

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	ACTUAL 2007-08
RECEIPTS								
4110-0002-2 Water sales	1,081,104	972,000	972,000	876,819	756,737	740,407	766,815	799,527
4111-0002-2 Meter charges	364,000	355,000	355,000	288,935	187,249	156,332	154,323	155,849
4112-0002-2 Late charges	9,000	9,000	9,000	11,700	10,530	11,580	11,880	10,980
4113-0002-2 Connection Fee	0	0	0	0	0	3,500	700	1,000
4115-0002-2 Returned check charges	500	500	500	240	330	630	570	600
4116-0002-2 Turn-off charges	700	1,000	1,000	890	1,380	1,400	750	1,090
4117-0002-2 Other charges	0	750	750	0	863	0	2,080	2,802
4118-0002-2 Uncollectible accounts	(5,000)	(5,000)	(5,000)	0	(2,883)	(3,485)	(876)	(665)
4120-0002-2 Meter installation	0	0	0	0	0	0	0	0
4121-0002-2 Turn-on new service	0	1,000	1,000	0	0	5,130	8,217	14,836
4122-0002-2 State tax shifts	0	0	0	0	0	0	0	84,744
4160-0065-2 Refunds	0	2,000	2,000	0	2,957	4,770	6,849	8,996
4166-0002-2 Service upgrade/downgrade fee	0	0	0	259	0	302	497	4,619
4915-0002-2 Interest earned-Money Market	40	500	500	33	37	444	863	1,419
4916-0002-2 Interest earned-Morgan Stanley	0	50	50	5	12	538	3,141	5,917
4917-0002-2 Interest earned-LAIF	100	150	150	93	176	1,573	3,034	3,429
4918-0002-2 Interest earned-CDs	200	100	100	0	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	277,379
4930-0031-2 Taxes-unsecured	13,000	15,500	15,500	13,225	9,048	12,781	12,807	13,630
4930-0032-2 Taxes-supplemental roll	2,200	5,100	5,100	2,138	2,290	6,618	13,423	16,084
4930-0040-2 Taxes-prior years	8,000	4,000	4,000	11,350	8,765	14,164	8,661	5,146
4930-0052-2 Taxes-homeowners subvention	3,000	1,000	1,000	3,435	2,773	2,751	2,822	2,899
4930-0054-2 Taxes-public utility	5,000	5,000	5,000	5,507	5,046	5,013	5,206	4,740
4930-0055-2 Taxes- Tustin RDA Taxes	20,000	21,035	0	N/A	N/A	N/A	N/A	N/A
4930-0056-2 Taxes-miscellaneous	0	100	100	0	12	10	(0)	0
4930-0057-2 Taxes-accrued	(5,000)	(5,000)	(5,000)	(8,931)	(8,931)	(13,302)	(11,115)	(6,564)
4930-0058-2 Taxes confiscated by State	0	0	0	0	0	0	0	0
Subtotal Property Taxes	372,316	363,235	342,200	333,240	311,130	335,147	330,805	313,314
4990-0002-2 Miscellaneous income	500	500	500	3,735	2,759	889	938	629
8900-0002-2 Gain or (loss) on sale of assets	0	-	-	2,000	-		-	4,250
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	\$1,413,336
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	ACTUAL 2007-08
5130-0070-2 Water purchases	346,581	311,600	311,600	634,444	339,133	191,767	364,813	305,237
5139-0002-2 In-lieu water purchases	0	0	0	145,413	47,760	0		80,454
5141-0002-2 In-Lieu credit on water purchases	0	0	0	(355,235)	0	0		(144,404)
5145-0002-2 Tax recovery expense	0	0	0	0	0	0		21,222
5146-0002-2 OCWD- Replenish Assessment	193,900	183,000	183,000	48,768	76,469	189,091	98,639	123,036
5161-0002-2 MET-MWDOC readiness to serve charges	27,500	25,000	23,000	21,328	17,775	6,093	6,012	7,354
5163-0002-2 MET-MWDOC capacity charges	16,500	15,000	15,000	9,123	13,861	11,849	8,669	4,402
5164-0002-2 Retail service connection	10,156	8,765	8,270	7,638	6,952	6,628	6,589	6,578
5165-0010-2 EOCWD WZ Readiness to Serve Charge	3,000	N/A	N/A	N/A	N/A	N/A	N/A	N/A
5165-0020-2 EOCWD WZ Reserve Fund Charge	12,000	N/A	N/A	N/A	N/A	N/A	N/A	N/A
5206-0002-2 Utilities-Stoller Boosters	45,000	50,850	50,850	18,162	23,210	23,130	27,109	28,035
5212-0002-2 Utilities-Vista Panorama Reservoir	6,750	6,500	6,500	4,057	4,186	6,453	3,638	3,612
5216-0002-2 Utilities-Wells East/West	50,000	59,585	59,585	19,081	31,879	38,002	34,664	25,536
5313-0002-2 Small tools	3,075	3,000	3,000	2,357	2,007	513	5,897	2,096
5320-0022-2 Gasoline, oil and diesel fuel	9,020	8,800	8,800	7,275	5,405	4,977	7,671	7,910
5324-0002-2 Regulatory Permits	2,500	2,500	2,500	1,943	1,452	1,452	1,185	1,185
5327-0002-2 Water quality testing	20,000	18,000	19,500	18,982	14,290	19,662	12,452	14,989
5328-0002-2 Chlorine generator / salt purchases	2,700	2,650	2,650	918	0	1,336	468	695
5329-0002-2 West well maintenance	3,250	3,200	3,200	2,471	271	5,978	1,245	4,448
5330-0002-2 East well maintenance	3,250	3,200	3,200	2,368	156	692	11,533	1,514
5331-0002-2 Stoller Reservoir & Boosters maintenance	6,000	6,300	6,300	0	2,203	6,488	7,115	6,042
5332-0002-2 Vista Panorama Booster maintenance	4,200	4,200	4,200	548	0	661	1,706	4,536
5333-0002-2 Vista Panorama Reservoir maintenance	5,300	5,200	5,200	2,909	0	4,742	6,765	0
5334-0002-2 Chlorine generator maintenance	3,000	3,150	3,150	329	526	4,179	767	1,099
5338-0002-2 SCADA Replacements / Upgrades	2,100	2,100	2,100	152	29	922	5,756	5,445
5339-0002-2 Operations Software	16,000	3,400	3,400	1,173	0	3,220	0	0
5342-0002-2 Hydrants- repair and maintenance	16,100	16,100	16,100	10,858	11,869	9,564	8,105	5,850
5343-0002-2 Production meter purchases and installations	9,200	9,200	9,200	871	9,544	18,632	4,831	8,101
5345-0002-2 PRV-repair and maintenance	2,000	1,075	1,075	0	5,926	139	785	0
5350-0035-2 Mains-repair and maintenance	23,000	22,000	24,900	15,421	13,662	3,433	2,402	20,456
5350-0041-2 Service Connections-repair and maintenance	20,000	21,525	21,525	7,550	15,734	22,616	26,599	20,347
5350-0051-2 Reservoirs-repair and maintenance	2,000	4,300	4,300	1,702	398	4,222	1,794	356
5350-0052-2 Vaults-repair and maintenance	1,500	1,500	1,500	0	0	0	0	0
5350-0402-2 Cathodic Protection- monitoring, repairs & maintenance	2,000	5,500	5,500	0	0	650	964	200
5358-0002-2 Meter testing	1,000	1,550	1,550	712	930	270	1,499	1,015
5365-0002-2 Equipment rental	200	210	210	32	0	0	34	0
5370-0070-2 Backhoe maintenance	3,500	3,000	3,000	1,243	1,770	481	175	0
5370-0071-2 Vehicle maintenance	3,100	3,000	3,000	1,455	1,118	2,122	2,867	2,446
5370-0080-2 Maintenance-buildings and grounds	4,000	4,000	4,000	1,040	2,581	2,335	2,320	3,702

**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	ACTUAL 2007-08
5467-0002-2 Wages	255,000	225,000	258,794	197,905	201,858	197,077	194,282	189,774
5469-0069-2 FICA and Medicare	22,000	21,216	21,216	19,532	18,058	16,629	16,162	15,377
5469-0083-2 Retirement - PERS	51,100	44,000	44,000	50,378	30,674	31,597	32,722	33,632
5480-0070-2 SUI and ETT	1,000	452	500	876	(797)	476	386	349
5480-0072-2 Health and accident insurance	60,000	52,000	52,000	41,682	42,265	37,501	31,393	27,741
5480-0075-2 Dental insurance	5,000	4,500	4,500	3,873	3,469	4,400	2,631	2,465
5480-0076-2 Vision insurance	1,200	1,200	1,200	761	728	711	715	710
5480-0080-2 Life insurance	800	800	800	483	446	391	463	419
5480-0082-2 Worker's compensation insurance	13,000	13,000	13,000	10,148	10,500	5,638	5,810	7,655
5486-0002-2 Uniforms	2,000	1,700	1,700	2,857	2,248	2,211	1,445	2,805
5607-0002-2 District website	3,000	1,000	1,000	10	750	764		60
5610-0009-2 McPherson fax	205	200	160	196	194	149	122	113
5610-0010-2 McPherson internet	525	525	525	449	417	428	435	407
5610-0015-2 McPherson office phones	1,600	1,500	1,260	1,485	1,243	1,128	1,233	973
5610-0016-2 Answering service	250	260	260	203	213	204	203	203
5610-0017-2 Phone circuits to control equipment	3,000	3,000	3,080	2,477	2,277	2,126	2,027	1,603
5610-0018-2 Pagers	0	0	0	0	0	0	0	164
5610-0019-2 Cellphones	1,550	1,550	1,550	1,129	1,006	1,496	1,751	1,542
5610-0020-2 Underground Service Alert	400	400	400	290	423	332	333	360
5611-0002-2 Training / Schools	2,000	1,500	1,500	135	1,321	260	967	1,010
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	1,889
5616-0002-2 Mileage	500	500	500	400	405	503	351	189
5618-0029-2 ACWA	3,500	3,500	3,500	2,748	2,543	2,410	2,273	2,228
5618-0030-2 Orange County Water Association	75	75	75	25	25	75	18	0
5618-0031-2 American Water Works Association	275	175	175	207	0	178	161	153
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	N/A
5618-0037-2 ISDOC / Urban Water Institute	900	900	900	907	2,193	525	525	275
5619-0002-2 Miscellaneous expense	500	500	500	106	82	157	53	123
5620-0021-2 Director's fees-Richard Barrett	2,500	2,500	2,500	1,825	1,488	1,400	1,225	800
5620-0022-2 Director's fees-William Vanderwerff	6,000	6,000	4,000	3,763	3,238	2,900	2,100	1,775
5620-0023-2 Director's fees-Douglas Chapman	0	3,600	3,600	1,950	2,150	1,850	1,513	1,225
5620-0024-2 Director's fees-John Dulebohn	3,600	3,600	3,600	1,838	2,238	1,938	263	0
5620-0025-2 Director's fees-Gary Veeh	0	0	0	0	0	0	938	1,450
5620-0026-2 Director's fees-Richard Bell	3,600	3,600	3,600	2,563	3,025	2,225	1,688	1,700
5620-0027-2 Director's fees-Douglas Davert	0	0	N/A	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	N/A
5632-0002-2 Postage	6,000	6,000	6,000	4,565	5,231	6,131	5,039	4,768
5633-0002-2 Office supplies / furnishings / small equipment	6,500	7,000	4,600	5,868	5,908	5,374	7,968	4,888
5634-0002-2 Public Information & Legal Notices	7,550	1,500	1,500	1,521	3,010	0	2,490	2,237
5635-0002-2 Copier contract	550	550	550	217	420	388	287	542
5636-0002-2 Versaterm contract-route manager	3,000	5,000	5,000	1,410	1,410	1,222	1,205	736

**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	ACTUAL 2007-08
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	1,219
5640-0002-2 Auditing	8,200	8,000	8,000	7,485	5,848	5,000	3,929	3,725
5641-0002-2 Tax collection fees	4,000	2,200	2,200	3,377	3,290	2,837	2,332	2,365
5642-0002-2 Computer billing	7,000	5,000	5,000	4,488	3,244	5,087	1,082	1,299
5644-0002-2 Treasurer	10,250	10,000	10,000	2,262	30,715	32,679	21,101	24,154
5644-0003-2 Accounting- Serrano	23,500	23,000	23,000	21,251	N/A	N/A	N/A	N/A
5645-0002-2 Legal	20,000	20,000	20,000	35,697	12,975	15,335	12,322	11,944
5646-0002-2 Computer consulting	10,000	5,000	5,000	209	1,568	564	570	450
5647-0002-2 Engineering	45,000	45,000	45,000	26,268	28,718	18,222	36,738	37,786
5648-0002-2 LAFCO	5,000	3,000	3,000	2,037	2,504	2,760	8,874	5,874
5649-0002-2 LAFCO-MSR	0	0	0	0	0	385	61	3
5650-0050-2 Insurance-auto and general liability	7,500	4,200	4,200	6,289	4,488	5,041	4,440	4,304
5650-0051-2 Insurance-property	1,675	1,500	1,500	1,515	1,361	956	938	940
5650-0052-2 Insurance-fidelity bond	150	150	150	104	160	69	68	69
5670-0072-2 Office equipment maintenance	300	300	300	0	0	250	0	0
5680-0083-2 Dumpster	1,000	1,100	1,100	405	264	1,073	747	673
5680-0084-2 The Gas Co-McPherson Road	0	0	0	0	88	134	322	310
5680-0085-2 Electric and water-office	4,100	4,000	4,000	2,252	2,751	3,243	3,414	3,118
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	14,694
8961-0002-2 Transfers to capital projects funds	174,100	148,030	148,030	200,000	24,109	217,422	155,976	380,262
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)	(85)
9510-0002-2 Prior year expense	(1,903)	(2,000)	(2,000)	1,250	(1,676)	(1,521)	(4,529)	7,735
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	1,386,669
Increase over prior year budget		7%						

**EAST ORANGE COUNTY WATER DISTRICT
BUDGET DETAIL**

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

Various	<u>INTEREST EARNED ON INVESTED FUNDS</u>	\$44	440
	Includes Interest from LAIF, County of Orange, ACWA & other investments TBD		
	Average yield estimated to be 1.0%		
	Doesn't include Capital Funds Interest		
<u>4930-0030-2</u>	<u>TAXES-SECURED</u>		315,000
	Estimated - based on prior year's figures		
<u>4930-0031-2</u>	<u>TAXES-UNSECURED</u>		13,000
	Estimated - based on prior year's figures		
<u>4930-0032-2</u>	<u>TAXES-SUPPLEMENTAL ROLL</u>		2,200
	These taxes depend on real estate sales within the District which are unpredictable.		
<u>4930-0040-2</u>	<u>TAXES-PRIOR YEARS</u>		8,000
	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.		
<u>4930-0052-2</u>	<u>TAXES-HOMEOWNER'S SUBVENTION</u>		3,000
	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.		
<u>4930-0054-2</u>	<u>TAXES-PUBLIC UTILITY</u>		5,000
	Estimated - based on prior year's figures		
<u>4930-0055-2</u>	<u>TAXES-TUSTIN RDA</u>		20,000
<u>4930-0056-2</u>	<u>TAXES-MISCELLANEOUS</u>		0
	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.		
<u>4930-0057-2</u>	<u>TAXES-ACCRUED</u>		(5,000)
	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)		
<u>4990-0002-2</u>	<u>MISCELLANEOUS INCOME</u>		500
	General Manager's estimate		
<u>8900-0002-2</u>	<u>GAIN OR (LOSS) ON SALE OF ASSETS</u>		0
	The District does not plan to sell any assets during the budget year - no budgeted amount		

EXPENDITURES

5130-0070-2 **WATER PURCHASES - IMPORTED**

Budget based on 388 AF x average rate of \$893.25	346,581
<u>5139-0002-2</u> <u>IN LIEU WATER PURCHASES</u> No In-Lieu Water expected in 2012/13	0
<u>5141-0002-2</u> <u>IN LIEU WATER CREDIT</u> No In-Lieu Water expected in 2012/13	0
<u>5146-0002-2</u> <u>OCWD-REPLENISH ASSESSMENT</u> OCWA RA rate increasing to \$277/AF (from \$265/AF) Total water to be pumped 700 AF @\$277/AF	193,900
<u>5161-0002-2</u> <u>MET-MWDOC READINESS TO SERVE CHARGES</u> This is a passthrough charge from Wholesale to its retail customers; this year's RTS Charge Budget based on projected deliveries from Wholesale Operation of EOCWD - Retail Zone	27,500
<u>5163-0002-2</u> <u>MET-MWDOC CAPACITY CHARGE</u> This is a passthrough charge from Wholesale to its retail customers; this years Wholesale charge is Budget based on projected deliveries from Wholesale Operation of EOCWD - Retail Zone	16,500
<u>5164-0002-2</u> <u>RETAIL SERVICE CONNECTION-MWDOC</u> Amortization of prepaid retail service connection to MWDOC 1,209 connections @ \$8.40 from MWDOC passed through from Wholesale (Rounded t	10,156
<u>5165-0010-2</u> <u>EOCWD Readiness to Serve Charge</u> This is a passthrough charge from Wholesale to its retail customers; budget is calculated based upon the number of meter connections: 1,209 x \$2.50/meter	3,000
<u>5165-0020-2</u> <u>EOCWD WZ Reserve Fund Charge</u> This is a passthrough charge from Wholesale to its retail customers: budget is calculated based upon the number of meter connections: 1,209 x \$10.00/meter	12,000
<u>5206-0002-2</u> <u>UTILITIES-STOLLER BOOSTERS</u> Budget based on Edison efficiency test-601 AF pumped x \$67 / AF average + 10% rate increase over 2011-12	45,000
<u>5212-0002-2</u> <u>UTILITIES-VISTA PANORAMA RESERVOIR</u> Budget based on prior years' experience plus SCE 10% rate increase	6,750
<u>5216-0002-2</u> <u>UTILITIES-WELLS EAST/WEST</u> Budget based on Edison efficiency test-601 AF pumped x \$72 / AF + rate increase 10%	50,000
<u>5313-0002-2</u> <u>SMALL TOOLS</u> Based on previous fiscal years' budget	3,075

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

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

<u>5610-0015-2</u>	<u>MCPHERSON OFFICE PHONES</u> Based on projected actual expenditures -	1,600
<u>5610-0016-2</u>	<u>ANSWERING SERVICE</u> Based on 2011-12 projected actual expenditures	250
<u>5610-0017-2</u>	<u>PHONE CIRCUITS TO CONTROL EQUIPMENT</u> Based on previous years' projected actual expenditures	3,000
<u>5610-0018-2</u>	<u>PAGERS</u> Use of pagers has been discontinued	0
<u>5610-0019-2</u>	<u>CELLPHONES</u> Based on prior years' experience	1,550
<u>5610-0020-2</u>	<u>UNDERGROUND SERVICE ALERT</u> Based on previous years' projected actual expenditures	400
<u>5611-0002-2</u>	<u>TRAINING / SCHOOLS</u> Based on previous years' budget	2,000
<u>5613-0002-2</u>	<u>CONSERVATION</u> Retail Zone allocation based on increased funding for school education	4,000
<u>5614-0002-2</u>	<u>CONFERENCE & MEETING EXPENSES</u> Based on General Manager's estimate	5,000
<u>5616-0002-2</u>	<u>MILEAGE</u> Based on history and previous years' budget	500
<u>5618-0029-2</u>	<u>ACWA</u> Dues & Misc Expenses. Based on previous years' projected actual	3,500
<u>5618-0030-2</u>	<u>ORANGE COUNTY WATERWORKS ASSOCIATION</u> Dues & Misc Expenses. Based on previous years' projected actual	75
<u>5618-0031-2</u>	<u>AMERICAN WATERWORKS ASSOCIATION</u> Dues & Misc Expenses. Based on previous years' projected actual	275
<u>5618-0032-2</u>	<u>FOOTHILL COMMUNITIES ASSOCIATION</u> Dues & Misc Expenses. Based on previous years' projected actual	10
<u>5618-0033-2</u>	<u>CALIFORNIA SPECIAL DISTRICT ASSOCIATION</u> Dues & Misc Expenses. Based on previous years' projected actual	3,500
<u>5618-0037-2</u>	<u>INDEPENDENT SPECIAL DISTRICT'S ASSOCIATION / URBAN WATER INSTITUTE</u> Dues & Misc Expenses. Based on previous years' projected actual	900

<u>5619-0002-2</u>	<u>MISCELLANEOUS EXPENSE</u>	
	Small (<\$50) purchases that are not accounted for elsewhere	500
	<u>DIRECTOR'S FEES</u>	
	Budget based on General Manager's estimate	
<u>5620-0021-2</u>	<u>Richard Barrett</u>	2,500
<u>5620-0022-2</u>	<u>William Vanderwerff</u>	6,000
<u>5620-0024-2</u>	<u>John Dulebohn</u>	3,600
<u>5620-0026-2</u>	<u>Richard Bell</u>	3,600
<u>5620-0027-2</u>	<u>Douglas Davert</u>	0
<u>5621-0002-2</u>	<u>BOARD & COMMITTEE MEETING EXPENSE</u>	
	Based on General Manager's estimate	1,000
<u>5632-0002-2</u>	<u>POSTAGE</u>	
	Budget based on General Manager's estimate	6,000
<u>5633-0002-2</u>	<u>OFFICE SUPPLIES / FURNISHINGS / SMALL EQUIPMENT</u>	
	Budget based on General Manager's estimate	6,500
<u>5634-0002-2</u>	<u>PUBLICATIONS AND LEGAL NOTICES</u>	
	Budget based on previous years' actual	7,550
<u>5635-0002-2</u>	<u>COPIER CONTRACT</u>	
	Budget based on previous years' actual	550
<u>5636-0002-2</u>	<u>VERSATERM CONTRACT-ROUTE MANAGER</u>	
	Existing meter reading equipment will be unsupported after 2013 - new equipment will be purchased	3,000
<u>5638-0002-2</u>	<u>BANK CHARGES</u>	
	Charges for internet payments by customers	4,000
<u>5639-0002-2</u>	<u>OUTSIDE SERVICES</u>	
	Based on previous fiscal years' budget	6,000

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

<u>5670-0072-2</u>	<u>EQUIPMENT MAINTENANCE</u> Budget based on General Manager's estimate	300
<u>5680-0083-2</u>	<u>DUMPSTER</u> Budget based on General Manager's estimate	1,000
<u>5680-0084-2</u>	<u>THE GAS COMPANY-MCPHERSON ROAD THIS IS FOR THE DISTRICT'S HOUSE</u> Budget based on previous years' budget Paid by Superintendent	0
<u>5680-0085-2</u>	<u>ELECTRIC AND WATER-OFFICE</u> Budget based on previous years' actual with nominal increase	4,100
<u>5686-0002-2</u>	<u>SECURITY</u> Costs (locks, etc.) related to security	\$1,000
<u>5689-0002-2</u>	<u>ELECTION EXPENSE</u> Budget based on historical cost	0
<u>8961-0002-2</u>	<u>TRANSFER TO OR (FROM) CAPITAL PROJECTS</u> 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	174,100
<u>8975-0002-2</u>	<u>RETAIL OPERATIONS CONTINGENCY FUND</u> Allocated 100% to Retail Zone	50,000
<u>8981-0002-2</u>	<u>FUNDED TO/BY RESERVES</u> Reserve Funds for future capital replacements	50,000
<u>9011-0002-2</u>	<u>MARKET VALUE ADJUSTMENTS TO INVESTMENTS</u> 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
<u>9510-0002-2</u>	<u>PRIOR YEAR EXPENSES</u> This account captures expenses that relate to a previous fiscal year so that they are segregated for audit.	(1,903)