



ADMINISTRATIVE & FINANCE COMMITTEE MEETING

AGENDA

Friday, April 9, 2021
9:30 A.M.

Call meeting to order – Chair Davert

Public Communications to the Committee

Additional items arising after posting of agenda

1. Monthly Financial Reports – February 2021
Recommendation: Receive and File
2. Salary Range Adjustments
Recommendation: Recommend Board adopt proposed changes to the pay ranges
3. Resolution 900 Amendment
Recommendation: Recommend Board adopt amended Resolution 900.
4. Rate Study Update
Recommendation: Informational

Adjournment

NOTE: Pursuant to California Governor's Executive Order No. N-29-20, executed March 17, 2020, members of the Board of Directors may elect to attend this Regular Meeting by telephone or video conference due to concerns relative to COVID-19 Coronavirus and avoidance of public gatherings. **THERE WILL BE NO PUBLIC LOCATION TO ATTEND THIS MEETING IN PERSON.** The public may attend either telephonically by calling into, or by videoconference by logging into, the meeting at:

To Access the Meeting by Computer/Device:

<https://us02web.zoom.us/j/88535266451?pwd=REpJMkp2MTc4WXcvQ1Z6Tk43alA3UT09>
or via short link <https://bit.ly/2Pu1RRx>

To Access the meeting by Phone:

Dial: (669) 900-6833

Meeting ID: 885 3526 6451 Passcode: 915985

Members of the public may (i) e-mail comments to Sylvia Prado at sprado@eocwd.com up to 30 minutes before the Board meeting; (ii) submit a speaker request via the on-line chat feature at the beginning of the meeting prior to Item 3; or (iii) verbally indicate their desire to comment during the time designated on the agenda, and the comments shall either be heard by or read to the Board, as applicable. Members of the public wishing to attend the meeting that require other reasonable modifications or accommodation to facilitate such attendance should contact Ms. Prado at (714) 538-5815 or the e-mail provided above at least twenty-four (24) hours before the meeting to make such request.

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 Sylvia Prado 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 Sylvia Prado in the District office, at least seventy-two (72) hours prior to the scheduled meeting.

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 Engineering Committee in connection with a matter subject to discussion or consideration at an open meeting of the Finance Committee are available for public inspection in the District's office, 185 McPherson Road, Orange, California ("District Office"). If such writings are distributed to members of the Committee less than 72 hours prior to the meeting, they will be available at the reception desk of the District Office at the same time as they are distributed to Committee 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.



MEMO

TO: FINANCE COMMITTEE
FROM: GENERAL MANAGER
SUBJECT: MONTHLY FINANCIAL STATEMENTS FOR FEBRUARY
DATE: APRIL 9, 2021

Background

Monthly Financial Statements for Wholesale Zone, Retail Zone, and ID1 (wastewater).

Recommendation

Informational.

Attachment(s): WZ, RZ, and ID1 Financial Statements for February

East Orange County Water District

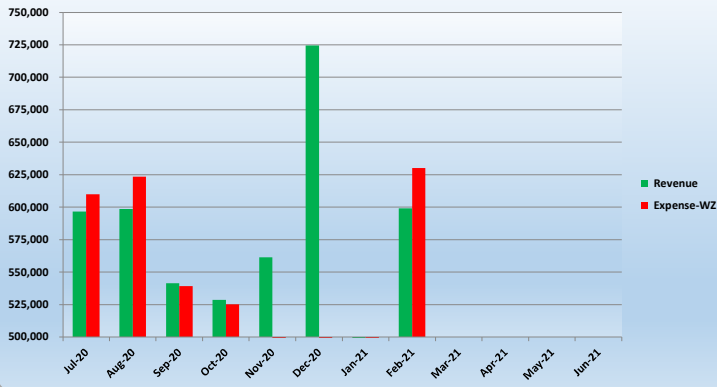
Financial Summary - Wholesale

For Period Ending February 28, 2021

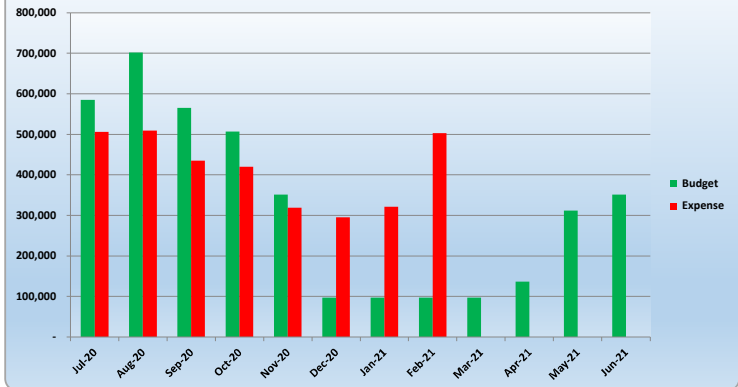
YTD Operating Income \$ 4,615,961

YTD Operating Expense \$ 4,286,040

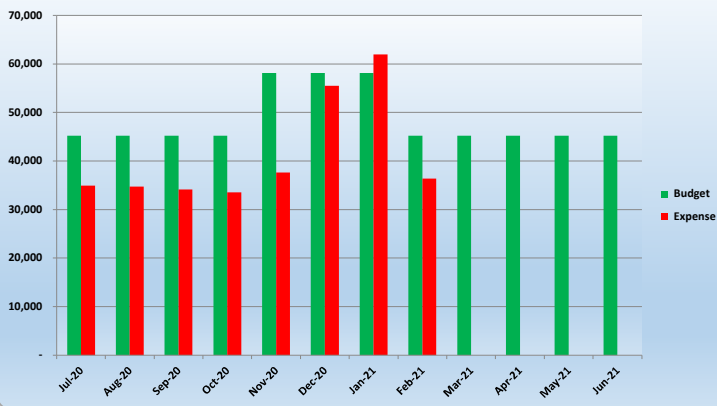
Revenue v. Expenses



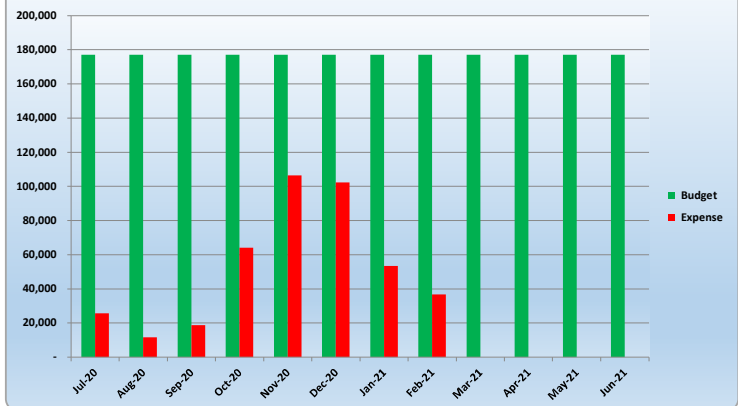
Water Purchased Budget v. Actual



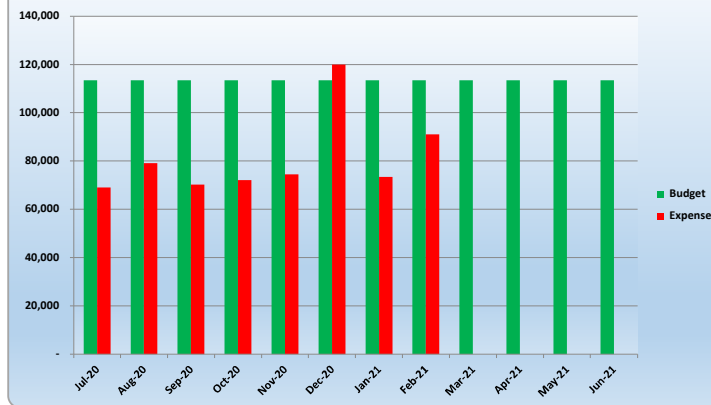
Salaries & Benefits Budget v. Actual



CIP Budget v. Actual



O&M Budget v. Actual



WHOLESALE

FEB. 2021 VARIANCE REPORT - 67% OF BUDGET YEAR

ACCOUNT NAME	LINE #	YTD AMOUNT (\$)	RECEIVED OR SPENT (%)	COMMENT
Operating (New)				
<u>Revenue:</u>				
<u>Expense:</u>				
(Ongoing)				
<u>Revenue:</u>				
LATE CHARGE	4	1,582	1582%	YTD is over budget due to increased late charges to Wholesale customers.
MISCELLANEOUS INCOME	27	11,084	1847%	YTD is over budget due to the sale of the 2004 Chevy Malibu (\$329) and the 20x40 trailer and ramp (\$375), YTD recycling income of \$2.1K, and the insurance reimbursement for repairs made to the 2019 Ford F-250 Truck in February (\$7.5K).
<u>Expense:</u>				
RESERVOIRS-REPAIR AND MAINTENANCE	48	33,342	121%	YTD is over budget due to costs of weed abatement (\$5.8K) and asphalt repair (\$1.2K) at Peter's Canyon reservoir and tank cleaning and inspection services (\$21K) in December for all reservoirs.
Capital Projects (New)				
<u>Revenue:</u>				
<u>Expense:</u>				
(Ongoing)				
<u>Revenue:</u>				
CONNECTION FEES	3	22,199	222%	YTD is over budget due to more WZ connection fees than anticipated.
PROCEEDS FROM GRANTS	5	94,456	0%	YTD balance consists of receipts for the Federal Hazard Mitigation grant.
<u>Expense:</u>				



WHOLESALE OPERATING SUMMARY

2020-21 Statement of Revenues, Expenses & Changes in Net Assets

1 OPERATING REVENUE

- 2 WATER SALES
- 3 MET/MWDOC FIXED CHARGES
- 4 EOCWD FIXED CHARGES
- 5 OTHER CHARGES

6 TOTAL OPERATING REVENUE

7 NON-OPERATING REVENUES / (EXPENSES)

- 8 PROPERTY TAXES*
- 9 RENTAL INCOME - CELLULAR ANTENNAS
- 10 INTEREST & INVESTMENT EARNINGS
- 11 MARKET VALUE ADJUSTMENT ON INVESTMENTS
- 12 MISCELLANEOUS INCOME (EXPENSE)

13 TOTAL NON-OPERATING REVENUES, NET

14 TOTAL REVENUES

FEB. 2021 ACTUAL REVENUE	YTD ACTUAL REVENUE	2020-21 ANNUAL BUDGET	BUDGET \$ OVER / (UNDER)	YTD PERCENT OF BUDGET
\$ 502,944	\$ 3,309,789	\$ 3,901,000	\$ (591,211)	85%
37,897	287,109	466,500	(179,391)	62%
42,616	340,931	490,000	(149,069)	70%
-	1,582	100	1,482	1582%
583,457	3,939,411	4,857,600	(918,189)	81%
1,478	543,104	839,500	(296,396)	65%
5,238	75,183	105,500	(30,317)	71%
1,875	50,187	40,000	10,187	125%
(495)	(3,009)	-	(3,009)	0%
7,618	11,084	600	10,484	1847%
15,714	676,549	985,600	(309,051)	69%
\$ 599,171	\$ 4,615,961	\$ 5,843,200	\$ (1,227,239)	79%

*The majority of property taxes and sewer service fees are received in December and April, causing budget percentages to be uneven.

15 OPERATING EXPENSE

- 16 SOURCE OF SUPPLY
- 17 MET/MWDOC FIXED CHARGE
- 18 ENERGY
- 19 OPERATIONS & MAINTENANCE
- 20 GENERAL & ADMINISTRATIVE
- 21 TAXES & BENEFITS
- 22 TRANSFER TO CAPITAL PROJECTS EXP. & RESERVES
- 23 MISCELLANEOUS EXPENSE

24 TOTAL OPERATING EXPENSE

25 NET INCOME (LOSS)

FEB. 2021 ACTUAL EXPENSE	YTD ACTUAL EXPENSE	2020-21 ANNUAL BUDGET	BUDGET \$ OVER / (UNDER)	YTD PERCENT OF BUDGET
\$ 502,651	\$ 3,308,166	\$ 3,900,000	\$ (591,834)	85%
37,897	287,108	466,500	(179,392)	62%
108	923	2,700	(1,777)	34%
22,913	179,169	377,800	(198,631)	47%
52,851	404,260	831,320	(427,060)	49%
10,322	82,925	225,000	(142,075)	37%
3,282	26,253	39,380	(13,127)	67%
-	-	500	(500)	0%
630,023	4,288,804	5,843,200	(1,554,396)	73%
\$ (30,852)	\$ 329,920	\$ -	\$ 329,920	

*No assurance provided on these financial statements. These financial statements do not include a statement of cash flows. Substantially all disclosures required by accounting principles generally accepted in the United States not included.



WHOLESALE OPERATING DETAIL

2020-21 Statement of Revenues, Expenses & Changes in Net Assets

	FEB. 2021 ACTUAL	YTD ACTUAL	2020-21 ANNUAL BUDGET	BUDGET \$ OVER / (UNDER)	YTD PERCENT OF BUDGET
1 OPERATING REVENUE					
2 WATER SALES	\$ 502,651	\$ 3,308,189	\$ 3,900,000	\$ (591,811)	85%
3 METER CHARGE	293	1,601	1,000	601	160%
4 LATE CHARGE	-	1,582	100	1,482	1582%
5 NEW CONNECTION FEES	-	-	-	-	0%
6 MWDOC FEE	21,107	168,856	259,000	(90,144)	65%
7 MET READINESS TO SERVE CHARGE	6,749	53,398	82,000	(28,602)	65%
8 MWDOC CHOICE-WS	-	-	5,500	(5,500)	0%
9 MET CAPACITY CHARGE	10,040	64,854	120,000	(55,146)	54%
10 EOCWD RESERVE FUND CHARGE	27,911	223,285	315,000	(91,715)	71%
11 EOCWD READINESS TO SERVE CHARGE	14,706	117,646	175,000	(57,354)	67%
12 TOTAL OPERATING REVENUE:	583,457	3,939,411	4,857,600	(918,189)	81%
13 NON-OPERATING INCOME					
14 INTEREST EARNED-INVESTMENTS	-	35,077	20,000	15,077	175%
15 INTEREST EARNED - RAYMOND JAMES	1,875	15,111	20,000	(4,889)	76%
16 MARKET VALUE ADJUSTMENTS	(495)	(3,009)	-	(3,009)	0%
17 TAXES-SECURED	-	453,859	750,000	(296,141)	61%
18 TAXES-UNSECURED	-	20,392	22,000	(1,608)	93%
19 TAXES-SUPPLEMENTAL ROLL	650	7,863	11,000	(3,137)	71%
20 TAXES-PRIOR YEARS	312	5,883	3,000	2,883	196%
21 TAXES-HOMEOWNER SUBVENTION	-	1,972	3,500	(1,528)	56%
22 TAXES-PUBLIC UTILITY	-	8,054	9,000	(946)	89%
23 TAXES-RDA	-	41,588	40,000	1,588	104%
24 TAXES-MISC.	516	3,493	1,000	2,493	349%
25 RENT INCOME-CELL TOWER	5,238	41,697	58,000	(16,303)	72%
26 RENT INCOME-CROWN CASTLE	-	33,486	47,500	(14,014)	70%
27 MISCELLANEOUS INCOME	7,618	11,084	600	10,484	1847%
28 TRANSFER FROM RESERVES	-	-	-	-	0%
29 TOTAL NON-OPERATING INCOME	15,714	676,549	985,600	(309,051)	69%
30 TOTAL REVENUES	599,171	4,615,961	5,843,200	(1,227,239)	79%
EXPENSES					
31 WATER PURCHASES-OC70	260,102	2,712,647	1,950,000	762,647	139%
32 WATER PURCHASES-EOCF#2 OC43	135,792	178,386	780,000	(601,614)	23%
33 WATER PURCHASES-EOCF#2 OC48	106,757	417,133	1,170,000	(752,867)	36%
34 MET-MWDOC CHOICE BUDGET	-	-	5,500	(5,500)	0%
35 MET READINESS TO SERVE CHARGE	6,749	53,398	82,000	(28,602)	65%
36 MET CAPACITY CHARGE	10,040	64,854	120,000	(55,146)	54%
37 MWDOC FEE	21,107	168,856	259,000	(90,144)	65%
38 UTILITY- SCADA RTU	108	923	2,700	(1,777)	34%
39 REGULATORY PERMITS	-	8,775	15,000	(6,225)	58%
40 WATER QUALITY TESTING	3,299	18,819	28,000	(9,181)	67%
41 SCADA REPAIRS & MAINTENANCE	-	1,203	9,900	(8,697)	12%
42 OPERATIONS SOFTWARE	1,608	10,763	17,000	(6,237)	63%
43 EQUIPMENT RENTAL	287	14,479	28,000	(13,521)	52%
44 PRODUCTION METER PURCHASES & INSTALLATIONS	5,269	6,797	15,000	(8,203)	45%
45 PRV-REPAIR AND MAINTENANCE	-	-	6,000	(6,000)	0%
46 MAINS-REPAIRS & MAINTENANCE	489	2,646	26,000	(23,354)	10%
47 SERVICE CONNECTIONS-REPAIRS & MAINTENANCE	-	-	1,550	(1,550)	0%
48 RESERVOIRS-REPAIR AND MAINTENANCE	550	33,342	27,500	5,842	121%
49 SMALL TOOLS	1,037	2,530	4,000	(1,470)	63%
50 GASOLINE, OIL & DIESEL FUEL	823	6,144	8,000	(1,856)	77%
51 VAULTS-REPAIR AND MAINTENANCE	-	1,198	12,000	(10,802)	10%

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WHOLESALE OPERATING DETAIL

2020-21 Statement of Revenues, Expenses & Changes in Net Assets

	FEB. 2021 ACTUAL	YTD ACTUAL	2020-21 ANNUAL BUDGET	BUDGET \$ OVER / (UNDER)	YTD PERCENT OF BUDGET
52 CATHODIC PROTECTION	631	4,963	35,000	(30,037)	14%
53 EOCF # 2 MAINTENANCE AND OPERATIONS	7,478	59,826	95,000	(35,174)	63%
54 METER TESTING	211	3,800	9,000	(5,200)	42%
55 SAC LINE MAINTENANCE & OPERATIONS	-	-	26,000	(26,000)	0%
56 EQUIPMENT MAINTENANCE	298	426	3,800	(3,374)	11%
57 VEHICLE MAINTENANCE	775	2,462	3,050	(588)	81%
58 MAINTENANCE-BUILDINGS AND GROUNDS	158	996	8,000	(7,004)	12%
59 WAGES	26,109	248,960	400,000	(151,040)	62%
60 PAYROLL TAXES- FICA & MEDICARE	2,393	15,849	30,000	(14,151)	53%
61 PAYROLL TAXES- SUI & ETT	65	546	1,500	(954)	36%
62 PERS UNFUNDED	452	4,301	50,000	(45,699)	9%
63 PERS CLASSIC (EMPLOYER PAID)	1,342	14,279	38,650	(24,371)	37%
64 PERS PEPRA (EMPLOYER PAID)	1,131	5,424	4,200	1,224	129%
65 HEALTH & ACCIDENT INSURANCE	3,895	34,258	69,300	(35,042)	49%
66 DENTAL INSURANCE	274	1,842	6,400	(4,558)	29%
67 VISION INSURANCE	76	547	1,350	(803)	40%
68 LIFE INSURANCE	72	1,238	1,600	(362)	77%
69 WORKER'S COMPENSATION INSURANCE	623	4,641	17,000	(12,359)	27%
70 EDUCATIONAL REIMBURSEMENT	-	-	5,000	(5,000)	0%
71 UNIFORMS	417	1,178	2,800	(1,622)	42%
72 DISTRICT WEBSITE	-	-	3,000	(3,000)	0%
73 MCPHERSON FAX	10	66	300	(234)	22%
74 MCPHERSON INTERNET	55	385	3,200	(2,815)	12%
75 MCPHERSON OFFICE PHONES	22	199	3,200	(3,001)	6%
76 ANSWERING SERVICE	-	-	200	(200)	0%
77 CONTROL SYSTEM COMMUNICATIONS	383	2,285	7,000	(4,715)	33%
78 CELL PHONES	401	2,046	3,100	(1,054)	66%
79 UNDERGROUND SERVICE ALERT	45	325	600	(275)	54%
80 TRAINING / SCHOOLS	-	265	2,000	(1,735)	13%
81 CONSERVATION EXPENSE	263	2,276	15,000	(12,724)	15%
82 CONFERENCE AND MEETING EXPENSES	253	273	5,000	(4,727)	5%
83 MILEAGE	-	-	700	(700)	0%
84 ACWA	550	4,363	5,500	(1,137)	79%
85 ORANGE COUNTY WATER WORKS ASSOCIATION	-	-	100	(100)	0%
86 AMERICAN WATER WORKS ASSOCIATION	19	148	200	(52)	74%
87 FOOTHILL COMMUNITIES ASSOCIATION	-	-	20	(20)	0%
88 CALIFORNIA SPECIAL DISTRICT ASSOCIATION	163	1,277	4,500	(3,223)	28%
89 ISDOC / URBAN WATER INSTITUTE	21	167	500	(333)	33%
90 DIRECTOR'S FEES-DULEBOHN	142	1,042	2,500	(1,458)	42%
91 DIRECTOR'S FEES-BELL	100	958	2,500	(1,542)	38%
92 DIRECTOR'S FEES-MURDOCH	58	1,017	2,500	(1,483)	41%
93 DIRECTOR'S FEES-SEARS	100	1,208	2,500	(1,292)	48%
94 MEETING EXPENSES	279	1,184	2,300	(1,116)	51%
95 POSTAGE	136	489	1,000	(511)	49%
96 OFFICE SUPPLY / FURNISHINGS / SMALL EQUIP.	144	4,630	10,000	(5,370)	46%
97 PUBLIC INFORMATION & LEGAL NOTICES	2,249	16,405	40,000	(23,595)	41%
98 RECORDS MANAGEMENT	48	1,534	4,000	(2,466)	38%
99 BANK CHARGES	-	713	2,000	(1,287)	36%
100 OUTSIDE SERVICES	2,087	15,558	60,000	(44,442)	26%
101 AUDIT	-	6,178	8,000	(1,823)	77%

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WHOLESALE OPERATING DETAIL

2020-21 Statement of Revenues, Expenses & Changes in Net Assets

	FEB. 2021 ACTUAL	YTD ACTUAL	2020-21 ANNUAL BUDGET	BUDGET \$ OVER / (UNDER)	YTD PERCENT OF BUDGET
102 TAX COLLECTION FEES	1	1,289	25,000	(23,711)	5%
103 TREASURER	500	4,108	7,000	(2,892)	59%
104 ACCOUNTING	1,612	10,228	30,000	(19,772)	34%
105 LEGAL	2,571	25,599	45,000	(19,401)	57%
106 COMPUTER CONSULTING	1,492	7,892	15,000	(7,108)	53%
107 ENGINEERING	-	4,006	40,000	(35,994)	10%
108 LAFCO	480	3,836	7,000	(3,164)	55%
109 INSURANCE-AUTO & GENERAL LIABILITY	1,916	13,940	15,000	(1,060)	93%
110 INSURANCE-PROPERTY	252	2,016	4,000	(1,984)	50%
111 INSURANCE-FIDELITY BOND	-	-	300	(300)	0%
112 OFFICE EQUIPMENT MAINTENANCE	-	-	2,000	(2,000)	0%
113 DUMPSTER	45	776	500	276	155%
114 ELECTRIC AND WATER-OFFICE	326	3,108	3,500	(392)	89%
115 SAFETY	258	2,918	2,800	118	104%
116 ELECTION EXPENSE	9,344	9,419	40,000	(30,581)	24%
117 TRANSFER TO (FROM) CAPITAL PROJECTS	3,282	26,253	39,380	(13,127)	67%
118 TRANSFER TO RESERVES	-	-	-	-	0%
119 MISCELLANEOUS EXPENSE	-	-	500	(500)	0%
120 TOTAL EXPENSES	630,023	4,288,804	5,843,200	(1,554,396)	73%
121 NET INCOME (LOSS) FROM OPERATIONS:	(30,852)	327,156	-	327,156	0%
122 PRIOR YEARS INCOME (EXPENSES)	-	2,764	-	2,764	0%
123 NET INCOME (LOSS)	\$ (30,852)	\$ 329,920	\$ -	\$ 329,920	

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WHOLESALE

CAPITAL PROJECTS SUMMARY

2020-21

	FEB. 2021 ACTUAL REVENUE	YTD ACTUAL REVENUE	2020-21 ANNUAL BUDGET	BUDGET \$ OVER / (UNDER)	YTD PERCENT OF BUDGET
1 FUNDS PROVIDED BY RESERVE	\$ -	\$ -	\$ 6,032,880	\$ (6,032,880)	0%
2 CAPITAL PROJECTS REVENUE					
3 CONNECTION FEES	1,566	22,199	10,000	12,199	222%
4 INTEREST EARNINGS	-	12,499	17,000	(4,501)	74%
5 PROCEEDS FROM GRANTS	-	94,456	-	94,456	0%
6 TRANSFER FROM OPERATING EXPENSES	3,282	26,253	39,380	(13,127)	67%
7 CAPITAL REIMBURSEMENTS	27	188	-	188	0%
8 TOTAL CAPITAL PROJECTS REVENUE	\$ 4,875	\$ 155,596	\$ 6,099,260	\$ (5,943,664)	

	FEB. 2021 ACTUAL EXPENSES	YTD ACTUAL EXPENSES	2020-21 ANNUAL BUDGET	BUDGET \$ OVER / (UNDER)	YTD PERCENT OF BUDGET
9 CAPITAL PROJECTS EXPENSE					
10 TRANSFER TO OPERATING EXPENSES	\$ -	\$ -	\$ -	\$ -	0%
11 UWMP UPDATE	-	40,000	40,000	-	100%
12 185 N. McPHERSON SITE IMPROVEMENTS	-	31,628	85,051	(53,423)	37%
13 WATER LOSS CONTROL PROGRAM	-	-	20,000	(20,000)	0%
14 NEW FIELD TRUCK FOR OPERATIONS	-	-	25,000	(25,000)	0%
15 6 MG TREATMENT PLANT	2,250	16,655	175,000	(158,345)	10%
16 SECURITY-6MG SITE	-	-	22,000	(22,000)	0%
17 SECURITY-PETERS CANYON	-	-	22,000	(22,000)	0%
18 SECURITY-ANDRES RESERVOIR	-	-	6,000	(6,000)	0%
19 VALVE REPLACEMENT (12" - 27")	-	-	75,000	(75,000)	0%
20 NEWPORT RESERVOIR PROJECTS	-	115,204	380,000	(264,796)	30%
21 WZ TURNOUT REPAIRS (WALNUT)	-	69,798	610,000	(540,202)	11%
22 WZ LOW DEMAND WATER QUALITY STUDY	-	-	10,000	(10,000)	0%
23 SEDARU IMPROVEMENTS	-	-	5,000	(5,000)	0%
24 SCADA SYSTEM IMPROVEMENTS	8,200	19,874	220,000	(200,126)	9%
25 ETHELBEE TURNOUT REHABILITATION/REPLACEMENT	-	3,273	-	3,273	0%
26 HAZARD MITIGATION PLAN	1,503	77,473	100,000	(22,527)	77%
27 CATHODIC PROTECTION & MONITORING PROGRAM	-	-	25,000	(25,000)	0%
28 TURNOUT IMPROVEMENTS	8,452	8,452	50,000	(41,548)	17%
29 AWIA PROJECT REPORT	-	20,000	25,000	(5,000)	80%
30 TRAILER MOUNTED TRANSFER PUMP	-	-	120,000	(120,000)	0%
31 6MG RESERVOIR GEOTECHNICAL EVAL	16,285	16,285	110,000	(93,715)	15%
32 TOTAL CAPITAL PROJECTS EXPENSE	36,690	418,643	2,125,051	(1,706,408)	20%
33 NET INCOME (LOSS) FROM CAPITAL PROJECTS	\$ (31,816)	\$ (263,047)	\$ 3,974,209	\$ (4,237,256)	

WHOLESALE

CAPITAL PROJECTS DETAIL

2020-21

	FEB. 2021 ACTUAL	YTD ACTUAL	2020-21 ANNUAL BUDGET	BUDGET \$ OVER / (UNDER)	YTD PERCENT OF BUDGET
1 FUNDED BY RESERVES	\$ -	\$ -	\$ 6,032,880	\$ (6,032,880)	
2 CAPITAL PROJECTS REVENUE					
3 CONNECTION FEES	1,566	22,199	10,000	12,199	222%
4 INTEREST-LAIF-CAP	-	12,499	17,000	(4,501)	74%
5 PROCEEDS FROM GRANTS	-	94,456	-	94,456	0%
6 TRANSFER FROM CAPITAL RESERVES	3,282	26,253	39,380	(13,127)	67%
7 CAPITAL REIMBURSEMENTS	27	188	-	188	0%
8 TOTAL CAPITAL PROJECTS REVENUE	\$ 4,875	\$ 155,596	\$ 66,380	\$ (5,943,664)	
9 CAPITAL PROJECTS EXPENSE					
10 UWMP UPDATE-ENGINEERING	-	40,000	40,000	-	100%
11 WATER LOSS CONTROL PROGRAM (WSO)	-	-	20,000	(20,000)	0%
12 SECURITY GATE AT 6 MG SITE - CON.	-	-	20,000	(20,000)	0%
13 SECURITY GATE AT 6 MG SITE - LAB.	-	-	2,000	(2,000)	0%
14 SECURITY SYSTEM @ PETERS CANYON - CON.	-	-	20,000	(20,000)	0%
15 SECURITY SYSTEM @ PETERS CANYON - LAB.	-	-	2,000	(2,000)	0%
16 NEW TRUCK FOR FIELD OPERATIONS	-	-	25,000	(25,000)	0%
17 6 MG TREATMENT PLANT - ENG./INSTITUTIONAL	2,250	16,655	50,000	(33,345)	33%
18 6 MG TREATMENT PLANT - CEQA	-	-	50,000	(50,000)	0%
19 6 MG TREATMENT PLANT - PRELIMINARY DESIGN	-	-	50,000	(50,000)	0%
20 6 MG TREATMENT PLANT - LABOR	-	-	25,000	(25,000)	0%
21 SECURITY @ ANDRES RESERVOIR - ENG.	-	-	500	(500)	0%
22 SECURITY @ ANDRES RESERVOIR - CON.	-	-	5,000	(5,000)	0%
23 SECURITY @ ANDRES RESERVOIR - LAB.	-	-	500	(500)	0%
24 VALVE REPLACEMENTS (12" - 27") - ENG.	-	-	5,000	(5,000)	0%
25 VALVE REPLACEMENTS (12" - 27") - CON.	-	-	55,000	(55,000)	0%
26 VALVE REPLACEMENTS (12" - 27") - LAB.	-	-	15,000	(15,000)	0%
27 NEWPORT RESERVOIR ROOF REPAIR - ENG.	-	-	150,000	(150,000)	0%
28 NEWPORT RESERVOIR PUMP STATION - ENG.	-	1,207	15,000	(13,793)	8%
29 NEWPORT RESERVOIR PUMP STATION - CON.	-	37,788	40,000	(2,212)	94%
30 NEWPORT RESERVOIR CHLORAMINATION STATION - CON.	-	76,209	150,000	(73,791)	51%
31 NEWPORT RESEROIR PROJECTS - LAB.	-	-	25,000	(25,000)	0%
32 WZ TURNOUT REPAIRS- (WALNUT) - CON.	-	10,164	500,000	(489,836)	2%
33 WZ TURNOUT REPAIRS (WALNUT) - LAB.	-	-	10,000	(10,000)	0%
34 WZ TURNOUT REPAIRS- (WALNUT) - ENG.	-	59,634	100,000	(40,366)	60%
35 WZ LOW DEMAND WATER QUALITY STUDY	-	-	10,000	(10,000)	0%
36 SEDARU IMPROVEMENTS	-	-	5,000	(5,000)	0%
37 SCADA SYSTEM IMPROVEMENTS	8,200	19,874	220,000	(200,126)	9%
38 ETHELBEE TURNOUT REHAB./REPLACE - CON.	-	3,273	-	3,273	0%
39 HAZARD MITIGATION PLAN	1,503	77,473	100,000	(22,527)	77%
40 CATHODIC PROTECTION & MONITORING PROGRAM	-	-	25,000	(25,000)	0%
41 TURNOUT IMPROVEMENTS	8,452	8,452	50,000	(41,548)	17%
42 AWIA PROJECT REPORT	-	20,000	25,000	(5,000)	80%
43 TRAILER MOUNTED TRANSFER PUMP	-	-	120,000	(120,000)	0%
44 SAC PIPELINE REPAIRS	-	-	85,051	(85,051)	0%
45 185 N. MCPHERSON SITE IMPROVEMENTS - CON.	-	29,592	-	29,592	0%
46 ENERGY MANAGEMENT	-	2,037	-	2,037	0%
47 6MG RESERVOIR GEOTECHNICAL EVAL	16,285	16,285	110,000	(93,715)	15%
48 TOTAL CAPITAL PROJECTS EXPENSE	36,690	418,643	2,125,051	(1,706,408)	20%
49 NET INCOME / (LOSS) FROM CAPITAL PROJECTS	\$ (31,816)	\$ (263,047)	\$ 3,974,209	\$ (4,237,256)	

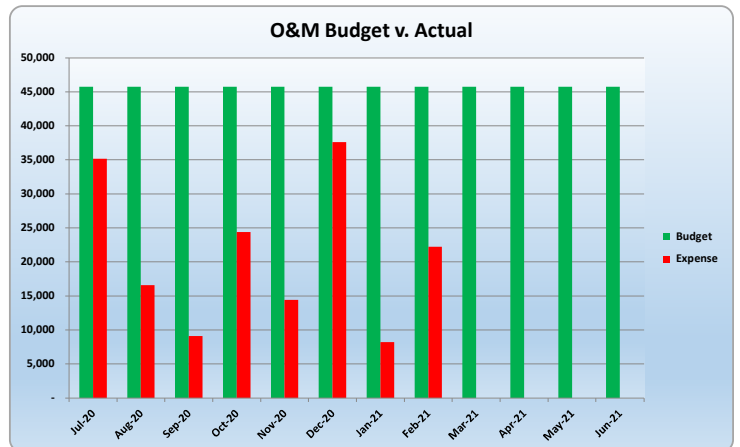
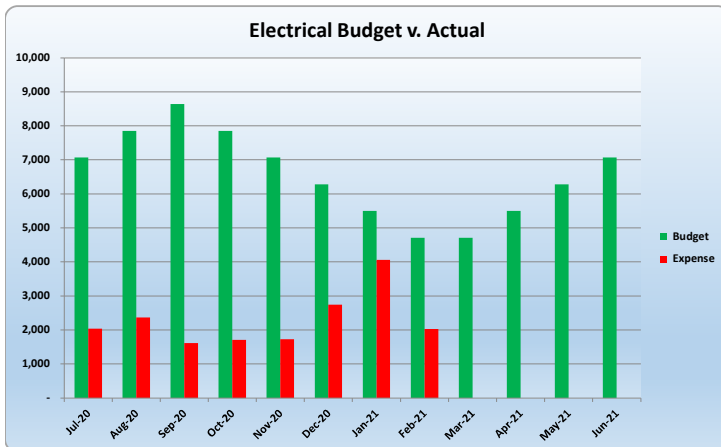
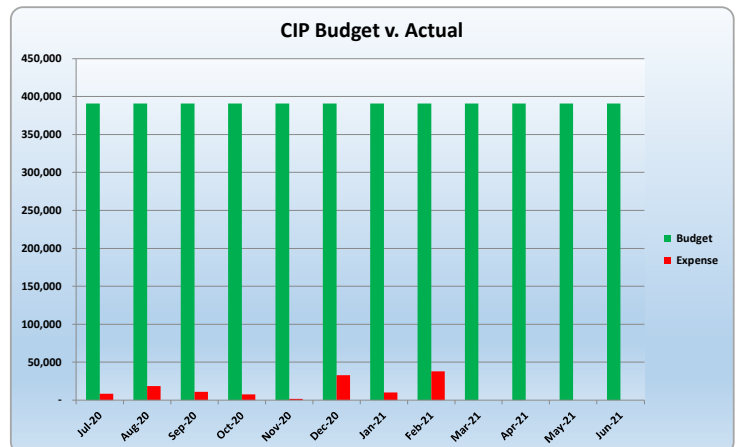
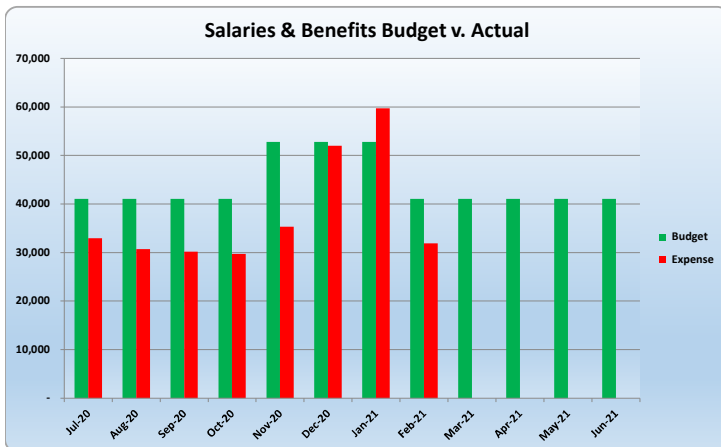
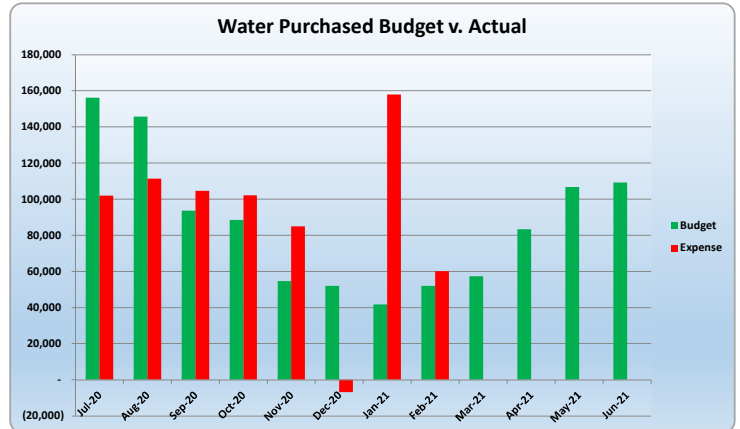
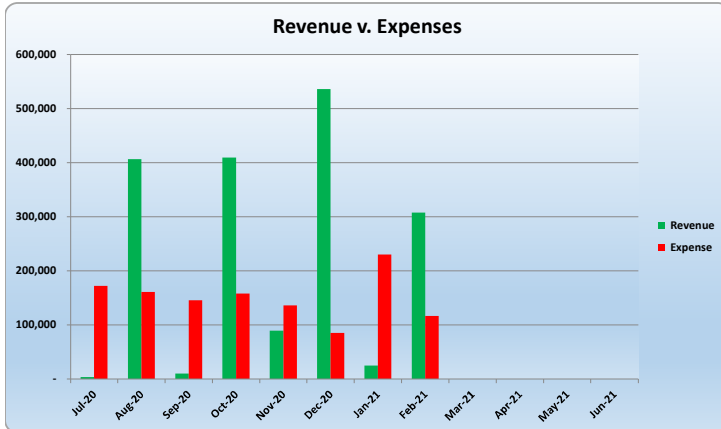
East Orange County Water District

Financial Summary - Retail Zone

For Period Ending February 28, 2021

YTD Operating Income \$ 1,787,044

YTD Operating Expense \$ 1,204,323



RETAIL

FEB. 2021 VARIANCE REPORT - 67% OF BUDGET YEAR

ACCOUNT NAME	LINE #	YTD AMOUNT (\$)	RECEIVED OR SPENT (%)	COMMENT
Operating (New)				
<u>Revenue:</u>				
<u>Expense:</u>				
BANK CHARGES	105	11,007	105%	YTD is over budget due to higher than anticipated merchant solutions processing credit card fees.
(Ongoing)				
<u>Revenue:</u>				
MISCELLANEOUS INCOME	22	13,768	2754%	YTD is over budget due to \$3.8K reimbursement from ARI Jet Communications for repair work to the Fairhaven Extension, \$1.4K in fire flow tests in October, and the \$7.5K insurance reimbursement for repairs to the 2019 Ford F-250 Truck.
<u>Expense:</u>				
MAINS - REPAIR AND MAINTENANCE	54	36,701	120%	YTD is over budget to emergency main repairs on St. Thomas (\$20K) occurring in July.
Capital Projects (New)				
<u>Revenue:</u>				
<u>Expense:</u>				
(Ongoing)				
<u>Revenue:</u>				
<u>Expense:</u>				

RETAIL

OPERATING SUMMARY

2020-21 Statement of Revenues, Expenses & Changes in Net Assets

	FEB. 2021 ACTUAL REVENUE	YTD ACTUAL REVENUE	ANNUAL ANNUAL BUDGET	BUDGET \$ OVER (UNDER)	PERCENT OF BUDGET EXPENDED
1 OPERATING REVENUE					
2 WATER SALES	\$ 204,969	\$ 1,112,519	\$ 1,265,000	\$ (152,481)	88%
3 METER CHARGE	92,724	370,283	495,000	(124,717)	75%
4 OTHER CHARGES	(135)	4,770	6,100	(1,330)	78%
5 TOTAL OPERATING REVENUE	297,558	1,487,573	1,766,100	(278,527)	84%
6 NON-OPERATING REVENUE					
7 PROPERTY TAXES*	543	280,543	426,200	(145,657)	66%
8 INTEREST & INVESTMENT EARNINGS	50	1,320	3,500	(2,180)	38%
9 MARKET VALUE ADJUSTMENT ON INVESTMENTS	433	3,840	-	3,840	0%
10 MISCELLENIOUS INCOME	9,281	13,768	500	13,268	2754%
11 TOTAL NON-OPERATING REVENUES, NET	10,307	299,472	430,200	(130,728)	70%
12 TOTAL REVENUES	\$ 307,866	\$ 1,787,044	\$ 2,196,300	\$ (409,256)	81%

*The majority of property taxes and sewer service fees are received in December and April, causing budget percentages to be uneven.

	FEB. 2021 ACTUAL EXPENSES	YTD ACTUAL EXPENSES	ANNUAL ANNUAL BUDGET	BUDGET \$ OVER (UNDER)	PERCENT OF BUDGET EXPENDED
13 OPERATING EXPENSE					
14 SOURCE OF SUPPLY	\$ 55,080	\$ 677,136	\$ 930,000	\$ (252,864)	73%
15 MET/MWDOC PIPELINE CAPACITY LEASE	1,381	9,950	64,000	(54,050)	16%
16 MET/MWDOC FIXED CHARGE	1,224	9,669	15,300	(5,631)	63%
17 MET/MWDOC CHOICE	-	-	-	-	0%
18 WZ FIXED CHARGE	2,458	19,231	31,600	(12,369)	61%
19 ENERGY	1,706	15,175	74,000	(58,825)	21%
20 OPERATIONS & MAINTENANCE	8,897	94,946	273,150	(178,204)	35%
21 GENERAL & ADMINISTRATIVE	45,634	385,527	765,870	(380,343)	50%
22 TAXES & BENEFITS	10,571	77,970	170,300	(92,330)	46%
23 TRANSFER TO CAPITAL PROJECTS EXPENSE	-	-	-	-	0%
24 RETAIL OPERATIONS CONTINGENCY FUND	2,083	16,667	25,000	(8,333)	67%
25 FUNDED TO/BY RESERVE	(12,743)	(101,947)	(152,920)	50,973	67%
26 TOTAL OPERATING EXPENSE	116,292	1,204,323	2,196,300	(991,977)	55%
27 NET INCOME (LOSS)	\$ 191,574	\$ 582,721	\$ -	\$ 582,721	0%

RETAIL OPERATING DETAIL

2020-21 Statement of Revenues, Expenses & Changes in Net Assets

	FEB. 2021 ACTUAL	YTD ACTUAL	2020-21 ANNUAL BUDGET	BUDGET \$ OVER / (UNDER)	YTD PERCENT OF BUDGET
1 OPERATING REVENUE					
2 WATER SALES	\$ 204,969	\$ 1,112,519	\$ 1,300,000	\$ (187,481)	86%
3 METER CHARGES	92,724	370,283	495,000	(124,717)	75%
4 LATE CHARGES	(135)	4,710	5,000	(290)	94%
5 RETURNED CHECK CHARGES	-	60	1,000	(940)	6%
6 TURN-OFF CHARGES	-	-	100	(100)	0%
7 OTHER CHARGES	-	-	-	-	0%
8 UNCOLLECTIBLE ACCOUNTS	-	-	(35,000)	35,000	0%
9 TOTAL OPERATING REVENUE	297,558	1,487,573	1,766,100	(278,527)	84%
10 NON-OPERATING INCOME					
11 INTEREST EARNED-MONEY MARKET	50	384	500	(117)	77%
12 INTEREST EARNED-INVESTMENTS	-	937	3,000	(2,063)	31%
13 MARKET VALUE ADJUSTMENTS	433	3,840	-	3,840	0%
14 TAXES-SECURED	-	256,029	390,000	(133,971)	66%
15 TAXES-UNSECURED	-	11,503	17,000	(5,497)	68%
16 TAXES-SUPPLEMENTAL ROLL	366	4,436	9,000	(4,564)	49%
17 TAXES-PRIOR YEARS	176	3,318	4,000	(682)	83%
18 TAXES-HOMEOWNERS SUBVENTION	-	1,112	1,900	(788)	59%
19 TAXES-PUBLIC UTILITY	-	4,145	4,300	(155)	96%
20 TAXES TUSTIN RDA	-	-	-	-	0%
21 TAXES MISCELLANEOUS	-	-	-	-	0%
22 MISCELLANEOUS INCOME	9,281	13,768	500	13,268	2754%
23 TOTAL NON-OPERATING INCOME	10,307	299,472	430,200	(130,728)	70%
24 TOTAL REVENUE	307,866	1,787,044	2,196,300	(409,256)	81%
25 EXPENSES					
26 WATER PURCHASES	55,080	677,136	800,000	(122,864)	85%
27 OCWD - REPLENISH ASSESSMENT	-	-	125,000	(125,000)	0%
28 MET-MWDOC READINESS TO SERVE CHARGES	335	3,191	44,000	(40,809)	7%
29 MET-MWDOC CAPACITY CHARGES	1,046	6,759	20,000	(13,241)	34%
30 MWDOC RETAIL SERVICE CONNECTION	1,224	9,669	15,300	(5,631)	63%
31 MWDOC CHOICE	-	-	5,000	(5,000)	0%
32 EOCWD WZ RESERVE FUND CHARGE	853	6,389	11,200	(4,811)	57%
33 EOCWD WZ READINESS TO SERVE	1,605	12,843	20,400	(7,557)	63%
34 UTILITIES - STOLLER BOOSTERS	277	1,040	45,000	(43,960)	2%
35 UTILITIES - VISTA PANORAMA RESERVOIR	263	2,534	9,000	(6,466)	28%
36 UTILITIES - WELLS EAST/WEST	1,165	11,601	20,000	(8,399)	58%
37 REGULATORY PERMITS	906	11,226	10,500	726	107%
38 WATER QUALITY TESTING	861	6,790	25,000	(18,210)	27%
39 DISINFECTION CHEMICALS	-	-	1,500	(1,500)	0%
40 SCADA REPLACEMENTS / UPGRADES	-	-	5,000	(5,000)	0%
41 OPERATIONS SOFTWARE	1,426	8,497	19,000	(10,503)	45%
42 EQUIPMENT RENTAL	287	5,641	23,000	(17,359)	25%
43 SMALL TOOLS	1,037	2,644	5,000	(2,356)	53%
44 GASOLINE, OIL & DIESEL FUEL	823	6,144	8,000	(1,856)	77%
45 WEST WELL MAINTENANCE	-	-	5,000	(5,000)	0%
46 EAST WELL MAINTENANCE	-	684	10,000	(9,316)	7%
47 BARRETT RESERVOIR & BOOSTERS MAINTENANCE	-	-	9,000	(9,000)	0%
48 VISTA PANORAMA BOOSTER MAINTENANCE	-	-	4,300	(4,300)	0%
49 VISTA PANORAMA RESERVOIR MAINTENANCE	-	123	10,000	(9,877)	1%
50 CHLORINE GENERATOR MAINTENANCE	-	-	6,000	(6,000)	0%
51 HYDRANTS - REPAIR AND MAINTENANCE	-	6,407	16,000	(9,593)	40%
52 METER PURCHASE & REPAIR	-	(91)	21,000	(21,091)	0%

*No assurance provided on these financial statements. These financial statements do not include a statement of cash flows. Substantially all disclosures required by accounting principles generally accepted in the United States not included.

RETAIL OPERATING DETAIL

2020-21 Statement of Revenues, Expenses & Changes in Net Assets

	FEB. 2021 ACTUAL	YTD ACTUAL	2020-21 ANNUAL BUDGET	BUDGET \$ OVER / (UNDER)	YTD PERCENT OF BUDGET
53 PRV - REPAIR AND MAINTENANCE	-	-	3,000	(3,000)	0%
54 MAINS - REPAIR AND MAINTENANCE	639	36,701	30,500	6,201	120%
55 SERVICE CONNECTIONS - R&M	1,736	5,020	25,500	(20,480)	20%
56 RESERVOIRS - REPAIR AND MAINTENANCE	-	42	10,250	(10,208)	0%
57 VAULTS - REPAIR AND MAINTENANCE	-	-	1,500	(1,500)	0%
58 CATHODIC PROTECTION	-	-	5,000	(5,000)	0%
59 METER TESTING	-	589	5,000	(4,411)	12%
60 EQUIPMENT MAINTENANCE	298	426	4,600	(4,174)	9%
61 VEHICLE MAINTENANCE	775	3,272	5,000	(1,728)	65%
62 MAINTENANCE - BUILDINGS AND GROUNDS	110	831	4,500	(3,669)	18%
63 WAGES	24,804	242,807	380,000	(137,193)	64%
64 PAYROLL TAXES - FICA & MEDICARE	1,999	14,467	25,000	(10,533)	58%
65 PAYROLL TAXES- SUI & ETT	65	546	1,500	(954)	36%
66 PERS UNFUNDED	470	4,446	25,000	(20,554)	18%
67 PERS CLASSIC (EMPLOYER PAID)	2,381	11,964	24,000	(12,036)	50%
68 PERS PEPRA (EMPLOYER PAID)	619	3,949	6,900	(2,951)	57%
69 HEALTH & ACCIDENT INSURANCE	3,992	34,420	66,000	(31,580)	52%
70 DENTAL INSURANCE	274	1,953	6,100	(4,147)	32%
71 VISION INSURANCE	76	454	1,300	(846)	35%
72 LIFE INSURANCE	72	1,130	1,500	(370)	75%
73 WORKER'S COMPENSATION INSURANCE	623	4,641	13,000	(8,359)	36%
74 EDUCATIONAL REIMBURSEMENT	-	-	3,000	(3,000)	0%
75 UNIFORMS	417	1,213	2,900	(1,687)	42%
76 DISTRICT WEBSITE	-	-	7,000	(7,000)	0%
77 MCPHERSON FAX	10	66	300	(234)	22%
78 MCPHERSON INTERNET	51	361	3,000	(2,639)	12%
79 MCPHERSON OFFICE PHONES	22	193	3,000	(2,807)	6%
80 ANSWERING SERVICE	-	-	200	(200)	0%
81 CONTROL EQUIPMENT COMMUNICATIONS	274	1,935	4,000	(2,065)	48%
82 CELL PHONES	401	1,998	3,000	(1,002)	67%
83 UNDERGROUND SERVICE ALERT	23	162	600	(438)	27%
84 TRAINING / SCHOOLS	-	426	1,000	(574)	43%
85 CONSERVATION	271	2,340	30,000	(27,660)	8%
86 CONFERENCE AND MEETING EXPENSES	253	291	8,000	(7,709)	4%
87 MILEAGE	-	-	2,000	(2,000)	0%
88 ACWA	550	4,363	5,000	(637)	87%
89 ORANGE COUNTY WATER WORKS ASSOCIATION	-	-	100	(100)	0%
90 AMERICAN WATER WORKS ASSOCIATION	19	148	500	(352)	30%
91 FOOTHILL COMMUNITIES ASSOCIATION	-	-	20	(20)	0%
92 CSDA MEMBERSHIP	163	1,277	4,500	(3,223)	28%
93 ISDOC / URBAN WATER INSTITUTE	21	167	550	(383)	30%
94 MISCELLANEOUS EXPENSE	-	-	1,000	(1,000)	0%
95 DIRECTOR'S FEES-J. DULEBOHN	142	1,042	2,500	(1,458)	42%
96 DIRECTOR'S FEES-R.BELL	100	958	2,500	(1,542)	38%
97 DIRECTOR'S FEES-MURDOCH	58	1,017	2,500	(1,483)	41%
98 DIRECTOR'S FEES-J. SEARS	100	1,208	2,500	(1,292)	48%
99 MEETING EXPENSES	279	1,254	2,500	(1,246)	50%

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RETAIL OPERATING DETAIL

2020-21 Statement of Revenues, Expenses & Changes in Net Assets

	FEB. 2021 ACTUAL	YTD ACTUAL	2020-21 ANNUAL BUDGET	BUDGET \$ OVER / (UNDER)	YTD PERCENT OF BUDGET
100 POSTAGE	1,461	3,135	5,100	(1,965)	61%
101 OFFICE SUPPLIES / FURNISHINGS / SMALL EQUIPMENT	67	4,428	10,000	(5,572)	44%
102 PUBLIC INFORMATION & LEGAL NOTICES	1,438	10,675	45,000	(34,325)	24%
103 RECORDS MANAGEMENT	48	1,534	4,000	(2,466)	38%
104 VERSATERM CONTRACT-ROUTE MANAGER	-	673	5,100	(4,427)	13%
105 BANK CHARGES	2,527	11,007	10,500	507	105%
106 OUTSIDE SERVICES	1,748	13,450	40,000	(26,550)	34%
107 AUDIT	-	6,228	8,500	(2,273)	73%
108 TAX COLLECTION FEES	0	688	7,500	(6,813)	9%
109 COMPUTER BILLING	2,374	5,857	8,500	(2,643)	69%
110 TREASURER	500	3,084	5,000	(1,916)	62%
111 ACCOUNTING	1,612	10,306	30,000	(19,694)	34%
112 LEGAL	2,849	26,097	39,000	(12,903)	67%
113 COMPUTER CONSULTING	746	5,809	7,500	(1,691)	77%
114 ENGINEERING	-	216	45,000	(44,784)	0%
115 LAFCO	112	892	1,500	(608)	59%
116 INSURANCE - AUTO AND GENERAL LIABILITY	1,314	9,568	9,000	568	106%
117 INSURANCE - PROPERTY	252	2,016	2,000	16	101%
118 INSURANCE - FIDELITY BOND	-	-	700	(700)	0%
119 OFFICE EQUIPMENT MAINTENANCE	-	-	1,500	(1,500)	0%
120 DUMPSTER	45	769	500	269	154%
121 ELECTRIC - OFFICE	326	3,108	4,500	(1,392)	69%
122 SAFETY	258	2,764	3,300	(536)	84%
123 TRANSFERS TO CAPITAL PROJECTS FUNDS	-	-	-	-	0%
124 RETAIL OPERATIONS CONTINGENCY FUND	2,083	16,667	25,000	(8,333)	67%
125 FUNDED TO/BY RESERVE	(12,743)	(101,947)	(152,920)	50,973	67%
126 TOTAL OPERATING EXPENSES	116,292	1,204,323	2,196,300	(991,977)	55%
127 NET INCOME (LOSS)	\$ 191,574	\$ 582,721	\$ -	\$ 582,721	0%

RETAIL

CAPITAL PROJECTS SUMMARY

2020-21

- 1 FUNDS PROVIDED BY RESERVE
- 2 **CAPITAL PROJECTS REVENUE**
- 3 CAPITAL PROJECTS FEES (CIC CHARGES)
- 4 CONNECTION FEES
- 5 INTEREST EARNINGS
- 6 LOAN PROCEEDS
- 7 TRANSFERS FROM OPERATIONS
- 8 **TOTAL CAPITAL PROJECTS REVENUE**

FEB. 2021 ACTUAL REVENUE	YTD ACTUAL REVENUE	2020-21 ANNUAL BUDGET	BUDGET \$ OVER / (UNDER)	YTD PERCENT OF BUDGET
\$ -	\$ -	\$ 2,496,681	\$ (2,496,681)	0%
71,147	284,881	325,000	(40,119)	88%
10,040	10,040	5,000	5,040	201%
-	3,912	5,000	(1,088)	78%
-	4,000,000	5,000,000	(1,000,000)	80%
-	-	7,382	(7,382)	0%
81,187	4,298,832	7,839,063	(3,540,231)	

- 9 **CAPITAL PROJECTS EXPENSES**
- 10 URBAN WATER MANAGEMENT PLAN UPDATE
- 11 WATER LOSS CONTROL PROGRAM (WSO)
- 12 VP RESERVOIR REHAB/POWER SUPPLY
- 13 VALVE REPLACEMENTS
- 14 ALLOWANCE FOR SYSTEM RELOCATIONS
- 15 BACKUP GENERATOR FOR VP BOOSTER STATION
- 16 PFAS TREATMENT FACILITY
- 17 NEW WELL
- 18 SCADA SYSTEM REPLACEMENT
- 19 SEDARU IMPROVEMENTS
- 20 RZ METER SYSTEM IMPROVEMENTS PILOT STUDY
- 21 AWIA PROJECT REPORT
- 22 ENERGY MANAGEMENT
- 23 TRANSFER TO CAPITAL RESERVES
- 24 DEBT ISSUANCE COSTS
- 25 **TOTAL CAPITAL PROJECTS EXPENSE**
- 26 **NET INCOME (LOSS) FROM CAPITAL PROJECTS**

FEB. 2021 ACTUAL EXPENSES	YTD ACTUAL EXPENSES	2020-21 ANNUAL BUDGET	BUDGET \$ OVER / (UNDER)	YTD PERCENT OF BUDGET
-	1,400	5,000	(3,600)	28%
-	-	10,000	(10,000)	0%
12,693	29,449	1,230,000	(1,200,551)	2%
-	-	50,000	(50,000)	0%
-	-	130,000	(130,000)	0%
-	-	55,000	(55,000)	0%
-	15,300	180,000	(164,700)	8%
17,012	49,841	2,305,000	(2,255,159)	2%
8,200	19,874	700,000	(680,126)	3%
-	-	5,000	(5,000)	0%
-	-	10,000	(10,000)	0%
-	10,000	10,000	-	100%
-	2,037	-	2,037	0%
12,743	101,947	152,920	(50,973)	67%
-	24,000	-	24,000	0%
50,648	253,847	4,842,920	(4,589,073)	5%
\$ 30,539	\$ 4,044,985	\$ 2,996,143	\$ 1,048,842	

RETAIL

CAPITAL PROJECTS DETAIL

2020-21

	FEB. 2021 ACTUAL	YTD ACTUAL	2020-21 ANNUAL BUDGET	BUDGET \$ OVER / (UNDER)	YTD PERCENT OF BUDGET
1 FUNDED BY RESERVES	\$ -	\$ -	\$ 2,496,681	\$ (2,496,681)	
2 CAPITAL PROJECTS REVENUE					
3 CAPITAL PROJECTS FEES (CIC CHARGES)	71,147	284,881	325,000	(40,119)	88%
4 CONNECTION FEES	10,040	10,040	5,000	5,040	201%
5 INTEREST EARNINGS	-	3,912	5,000	(1,088)	78%
6 TRANSFERS FROM OPERATIONS	-	-	7,382	(7,382)	0%
7 LOAN PROCEEDS	-	4,000,000	5,000,000	(1,000,000)	80%
8 TOTAL CAPITAL PROJECTS REVENUE	81,187	4,298,832	5,342,382	(1,043,550)	
9 CAPITAL PROJECTS EXPENSE					
10 URBAN WATER MANAGEMENT PLAN UPDATE	-	1,400	5,000	(3,600)	28%
11 WATER LOSS CONTROL PROGRAM (WSO)	-	-	10,000	(10,000)	0%
12 VP RESERVOIR REHAB/POWER SUPPLY - ENG.	12,195	27,953	100,000	(72,047)	28%
13 VP RESERVOIR REHAB/POWER SUPPLY - CON.	498	1,496	1,100,000	(1,098,504)	0%
14 VP RESERVOIR REHAB/POWER SUPPLY - LAB.	-	-	30,000	(30,000)	0%
15 VALVE REPLACEMENTS SYSTEM - CON.	-	-	35,000	(35,000)	0%
16 VALVE REPLACEMENTS SYSTEM - LAB.	-	-	15,000	(15,000)	0%
17 ALLOWANCE FOR SYSTEM RELOCATIONS - ENG.	-	-	20,000	(20,000)	0%
18 ALLOWANCE FOR SYSTEM RELOCATIONS - CON.	-	-	100,000	(100,000)	0%
19 ALLOWANCE FOR SYSTEM RELOCATIONS - LAB.	-	-	10,000	(10,000)	0%
20 BARRETT RES. BOOSTER PUMP REPLACEMENT - CON.	-	-	50,000	(50,000)	0%
21 BARRETT RES. BOOSTER PUMP REPLACEMENT - LAB.	-	-	5,000	(5,000)	0%
22 PFAS TREATMENT FACILITY - ENGINEERING	-	10,347	120,000	(109,654)	9%
23 PFAS TREATMENT FACILITY - CONSTRUCTION	-	4,953	50,000	(45,047)	10%
24 PFAS TREATMENT FACILITY - LABOR	-	-	10,000	(10,000)	0%
25 NEW WELL - ENGINEERING	16,986	41,445	500,000	(458,555)	8%
26 NEW WELL - CONSTRUCTION	-	8,370	1,800,000	(1,791,630)	0%
27 NEW WELL - LABOR	26	26	5,000	(4,974)	1%
28 SCADA SYSTEM REPLACEMENT	8,200	19,874	700,000	(680,126)	3%
29 SEDARU IMPROVEMENTS	-	-	5,000	(5,000)	0%
30 RZ METER SYSTEM IMPROVEMENTS PILOT STUDY	-	-	10,000	(10,000)	0%
31 AWIA PROJECT REPORT	-	10,000	10,000	-	100%
32 ENERGY MANAGEMENT	-	2,037	-	2,037	0%
33 TRANSFER TO CAPITAL RESERVES	12,743	101,947	152,920	(50,973)	67%
34 DEBT ISSUANCE COSTS	-	24,000	-	24,000	0%
35 TOTAL CAPITAL PROJECTS EXPENSE:	50,648	253,847	4,842,920	(4,589,073)	5%
36 NET INCOME (LOSS) FROM CAPITAL PROJECTS:	30,539	4,044,985	2,996,143	1,048,842	

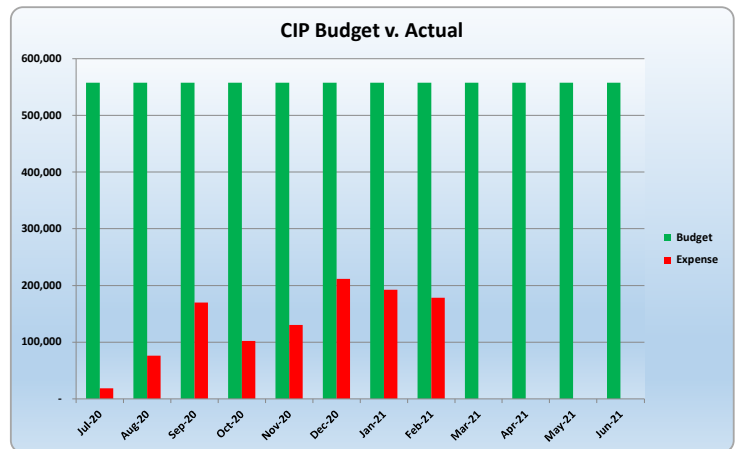
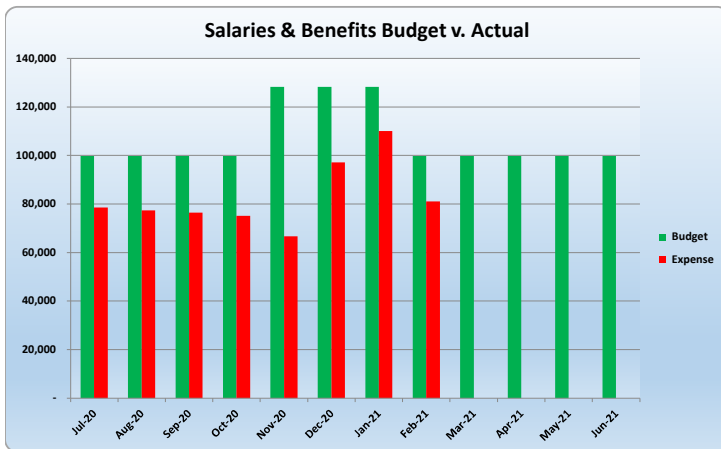
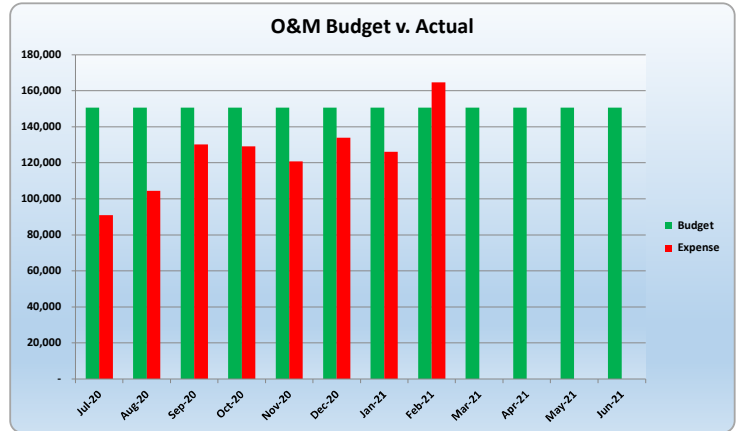
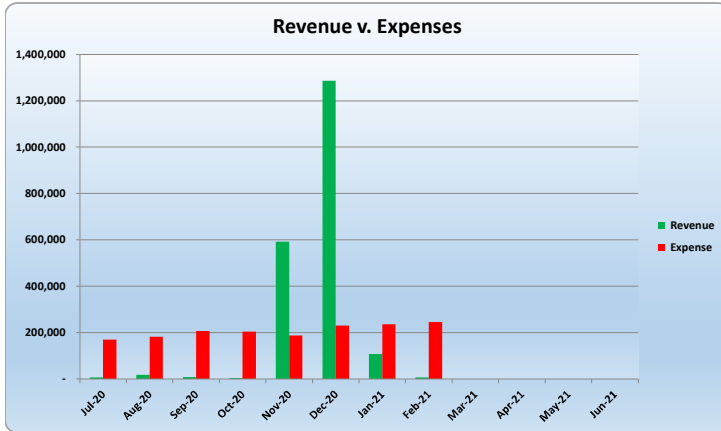
East Orange County Water District

Financial Summary - Sewers

For Period Ending February 28, 2021

YTD Operating Income **\$ 2,030,291**

YTD Operating Expense **\$ 1,662,505**



SEWERS

FEB. 2021 VARIANCE REPORT - 67% OF BUDGET YEAR

ACCOUNT NAME	LINE #	YTD AMOUNT (\$)	RECEIVED OR SPENT (%)	COMMENT
Operating (New)				
<u>Revenue:</u>				
<u>Expense:</u>				
OPERATIONS SOFTWARE	24	29,396	113%	YTD is over budget due to LMNTRIX cyber security subscription software fee.
(Ongoing)				
<u>Revenue:</u>				
FEES/OTHER CHARGES	4	8,000	400%	YTD is over budget due to a higher volume of inspection charges received for sewer permits.
MISCELLANEOUS INCOME	17	16,286	1629%	YTD is over budget due to the \$8.2K insurance reimbursement for sewer spill remediation in prior year & \$6.5K reimbursement for sewer main repairs.
VEHICLE MAINTENANCE	29	27,564	138%	YTD is over budget due to \$16K in vehicle repair at AutoNation Collision Center in January.
<u>Expense:</u>				
MAINS-REPAIRS & MAINTENANCE	21	34,393	229%	YTD is over budget due to an emergency main repair in October for \$28K at Circula Panorama.
EQUIPMENT & SUPPLIES	34	25,166	101%	YTD is over budget due to purchase of CCTV Camera in September for \$22.9K.
OFFICE SUPPLIES / FURNISHINGS /SMALL EQUIP.	67	8,904	287%	YTD is over budget due to the purchase of two Microsoft surface books in September.
Capital Projects (New)				
<u>Revenue:</u>				
<u>Expense:</u>				
(Ongoing)				
<u>Revenue:</u>				
<u>Expense:</u>				
VEHICLE ACQUISITION	43	20,387	0%	YTD balance consists of purchase of a trailer mounted air compressor (\$20.3K).

SEWERS OPERATING SUMMARY

2020-21 Statement of Revenues, Expenses & Changes in Net Assets

1 OPERATING REVENUE

2 SEWER SERVICE FEES

3 LATE CHARGES

4 OTHER CHARGES

5 UNCOLLECTIBLE ACCOUNTS

6 SEPTIC SYSTEM FEES

7 TOTAL OPERATING REVENUE:

8 NON-OPERATING REVENUES / (EXPENSES)

9 PROPERTY TAXES*

10 INTEREST & INVESTMENT EARNINGS

11 MARKET VALUE ADJUSTMENT ON INVESTMENTS

12 MISCELLENIOUS INCOME (EXPENSE)

13 NON-OPERATING REVENUES / (EXPENSES), NET

14 TOTAL REVENUES

FEB. 2021 ACTUAL REVENUE	YTD ACTUAL REVENUE	2020-21 ANNUAL BUDGET	BUDGET \$ OVER / (UNDER)	YTD PERCENT OF BUDGET
\$ -	\$ 1,760,063	\$ 2,800,000	\$ (1,039,937)	63%
-	1,634	-	1,634	0%
5,902	26,231	2,000	24,231	1312%
-	-	(90,000)	90,000	0%
-	-	-	-	0%
5,902	1,787,928	2,742,000	(954,072)	65%
404	218,396	346,300	(127,904)	63%
-	-	-	-	0%
866	7,680	-	7,680	0%
-	16,286	1,000	15,286	1629%
1,270	242,363	347,300	(104,937)	70%
\$ 7,172	\$ 2,030,291	\$ 3,089,300	\$ (1,059,009)	66%

**The majority of property taxes and sewer service fees are received in December and April, causing budget percentages to be uneven.*

15 OPERATING EXPENSE

16 OPERATIONS & MAINTENANCE

17 GENERAL & ADMINISTRATIVE

18 TAXES AND BENEFITS

19 TRANSFER TO CAPITAL RESERVE

20 SEWER OPERATIONS CONTINGENCY FUND

21 PRIOR YEAR EXPENSE

22 TOTAL OPERATING EXPENSE

23 NET INCOME (LOSS) FROM OPERATIONS

FEB. 2021 ACTUAL EXPENSES	YTD ACTUAL EXPENSES	2020-21 ANNUAL BUDGET	BUDGET \$ OVER / (UNDER)	YTD PERCENT OF BUDGET
\$ 21,054	\$ 164,008	\$ 253,500	\$ (89,492)	65%
132,658	754,146	1,598,950	(844,804)	47%
18,443	158,628	336,250	(177,622)	47%
68,383	547,067	820,600	(273,533)	67%
4,167	33,333	50,000	(16,667)	67%
890	5,323	-	5,323	0%
245,595	1,662,505	3,089,300	(1,426,795)	54%
\$ (238,423)	\$ 367,786	\$ -	\$ 367,786	

SEWERS OPERATING DETAIL

2020-21 Statement of Revenues, Expenses & Changes in Net Assets

	FEB. 2021 ACTUAL	YTD ACTUAL	2020-21 ANNUAL BUDGET	BUDGET \$ OVER / (UNDER)	YTD PERCENT OF BUDGET
OPERATING REVENUE					
1 SEWER SERVICE FEES	\$ -	\$ 1,760,063	\$ 2,800,000	\$ (1,039,937)	63%
2 LATE CHARGES	-	1,634	-	1,634	0%
3 FOG RENEWAL FEE	3,502	18,231	-	18,231	0%
4 FEES/OTHER CHARGES	2,400	8,000	2,000	6,000	400%
5 UNCOLLECTIBLE ACCOUNTS	-	-	(90,000)	90,000	0%
6 TOTAL OPERATING REVENUES	5,902	1,787,928	2,742,000	(954,072)	65%
NON-OPERATING REVENUE					
8 TAXES-SECURED	-	190,918	335,000	(144,082)	57%
9 TAXES-UNSECURED	-	8,578	5,000	3,578	172%
10 TAXES-SUPPLEMENTAL ROLL	273	3,308	4,000	(692)	83%
11 TAXES-PRIOR YEARS	131	2,458	1,500	958	164%
12 TAXES-HOMEOWNER SUBVENTION	-	829	800	29	104%
13 TAXES-TUSTIN RDA	-	12,117	-	12,117	0%
14 TAXES-PUBLIC UTILITY	-	188	-	188	0%
15 INTEREST EARNED - INVESTMENTS	-	-	-	-	0%
16 MARKET VALUE ADJUSTMENTS	866	7,680	-	7,680	0%
17 MISCELLANEOUS INCOME	-	16,286	1,000	15,286	1629%
18 TOTAL NON OPERATING REVENUE	1,270	242,363	347,300	(104,937)	70%
19 TOTAL REVENUES	7,172	2,030,291	3,089,300	(1,059,009)	66%
EXPENSE					
21 MAINS-REPAIRS & MAINTENANCE	-	34,393	15,000	19,393	229%
22 REGULATORY PERMITS	-	16,105	25,000	(8,895)	64%
23 WATER QUALITY TESTING	-	66	1,000	(934)	7%
24 OPERATIONS SOFTWARE	4,443	29,396	26,000	3,396	113%
25 EQUIPMENT RENTAL	240	1,697	8,500	(6,803)	20%
26 SMALL TOOLS	9,040	13,147	15,000	(1,853)	88%
27 GASOLINE, OIL & DIESEL FUEL	1,646	12,725	18,000	(5,275)	71%
28 EQUIPMENT MAINTENANCE	1,646	2,323	15,000	(12,677)	15%
29 VEHICLE MAINTENANCE	3,578	27,564	20,000	7,564	138%
30 MAINTENANCE-BUILDINGS AND GROUNDS	460	1,425	5,000	(3,575)	29%
31 ROOT CONTROL	-	-	25,000	(25,000)	0%
32 INSECTICIDE	-	-	50,000	(50,000)	0%
33 ODOR CONTROL	-	-	5,000	(5,000)	0%
34 EQUIPMENT & SUPPLIES	-	25,166	25,000	166	101%
35 WAGES	62,611	509,375	959,200	(449,825)	53%
36 PAYROLL TAXES-FICA & MEDICARE	4,393	30,769	55,400	(24,631)	56%
37 PAYROLL TAXES-SUI &ETT	138	1,010	3,300	(2,290)	31%
38 PERS UNFUNDED	885	7,770	24,500	(16,730)	32%
39 PERS CLASSIC (EMPLOYER PAID)	2,381	27,775	67,200	(39,425)	41%
40 PERS PEPRA (EMPLOYER PAID)	569	9,592	22,200	(12,608)	43%
41 HEALTH INSURANCE	7,986	60,889	120,000	(59,111)	51%
42 DENTAL INSURANCE	549	3,572	13,650	(10,078)	26%
43 VISION INSURANCE	151	1,186	2,000	(814)	59%
44 LIFE/DISABILITY INSURANCE	143	5,257	6,000	(743)	88%
45 WORKER'S COMPENSATION INSURANCE	1,246	10,806	22,000	(11,194)	49%
46 EDUCATIONAL REIMBURSEMENT	-	169	1,000	(831)	17%
47 UNIFORMS	834	2,160	3,200	(1,040)	67%
48 DISTRICT WEBSITE	-	-	2,000	(2,000)	0%
49 MCPHERSON FAX	19	131	500	(369)	26%
50 MCPHERSON INTERNET	245	837	1,500	(663)	56%
51 MCPHERSON OFFICE PHONES	43	326	3,800	(3,474)	9%
52 ANSWERING SERVICE	-	-	200	(200)	0%
53 CELL PHONES	802	2,505	3,000	(495)	84%

*No assurance provided on these financial statements. These financial statements do not include a statement of cash flows. Substantially all disclosures required by accounting principles generally accepted in the United States not included.

SEWERS OPERATING DETAIL

2020-21 Statement of Revenues, Expenses & Changes in Net Assets

		FEB. 2021 ACTUAL	YTD ACTUAL	2020-21 ANNUAL BUDGET	BUDGET \$ OVER / (UNDER)	YTD PERCENT OF BUDGET
54	UNDERGROUND SERVICE ALERT	386	2,758	8,500	(5,742)	32%
55	TRAINING / SCHOOLS	96	1,381	3,000	(1,620)	46%
56	CONFERENCE AND MEETING EXPENSES	505	590	1,000	(410)	59%
57	MILEAGE	-	-	1,000	(1,000)	0%
58	SCAP	45	359	550	(191)	65%
59	CALIFORNIA SPECIAL DISTRICTS ASSOCIATION	325	2,554	3,900	(1,346)	65%
60	ASSOCIATION OF CALIFORNIA CITIES	-	-	500	(500)	0%
61	DIRECTOR'S FEES-JOHN DULEBOHN	142	1,042	2,250	(1,208)	46%
62	DIRECTOR'S FEES-RICHARD BELL	100	958	2,250	(1,292)	43%
63	DIRECTOR'S FEES-MURDOCH	58	1,017	2,250	(1,233)	45%
64	DIRECTOR'S FEES-JOHN SEARS	100	1,208	2,250	(1,042)	54%
65	MEETING EXPENSES	732	2,375	2,500	(125)	95%
66	POSTAGE	273	759	1,000	(241)	76%
67	OFFICE SUPPLIES / FURNISHINGS / SMALL EQUIP.	405	8,904	3,100	5,804	287%
68	PUBLIC INFORMATION & LEGAL NOTICES	2,877	18,743	60,000	(41,257)	31%
69	RECORDS MANAGEMENT	96	3,067	4,000	(933)	77%
70	BANK CHARGES	-	68	3,000	(2,932)	2%
71	FOG SERVICES	2,100	11,550	15,000	(3,450)	77%
72	OUTSIDE SERVICES	2,964	23,947	50,000	(26,053)	48%
73	AUDIT	-	13,505	25,000	(11,495)	54%
74	COUNTY SERVICE CHARGE COLLECTION FEE	0	9,971	18,000	(8,029)	55%
75	TREASURER	1,000	4,608	7,000	(2,392)	66%
76	ACCOUNTING	3,224	19,446	40,000	(20,554)	49%
77	LEGAL	1,827	19,971	40,000	(20,029)	50%
78	COMPUTER CONSULTING	992	6,375	10,000	(3,625)	64%
79	ENGINEERING	-	368	45,000	(44,632)	1%
80	LAFCO	524	4,193	8,000	(3,807)	52%
81	INSURANCE-AUTO AND GENERAL LIABILITY	1,472	10,727	18,000	(7,273)	60%
82	INSURANCE-PROPERTY	504	4,031	25,000	(20,969)	16%
83	INSURANCE - CLAIMS	-	-	10,000	(10,000)	0%
84	INSURANCE-FIDELITY BOND	-	-	300	(300)	0%
85	OFFICE EQUIPMENT MAINTENANCE	-	-	3,000	(3,000)	0%
86	SOLID WASTE	91	1,349	1,000	349	135%
87	ELECTRIC - OFFICE	30	522	4,200	(3,678)	12%
88	SAFETY	517	15,428	4,000	11,428	386%
89	ELECTION/REDISTRICTING EXPENSE	46,719	46,869	200,000	(153,131)	23%
90	PRIOR YEAR EXPENSE	890	5,323	-	5,323	0%
91	TRANSFERS TO CAPITAL PROJECTS FUNDS	2,917	23,333	35,000	(11,667)	67%
92	OPERATIONS CONTINGENCY FUND	4,167	33,333	50,000	(16,667)	67%
93	FUNDED TO/BY RESERVE	65,467	523,733	785,600	(261,867)	67%
94	TOTAL EXPENSE	245,595	1,662,505	3,089,300	(1,426,795)	54%
95	NET INCOME / (LOSS)	\$ (238,423)	\$ 367,786	\$ -	\$ 367,786	

SEWERS

CAPITAL PROJECTS SUMMARY

2020-21

1 CAPITAL PROJECTS REVENUE

2	CAPITAL CONTRIBUTIONS	-	-	-	-	0%
3	CONNECTION FEES	-	-	20,000	(20,000)	0%
4	SEWER PERMIT CAPACITY CHARGES	6,862	52,064	-	52,064	0%
5	OCSD PERMIT PROCESSING FEES	883	4,109	-	4,109	0%
6	TRANSFER TO RESERVES FROM OPERATIONS	65,467	523,733	785,600	(261,867)	67%
7	TRANSFERS FROM OPERATIONS	2,917	23,333	35,000	(11,667)	67%
8	INTEREST EARNINGS	35,255	350,459	400,000	(49,541)	88%
9	LOAN PROCEEDS	-	16,000,000	8,000,000	8,000,000	200%
10	GAIN/(LOSS) ON INVESTMENTS, MARKET VALUE	(122,117)	(289,074)	-	(289,074)	0%
11	TOTAL CAPITAL PROJECTS REVENUE	(10,733)	16,664,624	9,240,600	7,424,024	180%

FEB. 2021 ACTUAL REVENUE	YTD ACTUAL REVENUE	2020-21 ANNUAL BUDGET	BUDGET \$ OVER / (UNDER)	YTD PERCENT OF BUDGET
-	-	-	-	0%
-	-	20,000	(20,000)	0%
6,862	52,064	-	52,064	0%
883	4,109	-	4,109	0%
65,467	523,733	785,600	(261,867)	67%
2,917	23,333	35,000	(11,667)	67%
35,255	350,459	400,000	(49,541)	88%
-	16,000,000	8,000,000	8,000,000	200%
(122,117)	(289,074)	-	(289,074)	0%
(10,733)	16,664,624	9,240,600	7,424,024	180%

12 CAPITAL PROJECTS EXPENSE

13	CIPP	102,207	191,026	520,000	(328,974)	37%
14	SEWER REPLACEMENT	-	-	240,000	(240,000)	0%
15	MANHOLE REPLACEMENT	-	24,573	150,000	(125,427)	16%
16	FOG CONTROL	-	-	50,000	(50,000)	0%
17	MASTER PLAN/CONDITION ASSESSMENT	1,285	55,725	75,000	(19,275)	74%
18	210 N. MCPHERSON	-	29,591	-	29,591	0%
19	MANHOLE RAISING	-	20,800	275,000	(254,200)	8%
20	SEPTIC SYSTEM CONVERSIONS	153	153	50,000	(49,847)	0%
21	BROWNING REHABILITATION	70,445	660,956	4,450,000	(3,789,044)	15%
22	BACKWATER VALVE PROGRAM	-	-	75,000	(75,000)	0%
23	MANHOLE INSPECTIONS	-	-	200,000	(200,000)	0%
24	SEDARU UPGRADES	-	-	10,000	(10,000)	0%
25	MANHOLE COATING - PEST DETERRENT	-	-	100,000	(100,000)	0%
26	HOLIDAY LANE SEWER LINE REPLACEMENT	-	-	170,000	(170,000)	0%
27	AWIA PROJECT	-	31,886	50,000	(18,114)	64%
28	CCTV	-	-	25,000	(25,000)	0%
29	FORKLIFT	-	-	25,000	(25,000)	0%
30	ARROW BOARD	2,462	2,462	10,000	(7,538)	25%
31	SMART COVERS	-	24,473	36,000	(11,527)	68%
32	VEHICLE ACQUISITION	-	20,387	-	20,387	0%
33	ENERGY MANAGEMENT	-	2,037	-	2,037	0%
34	US BANK FEES	2,023	16,168	-	16,168	0%
35	DEBT ISSUANCE COSTS	-	96,000	182,000	(86,000)	53%
36	TOTAL CAPITAL PROJECTS EXPENSE	178,576	1,176,236	6,693,000	(5,516,764)	18%
37	NET INCOME (LOSS) FROM CAPITAL PROJECTS	\$ (189,309)	\$ 15,488,388	\$ 2,547,600	\$ 12,940,788	

FEB. 2021 ACTUAL EXPENSE	YTD ACTUAL EXPENSE	2020-21 ANNUAL BUDGET	BUDGET \$ OVER / (UNDER)	YTD PERCENT OF BUDGET
102,207	191,026	520,000	(328,974)	37%
-	-	240,000	(240,000)	0%
-	24,573	150,000	(125,427)	16%
-	-	50,000	(50,000)	0%
1,285	55,725	75,000	(19,275)	74%
-	29,591	-	29,591	0%
-	20,800	275,000	(254,200)	8%
153	153	50,000	(49,847)	0%
70,445	660,956	4,450,000	(3,789,044)	15%
-	-	75,000	(75,000)	0%
-	-	200,000	(200,000)	0%
-	-	10,000	(10,000)	0%
-	-	100,000	(100,000)	0%
-	-	170,000	(170,000)	0%
-	31,886	50,000	(18,114)	64%
-	-	25,000	(25,000)	0%
-	-	25,000	(25,000)	0%
2,462	2,462	10,000	(7,538)	25%
-	24,473	36,000	(11,527)	68%
-	20,387	-	20,387	0%
-	2,037	-	2,037	0%
2,023	16,168	-	16,168	0%
-	96,000	182,000	(86,000)	53%
178,576	1,176,236	6,693,000	(5,516,764)	18%
\$ (189,309)	\$ 15,488,388	\$ 2,547,600	\$ 12,940,788	

SEWERS

CAPITAL PROJECTS DETAIL

2020-21

	FEB. 2021 ACTUAL	YTD ACTUAL	2020-21 ANNUAL BUDGET	BUDGET \$ OVER / (UNDER)	YTD PERCENT OF BUDGET
1 CAPITAL PROJECTS REVENUE					
2 CONNECTION FEES	\$ -	\$ -	\$ 20,000	\$ (20,000)	0%
3 SEWER PERMIT CAPACITY CHARGES	6,862	52,064	-	52,064	0%
4 OCSD PERMIT PROCESSING FEES	883	4,109	-	4,109	0%
5 TRANSFERS FROM OPERATIONS	2,917	23,333	35,000	(11,667)	67%
6 TRANSFER TO CAPITAL RESERVES	65,467	523,733	785,600	(261,867)	67%
7 INTEREST EARNINGS	35,255	350,459	400,000	(49,541)	88%
8 LOAN PROCEEDS	-	16,000,000	8,000,000	8,000,000	200%
9 REALIZED GAIN/(LOSS) ON INVESTMENTS	8,663	10,812	-	10,812	0%
10 MARKET VALUE ADJUSTMENTS	(130,780)	(299,886)	-	(299,886)	0%
11 TOTAL CAPITAL PROJECTS REVENUE	(10,733)	16,664,624	9,240,600	7,424,024	180%
12 CAPITAL PROJECTS EXPENSE					
13 CIPP - ENGINEERING	-	8,768	15,000	(6,233)	58%
14 CIPP - CONSTRUCTION	102,207	182,258	500,000	(317,742)	36%
15 CIPP - LABOR	-	-	5,000	(5,000)	0%
16 CIPP - REPLACEMENT/REHAB	-	-	25,000	(25,000)	0%
17 SEWER REPLACEMENT - ENGINEERING	-	-	30,000	(30,000)	0%
18 SEWER REPLACEMENT - CONSTRUCTION	-	-	200,000	(200,000)	0%
19 SEWER REPLACEMENT - LABOR	-	-	10,000	(10,000)	0%
20 MANHOLE REPLACEMENT - ENGINEERING	-	1,000	5,000	(4,000)	20%
21 MANHOLE REPLACEMENT - CONSTRUCTION	-	23,095	140,000	(116,905)	16%
22 MANHOLE REPLACEMENT - LABOR	-	478	5,000	(4,522)	10%
23 FOG CONTROL - ENGINEERING	-	-	25,000	(25,000)	0%
24 FOG CONTROL - EQUIPMENT	-	-	25,000	(25,000)	0%
25 MASTER PLAN / CONDITION ASSESSMENT - ENG.	1,285	55,725	75,000	(19,275)	74%
26 210 N. MCPHERSON - ACQ./CONSTRUCTION	-	29,591	-	29,591	0%
27 MANHOLE ADDITIONS & RAISING	-	20,800	275,000	(254,200)	8%
28 SEPTIC SYSTEM CONVERSIONS	153	153	50,000	(49,847)	0%
29 BROWNING REHABILITATION - ENGINEERING	70,445	660,956	1,400,000	(739,044)	47%
30 BROWNING REHABILITATION - CONSTRUCTION	-	-	3,000,000	(3,000,000)	0%
31 BROWNING REHABILITATION - LABOR	-	-	50,000	(50,000)	0%
32 BACKWATER VALVE PROGRAM - ENG.	-	-	75,000	(75,000)	0%
33 BACKWATER VALVE PROGRAM - CONST.	-	-	100,000	(100,000)	0%
34 MANHOLE INSPECTIONS	-	-	200,000	(200,000)	0%
35 SEDARU UPGRADES	-	-	10,000	(10,000)	0%
36 HOLIDAY LANE SEWER LINE REPLACEMENT - ENG.	-	-	30,000	(30,000)	0%
37 HOLIDAY LANE SEWER LINE REPLACEMENT - CON.	-	-	125,000	(125,000)	0%
38 HOLIDAY LANE SEWER LINE REPLACEMENT - LAB.	-	-	15,000	(15,000)	0%
39 AWIA PROJECT	-	31,886	50,000	(18,114)	64%
40 FORKLIFT	-	-	25,000	(25,000)	0%
41 ARROW BOARD	2,462	2,462	10,000	(7,538)	25%
42 SMART COVERS	-	24,473	36,000	(11,527)	68%
43 VEHICLE ACQUISITION	-	20,387	-	20,387	0%
44 ENERGY MANAGEMENT	-	2,037	-	2,037	0%
45 US BANK FEES	2,023	16,168	-	16,168	0%
46 DEBT ISSUANCE COSTS	-	96,000	182,000	(86,000)	0%
47 TOTAL CAPITAL PROJECTS EXPENSE	178,576	1,176,236	6,693,000	(5,516,764)	18%
48 NET INCOME (LOSS) FROM CAPITAL PROJECTS	\$ (189,309)	\$ 15,488,388	\$ 2,547,600	\$ 12,940,788	

*No assurance provided on these financial statements. These financial statements do not include a statement of cash flows. Substantially all disclosures required by accounting principles generally accepted in the United States not included.



MEMO

TO: FINANCE COMMITTEE
FROM: GENERAL MANAGER
SUBJECT: SALARY RANGE ADJUSTMENTS
DATE: APRIL 9, 2021

Background

The District recently advertised for to fill an open position in the water group. The job advertisement identified that the District is looking for a Water Operator I or Water Operator II. Unfortunately, we received little response to the advertisement and the few responses were all folks with no experience. After reviewing the process, the pay range was identified to be on the low side compared to our peer agencies so a review of only these two positions was undertaken.

Comparable positions at other agencies were reviewed to gather data on these salary ranges. Water District's were used for the comparison as that is who we are competing with for talent. A total of six agencies were reviewed. Titles can be deceptive, so we matched job descriptions as close as possible. Of course, due to our size, our staff cannot specialize like a large District. We need diverse abilities, so it is not easy to get an apples for apples comparison. The review indicated are current range for these positions is well below the average of the six comparable agencies (Irvine Ranch Water District, Mesa Water, Yorba Linda Water District, Laguna Beach County Water District, Santa Margarita Water District, and South Coast Water District. The comparisons are attached for reference.

To attract highly skilled and capable employees, staff believe we must modify these ranges to above average levels. We do not need to be in the top 1% but the top 25% would be reasonable if we want to stay competitive with these agencies. Staff recommend establishing a pay range of \$4,700 to \$6,500 for the Water Operator I position and a range of \$5,500 to \$7,600 for the Water Operator II position.

Financial Impact

There is no direct financial impact to the District from this action.

Recommendation

The Committee recommend to the Board modifying the pay ranges for these two positions as presented by District Staff.

Attachment(s): Current Salary Schedule
Classification and Compensation Studies: Water Operator I & II



Current Salary Schedule

Position	Monthly Salary Range	
	Low	High
General Manager	Determined by contract	
Engineering Manager	\$15,416	\$21,584
Operations Manager	\$11,420	\$15,989
Wastewater Supervisor	\$6,650	\$9,311
Administrative Assistant II	\$6,288	\$8,805
Management Analyst I	\$5,910	\$8,276
Water Operator III	\$5,542	\$7,760
Administrative Assistant I	\$5,468	\$7,655
Water Operator II	\$4,819	\$6,748
Wastewater Operator II	\$4,666	\$6,532
Water Operator I	\$4,189	\$5,864
Wastewater Operator I	\$4,057	\$5,680
Office Assistant	\$3,559	\$4,984
P/T Management Analyst*	\$27.81	\$37.56
P/T Office Assistant*	\$15.00	\$24.46
Interns*	\$15.45	\$25.19

**East Orange County Water District
Classification and Compensation Study
April 2021**

BENCHMARK TITLE: Water Operator I

Agency	Class Title	Monthly Salary Range		Spread
		Min	Max	
Irvine Ranch Water District	Operator I	\$4,544	\$6,362	40%
Mesa Water	Operator I	\$4,837	\$6,668	N/A
Yorba Linda Water District	Operator I	\$4,860	\$6,221	28%
Laguna Beach County Water District	Maintenance Worker I	\$4,524	\$6,503	44%
Santa Margarita Water District	Maintenance Technician	\$4,463	\$6,153	38%
South Coast Water District	System Operator I	\$4,553	\$6,123	34%
Median =		\$4,630	\$6,338	37%

Current Salary Range	\$4,189	\$5,864	40%
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Proposed Salary Range	\$4,700	\$6,500	38%
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**East Orange County Water District
Classification and Compensation Study
April 2021**

BENCHMARK TITLE: Water Operator II

Agency	Class Title	Monthly Salary Range		Spread
		Min	Max	
Irvine Ranch Water District	Operator II	\$5,516	\$7,849	42%
Mesa Water	Operator II	\$5,750	\$7,926	N/A
Yorba Linda Water District	Operator II	\$5,358	\$6,859	28%
Laguna Beach County Water District	Maintenance Worker II	\$5,499	\$7,903	44%
Santa Margarita Water District	Maintenance Mechanic	\$5,059	\$6,975	38%
South Coast Water District	System Operator II	\$5,026	\$6,759	34%
Median =		\$5,368	\$7,378	37%

Current Salary Range	\$4,819	\$6,748	40%
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Proposed Salary Range	\$5,500	\$7,600	38%
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MEMO

TO: FINANCE COMMITTEE
FROM: GENERAL MANAGER
SUBJECT: RESOLUTION SIGNING AUTHORITY
DATE: APRIL 9, 2021

Background

Currently, the District has an inconsistency between our purchasing policy and the resolution for authorizing signatures. This has been identified in past years during the audit process. The General Manager's signing authority is listed as \$74,999.99 in Resolution 836 that adopted the purchasing policy. Resolution 900, which authorizes signing authority, makes a reference to a limit of \$20,000 in Section 4. The authority up to \$74,999.99 is reiterated in numerous documents but Resolution 900 is inconsistent with the remainder of the record.

Staff believe the Resolution 900 should be amended to revise Section 4 to reflect signing authority of \$74,999.99 for the General Manager.

Recommendation

The Committee recommend to the Board adopting an amended Resolution 900 to correct the discrepancy in signing limits.

Attachment(s): Resolution 900 – Authorizing Signatures
Resolution 836 – Purchasing Policy

RESOLUTION NO. 900

RESOLUTION OF THE BOARD OF DIRECTORS OF THE
EAST ORANGE COUNTY WATER DISTRICT
TRANSFERRING AUTHORITY TO GENERAL MANAGER
AND AUTHORIZING SIGNATURES FOR ALL ACCOUNTS,
AND RESCINDING PRIOR RESOLUTION

WHEREAS, the Board of Directors (“Board”) of the East Orange County Water District (“EOCWD” or “District”) has appointed a new General Manager, Mr. David Youngblood, whose duties shall include those required of general managers by the County Water Code, including, but not limited to Water Code Sections 30580 and 30581, as well as those enumerated in District Resolution No. 865 or otherwise delegated by the Board; and

WHEREAS, the Board previously adopted Resolution No. 847, whereby the Board authorized signatures for all of the District’s accounts at designated depositories and rescinded prior resolutions; and

WHEREAS, the Board desires to transfer such duties and authorities to the newly appointed General Manager as were previously granted to the prior General Manager, Lisa Ohund

WHEREAS, the Board desires to revise its authorization of signatures and authorization to make specified transfers, so as to add the newly appointed General Manager, effective January 1, 2021, and remove the prior General Manager Lisa Ohlund, and otherwise retain the prior authorizations; and

WHEREAS, the Board will, by Board resolution, designate and re-designate from time to time a depository or depositories for corporate checking and/or savings account(s) of the District, which accounts shall be governed by the rules, regulations, bylaws, and practices of the respective depositories including interest, service charges, and other matters.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE EAST ORANGE COUNTY WATER DISTRICT DOES HEREBY RESOLVE, DETERMINE AND ORDER AS FOLLOWS:

Section 1. The Board hereby affirms the appointment of Mr. David Youngblood as General Manager of the District (“General Manager”), effective January 1, 2021, with those duties enumerated in Water Code Sections 30580 and 30581, Resolution No. 865, and as

otherwise delegated or directed by the Board.

Section 2. Effective January 1, 2021, any and all powers, duties, authorities previously granted to General Manager Lisa Ohlund shall be transferred by the authority of this Resolution to General Manager David Youngblood.

Section 3. The members of the Board, the General Manager, and the Treasurer are designated as the officers of the District who shall be authorized to draw checks on, withdraw funds from, and endorse and receive payments to the District's accounts at each of said depositories in the manner set forth in Section 3 hereof. The Secretary is hereby authorized and directed to (1) certify the signatures of the members of the Board, General Manager, Treasurer, and Assistant Treasurer, which certification shall be attached as Exhibit A hereto and be incorporated herein by this reference; and (2) certify their signatures upon an appropriate bank depositor's agreement or card.

Section 4. For any endorsement to a check or withdrawal from said depositories in an amount of up to and including \$20,000.00, one (1) signature, which shall be the signature of either the General Manager, Treasurer, or Assistant Treasurer, is required upon such instrument. Except as provided in the preceding sentence, two (2) signatures, consisting of the signature of one (1) of the members of the Board and the signature of either the General Manager, Treasurer, or Assistant Treasurer, are required upon any endorsements to checks or withdrawals from said depositories. The one (1) signature required by the first sentence and one of said (2) signatures required by the second sentence may be a facsimile, electronic or otherwise, of the signature, if such facsimile signature resembles the facsimile specimen from time to time filed with the depository.

Section 5. The General Manager, Treasurer, and Assistant Treasurer, or any of them, are authorized to execute and deliver to each depository such agreements as the depository may require, and any renewals or amendments thereof, for fund transfers and electronic payment services relating to transfers and/or payments from or to the District's account(s), and each such agreement may contain such provisions as the General Manager, Treasurer, or Assistant Treasurer approves (including but not limited to provisions relating to security procedures and indemnities). The General Manager, Treasurer, or Assistant Treasurer are further authorized to initiate, amend, cancel, confirm, or verify the authenticity of instruction to each depository for fund transfers and electronic payments, whether given orally, electronically, or by facsimile instructions.

Section 6. Each of said depositories designated by the Board is authorized to honor and act in accordance with any such instruments so signed or endorsed and presented to it.

Section 7. The authorities hereby conferred shall continue in full force and effect until written notice of the revocation thereby by the Board shall have been received by said depositories, and the Secretary is hereby authorized to provide to each of said depositories a certified copy of this Resolution.

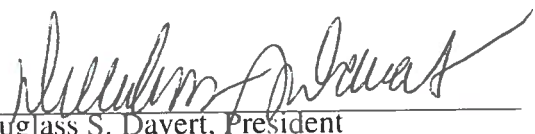
Section 8. The President, Secretary, and each other officer of the District is hereby authorized and directed to execute and deliver bank depositor agreements and/or cards, fund transfer agreements, depository or custodial agreements, and any and all other documents and instruments necessary to or proper for carrying out the authorities conferred by this Resolution. The Treasurer, as District Auditor and Treasurer, is directed to deliver, or cause to be delivered by way of the Assistant Treasurer, any such agreements, cards, documents, and instruments to the respective depositories.

Section 9. The District Auditor (Treasurer) is directed to make, or cause to be made by way of the Assistant Treasurer, a monthly report of all such accounts and transactions to the Board.

Section 10. Except as otherwise stated herein, all prior resolutions adopted by the Board as of the date of this Resolution, relative to the appointment of a General Manager, are hereby deemed superseded by this Resolution. All prior signature authorizations given for depositories of the District pursuant to the authority granted by those prior resolutions, with the exception of the General Manager, however, shall remain in full force and effect as if authorized by this Resolution, until replaced or amended by the authority granted herein.

Section 11. This Resolution shall take effect on January 1, 2021.

ADOPTED, SIGNED, AND APPROVED this 17th day of December, 2020.



Douglass S. Davert, President
EAST ORANGE COUNTY WATER DISTRICT
and of the Board of Directors thereof



Jeffrey A. Hoskinson, Secretary
EAST ORANGE COUNTY WATER DISTRICT
and of the Board of Directors thereof

STATE OF CALIFORNIA)
) ss.
COUNTY OF ORANGE)


I, JEFFREY A. HOSKINSON, Secretary of the Board of Directors of the EAST ORANGE COUNTY WATER DISTRICT, do hereby certify that the foregoing Resolution No. 900 was duly adopted by the Board of Directors of said District at a Regular Meeting of said District held on December 17, 2020, and that it was so adopted by the following vote:

AYES: BELL, DAVERT, DULEBOHN, MURDOCH, SEARS

NOES:

ABSENT:

ABSTAIN:



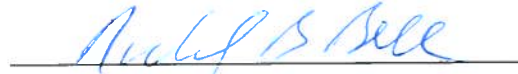
Secretary
EAST ORANGE COUNTY WATER DISTRICT
and of the Board of Directors thereof

EXHIBIT A

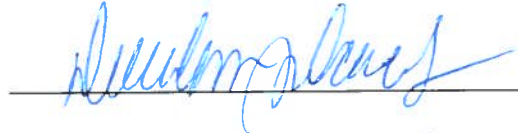
SECRETARY'S CERTIFICATE

I, JEFFREY A. HOSKINSON, do hereby certify that I am the duly appointed, qualified, and acting Secretary of the EAST ORANGE COUNTY WATER DISTRICT, a county water district organized and existing under and by virtue of the laws of the State of California, and I further certify that the persons whose names are set forth below are (1) the duly elected and/or appointed members of the Board of Directors of the EAST ORANGE COUNTY WATER DISTRICT, and/or (2) the persons authorized under Resolution No. 899, by such combination of their signatures as designed therein, to draw checks on, withdraw funds from, and endorse and receive payments to the District's accounts at depositories designated by the Board of Directors of the District, and that the signatures set forth opposite their names below are their true and genuine signatures.

RICHARD B. BELL
Director



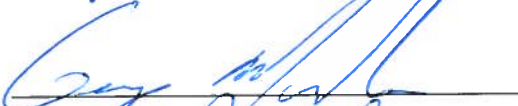
DOUGLASS S. DAVERT
Director



JOHN DULEBOHN
Director



GEORGE MURDOCH
Director



JOHN L. SEARS
Director



DAVID YOUNGBLOOD
General Manager



ANDREW HAMILTON
Treasurer



CINDY BYERRUM
Assistant Treasurer



Dated: _____

1/6/2021



JEFFREY A. HOSKINSON
Secretary of the EAST ORANGE COUNTY
WATER DISTRICT and the Board of
Directors thereof

RESOLUTION NO. 836

RESOLUTION OF THE BOARD OF DIRECTORS OF THE
EAST ORANGE COUNTY WATER DISTRICT ADOPTING
EXPENDITURE APPROVAL AND PURCHASING POLICY

WHEREAS, the Board of Directors of the East Orange County Water District desires to revise and update the policy of the District in regard to the authority to approve expenditures;

WHEREAS, the current policy is set forth in Resolution No. 811, adopted July 20, 2017;

NOW, THEREFORE, the Board of Directors of the East Orange County Water District DOES HEREBY RESOLVE, DETERMINE AND ORDER as follows:

Section 1. Policy and Objectives. It shall be the policy of the District that each expenditure be approved in accordance with this policy. The objectives of the policy are value in spending the District's public funds, quality in material and services purchased by the District, and fairness to participants who seek District contracts.

Section 2. General Criteria.

It shall not be permissible to artificially divide purchase requisitions to circumvent any competitive bidding requirement. In addition, no specifications shall be drafted in such a manner as to limit the bidding directly or indirectly to any one specific vendor, or any specific brand, product, thing, or service, except for those items that are approved as exempt from competitive bidding requirements or are approved as sole source purchases as provided for below in this Section 2.

Except as otherwise provided by law, all bids received in response to an invitation or solicitation of bids may be rejected if the District determines such rejection is in the best interest of the District for any reason.

The District will make payment on a net 30-day basis unless a cash discount is allowed. The payment term shall begin on the date the merchandise is delivered, inspected and accepted by the District, or on the date a correct invoice is received in the office specified in the order, whichever is later. Prompt payment discounts shall be considered earned if payment is postmarked or personally delivered within the prescribed term. For the purposes of this section, the beginning

date described above shall be considered day zero for the purposes of counting days in the prescribed term.

Exceptions to competitive bidding of Work, Material or Services are as follows:

- Professional services required by state law to be procured for an extended analysis based on qualifications and skill.
- Material or Services obtained directly from another government agency or through a master purchasing contract held by such agency.
- Land and right-of-way.
- Property or Services with a price fixed by law.
- Construction equipment rental.
- Automotive and heavy equipment repairs
- Information technology, telecommunications, and reprographic parts, services and equipment, software, installation, maintenance and training except as otherwise directed by law
- Sole source procurement, defined as an award for a Material or Service which can only be purchased from one supplier, usually because of its technological, specialized, unique character or proprietary nature, or when it is in the best interest of the District to renew a contract from a previous contract period, based on satisfactory service and reasonable prices, to avoid the interruption of District business and/or based on good business practices, either for the entire contract period, or, subject to agreement with the contractor or vendor, for an interim period until a new contract is executed.
- The General Manager may also approve informal bidding procedures if a purchase is so urgent that time does not permit an invitation for bids process.

Emergency purchases necessary when unforeseen circumstances require an immediate purchase in order to avoid a substantial hazard to life or property or serious interruption of the operations of the District or the necessary repair of District equipment or heavy equipment.

Section 3. Approval Requirements and Procedures. The requirements for approval by the Board of Directors or a Committee are as follows:

- 3.1 Work, Service or purchase of Material estimated to cost **\$200,000** or more. Three (3) written bids/proposals shall be obtained and documented. Three proposers shall be selected for interviews. The General Manager shall recommend the most qualified bidder for approval by the Board. Approval criteria shall include, but not be limited to, experience, expertise, availability of proposer's staff, completeness and responsiveness of proposal, and cost.
- 3.2 Work, Service or purchase of Material estimated to cost **\$75,000** or more and up to **\$199,999.99**. Three (3) written bids/proposals shall be obtained and documented. The General Manager shall make a recommendation for approval by a standing committee. Approval criteria shall include, but not be limited to, experience, expertise, availability of proposer's staff completeness and responsiveness of the proposal, and cost.
- 3.3 Work, Service or purchase of Material estimated to cost up to **\$74,999.99**. Prior approval of the General Manager is required. The General Manager shall determine whether a competitive selection process shall be used in the procurement and specify the process. If sufficient funding for the item is included in the current budget, the General Manager may approve the expenditure without Board action. If sufficient funding for the item is not included in the current budget, the item must first be submitted to the Board for approval of an amendment to the budget.

- 3.5 Small purchases. Any Work, Service or purchase of Material estimated to cost less than **\$2,500** may be made in accordance with the procedures outlined in this section, provided, however, that procurement requirements shall not be artificially divided so as to constitute a small purchase under this section. Request for quotations, which may be oral or written, will be the usual source selection method for purchases with an estimated value less than **\$2,500** unless the purchase has a higher amount that qualifies for processing as an emergency or as a sole source purchase. The Operations Manager is authorized to make individual purchases for materials and services up to and including **\$2,500**, including tax, shipping, installation and all associated costs. Where possible, the Operations Manager shall obtain three quotes and purchase from the best value vendor. The Operations Manager shall seek oral or informal written quotations from at least three probable sources or provide written justification for failing to do so. Oral quotes shall be recorded or documented by the staff member obtaining the quotes and presented to the Operations Manager. Oral and written quotations shall be retained in the District's file.
- 3.6 Emergency expenditures up to **\$200,000**. When any Work, Service or purchase of Material is determined by the General Manager to be of urgent necessity for the public health, safety or welfare, or for the protection of District property, or as a result of a present emergency which could not reasonably have been foreseen, the General Manager may approve an expenditure up to **\$200,000**. During and following the emergency, the General Manager shall take all reasonable steps to ensure that costs incurred are documented appropriately to support recovery of funds from state and federal emergency management agencies.
- 3.7 Board of Directors Ratification. The General Manager shall report any emergency expenditure exceeding **\$2575,000** to the Board at its next regular meeting. Any change order to a construction contract not requiring Board of Directors approval must be summarized and submitted to the Board of Directors when the project is completed. Rejection of all bids or cancellation of bid solicitations, including determination to re-bid, will be submitted to the same level of authority which is required to award the contract as provided herein. Unaccepted quotes shall be retained for two years. Accepted quotes shall be made part of a project file or canceled invoice.
- 3.8 Change orders. Changes to any existing contract for Work, Service or purchase of Materials shall require approval by the same level of authority which approved the contract as specified herein. If the change, by itself or cumulatively with all prior changes, increases the cost by 25% or more of the original contract price, the change shall require the approval of the next higher level of authority, if any.
- 3.9 Budget Approval; Apportionment. Any Work, Service or purchase of Material in excess of **\$75,000** not approved in the budget shall be submitted to the Board for budget amendment and approval prior to procurement. Board approval of an amendment to the budget is required if sufficient funding for the item is not included in the current budget. The expenditure shall be made by the Retail Zone or the Wholesale System or Improvement District 1, or apportioned to each system in the case of a shared expenditure, as determined in accordance with the apportionment methodology adopted September 15, 2011.
- 3.10 Purchase Orders/Blanket Purchase Orders. All purchases of capital assets shall be made on purchase orders approved by the General Manager. All individual purchases of more than **\$2,500** per item or in the aggregate, to a single vendor, shall be approved by the Operations Manager and made using a purchase order. All individual purchases of **\$2,500** or less must be approved by the Operations Manager. Open purchase orders for a specific period of time (not more than annually and within the same budget year) shall be made on purchase orders approved by the General Manager or, in the General Manager's absence, his/her designee for repeat vendors. Examples include office supplies and auto parts.

A purchase order must indicate the name of the vendor and the exact description and price of each item. All requests shall be reviewed and approved by the Operations Manager and those above **\$2,500**, by the General Manager. The Administrative Assistant shall control and issue purchase orders. Prior to rendering

payment, all appropriate documentation (including invoice, packing slip and purchase order information) will be assembled, reviewed and approved initially by the Operations Manager and then by the General Manager.

- 3.11 Petty Cash. Occasionally, purchases will be required from vendors who required cash payment. Such purchases may be authorized from petty cash funds by the General Manager or the Office Manager. Petty cash transactions shall be limited to under **\$40**.

Summary Table					
ITEM	EQUAL TO OR GREATER THAN	UP TO	INCLUDED IN BUDGET (3.9)	BIDS	AWARD
Work, Service or Material (3.1)	\$200,000	No Limit	Required	Three (3) Written Bids/Proposals	Board
Work, Service or Material (3.2)	\$75,000	\$199,999.99	Required	As determined by Committee	Committee
Work, Service or Material (3.4)	--	\$74,999.99	Required	As determined by General Manager	General Manager
Work, Service or Material (Small Purchase) (3.5)		\$2,500	Not Required	Three (3) oral or written quotations	Operations Manager
Work, Service or Material (Emergency Expenditures – Public Health & Safety) (3.6)		\$200,000	Not Required	Not Required	General Manager
Work, Service or Material (Emergency Expenditures) (3.7)		\$75,000	Not Required	Not Required	General Manager; reporting and ratification by Board if exceeds \$200,000
Change Orders (3.7)				Not Applicable	Same level as award; next higher if cumulative increase of 25% or more to original contract amount
Expenditures over \$2500	\$2,500	\$74,999.99	Required	As determined by General Manager (3.4)	General Manager
Purchase Orders (3.10)		\$2,500	Not Required	Not Required	Operations Manager
Petty Cash (3.11)		\$40	Not Required	Not Required	General Manager or Administrative Assistant

Section 4. Contract Documents and Specifications. Bidding documents and specifications shall be used as follows:

- 4.1 Copies. Bidders may obtain complete sets of bidding documents from the General Manager or other source designated in the bid announcement for the non-refundable price, if any, as set forth in the invitation for bids. In obtaining a copy, the

requesting party acknowledges that the documents and specifications are only for the District's purpose of obtaining bids for the specified Material or Service and do not confer a license or grant permission for any other use.

- 4.2 **Interpretation.** Bidders shall promptly notify the General Manager of any inconsistency or error which they may discover upon examination of the bidding documents or of the site and local conditions. Bidders requiring clarification or interpretation of the bidding documents shall contact the General Manager in writing or by e-mail not less than five working days prior to the date for receipt of bids, or as specified in the invitation for bids. Any interpretation, correction or change to the bidding documents shall be made by written addendum issued by the General Manager. Interpretations, corrections or changes of the bidding documents made in any other manner will not be binding, and bidders shall not rely upon such interpretations, corrections and changes.
- 4.3 **"Or Equal" Items.** The materials, products and equipment described in the bidding documents establish a minimum standard of required function, dimension, appearance and quality to be met. Materials offered as "equal" to the materials specified must meet the minimum specifications. It shall be the bidder's responsibility to demonstrate the merit of the proposed "equal." Proposed "equals" may be awarded based on the sole judgment of the General Manager.
- 4.4 **Addenda.** Addenda will be distributed to all who are known by the General Manager to have received a complete set of bidding documents. Copies of addenda will be made available for inspection wherever bidding documents are on file for that purpose. No addendum will be issued later than four calendar days prior to the date for receipt of bids except an addendum withdrawing the request for bids or one which includes postponement of the date for receipt of bids. Each bidder shall be responsible for ascertaining prior to submitting a bid that they have received all addenda issued. Signed addenda shall be submitted by bidders in order to receive award consideration unless otherwise indicated in the bid documents.
- 4.5 **Submission of Bids.** Bids shall be made on the forms provided by the District and in the manner set forth in the invitation for bids. Bidders shall use complete sets of bidding documents in preparing bids. The District will not assume any responsibility for errors or misinterpretations resulting from the use of incomplete sets of bidding documents. Late bids shall not be accepted. Bidders shall not change the bid form nor make additional stipulations on the bid form which are not consistent with the provisions of the bid documents.
- 4.6 **Bidder's Security.** A bid guarantee in the form of a bid bond or bid deposit (certified or cashier's check) made payable to the District may be required to protect the District in the event the awarded bidder does not execute the contract or furnish the required performance or payment bonds. A required bid bond or bid deposit must be submitted with the bid, and be in the amount as specified in the invitation for bids. In the event an otherwise low bidder is allowed to withdraw a bid due to claim of error, the District may retain the bid guarantee to offset its costs of administrative handling of the bid. The bid guarantee of the lowest bidder shall be retained until the contract has been executed and approved and any performance or payment bonds and required proof of insurance provided, at which time the bid guarantee will be released, except where forfeited. The bid guarantees of the second and third lowest responsible bidders may also be held by the District until the contract has been fully executed and required proof of insurance is obtained from the low bidder. The bid guarantees submitted by all other unsuccessful bidders shall be returned to them as soon as practical following the evaluation of bid responses and their bid bonds shall be of no further effect. Failure on the part of the successful bidder within the time allowed to execute the contract, furnish an acceptable performance bond, or comply with any other requirement imposed prior to execution of the contract shall be considered just cause for cancellation of the award and forfeiture of the bid security, not as a penalty, but in liquidation of certain damages sustained. Contract award may then be made to the next lowest responsible and responsive bidder, the call for bids re-advertised, or such other action taken as deemed appropriate by the District.

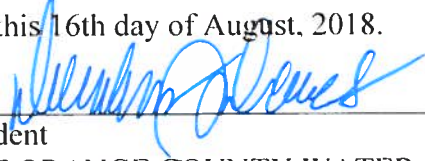
- 4.7 Award or Rejection. The District may reject a bid which is in any way incomplete, irregular, amplified, unqualified, conditional or otherwise not in compliance with the bid documents in all material respects. The District may waive any informality, irregularity, immaterial defects or technicalities in any bids received; and/or cancel an invitation for bids, or reject all bids for other any reason which indicates the cancellation or rejection of all bids is clearly in the best interest of the District.
- 4.8 Protests. Any actual bidder or proposer who is aggrieved in connection with a solicitation or award of a bid or contract may protest to the General Manager. The General Manager is authorized to settle any protest regarding the solicitation or award of a District contract or any claim under \$25,000 arising out of the performance of a District contract prior to an appeal to the Board of Directors, or the commencement of an action in court of competent jurisdiction. In the event of a timely and properly filed protest, the General Manager shall not proceed further with the solicitation or award until all administrative remedies have been exhausted, or until the Board of Directors, as appropriate, makes a determination on the record that the award of a contract is necessary to protect substantial interests of the District.

Section 5. Definitions.

- “Material” means a product or goods.
- “Service” means work provided by an independent contractor who, in rendering services, exercises an independent employment or occupation and represents his / her employer only as to the results of his / her work, not as to the means whereby it is to be accomplished; services may involve extended analysis and the exercise of discretion and independent judgment such as services rendered by management audit firms, grant writers, and safety and insurance and other consultants, professional advice or services, and/or may require appropriate expertise including an advanced, specialized type of knowledge, expertise or training customarily acquired either by a prolonged course of study or equivalent experience such as services rendered by accountants, physicians, labor consultants, investigators, attorneys, architects, surveyors, engineers and social services consultants.
- “Work” means work on a contract for the construction, improvement, rehabilitation or repair of a public work, such as a pipeline, well or building, including supplies and materials used therein.

Section 6. Resolution No. 811 and all prior policies concerning authority for the approval of expenditures are hereby rescinded.

ADOPTED, SIGNED AND APPROVED this 16th day of August, 2018.



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

STATE OF CALIFORNIA)
) ss
 COUNTY OF ORANGE)


I, JEFFREY A. Hoskinson, Secretary of the Board of Directors of the EAST ORANGE COUNTY WATER DISTRICT, do hereby certify that the foregoing Resolution No. 836 was duly adopted by the Board of Directors of said District at an Adjourned Regular Meeting of said District held on August 16, 2018, and that it was so adopted by the following vote:

AYES: BELL, DAVERT, DULEBOHN, EVERETT, SEARS

NOES:

ABSENT:

ABSTAIN:



 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 AMENDING
CERTAIN AUTHORITY RELATIVE TO SIGNATURES FOR
ALL ACCOUNTS

WHEREAS, on December 15, 2020, the Board of Directors (“Board”) of the East Orange County Water District (“EOCWD” or “District”) adopted Resolution No. 900, whereby the Board, among other things, authorized signatures for all of the District’s accounts at designated depositories; and

WHEREAS, the Board may, by Board resolution, amend or modify time to time the authority granted relative to a depository or depositories for corporate checking and/or savings account(s) of the District, which accounts shall be governed by the rules, regulations, bylaws, and practices of the respective depositories including interest, service charges, and other matters.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE EAST ORANGE COUNTY WATER DISTRICT DOES HEREBY RESOLVE, DETERMINE AND ORDER AS FOLLOWS:

Section 1. Consistent with authority otherwise granted by the Board pursuant to Resolution No. 836, as may be amended from time to time, the Board hereby strikes Section 4 of Resolution No. 900 in its entirety, and in its place provides by way of this Resolution that for any endorsement to a check or withdrawal from the depository or depositories for corporate checking and/or savings accounts of the District in an amount of up to and including \$74,999.99, one (1) signature, which shall be the signature of either the General Manager, Treasurer, or Assistant Treasurer, is required upon such instrument. Except as provided in the preceding sentence, two (2) signatures, consisting of the signature of one (1) of the members of the Board and the signature of either the General Manager, Treasurer, or Assistant Treasurer, are required upon any endorsements to checks or withdrawals from said depositories. The one (1) signature required by the first sentence and one of said (2) signatures required by the second sentence may be a facsimile, electronic or otherwise, of the signature, if such facsimile signature resembles the facsimile specimen from time to time filed with the depository.

Section 2. The balance of Resolution No. 900, as amended by Section 1 herein, shall otherwise remain in full force and effect.

Section 3. This Resolution shall take effect upon adoption.

ADOPTED, SIGNED, AND APPROVED this 15th day of April, 2021.

Douglass S. Davert, President
EAST ORANGE COUNTY WATER DISTRICT
and of the Board of Directors thereof

Jeffrey A. Hoskinson, Secretary
EAST ORANGE COUNTY WATER DISTRICT
and of the Board of Directors thereof

STATE OF CALIFORNIA)
) ss.
COUNTY OF ORANGE)

I, JEFFREY A. HOSKINSON, Secretary of the Board of Directors of the EAST ORANGE COUNTY WATER DISTRICT, do hereby certify that the foregoing Resolution No. ____ was duly adopted by the Board of Directors of said District at a Regular Meeting of said District held on April 15, 2020, and that it was so adopted by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

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



MEMO

TO: FINANCE COMMITTEE
FROM: GENERAL MANAGER
SUBJECT: RATE STUDY UPDATE
DATE APRIL 9, 2021

Background

The District currently engaged Raftelis Financial Consultants to develop rates for a 5 year period ending in 2021. The final year of those rates would have been in place in February 2021 but the increase was deferred due to the Covid-19 pandemic and the associated financial impacts. The District recently engaged Raftelis Financial Consultants to prepare a rate study for the next 5 year period. Work has not yet begun on the study, but the District still has the final year rate increase that could be employed as the pandemic subsides since that rate has already been justified in the prior study.

The District could utilize that final increase previously justified to go into effect after the summer or when the pandemic can reasonably be considered as resolved or forgo that increase and simply enter into a new rate study.

Financial Impact

Financial impacts and rate justification was considered in the 2016 rate study available on the District's website. A new rate study would include its financial impacts prior to consideration of new rates.

Recommendation

Informational