

EAST ORANGE COUNTY WATER DISTRICT
 RETAIL OPERATING FUND-BUDGET FOR 2009-2010

7/26/09 7:30 PM
 ADOPTED

Projected Beginning Cash and Investments-July 1, 2009

\$255,000

Fund 14202 Account	Title	Detail Page	2009-10 BUDGET	2008-09 BUDGET	2008-09 PROJECTED	ACTUAL 2007-08	ACTUAL 2006-07	ACTUAL 2005-06
RECEIPTS								
411002	Water sales	6	\$1,045,440	\$750,103	\$750,103	\$766,815	\$799,527	\$717,506
411102	Meter charges	6	\$192,993	\$161,472	\$161,472	\$154,323	\$155,849	\$155,006
411202	Late charges	6	\$10,000	\$10,000	\$10,000	\$11,880	\$10,980	\$10,500
411502	Returned check charges	6	\$600	\$600	\$600	\$570	\$600	\$420
411602	Turn off charges	6	\$1,200	\$1,200	\$1,200	\$750	\$1,090	\$320
411702	Other charges	6	\$1,000	\$1,000	\$1,000		-\$2,802	\$3,017
411802	Uncollectible accounts	6	-\$500	-\$500	-\$500	-\$876	-\$665	-\$1,050
412002	Meter installation	6	\$0	\$0	\$0		\$0	\$0
412102	Turn-on new service	-	\$5,000	\$0	\$5,000	\$8,217	\$14,836	
412202	State tax shifts	-	\$0	\$0	\$0		\$84,744	\$127,343
492002	Interest earned-LAIF	7	\$0	\$3,351	\$3,351	\$3,034	\$3,429	\$2,418
492202	Interest earned-County of Orange	7	\$0	\$300	\$300	\$863	\$1,419	\$134
492402	Interest earned-Morgan Stanley	7	\$0	\$3,746	\$3,746	\$3,141	\$5,917	\$1,315
492502	Interest earned-Morgan Stanley Bond Funds	7	\$0	\$0	\$0		\$0	\$0
	Interest Earned on Invested Funds at 2.75% average yield		\$7,013	\$0	\$0	\$0	\$0	\$0
493002	Taxes-secured	7	\$302,948	\$306,008	\$306,008	\$299,000	\$277,379	\$256,455
493102	Taxes-unsecured	7	\$13,824	\$13,964	\$13,964	\$12,807	\$13,630	\$11,543
493202	Taxes-supplemental roll	7	\$12,978	\$13,109	\$13,109	\$13,423	\$16,084	\$20,219
494002	Taxes-prior years	7	\$3,700	\$3,700	\$3,700	\$8,661	\$5,146	\$3,896
495202	Taxes-homeowners subvention	8	\$2,841	\$2,869	\$2,869	\$2,822	\$2,899	\$3,016
495402	Taxes-public utility	8	\$5,013	\$5,063	\$5,063	\$5,206	\$4,740	\$4,604
495602	Taxes-miscellaneous	8	\$336	\$336	\$336	-\$0	\$0	\$4
495702	Taxes-accrued	8	-\$4,904	-\$4,904	-\$4,904	-\$11,115	-\$6,564	-\$4,626
495802	Taxes confiscated by State	8	\$0	\$0	\$0		\$0	-\$194,439
496502	Refunds	8	\$6,734	\$6,734	\$6,734	\$6,849	\$8,996	\$12,022
496602	Service upgrade fee	-	\$0	\$0	\$0	\$497	\$4,619	
499002	Miscellaneous income	8	\$5,885	\$5,885	\$5,885	\$938	\$629	\$165
499102	Gain on sale of assets	8	\$0	\$0	\$0			
TOTAL RETAIL OPERATING FUND RECEIPTS			\$1,612,100	\$1,284,037	\$1,289,037	\$1,287,805	\$1,402,482	\$1,129,788

7/26/09 7:30 PM
ADOPTED

EAST ORANGE COUNTY WATER DISTRICT
RETAIL OPERATING FUND-BUDGET FOR 2009-2010

		2009-10 BUDGET	2008-09 BUDGET	2008-09 PROJECTED	ACTUAL 2007-08	ACTUAL 2006-07	ACTUAL 2005-06	
EXPENDITURES								
511102	Utilities-Stoller Boosters	9	\$35,090	\$35,090	\$35,090	\$27,109	\$28,035	\$15,471
511202	Utilities-Vista Panorama Reservoir	9	\$4,500	\$4,500	\$4,500	\$3,638	\$3,612	\$3,306
511602	Utilities-Wells	9	\$46,255	\$46,255	\$46,255	\$34,664	\$25,536	\$20,639
513802	Water purchases	9	\$503,928	\$179,806	\$179,806	\$364,813	\$305,237	\$383,363
513902	In-lieu water purchases	9	\$0	\$0	\$0		\$80,454	\$110,330
514102	In-Lieu credit on water purchases	9	\$0	\$0	\$0		-\$144,404	-\$205,994
514402	Retail service connection	9	\$6,628	\$6,628	\$6,628	\$6,589	\$6,578	\$6,551
514502	Tax recovery expense	9	\$0	\$0	\$0		\$21,222	\$21,438
514602	Basin Replenishment Assessment	9	\$155,129	\$180,525	\$180,525	\$98,639	\$123,036	\$59,787
530702	District website	10	\$750	\$750	\$750		\$60	\$8
530902	McPherson fax	10	\$150	\$150	\$150	\$122	\$113	\$196
531002	McPherson internet	10	\$225	\$225	\$225	\$435	\$407	\$397
531502	McPherson office phones	10	\$600	\$600	\$600	\$1,233	\$973	\$957
531602	Answering service	10	\$120	\$120	\$120	\$203	\$203	\$211
531702	Phone circuits to control equipment	10	\$2,320	\$2,320	\$2,320	\$2,027	\$1,603	\$2,928
531802	Pagers	10	\$0	\$0	\$0	\$0	\$164	\$159
531902	Cellphones	10	\$1,450	\$1,450	\$1,450	\$1,751	\$1,542	\$1,548
532002	Underground Service Alert	10	\$400	\$400	\$400	\$333	\$360	\$386
531102	Wages	11	\$181,668	\$203,929	\$203,929	\$194,282	\$189,774	\$191,665
531202	Outside services	11	\$2,160	\$2,160	\$2,160	\$1,104	\$1,219	\$2,639
531302	Small tools	11	\$3,600	\$3,600	\$3,600	\$5,897	\$2,096	\$4,422
532102	Conservation Education	11	\$2,500					
532202	Gasoline, oil and diesel fuel	11	\$9,100	\$11,200	\$11,200	\$7,671	\$7,910	\$6,948
532302	Mileage	11	\$350	\$350	\$350	\$351	\$189	\$413
532402	Training / Schools	11	\$804	\$804	\$804	\$967	\$1,010	\$431
532602	NPDS permit	11	\$1,400	\$1,400	\$1,400	\$1,185	\$1,185	\$1,186
532702	Water quality testing	12	\$15,540	\$15,540	\$15,540	\$12,452	\$14,989	\$9,910
532802	Chlorine generator / salt purchases	12	\$3,500	\$3,500	\$3,500	\$468	\$695	\$350
532902	West well maintenance	12	\$1,500	\$1,500	\$1,500	\$1,245	\$4,448	\$1,570
533002	East well maintenance	12	\$1,500	\$1,500	\$1,500	\$11,533	\$1,514	\$30
533102	Stoller Reservoir & Boosters maintenance	12	\$6,000	\$6,000	\$6,000	\$7,115	\$6,042	\$2,985
533202	Vista Panorama Booster maintenance	12	\$4,000	\$4,000	\$4,000		\$4,536	\$1,918
533302	Vista Panorama Reservoir maintenance	12	\$5,000	\$5,000	\$5,000		\$0	\$13
533402	Chlorine generator maintenance	12	\$1,500	\$1,500	\$1,500	767.10	\$1,099	\$981

7/26/09 7:30 PM
ADOPTED

EAST ORANGE COUNTY WATER DISTRICT
RETAIL OPERATING FUND-BUDGET FOR 2009-2010
EXPENDITURES

		2009-10 BUDGET	2008-09 BUDGET	2008-09 PROJECTED	ACTUAL 2007-08	ACTUAL 2006-07	ACTUAL 2005-06	
533502	Repair and maintenance-mains	12	\$25,000	\$25,000	\$25,000	\$2,402	\$20,456	\$47,844
534102	Repair and maintenance-service laterals	12	\$20,000	\$20,000	\$20,000	\$26,599	\$20,347	\$18,349
534202	Repair and maintenance-hydrants	12	\$20,000	\$20,000	\$20,000	\$8,105	\$5,850	\$14,320
534302	Production meter purchases and installations	12	\$6,500	\$6,500	\$6,500	\$4,831	\$8,101	\$4,479
534502	Repair and maintenance-service pressure valves	13	\$2,500	\$2,500	\$2,500	\$785	\$0	\$0
535102	Repair and maintenance-reservoirs	13	\$5,000	\$2,500	\$2,500	\$1,794	\$356	\$0
535302	Repair and maintenance-pipelines	13	\$0	\$0	\$0	\$0	\$0	\$0
534402	Repair and maintenance-warehouse	13	\$0	\$0	\$0	\$0	\$0	\$0
535802	Meter testing	13	\$1,000	\$1,000	\$1,000	\$1,499	\$1,015	\$435
540202	Repairs & mtce-Cathodic Protection	13	\$2,300	\$237	\$237	\$964	\$200	\$823
534002	Repair and maintenance- SCADA	13	\$6,250	\$3,000	\$3,000	\$5,756	\$5,445	\$2,880
	NEW Operations Reporting Software	13	\$3,220					
	NEW MODOC Irrigation Parcel Map	13	\$3,000					
563502	Copier contract	13	\$1,500	\$1,500	\$1,500	\$287	\$542	\$263
563602	Versaterm contract-route manager	13	\$1,265	\$1,265	\$1,265	\$1,205	\$736	\$18
536102	MET-MWDOC readiness to serve charges	13	\$4,821	\$3,474	\$3,474	\$6,012	\$7,354	\$6,879
536302	MET-MWDOC capacity charges	13	\$5,788	\$5,631	\$5,631	\$8,669	\$4,402	\$0
536502	Equipment rental	13	\$200	\$200	\$200	\$34	\$0	\$68
536602	Uniforms	13	\$1,440	\$1,440	\$1,440	\$1,445	\$2,805	\$2,339
536902	FICA and Medicare	13	\$14,586	\$16,289	\$16,289	\$16,162	\$15,377	\$15,193
538302	Retirement - PERS	14	\$17,544	\$20,145	\$20,145	\$32,722	\$33,632	\$33,690
537002	SUI and ETT	14	\$408	\$408	\$408	\$386	\$349	\$402
537202	Health and accident insurance	14	\$37,700	\$37,700	\$37,700	\$31,393	\$27,741	\$25,892
537502	Dental insurance	14	\$3,332	\$3,332	\$3,332	\$2,631	\$2,465	\$2,585
537602	Vision insurance	14	\$1,020	\$1,020	\$1,020	\$715	\$710	\$783
538002	Life insurance	14	\$748	\$748	\$748	\$463	\$419	\$481
538202	Worker's compensation insurance	14	\$8,000	\$8,000	\$8,000	\$5,810	\$7,655	\$14,747
561702	Meetings, dues and memberships	14	\$0	\$0	\$0	\$0		\$0
562902	Dues-ACWA	15	\$2,317	\$2,317	\$2,317	\$2,273	\$2,228	\$2,020
563002	Dues-Orange County Water Works Association	15	\$75	\$75	\$75	\$18	\$0	\$20
563102	Dues-American Water Works Association	15	\$175	\$175	\$175	\$161	\$153	\$135
563702	Dues-ISDOC / Urban Water Institute	15	\$300	\$300	\$300	\$525	\$275	\$250
561802	Travel-seminars and conferences	15	\$2,000	\$2,000	\$2,000	\$601	\$1,889	\$2,732
561902	Miscellaneous expense	15	\$2,500	\$2,500	\$2,500	\$3,29	\$123	\$18
562102	Director's fees-Richard Barrett	15	\$1,800	\$1,800	\$1,800	\$1,225	\$800	\$900
562202	Director's fees-William Vanderwerff	15	\$1,800	\$1,800	\$1,800	\$2,100	\$1,775	\$1,825
562302	Director's fees-Douglas Chapman	15	\$1,800	\$1,800	\$1,800	\$1,513	\$1,225	\$1,450
562402	Director's fees-John Dulebohn	15	\$1,800	\$1,800	\$1,800	\$263		
562502	Director's fees-Gary Veeh	15			\$0	\$938	\$1,450	\$1,475
562602	Director's fees-Richard Bell	15	\$1,800	\$1,800	\$1,800	\$1,688	\$1,700	\$1,675

7/26/09 7:30 PM
ADOPTED

EAST ORANGE COUNTY WATER DISTRICT
RETAIL OPERATING FUND-BUDGET FOR 2009-2010
EXPENDITURES

		2009-10 BUDGET	2008-09 BUDGET	2008-09 PROJECTED	ACTUAL 2007-08	ACTUAL 2006-07	ACTUAL 2005-06
563202 Postage	15	\$4,500	\$4,500	\$4,500	\$5,039	\$4,768	\$4,251
563302 Office supplies / furnishings / small equipment	15	\$6,000	\$6,000	\$6,000	\$7,968	\$4,888	\$8,344
563402 Publications and legal notices	15	\$1,190	\$1,190	\$1,190	\$2,490	\$2,237	\$1,502
563802 Bank charges	15	\$3,000	\$3,000	\$3,000	\$774		
564202 Computer billing	15	\$1,500	\$1,500	\$1,500	\$1,082	\$1,299	\$1,200
564002 Auditing	16	\$4,312	\$4,312	\$4,312	\$3,929	\$3,725	\$3,163
564102 Tax collection fees	16	\$2,025	\$2,025	\$2,025	\$2,332	\$2,365	\$198
564302 Engineering	16	\$26,000	\$26,000	\$26,000	\$36,738	\$37,786	\$19,311
564402 Accounting	16	\$33,000	\$33,000	\$33,000	\$21,101	\$24,154	\$25,606
564502 Legal	16	\$11,000	\$11,000	\$11,000	\$12,322	\$11,944	\$9,882
564602 Computer consulting	16	\$750	\$750	\$750	\$570	\$450	\$963
564702 Grant funding assistance	-	\$0	\$0	\$0	\$0	\$0	\$0
564802 LAFCO	16	\$2,760	\$2,760	\$2,760	\$8,874	\$5,874	\$5,465
564902 LAFCO-MSR	16	\$0	\$0	\$0	\$61	\$3	\$5,899
565002 Insurance-auto and general liability	16	\$4,500	\$4,500	\$4,500	\$4,440	\$4,304	\$3,893
565102 Insurance-property	16	\$1,200	\$1,200	\$1,200	\$938	\$940	\$859
565202 Insurance-fidelity bond	16	\$90	\$90	\$90	\$68	\$69	\$69
567202 Equipment maintenance	16	\$250	\$250	\$250	\$0	\$0	\$0
567002 Backhoe maintenance	16	\$1,800	\$1,800	\$1,800	\$175	\$0	\$2,115
567102 Vehicle maintenance	17	\$2,500	\$2,500	\$2,500	\$2,867	\$2,446	\$3,048
568302 Dumpster	17	\$1,050	\$1,050	\$1,050	\$747	\$673	\$692
568402 The Gas Co-office	17	\$315	\$315	\$315	\$322	\$310	\$435
568502 Electric and water-office	17	\$3,500	\$3,500	\$3,500	\$3,414	\$3,118	\$3,494
568002 Maintenance-buildings and grounds	17	\$4,200	\$4,200	\$4,200	\$2,320	\$3,702	\$1,811
568902 Election expense	17	\$0	\$32,000	\$32,000	\$0	\$14,694	\$0
896102 Transfers to capital projects funds	17	\$239,503	\$217,537	\$217,537	\$155,976	\$380,262	\$188,757
NEW Retail Operations Contingency Fund	17	\$50,000					
900102 Loss on sale of assets	17	\$0	\$0	\$0		\$0	\$0
901102 Market value adjustments to investments	17	\$0	\$0	\$0	-\$30	-\$85	\$1,212
951002 Prior year expense					-\$4,529	\$7,735	
TOTAL RETAIL OPERATING FUND EXPENDITURES		\$1,612,100	\$1,284,037	\$1,284,037	\$1,228,605	\$1,386,669	\$1,144,281

Projected Ending Cash & Investments - June 30, 2010 | **\$255,000**

EAST ORANGE COUNTY WATER DISTRICT
 RETAIL REPLACEMENTS AND CAPITAL IMPROVEMENTS FUND-BUDGET FOR 2009-2010

7/26/09 7:30 PM
 ADOPTED

Projected Beginning Cash and Investments-July 1, 2009 **\$431,000**

Fund 959 Account RECEIPTS	Title	2009-10 BUDGET	2008-09 BUDGET	2008-09 PROJECTED	ACTUAL 2007-08	ACTUAL 2006-07	ACTUAL 2005-06
4110	Capital project fees	\$142,500	\$142,500	\$142,500	\$144,465	\$141,375	\$141,491
4113	Connection fees-(New connection fees reimbursing for early bond payoff)	\$16,000	\$16,000	\$16,000	500.00	\$22,500	\$2,500
4115	Interest earned-bank accounts	\$0	\$1,133	\$1,133	\$524	\$604	\$491
411501	Interest earned-LAIF	\$0	\$0	\$0	\$25,950	\$19,173	\$9,681
411502	Interest earned-Morgan Stanley	\$0	\$4,342	\$4,342	\$9,041	\$12,646	\$5,633
411503	Interest earned-Morgan Stanley Bond Funds	\$0	\$0	\$0	\$0		
411524	Interest earned-U.S. Treasury Bonds	\$0	\$22,337	\$22,337	\$5,477	\$5,326	\$5,178
	Interest Earned on Invested Funds at 2.75% average yield	\$6,019	\$0	\$0	\$0	\$0	\$0
	Funds Borrowed from Wholesale Zone	\$0					
4990	Other income	\$0	\$0	\$0		\$0	\$197
4994	Transfers from retail operations	\$239,503	\$217,537	\$217,537	\$155,976	\$380,262	\$188,757
	Construction deposits-Greenwald	\$0	\$0	\$0		\$30,967	
	New loan from I-Bank-drawdowns	\$1,793,000	\$1,800,000	\$1,800,000			
	TOTAL RETAIL REPLACEMENTS AND CAPITAL						
	IMPROVEMENTS FUND RECEIPTS	\$2,197,022	\$2,203,849	\$2,203,849	\$341,933	\$612,852	\$353,928

EAST ORANGE COUNTY WATER DISTRICT
 RETAIL REPLACEMENTS AND CAPITAL IMPROVEMENTS FUND-BUDGET FOR 2009-2010

	2009-10 BUDGET	2008-09 BUDGET	2008-09 PROJECTED	ACTUAL 2007-08	ACTUAL 2006-07	ACTUAL 2005-06
EXPENDITURES-ADMINISTRATIVE						
5628 Accounting	\$5,000	\$3,500	\$3,500		\$0	\$10
5930 Bank charges	\$150	\$150	\$150		\$0	\$10
5990 Loss on sale of assets	\$0	\$0	\$0			
8910 Market value adjustments to investments	\$0	\$0	\$0	-\$6,382	-\$4,456	\$5,639
8920 Prior year adjustments	\$0	\$0	\$0		\$366	\$1,305
TOTAL RETAIL REPLACEMENTS AND CAPITAL IMPROVEMENTS FUND OPERATING EXPENDITURES	\$5,150	\$3,650	\$3,650	-\$6,382	-\$4,090	\$6,964
DEBT SERVICE Principal on DWR loan	\$40,256	\$38,920	\$38,920		\$36,344	\$35,440
5910 Interest expense-DWR	\$4,715	\$6,051	\$6,051	\$7,055	\$8,316	\$9,530
Principal Payments to Wholesale Zone	\$0					
Interest Payments to Wholesale Zone (3.50 % annually)	\$0					
Initial I-Bank Loan Fee	\$15,000					
Debt service-Principal and Interest on new I-Bank loan	\$0	\$75,000	\$0			
TOTAL DEBT SERVICE EXPENDITURES	\$59,971	\$119,971	\$44,971	\$7,055	\$44,659	\$44,970
PROJECTS						
1125137 Oakhurst International - Old Foothill			\$2,287	\$2,114	\$6,901	
Mainline replacement program	\$0					
Master Plan Update (allocated 65% Retail)	\$61,750					
1125158 Replace billing system and website				\$14,270	\$14,598	
Remove spoils at treatment plant						
1125156 Well rehabilitation and / or replacement					\$9,809	
1125157 Vista Panorama Reservoir Project / Hydrotank			\$28,612	\$1,580	\$746	
1125148 Stoller Reservoir inspection	\$1,200	\$170,000	\$1,635	\$864,588		
1125148 Stoller Reservoir design & engineering					\$68,821	\$238
1125159 New 12" Mag meter @ Stoller PRV station	\$0	\$12,000				
1125153 Install new watermains on Greenwald (without Rocky Road)	\$0	\$100,000	\$2,904	\$106,579	\$15,714	
1125151 11.5 Andres Reservoir-mixing pump				\$98	\$9,344	\$742
1125154 Portable emergency chloramination trailer				\$199	\$4,862	
1125155 Entrance Alarm at Vista Panorama reservoir site				\$82	\$3,492	
Emergency Chlorination Plan-Nitrification Plan						
East Well Upgrade-Replacement (Contingent on I-Bank Loan)	\$1,975,000	\$1,270,000				
East Well engineering design, professional services & CEQA				\$18,082		
1125150 SCADA-Stoller Booster PS-Wells						
Replace vehicle-service truck for pickup	\$0	\$0				\$17,965
Replace existing dump truck (40% Retail)	\$0	\$35,000	\$14,000			
Versaterms-Hand Held						\$9,821
1125152 Urban Water Management Plan						\$13,721
1125143 Newport/Marcy/Barrett Lane 1200 lf 8" pipeline (Contingent on I-Bank loan)		\$530,000	-\$68	\$68		\$25
1125147 Cross connection control project						
1125149 11.5 Andres Reservoir-paint and coating-RZ portion 13.04%	\$156,480			\$634		\$636
Vulnerability upgrades-Andres Reservoir-RZ portion 13%						
McPherson House Replacements & Improvements (50% RZ)	\$8,000					
Emergency Portable Pump & Fittings	\$35,000					
County of Orange Paving Project (100% Retail)	\$30,000					
Billing System Software Evaluation / Rate Analysis	\$75,000					
Replace 150 HP booster at Stoller Reservoir						\$24,239
A/C & heating units-District Office						\$5,338
2 Portable storage building-District Yard						\$3,213
Replace Xerox Printer	\$0	\$4,550	\$4,550			
TOTAL PROJECT EXPENDITURES	\$2,342,430	\$2,121,550	\$53,920	\$1,008,294	\$134,287	\$75,938
TOTAL RETAIL REPLACEMENTS AND CAPITAL IMPROVEMENT PROJECT FUND EXPENDITURES						
	\$2,407,551	\$2,245,171	\$102,541	\$1,008,968	\$174,856	\$127,872

Projected Ending Cash & Investments - June 30, 2010

\$220,471