

EAST ORANGE COUNTY WATER DISTRICT
 RETAIL OPERATING FUND-BUDGET FOR 2008-2009

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 ADOPTED

Projected Beginning Cash and Investments-July 1, 2008

\$150,000

Fund 14202 Account	Title	Detail Page	2008-09 BUDGET	2007-08 BUDGET	2007-08 PROJECTED	ACTUAL 2006-07	ACTUAL 2005-06	ACTUAL 2004-05
RECEIPTS								
411002	Water sales	6	\$750,103	\$778,679	\$777,447	\$799,527	\$717,506	\$600,817
411102	Meter charges	6	\$161,472	\$158,472	\$156,623	\$155,849	\$155,006	\$148,859
411202	Late charges	6	\$10,000	\$10,000	\$11,880	\$10,980	\$10,500	\$9,255
411502	Returned check charges	6	\$600	\$500	\$675	\$600	\$420	\$420
411602	Turn off charges	6	\$1,200	\$1,000	\$750	\$1,090	\$320	\$600
411702	Other charges	6	\$1,000	\$1,000	\$0	-\$2,802	\$3,017	\$2,162
411802	Uncollectible accounts	6	-\$500	-\$500	-\$2,501	-\$665	-\$1,050	-\$271
412002	Meter installation	6	\$0	\$6,500		\$0	\$0	\$0
412102	Turn-on new service	-	\$0	\$0	\$12,325	\$14,836		
412202	State tax shifts	-	\$0	\$0	\$0	\$84,744	\$127,343	\$63,728
492002	Interest earned-LAIF	7	\$3,351	\$3,310	\$3,129	\$3,429	\$2,418	\$349
492202	Interest earned-County of Orange	7	\$300	\$525	\$295	\$1,419	\$134	\$47
492402	Interest earned-Morgan Stanley	7	\$3,746	\$0	\$3,156	\$5,917	\$1,315	\$1,022
492502	Interest earned-Morgan Stanley Bond Funds	7	\$0	\$0	\$0	\$0	\$0	\$569
493002	Taxes-secured	7	\$306,008	\$265,000	\$294,257	\$277,379	\$256,455	\$231,651
493102	Taxes-unsecured	7	\$13,964	\$14,956	\$11,781	\$13,630	\$11,543	\$11,416
493202	Taxes-supplemental roll	7	\$13,109	\$14,427	\$11,149	\$16,084	\$20,219	\$18,743
494002	Taxes-prior years	7	\$3,700	\$3,700	\$5,800	\$5,146	\$3,896	\$3,313
495202	Taxes-homeowners subvention	8	\$2,869	\$2,902	\$2,283	\$2,899	\$3,016	\$3,079
495402	Taxes-public utility	8	\$5,063	\$4,824	\$4,184	\$4,740	\$4,604	\$4,546
495602	Taxes-miscellaneous	8	\$336	\$336	\$340	\$0	\$4	\$5
495702	Taxes-accrued	8	-\$4,904	-\$4,174	-\$6,564	-\$6,564	-\$4,626	-\$3,524
495802	Taxes confiscated by State	8	\$0	\$0	\$0	\$0	-\$194,439	-\$194,439
496502	Refunds	8	\$6,734	\$4,638	\$6,921	\$8,996	\$12,022	\$1,777
496602	Service upgrade fee	-	\$0	\$0	\$497	\$4,619		
499002	Miscellaneous income	8	\$5,885	\$4,600	\$1,407	\$629	\$165	\$14,739
499102	Gain on sale of assets	8	\$0	\$0	\$0			
TOTAL RETAIL OPERATING FUND RECEIPTS			\$1,284,037	\$1,270,695	\$1,295,834	\$1,402,482	\$1,129,788	\$918,863

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EAST ORANGE COUNTY WATER DISTRICT
RETAIL OPERATING FUND-BUDGET FOR 2008-2009

EXPENDITURES		2008-09 BUDGET	2007-08 BUDGET	2007-08 PROJECTED	ACTUAL 2006-07	ACTUAL 2005-06	ACTUAL 2004-05	
511102	Utilities-Stoller Boosters	9	\$35,090	\$19,000	\$39,873	\$28,035	\$15,471	\$23,570
511202	Utilities-Vista Panorama Reservoir	9	\$4,500	\$4,500	\$3,953	\$3,612	\$3,306	\$3,493
511602	Utilities-Wells	9	\$46,255	\$26,000	\$43,740	\$25,536	\$20,639	\$27,414
513802	Water purchases	9	\$179,806	\$250,000	\$420,474	\$305,237	\$383,363	\$175,353
513902	In-lieu water purchases	9	\$0	\$0	\$0	\$80,454	\$110,330	\$0
514102	In-Lieu credit on water purchases	9	\$0	\$0	\$0	-\$144,404	-\$205,994	
514402	Retail service connection	9	\$6,628	\$7,200	\$6,590	\$6,578	\$6,551	\$5,306
514502	Tax recovery expense	9	\$0	\$0	\$0	\$21,222	\$21,438	
514602	Basin Replenishment Assessment	9	\$180,525	\$118,500	\$146,145	\$123,036	\$59,787	\$110,424
530702	District website	10	\$750	\$750		\$60	\$8	\$147
530902	McPherson fax	10	\$150	\$140	\$134	\$113	\$196	\$114
531002	McPherson internet	10	\$225	\$400	\$499	\$407	\$397	\$399
531502	McPherson office phones	10	\$600	\$1,000	\$1,380	\$973	\$957	\$2,838
531602	Answering service	10	\$120	\$225	\$212	\$203	\$211	\$387
531702	Phone circuits to control equipment	10	\$2,320	\$1,560	\$2,019	\$1,603	\$2,928	\$2,633
531802	Pagers	10	\$0	\$0	\$0	\$164	\$159	\$144
531902	Cellphones	10	\$1,450	\$1,500	\$1,814	\$1,542	\$1,548	\$1,427
532002	Underground Service Alert	10	\$400	\$450	\$335	\$360	\$386	\$319
531102	Wages	11	\$203,929	\$247,886	\$209,096	\$189,774	\$191,665	\$200,228
531202	Outside services	11	\$2,160	\$3,600	\$1,104	\$1,219	\$2,639	\$2,920
531302	Small tools	11	\$3,600	\$3,420	\$4,481	\$2,096	\$4,422	\$4,817
532202	Gasoline, oil and diesel fuel	11	\$11,200	\$8,800	\$7,652	\$7,910	\$6,948	\$6,075
532302	Mileage	11	\$350	\$490	\$0	\$189	\$413	\$226
532402	Training / Schools	11	\$804	\$1,340	\$986	\$1,010	\$431	\$2,170
532602	NPDS permit	11	\$1,400	\$1,400	\$1,185	\$1,185	\$1,186	\$592
532702	Water quality testing	12	\$15,540	\$11,840	\$11,940	\$14,989	\$9,910	\$15,473
532802	Chlorine generator / salt purchases	12	\$3,500	\$4,000	\$702	\$695	\$350	\$96
532902	West well maintenance	12	\$1,500	\$2,500	\$1,868	\$4,448	\$1,570	\$2,160
533002	East well maintenance	12	\$1,500	\$12,000	\$40,000	\$1,514	\$30	\$1,166
533102	Stoller Reservoir & Boosters maintenance	12	\$6,000	\$12,500	\$10,673	\$6,042	\$2,985	\$3,583
533202	Vista Panorama Booster maintenance	12	\$4,000	\$2,500	\$0	\$4,536	\$1,918	
533302	Vista Panorama Reservoir maintenance	12	\$5,000	\$3,000	\$0	\$0	\$13	
533402	Chlorine generator maintenance	12	\$1,500	\$2,500	\$1,151	\$1,099	\$981	\$1,217

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EAST ORANGE COUNTY WATER DISTRICT
RETAIL OPERATING FUND-BUDGET FOR 2008-2009
EXPENDITURES

		2008-09 BUDGET	2007-08 BUDGET	2007-08 PROJECTED	ACTUAL 2006-07	ACTUAL 2005-06	ACTUAL 2004-05	
533502	Repair and maintenance-mains	12	\$25,000	\$25,000	\$3,386	\$20,456	\$47,844	\$15,664
534102	Repair and maintenance-service laterals	12	\$20,000	\$25,000	\$31,718	\$20,347	\$18,349	\$18,867
534202	Repair and maintenance-hydrants	12	\$20,000	\$15,000	\$7,680	\$5,850	\$14,320	\$5,788
534302	Production meter purchases and installations	12	\$6,500	\$4,000	\$3,509	\$8,101	\$4,479	\$5,077
534502	Repair and maintenance-service pressure valves	13	\$2,500	\$2,500	\$228	\$0	\$0	
535102	Repair and maintenance-reservoirs	13	\$2,500	\$2,000	\$2,315	\$356	\$0	\$120
535302	Repair and maintenance-pipelines	13	\$0	\$0		\$0	\$0	\$389
534402	Repair and maintenance-warehouse	13	\$0	\$0		\$0	\$0	\$0
535802	Meter testing	13	\$1,000	\$900	\$2,249	\$1,015	\$435	\$559
540202	Repairs & mtce-Cathodic Protection	13	\$237	\$1,700	\$1,446	\$200	\$823	
534002	Repair and maintenance- SCADA	13	\$3,000	\$4,200	\$8,634	\$5,445	\$2,880	\$8,796
563502	Copier contract	13	\$1,500	\$300	\$323	\$542	\$263	\$252
563602	Versaterm contract-route manager	13	\$1,265	\$2,600	\$1,808	\$736	\$18	\$1,090
536102	MET-MWDOC readiness to serve charges	13	\$3,474	\$6,525	\$6,110	\$7,354	\$6,879	\$8,648
536302	MET-MWDOC capacity charges	13	\$5,631	\$4,545	\$8,717	\$4,402	\$0	\$0
536502	Equipment rental	13	\$200	\$200	\$51	\$0	\$68	\$130
536602	Uniforms	13	\$1,440	\$1,200	\$1,382	\$2,805	\$2,339	\$2,182
536902	FICA and Medicare	13	\$16,289	\$19,575	\$17,955	\$15,377	\$15,193	\$15,241
538302	Retirement - PERS	14	\$20,145	\$45,041	\$35,576	\$33,632	\$33,690	\$22,489
537002	SUI and ETT	14	\$408	\$468	\$531	\$349	\$402	\$491
537202	Health and accident insurance	14	\$37,700	\$43,180	\$37,443	\$27,741	\$25,892	\$26,638
537502	Dental insurance	14	\$3,332	\$3,414	\$3,110	\$2,465	\$2,585	\$2,723
537602	Vision insurance	14	\$1,020	\$1,300	\$851	\$710	\$783	\$0
538002	Life insurance	14	\$748	\$650	\$557	\$419	\$481	\$490
538202	Worker's compensation insurance	14	\$8,000	\$7,481	\$6,207	\$7,655	\$14,747	\$14,869
561702	Meetings, dues and memberships	14	\$0	\$0	\$0		\$0	\$2,285
562902	Dues-ACWA	15	\$2,317	\$2,675		\$2,228	\$2,020	\$0
563002	Dues-Orange County Water Works Association	15	\$75	\$75		\$0	\$20	\$0
563102	Dues-American Water Works Association	15	\$175	\$77		\$153	\$135	\$0
563702	Dues-ISDOC / Urban Water Institute	15	\$300	\$275		\$275	\$250	\$0
561802	Travel-seminars and conferences	15	\$2,000	\$3,500	\$734	\$1,889	\$2,732	\$2,374
561902	Miscellaneous expense	15	\$2,500	\$1,000	\$12	\$123	\$18	\$30
562102	Director's fees-Richard Barrett	15	\$1,800	\$1,600	\$1,181	\$800	\$900	\$1,100
562202	Director's fees-William Vanderwerff	15	\$1,800	\$1,600	\$1,500	\$1,775	\$1,825	\$1,900
562302	Director's fees-Douglas Chapman	15	\$1,800	\$1,600	\$1,519	\$1,225	\$1,450	\$1,375
562402	Director's fees-John Dulebohn	15	\$1,800		\$1,200			
562502	Director's fees-Gary Veeh	15		\$1,600	\$938	\$1,450	\$1,475	\$1,350
562602	Director's fees-Richard Bell	15	\$1,800	\$1,600	\$1,125	\$1,700	\$1,675	\$1,325

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EAST ORANGE COUNTY WATER DISTRICT
RETAIL OPERATING FUND-BUDGET FOR 2008-2009
EXPENDITURES

		2008-09 BUDGET	2007-08 BUDGET	2007-08 PROJECTED	ACTUAL 2006-07	ACTUAL 2005-06	ACTUAL 2004-05
563202 Postage	15	\$4,500	\$4,500	\$4,683	\$4,768	\$4,251	\$3,963
563302 Office supplies / furnishings / small equipment	15	\$6,000	\$6,000	\$8,867	\$4,888	\$8,344	\$5,157
563402 Publications and legal notices	15	\$1,190	\$1,200	\$1,317	\$2,237	\$1,502	\$1,259
563802 Bank charges	15	\$3,000	\$0	\$534			
564202 Computer billing	15	\$1,500	\$1,500	\$843	\$1,299	\$1,200	\$850
564002 Auditing	16	\$4,312	\$3,780	\$3,929	\$3,725	\$3,163	\$3,186
564102 Tax collection fees	16	\$2,025	\$2,376	\$1,684	\$2,365	\$198	\$122
564302 Engineering	16	\$26,000	\$19,295	\$31,161	\$37,786	\$19,311	\$29,409
564402 Accounting	16	\$33,000	\$22,500	\$22,534	\$24,154	\$25,606	\$21,978
564502 Legal	16	\$11,000	\$12,500	\$11,754	\$11,944	\$9,882	\$11,524
564602 Computer consulting	16	\$750	\$1,000	\$282	\$450	\$963	\$450
564702 Grant funding assistance	-	\$0	\$0		\$0	\$0	\$3,414
564802 LAFCO	16	\$2,760	\$8,874	\$8,874	\$5,874	\$5,465	\$5,620
564902 LAFCO-MSR	16	\$0	\$2,500	\$92	\$3	\$5,899	\$8,973
565002 Insurance-auto and general liability	16	\$4,500	\$5,438	\$4,433	\$4,304	\$3,893	\$3,714
565102 Insurance-property	16	\$1,200	\$990	\$938	\$940	\$859	\$792
565202 Insurance-fidelity bond	16	\$90	\$75	\$69	\$69	\$69	\$69
567202 Equipment maintenance	16	\$250	\$200	\$0	\$0	\$0	\$0
567002 Backhoe maintenance	16	\$1,800	\$3,000	\$230	\$0	\$2,115	\$4,469
567102 Vehicle maintenance	17	\$2,500	\$2,500	\$3,491	\$2,446	\$3,048	\$1,888
568302 Dumpster	17	\$1,050	\$840	\$828	\$673	\$692	\$691
568402 The Gas Co-office	17	\$315	\$560	\$318	\$310	\$435	\$394
568502 Electric and water-office	17	\$3,500	\$4,200	\$3,578	\$3,118	\$3,494	\$3,876
568002 Maintenance-buildings and grounds	17	\$4,200	\$4,900	\$3,446	\$3,702	\$1,811	\$2,949
568902 Election expense	17	\$32,000	\$0	\$0	\$14,694	\$0	\$56
896102 Transfers to capital projects funds	17	\$217,537	\$161,785	\$166,445	\$380,262	\$188,757	\$10,889
900102 Loss on sale of assets	17	\$0	\$0		\$0	\$0	\$182
901102 Market value adjustments to investments	17	\$0	\$18,800	-\$12,000	-\$85	\$1,212	\$137
951002 Prior year expense					\$7,735		
TOTAL RETAIL OPERATING FUND EXPENDITURES		\$1,284,037	\$1,270,695	\$1,416,313	\$1,386,669	\$1,144,281	\$882,944

Projected Ending Cash & Investments - June 30, 2009

\$150,000

EAST ORANGE COUNTY WATER DISTRICT
 RETAIL REPLACEMENTS AND CAPITAL IMPROVEMENTS FUND-BUDGET FOR 2008-2009

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Projected Beginning Cash and Investments-July 1, 2008

\$1,034,348

Fund 959 Account	Title	2008-09	2007-08	2007-08	ACTUAL	ACTUAL	ACTUAL
		BUDGET	BUDGET	PROJECTED	2006-07	2005-06	2004-05
RECEIPTS							
4110	Capital project fees	\$142,500	\$142,440	\$141,767	\$141,375	\$141,491	\$134,319
4113	Connection fees-(New connection fees reimbursing for early bond payoff)	\$16,000	\$16,000	\$0	\$22,500	\$2,500	\$16,000
4115	Interest earned-bank accounts	\$1,133		\$652	\$604	\$491	\$396
411501	Interest earned-LAIF	\$0	\$13,255	\$29,952	\$19,173	\$9,681	\$3,340
411502	Interest earned-Morgan Stanley	\$4,342	\$7,500	\$8,037	\$12,646	\$5,633	\$1,948
411503	Interest earned-Morgan Stanley Bond Funds	\$0	\$0	\$0			\$2,371
411524	Interest earned-U.S. Treasury Bonds	\$22,337	\$5,300	\$6,365,016	\$5,326	\$5,178	\$4,229
4990	Other income	\$0	\$0		\$0	\$197	\$346
4994	Transfers from retail operations	\$217,537	\$162,785	\$166,446	\$380,262	\$188,757	\$10,889
	Construction deposits-Greenwald	\$0			\$30,967		
	New loan from Ibank-drawdowns	\$1,800,000					
	TOTAL RETAIL REPLACEMENTS AND CAPITAL IMPROVEMENTS FUND RECEIPTS	\$2,203,849	\$347,280	\$6,711,870	\$612,852	\$353,928	\$173,838
EXPENDITURES-ADMINISTRATIVE							
5628	Accounting	\$3,500	\$1,000	\$0	\$0	\$10	\$15
5930	Bank charges	\$150			\$0	\$10	\$15
5990	Loss on sale of assets	\$0					\$758
8910	Market value adjustments to investments	\$0	\$18,800		-\$4,456	\$5,639	\$4,429
8920	Prior year adjustments	\$0			\$366	\$1,305	\$0
	TOTAL RETAIL REPLACEMENTS AND CAPITAL IMPROVEMENTS FUND OPERATING EXPENDITURES	\$3,650	\$19,800	\$0	-\$4,090	\$6,964	\$5,217
DEBT SERVICE							
	Principal on DWR loan	\$38,920	\$37,589	\$37,589	\$36,344	\$35,440	\$33,971
5910	Interest expense-DWR	\$6,051	\$7,381	\$7,381	\$8,316	\$9,530	\$10,730
	Debt service-Principal and Interest on new I-Bank loan	\$75,000					
	TOTAL DEBT SERVICE EXPENDITURES	\$119,971	\$44,970	\$44,970	\$44,659	\$44,970	\$44,701
PROJECTS							
1125137	Oakhurst International - Old Foothill			\$823	\$6,901		
	Mainline replacement program	\$0	\$0				
	Master Plan update-RZ portion	\$40,000	\$40,000				
1125158	Replace billing system and website		\$22,000	\$13,503	\$14,598		
	Remove spoils at treatment plant		\$0				
1125156	Well rehabilitation and / or replacement			\$14,829	\$9,809		
1125157	Vista Panorama Reservoir Project / Hydrotank		\$45,000	\$1,415	\$746		
1125148	Stoller Reservoir construction	\$170,000	\$770,000	\$600,000			
1125148	Stoller Reservoir design & engineering			\$38,945	\$68,821	\$238	\$3,202
	New 12" Mag meter @ Stoller PRV station	\$12,000					
1125153	Install new watermains on Greenwald (without Rocky Road)	\$100,000		\$17,933	\$15,714		\$0
1125151	11.5 Andres Reservoir-mixing pump			\$98	\$9,344	\$742	\$64
1125154	Portable emergency chloramination trailer				\$4,862		
1125155	Entrance Alarm at Vista Panorama reservoir site				\$3,492		
	Emergency Chlorination Plan-Nitrification Plan						
	East Well Upgrade-Replacement (Contingent on Ibank loan)	\$1,270,000					
	East Well engineering design, professional services & CEQA						

1125150	SCADA-Stoller Booster PS-Wells						\$11,932
	Replace vehicle-service truck for pickup	\$0				\$17,965	
	Replace existing dump truck	\$35,000					
	Dell Computer P-4 (gm)						\$1,809
	2004 Chevy Malibu Car						\$7,578
	Office Roof						\$4,335
	Computer Dell P4 (field)						\$848
	Versaterms-Hand Held					\$9,821	
1125152	Urban Water Management Plan					\$13,721	\$6,300
1125143	Newport/Marcy/Barrett Lane 1200 lf 8" pipeline (Contingent on lbank loan)	\$530,000				\$25	\$25,613
1125147	Cross connection control project						\$32
1125149	11.5 Andres Reservoir-paint and coating-RZ portion 13%			\$505		\$636	\$2,387
	Vulnerability upgrades-Andres Reservoir-RZ portion 13%						
	Vulnerability upgrades-Stoller PRV						
	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	\$4,550					
	TOTAL PROJECT EXPENDITURES	\$2,161,550	\$977,000	\$688,051	\$134,287	\$75,938	\$64,100
	TOTAL RETAIL REPLACEMENTS AND CAPITAL IMPROVEMENT PROJECT FUND EXPENDITURES						
		\$2,285,171	\$1,041,770	\$44,970	\$174,856	\$127,872	\$114,018
	Projected Ending Cash & Investments - June 30, 2009		\$953,026				