

AGENDA

EAST ORANGE COUNTY WATER DISTRICT
(EOCWD)

Thursday, October 17, 2013

5:00 p.m.

1. **Call Meeting to Order and Pledge of Allegiance – President VanderWerff**
2. **Public Communications to the Board**
3. **Addition of Items Arising After Posting of Agenda Requiring Immediate Action**
(Requires 2/3 vote or unanimous vote if less than 2/3 of members are present)

Recommended Motion: “THAT IT BE DETERMINED THAT THE NEED TO TAKE IMMEDIATE ACTION ON [SPECIFY ITEM(S)] CAME TO THE DISTRICT’S ATTENTION AFTER POSTING OF THE AGENDA AND THAT SUCH ITEM(S) BE ADDED TO THE AGENDA”

4. **General Manager’s Report (Exhibit “A”)**

Recommended Motion: “THAT THE GENERAL MANAGER’S REPORT BE RECEIVED AND FILED”

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

- A. Short-Term Accounting Services (Exhibit “B”)

Recommended Motion: “APPROVE 1) THE PLATINUM CONSULTING GROUP PROPOSAL FOR ACCOUNTING SERVICES FROM OCTOBER 1, 2013 THROUGH MARCH 1, 2014 FOR AN AMOUNT NOT-TO-EXCEED \$34,835 AND, 2) AUTHORIZE THE PAYMENT OF \$3,105 IN ADDITIONAL AUDIT PREPARATION/ACCOUNTING SERVICES INCURRED THROUGH 9/30/13.”

- B. Wholesale and retail water usage report (Exhibit “C”)

7. **Financial Matters**

- A. Approval of schedules of disbursements (Exhibit “D”)

Recommended Motion: “THAT THE SCHEDULES OF DISBURSEMENTS BE APPROVED”

- B. Receipt and filing of financial statements (Exhibits “E” and “F”)

Recommended Motion: “THAT THE FINANCIAL STATEMENTS BE RECEIVED AND FILED.”

8. Miscellaneous Matters

- A. Authorization of meeting attendance (Exhibit “G”)
 - (1) MWDOC Water Policy Forum & Dinner – October, 23, 2013
 - (2) MWDOC Elected Officials Forum – November 7, 2013
- D. Reports from committees and representatives to organizations
- E. Directors’ reports on meetings attended

9. Informational Items

- A. General interest publications (Exhibit “H”)

10. Closed Sessions

- A. Closed session – conference with real property negotiator (Government Code Section 54956.8)
Property: Premises leased for telecommunications at 9312 Handy Creek Road, Orange, CA
Negotiating Parties: AT&T/New Cingular Wireless
Agency Negotiator: General Manager Ohlund
Under Negotiation: Modifications to Leased Site and Terms of Payment (Lease Amendment)
- B. Closed session – conference with real property negotiator (Government Code Section 54956.8)
Property: Premises leased for telecommunications at 9312 Handy Creek Road, Orange, CA
Negotiating Parties: Crown Castle Communications
Agency Negotiator: General Manager Ohlund
Under Negotiation: Modifications to Leased Site and Terms of Payment (Lease Amendment)

Open Session

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

- B. Closed session – conference with legal counsel –Government Code Section 54956.9(d)(4) (one potential case)

Open Session

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

11. Adjournment

The scheduled date of the next Regular Meeting of the Board of Directors is **November 21, 2013**, at 5:00 p.m., in the offices of the East Orange County Water District, 185 N. McPherson Road, Orange, California.

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

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

EAST ORANGE COUNTY WATER DISTRICT GENERAL MANAGER'S REPORT

October 2013

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

GENERAL MATTERS

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

WHOLESALE ZONE

1) Peters Canyon (6 MG) Reservoir Status Update

Security System – An amendment to the AT&T agreement, providing for the installation of the internet access for the system, is close to completion.

Roof Repair – At the September 28th Engineering Committee meeting, the committee directed staff to have a seismic evaluation performed as part of the reservoir roof repair project. Brady Engineering is coordinating this work with Mark Van Bibber of AARK Engineering using structural engineering analyses conducted by Brady last year. Staff will be reviewing progress on this work with the Engineering Committee at their October meeting.

Santiago Aqueduct/Baker Pipeline & OC-33 Connection – Staff has requested that MWDOC provide further information on the effects that construction of the Baker Water Treatment plant could have on EOCWD's OC-33 connection and the potential re-construction of a water treatment plant at the Peters Canyon Reservoir site. MWDOC has scheduled a meeting on October 16th with Santiago Aqueduct Commission staff to discuss this issue.

RETAIL ZONE

1) Well / Booster Station Operations

East Well is operational and meeting all of the RZ demands. The West Well is non-operational and staff are evaluating options for full and partial rehabilitation of the well; recommendations will be presented to the Operations Committee at their November Meeting.

2) System Leaks

Meter leaks were repaired at 19102 Barrett Lane and 12521 El Roy Drive.

3) Operational Activities

- Replaced service line at 19072 Kassy Drive
- Coordinated with MWD staff to clean mainline sample tap at OC-70

- Repaired air vacuum release valve next to 12376 Circula Panorama
- Potholed mainline on Skyline Drive to determine exact location
- Replaced 1 MG reservoir intertie meter with magnetic flow meter
- Replaced Fox run wholesale meter with magnetic flow meter
- Flushed and recorded data for 27 dead-end hydrants
- Tested and developed standard operating procedures for Retail Zone Fire Pump
- Tested backup generators
- Wholesale Vault maintenance – cleaned out Newport Gray, Newport Green, Stoller PRV, and Panorama Heights vaults
- Set 64 door tags
- Met with AT&T at 6 MG reservoir site for access to perform maintenance
- Met with County Inspector and contractor on Skyline Drive to discuss asphalt rehabilitation project and potential conflicts (Superintendent)
- Repaired meter leak at 19102 Barrett Lane, 12521 El Roy Drive
- Work order – turn water off at 12274 Circula Panorama (Superintendent)
- Work order - high bill at 10371 Crawford Canyon Road, (Superintendent)
- Work order – turn water on at 12274 Circula Panorama (Superintendent)
- Ordered materials and supplies for projects (Superintendent)
- Met with Customer at 12512 Daniger to discuss leak on property
- Attended Water Smart Certification meeting at MWDOC (Superintendent)

Daily Tasks

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

Weekly Tasks

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

Monthly Tasks

- Attend monthly staff meeting with General Manager (all employees)
- Attend committee meetings – Operations and Engineering (Superintendent)
- Prepared monthly CDPH water quality reports

- Prepared monthly CRWQCB report for well discharge
- Performed dead-end flushing
- Read WZ meters
- Check WZ meter data; assist with preparation of WZ Billing
- Delivered Board agenda packages
- Participated in WEROC radio test

MISCELLANEOUS ITEMS

1) Meetings

District Staff attended the following meetings:

No outside meetings were attended during this period.

Water Availability Request

A water availability request was received for 13952 Fisher Drive.

MEMO

TO: BOARD OF DIRECTORS
FROM: GENERAL MANAGER
SUBJECT: APPROVAL OF ADDITIONAL SHORT-TERM ACCOUNTING SERVICES
DATE: OCTOBER 17, 2013

Background

At the September 19th Meeting, the Board approved the retention of Cindy Byerrum, CPA, of Platinum Consulting Group (PCG) to provide year-end audit related services, at an estimated cost of \$9,200, to prepare our accounting records for the annual audit and the July and August financial reports.

As was noted in last month's Board memo discussing this item, additional funding might be necessary to complete this work. After completion of the audit and the preparation of the financial reports, an additional cost of \$3,105.00 was incurred; the reasons for this included some ongoing structural problems that will ultimately need correction.

Going forward, staff would like to continue to retain PCG to continue to prepare the financial reports, at least until March, 2014, when we will begin the budget planning process and will have a better idea of how to permanently staff this position. Additionally, we would like to have her address the structural problems that will provide more efficiency and less duplication of effort in the preparation of the financial reports. Attached please find a proposal from PCG in the amount of \$34,835.

The total budget for Accounting Services for FY 13/14 (WZ & RZ combined) is \$45,400. Subtracting the amounts billed by Serrano (\$5,772) and PCG (\$12,305.00) to-date, a balance of \$27,423 remains. After applying the additional PCG services, a deficit of \$7,412 remains, which would be transferred from our Contingency Fund Account (which presently has a balance of \$70,000).

Staff will be reviewing this proposal and supporting information in detail with the Finance Committee at their October 16th meeting; we will report their recommendations at the Board Meeting.

Recommendation

Approve 1) the Platinum Consulting Group proposal for accounting services from October 1, 2013 through March 1, 2014 for an amount not-to-exceed \$34,835 and, 2) authorize the payment of \$3,105 in additional audit preparation/accounting services incurred through 9/30/13.



Bringing the financial pieces together

Platinum Consulting Group

Cindy Byerrum, MPA, CPA
Platinum Consulting Group
909-204-8858
cindy@pcgclient.com

October 18, 2014

Dear Lisa,

Attached is our proposal for accounting services for the East Orange County Water District from September 2013 through March 2014. Please feel free to contact me if you have any questions or would like to discuss the proposal.

Sincerely,

Cindy Byerrum, CPA

Manager Principal
Platinum Consulting Group

Scope of Services Required

Platinum Consulting Group understands that the District is in need of ongoing accounting services. This support would include, but is not limited to, the following services:

MONTHLY FINANCIAL STATEMENT PREPARATION

- Month-end closing of the District's accounting books and records, including cash receipts and adjusting journal entries.
- Monthly financial statements and budget analysis.
- Monthly overview, analysis and/or reconciliation of the District's General Ledger accounts.
- Preparation of monthly banking and investment reconciliations.

ONE TIME PROCESS IMPROVEMENTS

We noted during our preparation of the audit workpapers and during the July and August monthly close process, that many of the processes and procedures relating to accounting are antiquated, redundant, and not documented. For example, we noted that there is no monthly close process or checklist, and little documentation exists to demonstrate how calculations are made for accounting entries. Additionally, accounts are not reconciled regularly – in particular, the Accounts Receivable account needs to be reconciled to the General Ledger to determine the accuracy of the accounting records. This is not uncommon in smaller districts, however, these issues should be addressed to ensure the accounting is prepared accurately, efficiently, and timely.

We propose that as we prepare the accounting and financial statements for each month, we also automate and optimize processes, accounting calculations, and account reconciliations to ensure the District is operating efficiently and producing accurate financial statements. We will document all processes and create a monthly close checklist that anyone will be able to follow; set up spreadsheets to reconcile accounts with automatic calculations; set up recurring entries and transactions within the system; change some of the processes between AP and the Accountant to avoid duplication of efforts, incorrect data entry, and other work that is performed that can be more automated.

The costs for these process improvements would be a one-time investment that will yield savings by increasing efficiency, avoiding redundancy, ensuring accuracy and transparency in the accounting process, and allowing for an easy transition should there be a change in accounting staff.

SERVICES NOT PROVIDED:

Please note that Platinum Consulting Group staff will not be auditing the District's accounting records or any documents. We are not providing any assurance, guarantee, or opinions of any kind on the financial position or records of the District. We are not searching for fraud or errors and cannot be relied upon to detect fraud or errors; however, if we become aware of material issues we will notify management.

Fees for our Services

Our billing is based on a time and materials basis, and is billed on the last day of the month and due 30 days later. We do not charge for travel time and we never charge for emails or phones calls as we strive to maintain a close relationship with frequent communication. We want you to feel comfortable that you can contact us at any time without the “clock ticking”.

Our hourly rates are as follows:

Cindy Byerrum, Managing Consultant	\$165 per hour
Cheryl Jubrey, Senior Associate	\$110 per hour
Josh Byerrum, Associate	\$ 85 per hour

Based on our experience with the District’s records, and our experience providing the same services for other small water utilities, we estimate the budget needed to complete the monthly accounting through March 2013 would be as listed below.

<u>Senior Staff</u>	<u>Rate</u>	<u>Hours</u>	<u>Total</u>
September close	\$ 85.00	32	\$ 2,720
October close	85.00	32	2,720
November close	85.00	24	2,040
December close	85.00	24	2,040
January close	85.00	18	1,530
February close	85.00	18	1,530
March close	85.00	16	1,360
			<u>\$ 13,940</u>

<u>Managing Staff</u>	<u>Rate</u>	<u>Hours</u>	<u>Total</u>
September close	\$ 165.00	8	\$ 1,320
October close	165.00	8	1,320
November close	165.00	6	990
December close	165.00	6	990
January close	165.00	4	660
February close	165.00	4	660
March close	165.00	2	330
			<u>\$ 6,270</u>

Total monthly accounting costs through March	\$ 20,210
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One -time clean up - senior	85.00	75	6,375
One -time clean up - management	165.00	50	8,250
Total costs to clean up processes			<u>\$ 14,625</u>
Total cost projections through March			\$ 34,835



MEMO

TO: BOARD OF DIRECTORS
FROM: GENERAL MANAGER
SUBJECT: WHOLESALE AND RETAIL ZONE WATER DEMANDS – SEPTEMBER 2013
DATE: OCTOBER 17, 2013

Wholesale Zone Water Demands

Attached is a graphical representation of the Wholesale Zone water demand through September 30, 2013. Water sales for the month of September total 787 AF; total year-to-date sales are 2,384.5 AF. This is an 128.02 AF or 19% increase in demand from September, 2012.

Retail Zone Water Demands

Also attached are graphs depicting the Retail Zone's water demand. As shown in Figure 1, total demand for the month of September was 111 AF; this is 3 AF or 3% above our average demand for the last 5 years. Figure 2 shows that RZ demand is still tracking lower than the most recent 5-year average demand.

Wholesale Zone Water Demand

Total Monthly Sales for August 2013 = 789.2AF
Total YTD Sales for July - August 2013= 1,596.79 (AF)

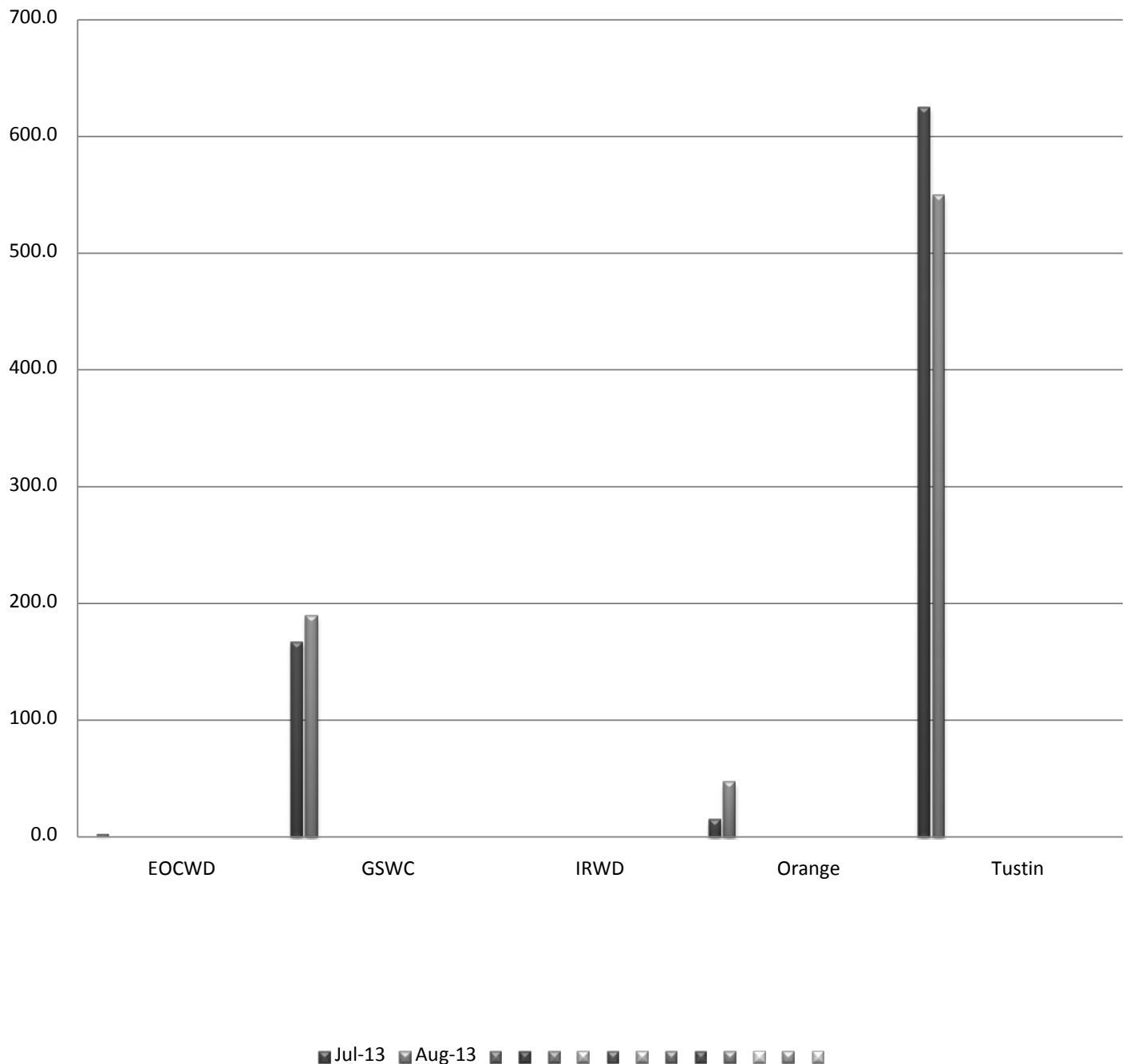


Fig. 1

Monthly Retail Water Usage: FY 13-14 "Retail" Water [1] versus Average

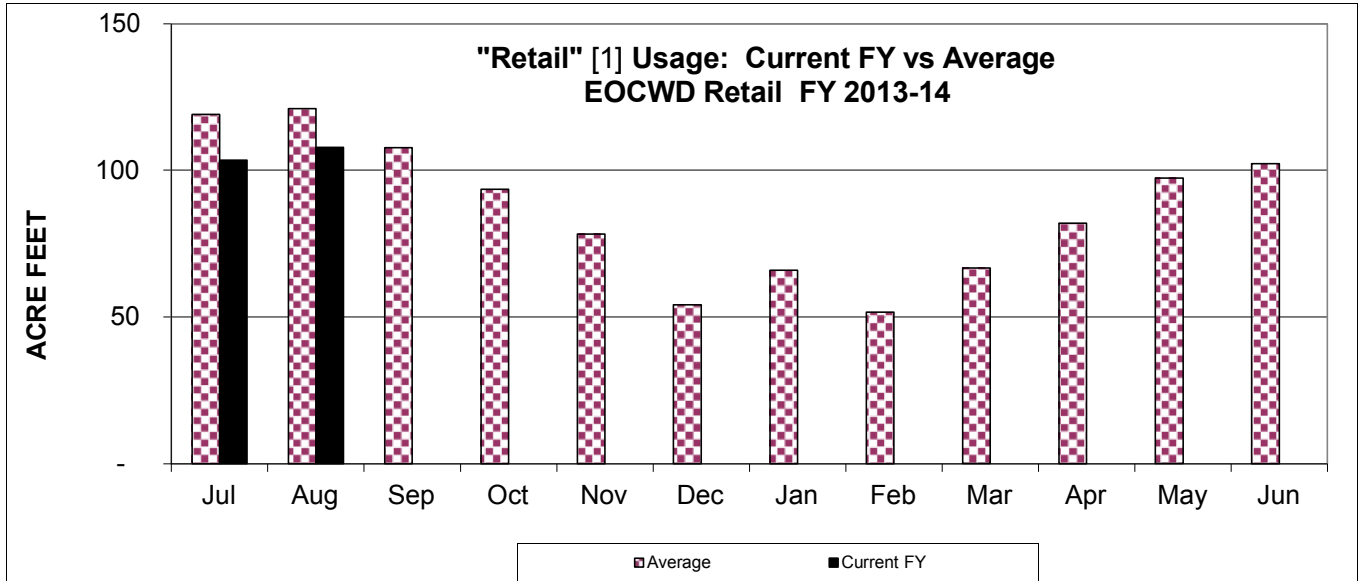
Retail Agency: **EOCWD Retail Zone**

*Preliminary
numbers subject to change*

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Total
2008-09 Usage	127	127	114	108	96	57	91	46	83	101	103	100	1,152
2009-10 Usage	123	124	112	97	86	55	52	35	59	74	96	110	1,021
2010-11 Usage	112	118	109	76	73	49	58	55	54	78	92	98	970
2011-12 Usage	120	119	98	88	63	68	70	60	65	72	95	100	1,017
2012-13 Usage	114	118	107	99	75	42	58	62	73	85	101	103	1,037
Average Usage	119	121	108	93	78	54	66	52	67	82	97	102	1,039

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

MET water purch.	-	-	-	-	-	-	-	-	-	-	-	-	-
plus CUP-IN	-	-	-	-	-	-	-	-	-	-	-	-	-
MET purch. via EO Whole	0	1.6	-	-	-	-	-	-	-	-	-	-	1.6
subtract In-Lieu	-	-	-	-	-	-	-	-	-	-	-	-	-
MET sold to	-	-	-	-	-	-	-	-	-	-	-	-	-
MET Total	-	2	-	-	-	-	-	-	-	-	-	-	2
OCWD Pumped GW	103.5	106.3	-	-	-	-	-	-	-	-	-	-	209.8
OCWD In-Lieu	-	-	-	-	-	-	-	-	-	-	-	-	-
other:	-	-	-	-	-	-	-	-	-	-	-	-	-
other:	-	-	-	-	-	-	-	-	-	-	-	-	-
other:	-	-	-	-	-	-	-	-	-	-	-	-	-
Local Total	104	106	-	-	-	-	-	-	-	-	-	-	210
"Retail" [1] Usage 13-14	104	108	-	-	-	-	-	-	-	-	-	-	211
Current FY vs Average	-13%	-11%	-	-	-	-	-	-	-	-	-	-	-

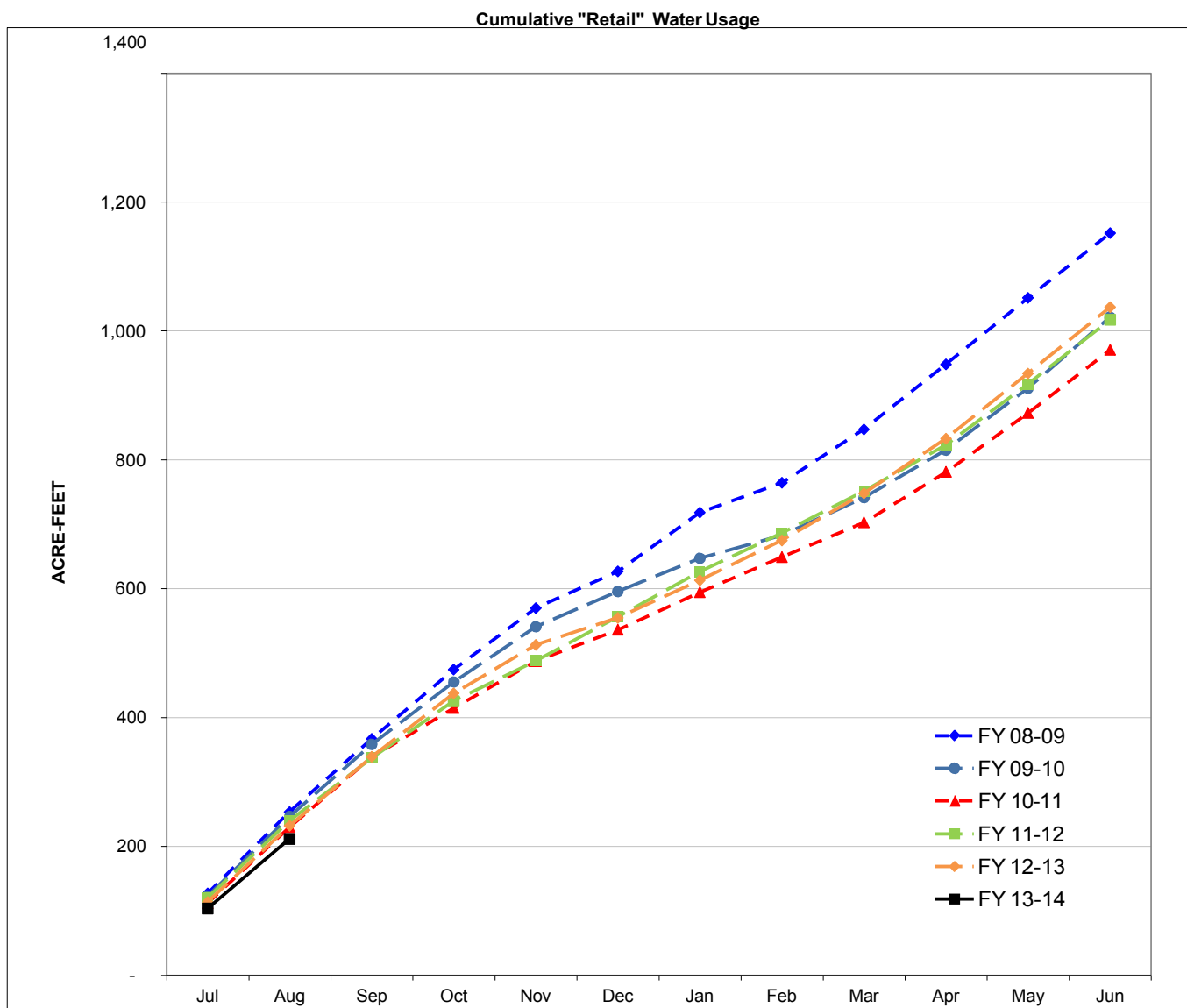


[1] "Retail" usage includes MET water and Local water but **excludes recycled water**.

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

Preliminary

	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
FY 08-09	127	253	367	474	570	627	718	764	847	948	1,051	1,152
FY 09-10	123	246	358	455	541	595	647	682	741	815	911	1,021
FY 10-11	112	230	338	415	487	536	594	649	703	781	873	970
FY 11-12	120	240	337	425	488	556	626	686	751	823	917	1,017
FY 12-13	114	232	339	437	512	555	613	675	748	833	934	1,037
FY 13-14	104	211										



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

EAST ORANGE COUNTY WATER DISTRICT

**DISBURSEMENT SUMMARY
OCTOBER 17, 2013**

WHOLESALE AND RETAIL BILLS	\$799,770.03
DIRECTOR'S PAYROLL	\$2,408.39
EMPLOYEE'S PAYROLL (08/07/2013 + 08/21/2013)	\$33,073.48
DISBURSEMENT TOTAL	<u><u>\$835,251.90</u></u>

**TRANSFER SUMMARY
OCTOBER 17, 2013**

TRANSFERS	\$ -
TRANSFER TOTAL	<u><u>\$0.00</u></u>

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

Check History Report
Sorted By Check Number

Activity From: 9/13/2013 to 10/10/2013

EAST ORANGE COUNTY WATER DIST (EOC)

Bank Code: A CHECKING- CA BANK & TRUST

Check Number	Check Date	Vendor Number	Name	Check Amount	Check Type
008409	9/13/2013	CUSTRZ	THOMAS ANDERSON	88.25	Auto
008410	9/13/2013		VOID	0.00	Auto
008411	9/20/2013	A435390	ALL COUNTY ENVIRONMENTAL & RES	600.00	Auto
008412	9/20/2013	A724082	AT&T	492.61	Auto
008413	9/20/2013	C420340	CLA-VAL	5,799.88	Auto
008414	9/20/2013	P706224	PSOMAS	427.62	Auto
008415	10/3/2013	A435319	ALLCOM	170.00	Auto
008416	10/3/2013	A724082	AT&T	373.43	Auto
008417	10/3/2013	B647368	BRADY	5,142.50	Auto
008418	10/3/2013	C267854	CHAMPION PAVING INC.	1,500.00	Auto
008419	10/3/2013	D176030	DEPT OF PUBLIC HEALTH	4,030.48	Auto
008420	10/3/2013	E028422	EAST ORANGE COUNTY WATER DIST.	4,838.03	Auto
008421	10/3/2013	F157570	CHARLES Z FEDAK & CO	3,000.00	Auto
008422	10/3/2013	G172337	GENERATOR SERVICES CO, INC	4,410.00	Auto
008423	10/3/2013	H004494	HACH COMPANY	636.90	Auto
008424	10/3/2013	H555841	NICOLE HOPP	148.78	Auto
008425	10/3/2013	M028769	MATRIX COMPUTER SERVICE	760.00	Auto
008426	10/3/2013	M188342	MEYERS NAVE	8,797.81	Auto
008427	10/3/2013	M842327	MWDOC	693,578.52	Auto
008428	10/3/2013	P025940	PARADISE DRINKING WATERS	41.80	Auto
008429	10/3/2013	PETTY	PETTY CASH	172.60	Auto
008430	10/3/2013	S088147	SCHOONOVER ACCOUNTANCY CORP	1,046.75	Auto
008431	10/3/2013	S563332	SOUTHERN CALIFORNIA EDISON	4,842.92	Auto
008432	10/3/2013	S730160	STEVEN ANDREWS ENGINEERING	2,560.00	Auto
008433	10/3/2013	T179504	TESCO CONTROLS, INC	4,945.00	Auto
008434	10/3/2013	T764656	TRUESDAIL LABORATORIES, INC	381.50	Auto
008435	10/3/2013	V777319	VULCAN MATERIALS COMPANY	396.82	Auto
008436	10/3/2013	W169805	WELLS SUPPLY CO	99.36	Auto
008437	10/3/2013	W325309	WINWATER	352.84	Auto
008438	10/10/2013	A034150	ACWA-JPIA (EMP INSURANCE)	8,915.64	Auto
008439	10/10/2013	A034152	ACWA/JPIA	17,876.00	Auto
008440	10/10/2013	A034159	ACWA- WORKERS COMP	1,985.00	Auto
008441	10/10/2013	A647854	ARAMARK UNIFORM SERVICES	152.15	Auto
008442	10/10/2013	A724082	AT&T	59.15	Auto
008443	10/10/2013	A724083	AT&T	200.26	Auto
008444	10/10/2013	C002110	CA BANK & TRUST	1,418.72	Auto
008445	10/10/2013	C553147	CONTINENTAL UTILITY SOLUTIONS	269.47	Auto
008446	10/10/2013	C647974	CR&R INC.	49.46	Auto
008447	10/10/2013	D176030	DEPT OF PUBLIC HEALTH	4,007.90	Auto
008448	10/10/2013	E331612	EISEL ENTERPRISES, INC	981.72	Auto
008449	10/10/2013	E479463	EM PIREWEST, INC	30.12	Auto
008450	10/10/2013	H550882	HOME DEPOT CREDIT SERVICES	617.35	Auto
008451	10/10/2013	I133422	ID MODELING, INC.	1,960.00	Auto
008452	10/10/2013	I522422	INSTANT LUBE, INC.	118.89	Auto
008453	10/10/2013	I678193	IRVINE PIPE SUPPLY	326.57	Auto
008454	10/10/2013	P706224	PSOMAS	549.59	Auto
008455	10/10/2013	S077326	SC FUELS	934.17	Auto
008456	10/10/2013	S563332	SOUTHERN CALIFORNIA EDISON	6,666.48	Auto
008457	10/10/2013	S730160	STEVEN ANDREWS ENGINEERING	770.00	Auto
008458	10/10/2013	T764656	TRUESDAIL LABORATORIES, INC	1,320.00	Auto
008459	10/10/2013	U499787	UNDERGROUND SERVICE ALERT	61.50	Auto

Check History Report
Sorted By Check Number

Activity From: 9/13/2013 to 10/10/2013

EAST ORANGE COUNTY WATER DIST (EOC)

Bank Code: A CHECKING- CA BANK & TRUST

Check Number	Check Date	Vendor Number	Name	Check Amount	Check Type
008460	10/10/2013	V178373	VERIZON WIRELESS	191.11	Auto
008461	10/10/2013	W325309	WINWATER	634.66	Auto
008462	10/10/2013	X178697	XEROX CORPORATION	39.72	Auto

Bank A Total: 799,770.03

Report Total: 799,770.03

Run Date: 10/10/2013 4:39:21 PM

A/P Date: 10/10/2013

Page: 2

User Logon: DD

EAST ORANGE COUNTY WATER DISTRICT
CALIFORNIA BANK & TRUST
Prior Month's Checks To Ratify
DIRECTORS' PAYROLL*
OCTOBER 17, 2013

***PAYMENT FOR BOARD AND COMMITTEE MEETINGS IN THE MONTH OF
SEPTEMBER 2013***

DATE	CHECK NO	AMOUNT	PAYABLE TO
09/19/13	607	\$159.86	RICHARD BARRETT
09/19/13	608	\$502.42	RICHARD BELL
09/19/13	609	\$388.24	JOHN DULEBOHN
09/19/13	610	\$771.48	WILLIAM VANDER WERFF
		<u>\$1,822.00</u>	TOTAL PAYROLL CHECKS

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

9/19/2013	\$346.61	ADP TAXES
9/19/2013	\$93.05	ADP CHARGE
9/19/2013	\$146.73	PERS ELECTRONIC FUNDS TRANSFER
	<u>\$586.39</u>	TOTAL CHARGES & TRANSFER
	<u>\$2,408.39</u>	GRAND TOTAL PAYROLL

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

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

EAST ORANGE COUNTY WATER DISTRICT
CALIFORNIA BANK & TRUST
Prior Month's Checks To Ratify
EMPLOYEES' PAYROLL*
OCTOBER 17, 2013

	CHECK DATE	CHECK AMOUNT	PAYABLE TO
AUTO DEPOSIT	9/4/2013	\$ 707.35	DENISE DOBSON
AUTO DEPOSIT	9/4/2013	\$ 400.00	DENISE DOBSON- SAVINGS
AUTO DEPOSIT	9/4/2013	\$ 986.95	RANDY DUNN
AUTO DEPOSIT	9/4/2013	\$ 1,832.28	JERRY MENDZER
AUTO DEPOSIT	9/4/2013	\$ 1,470.72	LISA OHLUND
AUTO DEPOSIT	9/4/2013	\$ 1,527.75	MATTHEW PLUMMER
AUTO DEPOSIT	9/4/2013	\$ 853.85	NICOLE HOPP
AUTO DEPOSIT	9/4/2013	\$ 1,054.83	TY COSTON
AUTO DEPOSIT	9/18/2013	\$ 1,703.65	DENISE DOBSON
AUTO DEPOSIT	9/18/2013	\$ 400.00	DENISE DOBSON- SAVINGS
AUTO DEPOSIT	9/18/2013	\$ -	RANDY DUNN
AUTO DEPOSIT	9/18/2013	\$ 1,580.86	JERRY MENDZER
AUTO DEPOSIT	9/18/2013	\$ 1,533.35	LISA OHLUND
AUTO DEPOSIT	9/18/2013	\$ 2,051.39	MATTHEW PLUMMER
AUTO DEPOSIT	9/18/2013	\$ 675.81	NICOLE HOPP
	6/26/2013	\$ 998.57	TY COSTON
<u>\$ 17,777.36</u>			TOTAL PAYROLL CHECKS

PAYROLL TAXES, ADP CHARGES, AND PERS EFT

9/4/2013	\$4,869.78	ADP TAXES
9/4/2013	\$1,760.99	PERS ELECTRONIC FUNDS TRANSFER
9/4/2013	-\$356.54	PERS OVERPAYMENT APPLIED
9/4/2013	\$975.00	CAL PERS 457 - ING BANK
9/4/2013	\$93.49	ADP CHARGE
9/18/2013	\$4,748.16	ADP TAXES
9/18/2013	\$1,838.78	PERS ELECTRONIC FUNDS TRANSFER
9/18/2013	\$1,275.00	CAL PERS 457 - ING BANK
9/18/2013	\$91.46	ADP CHARGE & ADJUSTMENT

PAYROLL 9/4/2013	PAYROLL 9/18/2013
\$8,833.73	\$8,943.63
\$7,342.72	\$7,953.40
\$16,176.45	\$16,897.03

\$15,296.12 TOTAL TRANSFERS

\$33,073.48 GRAND TOTAL PAYROLL

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

FUNDS TRANSFERRED BETWEEN ACCOUNTS
OCTOBER 17, 2013

<u>DATE PAID</u>	<u>TRANSFER NO</u>	<u>AMOUNT</u>	<u>FROM</u>	<u>TO</u>	<u>REASON FOR FUND TRANSFER</u>
					NO TRANSFERS MADE THIS PERIOD
		<u>\$ -</u>			GRAND TOTAL

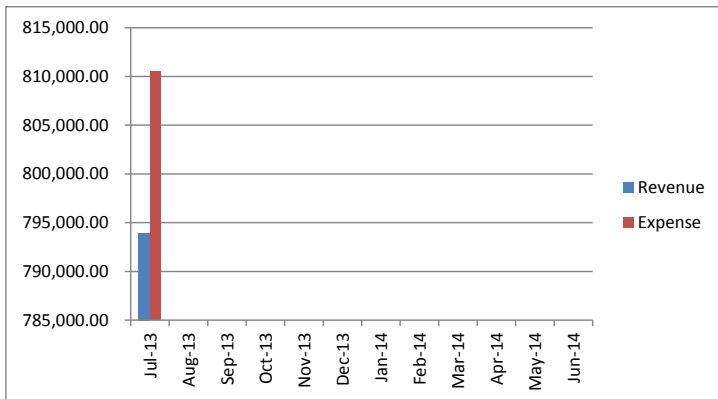
Wholesale Zone Financial Summary

For Period Ending July 31, 2013

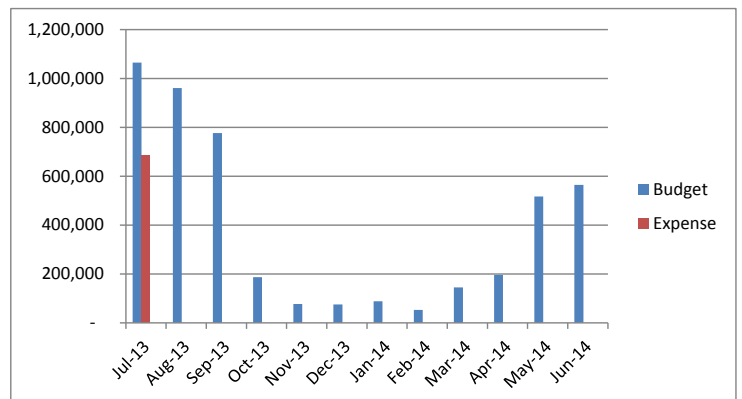
YTD Operating Income \$ 793,945

YTD Operating Expense \$ 810,515

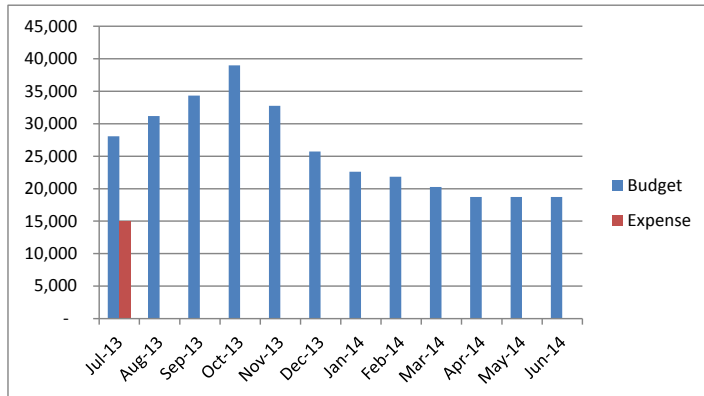
Revenue vs. Expenses



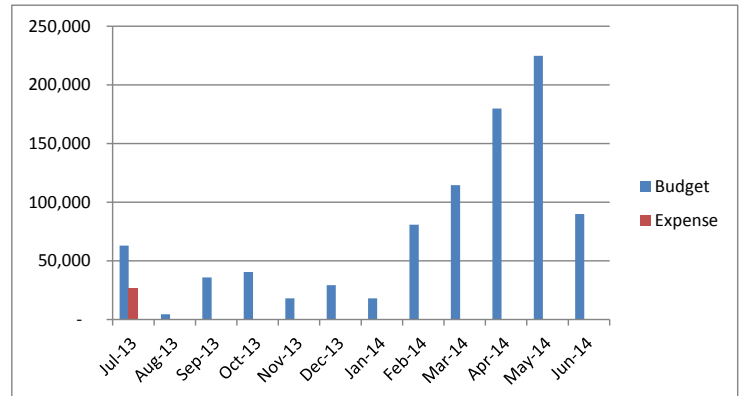
Water Purchased Budget vs. Actual



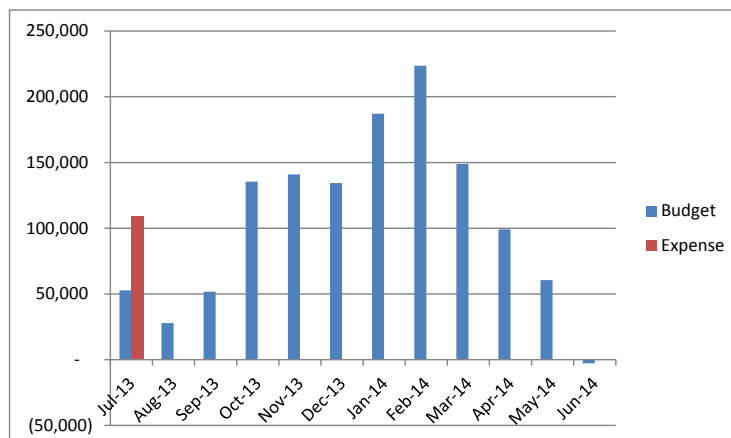
Salaries & Benefits Budget vs. Actual



CIP Budget & Actual



O&M Budget vs. Actual



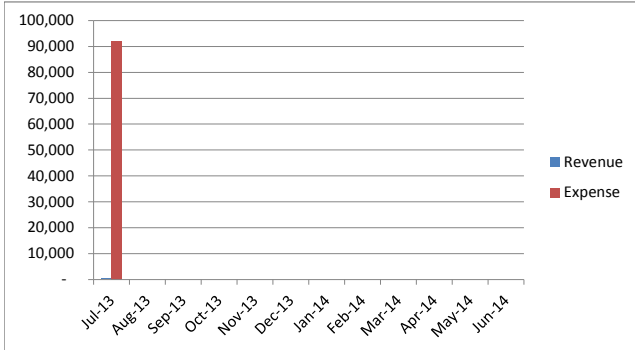
Retail Zone Financial Summary

For Period Ending July 31, 2013

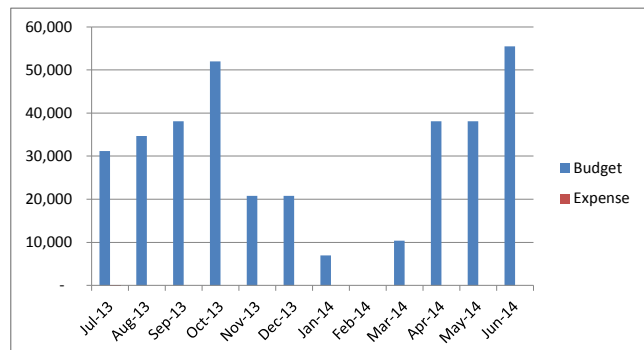
YTD Operating Income \$ 336

YTD Operating Expense \$ 92,241

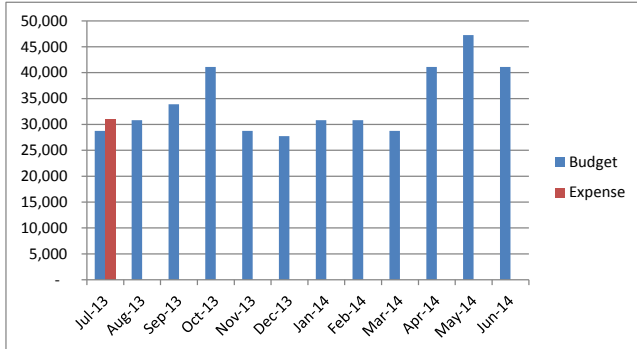
Revenue vs Expenses



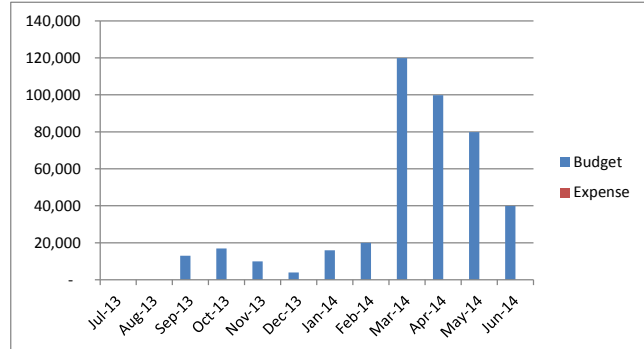
Water Purchased Budget vs. Actual



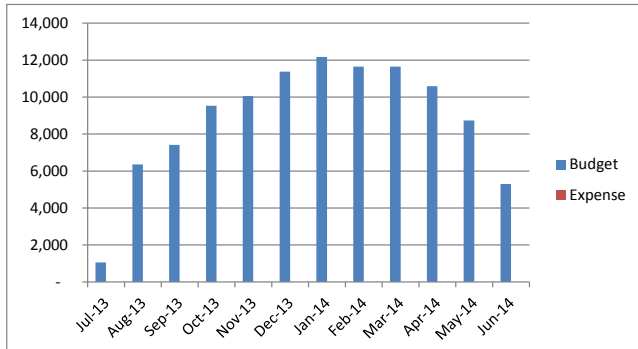
Salaries & Benefits Budget vs. Actual



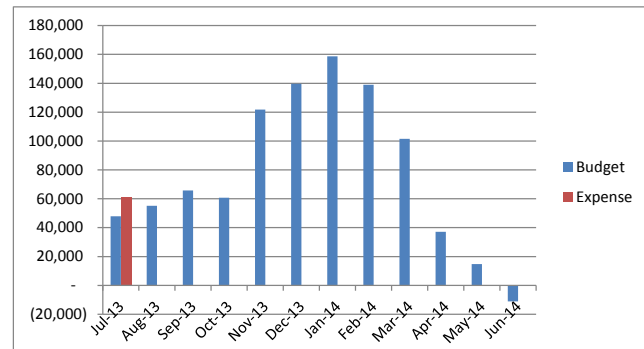
CIP Budget vs. Actual



Electrical Budget vs. Actual



O&M Budget vs. Actual



WHOLESALE ZONE

EAST ORANGE COUNTY WATER DISTRICT
2013-2014 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
MONTH: JULY 2013

REVENUE		MONTHLY ACTUAL REVENUE	YTD ACTUAL REVENUE	ANNUAL 2013-14 BUDGET	BUDGET \$ OVER (UNDER)	PERCENT OF BUDGET EXPENDED
DESCRIPTION						
1	OPERATING REVENUE:					
2	WATER SALES	687,179	687,179	4,705,463	(4,018,284)	14.60%
3	FIXED CHARGES	37,087	37,087	480,255	(443,168)	7.72%
4	EOCWD FIXED CHARGES	21,772	21,772	250,000	(228,228)	8.71%
5	REIMBURSED EXP-IRWD	-	-	19,516	(19,516)	0.00%
6	OTHER CHARGES	1,386	1,386	30	1,356	4620.63%
7	TOTAL OPERATING REVENUE:	747,423	747,423	5,455,264	(4,707,840)	
8	NON-OPERATING REVENUES (EXPENSES):					
9	PROPERTY TAXES	-	-	659,500	(659,500)	0.00%
10	RENTAL INCOME - CELLULAR ANTENNAS	8,070	8,070	100,000	(91,930)	8.07%
11	INTEREST & INVESTMENT EARNINGS	0	0	14,640	(14,640)	0.00%
12	NOTE RECEIVABLE - AMP	38,402	38,402	47,355	(8,953)	81.09%
13	MISCELLENOUS INCOME	50	50	500	(450)	10.00%
14	TOTAL NON-OPERATING REVENUES, NET	46,522	46,522	821,995	(775,473)	
15	NET OPERATING INCOME	793,945	793,945	6,277,259	(5,483,313)	

EXPENSES		MONTHLY ACTUAL EXPENSES	YTD ACTUAL EXPENSES	ANNUAL 2013-14 BUDGET	BUDGET \$ OVER (UNDER)	PERCENT OF BUDGET EXPENDED
DESCRIPTION						
16	OPERATING EXPENSE:					
17	SOURCE OF SUPPLY	686,662	686,662	4,705,463	(4,018,801)	14.59%
18	MET/MWDOC FIXED CHARGE	24,962	24,962	328,607	(303,645)	7.60%
19	EOCWD FIXED CHARGE	13,887	13,887	166,648	(152,761)	8.33%
20	ENERGY	-	-	2,600	(2,600)	0.00%
21	OPERATIONS & MAINTENANCE	20,687	20,687	529,100	(508,413)	3.91%
22	GENERAL & ADMINISTRATIVE	14,877	14,877	304,351	(289,474)	4.89%
23	TRANSFER TO CAPITAL PROJECTS EXPENSE & RESERVES	19,999	19,999	239,990	(219,991)	8.33%
24	DEPRECIATION & AMORTIZATION	24,800	24,800	-	24,800	0.00%
25	MARKET VALUE ADJUSTMENT ON INVESTMENTS	4,640	4,640	-	4,640	0.00%
25	TOTAL OPERATING EXPENSE	810,515	810,515	6,276,759	(5,466,243)	
26	NET INCOME FROM OPERATIONS	(16,570)	(16,570)	500	(17,070)	
27	PRIOR YEARS INCOME (EXPENSES)	-	-	(500)	500	
28	NET INCOME (LOSS)	(16,570)	(16,570)	-	(16,570)	

Wholesale Zone

July 2013 Variance Report - 8.3% of Budget Year Expended

Account Number	Account Name	Income(I) Expense (E)	YTD Amount	Percent Received/ Spent	Comments
Jul-13					
New					
4110-0001-1	WATER SALES	I	687,179	14.60%	July is currently at 14.60% of budget due to higher water usage in July.
4980-0001-1	AMP SALE INSTALLMENTS	I	38,402	81.09%	July is currently 100% of budget due the to receipt of the FY 13/14 payments. This will be the only receipt for the year.
5130-0043-1	EOCF #2 NONINTERR OC 43	E	279,562	19.80%	July is currently 19.80% of budget due to increased water usage.
5130-0048-1	EOCF #2 NONINTERR OC 48	E	186,205	19.79%	July is currently 19.79% of budget due to increased water usage.
5648-0001-1	LAFCO	E	11,144	61.91%	July is currently 61.91% of budget due to the timing of invoices. There should not be any other bills coming into this account.

Capital Projects

New

7912-107C-1	BACKUP GENERATOR AT OC70 PUMP STATION-CONST (CARRYOVER)	E	25,000.00	71.43%	July is currently 71.43% of budget due MET design review of proposed generator.
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Ongoing

DESCRIPTION		MONTHLY ACTUAL REVENUE	YTD ACTUAL REVENUE	ANNUAL 2013-14 BUDGET	BUDGET \$ OVER (UNDER)	PERCENT OF BUDGET EXPENDED
REVENUE						
1	WATER SALES	687,179	687,179	4,705,463	(4,018,284)	14.60%
2	STANDBY	245	245	-	245	0.00%
3	LATE CHARGE	-	-	30	(30)	0.00%
4	CONNECTION FEES	-	-	-	-	0.00%
5	EOCWD RESERVE FUND CHARGE-WS	17,445	17,445	200,000	(182,555)	8.72%
6	READINESS TO SERVE - EOCWD	4,327	4,327	50,000	(45,673)	8.65%
7	RETAIL SERVICE CONNECTIONS	14,525	14,525	166,648	(152,123)	8.72%
8	READINESS TO SERVE - MWDOC	14,637	14,637	203,564	(188,927)	7.19%
9	MET-MWDOC CAPACITY CHARGE	7,924	7,924	110,043	(102,119)	7.20%
10	MET-MWDOC CHOICE-WS	1,141	1,141	-	1,141	0.00%
11	REIMBURSED EXP- IRWD	-	-	19,516	(19,516)	0.00%
12	REFUNDS	-	-	-	-	0.00%
13	Total OPERATING REVENUE:	747,423	747,423	5,455,264	(4,707,840)	
14	NON OPERATING INCOME					
15	INTEREST INCOME-WS	-	-	51	(51)	0.00%
16	INTEREST-MORGAN STANLEY-OP	-	-	-	-	0.00%
17	INTEREST-MORGAN STANLEY- CONT	-	-	-	-	0.00%
18	INTEREST- LAIF- OP	-	-	103	(103)	0.00%
19	INTEREST-LAIF-CONT.	-	-	-	-	0.00%
22	INTEREST INCOME-CTY OF ORANGE	-	-	51	(51)	0.00%
23	INTEREST INCOME-ACWA	-	-	1,435	(1,435)	0.00%
24	INTEREST EARNED - RAYMOND JAMES	0	0	13,000	(13,000)	0.00%
25	TAXES SECURED	-	-	585,000	(585,000)	0.00%
26	TAXES UNSECURED	-	-	15,000	(15,000)	0.00%
27	TAXES SUPPLEMENTAL ROLL	-	-	5,000	(5,000)	0.00%
28	TAXES PRIOR YEARS	-	-	15,000	(15,000)	0.00%
29	TAXES HOMEOWNER'S SUBVENTION	-	-	4,000	(4,000)	0.00%
30	TAXES PUBLIC UTILITY	-	-	10,000	(10,000)	0.00%
31	TAXES TUSTIN RDA	-	-	40,000	(40,000)	0.00%
32	TAXES MISC	-	-	500	(500)	0.00%
33	TAXES ACCRUED	-	-	(15,000)	15,000	0.00%
34	STATE TAXES CONFISCATED	-	-	-	-	0.00%
35	PROCEEDS IN-LIEU TAXES	-	-	-	-	0.00%
36	RENT INCOME- AT&T	4,373	4,373	50,000	(45,627)	8.75%
37	RENT INCOME- CROWN CASTLE	3,697	3,697	50,000	(46,303)	7.39%
38	AMP SALE INSTALLMENTS	38,402	38,402	47,355	(8,953)	81.09%
39	MISCELLANEOUS INCOME	50	50	500	(450)	10.00%
40	Total NON OPERATING INCOME:	46,522	46,522	821,995	(775,473)	
41	Total OPERATING REVENUE	793,945	793,945	6,277,259	(5,483,313)	
42	NET OPERATING INCOME:	793,945	793,945	6,277,259	(5,483,313)	
EXPENSES						
43	EOCF #2 NONINTERR OC 43	279,562	279,562	1,411,639	(1,132,077)	19.80%
44	EOCF #2 NONINTERR OC 48	186,205	186,205	941,093	(754,888)	19.79%
45	WATER PURCHASED AMP	220,895	220,895	2,352,731	(2,131,836)	9.39%
46	WATER PURCHASED	-	-	-	-	0.00%
47	WATER PURCHASED IN-LIEU	-	-	-	-	0.00%
48	WATER PURCHASED-IN LIEU CREDIT	-	-	-	-	0.00%

EAST ORANGE COUNTY WATER DISTRICT

FOR WHOLESALE
MONTH: JULY 2013

DESCRIPTION		MONTHLY ACTUAL REVENUE	YTD ACTUAL REVENUE	ANNUAL 2013-14 BUDGET	BUDGET \$ OVER (UNDER)	PERCENT OF BUDGET EXPENDED
49	AMP_FAP LEASE EXPENSE	1,795	1,795	15,000	(13,205)	11.97%

EAST ORANGE COUNTY WATER DISTRICT

FOR WHOLESALE
MONTH: JULY 2013

	DESCRIPTION	MONTHLY ACTUAL REVENUE	YTD ACTUAL REVENUE	ANNUAL 2013-14 BUDGET	BUDGET \$ OVER (UNDER)	PERCENT OF BUDGET EXPENDED
50	MET-MWDOC READINESS TO SERVE	14,637	14,637	203,564	(188,927)	7.19%
51	MET-MWDOC CAPACITY FEES	8,530	8,530	110,043	(101,513)	7.75%
52	MWDOC RETAIL SERVICE CONNECT	13,887	13,887	166,648	(152,761)	8.33%
53	UTILITY- SCADA RTU	-	-	2,600	(2,600)	0.00%
54	SMALL TOOLS	20	20	2,400	(2,380)	0.85%
55	GASOLINE, OIL & DIES-WS	-	-	-	-	0.00%
56	GASOLINE, OIL & DIESEL FUEL	-	-	8,800	(8,800)	0.00%
57	REGULATORY PERMITS	2,100	2,100	5,000	(2,900)	42.00%
58	NPDS PERMIT	-	-	-	-	0.00%
59	PROF SERV WATER QUAL. CONTROL	50	50	25,000	(24,950)	0.20%
60	SCADA REPAIR/UPGRADE	-	-	12,500	(12,500)	0.00%
61	OPERATIONS REPORTING SOFTWARE	-	-	4,500	(4,500)	0.00%
62	METER PURCHASE/REPAIR	-	-	15,000	(15,000)	0.00%
63	PRESSURE REGULATORS R&M	-	-	3,000	(3,000)	0.00%
64	R/M- MAINS	-	-	25,000	(25,000)	0.00%
65	DAMAGE REPAIR- CAL EMA	-	-	-	-	0.00%
66	SERVICE CONNECTIONS R&M	-	-	1,000	(1,000)	0.00%
67	RESERVOIRS R&M	-	-	20,000	(20,000)	0.00%
68	R/M- VAULTS	-	-	10,000	(10,000)	0.00%
69	R/M- CATHODIC PROTECTION	-	-	20,500	(20,500)	0.00%
70	MAINTAIN & OPERATE EOCF#2	2,292	2,292	46,000	(43,708)	4.98%
71	METER TESTING	-	-	3,000	(3,000)	0.00%
72	SAC LINE R&M	296	296	2,000	(1,704)	14.81%
73	EQUIPMENT RENTAL	945	945	4,000	(3,055)	23.63%
74	BACKHOE R&M	-	-	3,000	(3,000)	0.00%
75	VEHICLES R&M	-	-	3,000	(3,000)	0.00%
76	BUILDING/GROUNDS R&M	22	22	3,500	(3,478)	0.63%
77	WAGES	9,676	9,676	175,000	(165,324)	5.53%
78	PAYROLL TAXES- FICA & MEDICARE	780	780	18,000	(17,220)	4.33%
79	RETIREMENT- PERS	1,430	1,430	42,000	(40,570)	3.40%
80	PAYROLL TAXES- SUI & ETT	23	23	2,000	(1,977)	1.14%
81	HEALTH & ACCIDENT INSURANCE	2,517	2,517	55,000	(52,483)	4.58%
82	DENTAL INSURANCE	193	193	4,000	(3,807)	4.83%
83	VISION INSURANCE	37	37	1,000	(963)	3.67%
84	LIFE INSURANCE	31	31	900	(869)	3.44%
85	WORKER'S COMP INSURANCE	245	245	10,000	(9,755)	2.45%
86	UNIFORMS	31	31	4,000	(3,969)	0.78%
87	DISTRICT WEBSITE	460	460	1,500	(1,040)	30.64%
88	MCPHERSON FAX	-	-	200	(200)	0.00%
89	MCPHERSON INTERNET	-	-	1,000	(1,000)	0.00%
90	MCPHERSON OFFICE PHONES	-	-	1,600	(1,600)	0.00%
91	ANSWERING SERVICE	16	16	246	(230)	6.62%
92	PHONE CIRCUITS TO CTRL EQUIP	366	366	4,600	(4,234)	7.96%
93	CELLPHONES	-	-	1,650	(1,650)	0.00%
94	UNDERGROUND SERVICE ALERT	-	-	400	(400)	0.00%
95	TRAINING/SCHOOLS	-	-	2,500	(2,500)	0.00%
96	CONSERVATION EDUCATION	-	-	15,000	(15,000)	0.00%
97	TRAVEL- CONF/SEMINARS	-	-	5,000	(5,000)	0.00%
98	MILEAGE	-	-	300	(300)	0.00%
99	DUES & MEMBERSHIP- ACWA	-	-	2,800	(2,800)	0.00%
100	DUES & MEMBERSHIPS- OCWA	-	-	100	(100)	0.00%
101	DUES & MEMBERSHIPS- AWWA	207	207	300	(94)	68.83%

EAST ORANGE COUNTY WATER DISTRICT

FOR WHOLESALE
MONTH: JULY 2013

DESCRIPTION		MONTHLY ACTUAL REVENUE	YTD ACTUAL REVENUE	ANNUAL 2013-14 BUDGET	BUDGET \$ OVER (UNDER)	PERCENT OF BUDGET EXPENDED
102	DUES & MEMBERSHIP- FCA	-	-	30	(30)	0.00%

EAST ORANGE COUNTY WATER DISTRICT

FOR WHOLESALE

MONTH: JULY 2013

DESCRIPTION	MONTHLY ACTUAL REVENUE	YTD ACTUAL REVENUE	ANNUAL 2013-14 BUDGET	BUDGET \$ OVER (UNDER)	PERCENT OF BUDGET EXPENDED
103 DUES & MEMBERSHIP- CSDA	-	-	2,000	(2,000)	0.00%
104 DUES- ISDOC/URBAN WTR	-	-	900	(900)	0.00%
105 MISCELLANEOUS EXP	-	-	500	(500)	0.00%
106 DIRECTOR- R. BARRETT	-	-	2,500	(2,500)	0.00%
107 DIRECTOR- W. VANDERWERFF	-	-	5,000	(5,000)	0.00%
108 DIRECTOR- D. CHAPMAN	-	-	-	-	0.00%
109 DIRECTOR- J. DULEBOHN	-	-	3,600	(3,600)	0.00%
110 DIRECTOR- R. BELL	-	-	3,600	(3,600)	0.00%
111 DIRECTOR- D. DAVERT	-	-	-	-	0.00%
112 BOARD MEETING EXPENSE	-	-	2,000	(2,000)	0.00%
113 POSTAGE	16	16	800	(784)	1.99%
114 OFFICE SUPPLY/FURN/SMALL EQUIP	26	26	7,000	(6,974)	0.37%
115 PUBLICATIONS & LEGAL NOTICES	-	-	5,500	(5,500)	0.00%
116 COPIER CONTRACT	-	-	425	(425)	0.00%
117 BANK CHARGES	-	-	3,300	(3,300)	0.00%
118 OUTSIDE SERVICES	1,301	1,301	2,400	(1,099)	54.22%
119 AUDITING	-	-	8,800	(8,800)	0.00%
120 TAX COLLECTION FEES	-	-	2,000	(2,000)	0.00%
121 TREASURER	289	289	10,000	(9,711)	2.89%
122 ACCOUNTING- SERRANO	-	-	22,000	(22,000)	0.00%
123 LEGAL	-	-	80,000	(80,000)	0.00%
124 COMPUTER CONSULTING	-	-	4,000	(4,000)	0.00%
125 ENGINEERING-WS	-	-	30,000	(30,000)	0.00%
126 LAFCO	11,144	11,144	18,000	(6,856)	61.91%
127 INSURANCE-AUTO & GEN LIABILITY	835	835	15,000	(14,165)	5.56%
128 INSURANCE-PROPERTY	176	176	5,000	(4,824)	3.51%
129 INSURANCE-EMP. FIDELITY BOND	18	18	500	(482)	3.52%
130 OFFICE EQUIPMENT R&M	-	-	300	(300)	0.00%
131 UTILITIES-DUMPSTER	25	25	1,500	(1,475)	1.65%
132 UTILITIES- OFFICE- ELECT & WTR	-	-	3,500	(3,500)	0.00%
133 SECURITY	-	-	2,000	(2,000)	0.00%
134 ELECTION EXPENSE	-	-	25,000	(25,000)	0.00%
135 DEPRECIATION EXP.	24,800	24,800	-	24,800	0.00%
136 TRANS. TO WRCI-CAPITAL PROJECT	-	-	-	-	0.00%
137 TRANS TO CAPITAL PROJECTS	3,333	3,333	39,990	(36,658)	8.33%
138 TRANSFER TO (FROM) RESERVES	16,667	16,667	200,000	(183,333)	8.33%
139 MARKET VALUE ADJUST-INVESTMENT	-	-	-	-	0.00%
140 MARKET VALUE ADJUST-INVESTMENT	4,640	4,640	-	4,640	0.00%
141 MARKET VALUE ADJUST-INVESTMENT	-	-	-	-	0.00%
142 Total EXPENSES:	810,515	810,515	6,276,759	(5,466,243)	
143 NET INCOME FROM OPERATIONS:	(16,570)	(16,570)	500	(17,070)	
144 OTHER INCOME AND EXPENSE					
145 PRIOR YEARS INCOME (EXPENSES)	-	-	(500)	500	0.00%
146 Total OTHER INCOME AND EXPENSE	-	-	(500)	500	0.00%
147 NET INCOME (LOSS)	(16,570)	(16,570)	-	(16,570)	

WHOLESALE ZONE CAPITAL PROJECTS

EAST ORANGE COUNTY WATER DISTRICT
2013-2014 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
MONTH: JULY 2013

REVENUE					
DESCRIPTION	MONTHLY ACTUAL REVENUE	YTD ACTUAL REVENUE	ANNUAL 2013-14 BUDGET	BUDGET \$ OVER (UNDER)	PERCENT OF BUDGET EXPENDED
1 FUNDS PROVIDED BY RESERVE	-	-	819,010	(819,010)	0.00%
2 CAPITAL PROJECTS REVENUE					
3 CONNECTION FEES	-	-	10,000	(10,000)	0.00%
4 INTEREST EARNINGS	-	-	15,000	(15,000)	0.00%
5 INTEREST RECEIVABLE- AMP SALE	-	-	15,000	(15,000)	0.00%
6 TRANSFER FROM OPERATING EXPENSES	1,825	1,825	39,990	(38,166)	4.56%
7 REIMBURSEMENT FOR STORM DAMAGE REPAIRS	-	-	-	-	0.00%
8 REIMBURSEMENT FOR SECURITY UPGRADES	-	-	-	-	0.00%
9 NET OPERATING INCOME	1,825	1,825	899,000	(897,175)	
EXPENSES					
DESCRIPTION	MONTHLY ACTUAL EXPENSES	YTD ACTUAL EXPENSES	ANNUAL 2013-14 BUDGET	BUDGET \$ OVER (UNDER)	PERCENT OF BUDGET EXPENDED
10 CAPITAL PROJECTS EXPENSES					
11 CAPITALIZED ACCOUNTING COSTS	-	-	5,000	(5,000)	0.00%
12 METAL FLASHING AT PETERS CANYON RESERVOIR	-	-	11,000	(11,000)	0.00%
13 SECURITY GATE AT 6 MG SITE-CONST	-	-	9,000	(9,000)	0.00%
14 SECURITY SYSTEM AT PETERS CANYON RESERVOIR	1,724	1,724	20,000	(18,276)	8.62%
15 BACKUP GENERATOR AT OC70 PUMP STATION	25,240	25,240	36,000	(10,760)	70.11%
16 PIPELINE INSPECTIONS-ENGINEERING	-	-	26,000	(26,000)	0.00%
17 BETTERMENT AND REPLACEMENT PLAN	-	-	75,000	(75,000)	0.00%
18 6 MG RESERVOIR ROOF REPAIRS	52	52	190,000	(189,947)	0.03%
19 6 MG RESERVOIR - LANDSCAPE/V-DITCH	-	-	36,000	(36,000)	0.00%
20 SLURRY SEAL ASPHALT AROUND ANDRES & NEWPORT RESERVOIRS	-	-	11,000	(11,000)	0.00%
21 CATHODIC PROTECTION - PIPELINES	-	-	26,000	(26,000)	0.00%
22 MCPHERSON OFFICE/YARD IMPROVEMENTS	-	-	13,000	(13,000)	0.00%
23 11.5 MG RESERVOIR CATHODIC PROTECTION SYSTEM	-	-	36,000	(36,000)	0.00%
24 USED VEHICLE TO SUPPLEMENT FLEET	-	-	15,000	(15,000)	0.00%
25 MOBILE ENGINE DRIVEN PUMP	-	-	-	-	0.00%
26 NEW PROJECT - 6 MG TREATMENT PLANT FEASIBILITY STUDY	-	-	255,000	(255,000)	0.00%
27 VULNERABILITY UPGRADES-ANDRES RESERVOIR	-	-	15,000	(15,000)	0.00%
28 VALVE REPLACEMENTS (12" - 27")	-	-	23,000	(23,000)	0.00%
29 REPLACE BACKHOE	-	-	25,000	(25,000)	0.00%
30 NEW PROJECT - NEWPORT RESERVOIR MIXING SYSTEM	-	-	31,000	(31,000)	0.00%
31 NEW PROJECT- ISOLATION VALVES - 11.5 & 1 MG	-	-	41,000	(41,000)	0.00%
32 TOTAL OPERATING EXPENSE	27,017	27,017	899,000	(871,982)	
33 NET INCOME FROM OPERATIONS	(25,192)	(25,192)	-	(25,192)	
34 PRIOR YEARS INCOME (EXPENSES)	-	-	-	-	
35 NET INCOME (LOSS)	(25,192)	(25,192)	-	(25,192)	

EAST ORANGE COUNTY WATER DISTRICT

FOR WHOLESALE

MONTH: JULY 2013

ACCOUNT	DESCRIPTION	MONTHLY ACTUAL REVENUE	YTD ACTUAL REVENUE	ANNUAL 2013-14 BUDGET	BUDGET \$ OVER (UNDER)	PERCENT OF BUDGET EXPENDED
REVENUE						
	FUNDED BY RESERVES	-	-	819,010	(819,010)	
1	4113-0001-1 CONNECTION FEES	-	-	10,000	(10,000)	0.00%
2	4914-0953-1 INTEREST- RAYMOND JAMES	-	-	15,000	(15,000)	0.00%
3	4916-0953-1 INTEREST-MORGAN STANLEY-CAP	-	-	-	-	0.00%
4	4917-0953-1 INTEREST-LAIF-CAP	-	-	-	-	0.00%
5	4918-0953-1 INTEREST-US TREASURY BOND	-	-	-	-	0.00%
6	4925-0001-1 INTEREST INCOME-AMP SALE	-	-	15,000	(15,000)	0.00%
7	4991-0010-1 REIMBURSEMENT- STORM DAMAGE	-	-	-	-	0.00%
8	4991-0011-1 REIMBURSEMENT-SECURITY UPGRAD	-	-	-	-	0.00%
9	4993-0953-1 TRANSFER FROM WS OPERATIONS	1,825	1,825	39,990	(38,166)	4.56%
10	Total NON OPERATING INCOME:	1,825	1,825	899,000	(897,175)	
11	Total OPERATING REVENUE	1,825	1,825	899,000	(897,175)	
12	NET OPERATING INCOME:	1,825	1,825	899,000	(897,175)	

EXPENSES

13	7900-100C-1 CAPITALIZED ACCOUNTING COSTS	-	-	5,000	(5,000)	0.00%
14	7912-102C-1 METAL FLASHING AT PETERS CANYON RESERVOIR-CONSTRUCTION	-	-	10,000	(10,000)	0.00%
15	7912-102L-1 METAL FLASHING AT PETERS CANYON RESERVOIR-LABOR	-	-	1,000	(1,000)	0.00%
16	7912-103C-1 SECURITY GATE AT 6 MG SITE-CONST (WZ PORTION)(CARRYOVER)	-	-	8,000	(8,000)	0.00%
17	7912-103L-1 SECURITY GATE AT 6 MG SITE-LABOR (WZ PORTION)(CARRYOVER)	-	-	1,000	(1,000)	0.00%
18	7912-105C-1 SECURITY SYSTEM AT PETERS CANYON RESERVOIR-CONSTRUCTION	1,724	1,724	15,000	(13,276)	11.49%
19	7912-105L-1 SECURITY SYSTEM AT PETERS CANYON RESERVOIR-LABOR	-	-	5,000	(5,000)	0.00%
20	7912-107C-1 BACKUP GENERATOR AT OC70 PUMP STATION-CONST (CARRYOVER)	25,000	25,000	35,000	(10,000)	71.43%
21	7912-107L-1 BACKUP GENERATOR AT OC70 PUMP STATION-LABOR	240	240	1,000	(760)	24.05%
22	7912-110E-1 PIPELINE INSPECTIONS-ENGINEERING (CARRYOVER)	-	-	25,000	(25,000)	0.00%
23	7912-110L-1 PIPELINE INSPECTIONS-LABOR	-	-	1,000	(1,000)	0.00%
24	7912-201E-1 BETTERMENT AND REPLACEMENT PLAN-ENGINEERING (CARRYOVER)	-	-	75,000	(75,000)	0.00%
25	7913-102C-1 6 MG RESERVOIR ROOF REPAIRS-CONSTRUCTION	-	-	150,000	(150,000)	0.00%
26	7913-102E-1 6 MG RESERVOIR ROOF REPAIRS-ENGINEERING	-	-	30,000	(30,000)	0.00%
27	7913-102L-1 6 MG RESERVOIR ROOF REPAIRS-LABOR	52	52	10,000	(9,947)	0.52%
28	7913-104C-1 6 MG RESERVOIR - LANDSCAPE/V-DITCH-CONSTRUCTION	-	-	30,000	(30,000)	0.00%
29	7913-104E-1 6 MG RESERVOIR - LANDSCAPE/V-DITCH-ENGINEERING	-	-	5,000	(5,000)	0.00%
30	7913-104L-1 6 MG RESERVOIR - LANDSCAPE/V-DITCH-LABOR	-	-	1,000	(1,000)	0.00%
31	7913-105C-1 SLURRY SEAL ASPHALT AROUND ANDRES & NEWPORT RESERVOIRS-CONST.	-	-	10,000	(10,000)	0.00%
32	7913-105L-1 SLURRY SEAL ASPHALT AROUND ANDRES & NEWPORT RESERVOIRS-LABOR	-	-	1,000	(1,000)	0.00%
33	7913-106C-1 CATHODIC PROTECTION - PIPELINES-CONSTRUCTION	-	-	20,000	(20,000)	0.00%
34	7913-106E-1 CATHODIC PROTECTION - PIPELINES-ENGINEERING	-	-	5,000	(5,000)	0.00%
35	7913-106L-1 CATHODIC PROTECTION - PIPELINES-LABOR	-	-	1,000	(1,000)	0.00%
36	7913-201C-1 MCPHERSON OFFICE/YARD IMPROVEMENTS-CONSTRUCTION	-	-	10,000	(10,000)	0.00%
37	7913-201L-1 MCPHERSON OFFICE/YARD IMPROVEMENTS-LABOR	-	-	3,000	(3,000)	0.00%
38	7913-202C-1 11.5 MG RESERVOIR CATHODIC PROTECTION SYSTEM-CONSTRUCTION	-	-	25,000	(25,000)	0.00%
39	7913-202E-1 11.5 MG RESERVOIR CATHODIC PROTECTION SYSTEM-ENGINEERING	-	-	10,000	(10,000)	0.00%
40	7913-202L-1 11.5 MG RESERVOIR CATHODIC PROTECTION SYSTEM-LABOR	-	-	1,000	(1,000)	0.00%
41	7913-203C-1 USED VEHICLE TO SUPPLEMENT FLEET	-	-	15,000	(15,000)	0.00%
42	7913-204C-1 MOBILE ENGINE DRIVEN PUMP- CONST.	-	-	-	-	0.00%
43	7914-101E-1 NEW PROJECT - 6 MG TREATMENT PLANT FEASIBILITY STUDY-ENGINEERING	-	-	250,000	(250,000)	0.00%
44	7914-101L-1 NEW PROJECT - 6 MG TREATMENT PLANT -LABOR	-	-	5,000	(5,000)	0.00%
45	7914-102C-1 VULNERABILITY UPGRADES-ANDRES RESERVOIR-CONSTRUCTION	-	-	9,000	(9,000)	0.00%
46	7914-102E-1 VULNERABILITY UPGRADES-ANDRES RESERVOIR-ENGINEERING	-	-	5,000	(5,000)	0.00%
47	7914-102L-1 VULNERABILITY UPGRADES-ANDRES RESERVOIR-LABOR	-	-	1,000	(1,000)	0.00%
48	7914-103C-1 VALVE REPLACEMENTS (12" - 27")-CONSTRUCTION	-	-	12,000	(12,000)	0.00%
49	7914-103E-1 VALVE REPLACEMENTS (12" - 27")-ENGINEERING	-	-	5,000	(5,000)	0.00%
50	7914-103L-1 VALVE REPLACEMENTS (12" - 27")-LABOR	-	-	6,000	(6,000)	0.00%
51	7914-201C-2 REPLACE BACKHOE	-	-	25,000	(25,000)	0.00%
52	7914-xx1C-1 NEW PROJECT- CONTSTRUCTION - NEWPORT RESERVOIR MIXING SYSTEM	-	-	25,000	(25,000)	0.00%
53	7914-xx2C-1 NEW PROJECT- CONSTRUCTION - ISOLATION VALVES - 11.5 & 1 MG	-	-	30,000	(30,000)	0.00%
54	7914-xx1E-1 NEW PROJECT- ENGINEERING - NEWPORT RESERVOIR MIXING SYSTEM	-	-	5,000	(5,000)	0.00%
55	7914-xx2E-1 NEW PROJECT- ENGINEERING - ISOLATION VALVES - 11.5 & 1 MG RESERVOIRS	-	-	5,000	(5,000)	0.00%
56	7914-xx1L-1 NEW PROJECT- LABOR - NEWPORT RESERVOIR MIXING SYSTEM	-	-	1,000	(1,000)	0.00%
57	7914-xx2L-1 NEW PROJECT- LABOR- ISOLATION VALVES - 11.5 & 1 MG	-	-	6,000	(6,000)	0.00%
58	Total EXPENSES:	27,017	27,017	899,000	(871,982)	
59	NET INCOME (LOSS) FROM OPERATIONS:	(25,192)	(25,192)	-	(25,192)	
60	NET INCOME (LOSS)	(25,192)	(25,192)	-	(25,192)	

RETAIL ZONE

EAST ORANGE COUNTY WATER DISTRICT
2013-2014 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
MONTH: JULY 2013

REVENUE		MONTHLY	YTD	ANNUAL	BUDGET \$	PERCENT
DESCRIPTION		ACTUAL	ACTUAL	2013-14	OVER	OF BUDGET
		REVENUE	REVENUE	BUDGET	(UNDER)	EXPENDED
1	OPERATING REVENUE:					
2	WATER SALES	333	333	1,081,104	(1,080,771)	0.03%
3	METER CHARGE	-	-	364,000	(364,000)	0.00%
4	OTHER CHARGES	-	-	5,200	(5,200)	0.00%
5	TOTAL OPERATING REVENUE:	333	333	1,450,304	(1,449,971)	0.02%
6	NON-OPERATING REVENUES (EXPENSES):					
7	PROPERTY TAXES	-	-	361,200	(361,200)	0.00%
8	INTEREST & INVESTMENT EARNINGS	2	2	440	(438)	0.40%
9	MISCELLANEOUS INCOME	1	1	500	(499)	0.12%
10	DISPOSAL OF ASSET GAIN (LOSS)	-	-	-	-	0.00%
11	TOTAL NON-OPERATING REVENUES, NET	2	2	362,140	(362,138)	
12	NET OPERATING INCOME	336	336	1,812,444	(1,812,109)	

EXPENSES		MONTHLY	YTD	ANNUAL	BUDGET \$	PERCENT
DESCRIPTION		ACTUAL	ACTUAL	2013-14	OVER	OF BUDGET
		EXPENSES	EXPENSES	BUDGET	(UNDER)	EXPENDED
13	OPERATING EXPENSE:					
14	SOURCE OF SUPPLY	16,355	16,355	540,481	(524,126)	3.03%
15	MET/MWDOC FIXED CHARGE	846	846	10,156	(9,309)	8.33%
16	WZ FIXED CHARGE	1,242	1,242	15,000	(13,758)	8.28%
17	PIPELINE CAPACITY LEASE	2,724	2,724	44,000	(41,276)	6.19%
18	ENERGY	-	-	101,750	(101,750)	0.00%
19	OPERATIONS & MAINTENANCE	32,519	32,519	579,095	(546,576)	5.62%
20	GENERAL & ADMINISTRATIVE	6,795	6,795	229,765	(222,970)	2.96%
21	TRANSFER TO CAPITAL PROJECTS EXPENSE	15,758	15,758	174,100	(158,342)	9.05%
22	RETAIL OPERATIONS CONTINGENCY FUND	-	-	70,000	(70,000)	0.00%
23	FUNDED TO/BY RESERVE	-	-	50,000	(50,000)	0.00%
24	DEPRECIATION & AMORTIZATION	16,000	16,000	-	16,000	0.00%
25	MARKET VALUE ADJUSTMENT ON INVESTMENTS	-	-	-	-	0.00%
25	TOTAL OPERATING EXPENSE	92,241	92,241	1,814,347	(1,722,106)	
26	NET INCOME (LOSS) FROM OPERATIONS	(91,904)	(91,904)	(1,903)	(90,001)	
27	PRIOR YEARS INCOME (EXPENSES)	-	-	1,903	(1,903)	
28	NET INCOME (LOSS)	(91,904)	(91,904)	-	(91,904)	

Retail Zone**July 2013 Variance Report - 8.3% of Budget Year Expended**

Account Number	Account Name	Income(I) Expense (E)	YTD Amount	Percent Received/ Spent	Comments
<u>New</u>					
	Operating Revenue	I	332.92	0.02%	Operating Revenue will be recorded in August since billing is performed every other month and July was an off month
	Property Taxes	I	-	0.00%	All property taxes received in July were for June and were recorded in June for the audit. August will be the first month to contain property taxes.
	Energy	E	-	0.00%	Same as Property Taxes
<u>Ongoing</u>					

DESCRIPTION		MONTHLY ACTUAL REVENUE	YTD ACTUAL REVENUE	ANNUAL 2013-14 BUDGET	BUDGET \$ OVER (UNDER)	PERCENT OF BUDGET EXPENDED
REVENUE						
1	WATER SALES	333	333	1,081,104	(1,080,771)	0.03%
2	METER CHARGE	-	-	364,000	(364,000)	0.00%
3	LATE CHARGE	-	-	9,000	(9,000)	0.00%
4	RETURNED CHECK CHARGE	-	-	500	(500)	0.00%
5	TURN OFF CHARGE	-	-	700	(700)	0.00%
6	OTHER CHARGES	-	-	-	-	0.00%
7	UNCOLLECTIBLE ACCOUNTS	-	-	(5,000)	5,000	0.00%
8	TURN ON NEW SERVICE	-	-	-	-	0.00%
9	REFUNDS	-	-	-	-	0.00%
10	SERVICE UPGRADE FEE	-	-	-	-	0.00%
11	Total OPERATING REVENUE:	333	333	1,450,304	(1,449,971)	
12	INTEREST INCOME-MM	2	2	40	(38)	4.38%
13	INTEREST-MORGAN STANLEY-OP	-	-	-	-	0.00%
14	INTEREST-LAIF-OP	-	-	100	(100)	0.00%
15	INTEREST- US TREASURY BOND	-	-	200	(200)	0.00%
16	INTEREST INCOME-CTY OF ORANGE	-	-	100	(100)	0.00%
17	TAXES SECURED	-	-	315,000	(315,000)	0.00%
18	TAXES UNSECURED	-	-	13,000	(13,000)	0.00%
19	TAXES SUPPLEMENTAL ROLL	-	-	2,200	(2,200)	0.00%
20	TAXES PRIOR YEARS	-	-	8,000	(8,000)	0.00%
21	TAXES HOMEOWNER'S SUBVENTION	-	-	3,000	(3,000)	0.00%
22	TAXES PUBLIC UTILITY	-	-	5,000	(5,000)	0.00%
23	TAXES TUSTIN RDA	-	-	20,000	(20,000)	0.00%
24	TAXES MISC	-	-	-	-	0.00%
25	TAXES ACCRUED	-	-	(5,000)	5,000	0.00%
26	STATE TAXES CONFISCATED	-	-	-	-	0.00%
27	PROCEEDS IN-LIEU TAXES	-	-	-	-	0.00%
28	MISCELLANEOUS INCOME	1	1	500	(499)	0.12%
29	Total NON OPERATING INCOME:	3	3	362,140	(362,138)	
30	Total OPERATING REVENUE	336	336	1,812,444	(1,812,109)	
31	NET OPERATING INCOME:	336	336	1,812,444	(1,812,109)	

EXPENSES

32	WATER PURCHASED	75	75	346,581	(346,506)	0.02%
33	WATER PURCHASED IN-LIEU	-	-	-	-	0.00%
34	WATER PURCHASED IN LIEU CREDIT	-	-	-	-	0.00%
35	OCWD- REPLENISH ASSESSMENT	16,280	16,280	193,900	(177,620)	8.40%
36	MET-MWDOC READINESS TO SERVE	1,999	1,999	27,500	(25,501)	7.27%
37	MET-MWDOC CAPICITY FEES	725	725	16,500	(15,775)	4.39%
38	MWDOC RETAIL SERVICE CONNECT	846	846	10,156	(9,309)	8.33%
39	EOCWD WR RESERVE FUND CHARGE	247	247	3,000	(2,753)	8.23%
40	EOCWD WR READINESS TO SERVE	995	995	12,000	(11,005)	8.29%
41	UTILITY STOLLER RESERVOIR	-	-	45,000	(45,000)	0.00%
42	UTILITY VISTA PANORAMA BOOSTER	-	-	6,750	(6,750)	0.00%
43	ULITILITIES- WELLS- EAST/WEST	-	-	50,000	(50,000)	0.00%

EAST ORANGE COUNTY WATER DISTRICT

FOR RETAIL
MONTH: JULY 2013

	MONTHLY ACTUAL REVENUE	YTD ACTUAL REVENUE	ANNUAL 2013-14 BUDGET	BUDGET \$ OVER (UNDER)	PERCENT OF BUDGET EXPENDED
DESCRIPTION					
44 SMALL TOOLS	20	20	3,075	(3,055)	0.66%
45 GASOLINE, OIL & DIES-RZ	-	-	-	-	0.00%
46 GASOLINE, OIL & DIESEL FUEL	-	-	9,020	(9,020)	0.00%
47 REGULATORY PERMITS	200	200	2,500	(2,300)	8.01%
48 NPDS PERMIT	-	-	-	-	0.00%
49 PROF SERV WATER QUAL. CONTROL	152	152	20,000	(19,848)	0.76%
50 CHLORINE GENERATOR/SALT PURCH	-	-	2,700	(2,700)	0.00%
51 WEST WELL MAINTENANCE	-	-	3,250	(3,250)	0.00%
52 EAST WELL MAINTENANCE	-	-	3,250	(3,250)	0.00%
53 STOLLER RESERVOIR/BOOSTER R&M	-	-	6,000	(6,000)	0.00%
54 VISTA PANORAMA BOOSTER R&M	-	-	4,200	(4,200)	0.00%
55 R&M VISTA PANORAMA RESERVOIR	-	-	5,300	(5,300)	0.00%
56 CHLORINE GENERATOR	-	-	3,000	(3,000)	0.00%
57 SCADA REPAIR/UPGRADE	-	-	2,100	(2,100)	0.00%
58 OPERATIONS REPORTING SOFTWARE	-	-	16,000	(16,000)	0.00%
59 HYDRANT REPAIR & REPLACEMENTS	-	-	16,100	(16,100)	0.00%
60 METER PURCHASE REPAIR	-	-	9,200	(9,200)	0.00%
61 PRV- R & M	-	-	2,000	(2,000)	0.00%
62 R/M- MAINS	-	-	23,000	(23,000)	0.00%
63 DAMAGE REPAIR- CAL EMA	-	-	-	-	0.00%
64 SERVICE LATERALS R&M	244	244	20,000	(19,756)	1.22%
65 RESERVOIRS R&M	-	-	2,000	(2,000)	0.00%
66 R/M- VAULTS	-	-	1,500	(1,500)	0.00%
67 R/M- CATHODIC PROTECTION	-	-	2,000	(2,000)	0.00%
68 METER TESTING	-	-	1,000	(1,000)	0.00%
69 EQUIPMENT RENTAL	945	945	200	745	472.50%
70 BACKHOE R&M	-	-	3,500	(3,500)	0.00%
71 VEHICLES R&M	-	-	3,100	(3,100)	0.00%
72 BUILDING/GROUNDS R&M	22	22	4,000	(3,978)	0.55%
73 WAGES	20,459	20,459	255,000	(234,541)	8.02%
74 PAYROLL TAXES- FICA & MEDICARE	1,542	1,542	22,000	(20,458)	7.01%
75 RETIREMENT- PERS	2,840	2,840	51,100	(48,260)	5.56%
76 PAYROLL TAXES- SUI & ETT	44	44	1,000	(956)	4.41%
77 HEALTH & ACCIDENT INSURANCE	4,979	4,979	60,000	(55,021)	8.30%
78 DENTAL INSURANCE	384	384	5,000	(4,616)	7.68%
79 VISION INSURANCE	73	73	1,200	(1,127)	6.06%
80 LIFE INSURANCE	61	61	800	(739)	7.58%
81 WORKER'S COMP INSURANCE	494	494	13,000	(12,506)	3.80%
82 UNIFORMS	60	60	2,000	(1,940)	3.01%
83 DISTRICT WEBSITE	460	460	3,000	(2,540)	15.32%
84 MCPHERSON FAX	-	-	205	(205)	0.00%
85 MCPHERSON INTERNET	-	-	525	(525)	0.00%
86 MCPHERSON OFFICE PHONES	-	-	1,600	(1,600)	0.00%
87 ANSWERING SERVICE	16	16	250	(234)	6.51%
88 PHONE CIRCUITS TO CTRL EQUIP	215	215	3,000	(2,785)	7.17%
89 CELLPHONES	-	-	1,550	(1,550)	0.00%
90 UNDERGROUND SERVICE ALERT	-	-	400	(400)	0.00%
91 TRAINING/SCHOOLS	-	-	2,000	(2,000)	0.00%
92 CONSERVATION EDUCATION	-	-	4,000	(4,000)	0.00%
93 TRAVEL-CONF/SEMINARS	-	-	5,000	(5,000)	0.00%
94 MILEAGE	-	-	500	(500)	0.00%

EAST ORANGE COUNTY WATER DISTRICT

FOR RETAIL
MONTH: JULY 2013

	DESCRIPTION	MONTHLY ACTUAL REVENUE	YTD ACTUAL REVENUE	ANNUAL 2013-14 BUDGET	BUDGET \$ OVER (UNDER)	PERCENT OF BUDGET EXPENDED
95	DUES & MEMBERSHIPS- ACWA	-	-	3,500	(3,500)	0.00%
96	DUES & MEMBERSHIPS- OCWA	-	-	75	(75)	0.00%
97	DUES & MEMBERSHIPS- AWWA	207	207	275	(69)	75.09%
98	DUES & MEMBERSHIP- FCA	-	-	10	(10)	0.00%
99	DUES & MEMBERSHIP-CSDA	-	-	3,500	(3,500)	0.00%
100	DUES- ISDOC/URBAN WTR	-	-	900	(900)	0.00%
101	MISCELLANEOUS EXP	514	514	500	14	102.85%
102	DIRECTOR- R. BARRETT	-	-	2,500	(2,500)	0.00%
103	DIRECTOR- W. VANDERWERFF	-	-	6,000	(6,000)	0.00%
104	DIRECTOR- D. CHAPMAN	-	-	-	-	0.00%
105	DIRECTOR- J. DULEBOHN	-	-	3,600	(3,600)	0.00%
106	DIRECTOR- R. BELL	-	-	3,600	(3,600)	0.00%
107	DIRECTOR- D. DAVERT	-	-	-	-	0.00%
108	BOARD MEETING EXPENSE	-	-	1,000	(1,000)	0.00%
109	POSTAGE	44	44	6,000	(5,956)	0.73%
110	OFFICE SUPPLY/FURN/SMALL EQUIP	26	26	6,500	(6,474)	0.40%
111	PUBLICATIONS & LEGAL NOTICES	-	-	7,550	(7,550)	0.00%
112	COPIER CONTRACT	-	-	550	(550)	0.00%
113	VERSATERM CONTRACT (RZ BILLS)	-	-	3,000	(3,000)	0.00%
114	BANK CHARGES	536	536	4,000	(3,464)	13.39%
115	OUTSIDE SERVICES	1,301	1,301	6,000	(4,699)	21.69%
116	AUDITING	-	-	8,200	(8,200)	0.00%
117	TAX COLLECTION FEES	-	-	4,000	(4,000)	0.00%
118	COMPUTER BILLING (RZ BILLS)	-	-	7,000	(7,000)	0.00%
119	TREASURER	289	289	10,250	(9,961)	2.82%
120	ACCOUNTING- SERRANO	-	-	23,500	(23,500)	0.00%
121	LEGAL	-	-	20,000	(20,000)	0.00%
122	COMPUTER CONSULTING	-	-	10,000	(10,000)	0.00%
123	ENGINEERING-RZ	-	-	45,000	(45,000)	0.00%
124	LAFCO	2,446	2,446	5,000	(2,554)	48.93%
125	INSURANCE-AUTO & GEN LIABILITY	580	580	7,500	(6,920)	7.73%
126	INSURANCE-PROPERTY	122	122	1,675	(1,553)	7.29%
127	INSURANCE-EMP. FIDELITY BOND	16	16	150	(134)	10.42%
128	OFFICE EQUIPMENT R&M	-	-	300	(300)	0.00%
129	UTILITIES-DUMPSTER	25	25	1,000	(975)	2.47%
130	UTILITIES- THE GAS CO.- OFFICE	-	-	-	-	0.00%
131	UTILITIES- OFFICE- ELECT & WTR	-	-	4,100	(4,100)	0.00%
132	SECURITY	-	-	1,000	(1,000)	0.00%
133	INTEREST EXPENSE DWR	-	-	-	-	0.00%
134	DISPOSAL OF ASSET GAIN (LOSS)	-	-	-	-	0.00%
135	DEPRECIATION EXP.	16,000	16,000	-	16,000	0.00%
136	PRIOR YEAR ADJUSTMENTS	-	-	-	-	0.00%
137	TRANS TO CAPITAL PROJECT AF	-	-	-	-	0.00%
138	TRANS TO CAPITAL PROJECTS	15,758	15,758	174,100	(158,342)	9.05%
139	RZ- CONTINGENCY FUND	-	-	70,000	(70,000)	0.00%
140	FUNDED TO/BY RESERVE-RZ	-	-	50,000	(50,000)	0.00%
141	MARKET VALUE ADJUST-INVESTMENT	-	-	-	-	0.00%
142	TOTAL OPERATING EXPENSES:	92,241	92,241	1,814,347	(1,722,106)	
143	NET INCOME (LOSS) FROM OPERATIONS:	(91,904)	(91,904)	(1,903)	(90,001)	
144	PRIOR YEARS INCOME (EXPENSES)	-	-	1,903	(1,903)	

EAST ORANGE COUNTY WATER DISTRICT

FOR RETAIL
MONTH: JULY 2013

DESCRIPTION	MONTHLY ACTUAL REVENUE	YTD ACTUAL REVENUE	ANNUAL 2013-14 BUDGET	BUDGET \$ OVER (UNDER)	PERCENT OF BUDGET EXPENDED
145 Total OTHER INCOME AND EXPENSES	-	-	1,903	(1,903)	
146 NET INCOME (LOSS)	(91,904)	(91,904)	-	(91,904)	

RETAIL ZONE CAPITAL PROJECTS

EAST ORANGE COUNTY WATER DISTRICT
2013-2014 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
MONTH: JULY 2013

REVENUE					
DESCRIPTION	MONTHLY ACTUAL REVENUE	YTD ACTUAL REVENUE	ANNUAL 2013-14 BUDGET	BUDGET \$ OVER (UNDER)	PERCENT OF BUDGET EXPENDED
1 FUNDS PROVIDED BY RESERVE	-	-	213,650	(213,650)	0.00%
2 CAPITAL PROJECTS REVENUE					
3 CAPITAL PROJECTS FEES	-	-	-	-	0.00%
4 CONNECTION FEES	-	-	288,000	(288,000)	0.00%
5 INTEREST EARNINGS	-	-	-	-	0.00%
6 TRANSFER FROM OPERATING EXPENSES	15,758	15,758	174,100	(158,342)	9.05%
7 FUNDS BORROWED FROM WHOLESALE ZONE	-	-	-	-	0.00%
8 REIMBURSEMENT- RZ BILL RATE STUDY	-	-	-	-	0.00%
9 NET OPERATING INCOME	15,758	15,758	675,750	(659,992)	
EXPENSES					
DESCRIPTION	MONTHLY ACTUAL EXPENSES	YTD ACTUAL EXPENSES	ANNUAL 2013-14 BUDGET	BUDGET \$ OVER (UNDER)	PERCENT OF BUDGET EXPENDED
10 CAPITAL PROJECTS EXPENSES					
11 RZ CAPITALIZED ACCOUNTING COST	-	-	5,000	(5,000)	0.00%
12 BETTERMENT & REPLACEMENT PLAN	-	-	70,500	(70,500)	0.00%
13 MCPHERSON OFFICE/YARD IMPROVE-	-	-	15,000	(15,000)	0.00%
14 CATHODIC PROTECTIONS-	-	-	5,500	(5,500)	0.00%
15 USED VEHICLE TO SUPPLEMENT FLEET	-	-	15,000	(15,000)	0.00%
16 MOBILE ENGINE DRIVEN PUMP	-	-	-	-	0.00%
17 MCPHERSON HOUSE REMODEL	-	-	-	-	0.00%
18 VIEW RIDGE MODIFICATION-	-	-	-	-	0.00%
19 VP VAULT PIPING/METER UPGRADE-	-	-	27,000	(27,000)	0.00%
20 VISTA PANORAMA RESERVOIR REPAIR-	-	-	85,000	(85,000)	0.00%
21 VP PUMP REBUILD-	-	-	5,250	(5,250)	0.00%
22 VALVE RAISING-CRAWFORD CANYON-	-	-	13,000	(13,000)	0.00%
23 VALVE REPLACEMENTS- SYSTEM	-	-	20,000	(20,000)	0.00%
24 ALLOW FOR SYSTEM RELOCATION-	-	-	12,000	(12,000)	0.00%
25 BACKUP GENERATOR FOR VP BOOSTER-	-	-	-	-	0.00%
26 6" MAG METERS @ STOLLER PRVS-	-	-	15,000	(15,000)	0.00%
27 STOLLER 150HP BOOSTER PUMP -	-	-	37,000	(37,000)	0.00%
28 REPLACE BACKHOE-	-	-	25,000	(25,000)	0.00%
29 BACKUP SYSTEM PRV - CIRCULA PANORAMA-	-	-	50,000	(50,000)	0.00%
30 JOINT WELL - ENGINEERING	-	-	105,000	(105,000)	0.00%
31 WELL DISINFECTION CONVERSION -	-	-	57,500	(57,500)	0.00%
32 WEST WELL REHABILITATION -REPLACEMENT-	-	-	72,000	(72,000)	0.00%
33 CHARMAINE / FOWLER PIPING MODIFICATION -	-	-	26,000	(26,000)	0.00%
34 SCADA SYSTEM SITE ADDITIONS - VP SIDEHILL AND RZ FIRE PUMP	-	-	15,000	(15,000)	0.00%
35 TOTAL OPERATING EXPENSE	-	-	675,750	(675,750)	
36 NET INCOME FROM OPERATIONS	15,758	15,758	-	15,758	
37 PRIOR YEARS EXPENSES	-	-	-	-	
38 NET INCOME (LOSS)	15,758	15,758	-	15,758	

DESCRIPTION	MONTHLY ACTUAL REVENUE	YTD ACTUAL REVENUE	ANNUAL 2013-14 BUDGET	BUDGET \$ OVER (UNDER)	PERCENT OF BUDGET EXPENDED
REVENUE					
1 FUNDED BY RESERVES	-	-	213,650	(213,650)	0.00%
2 WATER SALES-CAPITAL PROJECTS	-	-	-	-	0.00%
3 CONNECTION FEES	-	-	288,000	(288,000)	0.00%
4 INTEREST INCOME- CHAPMAN AVE	-	-	-	-	0.00%
5 INTEREST-MORGAN STANLEY-CAP	-	-	-	-	0.00%
6 INTEREST-LAIF-CAP	-	-	-	-	0.00%
7 INTEREST US TREASURY BOND	-	-	-	-	0.00%
8 REIMBURSEMENT- RZ BILL RATE STUDY	-	-	-	-	0.00%
9 TRANSFER IN CAPITAL PROJECTS	15,758	15,758	174,100	(158,342)	9.05%
10 Total NON OPERATING INCOME:	15,758	15,758	675,750	(659,992)	
11 Total OPERATING REVENUE	15,758	15,758	675,750	(659,992)	
12 NET OPERATING INCOME:	15,758	15,758	675,750	(659,992)	

EXPENSES

13 RZ CAPITALIZED ACCOUNTING COST	-	-	5,000	(5,000)	0.00%
14 BETTERMENT & REPLACEMENT PLAN	-	-	70,000	(70,000)	0.00%
15 BETTERMENT & REPLACEMENT PLAN	-	-	500	(500)	0.00%
16 MCPHERSON OFFICE/YARD IMPROVE-CONST.	-	-	10,000	(10,000)	0.00%
17 MCPHERSON OFFICE/YARD IMPROVE-LABOR	-	-	5,000	(5,000)	0.00%
18 CATHODIC PROTECTIONS-CONST.	-	-	5,000	(5,000)	0.00%
19 CATHODIC PROTECTION-LABOR	-	-	500	(500)	0.00%
20 USED VEHICLE TO SUPPLEMENT FLEET	-	-	15,000	(15,000)	0.00%
21 MOBILE ENGINE DRIVEN PUMP	-	-	-	-	0.00%
22 MOBILE ENGINE DRIVEN PUMP LABOR	-	-	-	-	0.00%
23 MCPHERSON HOUSE REMODEL	-	-	-	-	0.00%
24 VIEW RIDGE MODIFICATION-CONST.	-	-	-	-	0.00%
25 VP VAULT PIPING/METER UPGRADE-CONST.	-	-	20,000	(20,000)	0.00%
26 VP VAULT PIPING/METER UPGRADE-ENG.	-	-	5,000	(5,000)	0.00%
27 VP VAULT PIPING/METER UPGRADE-LABOR	-	-	2,000	(2,000)	0.00%
28 VISTA PANORAMA RESERVOIR REPAIR-CONST.	-	-	65,000	(65,000)	0.00%
29 VISTA PANORAMA RESERVOIR REPAIR-ENG.	-	-	15,000	(15,000)	0.00%
30 VISTA PANORAMA RESERVOIR REPAIR-LABOR	-	-	5,000	(5,000)	0.00%
31 VP PUMP REBUILD-CONST.	-	-	5,000	(5,000)	0.00%
32 VP PUMP REBUILD-LABOR	-	-	250	(250)	0.00%
33 VALVE RAISING-CRAWFORD CANYON-CONST.	-	-	12,000	(12,000)	0.00%
34 VALVE RAISING-CRAWFORD CANYON-ENG.	-	-	500	(500)	0.00%
35 VALVE RAISING-CRAWFORD CANYON-LABOR	-	-	500	(500)	0.00%
36 VALVE REPLACEMENTS- SYSTEM CONST.	-	-	15,000	(15,000)	0.00%
37 VALVE REPLACEMENTS- SYSTEM LABOR	-	-	5,000	(5,000)	0.00%
38 ALLOW FOR SYSTEM RELOCATION-CONST.	-	-	10,000	(10,000)	0.00%

FOR RETAIL
MONTH: JULY 2013

DESCRIPTION	MONTHLY ACTUAL REVENUE	YTD ACTUAL REVENUE	ANNUAL 2013-14 BUDGET	BUDGET \$ OVER (UNDER)	PERCENT OF BUDGET EXPENDED
39 ALLOW FOR SYSTEM RELOCATION-ENG.	-	-	2,000	(2,000)	0.00%
40 BACKUP GENERATOR FOR VP BOOSTER-CONST.	-	-	-	-	0.00%
41 BACKUP GENERATOR FOR VP BOOSTER-LABOR	-	-	-	-	0.00%
42 6" MAG METERS @ STOLLER PRVS-CONST.	-	-	10,000	(10,000)	0.00%
43 6" MAG METERS @ STOLLER PRVS-LABOR	-	-	5,000	(5,000)	0.00%
44 STOLLER 150HP BOOSTER PUMP - CONSTRUCTION	-	-	35,000	(35,000)	0.00%
45 STOLLER 150HP BOOSTER PUMP - ENGINEERING	-	-	1,000	(1,000)	0.00%
46 STOLLER 150HP BOOSTER - LABOR	-	-	1,000	(1,000)	0.00%
47 REPLACE BACKHOE-CONSTRUCTION	-	-	25,000	(25,000)	0.00%
48 BACKUP SYSTEM PRV - CIRCULA PANORAMA-CONSTRUCTION	-	-	30,000	(30,000)	0.00%
49 BACKUP SYSTEM PRV - CIRCULA PANORAMA-ENGINEERING	-	-	10,000	(10,000)	0.00%
50 BACKUP SYSTEM PRV - CIRCULA PANORAMA-LABOR	-	-	10,000	(10,000)	0.00%
51 JOINT WELL - ENGINEERING	-	-	100,000	(100,000)	0.00%
52 JOINT WELL - LABOR	-	-	5,000	(5,000)	0.00%
53 WELL DISINFECTION CONVERSION -CONST/EQUIP	-	-	45,000	(45,000)	0.00%
54 WELL DISINFECTION CONVERSION-ENGINEERING	-	-	10,000	(10,000)	0.00%
55 WELL DISINFECTION CONVERSION - LABOR	-	-	2,500	(2,500)	0.00%
56 WEST WELL REHABILITATION -REPLACEMENT-CONSTRUCTION	-	-	70,000	(70,000)	0.00%
57 WEST WELL REHABILITATION -REPLACEMENT-LABOR	-	-	2,000	(2,000)	0.00%
58 CHARMAINE / FOWLER PIPING MODIFICATION - CONST	-	-	5,000	(5,000)	0.00%
59 CHARMAINE / FOWLER PIPING MODIFICATION - ENG	-	-	2,000	(2,000)	0.00%
60 CHARMAINE / FOWLER PIPING MODIFICATION - LABOR	-	-	7,000	(7,000)	0.00%
61 MCPHERSON OFFICE/YARD IMPROVEMENTS	-	-	10,000	(10,000)	0.00%
62 ALLOW FOR SYSTEM RELOCATION-LABOR.	-	-	2,000	(2,000)	0.00%
63 SCADA SYSTEM SITE ADDITIONS - VP SIDEHILL AND RZ FIRE F	-	-	15,000	(15,000)	0.00%
64 TOTAL OPERATING EXPENSES:	-	-	675,750	(675,750)	
65 Net Income (Loss):	15,758	15,758	-	15,758	

FOR RETAIL
MONTH: JULY 2013

DESCRIPTION	MONTHLY ACTUAL REVENUE	YTD ACTUAL REVENUE	ANNUAL 2013-14 BUDGET	BUDGET \$ OVER (UNDER)	PERCENT OF BUDGET EXPENDED
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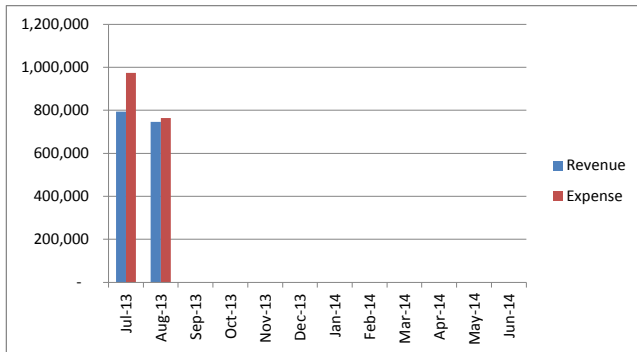
Wholesale Zone Financial Summary

For Period Ending August 31, 2013

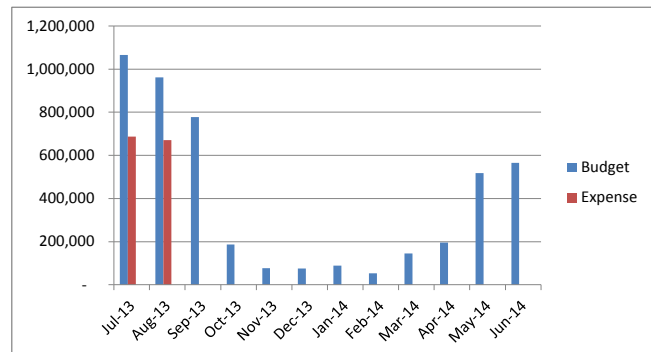
YTD Operating Income \$ 746,285

YTD Operating Expense \$ 764,313

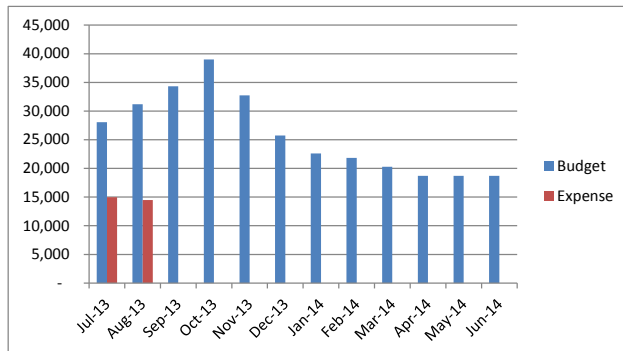
Revenue vs. Expenses



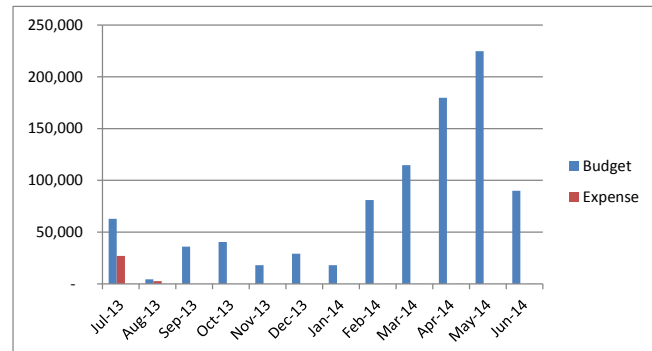
Water Purchased Budget vs. Actual



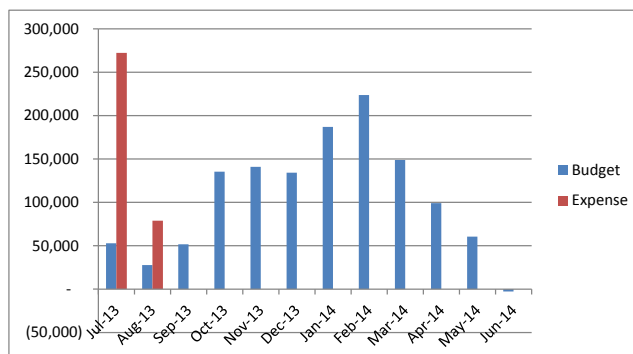
Salaries & Benefits Budget vs. Actual



CIP Budget & Actual



O&M Budget vs. Actual



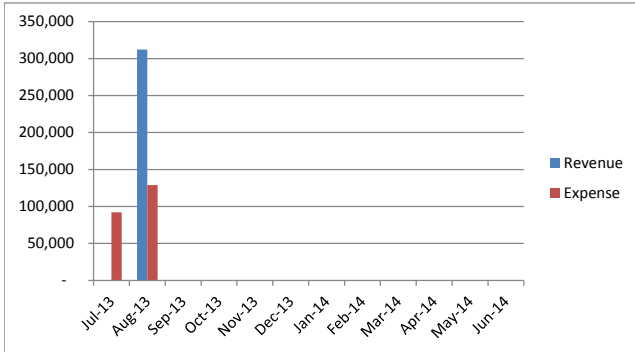
Retail Zone Financial Summary

For Period Ending August 31, 2013

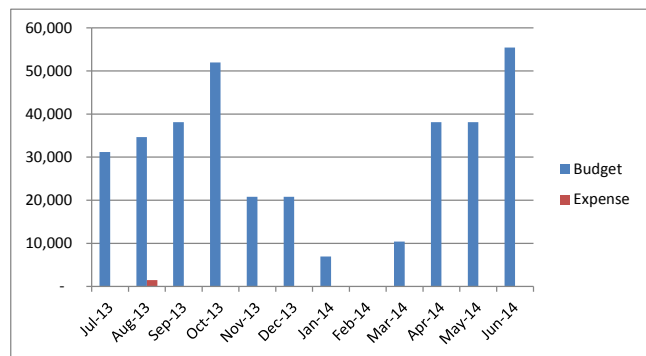
YTD Operating Income \$ 312,137

YTD Operating Expense \$ 128,824

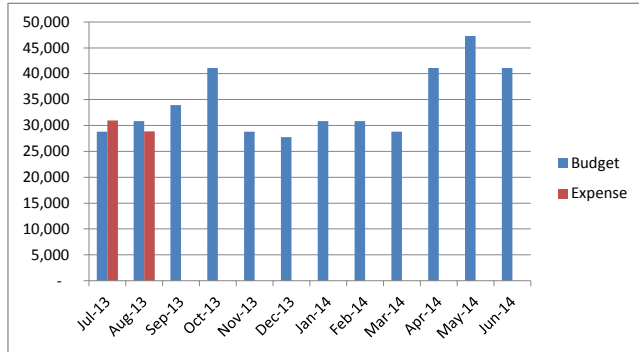
Revenue vs Expenses



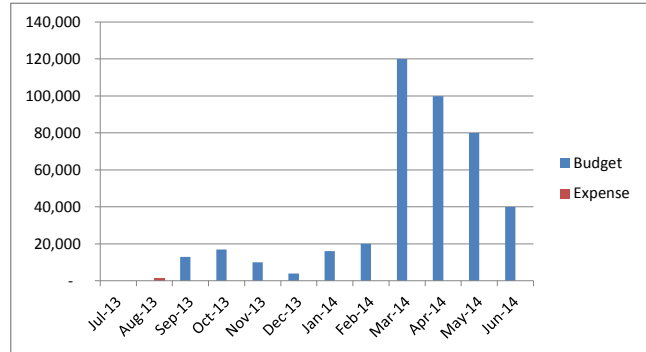
Water Purchased Budget vs. Actual



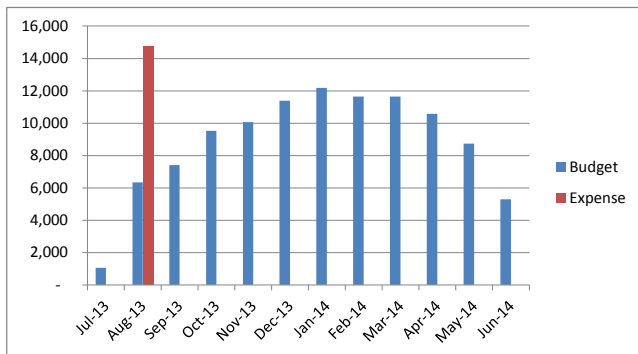
Salaries & Benefits Budget vs. Actual



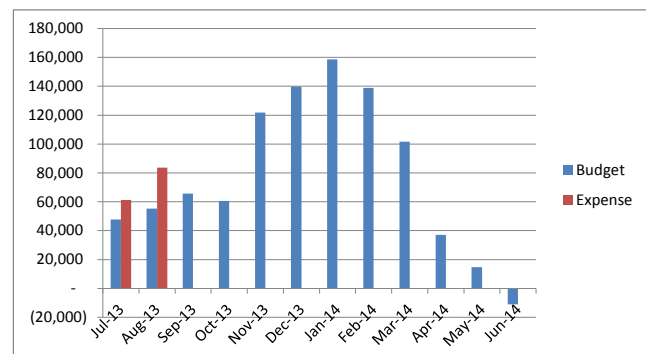
CIP Budget vs. Actual



Electrical Budget vs. Actual



O&M Budget vs. Actual



WHOLESALE ZONE

EAST ORANGE COUNTY WATER DISTRICT
2013-2014 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
MONTH: AUGUST 2013

REVENUE		MONTHLY ACTUAL REVENUE	YTD ACTUAL REVENUE	ANNUAL 2013-14 BUDGET	BUDGET \$ OVER (UNDER)	PERCENT OF BUDGET EXPENDED
DESCRIPTION						
1	OPERATING REVENUE:					
2	WATER SALES	670,164	1,357,342	4,705,463	(3,348,120)	28.85%
3	FIXED CHARGES	37,087	74,173	480,255	(406,082)	15.44%
4	EOCWD FIXED CHARGES	20,993	41,987	250,000	(208,013)	16.79%
5	REIMBURSED EXP-IRWD	1,216	1,216	19,516	(18,300)	6.23%
6	OTHER CHARGES	1,387	2,773	30	2,743	9242.43%
7	TOTAL OPERATING REVENUE:	730,846	1,477,491	5,455,264	(3,977,773)	
8	NON-OPERATING REVENUES (EXPENSES):					
9	PROPERTY TAXES	3,426	3,426	659,500	(656,074)	0.52%
10	RENTAL INCOME - CELLULAR ANTENNAS	8,616	16,686	100,000	(83,314)	16.69%
11	INTEREST & INVESTMENT EARNINGS	3,347	3,347	14,640	(11,293)	22.87%
12	NOTE RECEIVABLE - AMP	-	38,402	47,355	(8,953)	81.09%
13	MISCELLANEOUS INCOME	50	100	500	(400)	20.00%
14	TOTAL NON-OPERATING REVENUES, NET	15,439	61,961	821,995	(760,034)	
15	NET OPERATING INCOME	746,285	1,539,452	6,277,259	(4,737,807)	

EXPENSES		MONTHLY ACTUAL EXPENSES	YTD ACTUAL EXPENSES	ANNUAL 2013-14 BUDGET	BUDGET \$ OVER (UNDER)	PERCENT OF BUDGET EXPENDED
DESCRIPTION						
16	OPERATING EXPENSE:					
17	SOURCE OF SUPPLY	671,017	1,357,679	4,705,463	(3,347,783)	28.85%
18	MET/MWDOC FIXED CHARGE	1,250	26,212	328,607	(302,395)	7.98%
19	EOCWD FIXED CHARGE	13,900	27,787	166,648	(138,861)	16.67%
20	ENERGY	298	298	2,600	(2,302)	11.47%
21	OPERATIONS & MAINTENANCE	26,502	46,949	529,100	(482,151)	8.87%
22	GENERAL & ADMINISTRATIVE	23,779	38,656	304,351	(265,695)	12.70%
23	TRANSFER TO CAPITAL PROJECTS EXPENSE & RESERVES	3,333	6,665	239,990	(233,325)	2.78%
24	DEPRECIATION & AMORTIZATION	24,800	49,600	-	49,600	0.00%
25	MARKET VALUE ADJUSTMENT ON INVESTMENTS	(567)	4,073	-	4,073	0.00%
26	TOTAL OPERATING EXPENSE	764,313	1,557,921	6,276,759	(4,718,838)	
27	NET INCOME FROM OPERATIONS	(18,028)	(18,469)	500	(18,969)	
28	PRIOR YEARS INCOME (EXPENSES)	-	-	(500)	(500)	
29	NET INCOME (LOSS)	(18,028)	(18,469)	-	(18,469)	

Wholesale Zone

August 2013 Variance Report - 16.7% of Budget Year Expended

Account Number	Account Name	Income(I) Expense (E)	YTD Amount	Percent Received/ Spent	Comments
Aug-13					
<u>New</u>					
4110-0001-1	WATER SALES	I	1,357,342.28	28.85%	August is at 28.85% of budget due to higher water usage.
5130-0043-1	EOCF #2 NONINTERR OC 43	E	497,736.35	35.26%	August is at 35.26% of budget due to increased water usage.
5130-0048-1	EOCF #2 NONINTERR OC 48	E	367,052.93	39.00%	August is at 39% of budget due to increased water usage.
<u>Ongoing</u>					
4980-0001-1	AMP SALE INSTALLMENTS	I	38,402.00	100.00%	August 100% of budget due the to receipt of the FY 13/14 payments. This will be the only receipt for the year.
5648-0001-1	LAFCO	E	11,144.19	61.91%	August 61.91% of budget due to the timing of invoices. There should not be any other bills coming into this account.

Capital Projects

New

Ongoing

v	BACKUP GENERATOR AT OC70 PUMP STATION-CONST (CARRYOVER)	E	25,000.00	71.43%	At 71.43% of budget due to MET design review of proposed generator.
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DESCRIPTION		MONTHLY ACTUAL REVENUE	YTD ACTUAL REVENUE	ANNUAL 2013-14 BUDGET	BUDGET \$ OVER (UNDER)	PERCENT OF BUDGET EXPENDED
REVENUE						
1	WATER SALES	670,164	1,357,342	4,705,463	(3,348,120)	28.85%
2	STANDBY	245	490	-	490	0.00%
3	LATE CHARGE	-	-	30	(30)	0.00%
4	CONNECTION FEES	-	-	-	-	0.00%
5	EOCWD RESERVE FUND CHARGE-WS	16,667	33,333	200,000	(166,667)	16.67%
6	READINESS TO SERVE - EOCWD	4,327	8,653	50,000	(41,347)	17.31%
7	RETAIL SERVICE CONNECTIONS	14,525	29,051	166,648	(137,597)	17.43%
8	READINESS TO SERVE - MWDOC	14,637	29,274	203,564	(174,290)	14.38%
9	MET-MWDOC CAPACITY CHARGE	7,924	15,848	110,043	(94,195)	14.40%
10	MET-MWDOC CHOICE-WS	1,141	2,283	-	2,283	0.00%
11	REIMBURSED EXP- IRWD	1,216	1,216	19,516	(18,300)	6.23%
12	REFUNDS	-	-	-	-	0.00%
13	Total OPERATING REVENUE:	730,846	1,477,491	5,455,264	(3,977,773)	
14	NON OPERATING INCOME					
15	INTEREST INCOME-WS	-	-	51	(51)	0.00%
16	INTEREST-MORGAN STANLEY-OP	-	-	-	-	0.00%
17	INTEREST-MORGAN STANLEY- CONT	-	-	-	-	0.00%
18	INTEREST- LAIF- OP	-	-	103	(103)	0.00%
19	INTEREST-LAIF-CONT.	-	-	-	-	0.00%
20	INTEREST-US TREASURY BOND	-	-	-	-	0.00%
21	INTEREST US TREASURY BOND	-	-	-	-	0.00%
22	INTEREST INCOME-CTY OF ORANGE	-	-	51	(51)	0.00%
23	INTEREST INCOME-ACWA	-	-	1,435	(1,435)	0.00%
24	INTEREST EARNED - RAYMOND JAMES	3,347	3,347	13,000	(9,653)	25.75%
25	TAXES SECURED	-	-	585,000	(585,000)	0.00%
26	TAXES UNSECURED	-	-	15,000	(15,000)	0.00%
27	TAXES SUPPLEMENTAL ROLL	-	-	5,000	(5,000)	0.00%
28	TAXES PRIOR YEARS	3,426	3,426	15,000	(11,574)	22.84%
29	TAXES HOMEOWNER'S SUBVENTION	-	-	4,000	(4,000)	0.00%
30	TAXES PUBLIC UTILITY	-	-	10,000	(10,000)	0.00%
31	TAXES TUSTIN RDA	-	-	40,000	(40,000)	0.00%
32	TAXES MISC	-	-	500	(500)	0.00%
33	TAXES ACCRUED	-	-	(15,000)	15,000	0.00%
34	STATE TAXES CONFISCATED	-	-	-	-	0.00%
35	PROCEEDS IN-LIEU TAXES	-	-	-	-	0.00%
36	RENT INCOME- AT&T	4,416	8,789	50,000	(41,211)	17.58%
37	RENT INCOME- CROWN CASTLE	4,200	7,897	50,000	(42,103)	15.79%
38	AMP SALE INSTALLMENTS	-	38,402	47,355	(8,953)	81.09%
39	MISCELLANEOUS INCOME	50	100	500	(400)	20.00%
40	Total NON OPERATING INCOME:	15,439	61,961	821,995	(760,034)	
41	Total OPERATING REVENUE	746,285	1,539,452	6,277,259	(4,737,807)	
42	NET OPERATING INCOME:	746,285	1,539,452	6,277,259	(4,737,807)	

EXPENSES

43	EOCF #2 NONINTERR OC 43	218,174	497,736	1,411,639	(913,902)	35.26%
44	EOCF #2 NONINTERR OC 48	180,848	367,053	941,093	(574,040)	39.00%
45	WATER PURCHASED AMP	271,995	492,890	2,352,731	(1,859,841)	20.95%

EAST ORANGE COUNTY WATER DISTRICT

FOR WHOLESALE
MONTH: AUGUST 2013

	MONTHLY ACTUAL REVENUE	YTD ACTUAL REVENUE	ANNUAL 2013-14 BUDGET	BUDGET \$ OVER (UNDER)	PERCENT OF BUDGET EXPENDED
DESCRIPTION					
46 WATER PURCHASED	-	-	-	-	0.00%
47 WATER PURCHASED IN-LIEU	-	-	-	-	0.00%
48 WATER PURCHASED-IN LIEU CREDIT	-	-	-	-	0.00%
49 AMP_FAP LEASE EXPENSE	1,250	3,045	15,000	(11,955)	20.30%
50 MET-MWDOC READINESS TO SERVE	-	14,637	203,564	(188,927)	7.19%
51 MET-MWDOC CAPACITY FEES	-	8,530	110,043	(101,513)	7.75%
52 MWDOC RETAIL SERVICE CONNECT	13,900	27,787	166,648	(138,861)	16.67%
53 UTILITY- SCADA RTU	298	298	2,600	(2,302)	11.47%
54 SMALL TOOLS	466	486	2,400	(1,914)	20.27%
55 GASOLINE, OIL & DIES-WS	-	-	-	-	0.00%
56 GASOLINE, OIL & DIESEL FUEL	682	682	8,800	(8,118)	7.75%
57 REGULATORY PERMITS	-	2,100	5,000	(2,900)	42.00%
58 NPDS PERMIT	-	-	-	-	0.00%
59 PROF SERV WATER QUAL. CONTROL	1,754	1,804	25,000	(23,196)	7.22%
60 SCADA REPAIR/UPGRADE	-	-	12,500	(12,500)	0.00%
61 OPERATIONS REPORTING SOFTWARE	-	-	4,500	(4,500)	0.00%
62 METER PURCHASE/REPAIR	670	670	15,000	(14,330)	4.47%
63 PRESSURE REGULATORS R&M	-	-	3,000	(3,000)	0.00%
64 R/M- MAINS	347	347	25,000	(24,653)	1.39%
65 DAMAGE REPAIR- CAL EMA	-	-	-	-	0.00%
66 SERVICE CONNECTIONS R&M	-	-	1,000	(1,000)	0.00%
67 RESERVOIRS R&M	2,161	2,161	20,000	(17,839)	10.81%
68 R/M- VAULTS	302	302	10,000	(9,698)	3.02%
69 R/M- CATHODIC PROTECTION	341	341	20,500	(20,159)	1.66%
70 MAINTAIN & OPERATE EOCF#2	3,300	5,592	46,000	(40,408)	12.16%
71 METER TESTING	-	-	3,000	(3,000)	0.00%
72 SAC LINE R&M	296	593	2,000	(1,408)	29.63%
73 EQUIPMENT RENTAL	945	1,890	4,000	(2,110)	47.25%
74 BACKHOE R&M	-	-	3,000	(3,000)	0.00%
75 VEHICLES R&M	88	88	3,000	(2,912)	2.93%
76 BUILDING/GROUNDS R&M	657	678	3,500	(2,822)	19.38%
77 WAGES	9,209	18,885	175,000	(156,115)	10.79%
78 PAYROLL TAXES- FICA & MEDICARE	807	1,587	18,000	(16,413)	8.82%
79 RETIREMENT- PERS	1,244	2,673	42,000	(39,327)	6.36%
80 PAYROLL TAXES- SUI & ETT	41	64	2,000	(1,936)	3.20%
81 HEALTH & ACCIDENT INSURANCE	2,584	5,101	55,000	(49,899)	9.28%
82 DENTAL INSURANCE	197	390	4,000	(3,610)	9.75%
83 VISION INSURANCE	37	74	1,000	(926)	7.38%
84 LIFE INSURANCE	31	62	900	(838)	6.91%
85 WORKER'S COMP INSURANCE	236	240	10,000	(9,760)	2.40%
86 UNIFORMS	108	139	4,000	(3,861)	3.46%
87 DISTRICT WEBSITE	-	460	1,500	(1,040)	30.64%
88 MCPHERSON FAX	46	46	200	(154)	22.77%
89 MCPHERSON INTERNET	97	97	1,000	(903)	9.67%
90 MCPHERSON OFFICE PHONES	323	323	1,600	(1,277)	20.20%
91 ANSWERING SERVICE	-	16	246	(230)	6.62%
92 PHONE CIRCUITS TO CTRL EQUIP	410	777	4,600	(3,823)	16.88%
93 CELLPHONES	276	276	1,650	(1,374)	16.71%
94 UNDERGROUND SERVICE ALERT	18	18	400	(382)	4.50%
95 TRAINING/SCHOOLS	210	210	2,500	(2,290)	8.40%
96 CONSERVATION EDUCATION	-	-	15,000	(15,000)	0.00%
97 TRAVEL- CONF/SEMINARS	720	720	5,000	(4,280)	14.40%

EAST ORANGE COUNTY WATER DISTRICT

FOR WHOLESALE
MONTH: AUGUST 2013

	DESCRIPTION	MONTHLY ACTUAL REVENUE	YTD ACTUAL REVENUE	ANNUAL 2013-14 BUDGET	BUDGET \$ OVER (UNDER)	PERCENT OF BUDGET EXPENDED
98	MILEAGE	29	29	300	(271)	9.79%
99	DUES & MEMBERSHIP- ACWA	-	-	2,800	(2,800)	0.00%
100	DUES & MEMBERSHIPS- OCWA	-	-	100	(100)	0.00%
101	DUES & MEMBERSHIPS- AWWA	-	207	300	(94)	68.83%
102	DUES & MEMBERSHIP- FCA	-	-	30	(30)	0.00%
103	DUES & MEMBERSHIP- CSDA	-	-	2,000	(2,000)	0.00%
104	DUES- ISDOC/URBAN WTR	-	-	900	(900)	0.00%
105	MISCELLANEOUS EXP	2	2	500	(498)	0.42%
106	DIRECTOR- R. BARRETT	88	88	2,500	(2,413)	3.50%
107	DIRECTOR- W. VANDERWERFF	588	588	5,000	(4,413)	11.75%
108	DIRECTOR- D. CHAPMAN	-	-	-	-	0.00%
109	DIRECTOR- J. DULEBOHN	88	88	3,600	(3,513)	2.43%
110	DIRECTOR- R. BELL	150	150	3,600	(3,450)	4.17%
111	DIRECTOR- D. DAVERT	-	-	-	-	0.00%
112	BOARD MEETING EXPENSE	31	31	2,000	(1,969)	1.55%
113	POSTAGE	9	25	800	(775)	3.13%
114	OFFICE SUPPLY/FURN/SMALL EQUIP	401	427	7,000	(6,573)	6.10%
115	PUBLICATIONS & LEGAL NOTICES	30	30	5,500	(5,470)	0.55%
116	COPIER CONTRACT	20	20	425	(405)	4.77%
117	BANK CHARGES	-	-	3,300	(3,300)	0.00%
118	OUTSIDE SERVICES	(1,940)	(639)	2,400	(3,039)	-26.63%
119	AUDITING	795	795	8,800	(8,005)	9.03%
120	TAX COLLECTION FEES	17	17	2,000	(1,983)	0.86%
121	TREASURER	-	289	10,000	(9,711)	2.89%
122	ACCOUNTING- SERRANO	2,886	2,886	22,000	(19,114)	13.12%
123	LEGAL	12,733	12,733	80,000	(67,267)	15.92%
124	COMPUTER CONSULTING	-	-	4,000	(4,000)	0.00%
125	ENGINEERING-WS	4,200	4,200	30,000	(25,800)	14.00%
126	LAFCO	-	11,144	18,000	(6,856)	61.91%
127	INSURANCE-AUTO & GEN LIABILITY	835	1,669	15,000	(13,331)	11.13%
128	INSURANCE-PROPERTY	176	351	5,000	(4,649)	7.02%
129	INSURANCE-EMP. FIDELITY BOND	18	35	500	(465)	7.05%
130	OFFICE EQUIPMENT R&M	24	24	300	(276)	8.10%
131	UTILITIES-DUMPSTER	163	187	1,500	(1,313)	12.49%
132	UTILITIES- THE GAS CO.- OFFICE	-	-	-	-	0.00%
133	UTILITIES- OFFICE- ELECT & WTR	338	338	3,500	(3,162)	9.66%
134	SECURITY	-	-	2,000	(2,000)	0.00%
135	ELECTION EXPENSE	-	-	25,000	(25,000)	0.00%
136	DEPRECIATION EXP.	24,800	49,600	-	49,600	0.00%
137	TRANS. TO WRCI-CAPITAL PROJECT	-	-	-	-	0.00%
138	TRANS TO CAPITAL PROJECTS	3,333	6,665	39,990	(33,325)	16.67%
139	TRANSFER TO (FROM) RESERVES	-	-	200,000	(200,000)	0.00%
140	MARKET VALUE ADJUST-INVESTMENT	-	-	-	-	0.00%
141	MARKET VALUE ADJUST-INVESTMENT	(567)	4,073	-	4,073	0.00%
142	MARKET VALUE ADJUST-INVESTMENT	-	-	-	-	0.00%
143	Total EXPENSES:	764,313	1,557,921	6,276,759	(4,718,838)	
144	NET INCOME FROM OPERATIONS:	(18,028)	(18,469)	500	(18,969)	
145	OTHER INCOME AND EXPENSE					
146	PRIOR YEARS INCOME (EXPENSES)	-	-	(500)	(500)	0.00%
147	Total OTHER INCOME AND EXPENSE	-	-	(500)	(500)	0.00%

EAST ORANGE COUNTY WATER DISTRICT

FOR WHOLESALE
MONTH: AUGUST 2013

DESCRIPTION		MONTHLY ACTUAL REVENUE	YTD ACTUAL REVENUE	ANNUAL 2013-14 BUDGET	BUDGET \$ OVER (UNDER)	PERCENT OF BUDGET EXPENDED
148	NET INCOME (LOSS)	(18,028)	(18,469)	-	(18,469)	

WHOLESALE ZONE CAPITAL PROJECTS

EAST ORANGE COUNTY WATER DISTRICT
2013-2014 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
MONTH: AUGUST 2013

REVENUE					
DESCRIPTION	MONTHLY ACTUAL REVENUE	YTD ACTUAL REVENUE	ANNUAL 2013-14 BUDGET	BUDGET \$ OVER (UNDER)	PERCENT OF BUDGET EXPENDED
1 FUNDS PROVIDED BY RESERVE	-	-	819,010	(819,010)	0.00%
2 CAPITAL PROJECTS REVENUE					
3 CONNECTION FEES	-	-	10,000	(10,000)	0.00%
4 INTEREST EARNINGS	-	-	15,000	(15,000)	0.00%
5 INTEREST RECEIVABLE- AMP SALE	-	1	15,000	(14,999)	0.00%
6 TRANSFER FROM OPERATING EXPENSES	3,333	5,157	39,990	(34,833)	12.90%
7 REIMBURSEMENT FOR STORM DAMAGE REPAIRS	729	729	-	729	0.00%
8 REIMBURSEMENT FOR SECURITY UPGRADES	-	-	-	-	0.00%
9 NET OPERATING INCOME	4,061	5,886	899,000	(893,114)	
EXPENSES					
DESCRIPTION	MONTHLY ACTUAL EXPENSES	YTD ACTUAL EXPENSES	ANNUAL 2013-14 BUDGET	BUDGET \$ OVER (UNDER)	PERCENT OF BUDGET EXPENDED
10 CAPITAL PROJECTS EXPENSES					
11 CAPITALIZED ACCOUNTING COSTS	-	-	5,000	(5,000)	0.00%
12 METAL FLASHING AT PETERS CANYON RESERVOIR	-	-	11,000	(11,000)	0.00%
13 SECURITY GATE AT 6 MG SITE-CONST	-	-	9,000	(9,000)	0.00%
14 SECURITY SYSTEM AT PETERS CANYON RESERVOIR	-	1,724	20,000	(18,276)	8.62%
15 BACKUP GENERATOR AT OC70 PUMP STATION	-	25,240	36,000	(10,760)	70.11%
16 PIPELINE INSPECTIONS-ENGINEERING	-	-	26,000	(26,000)	0.00%
17 BETTERMENT AND REPLACEMENT PLAN	-	-	75,000	(75,000)	0.00%
18 6 MG RESERVOIR ROOF REPAIRS	825	878	190,000	(189,122)	0.46%
19 6 MG RESERVOIR - LANDSCAPE/V-DITCH	-	-	36,000	(36,000)	0.00%
20 SLURRY SEAL ASPHALT AROUND ANDRES & NEWPORT RESERVOIRS	-	-	11,000	(11,000)	0.00%
21 CATHODIC PROTECTION - PIPELINES	-	-	26,000	(26,000)	0.00%
22 MCPHERSON OFFICE/YARD IMPROVEMENTS	342	347	13,000	(12,653)	2.67%
23 11.5 MG RESERVOIR CATHODIC PROTECTION SYSTEM	-	-	36,000	(36,000)	0.00%
24 USED VEHICLE TO SUPPLEMENT FLEET	-	-	15,000	(15,000)	0.00%
25 MOBILE ENGINE DRIVEN PUMP	1,490	1,497	-	1,497	0.00%
26 NEW PROJECT - 6 MG TREATMENT PLANT FEASIBILITY STUDY	-	-	255,000	(255,000)	0.00%
27 VULNERABILITY UPGRADES-ANDRES RESERVOIR	-	-	15,000	(15,000)	0.00%
28 VALVE REPLACEMENTS (12" - 27")	-	-	23,000	(23,000)	0.00%
29 REPLACE BACKHOE	-	-	25,000	(25,000)	0.00%
30 NEW PROJECT - NEWPORT RESERVOIR MIXING SYSTEM	-	-	31,000	(31,000)	0.00%
31 NEW PROJECT- ISOLATION VALVES - 11.5 & 1 MG	-	-	41,000	(41,000)	0.00%
32 TOTAL OPERATING EXPENSE	2,658	29,687	899,000	(869,313)	
33 NET INCOME FROM OPERATIONS	1,404	(23,800)	-	(23,800)	
34 PRIOR YEARS INCOME (EXPENSES)	-	-	-	-	
35 NET INCOME (LOSS)	1,404	(23,800)	-	(23,800)	

FOR WHOLESALE
MONTH: AUGUST 2013

DESCRIPTION

MONTHLY ACTUAL REVENUE	YTD ACTUAL REVENUE	ANNUAL 2013-14 BUDGET	BUDGET \$ OVER (UNDER)	PERCENT OF BUDGET EXPENDED
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REVENUE

FUNDED BY RESERVES	-	-	819,010	(819,010)	
1 CONNECTION FEES	-	-	10,000	(10,000)	0.00%
2 INTEREST- RAYMOND JAMES	-	-	15,000	(15,000)	0.00%
3 INTEREST-MORGAN STANLEY-CAP	-	-	-	-	0.00%
4 INTEREST-LAIF-CAP	-	-	-	-	0.00%
5 INTEREST-US TREASURY BOND	-	-	-	-	0.00%
6 INTEREST INCOME-AMP SALE	-	1	15,000	(14,999)	0.00%
7 REIMBURSEMENT- STORM DAMAGE	729	729	-	729	0.00%
8 REIMBURSEMENT-SECURITY UPGRAD	-	-	-	-	0.00%
9 TRANSFER FROM WS OPERATIONS	3,333	5,157	39,990	(34,833)	12.90%
10 Total NON OPERATING INCOME:	4,061	5,886	899,000	(893,113)	
11 Total OPERATING REVENUE	4,061	5,886	899,000	(893,113)	
12 NET OPERATING INCOME:	4,061	5,886	899,000	(893,113)	

EXPENSES

13 CAPITALIZED ACCOUNTING COSTS	-	-	5,000	(5,000)	0.00%
14 METAL FLASHING AT PETERS CANYON RESERVOIR-CONSTRUCTION	-	-	10,000	(10,000)	0.00%
15 METAL FLASHING AT PETERS CANYON RESERVOIR-LABOR	-	-	1,000	(1,000)	0.00%
16 SECURITY GATE AT 6 MG SITE-CONST (WZ PORTION)(CARRYOVER)	-	-	8,000	(8,000)	0.00%
17 SECURITY GATE AT 6 MG SITE-LABOR (WZ PORTION)(CARRYOVER)	-	-	1,000	(1,000)	0.00%
18 SECURITY SYSTEM AT PETERS CANYON RESERVOIR-CONSTRUCTION	-	1,724	15,000	(13,276)	11.49%
19 SECURITY SYSTEM AT PETERS CANYON RESERVOIR-LABOR	-	-	5,000	(5,000)	0.00%
20 BACKUP GENERATOR AT OC70 PUMP STATION-CONST (CARRYOVER)	-	25,000	35,000	(10,000)	71.43%
21 BACKUP GENERATOR AT OC70 PUMP STATION-LABOR	-	240	1,000	(760)	24.05%
22 PIPELINE INSPECTIONS-ENGINEERING (CARRYOVER)	-	-	25,000	(25,000)	0.00%
23 PIPELINE INSPECTIONS-LABOR	-	-	1,000	(1,000)	0.00%
24 BETTERMENT AND REPLACEMENT PLAN-ENGINEERING (CARRYOVER)	-	-	75,000	(75,000)	0.00%
25 6 MG RESERVOIR ROOF REPAIRS-CONSTRUCTION	-	-	150,000	(150,000)	0.00%
26 6 MG RESERVOIR ROOF REPAIRS-ENGINEERING	825	825	30,000	(29,175)	2.75%
27 6 MG RESERVOIR ROOF REPAIRS-LABOR	-	53	10,000	(9,947)	0.53%
28 6 MG RESERVOIR - LANDSCAPE/V-DITCH-CONSTRUCTION	-	-	30,000	(30,000)	0.00%
29 6 MG RESERVOIR - LANDSCAPE/V-DITCH-ENGINEERING	-	-	5,000	(5,000)	0.00%
30 6 MG RESERVOIR - LANDSCAPE/V-DITCH-LABOR	-	-	1,000	(1,000)	0.00%
31 SLURRY SEAL ASPHALT AROUND ANDRES & NEWPORT RESERVOIRS-CONST.	-	-	10,000	(10,000)	0.00%
32 SLURRY SEAL ASPHALT AROUND ANDRES & NEWPORT RESERVOIRS-LABOR	-	-	1,000	(1,000)	0.00%
33 CATHODIC PROTECTION - PIPELINES-CONSTRUCTION	-	-	20,000	(20,000)	0.00%
34 CATHODIC PROTECTION - PIPELINES-ENGINEERING	-	-	5,000	(5,000)	0.00%
35 CATHODIC PROTECTION - PIPELINES-LABOR	-	-	1,000	(1,000)	0.00%
36 MCPHERSON OFFICE/YARD IMPROVEMENTS-CONSTRUCTION	342	347	10,000	(9,653)	3.47%
37 MCPHERSON OFFICE/YARD IMPROVEMENTS-LABOR	-	-	3,000	(3,000)	0.00%
38 11.5 MG RESERVOIR CATHODIC PROTECTION SYSTEM-CONSTRUCTION	-	-	25,000	(25,000)	0.00%
39 11.5 MG RESERVOIR CATHODIC PROTECTION SYSTEM-ENGINEERING	-	-	10,000	(10,000)	0.00%
40 11.5 MG RESERVOIR CATHODIC PROTECTION SYSTEM-LABOR	-	-	1,000	(1,000)	0.00%
41 USED VEHICLE TO SUPPLEMENT FLEET	-	-	15,000	(15,000)	0.00%
42 MOBILE ENGINE DRIVEN PUMP- CONST.	1,490	1,497	-	1,497	0.00%
43 NEW PROJECT - 6 MG TREATMENT PLANT FEASIBILITY STUDY-ENGINEERING	-	-	250,000	(250,000)	0.00%
44 NEW PROJECT - 6 MG TREATMENT PLANT -LABOR	-	-	5,000	(5,000)	0.00%
45 VULNERABILITY UPGRADES-ANDRES RESERVOIR-CONSTRUCTION	-	-	9,000	(9,000)	0.00%
46 VULNERABILITY UPGRADES-ANDRES RESERVOIR-ENGINEERING	-	-	5,000	(5,000)	0.00%
47 VULNERABILITY UPGRADES-ANDRES RESERVOIR-LABOR	-	-	1,000	(1,000)	0.00%
48 VALVE REPLACEMENTS (12" - 27")-CONSTRUCTION	-	-	12,000	(12,000)	0.00%
49 VALVE REPLACEMENTS (12" - 27")-ENGINEERING	-	-	5,000	(5,000)	0.00%
50 VALVE REPLACEMENTS (12" - 27")-LABOR	-	-	6,000	(6,000)	0.00%
51 REPLACE BACKHOE	-	-	25,000	(25,000)	0.00%
52 NEW PROJECT- CONTSTRUCTION - NEWPORT RESERVOIR MIXING SYSTEM	-	-	25,000	(25,000)	0.00%
53 NEW PROJECT- CONSTRUCTION - ISOLATION VALVES - 11.5 & 1 MG	-	-	30,000	(30,000)	0.00%
54 NEW PROJECT- ENGINEERING - NEWPORT RESERVOIR MIXING SYSTEM	-	-	5,000	(5,000)	0.00%
55 NEW PROJECT- ENGINEERING - ISOLATION VALVES - 11.5 & 1 MG RESERVOIRS	-	-	5,000	(5,000)	0.00%
56 NEW PROJECT- LABOR - NEWPORT RESERVOIR MIXING SYSTEM	-	-	1,000	(1,000)	0.00%
57 NEW PROJECT- LABOR- ISOLATION VALVES - 11.5 & 1 MG	-	-	6,000	(6,000)	0.00%
58 Total EXPENSES:	2,658	29,687	899,000	(869,313)	
59 NET INCOME FROM OPERATIONS:	1,404	(23,800)	-	(23,800)	
60 NET INCOME (LOSS)	1,404	(23,800)	-	(23,800)	

RETAIL ZONE

EAST ORANGE COUNTY WATER DISTRICT
2013-2014 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
MONTH: AUGUST 2013

REVENUE		MONTHLY	YTD	ANNUAL	BUDGET \$	PERCENT
DESCRIPTION		ACTUAL	ACTUAL	2013-14	OVER	OF BUDGET
		REVENUE	REVENUE	BUDGET	(UNDER)	EXPENDED
1	OPERATING REVENUE:					
2	WATER SALES	250,375	250,707	1,081,104	(830,397)	23.19%
3	METER CHARGE	57,755	57,749	364,000	(306,251)	15.87%
4	OTHER CHARGES	2,065	2,130	5,200	(3,070)	40.96%
5	TOTAL OPERATING REVENUE:	310,194	310,586	1,450,304	(1,139,718)	21.42%
6	NON-OPERATING REVENUES (EXPENSES):					
7	PROPERTY TAXES	1,942	1,942	361,200	(359,258)	0.54%
8	INTEREST & INVESTMENT EARNINGS	1	3	440	(437)	0.57%
9	MISCELLANEOUS INCOME	-	1	500	(499)	0.12%
10	MARKET VALUE ADJUSTMENT ON INVESTMENTS	-	-	-	-	0.00%
11	DISPOSAL OF ASSET GAIN (LOSS)	-	-	-	-	0.00%
12	TOTAL NON-OPERATING REVENUES, NET	1,943	1,945	362,140	(360,195)	
13	NET OPERATING INCOME	312,137	312,532	1,812,444	(1,499,912)	

EXPENSES		MONTHLY	YTD	ANNUAL	BUDGET \$	PERCENT
DESCRIPTION		ACTUAL	ACTUAL	2013-14	OVER	OF BUDGET
		EXPENSES	EXPENSES	BUDGET	(UNDER)	EXPENDED
14	OPERATING EXPENSE:					
15	SOURCE OF SUPPLY	17,654	34,034	540,481	(506,447)	6.30%
16	MET/MWDOC FIXED CHARGE	1,693	2,539	10,156	(7,617)	25.00%
17	WZ FIXED CHARGE	2,485	3,727	15,000	(11,273)	24.85%
18	PIPELINE CAPACITY LEASE	5,449	8,173	44,000	(35,827)	18.58%
19	ENERGY	14,416	14,416	101,750	(87,334)	14.17%
20	OPERATIONS & MAINTENANCE	41,215	73,734	579,095	(505,361)	12.73%
21	GENERAL & ADMINISTRATIVE	14,154	20,949	229,765	(208,816)	9.12%
22	TRANSFER TO CAPITAL PROJECTS EXPENSE	15,758	31,517	174,100	(142,583)	18.10%
23	RETAIL OPERATIONS CONTINGENCY FUND	-	-	70,000	(70,000)	0.00%
24	FUNDED TO/BY RESERVE	-	-	50,000	(50,000)	0.00%
25	DEPRECIATION & AMORTIZATION	16,000	32,000	-	32,000	0.00%
26	TOTAL OPERATING EXPENSE	128,824	221,089	1,814,347	(1,593,258)	
27	NET INCOME FROM OPERATIONS	183,314	91,443	(1,903)	93,345	
28	PRIOR YEARS INCOME (EXPENSES)	-	-	1,903	(1,903)	
29	NET INCOME (LOSS)	183,314	91,443	-	91,443	

Retail Zone**August 2013 Variance Report - 16.7% of Budget Year Expended**

Account Number	Account Name	Income(I) Expense (E)	YTD Amount	Percent Received/ Spent	Comments
<u>New</u>					
	Property Taxes	I	1,942.25	0.54%	Property taxes are primarily received in December and April

Ongoing

EAST ORANGE COUNTY WATER DISTRICT

FOR RETAIL
MONTH: AUGUST 2013

DESCRIPTION	MONTHLY ACTUAL REVENUE	YTD ACTUAL REVENUE	ANNUAL 2013-14 BUDGET	BUDGET \$ OVER (UNDER)	PERCENT OF BUDGET EXPENDED
REVENUE					
1 WATER SALES	250,375	250,707	1,081,104	(830,397)	23.19%
2 METER CHARGE	57,755	57,749	364,000	(306,251)	15.87%
3 LATE CHARGE	1,965	1,980	9,000	(7,020)	22.00%
4 RETURNED CHECK CHARGE	-	-	500	(500)	0.00%
5 TURN OFF CHARGE	100	150	700	(550)	21.43%
6 OTHER CHARGES	-	-	-	-	0.00%
7 UNCOLLECTIBLE ACCOUNTS	-	-	(5,000)	5,000	0.00%
8 TURN ON NEW SERVICE	-	-	-	-	0.00%
9 REFUNDS	-	-	-	-	0.00%
10 SERVICE UPGRADE FEE	-	-	-	-	0.00%
11 Total OPERATING REVENUE:	310,194	310,586	1,450,304	(1,139,718)	
12 INTEREST INCOME-MM	1	3	40	(37)	6.28%
13 INTEREST-MORGAN STANLEY-OP	-	-	-	-	0.00%
14 INTEREST-LAIF-OP	-	-	100	(100)	0.00%
15 INTEREST- US TREASURY BOND	-	-	200	(200)	0.00%
16 INTEREST INCOME-CTY OF ORANGE	-	-	100	(100)	0.00%
17 TAXES SECURED	-	-	315,000	(315,000)	0.00%
18 TAXES UNSECURED	-	-	13,000	(13,000)	0.00%
19 TAXES SUPPLEMENTAL ROLL	-	-	2,200	(2,200)	0.00%
20 TAXES PRIOR YEARS	1,942	1,942	8,000	(6,058)	24.28%
21 TAXES HOMEOWNER'S SUBVENTION	-	-	3,000	(3,000)	0.00%
22 TAXES PUBLIC UTILITY	-	-	5,000	(5,000)	0.00%
23 TAXES TUSTIN RDA	-	-	20,000	(20,000)	0.00%
24 TAXES MISC	-	-	-	-	0.00%
25 TAXES ACCRUED	-	-	(5,000)	5,000	0.00%
26 STATE TAXES CONFISCATED	-	-	-	-	0.00%
27 PROCEEDS IN-LIEU TAXES	-	-	-	-	0.00%
28 MISCELLANEOUS INCOME	-	1	500	(499)	0.12%
29 Total NON OPERATING INCOME:	1,943	1,945	362,140	(360,195)	
30 Total OPERATING REVENUE	312,137	312,532	1,812,444	(1,499,912)	
31 NET OPERATING INCOME:	312,137	312,532	1,812,444	(1,499,912)	

EXPENSES

32 WATER PURCHASED	1,454	1,554	346,581	(345,027)	0.45%
33 WATER PURCHASED IN-LIEU	-	-	-	-	0.00%
34 WATER PURCHASED IN LIEU CREDIT	-	-	-	-	0.00%
35 OCWD- REPLENISH ASSESSMENT	16,200	32,480	193,900	(161,420)	16.75%
36 MET-MWDOC READINESS TO SERVE	3,999	5,998	27,500	(21,502)	21.81%
37 MET-MWDOC CAPICITY FEES	1,450	2,175	16,500	(14,325)	13.18%
38 MWDOC RETAIL SERVICE CONNECT	1,693	2,539	10,156	(7,617)	25.00%
39 EOCWD WR RESERVE FUND CHARGE	1,242	1,489	3,000	(1,511)	49.64%
40 EOCWD WR READINESS TO SERVE	1,242	2,238	12,000	(9,762)	18.65%
41 UTILITY STOLLER RESERVOIR	8,126	8,126	45,000	(36,874)	18.06%
42 UTILITY VISTA PANORAMA BOOSTER	1,208	1,208	6,750	(5,542)	17.89%
43 ULILITIES- WELLS- EAST/WEST	5,082	5,082	50,000	(44,918)	10.16%
44 SMALL TOOLS	466	487	3,075	(2,589)	15.82%
45 GASOLINE, OIL & DIES-RZ	-	-	-	-	0.00%
46 GASOLINE, OIL & DIESEL FUEL	1,344	1,344	9,020	(7,676)	14.90%

EAST ORANGE COUNTY WATER DISTRICT

FOR RETAIL
MONTH: AUGUST 2013

	DESCRIPTION	MONTHLY ACTUAL REVENUE	YTD ACTUAL REVENUE	ANNUAL 2013-14 BUDGET	BUDGET \$ OVER (UNDER)	PERCENT OF BUDGET EXPENDED
47	REGULATORY PERMITS	75	275	2,500	(2,225)	11.01%
48	NPDS PERMIT	-	-	-	-	0.00%
49	PROF SERV WATER QUAL. CONTROL	766	918	20,000	(19,082)	4.59%
50	CHLORINE GENERATOR/SALT PURCH	311	311	2,700	(2,389)	11.52%
51	WEST WELL MAINTENANCE	-	-	3,250	(3,250)	0.00%
52	EAST WELL MAINTENANCE	135	135	3,250	(3,115)	4.16%
53	STOLLER RESERVOIR/BOOSTER R&M	-	-	6,000	(6,000)	0.00%
54	VISTA PANORAMA BOOSTER R&M	-	-	4,200	(4,200)	0.00%
55	R&M VISTA PANORAMA RESERVOIR	-	-	5,300	(5,300)	0.00%
56	CHLORINE GENERATOR	-	-	3,000	(3,000)	0.00%
57	SCADA REPAIR/UPGRADE	-	-	2,100	(2,100)	0.00%
58	OPERATIONS REPORTING SOFTWARE	2,823	2,823	16,000	(13,178)	17.64%
59	HYDRANT REPAIR & REPLACEMENTS	48	48	16,100	(16,052)	0.30%
60	METER PURCHASE REPAIR	-	-	9,200	(9,200)	0.00%
61	PRV- R & M	-	-	2,000	(2,000)	0.00%
62	R/M- MAINS	2,183	2,183	23,000	(20,817)	9.49%
63	DAMAGE REPAIR- CAL EMA	-	-	-	-	0.00%
64	SERVICE LATERALS R&M	1,715	1,959	20,000	(18,041)	9.79%
65	RESERVOIRS R&M	747	747	2,000	(1,253)	37.35%
66	R/M- VAULTS	-	-	1,500	(1,500)	0.00%
67	R/M- CATHODIC PROTECTION	-	-	2,000	(2,000)	0.00%
68	METER TESTING	-	-	1,000	(1,000)	0.00%
69	EQUIPMENT RENTAL	945	1,890	200	1,690	945.00%
70	BACKHOE R&M	-	-	3,500	(3,500)	0.00%
71	VEHICLES R&M	135	135	3,100	(2,965)	4.34%
72	BUILDING/GROUNDS R&M	656	678	4,000	(3,322)	16.96%
73	WAGES	19,219	39,678	255,000	(215,322)	15.56%
74	PAYROLL TAXES- FICA & MEDICARE	1,508	3,050	22,000	(18,950)	13.86%
75	RETIREMENT- PERS	2,324	5,164	51,100	(45,937)	10.10%
76	PAYROLL TAXES- SUI & ETT	61	105	1,000	(895)	10.51%
77	HEALTH & ACCIDENT INSURANCE	5,036	10,014	60,000	(49,986)	16.69%
78	DENTAL INSURANCE	383	767	5,000	(4,233)	15.33%
79	VISION INSURANCE	72	145	1,200	(1,055)	12.08%
80	LIFE INSURANCE	61	121	800	(679)	15.17%
81	WORKER'S COMP INSURANCE	(5)	490	13,000	(12,510)	3.77%
82	UNIFORMS	209	269	2,000	(1,731)	13.45%
83	DISTRICT WEBSITE	-	460	3,000	(2,540)	15.32%
84	MCPHERSON FAX	46	46	205	(159)	22.21%
85	MCPHERSON INTERNET	97	97	525	(428)	18.41%
86	MCPHERSON OFFICE PHONES	323	323	1,600	(1,277)	20.20%
87	ANSWERING SERVICE	-	16	250	(234)	6.51%
88	PHONE CIRCUITS TO CTRL EQUIP	241	456	3,000	(2,544)	15.20%
89	CELLPHONES	276	276	1,550	(1,274)	17.79%
90	UNDERGROUND SERVICE ALERT	18	18	400	(382)	4.50%
91	TRAINING/SCHOOLS	210	210	2,000	(1,790)	10.50%
92	CONSERVATION EDUCATION	-	-	4,000	(4,000)	0.00%
93	TRAVEL-CONF/SEMINARS	675	675	5,000	(4,325)	13.50%
94	MILEAGE	29	29	500	(471)	5.88%
95	DUES & MEMBERSHIPS- ACWA	-	-	3,500	(3,500)	0.00%
96	DUES & MEMBERSHIPS- OCWA	-	-	75	(75)	0.00%
97	DUES & MEMBERSHIPS- AWWA	-	207	275	(69)	75.09%
98	DUES & MEMBERSHIP- FCA	-	-	10	(10)	0.00%
99	DUES & MEMBERSHIP-CSDA	-	-	3,500	(3,500)	0.00%
100	DUES- ISDOC/URBAN WTR	-	-	900	(900)	0.00%
101	MISCELLANEOUS EXP	0	515	500	15	102.92%
102	DIRECTOR- R. BARRETT	88	88	2,500	(2,412)	3.50%

EAST ORANGE COUNTY WATER DISTRICT

FOR RETAIL
MONTH: AUGUST 2013

	DESCRIPTION	MONTHLY ACTUAL REVENUE	YTD ACTUAL REVENUE	ANNUAL 2013-14 BUDGET	BUDGET \$ OVER (UNDER)	PERCENT OF BUDGET EXPENDED
103	DIRECTOR- W. VANDERWERFF	588	588	6,000	(5,413)	9.79%
104	DIRECTOR- D. CHAPMAN	-	-	-	-	0.00%
105	DIRECTOR- J. DULEBOHN	88	88	3,600	(3,513)	2.43%
106	DIRECTOR- R. BELL	150	150	3,600	(3,450)	4.17%
107	DIRECTOR- D. DAVERT	-	-	-	-	0.00%
108	BOARD MEETING EXPENSE	31	31	1,000	(969)	3.10%
109	POSTAGE	471	515	6,000	(5,485)	8.58%
110	OFFICE SUPPLY/FURN/SMALL EQUIP	401	427	6,500	(6,073)	6.57%
111	PUBLICATIONS & LEGAL NOTICES	249	249	7,550	(7,301)	3.30%
112	COPIER CONTRACT	20	20	550	(530)	3.68%
113	VERSATERM CONTRACT (RZ BILLS)	-	-	3,000	(3,000)	0.00%
114	BANK CHARGES	533	1,069	4,000	(2,931)	26.72%
115	OUTSIDE SERVICES	(1,940)	(639)	6,000	(6,639)	-10.65%
116	AUDITING	705	705	8,200	(7,495)	8.60%
117	TAX COLLECTION FEES	10	10	4,000	(3,990)	0.24%
118	COMPUTER BILLING (RZ BILLS)	2,473	2,473	7,000	(4,527)	35.33%
119	TREASURER	-	289	10,250	(9,961)	2.82%
120	ACCOUNTING- SERRANO	2,886	2,886	23,500	(20,614)	12.28%
121	LEGAL	1,274	1,274	20,000	(18,726)	6.37%
122	COMPUTER CONSULTING	-	-	10,000	(10,000)	0.00%
123	ENGINEERING-RZ	2,970	2,970	45,000	(42,030)	6.60%
124	LAFCO	-	2,446	5,000	(2,554)	48.93%
125	INSURANCE-AUTO & GEN LIABILITY	580	1,160	7,500	(6,340)	15.46%
126	INSURANCE-PROPERTY	122	244	1,675	(1,431)	14.57%
127	INSURANCE-EMP. FIDELITY BOND	16	31	150	(119)	20.84%
128	OFFICE EQUIPMENT R&M	24	24	300	(276)	8.10%
129	UTILITIES-DUMPSTER	163	187	1,000	(813)	18.74%
130	UTILITIES- THE GAS CO.- OFFICE	-	-	-	-	0.00%
131	UTILITIES- OFFICE- ELECT & WTR	338	338	4,100	(3,762)	8.24%
132	SECURITY	-	-	1,000	(1,000)	0.00%
133	ELECTION EXPENSE	-	-	-	-	0.00%
134	INTEREST EXPENSE DWR	-	-	-	-	0.00%
135	DISPOSAL OF ASSET GAIN (LOSS)	-	-	-	-	0.00%
136	DEPRECIATION EXP.	16,000	32,000	-	32,000	0.00%
137	PRIOR YEAR ADJUSTMENTS	-	-	-	-	0.00%
138	TRANS TO CAPITAL PROJECT AF	-	-	-	-	0.00%
139	TRANS TO CAPITAL PROJECTS	15,758	31,517	174,100	(142,583)	18.10%
140	RZ- CONTINGENCY FUND	-	-	70,000	(70,000)	0.00%
141	FUNDED TO/BY RESERVE-RZ	-	-	50,000	(50,000)	0.00%
142	MARKET VALUE ADJUST-INVESTMENT	-	-	-	-	0.00%
143	TOTAL OPERATING EXPENSES:	128,824	221,089	1,814,347	(1,593,258)	
144	NET INCOME FROM OPERATIONS:	183,314	91,443	(1,903)	93,345	
145	PRIOR YEARS INCOME (EXPENSES)	-	-	1,903	(1,903)	0.00%
146	PRIOR YEARS INCOME (EXPENSES)	-	-	-	-	0.00%
147	Total OTHER INCOME AND EXPENSES	-	-	1,903	(1,903)	
148	NET INCOME (LOSS)	183,314	91,443	-	91,443	

RETAIL ZONE CAPITAL PROJECTS

EAST ORANGE COUNTY WATER DISTRICT
2013-2014 STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS
MONTH: AUGUST 2013

REVENUE		MONTHLY	YTD	ANNUAL	BUDGET \$	PERCENT
DESCRIPTION		ACTUAL	ACTUAL	2013-14	OVER	OF BUDGET
		REVENUE	REVENUE	BUDGET	(UNDER)	EXPENDED
1	FUNDS PROVIDED BY RESERVE	-	-	213,650	(213,650)	0.00%
2	CAPITAL PROJECTS REVENUE					
3	CAPITAL PROJECTS FEES	46,685	46,682	-	46,682	0.00%
4	CONNECTION FEES	-	-	288,000	(288,000)	0.00%
5	INTEREST EARNINGS	-	-	-	-	0.00%
6	TRANSFER FROM OPERATING EXPENSES	15,758	31,517	174,100	(142,583)	18.10%
7	FUNDS BORROWED FROM WHOLESALE ZONE	-	-	-	-	0.00%
8	REIMBURSEMENT- RZ BILL RATE STUDY	-	-	-	-	0.00%
9	NET OPERATING INCOME	62,444	78,199	675,750	(597,551)	
EXPENSES		MONTHLY	YTD	ANNUAL	BUDGET \$	PERCENT
DESCRIPTION		ACTUAL	ACTUAL	2013-14	OVER	OF BUDGET
		EXPENSES	EXPENSES	BUDGET	(UNDER)	EXPENDED
10	CAPITAL PROJECTS EXPENSES					
11	RZ CAPITALIZED ACCOUNTING COST	-	-	5,000	5,000	0.00%
12	BETTERMENT & REPLACEMENT PLAN	-	-	70,500	70,500	0.00%
13	MCPHERSON OFFICE/YARD IMPROVE-	342	347	15,000	14,653	2.31%
14	CATHODIC PROTECTIONS-	-	-	5,500	5,500	0.00%
15	USED VEHICLE TO SUPPLEMENT FLEET	-	-	15,000	15,000	0.00%
16	MOBILE ENGINE DRIVEN PUMP	1,490	1,497	-	(1,497)	0.00%
17	MCPHERSON HOUSE REMODEL	-	-	-	-	0.00%
18	VIEW RIDGE MODIFICATION-	-	-	-	-	0.00%
19	VP VAULT PIPING/METER UPGRADE-	-	-	27,000	27,000	0.00%
20	VISTA PANORAMA RESERVOIR REPAIR-	(720)	(720)	85,000	85,720	-0.85%
21	VP PUMP REBUILD-	-	-	5,250	5,250	0.00%
22	VALVE RAISING-CRAWFORD CANYON-	-	-	13,000	13,000	0.00%
23	VALVE REPLACEMENTS- SYSTEM	-	-	20,000	20,000	0.00%
24	ALLOW FOR SYSTEM RELOCATION-	-	-	12,000	12,000	0.00%
25	BACKUP GENERATOR FOR VP BOOSTER-	26	26	-	(26)	0.00%
26	6" MAG METERS @ STOLLER PRVS-	-	-	15,000	15,000	0.00%
27	STOLLER 150HP BOOSTER PUMP -	-	-	37,000	37,000	0.00%
28	REPLACE BACKHOE-	-	-	25,000	25,000	0.00%
29	BACKUP SYSTEM PRV - CIRCULA PANORAMA-	-	-	50,000	50,000	0.00%
30	JOINT WELL - ENGINEERING	-	-	105,000	105,000	0.00%
31	WELL DISINFECTION CONVERSION -	-	-	57,500	57,500	0.00%
32	WEST WELL REHABILITATION -REPLACEMENT-	-	-	72,000	72,000	0.00%
33	CHARMAINE / FOWLER PIPING MODIFICATION -	-	-	26,000	26,000	0.00%
34	SCADA SYSTEM SITE ADDITIONS - VP SIDEHILL AND RZ FIRE PUMP	-	-	15,000	15,000	0.00%
35	TOTAL OPERATING EXPENSE	1,139	1,151	675,750	674,599	
36	NET INCOME FROM OPERATIONS	61,305	77,048	-	77,048	
37	PRIOR YEARS EXPENSES	-	-	-	-	
38	NET INCOME (LOSS)	61,305	77,048	-	77,048	

DESCRIPTION	MONTHLY ACTUAL REVENUE	YTD ACTUAL REVENUE	ANNUAL 2013-14 BUDGET	BUDGET \$ OVER (UNDER)	PERCENT OF BUDGET EXPENDED
REVENUE					
1 FUNDED BY RESERVES	-	-	213,650	(213,650)	
2 WATER SALES-CAPITAL PROJECTS	46,685	46,682	-	46,682	0.00%
3 CONNECTION FEES	-	-	288,000	(288,000)	0.00%
4 INTEREST INCOME- CHAPMAN AVE	-	-	-	-	0.00%
5 INTEREST-MORGAN STANLEY-CAP	-	-	-	-	0.00%
6 INTEREST-LAIF-CAP	-	-	-	-	0.00%
7 INTEREST US TREASURY BOND	-	-	-	-	0.00%
8 REIMBURSEMENT- RZ BILL RATE STUDY	-	-	-	-	0.00%
9 TRANSFER IN CAPITAL PROJECTS	15,758	31,517	174,100	(142,583)	18.10%
10 Total NON OPERATING INCOME:	62,444	78,199	675,750	(597,551)	
11 Total OPERATING REVENUE	62,444	78,199	675,750	(597,551)	
12 NET OPERATING INCOME:	62,444	78,199	675,750	(597,551)	

EXPENSES

13 RZ CAPITALIZED ACCOUNTING COST	-	-	5,000	(5,000)	0.00%
14 BETTERMENT & REPLACEMENT PLAN	-	-	70,000	(70,000)	0.00%
15 BETTERMENT & REPLACEMENT PLAN	-	-	500	(500)	0.00%
16 MCPHERSON OFFICE/YARD IMPROVE-CONST.	342	347	10,000	(9,653)	3.47%
17 MCPHERSON OFFICE/YARD IMPROVE-LABOR	-	-	5,000	(5,000)	0.00%
18 CATHODIC PROTECTIONS-CONST.	-	-	5,000	(5,000)	0.00%
19 CATHODIC PROTECTION-LABOR	-	-	500	(500)	0.00%
20 USED VEHICLE TO SUPPLEMENT FLEET	-	-	15,000	(15,000)	0.00%
21 MOBILE ENGINE DRIVEN PUMP	1,490	1,497	-	1,497	0.00%
22 MOBILE ENGINE DRIVEN PUMP LABOR	-	-	-	-	0.00%
23 MCPHERSON HOUSE REMODEL	-	-	-	-	0.00%
24 VIEW RIDGE MODIFICATION-CONST.	-	-	-	-	0.00%
25 VP VAULT PIPING/METER UPGRADE-CONST.	-	-	20,000	(20,000)	0.00%
26 VP VAULT PIPING/METER UPGRADE-ENG.	-	-	5,000	(5,000)	0.00%
27 VP VAULT PIPING/METER UPGRADE-LABOR	-	-	2,000	(2,000)	0.00%
28 VISTA PANORAMA RESERVOIR REPAIR-CONST.	(720)	(720)	65,000	(65,720)	-1.11%
29 VISTA PANORAMA RESERVOIR REPAIR-ENG.	-	-	15,000	(15,000)	0.00%
30 VISTA PANORAMA RESERVOIR REPAIR-LABOR	-	-	5,000	(5,000)	0.00%
31 VP PUMP REBUILD-CONST.	-	-	5,000	(5,000)	0.00%
32 VP PUMP REBUILD-LABOR	-	-	250	(250)	0.00%
33 VALVE RAISING-CRAWFORD CANYON-CONST.	-	-	12,000	(12,000)	0.00%
34 VALVE RAISING-CRAWFORD CANYON-ENG.	-	-	500	(500)	0.00%
35 VALVE RAISING-CRAWFORD CANYON-LABOR	-	-	500	(500)	0.00%
36 VALVE REPLACEMENTS- SYSTEM CONST.	-	-	15,000	(15,000)	0.00%
37 VALVE REPLACEMENTS- SYSTEM LABOR	-	-	5,000	(5,000)	0.00%
38 ALLOW FOR SYSTEM RELOCATION-CONST.	-	-	10,000	(10,000)	0.00%

FOR RETAIL
MONTH: AUGUST 2013

DESCRIPTION	MONTHLY ACTUAL REVENUE	YTD ACTUAL REVENUE	ANNUAL 2013-14 BUDGET	BUDGET \$ OVER (UNDER)	PERCENT OF BUDGET EXPENDED
39 ALLOW FOR SYSTEM RELOCATION-ENG.	-	-	2,000	(2,000)	0.00%
40 BACKUP GENERATOR FOR VP BOOSTER-CONST.	26	26	-	26	0.00%
41 BACKUP GENERATOR FOR VP BOOSTER-LABOR	-	-	-	-	0.00%
42 6" MAG METERS @ STOLLER PRVS-CONST.	-	-	10,000	(10,000)	0.00%
43 6" MAG METERS @ STOLLER PRVS-LABOR	-	-	5,000	(5,000)	0.00%
44 STOLLER 150HP BOOSTER PUMP - CONSTRUCTION	-	-	35,000	(35,000)	0.00%
45 STOLLER 150HP BOOSTER PUMP - ENGINEERING	-	-	1,000	(1,000)	0.00%
46 STOLLER 150HP BOOSTER - LABOR	-	-	1,000	(1,000)	0.00%
47 REPLACE BACKHOE-CONSTRUCTION	-	-	25,000	(25,000)	0.00%
48 BACKUP SYSTEM PRV - CIRCULA PANORAMA-CONSTRUCTION	-	-	30,000	(30,000)	0.00%
49 BACKUP SYSTEM PRV - CIRCULA PANORAMA-ENGINEERING	-	-	10,000	(10,000)	0.00%
50 BACKUP SYSTEM PRV - CIRCULA PANORAMA-LABOR	-	-	10,000	(10,000)	0.00%
51 JOINT WELL - ENGINEERING	-	-	100,000	(100,000)	0.00%
52 JOINT WELL - LABOR	-	-	5,000	(5,000)	0.00%
53 WELL DISINFECTION CONVERSION -CONST/EQUIP	-	-	45,000	(45,000)	0.00%
54 WELL DISINFECTION CONVERSION-ENGINEERING	-	-	10,000	(10,000)	0.00%
55 WELL DISINFECTION CONVERSION - LABOR	-	-	2,500	(2,500)	0.00%
56 WEST WELL REHABILITATION -REPLACEMENT-CONSTRUCTION	-	-	70,000	(70,000)	0.00%
57 WEST WELL REHABILITATION -REPLACEMENT-LABOR	-	-	2,000	(2,000)	0.00%
58 CHARMAINE / FOWLER PIPING MODIFICATION - CONST	-	-	5,000	(5,000)	0.00%
59 CHARMAINE / FOWLER PIPING MODIFICATION - ENG	-	-	2,000	(2,000)	0.00%
60 CHARMAINE / FOWLER PIPING MODIFICATION - LABOR	-	-	7,000	(7,000)	0.00%
61 MCPHERSON OFFICE/YARD IMPROVEMENTS	-	-	10,000	(10,000)	0.00%
62 ALLOW FOR SYSTEM RELOCATION-LABOR.	-	-	2,000	(2,000)	0.00%
63 SCADA SYSTEM SITE ADDITIONS - VP SIDEHILL AND RZ FIRE I	-	-	15,000	(15,000)	0.00%
64 TOTAL OPERATING EXPENSES:	1,139	1,151	675,750	(674,599)	
65 Net Income (Loss):	61,305	77,048	-	77,048	

FOR RETAIL
MONTH: AUGUST 2013

DESCRIPTION	MONTHLY ACTUAL REVENUE	YTD ACTUAL REVENUE	ANNUAL 2013-14 BUDGET	BUDGET \$ OVER (UNDER)	PERCENT OF BUDGET EXPENDED
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MEMO

TO: BOARD OF DIRECTORS
FROM: GENERAL MANAGER
SUBJECT: MWDOC WATER POLICY FORUM & MWDOC ELECTED OFFICIALS FORUM
DATE: OCTOBER 17, 2013

BACKGROUND

The Municipal Water District of Orange County (MWDOC), which supplies us with imported water via the Metropolitan Water District of Southern California (MET), sponsors three water policy forums annually (held in a dinner format at a local hotel). The third forum of the year is scheduled for Wednesday, October 23, 2013 commencing at 5:30 p.m.

The keynote speaker will be the new General Manager of MWDOC, Rob Hunter. Mr. Hunter will be discussing the challenges of the City of Atlanta's drinking water and wastewater systems (which he managed for several years) and his initial observations regarding California's water industry.

Cost to attend the dinner is \$75 per person; reservations are due by Friday, October 18th.

On Thursday, November 7th, MWDOC will be hosting the second of its semi-annual Elected Officials Forums; the forums are an outgrowth of the settlement between MWDOC and the South County water agencies and are intended to provide elected officials (particularly city council members) with an in-depth briefing on MET/imported water issues.

RECOMMENDATION

The Board consider attendance at the MWDOC Water Policy Forum on October 23, 2013 and at the Elected Officials Forum on November 7, 2013 and instruct staff as to whom will attend.

MEMO

TO: BOARD OF DIRECTORS
FROM: GENERAL MANAGER
SUBJECT: GENERAL INTEREST PUBLICATIONS
DATE: OCTOBER 17, 2013

Background

Attached to this memo are copies of various publications that provide information pertinent to current events in the water industry, including the following:

- Robert Hunter Appointed General Manager of MWDOC
- Serrano Water District Appoints Jerry Vilander to General Manager Position
- MWDOC Adopts Water Use Efficiency Master Plan
- Townsend Report on 2014 Water Bond
- Los Angeles Times Article: "Who Will Pay for Delta Fix?"
- Imperial Valley Press: "Storms in Colorado Don't Improve River Outlook"
- San Francisco Gate: "Brown Signs Bill to Regulate Fracking"

Recommendation

Information only; no action required.



NEWS RELEASE

FOR IMMEDIATE RELEASE

Contact:

Darcy Burke, Director of Public Affairs; Office: (714) 593-5014; Cell: (951) 634-9019

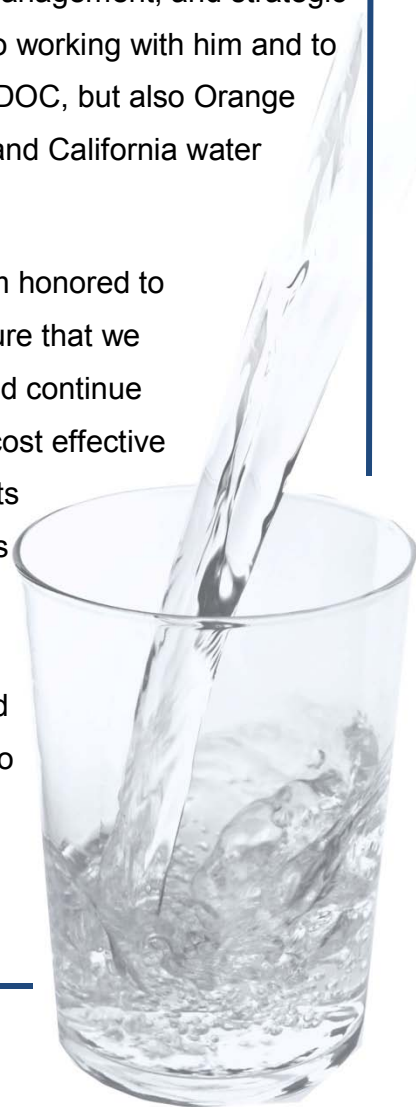
ROBERT “ROB” HUNTER APPOINTED GENERAL MANAGER OF MUNICIPAL WATER DISTRICT OF ORANGE COUNTY

FOUNTAIN VALLEY, CALIF. – The Municipal Water District of Orange County (MWDOC) has announced that Robert Hunter has been named its new General Manager, beginning Monday, September 9, 2013. Mr. Hunter has a long and distinguished career in executive leadership and utility management with a broad environmental, regulatory, and operational background from both the public and private sector. Mr. Hunter will be the District’s seventh general manager since its formation sixty-one years ago.

“Robert Hunter is a well respected and well known entity in the national water community,” said MWDOC Vice President Jeff Thomas. “His background in leadership, utility management, and strategic initiatives make him a real asset for MWDOC. The Board and I look forward to working with him and to the leadership he will provide. His talent and abilities will benefit not only MWDOC, but also Orange County, the Metropolitan Water District of Southern California (Metropolitan), and California water policy in Sacramento and Washington D.C.”

“MWDOC has an excellent reputation in the utility community, and I am honored to accept this leadership role. As General Manager, it is my responsibility to ensure that we focus on our mission, meet the strategic initiatives the Board has identified, and continue working to increase the value MWDOC provides to its member agencies in a cost effective manner. I am looking forward to effectively represent Orange County’s interests at Metropolitan and to provide water reliability for the residents and businesses of Orange County,” said Hunter. “Water resources are the foundation of the quality of life and economic development in Orange County and Southern California,” said Hunter. “MWDOC is in a stewardship role for the reliability and effective management of those resources. I am excited to add my leadership to the vision and the mission of MWDOC and the exceptional work that has been done by the Board, the Staff, and our member utilities.”

Continues...





Robert Hunter Appointed MWDOC General Manager...

2-2-2

Mr. Hunter has previously served as the General Manager (Commissioner) of the regional water utility of the City of Atlanta, with both wholesale and retail operations and a \$244 million annual operating budget, a \$4 billion capital plan, and 1,400 employees. Prior to joining MWDOC, Mr. Hunter was with MWH Americas, Inc. a global firm specializing in all aspects of wet infrastructure. He was a Vice President in the utility management consulting practice and worked nationally with utilities to improve performance, planning, and productivity. Previous consulting positions have encompassed a wide range of water-related projects including water resource assessments and plans, FERC hydroelectric relicensing, USEPA Environmental Impact Statements, endangered species biological assessments, groundwater assessments, and contract negotiations. Mr. Hunter has also had comprehensive merger and acquisition responsibilities for publicly traded companies and subsidiaries.

Mr. Hunter received his MBA from Georgia State University, an MS in Environmental Science from Georgia Institute of Technology, and his BS from the University of Notre Dame. He has served on the Board or committees of a number of national utility organizations including the Association of Metropolitan Water Agencies (AMWA), the Water Research Foundation, Water for People, the National Association of Clean Water Agencies (NACWA), and the American Water Works Association (AWWA). He has received a number of industry awards and honors for utility management, drinking water performance, and water efficiency, including the USEPA Water Efficiency Leader Award.



Robert Hunter

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The Municipal Water District of Orange County is a water resource management, facilitation, and planning agency dedicated to ensuring supply and system reliability for the 2.2 million residents we serve through our 28 member agencies.



SERRANO WATER DISTRICT

18021 EAST LINCOLN STREET

VILLA PARK, CA 92861-6446

714-538-0079

Directors

Robert F. Rickerl, President

C.L. "Larry" Pharris, Jr., Vice President

Jerry L. Haight

Richard A. Freschi

Frank O. Bryant

FOR IMMEDIATE RELEASE

Press Contact:

Alyson Price

alyson@curtpringle.com

(714) 939-9070

SERRANO WATER DISTRICT TAPS NEW GENERAL MANAGER

Villa Park, CA, September 3, 2013 – The Board of Directors of the Serrano Water District is pleased to announce the appointment of Jerry Vilander to serve as General Manager of the District. Mr. Vilander will assume his position on September 10, 2013 and will be responsible for the day-to-day operations of the District to provide reliable and affordable water to the Serrano ratepayers.

The Serrano Water District Board of Directors is pleased to welcome Jerry to their team. Mr. Vilander's credentials include a strong background in water policy and he has over twenty years of experience in the management of city and water district operations.

Mr. Vilander comes to Serrano having most recently served as the Manager of Operations for the Mesa Water District where he managed a multi-million dollar annual budget with over twenty staff members. He holds high level certifications in water distribution and water treatment and is a member of several industry professional associations.

"I am honored to join Serrano Water District as General Manager," said Jerry Vilander. "Working with the Board of Directors to continue providing quality drinking water through a cost effective system to our ratepayers is my goal, and I look forward to the opportunity here at Serrano."

Mr. Vilander earned his Master's degree in Public Administration and a Bachelor of Arts degree in Political Science from California State University, Long Beach. Mr. Vilander can be reached by phone at (714) 538-0079.

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Serrano Water District provides reliable water service for the residents of Villa Park and a small portion of the City of Orange. Serrano Water District is an independent governmental body with an elected Board of Directors. For more information about the Serrano Water District, please visit: www.serranowater.org.

Townsend Report

October 2013

The 2014 Water Bond

On Tuesday, September 24th, the Senate Environmental Quality and the Senate Natural Resources and Water Committees held a joint informational hearing to discuss the current status of the 2014 Water Bond and the next steps in the process. It was the third in a series of hearings related to the water bond. The purpose of this hearing was to hear from the authors of the two new bond proposals that are currently in the legislature, Senator Lois Wolk (D-Davis) and Assemblymember Anthony Rendon (D-Lakewood). The goal of the committee is to have a revised bond ready for the November 2014 ballot that addresses some of the most imminent water concerns, and that the voters will feel comfortable with financially.

Background

In November 2009, the legislature passed and the Governor signed the Safe, Clean, and Reliable Drinking Water Supply Act of 2010, a \$11.14 billion bond that was placed on the November 2010 ballot to fund water resources projects. The bond was first delayed to the 2012 ballot due to other priorities, and has since been pushed back to the 2014 ballot. There has been much discussion on whether the public would support the current bond proposal due to its high cost and California's current debt condition. Both the Senate and Assembly have produced revised versions of the bond language and both measures address this issue by significantly scaling back the bond amount.

Senate Bill 42, authored by Senator Wolk, proposes a \$6.475 billion bond that would be called the Safe Drinking Water, Water Quality, and Flood Protection Act of 2014. It would fund water quality projects (\$900 million), water supply (\$1.5 billion), watersheds (\$1.1 billion), the Delta (\$1 billion), and water storage (\$1 billion). Senator Wolk has stressed that her proposal will address concerns raised by the Delta community. In addition, as noted in the title, SB 42 adds in \$975 million for flood protection that was not in the original bond.

Assembly Bill 1331, developed by a Democratic working group headed by Assemblymember Rendon, proposes a \$6.5 billion bond to be known as the Climate Change Response for Clean and Safe Drinking Water Act of 2014. The funding breakdown is slightly different with water quality projects at \$1 billion, water supply at \$1.5 billion, watersheds at \$1.5 billion, the Delta at \$1 billion, and water storage at \$1.5 billion. AB 1331 focuses on Integrated Regional Water Management (IRWM), reduced reliance on the Delta, and does not have an allocation for flood protection. It should be noted that neither SB 42 nor AB 1331 funds construction of the proposed conveyance tunnels that are included in the Bay Delta Conservation Plan.

Moving Forward

Some of the concerns that will be addressed going forward are how will the disadvantaged communities be supported? Should they be given preference? How should disadvantaged communities be defined as well as how should water quality be defined? Should funds be included for operations and maintenance? Should the focus be on a regional or state approach? There is also a strong sentiment to include specific funding for water recycling.

Neither of the proposals currently contains earmarks which was a source of criticism for the original bond. For this reason, along with the reduced dollar amount, there is the expectation that support from the public will be higher for the revised bond language. However, there have been continued discussions over earmarks. Both proposals are currently in the Senate Natural Resources and Water Committee. There will be additional hearings and continued discussions in the coming months to continue to collaborate and work through many of the issues.

latimes.com/local/la-me-delta-cost-20130923,0,267619.story

latimes.com

Who will pay for Sacramento-San Joaquin Delta tunnel project?

Hints have been dropped that to keep the water project alive, urban ratepayers in Southern California may pay more than their share, in effect subsidizing San Joaquin Valley agribusiness interests.

By Bettina Boxall

9:09 PM PDT, September 22, 2013

Of the many issues hanging over the proposal to burrow enormous tunnels under the Sacramento-San Joaquin Delta and replumb the hub of California's water system, the one most likely to make or break the \$25-billion project is money.

advertisement

Just who, exactly, is going to pay for it?

The San Joaquin Valley irrigation districts and urban water agencies in Southern California and the San Francisco Bay Area that get water supplies from the delta have promised to pick up most of the tab, with federal and state taxpayers paying the rest.

But the key question of precisely how the costs are divvied up between urban and agricultural users is unanswered. And hints have been dropped in recent months that to keep the project alive, urban ratepayers in the Southland may wind up paying more than their share, in effect subsidizing San Joaquin Valley agribusiness interests.

Water officials say that is not their intention, but they will not rule out the possibility.

"I'm not saying that we'll end up there," said Roger Patterson, assistant general manager of the Metropolitan Water District of Southern California, a major project participant. "But I don't guarantee anything. It's a pretty fluid process, obviously."

Years in the making, the proposal would partially reconfigure the way the big state and federal water systems convey Northern California supplies through the environmentally distressed delta east of San Francisco. A new diversion point on the Sacramento River in the north delta would feed two 30-mile tunnels leading to southbound aqueducts.

The new facilities would reduce use of the existing, ecologically damaging export pumps in the south delta. Water contractors hope that change — combined with the restoration of more than 100,000 acres of fish and wildlife habitat in the delta — will loosen endangered species restrictions that have reduced deliveries.

Under the "beneficiary pays" principle that has guided the project since its inception, water users will pay for construction, operation and maintenance of the project, estimated at more than \$19 billion over 50 years. State and federal funds would cover the habitat work.

Backers have said that user costs would be apportioned according to the size of water contracts with the

federal Central Valley Project and the State Water Project. Under that formula, the biggest bill for the tunnels would go to San Joaquin Valley agriculture, because most water exported from the delta is used by irrigation districts

But that may not be the way it works out.

A recent economic analysis commissioned by the state concluded that from a financial standpoint, urban users would reap the lion's share of project benefits because urban water is far more valuable than irrigation supplies.

That is raising questions. "Is the economic cost-benefit study ... stage setting for coming out with, at some point, a bombshell that urban will pick up 70, 80 or 90% of the project costs?," asked Dennis Cushman, assistant general manager of the San Diego County Water Authority, one of MWD's biggest customers.

Mark Cowin, director of the state Department of Water Resources, which is shepherding the proposal, said participants continue to assume that they will pay based on their share of the project.

"But we have to have a project that's affordable and we have to have enough participants to make it work," Cowin said. "And ultimately if agricultural water contractors that are questioning the value of the project don't want to participate, there may be some further negotiation.

"There are lots of different ways to allocate costs. If you looked at the value of the project to urban agencies, they could still pay less than they would if they were trying to build the project on their own by providing some reduction in unit costs to the agricultural agencies.

"But I want to be clear that that hasn't been agreed to by any urban agency at this point."

Jim Beck, general manager of the Kern County Water Agency, which supplies southern San Joaquin Valley agriculture, said that the cost distribution would mirror project benefits. But he couldn't say how benefits would be determined.

Westlands Water District, the valley's biggest irrigation district, did not respond to requests for comment.

Project backers are also broaching the possibility that federal and state taxpayers may be asked to buy water from irrigation districts upstream of the delta in the San Joaquin and Sacramento River basins to increase flows through the delta and out to San Francisco Bay.

Whether that program would be a part of the tunnel proposal or stand alone is unclear. But either way, it would make the tunnel project more attractive to users because it would — at public expense — essentially increase the volume of water they could take from the delta and still meet endangered species protections.

Cowin called the idea "very conceptual at this point." The reasoning behind public water purchases, he said, is that if the planned habitat rehabilitation work doesn't sufficiently boost the delta's imperiled native fish populations and more flows are needed through the delta, federal and state funding could be shifted from restoration to water purchases.

It would not be the first time public funds have been used to buy irrigation water for the delta. A previous, state-run program, the Environmental Water Account, was widely criticized by conservationists who said it enriched irrigation districts while failing to add significant flows to the delta.

Much of California agriculture is accustomed to vast amounts of cheap, federally subsidized water in the form of deliveries from the Central Valley Project, the nation's largest water supply program. The CVP irrigators are behind schedule in repaying the U.S. government for the sprawling system's construction costs. And under

reclamation policy, they pay no interest on what amounts to a decades-long loan.

The more recent State Water Project, which supplies mostly urban districts, was set up differently. Member agencies repay capital costs with interest in proportion to the size of their contracts and their use of the facilities.

Still, critics say the state system also favors agriculture with the sale of surplus water in wet years. The Kern County agency has been the leading buyer of surplus supplies, which are much cheaper than regular deliveries. That has driven down Kern's long-term, average water price.

Tunnel opponents — primarily delta interests and some environmental groups — argue that the Southland is going to be left holding the bill.

"There isn't any doubt in my mind that urban ratepayers are going to have to pay the vast majority of the cost of the project," said Jeffrey Michael, director of the Business Forecasting Center at the University of the Pacific in Stockton.

"There is no way that these costs can be distributed proportionally in the way that they've described," he said. "So yeah, it's going to be a subsidy."

bettina.boxall@latimes.com

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Colorado storms unlikely to improve drought conditions on Colorado River

By ANTOINE ABOU-DIWAN, Staff Writer | Posted: Saturday, September 21, 2013 11:05 pm

Although recent storms in Colorado dumped a year's worth of rain in under a week and flooded many out of their homes, officials say the magnitude of water is unlikely to improve conditions on the Colorado River in the near term, where 14 consecutive years of drought and urban growth are squeezing water supplies.

The Colorado River supplies water to California, six other Western states and parts of Mexico, with diversions from Lake Mead supplying Imperial Valley's agricultural and municipal water needs.

"The additional rain was welcome. It increased the elevation at Lake Powell by 2 feet," said Lisa Iams, upper Colorado Region public affairs officer with the U.S. Bureau of Reclamation.

Inflows as a result of the storms also raised the elevation at Lake Mead, she said.

However, the additional inflow does not alter the annual release of water from Lake Powell to Lake Mead, the two major reservoirs on the Colorado River. The BOR tries to maintain a balance between the two lakes, and reduced inflows to Lake Powell generally mean less water gets released to Lake Mead, downstream of Lake Powell.

While the increase in water elevation at lakes Powell and Mead is welcome, it is not sufficient to offset the 4 to 8 foot drop in elevation that will result from a lower water release from Lake Powell to Lake Mead in 2014, said Tina Shields, Imperial Irrigation District's Colorado River resources manager.

The BOR recently announced that it will release 7.48 million acre-feet of water from Lake Powell to Lake Mead instead of the standard release of 8.23 million acre-feet.

Most of the rain that Colorado experienced "fell on the wrong side of the Rockies," said Rose Davis, lower Colorado Region public affairs officer with BOR.

Water on Colorado's eastern slopes does not flow into the Colorado River. However, excessive rains are easing demand on the river.

"Having water on that side of the Rockies means they are asking for less water on the upper basin. Basically, it's a reduction of water deliveries," Davis said.

There may be more good news.

The last 14 years of drought left soil moisture levels very low, officials said. They hope that saturated soil as a result of the storms improves the spring water runoff as temperatures start to rise.

"Additional moisture will allow runoff to get into reservoirs and improve the chances of a regular release (of 8.23 million acre-feet of water from Lake Powell to Lake Mead)," Iams said.

But unless wet winters become the norm, the drought is likely to continue.

“A rainy one-year cycle doesn’t break a 13- or 14-year drought,” Shields said.

Staff Writer Antoine Abou-Diwan can be reached at 760-337-3454 or aabou-diwan@ivpressonline.com

Brown signs bill to regulate fracking

Bob Egelko

Published 8:41 pm, Friday, September 20, 2013

Gov. Jerry Brown signed legislation Friday to regulate the oil drilling method known as hydraulic fracturing, or fracking, and study its risks, a measure that drew opposition from oil companies and divided environmentalists.

SB4 by Sen. Fran Pavley, D-Agoura Hills (Los Angeles County), is the first California law to address fracking, in which a blend of water, sand and chemicals is blasted into wells to crack underground rocks that contain oil or natural gas.

Under the new law, drillers must obtain a fracking permit from the state agency that oversees oil drilling, must notify nearby property owners in advance and must disclose chemicals they plan to use in the process. The law also requires the agency to conduct a statewide study of fracking's potential impact on air and water quality and to issue detailed regulations for the permits by 2015.

The same requirements will apply to acidizing, which uses powerful acids to extract oil from rocks.

Brown said the law, which takes effect in January, "establishes strong environmental protections and transparency requirements" for the practices it covers.

The Western States Petroleum Association, which fought SB4, told lawmakers the measure would "unnecessarily and substantially threaten our supplies of oil and natural gas."

Fracking has greatly increased oil and natural gas production nationwide and has been used in about 1,000 wells in California since the start of 2011, according to a website that tracks the practice. Oil companies are using it to dig into the Monterey Shale, a rock formation that may hold more than 15 billion barrels of crude oil.

Opponents say it contaminates water supplies, releases large amounts of climate-changing greenhouse gases and increases the nation's dependence on fossil fuels.

While the American Lung Association, the Environmental Defense Center and San Francisco Baykeeper supported SB4, the Sierra Club opposed it, and other prominent organizations, including the Natural Resources Defense Council and the California League of Conservation Voters, withdrew their support in the final weeks.

Those environmental groups favored a moratorium or a ban on fracking, but their bills to halt the practice died in Sacramento. They also argued that amendments Pavley accepted shortly before final passage would allow the state to approve fracking in 2014 under rules that are more permissive than existing environmental laws.

"It has the potential to be a Wild West, gold-rush approach to fracking," at least until the new regulations take effect in 2015, Kathryn Phillips, the Sierra Club's legislative director in California, said Friday.

Pavley disagreed, saying her bill would impose tough restrictions immediately. "This is a first step toward greater transparency, accountability and protection of the public and the environment," she said in a statement.

Bob Egelko is a San Francisco Chronicle staff writer. E-mail: begelko@sfgate.com

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