dump truck (60% Wholesale)	$21,000	$8,000	$0	$0		
1138 Urban Water Management Plan	$0	$0	$0	$0		$20,021
A/C & heating units-District Office	$0	$0	$0	$0		$5,150
1124 Treatment Plant Demolition	$0	$0	$0	$0		
1134 1 MG booster station	$0	$0	$0	$0		
1135 11.5 Andres Reservoir paint and coating (1.0% - 13.04%) = 86.96%	$1,043,520	$0	$0	$3,117	$2,210	
1136 Paving-6 MG and 11.5 MG reservoirs	$0	$0	$0	$0		
Metal Flashing at Peters Canyon Reservoir	$10,000		$0	$0		
McPherson House Replacements & Improvements (50% WS)	$8,000		$0	$0		
2 Portable storage buildings-District Yard	$0	$0	$0	$0		$3,213
Replace Xerox Printer	$1,950	$1,950	$0	$0		
TOTAL WHOLESALE REPLACEMENTS AND CAPITAL						
IMPROVEMENTS FUND PROJECT EXPENDITURES	**$1,144,720**	**$36,950**	**$0**	**$4,415**	**$117,348**	**$75,186**

Projected Ending Cash and Investments-June 30, 2009 **$4,589,024**

7/26/09 7:30 PM
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EAST ORANGE COUNTY WATER DISTRICT
WHOLESALE EMERGENCY / CONTINGENCY FUND-BUDGET FOR 2009-2010

Projected Beginning Cash and Investments-July 1, 2009 **$53,000**

Fund 957 Account Title	2009-10 BUDGET	2008-09 BUDGET	2008-09 PROJECTED	ACTUAL 2007-08	ACTUAL 2006-07	ACTUAL 2005-06
RECEIPTS						
492060 Interest earned-Morgan Stanley	$0	$0	$0	$161	$177	$60
492061 Interest earned-Morgan Stanley Bond Funds	$0	$166	$166		$0	$0
492078 Interest earned-U.S. Treasury Bonds	$0	$1,372	$1,372	$1,380	$1,344	$1,306
Interest Earned on Invested Funds at 2.75% average yield	$1,478					
4990 Miscellaneous income	$0	$0	$0		$0	$67
4992 Transfer from Wholesale Replacement/Capital Improvements Fund	$0	$0	$0		$0	$2,760
TOTAL WHOLESALE EMERGENCY / CONTINGENCY FUND RECEIPTS	**$1,478**	**$1,538**	$1,538	$1,541	$1,522	$4,193
EXPENDITURES						
5640 Loss on sale of assets	$0	$0	$0		$0	$0
9517 Transfer to WS Replacement & Capital Improvements	$0	$0	$0		$0	$0
9410 Market value adjustments to investments		$0	$0	$1,545	$1,092	$1,178
TOTAL WHOLESALE EMERGENCY / CONTINGENCY						
FUND EXPENDITURES	**$0**	**$0**	**$0**	**$1,545**	**$1,092**	**$1,178**

Projected Ending Cash and Investments-June 30, 2009 **$54,478**

4110 WATER SALES (ASSUMES OVERALL CONSERVATION REDUCTION OF 10 % OF WATER QUANTITY SOLD)

Projected based on previous years' budgeted projected sales

	Acre Feet	%	$	Two Months Jul 1, 2009 to August 31, 2009		Ten Months Sept 1, 2009 to Jun 30, 2010	
				AF	$	AF	$
City of Tustin	2,700	49.9%	$1,840,295	603	$363,874	2,097	$1,476,421
Golden State Water Company	1,620	29.9%	$1,104,177	362	$218,324	1,258	$885,853
City of Orange	360	6.7%	$245,373	80	$48,517	280	$196,856
EOCWD-Retail Zone	415	7.7%	$283,092	93	$55,975	323	$227,117
Irvine Ranch Water District (formerly OPA)	315	5.8%	$214,701	70	$42,452	245	$172,249
Irvine Ranch Water District	0	0.0%	$0	0	$0	0	$0
TOTAL	5,410	100.0%	**$3,687,638**	1,208	$729,142	4,202	$2,958,496
In lieu and desalter credit passthroughs	0		$0		$0		$0
	5,410	92.1%	$3,687,638	1,208	$729,142	4,202	$2,958,496
PRIOR YEAR =	5,875						

Water rates passed through from MET / MWDOC per most recent MWDOC recommendation:

MET system access rate	$143.00		$166.82	=16.67 %Increase
MET system power rate	$110.00		$128.33	=16.67 %Increase
MET treatment surcharge	$167.00		$194.82	=16.67 %Increase
MET water stewardship rate	$25.00		$29.17	=16.67 %Increase
MWDOC capacity charge (Peaking)	$0.00	**	$0.00	**
MWDOC incremental rate	$6.50		$7.58	=16.67 %Increase
MWDOC melded supply rate	$152.00		$177.32	=16.67 %Increase
	$603.50		$704.04	=30%Increase

MET charges MWDOC two tiered rates. MWDOC charges EOCWD using a blended or melded rate.

**MWDOC capacity charge for peaking was unbundled and separately billed from January 1, 2007 forward

	# of Meters in W	"Per meter charge	
4130 RETAIL SERVICE CONNECTIONS-MWDOC METER CHARGES			
MWDOC annual connection charges based on total meters in Wholesale District	19,795	$5.50	**$108,873**

4131 MET-MWDOC READINESS TO SERVE RECOVERY

Collected from Wholesale customers for pass-through of MWDOC readiness to serve charge.

Estimate by MWDOC for EOCWD share **$62,803**