

EAST ORANGE COUNTY WATER DISTRICT

**WHOLESALE OPERATING BUDGET  
FY 2013-14**

Fund 14201 Account	Detail Title	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
<b>RECEIPTS</b>										
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	\$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	\$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
<b>TOTAL WHOLESALE OPERATING FUND RECEIPTS</b>			<b>\$6,277,259</b>	<b>\$6,279,597</b>	<b>\$3,849,314</b>	<b>\$6,469,961</b>	<b>\$4,864,809</b>	<b>\$3,290,399</b>	<b>\$4,772,406</b>	<b>\$4,556,655</b>
<b>Increase over prior year's budget</b>				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	\$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	\$0	\$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	\$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	\$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**

<b>EXPENDITURES</b>		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	\$0
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
<b>TOTAL WHOLESALE OPERATING FUND EXPENDITURES</b>			<b>\$6,277,259</b>	<b>\$6,142,088</b>	<b>\$3,849,314</b>	<b>\$6,433,096</b>	<b>\$5,040,258</b>	<b>3,486,184.87</b>	<b>\$4,940,322</b>	<b>\$4,953,585</b>
Increase over prior year's budget										<b>63.07%</b>

**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
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
<b>TOTAL</b>	<b>5,370.0</b>	<b>1.0</b>	<b>\$850.75</b>	<b>\$1,827,411</b>	<b>1.0</b>	<b>\$893.25</b>	<b>\$2,878,052</b>
In lieu and desalter credit passthroughs				\$0.00			\$0
							\$0
							\$4,705,463

**4111-0001-1 RESERVE FUND CHARGE**

New Reserve Fund charge Structure:  
19,839 Meters x \$10.08/meter = \$200,000

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

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

**\$203,564**

**4133-0001-1 MET-MWDOC CAPACITY CHARGE RECOVERY**

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

**\$110,043**

**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.  
Estimate is based on estimate by General Manager

**\$0**

**Various INTEREST EARNED ON INVESTED FUNDS**

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

**\$14,640**

<b><u>4930-0030-1</u></b> <b><u>TAXES-SECURED</u></b> Basic levy - estimated based on prior year and slow economic recovery	<b>\$585,000</b>
<b><u>4930-0031-1</u></b> <b><u>TAXES-UNSECURED</u></b> Estimated based on prior year.	<b>\$15,000</b>
<b><u>4930-0032-1</u></b> <b><u>TAXES-SUPPLEMENTAL ROLL</u></b> These taxes depend on real estate sales within the District which are unpredictable.	<b>\$5,000</b>
<b><u>4930-0040-1</u></b> <b><u>TAXES-PRIOR YEARS</u></b> 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. Estimate is based on prior year's budget	<b>\$15,000</b>
<b><u>4930-0052-1</u></b> <b><u>TAXES-HOMEOWNER'S SUBVENTION</u></b> 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. Estimate is based on previous years' budgeted amount	<b>\$4,000</b>
<b><u>4930-0054-1</u></b> <b><u>TAXES-PUBLIC UTILITY</u></b> Estimated based on prior year and slow economic recovery.	<b>\$10,000</b>
<b><u>4930-0055-1</u></b> <b><u>TAXES-TUSTIN RDA</u></b> Taxes received as a result of the dissolution of the Redevelopment Agency in Tustin	<b>\$40,000</b>
<b><u>4930-0056-1</u></b> <b><u>TAXES-MISCELLANEOUS</u></b> 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 budgeted amount.	<b>\$500</b>
<b><u>4930-0057-1</u></b> <b><u>TAXES-ACCRUED</u></b> 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. Estimate is based on 100% of prior year budgeted amount, rounded up.	<b>(\$15,000)</b>
<b><u>4930-0058-1</u></b> <b><u>TAXES CONFISCATED BY STATE</u></b> This account was used to capture the secured taxes the District did not receive due to the reallocation of taxes from special districts to the State's general fund during 2010-11, 2004-05 and 2005-06.	<b>\$0</b>

<b><u>4975-0001-1 RENT INCOME- AT&amp;T</u></b>	Space rent for equipment-per contract				<b>\$50,000</b>
<b><u>4977-0001-1 RENT INCOME-CROWN CASTLE (MOUNTAIN UNION)</u></b>	Space rent for equipment-per contract				<b>\$50,000</b>
<b><u>4980-0001-1 AMP SALE PROCEEDS - RPOI DISTRIBUTIONS</u></b>	Distributions scheduled by MWDOC continue until July 2016 based on reduced debt service on MWDOC 89 COPS	7/1 Distribution 11/1/Distribution			<b>\$38,402</b>
			<b>\$50,000</b>		
			<b>\$9,163</b>		
<b><u>4990-0001-1 MISCELLANEOUS INCOME</u></b>	This account is not used unless some other receipt is unclassifiable.				<b>\$500</b>
<b><u>8900-0001-1 GAIN OR (LOSS) ON SALE OF ASSETS</u></b>	The District does not plan to sell any assets during the budget year - no budgeted amount				<b>\$0</b>

**EXPENDITURES**

<b><u>WATER PURCHASES</u></b>		<u>Total AF</u>	<u>Total Purchase</u>	
	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	\$5,370	\$4,705,463	
<b><u>5130-0043-1 Through EOCF # 2 - OC43 - 30% of total water purch</u></b>				<b>\$1,411,639</b>
<b><u>5130-0048-1 Through EOCF # 2 - OC48 - 20% of total water purchased</u></b>				<b>\$941,093</b>
<b><u>5130-0070-1 Through OC70 - 50% of total water purchased</u></b>				<b>\$2,352,731</b>
<b><u>5148-0001-1 DIEMER LEASE AMORTIZATION-BOND</u></b>	Amortization of prepaid lease payment to MWDOC based on 1996 COPS debt service 2006-07 was the final year for debt service on the 1996 COPS debt service. No more budgeting for this line item.			<b>\$0</b>
<b><u>5149-0001-1 AMP - FAP LEASE</u></b>	Amortization of prepaid lease payment to MWDOC based on 1989 COPS Series D reduced debt service schedule.			<b>\$15,000</b>
<b><u>5161-0001-1 MET-MWDOC READINESS TO SERVE CHARGE</u></b>	Based on MWDOC allocation to EOCWD of 4 yr average of RTS Eligible Purchases - pass through cost that is equal to revenue received			<b>\$203,564</b>
<b><u>5163-0001-1 MET-MWDOC CAPACITY CHARGE</u></b>	EOCWD share of unbundled capacity charge - pass through cost that is equal to revenue received Based on highest peak demand over a 3-year period			<b>\$110,043</b>
<b><u>5164-0001-1 RETAIL SERVICE CONNECTION-MWDOC METER CHARGES</u></b>	MWDOC annual connection charges based on total meters in Wholesale District - 20,784 - expense is equal to revenue			<b>\$166,648</b>
<b><u>5219-0001-1 UTILITY- SCADA RTU</u></b>	This account is for electricity for SCADA at remote stations. Estimate based on 2002-03 through previous year with increase for electricity cost increases			<b>\$2,600</b>

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

<b><u>5358-0001-1 METER TESTING</u></b> Annual meter testing and repairs	<b>\$3,000</b>
<b><u>5359-0001-1 SAC LINE MAINTENANCE AND OPERATIONS</u></b> Based on General Manager's estimates. SAC has not yet sent its budget for this	<b>\$2,000</b>
<b><u>5365-0001-1 EQUIPMENT RENTAL</u></b> Budget based on previous years' budget	<b>\$4,000</b>
<b><u>5370-0070-1 BACKHOE MAINTENANCE</u></b> Budget based on General Manager's estimate	<b>\$3,000</b>
<b><u>5370-0071-1 VEHICLE MAINTENANCE</u></b> Budget based on General Manager's estimate	<b>\$3,000</b>
<b><u>5370-0080-1 MAINTENANCE-BUILDINGS AND GROUNDS</u></b> Budget includes repairs to District house	<b>\$3,500</b>
<b><u>5467-0001-1 WAGES</u></b> Total current hourly wages-all employees 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	<b>\$175,000</b>
<b><u>5469-0069-1 FICA AND MEDICARE</u></b> Total wages Director fees Total amount subject to FICA and Medicare FICA & Medicare = 7.65% of payroll	<b>\$18,000</b>
<b><u>5469-0083-1 RETIREMENT-PERS</u></b> Applies only to regular wages Employee Contribution - 6% Employer contribution 8% Employees Pay 1%	<b>\$42,000</b>
<b><u>5480-0070-1 SUI and ETT</u></b> SUI = 2.4%; ETT = .1%; Total = 2.5%; Maximum wages subject are \$7,000 for 6 Employees	<b>\$2,000</b>
<b><u>5480-0072-1 HEALTH AND ACCIDENT INSURANCE</u></b> ACWA - Anthem Blue Cross Budget based on previous years' budget - information not available from ACWA at budget time	<b>\$55,000</b>

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

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

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

<b><u>5689-0001-1</u></b>	<b><u>ELECTION EXPENSE RESERVE</u></b> One half of estimated election costs for next year's election	<b>\$25,000</b>
<b><u>8961-0001-1</u></b>	<b><u>TRANSFER TO OR (FROM) CAPITAL PROJECTS</u></b> 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	<b>\$39,990</b>
<b><u>8981-001-1</u></b>	<b><u>TRANSFER TO OR (FROM) RESERVES</u></b> Proceeds of new Meter Charge and Readiness to Serve Charge	<b>\$250,000</b>
<b><u>9011-0001-1</u></b>	<b><u>MARKET VALUE ADJUSTMENTS TO INVESTMENTS</u></b> 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.	<b>\$0</b>
<b><u>9510-0001-1</u></b>	<b><u>PRIOR YEAR EXPENSES</u></b> 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	<b>\$500</b>