

EAST ORANGE COUNTY WATER DISTRICT

RETAIL ZONE OPERATING BUDGET

FY 2012-13

Account	Title	2012-13 BUDGET	2011-12 BUDGET	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08
RECEIPTS							
4110-0002-2	Water sales	972,000	891,000	756,737	740,407	766,815	799,527
4111-0002-2	Meter charges	355,000	312,000	187,249	156,332	154,323	155,849
4112-0002-2	Late charges	9,000	9,000	10,530	11,580	11,880	10,980
4113-0002-2	Connection Fee	0	0	0	3,500	700	1,000
4115-0002-2	Returned check charges	500	500	330	630	570	600
4116-0002-2	Turn-off charges	1,000	1,000	1,380	1,400	750	1,090
4117-0002-2	Other charges	750	500	863	0	2,080	2,802
4118-0002-2	Uncollectible accounts	(5,000)	(5,000)	(2,883)	(3,485)	(876)	(665)
4120-0002-2	Meter installation	0	0	0	0		0
4121-0002-2	Turn-on new service	1,000	1,000	0	5,130	8,217	14,836
4122-0002-2	State tax shifts	0	0	0	0		84,744
4917-0002-2	Interest earned-LAIF	150	700	176	1,573	3,034	3,429
4915-0001-1	Interest earned-Money Market	500	50	37	444	863	1,419
4916-0002-2	Interest earned-Morgan Stanley	50	50	12	538	3,141	5,917
4918-0002-2	Interest earned-U.S. Treas Bond	100	100	0	0	0	0
4922-0002-2	Interest earned-Cty of Orange	50	100	107			
4930-0030-2	Taxes-secured	316,500	313,500	292,127	307,112	299,000	277,379
4930-0031-2	Taxes-unsecured	15,500	15,000	9,048	12,781	12,807	13,630
4930-0032-2	Taxes-supplemental roll	5,100	5,000	2,290	6,618	13,423	16,084
4930-0040-2	Taxes-prior years	4,000	4,000	8,765	14,164	8,661	5,146
4930-0052-2	Taxes-homeowners subvention	1,000	1,000	2,773	2,751	2,822	2,899
4930-0054-2	Taxes-public utility	5,000	5,000	5,046	5,013	5,206	4,740
4930-0056-2	Taxes-miscellaneous	100	100	12	10	(0)	0
4930-0057-2	Taxes-accrued	(5,000)	(5,000)	(8,931)	(13,302)	(11,115)	(6,564)
4930-0058-2	Taxes confiscated by State	0	0	0	0	0	0
	Subtotal Property Taxes	342,200	338,600	311,130	335,147	330,805	313,314
4160-0065-2	Refunds	2,000	2,000	2,957	4,770	6,849	8,996
4166-0002-2	Service upgrade/downgrade fee	0	0	0	302	497	4,619
4990-0002-2	Miscellaneous income	500	500	2,759	889	938	629
8900-0002-2	Gain or (loss) on sale of assets	-	2,000	-		-	4,250
TOTAL RETAIL OPERATING FUND RECEIPTS		\$1,679,800	\$1,554,100	\$1,271,385	\$1,259,157	\$1,290,585	\$1,413,336

Increase over Prior Year Budget 8%

**EAST ORANGE COUNTY WATER DISTRICT
RETAIL OPERATING FUND-BUDGET FOR 2012**

	2012-13 BUDGET	2011-12 BUDGET	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08
EXPENDITURES						
5206-0002-2 Utilities-Stoller Boosters	50,850	44,000	23,210	23,130	27,109	28,035
5212-0002-2 Utilities-Vista Panorama Reservoir	6,500	7,000	4,186	6,453	3,638	3,612
5216-0002-2 Utilities-Wells East/West	59,585	47,250	31,879	38,002	34,664	25,536
5130-0070-2 Water purchases	311,600	361,200	339,133	191,767	364,813	305,237
5139-0002-2 In-lieu water purchases	0	106,000	47,760	0		80,454
5141-0002-2 In-Lieu credit on water purchases	0	(170,000)	0	0		(144,404)
5164-0002-2 Retail service connection	8,270	7,700	6,952	6,628	6,589	6,578
5145-0002-2 Tax recovery expense	0	0	0	0		21,222
5146-0002-2 OCWD- Replenish Assessment	183,000	92,750	76,469	189,091	98,639	123,036
5607-0002-2 District website	1,000	5,000	750	764		60
5610-0009-2 McPherson fax	160	155	194	149	122	113
5610-0010-2 McPherson internet	525	513	417	428	435	407
5610-0015-2 McPherson office phones	1,260	1,230	1,243	1,128	1,233	973
5610-0016-2 Answering service	260	256	213	204	203	203
5610-0017-2 Phone circuits to control equipmen	3,080	2,563	2,277	2,126	2,027	1,603
5610-0018-2 Pagers	0	0	0	0	0	164
5610-0019-2 Cellphones	1,550	1,538	1,006	1,496	1,751	1,542
5610-0020-2 Underground Service Alert	400	360	423	332	333	360
5467-0002-2 Wages	258,794	234,600	201,858	197,077	194,282	189,774
5639-0002-2 Outside services	6,400	6,300	723	2,160	1,104	1,219
5313-0002-2 Small tools	3,000	2,500	2,007	513	5,897	2,096
5613-0002-2 Conservation	4,000	3,500	108	0	0	
5320-0022-2 Gasoline, oil and diesel fuel	8,800	6,800	5,405	4,977	7,671	7,910
5616-0002-2 Mileage	500	360	405	503	351	189
5611-0002-2 Training / Schools	1,500	750	1,321	260	967	1,010
5324-0002-2 Regulatory Permits	2,500	1,625	1,452	1,452	1,185	1,185
5327-0002-2 Water quality testing	19,500	20,500	14,290	19,662	12,452	14,989
5328-0002-2 Chlorine generator / salt purchases	2,650	2,565	0	1,336	468	695
5329-0002-2 West well maintenance	3,200	3,075	271	5,978	1,245	4,448
5330-0002-2 East well maintenance	3,200	3,075	156	692	11,533	1,514
5331-0002-2 Stoller Reservoir & Boosters maint	6,300	6,150	2,203	6,488	7,115	6,042
5332-0002-2 Vista Panorama Booster maintena	4,200	4,100	0	661	1,706	4,536
5333-0002-2 Vista Panorama Reservoir mainter	5,200	5,125	0	4,742	6,765	0
5334-0002-2 Chlorine generator maintenance	3,150	3,075	526	4,179	767	1,099

**EAST ORANGE COUNTY WATER DISTRICT
RETAIL OPERATING FUND-BUDGET FOR 2012-2013**

EXPENDITURES	2012-13 BUDGET	2011-12 BUDGET	ACTUAL 2010-11	ACTUAL 2009-10	ACTUAL 2008-09	ACTUAL 2007-08
5350-0035-2 Mains-repair and maintenance	24,900	26,250	13,662	3,433	2,402	20,456
5350-0041-2 Service Connections-repair and ma	21,525	21,000	15,734	22,616	26,599	20,347
5342-0002-2 Hydrants- repair and maintenance	16,100	15,750	11,869	9,564	8,105	5,850
5343-0002-2 Production meter purchases and ir	9,200	10,500	9,544	18,632	4,831	8,101
5345-0002-2 PRV-repair and maintenance	1,075	1,050	5,926	139	785	0
5350-0051-2 Reservoirs-repair and maintenance	4,300	4,200	398	4,222	1,794	356
5358-0002-2 Meter testing	1,550	1,500	930	270	1,499	1,015
5350-0402-2 Cathodic Protection- monitoring, re	5,500	5,000	0	650	964	200
5350-0052-2 Vaults-repair and maintenance	1,500	0	0	0	0	0
5338-0002-2 SCADA Replacements / Upgrades	2,100	2,050	29	922	5,756	5,445
5339-0002-2 Operations Reporting Software	3,400	3,300	0	3,220	0	0
5635-0002-2 Copier contract	550	515	420	388	287	542
5636-0002-2 Versaterm contract-route manager	5,000	2,870	1,410	1,222	1,205	736
5161-0002-2 MET-MWDOC readiness to serve	23,000	25,000	17,775	6,093	6,012	7,354
5163-0002-2 MET-MWDOC capacity charges	15,000	12,030	13,861	11,849	8,669	4,402
5365-0002-2 Equipment rental	210	205	0	0	34	0
5486-0002-2 Uniforms	1,700	1,540	2,248	2,211	1,445	2,805
5469-0069-2 FICA and Medicare	21,216	20,400	18,058	16,629	16,162	15,377
5469-0083-2 Retirement - PERS	44,000	44,000	30,674	31,597	32,722	33,632
5480-0070-2 SUI and ETT	500	357	(797)	476	386	349
5480-0072-2 Health and accident insurance	52,000	49,500	42,265	37,501	31,393	27,741
5480-0075-2 Dental insurance	4,500	4,400	3,469	4,400	2,631	2,465
5480-0076-2 Vision insurance	1,200	1,130	728	711	715	710
5480-0080-2 Life insurance	800	765	446	391	463	419
5480-0082-2 Worker's compensation insurance	13,000	11,550	10,500	5,638	5,810	7,655
5618-0029-2 ACWA/CSDA	3,500	3,500	2,543	2,410	2,273	2,228
5618-0030-2 Orange County Water Association	75	75	25	75	18	0
5618-0031-2 American Water Works Associatio	175	175	0	178	161	153
5618-0032-2 Foothill Communities Association	10	0	0	0	0	
5618-0037-2 ISDOC / Urban Water Institute	900	700	2,193	525	525	275
5618-0033-2 CSDA Membership	4,000					
5621-0002-2 Board & Meeting Expenses	1,000	1,000	N/A	N/A	N/A	N/A
5614-0002-2 Conference and Meeting Expenses	2,500	1,500	0	743	601	1,889
5619-0002-2 Miscellaneous expense	500	2,000	82	157	53	123
5620-0021-2 Director's fees-Richard Barrett	2,500	2,400	1,488	1,400	1,225	800
5620-0022-2 Director's fees-William Vanderwerf	4,000	3,600	3,238	2,900	2,100	1,775

5620-0023-2 Director's fees-Douglas Chapman	3,600	3,600	2,150	1,850	1,513	1,225
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**EAST ORANGE COUNTY WATER DISTRICT
RETAIL OPERATING FUND-BUDGET FOR 2012-2013**

EXPENDITURES

	2012-13	2011-12	ACTUAL	2009-10	ACTUAL	ACTUAL
5620-0024-2 Director's fees-John Dulebohn	3,600	3,600	2,238	1,938	263	0
5620-0025-2 Director's fees-Gary Veeh	0	0	0	0	938	1,450
5620-0026-2 Director's fees-Richard Bell	3,600	3,600	3,025	2,225	1,688	1,700
5632-0002-2 Postage	6,000	6,000	5,231	6,131	5,039	4,768
5633-0002-2 Office supplies / furnishings / smal	4,600	4,500	5,908	5,374	7,968	4,888
5634-0002-2 Publications and legal notices	1,500	1,428	3,010	0	2,490	2,237
5638-0002-2 Bank charges	3,500	3,030	2,369	1,424	774	
5642-0002-2 Computer billing	5,000	4,000	3,244	5,087	1,082	1,299
5640-0002-2 Auditing	8,000	6,500	5,848	5,000	3,929	3,725
5641-0002-2 Tax collection fees	2,200	2,050	3,290	2,837	2,332	2,365
5348-0002-2 Engineering	45,000	40,000	28,718	18,222	36,738	37,786
5644-0002-2 Treasurer	10,000	10,000	30,715	32,679	21,101	24,154
5644-0003-2 Accounting- Serrano	23,000	20,000	N/A	N/A	N/A	N/A
5645-0002-2 Legal	20,000	18,000	12,975	15,335	12,322	11,944
5646-0002-2 Computer consulting	5,000	1,000	1,568	564	570	450
5648-0002-2 LAFCO	3,000	3,000	2,504	2,760	8,874	5,874
5649-0002-2 LAFCO-MSR	0	0	0	385	61	3
5650-0050-2 Insurance-auto and general liability	4,200	4,000	4,488	5,041	4,440	4,304
5650-0051-2 Insurance-property	1,500	1,300	1,361	956	938	940
5650-0052-2 Insurance-fidelity bond	150	80	160	69	68	69
5670-0072-2 Office equipment maintenance	300	260	0	250	0	0
5370-0070-2 Backhoe maintenance	3,000	1,845	1,770	481	175	0
5370-0071-2 Vehicle maintenance	3,000	2,565	1,118	2,122	2,867	2,446
5680-0083-2 Dumpster	1,100	1,025	264	1,073	747	673
5680-0084-2 The Gas Co-McPherson Road	0	345	88	134	322	310
5680-0085-2 Electric and water-office	4,000	3,850	2,751	3,243	3,414	3,118
5686-0002-2 Security	1,000	0	159			
5370-0080-2 Maintenance-buildings and ground	4,000	3,075	2,581	2,335	2,320	3,702
5689-0002-2 Election expense	10,000	0	26	59	0	14,694
8961-0002-2 Transfers to capital projects funds	148,030	200,000	24,109	217,422	155,976	380,262
8975-0002-2 Retail Operations Contingency Fur	50,000	50,000	50,000	50,000	0	
8981-0002-2 Funded to/by Reserve	50,000	50,000	0	0	0	
9011-0002-2 Market value adjustments to invest	0	0	71	11	(30)	(85)
9510-0002-2 Prior year expense	(2,000)	0	(1,676)	(1,521)	(4,529)	7,735
TOTAL RETAIL OPERATING FUND EXPENDITURES	1,679,800	1,540,080	1,175,618	1,288,547	1,228,605	1,386,669

Increase over prior year budget 9%

EAST ORANGE COUNTY WATER DISTRICT BUDGET DETAIL

<u>4110-0002-2</u>	<u>WATER SALES</u> Budget based upon the sale of 930 AF of water at \$2.40/ccf	972,000.00
<u>4111-0002-2</u>	<u>METER CHARGE</u> Budget based upon average 3/4" meter charge of \$16.64/month	355,000.00
<u>4112-0002-2</u>	<u>LATE CHARGES</u> Budget based on \$750 per month or 100 customers per billing period charged late fees	9,000.00
<u>4113-0002-2</u>	<u>CONNECTION FEES</u> No Connection Fees Expected	0.00
<u>4115-0002-2</u>	<u>RETURNED CHECK CHARGES</u> Budget based on approximately \$40 per month or 4 customers per billing period	500.00
<u>4116-0002-2</u>	<u>TURN OFF CHARGES</u> Budget based on historical \$80 per month or 3 customers per billing period	1,000.00
<u>4117-0002-2</u>	<u>OTHER CHARGES</u> Billing adjustments, miscellaneous deposits and damage reimbursements	750.00
<u>4118-0002-2</u>	<u>UNCOLLECTIBLE ACCOUNTS</u> Budget estimated by General Manager	(5,000.00)
<u>4120-0002-2</u>	<u>METER INSTALLATIONS</u> There have been no meter installation revenues the past five years	0.00
<u>4120-0002-2</u>	<u>TURN-ON NEW SERVICES</u> Proposed change to Rules & Regulations to collect this fee	1,000.00

<u>Various</u>	<u>INTEREST EARNED ON INVESTED FUNDS</u> Includes Interest from LAIF, County of Orange, ACWA & other investments TBD Average yield estimated to be 1.0% Doesn't include Capital Funds Interest	150.00
<u>4930-0030-2</u>	<u>TAXES-SECURED</u> Estimated - based on prior year's figures	316,500.00
<u>4930-0031-2</u>	<u>TAXES-UNSECURED</u> Estimated - based on prior year's figures	15,500.00
<u>4930-0032-2</u>	<u>TAXES-SUPPLEMENTAL ROLL</u> These taxes depend on real estate sales within the District which are unpredictable.	5,100.00
<u>4930-0040-2</u>	<u>TAXES-PRIOR YEARS</u> These taxes are shown on the tax ledger of the county as Miscellaneous Taxes These taxes depend on the County of Orange's collection of delinquent taxes which is unpredictable.	4,000.00
<u>4930-0052-2</u>	<u>TAXES-HOMEOWNER'S SUBVENTION</u> These taxes depend on the County of Orange's receipt of monies from the State of California which are designed to reimburse cities, counties and local agencies for taxes lost to homeowner exemptions from property taxes, and they are unpredictable.	1,000.00
<u>4930-0054-2</u>	<u>TAXES-PUBLIC UTILITY</u> Estimated - based on prior year's figures	5,000.00
<u>4930-0056-2</u>	<u>TAXES-MISCELLANEOUS</u> These taxes are odd type taxes that are occasionally distributed by County of Orange. They are not consistently distributed from one year to the next, and are unpredictable. Estimate is based on 100% of prior year 2008-2009 budgeted amount.	100.00

<u>4930-0057-2</u>	<u>TAXES-ACCRUED</u> This account is used to accrue taxes at year end that will not be collected until next year. The amount is not determinable until the end of the year. (This should be a negative number as it is revenue that will not be realized in the current year)	(5,000.00)
<u>4160-0065-2</u>	<u>REFUNDS</u> This account is to record refunds of expenses for damages, or other refunds of any other type of expense	2,000.00
<u>4166-0002-2</u>	<u>SERVICE UPGRADE FEE/DOWNGRADE FEE</u> No service upgrades (changing from a smaller to a larger meter) expected	0.00
<u>4990-0002-2</u>	<u>MISCELLANEOUS INCOME</u> General Manager's estimate	500.00
<u>8900-0002-2</u>	<u>GAIN OR (LOSS) ON SALE OF ASSETS</u> The District does not plan to sell any assets during the budget year - no budgeted amount	0.00
<u>EXPENDITURES</u>		
<u>5206-0002-2</u>	<u>UTILITIES-STOLLER BOOSTERS</u> Budget based on Edison efficiency test-601 AF pumped x \$67 / AF average + 10% rate increase over 2	50,850.00
<u>5212-0002-2</u>	<u>UTILITIES-VISTA PANORAMA RESERVOIR</u> Budget based on prior years' experience plus SCE 10% rate increase	6,500.00
<u>5216-0002-2</u>	<u>UTILITIES-WELLS EAST/WEST</u> Budget based on Edison efficiency test-601 AF pumped x \$72 / AF + rate increase 10%	59,585.00
<u>5130-0070-2</u>	<u>WATER PURCHASES - IMPORTED</u> Budget based on 380 AF x average rate of \$824.25	311,600.00
<u>5139-0002-2</u>	<u>IN LIEU WATER PURCHASES</u> No In-Lieu Water expected in 2012/13	0.00
<u>5141-0002-2</u>	<u>IN LIEU WATER CREDIT</u>	

No In-Lieu Water expected in 2012/13

0.00

5164-0002-2 RETAIL SERVICE CONNECTION-MWDOC

Amortization of prepaid retail service connection to MWDOC
1,209 connections @ \$6.25 from MWDOC passed through fro

8,270.00

5146-0002-2 OCWD-REPLENISH ASSESSMENT

OCWA RA rate increasing to \$265/AF (from \$249/AF)
Total water to be pumped 690 AF @\$265/AF

183,000.00

5607-0002-2 DISTRICT WEBSITE

Website changes anticipated to comply with Orange County Grand Jury Report

1,000.00

5610-0009-2 MCPHERSON FAX

Based on previous years' budgeted amount - Wholesale and Retail

160.00

5610-0010-2 MCPHERSON INTERNET

Based on previous years' projected actual expenditures

525.00

5610-0015-2 MCPHERSON OFFICE PHONES

Based on projected actual expenditures -

1,260.00

5610-0016-2 ANSWERING SERVICE

Based on 2011-12 projected actual expenditures

260.00

5610-0017-2 PHONE CIRCUITS TO CONTROL EQUIPMENT

Based on previous years' projected actual expenditures

3,080.00

5610-0018-2 PAGERS

Use of pagers has been discontinued

0.00

5610-0019-2 CELLPHONES

Based on prior years' experience

1,550.00

5610-0020-2 UNDERGROUND SERVICE ALERT

400.00

Based on previous years' projected actual expenditures

<u>5467-0002-2</u>	<u>WAGES</u>	258,794.00
	Total current hourly wages-all employees 2% wage increase or 5% one-time (no benefits) payment for non-management employees Overtime hours budgeted = 200 hours (field employees only) plus 11 holidays x 8 hrs double time = 88 hours Plus Standby Hours = 52 weekends x 8 hrs =416 hours Includes cost for part-time clerk (1,020 hours) @ \$12/hour	
<u>5639-0002-2</u>	<u>OUTSIDE SERVICES</u>	6,400.00
	Based on previous fiscal years' budget	
<u>5313-0002-2</u>	<u>SMALL TOOLS</u>	3,000.00
	Based on previous fiscal years' budget	
<u>5613-0002-2</u>	<u>CONSERVATION</u>	4,000.00
	Retail Zone allocation based on increased funding for school education	
<u>5320-0022-2</u>	<u>GASOLINE, OIL AND DIESEL</u>	8,800.00
	Based on history and previous years' budget, increased for cost of gasoline prices	
<u>5616-0002-2</u>	<u>MILEAGE</u>	500.00
	Based on history and previous years' budget	
<u>5611-0002-2</u>	<u>TRAINING / SCHOOLS</u>	1,500.00
	Based on previous years' budget	
<u>5324-0002-2</u>	<u>REGULATORY PERMIT</u>	2,500.00
	Based on previous years' actual	
<u>5327-0002-2</u>	<u>WATER QUALITY TESTING</u>	19,500.00
	More testing will be required, however bidding contract reduced overall cost. Also includes DHS yearly inspections	
<u>5328-0002-2</u>	<u>CHLORINE GENERATOR SALT PURCHASES</u>	2,650.00
	Budget based on estimated water demand	

<u>5329-0002-2</u>	<u>WEST WELL MAINTENANCE</u> Budget based on previous years' budget	3,200.00
<u>5330-0002-2</u>	<u>EAST WELL MAINTENANCE</u> Budget based on previous years' budget	3,200.00
<u>5331-0002-2</u>	<u>STOLLER RESERVOIR & BOOSTERS MAINTENANCE</u> Budget based on projected previous years' actual	6,300.00
<u>5332-0002-2</u>	<u>VISTA PANORAMA BOOSTER MAINTENANCE</u> Budget based on projected previous years' actual	4,200.00
<u>5333-0002-2</u>	<u>VISTA PANORAMA RESERVOIR MAINTENANCE</u> Budget increased due to increased maintenance of VP pumps; not needed if pump replaced thru CIP	5,200.00
<u>5334-0002-2</u>	<u>CHLORINE GENERATOR MAINTENANCE</u> Budget based on expected water demand	3,150.00
<u>5350-0035-2</u>	<u>MAINS-REPAIR AND MAINTENANCE</u> Piping, valves, sand, temporary asphalt, permits and other maintenance direct supplies, dump fees	24,900.00
<u>5350-0041-2</u>	<u>SERVICE CONNECTIONS- REPAIR AND MAINTENANCE</u> Piping, valves, sand, temporary asphalt, permits and other maintenance direct supplies	21,525.00
<u>5342-0002-2</u>	<u>HYDRANTS- REPAIRS AND MAINTENANCE</u> Hydrant replacement & repair - based on prior year's budget	16,100.00
<u>5343-0002-2</u>	<u>PRODUCTION METER PURCHASES AND INSTALLATIONS</u> Replacement customer meters	9,200.00
<u>5345-0002-2</u>	<u>PRV- REPAIR AND MAINTENANCE</u> Allocation for repair and maintenance of PRVs	1,075.00
<u>5350-0051-2</u>	<u>RESERVOIRS- REPAIR AND MAINTENANCE</u>	

	Based upon CIP rehabs over last few years, budget is decreased	4,300.00
<u>5358-0002-2</u>	<u>METER TESTING</u> Annual meter testing and repairs	1,550.00
<u>5350-0402-2</u>	<u>CATHODIC PROTECTION MONITORING, REPAIR AND MAINTENANCE</u> Increase due to new cathodic system installed at Andres Reservoir (see CIP)	5,500.00
<u>5350-0052-2</u>	<u>VAULTS- REPAIR AND MAINTENANCE</u> Repair and maintenance-budget estimated by General Manager	\$1,500
<u>5338-0002-2</u>	<u>SCADA REPLACEMENTS / UPGRADES</u> Based on prior year's experience	2,100.00
<u>5339-0002-2</u>	<u>OPERATIONS REPORTING SOFTWARE</u> SEMS contract - maintenance, laboratory, asset management & reporting software	3,400.00
<u>5635-0002-2</u>	<u>COPIER CONTRACT</u> Budget based on previous years' actual	550.00
<u>5636-0002-2</u>	<u>VERSATERM CONTRACT-ROUTE MANAGER</u> Existing meter reading equipment will be unsupported after 2013 - new equipment will be purchased	5,000.00
<u>5161-0002-2</u>	<u>MET-MWDOC READINESS TO SERVE CHARGES</u> This is a passthrough charge from Wholesale to its retail customers; this year's RTS Charge Budget based on projected deliveries from Wholesale Operation of EOCWD - Retail Zone	23,000.00
<u>5163-0002-2</u>	<u>MET-MWDOC CAPACITY CHARGE</u> This is a passthrough charge from Wholesale to its retail customers; this years Wholesale charge is Budget based on projected deliveries from Wholesale Operation of EOCWD - Retail Zone	15,000.00
<u>5365-0002-2</u>	<u>EQUIPMENT RENTAL</u> Budget based on previous years' budget	210.00

<u>5486-0002-2</u>	<u>UNIFORMS</u> Budget based on previous years' projected actual	1,700.00
<u>5469-0069-2</u>	<u>FICA AND MEDICARE</u> Total wages FICA & Medicare = 7.65% of payroll	21,216.00
<u>5469-0083-2</u>	<u>RETIREMENT-PERS</u> Regular wages Employee contribution (Paid by District) - 7% Employer Contribution - 8.0%	44,000.00
<u>5480-0070-2</u>	<u>SUI and ETT</u> SUI = 1.5%; ETT = .1%; Total = 1.6%; Maximum wages subject are \$7,000.	500.00
<u>5480-0072-2</u>	<u>HEALTH AND ACCIDENT INSURANCE</u> ACWA - ASC Budget based on ACWA information	52,000.00
<u>5480-0075-2</u>	<u>DENTAL INSURANCE</u> ACWA - ASC Budget based on previous years' actual	4,500.00
<u>5480-0076-2</u>	<u>VISION INSURANCE</u> Budget based on previous years' actual	1,200.00
<u>5480-0080-2</u>	<u>LIFE INSURANCE</u> Budget based on previous years' actual	800.00
<u>5480-0082-2</u>	<u>WORKER'S COMPENSATION INSURANCE</u> Based on information from JPIA	13,000.00
<u>5618-0029-2</u>	<u>ACWA</u> Dues & Misc Expenses. Based on previous years' projected actual	3,500.00

<u>5618-0030-2</u>	<u>ORANGE COUNTY WATERWORKS ASSOCIATION</u>	Dues & Misc Expenses. Based on previous years' projected actual	75.00
<u>5618-0031-2</u>	<u>AMERICAN WATERWORKS ASSOCIATION</u>	Dues & Misc Expenses. Based on previous years' projected actual	175.00
<u>5618-0037-2</u>	<u>FOOTHILL COMMUNITIES ASSOCIATION</u>	Dues & Misc Expenses. Based on previous years' projected actual	\$15
<u>5618-0037-2</u>	<u>INDEPENDENT SPECIAL DISTRICT'S ASSOCIATION / URBAN WATER INSTITUTE</u>	Dues & Misc Expenses. Based on previous years' projected actual	900.00
<u>5614-0002-2</u>	<u>CONFERENCE & MEETING EXPENSES</u>	Based on General Manager's estimate	2,500.00
<u>5619-0002-2</u>	<u>MISCELLANEOUS EXPENSE</u>	Small (<\$50) purchases that are not accounted for elsewhere	500.00
	<u>DIRECTOR'S FEES</u>	Budget based on General Manager's estimate	
<u>5620-0021-2</u>	<u>Richard Barrett</u>		2,500.00
<u>5620-0022-2</u>	<u>William Vanderwerff</u>		4,000.00
<u>5620-0023-2</u>	<u>Douglas Chapman</u>		3,600.00
<u>5620-0024-2</u>	<u>John Dulebohn</u>		3,600.00
<u>5620-0025-2</u>	<u>Richard Bell</u>		3,600.00
<u>5632-0002-2</u>	<u>POSTAGE</u>	Budget based on General Manager's estimate	6,000.00
<u>5633-0002-2</u>	<u>OFFICE SUPPLIES / FURNISHINGS / SMALL EQUIPMENT</u>	Budget based on General Manager's estimate	4,600.00

<u>5634-0002-2</u>	<u>PUBLICATIONS AND LEGAL NOTICES</u> Budget based on previous years' actual	1,500.00
<u>5638-0002-2</u>	<u>BANK CHARGES</u> Charges for internet payments by customers	3,500.00
<u>5642-0002-2</u>	<u>COMPUTER BILLING</u> Estimate by General Manager	5,000.00
<u>5640-0002-2</u>	<u>AUDIT</u> Budget based on contract Retail Zone allocation based on General Manager's estimate	8,000.00
<u>5641-0002-2</u>	<u>TAX COLLECTION FEES</u> Budget based on 2010-2011 actual	2,200.00
<u>5348-0002-2</u>	<u>ENGINEERING</u> Budget based on General Manager's estimate Retail Zone - direct expense	45,000.00
<u>5644-0002-2</u>	<u>TREASURER</u> Budget based on General Manager's estimate	10,000.00
<u>5644-0003-2</u>	<u>ACCOUNTING- SERRANO</u> Budget based on General Manager's estimate	23,000.00
<u>5645-0002-2</u>	<u>LEGAL</u> Budget based on General Manager's estimate	20,000.00
<u>5646-0002-2</u>	<u>COMPUTER CONSULTING</u> Budget based on General Manager's estimate	5,000.00
<u>5648-0002-2</u>	<u>LAFCO</u> Budget based on information from Local Agency Formation Commission	3,000.00

<u>5649-0002-2</u>	<u>LAFCO MSR</u>	0.00
<u>5650-0050-2</u>	<u>INSURANCE-AUTO AND GENERAL LIABILITY</u> Budget based on projected actual	4,200.00
<u>5650-0051-2</u>	<u>INSURANCE-PROPERTY</u> Budget based on previous years' budget	1,500.00
<u>5650-0052-2</u>	<u>INSURANCE-FIDELITY BOND</u> Budget based on previous years' budget	150.00
<u>5670-0072-2</u>	<u>EQUIPMENT MAINTENANCE</u> Budget based on General Manager's estimate	300.00
<u>5370-0070-2</u>	<u>BACKHOE MAINTENANCE</u> Budget based on General Manager's estimate	3,000.00
<u>5370-0071-2</u>	<u>VEHICLE MAINTENANCE</u> Budget based on General Manager's estimate	3,000.00
<u>5680-0083-2</u>	<u>DUMPSTER</u> Budget based on General Manager's estimate	1,100.00
<u>5680-0084-2</u>	<u>THE GAS COMPANY-MCPHERSON ROAD THIS IS FOR THE DISTRICT'S HOUSE</u> Budget based on previous years' budget Paid by Superintendent	0.00
<u>5680-0085-2</u>	<u>ELECTRIC AND WATER-OFFICE</u> Budget based on previous years' actual with nominal increase	4,000.00
<u>5370-0080-2</u>	<u>MAINTENANCE-BUILDINGS AND GROUNDS</u> Budget includes repairs to District house	4,000.00
<u>5689-0002-2</u>	<u>ELECTION EXPENSE</u> Budget based on historical cost	10,000.00

8975-0002-2 RETAIL OPERATIONS CONTINGENCY FUND

Allocated 100% to Retail Zone

50,000.00

8961-0002-2 TRANSFER TO OR (FROM) CAPITAL PROJECTS

Any excess revenues over expenditures of the Retail Zone Operating Fund that are not needed for working capital are transferred to the Retail Zone Replacement and Capital Improvements Fund

148,030.00

8981-0002-2 FUNDED TO/BY RESERVES

Reserve Funds for future capital replacements

50,000.00

9011-0002-2 MARKET VALUE ADJUSTMENTS TO INVESTMENTS

This account records any decrease to the value of investments, which must be written down to fair market value annually if a significant decrease in their value occurs.

0.00

9510-0002-2 PRIOR YEAR EXPENSES

This account captures expenses that relate to a previous fiscal year so that they are segregated for audit.

(2,000.00)