Beaumont-Cherry Valley Water District 2014 Operating Budget

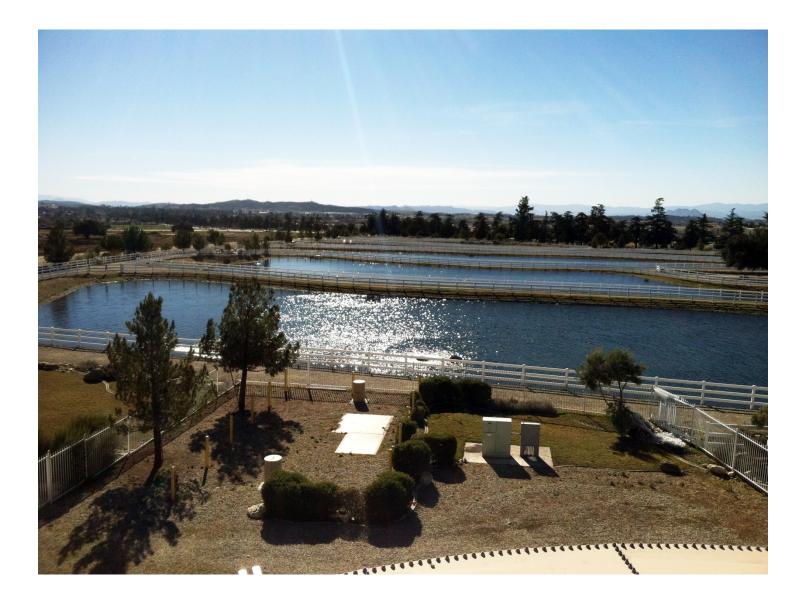




Table of Contents

Introduction Section	1
Executive Summary	2
Background	4
Organization	5
Basis of Budgeting & Accounting	6
Budget Control & Amendment	6
Financial Section	7
Financial Summary	8
Operating Revenues and Expenditures: Revenue Detail	11
Operating Expenditures	12
Source of Supply	12
Transmission & Distribution	13
Customer Service & Meter Reading	14
Finance & Administrative Services	15
Board of Directors	16
Maintenance & General Plant	17
Engineering	18
Professional Services	19
Appendix A Budget Detail	20
Revenues: 2013 Adopted Budget versus 2013 Year-to-Date Actuals versus 2014 Proposed Budget	21
Expenses: 2013 Adopted Budget versus 2013 Year-to-Date Actuals versus 2014 Proposed Budget	22
Appendix B Summary of Account Descriptions	25
Appendix C Organization Overview	32
2014 Organizational Chart	33
2014 Salary Schedule	34

Introduction Section



Executive Summary

Honorable Board of Directors:

Staff is pleased to present the Beaumont-Cherry Valley Water District Fiscal Year 2014 Operating Budget to the Board of Directors for consideration. Major goals for the District continue to include supporting future area growth, providing the means to meet increasing water demands and to provide accurate accounting of all business operations. These goals are consistent with the District's overall goal to provide for a healthy, safe and enriched quality of life throughout the District boundaries through watershed stewardship and through management of water resources in a practical, cost-effective and environmentally sensitive manner for current and future generations. As such, the fundamental theme of the document is to present a balanced budget with conservative estimates for revenue and cost-saving focused expenditures.

The Capital Improvement Budget will be presented, as a separate budget, at a future Board Meeting. However there will be a focus on main line replacement.

The budget was prepared after considering economic and policy issues not only affecting our District but other water and public agencies throughout the State. Such issues include at a minimum:

- Policies addressing water supply;
- Pension reform; and
- Slow recovery from the economic downturn.

Revenues

The revenue numbers presented assume a conservative estimate of approximately 11,000 acre feet of water delivered to our 15,660 active customers which is 37 less active customers than the 2013 operating budget. I feel confident with the estimates presented since they are based on actual delivery data with the meter service charges based on the prior year active services. Facilities charges and other development related revenues were budgeted at the same 2013 reduced amount to account for the continued economic downturn. Per the District's rate study, private fire service rates will increase in 2014 as they did in 2013. It is important to note that this budget demonstrates SGPWA and Southern California Edison (SCE) pass-through revenues equal to the expenditures; however, Edison rates are expected to increase dramatically in 2014 and the current rate of \$0.33 per ccf may not recover the District's full expense but will be evaluated and adjusted accordingly later in the fiscal year based on the actual cost to the District.

Expenditures

The labor and benefit costs presented include an estimated 1.0% cost of living increase based on the October 2012 to October 2013 CPI in accordance with the employee association MOU. Also included are the appropriate changes in health insurance and retirement costs.

It is important to note the proposed budget also fully funds \$2,255,000 in depreciation (up from \$2.1 million in 2013 and \$1.85 million in 2012) and increased SCE power charges. While the budget does propose SCE expenses equal to pass-through revenues, there is a possibility the expenses can exceed the budgeted revenues as described above.

Summary

In summary, we are proposing a budget that has estimated revenue of \$11,679,614 with expenses at \$11,567,761. This yields a net unallocated amount of \$111,853 that can be used as a contingency or contribution to one of the Board Designated Reserves established in the Board's Reserve Policy. It also allows for unexpected expenses such as increases in pension or CalPERS rates, fuel expenses and power charges. The budgeted expenses include changes in insurance costs, power, benefits, COLA, postage, etc. The fiscal year 2014 budget utilizes the same assumptions as the 2013 budget with actuals. The 2013 expenses have been updated to reflect amounts adjusted through Board action during the 2013 fiscal year including as Bank of America note payoff (\$2,127,998), Beaumont Basin Watermaster (\$119,701) and various Noble Creek Recharge Facility Phase II expenses.

The District is now debt free with the exception of the CalPERS Side Fund which is currently \$1,627,931 (\$1,261,568 in principal and \$366,363 in interest). Staff proposes to allocate funds to reduce this balance to zero over the next two years.

Cash Position Report As of November 30, 2013

Cash Balance Per Account

Account Name	Account Ending #	November 30, 2013	December 31, 2012
Bank Of Hemet			
Accounts Payable	8701	31,038	3,689
Customer Refunds	2501	11,105	3,762
Payroll	9101	17,978	45,803
General Fund	9501	<u>2,366,769</u>	3,709,285
Wells Fargo			
Accounts Payable	9810	0	0
Customer Refunds	4202	0	0
Payroll	4160	0	0
General Fund	4152	<u>2,046,397</u>	<u>0</u>
	Total Cash	<u>\$4,473,287</u>	<u>\$3,762,539</u>

Investment Summary

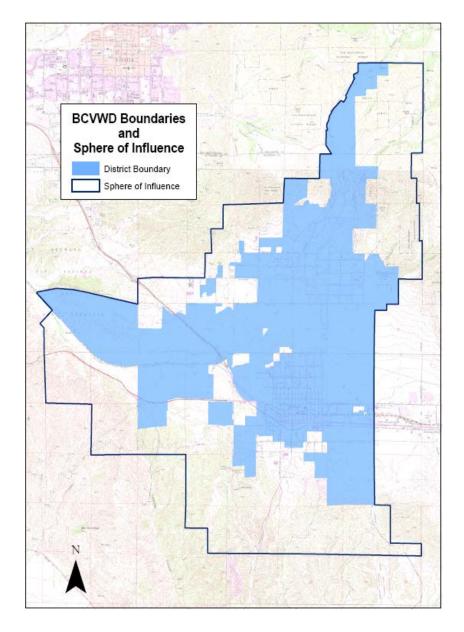
Account Name	November 30, 2013	Decem	nber 31, 2012	Balance
Bank of Hemet: Local Agency Money Market Account	0	\$	251,763	
Ca. State Treasurer's Office: Local Agency Investment Fund	4,543,372		4,530,846	
Total Investments	<u>\$ 4,543,372</u>	<u>\$</u>	4,782,609	
Total Cash & Investments	<u>\$ 9,016,659</u>	<u>\$</u>	8,545,148	<u>\$ 471,511</u>

Background

The Beaumont Irrigation District was formed in March of 1919 under the Wright Act of 1897.

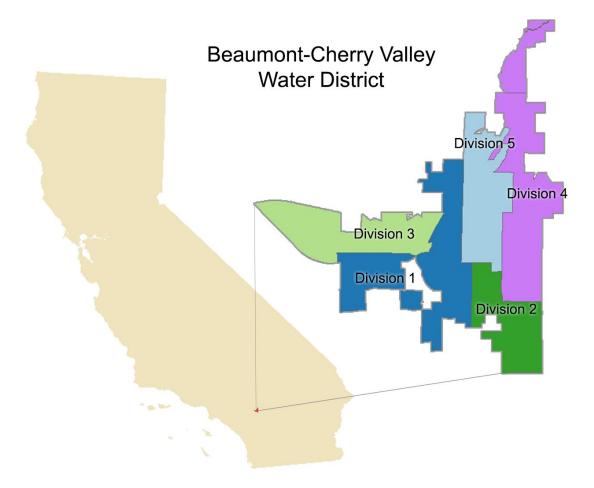
Over many decades, the water system of the Beaumont-Cherry Valley Water District has evolved from a small privately owned company to the system today that serves over 40,000 residents in both the City of Beaumont and the Community of Cherry Valley.

The District's service area is approximately 28 square miles with a majority of the area within the communities of Beaumont and Cherry Valley. The system is served exclusively by ground water using 23 wells. Recharge of the basin is accomplished using imported State Project Water at the District's recharge facilities. A total of 30 million gallons of potable and 2 million gallons of non-potable water storage provide peak demand and fire protection reserves. The water distribution system is comprised of over 100 miles of potable water lines and about 28 miles of non-potable water lines (including transmission and distribution lines) from 2 to 30 inches in diameter.



Organization

Constituents of the District are represented by a five member Board of Directors from five separate divisions. Members of the community vote for all District Directors regardless of where they live in the District. The Board of Directors meets monthly on the second Wednesday. Each year the Board of Directors adopts an operating budget prior to the new fiscal year. The budget authorizes and provides the basis for reporting and control of financial operation and accountability for District funds.



Basis of Budgeting and Accounting

The District reports its activities as an Enterprise Fund, which is used to account for operations that are financed and operated in a manner similar to a private business enterprise. It is the intention of the District to recover for the full-costs of providing goods and/or services through the collection of user charges. Thus, user charges are commensurate with the cost to provide service.

Budgeted and actual revenues and expenses reported in this document are recognized on the accrual basis of accounting in conformity with Generally Accepted Accounting Principles (GAAP). Consequently, revenues are recognized in the accounting period in which they are earned and expenses are recognized in the accounting period incurred.

Budget Control and Amendment

The General Manager is responsible for keeping the expenses within budget allocations and may adopt budget policies necessary to carry out that responsibility. No expenditure of funds shall be authorized unless sufficient funds have been appropriated by the Board or reallocated by the General Manager as described in this budget.

The General Manager may exercise discretion in the administration of the Budget to respond to changed circumstances, provided that any single modification in excess of \$50,000 shall require approval by the Board. All budget transfers are documented and tracked in the District's computerized financial system and reported to the Finance and Audit committee at their regular meetings on the first Thursday of each month.

The General Manager may authorize the hiring of full-time staff as necessary, as long as the position or classification has been authorized by the Board. In addition, the General Manager may authorize the hiring of temporary or part-time staff as needed.

In the event that the General Manager determines that an emergency exists requiring immediate action, the General Manager shall have the power, without prior Board action, to enter into contracts and agreements and expend funds on behalf of the District to ensure continuity of District operations per Operations Policies and Procedures Manual 1F Emergency Preparedness Authorization During District Emergencies.

Financial Section

Budget Summary and Detail by Department

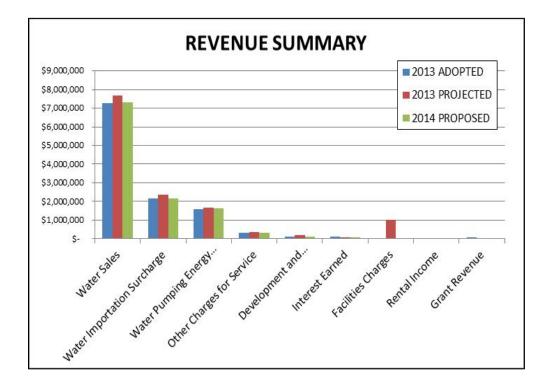


Financial Summary

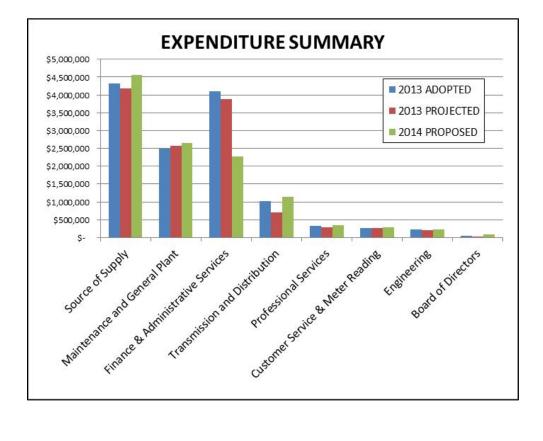
Overview

The District utilizes the accrual basis for budget and accounting, recognizing revenues and expenses in the period in which they are earned and incurred, respectively.

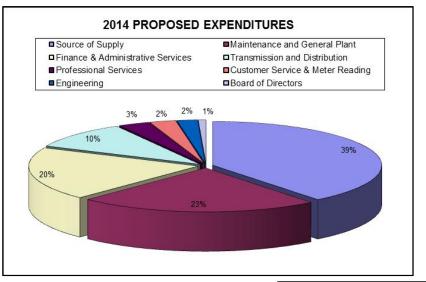
	2013 ADOPTED		P	2013 PROJECTED		2014 ROPOSED	Increase/ (Decrease)	
Operating Revenue								
Water Sales	\$	7,282,825	\$	7,678,942	\$	7,302,164	\$	19,339
Development and Installation Charges		135,875		202,709		105,875		(30,000)
Other Charges for Service		342,714		378,598		335,839		(6,875)
Water Importation Surcharge		2,176,000		2,354,366		2,176,000		0
Water Pumping Energy Surcharge		1,600,000		1,666,162		1,627,915		27,915
Total Operating Revenue	\$	11,537,414	\$	12,280,777	\$	11,547,792	\$	10,378
Non-Operating Revenue								
Rental Income	\$	21,682	\$	16,563	\$	20,980	\$	(702)
Facilities Charges		26,700		1,002,778		26,700		0
Interest Earned		118,600		99,546		63,500		(55,100)
Grant Revenue		75,000		0		20,642		(54,358)
Total Non-Operating Revenue	\$	241,982	\$	1,118,887	\$	131,822	\$	(110,160)
Total Revenue	\$	11,779,396	\$	13,399,664	\$	11,679,614	\$	(99,782)

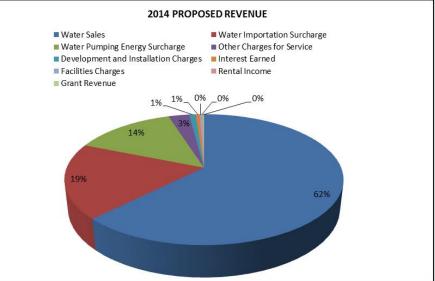


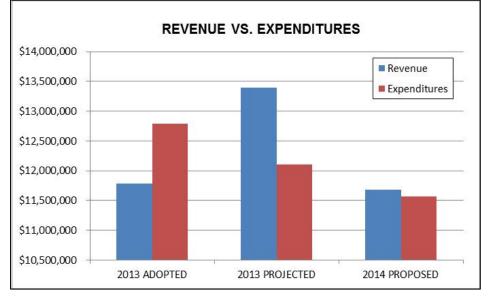
	2013 ADOPTED		2013 PROJECTED				2014 PROPOSED		 Increase/ (Decrease)
Operating Expenses									
Source of Supply	\$	4,315,600	\$	4,189,732	\$	4,551,067	\$ 235,467		
Transmission and Distribution		1,028,187		697,069		1,149,350	121,163		
Customer Service & Meter Reading		274,250		256,850		292,050	17,800		
Finance & Administrative Services		4,093,285		3,883,396		2,265,784	(1,827,501)		
Board of Directors		40,000		27,120		85,050	45,050		
Maintenance and General Plant		2,498,669		2,564,964		2,651,495	152,826		
Engineering		219,468		203,284		227,318	7,850		
Professional Services		317,800		277,820		345,647	27,847		
Total Operating Expenses	\$	12,787,259	\$	12,100,235	\$	11,567,761	\$ (1,219,498)		
Total Revenue	\$	11,779,396	\$	13,399,675	\$	11,679,614	\$ (99,782)		
Total Expenditures	\$	12,787,259	\$	12,100,235	\$	11,567,761	\$ (1,219,498)		
Net Increase/(loss*)	\$	(1,007,863)	\$	1,299,440	\$	111,853	\$ 1,119,716		



*The 2013 final adopted budget shows a net loss as a result of the Board approving the payoff of the Bank Loan, indicating the Board's intent of using prior years' surpluses of revenue over expenses should current year's actual revenues fall short of its expenses. Due to accounting rules and regulations, the use of funding in this manner results in the budgeted net loss for the current year's revenue over expenses as shown.







*The 2013 final adopted budget shows a net loss as a result of the Board approving the payoff of the Bank Loan, indicating the Board's intent of using prior years' surpluses of revenue over expenses should current year's actual revenues fall short of its expenses. Due to accounting rules and regulations, the use of funding in this manner results in the budgeted net loss for the current year's revenue over expenses as shown.

BCVWD 2014 Operating Budget Page 10 of 34

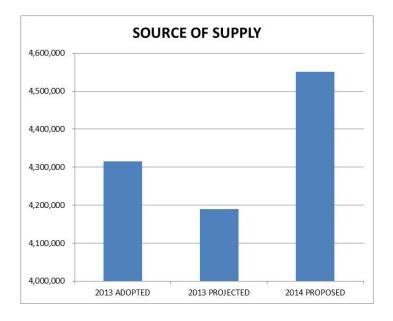
Water Sales 01-50-510-413011 01-50-510-410100 01-50-510-410151 01-50-510-410171 Development an 01-50-510-413021	Fixed Meter Charges	Revenue D 2013 ADOPTED	2013 PROJECTED	2014 PROPOSED	
01-50-510-410171 Development an 01-50-510-413021	Fixed Meter Charges	ADOPTED	PROJECTED	PROPOSED	
Water Sales 01-50-510-413011 01-50-510-410100 01-50-510-410151 01-50-510-410171 Development an 01-50-510-413021	Fixed Meter Charges		TROSECTED		CHANGE
01-50-510-413011 01-50-510-410100 01-50-510-410151 01-50-510-410171 Development an 01-50-510-413021					
01-50-510-410100 01-50-510-410151 01-50-510-410171 Development an 01-50-510-413021					
01-50-510-410100 01-50-510-410151 01-50-510-410171 Development an 01-50-510-413021		0.070.045	2 486 200	0.070.045	
01-50-510-410151 01-50-510-410171	Odies	2,279,345 4,935,480	2,486,300 5,076,270	2,279,345 4,935,480	C
01-50-510-410171 Development an 01-50-510-413021	Agricultural Irrigation Sales	4,933,480	29,997	30,000	0
Development an 01-50-510-413021	Construction Sales	38,000	86,375	57,339	19,339
01-50-510-413021		7,282,825	7,678,942	7,302,164	19,339
	nd Installation Charges				
01-50-510-419011	Meter Fees	75,000	140,101	75,000	C
	Development Income	60,875	62,608	30,875	(30,000)
Other Charges (ior Service	135,875	202,709	105,875	(30,000)
Other Charges f 01-50-510-417061	Custmr Damages/Upgrade Charges	7,500	25,000	10,500	3,000
01-50-510-417061	Backflow Admin Charges	24,000	25,542	24,000	3,000
01-50-510-413001	Returned Check Fees	24,000	3,473	2,000	C
01-50-510-419061	Miscellaneous Income	7,500	76	250	(7,250)
01-50-510-419021	Recharge Income	67,254	64,197	67,254	C
01-50-510-417071	After Hours Call Out Charges	600	600	600	C
01-50-510-417031	Lien Processing Fees	0	6,000	6,000	6,000
01-50-510-417021	Account Reinstatement Fees	65,000	84,365	75,000	10,000
01-50-510-417011	3rd Notice Charges	45,000	34,598	32,000	(13,000)
01-50-510-417001	2nd Notice Penalties Credit Check Processing Fees	100,000 5,500	101,280	90,000	(10,000)
01-50-510-417041 01-50-510-417091	Credit Crieck Processing Fees	5,500 18,000	9,025 24,114	7,434 20,621	1,934 2,621
01-50-510-417091	Bench Test Fees	360	330	180	(180)
		342,714	378,598	335,839	(6,695)
Water Importation	on Surcharge		,	,	(-,,
01-50-510-415001	SGPWA Importation Charges	2,176,000	2,354,366	2,176,000	C
	Energy Surcharge				
01-50-510-415011	SCE Power Charges	1,600,000	1,666,162	1,627,915	27,915
NON-OPERATIN	Total Operating Revenues	11,537,414	12,280,777	11,547,792	10,558
Rental Income	IG REVENUE				
01-50-510-471001	Rent - 12303 Oak Glen	2,400	2,400	2,400	C
01-50-510-471011	Rent - 13695 Oak Glen	2,400	2,400	2,400	C
01-50-510-471021	Rent - 13697 Oak Glen	2,400	2,400	2,400	0
01-50-510-471031	Rent - 9781 Avenida Miravilla	2,400	0	2,400	0
01-50-510-471101	Util - 12303 Oak Glen	2,823	2,823	3,380	557
01-50-510-471111	Util - 13695 Oak Glen	2,628	2,628	2,200	(428)
01-50-510-471121	Util - 13697 Oak Glen	3,912	3,912	2,400	(1,512)
01-50-510-471131	Util - 9781 Avenida Miravilla	2,719	0	3,400	681
Facilities Charge	05	21,682	16,563	20,980	(702)
61-50-510-485001	Front Footage Fees	0	17,273	0	C
01-50-510-485001	Front Footage Fees Fac Fees-Wells	5,000	186,488	5,000	0
01-50-510-481006	Fac Fees-Water Rights (SWP)	3,300	117,711	3,300	0
01-50-510-481012	Fac Fees-Water Treatment Plant	2,400	88,627	2,400	Ő
01-50-510-481018	Fac Fees-Local Water Resources	1,200	46,688	1,200	0
01-50-510-481024	Fac Fees-Recycld Wtr Facilties	3,700	146,618	3,700	C
01-50-510-481030	Fac Fees-Transmission (16")	4,000	151,014	4,000	C
01-50-510-481036	Fac Fees-Storage	5,400	193,403	5,400	C
01-50-510-481042	Fac Fees-Booster	300	13,345	300	0
01-50-510-481048	Fac Fees-Pressure Reducng Stns Fac Fees-Misc Projects	200 200	6,849 5,977	200 200	C
01-50-510-481054 01-50-510-481060	Fac Fees-Financing Costs	1,000	28,787	1,000	C
01-50-510-481060	Contributed Capital	1,000	20,707	1,000	0
		26,700	1,002,778	26,700	0
Interest Earned		-,	, - , -	-,	-
01-50-510-490021	Interest Income - General	29,000	9,500	9,500	(19,500)
01-50-510-490011	Interest Income - Fairway Canyon	86,000	86,583	51,000	(35,000)
01-50-510-490001	Interest Income - Bonita Vista	3,600	3,463	3,000	(600)
Crant Davrage		118,600	99,546	63,500	(55,100)
Grant Revenue	Grant Royanua	75 000	0	00.040	154 050
01-50-510-419051	Grant Revenue Total Non-Operating Revenues		0 1,118,887	<u>20,642</u> 131,822	(54,358) (110,160)
		241,302	1,110,007	131,022	(110,100)
	·				

Operating Expenditures

Source of Supply

This category represents the projected costs related to the operation and maintenance of the 23 active wells, booster stations, storage facilities, supervisory control and data acquisition (SCADA) and water quality functions.

SOURCE OF SU	ΙΡΡΙ Υ		2013 ADOPTED		013 JECTED	PR	2014 OPOSED	СНА	NGE
01-40-410-500105	Labor	\$	213,800	\$	171,756	\$	217,400	\$	3,600
01-40-410-500105	Overtime	Ψ	15,000	Ψ	9,236	Ψ	13,476	Ψ	(1,524)
01-40-410-500111	Double-time		100		100		100		(1,021)
01-40-410-500125	Health Insurance		69,400		56,012		69,400		Ő
01-40-410-500155	Retirement/CalPERS		73,500		58,902		87,500		14,000
01-40-410-500140	Life Insurance		1,300		1,276		1,300		0
01-40-410-500165	Uniforms & Employee Benefits		1,000		719		1,000		õ
01-40-410-500105	Education Expenses		3,400		707		1,500		(1,900)
01-40-410-500115	Social Security		13,300		11,273		13,476		176
01-40-410-500120	Medicare		3,100		2,636		3,200		100
01-40-410-500145	Workers' Compensation		15,500		14,371		15,500		0
01-40-410-510011	Treatment & Chemicals		75,000		80,814		80,100		5,100
01-40-410-510021	Lab Testing		55,000		45,100		75,000		20,000
01-40-410-520061	Maint & Rpr-Pumping Equipment		100,000		40,203		100,000		0
01-40-410-501201	Gas - Wells		200		135		200		0 0
01-40-410-501201	Electricity - Wells		1,493,500		1,475,634		1,692,915		199,415
01-40-410-520021	Maint & Rpr-Telemetry Equip		5,000		587		1,500		(3,500)
01-40-410-500175	Seminar & Travel Expenses		500		0		500		(0,000)
01-40-410-510031	Small Tools, Parts & Maint		100		29		100		õ
01-40-410-520031	Maint & Rpr-General Equipment		100		27		100		õ
01-40-410-550066	Subscriptions		600		266		600		Õ
01-40-410-550024	Employment Testing		200		200		200		0
01-40-410-500501	State Project Water Purchases		2,176,000		2,219,951		2,176,000		ő
01 40 410-000001			4,315,600		4,189,732		4,551,067		235,467
			1,010,000		1,100,702		1,001,007		200,407

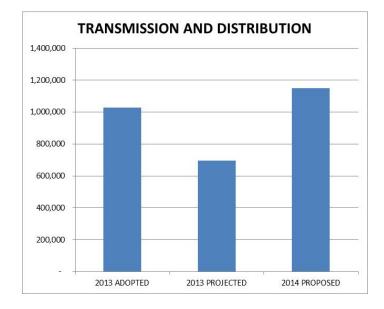


Transmission & Distribution

This department includes the maintenance of the distribution system, service connections, meters, reservoirs and pressure regulating stations that deliver water throughout the District.

This department also includes costs associated with new service requests, fire hydrants and fire services.

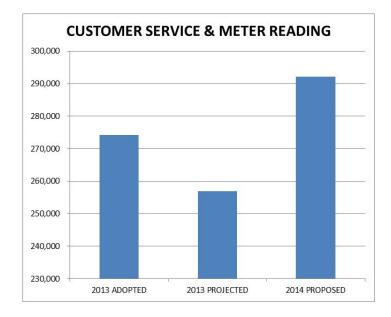
		2013		2013	2014	
TRANSMISSION A	AND DISTRIBUTION	ADOPTED	PRC	JECTED	PROPOSED	CHANGE
01-40-440-500105	Labor	\$ 451,200	\$	322,131	\$ 521,000	\$ 69,800
01-40-440-500195	(Labor Related CIP))	(87,555)		(86,935)	(40,000)	47,555
01-40-440-500110	Overtime	16,900		6,721	10,000	(6,900)
01-40-440-500111	Double-time	500		500	500	0
01-40-440-500125	Health Insurance	183,400		141,840	193,900	10,500
01-40-440-500155	Retirement/CalPERS	133,400		131,152	155,600	22,200
01-40-440-500140	Life Insurance	3,400		3,256	3,500	100
01-40-440-500165	Uniforms & Employee Benefits	3,900		5,369	5,500	1,600
01-40-440-500170	Education Expenses	1,000		83	1,000	0
01-40-440-500115	Social Security	30,100		26,309	32,500	2,400
01-40-440-500120	Medicare	7,000		6,153	7,400	400
01-40-440-500145	Workers' Compensation	44,300		30,644	46,300	2,000
01-40-440-500175	Seminar & Travel Expenses	800		0	800	0
01-40-440-520071	Maint & Rpr-Pipelines&Hydrants	85,000		30,692	65,000	(20,000)
01-40-440-540036	Line Locates	2,500		2,997	3,000	500
01-40-440-540042	Meters Maintenance & Services	86,542		46,614	82,000	(4,542)
01-40-440-540001	Backflow Devices	2,000		574	1,500	(500)
01-40-440-540078	Reservoirs Maintenance	12,000		3,395	12,000	0
01-40-440-520081	Maint & Rpr-Pressure Regulatrs	9,000		247	5,000	(4,000)
01-40-440-540024	Inventry Adjustments	3,000		0	3,000	0
01-40-440-540026	Inventry Purchase Discounts	(2,200)		(8,816)	(5,000)	(2,800)
01-40-440-540024	Inventry Adjustments	0		0	0	0
01-40-440-510031	Small Tools, Parts & Maint	100		0	100	0
01-40-440-550024	Employment Testing	200		120	200	0
01-40-450-500105	Labor	21,300		17,291	24,000	2,700
01-40-450-500110	Overtime	2,000		2,597	0	(2,000)
01-40-450-500125	Health Insurance	7,000		4,760	7,200	200
01-40-450-500155	Retirement/CalPERS	7,000		6,433	9,000	2,000
01-40-450-500140	Life Insurance	200		147	150	(50)
01-40-450-500165	Uniforms & Employee Benefits	300		0	300	0
01-40-450-500115	Social Security	1,500		1,227	1,500	0
01-40-450-500120	Medicare	300		0	300	0
01-40-450-500145	Workers' Compensation	 2,100		1,567	2,100	0
		1,028,187		697,069	1,149,350	121,163



Customer Service & Meter Reading

This department conducts meter reading and field related customer service activities.

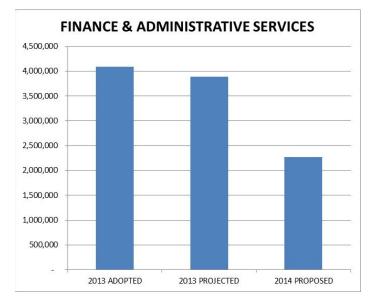
CUSTOMER SE	RVICE & METER READING	2013 ADOPTED	2013 PROJECTED	2014 PROPOSED	CHANGE
01-40-460-500105	Labor	138,200	135,899	140,100	1,900
01-40-460-500110	Overtime	3,600	1,547	3,700	100
01-40-460-500111	Double-time	100	100	100	0
01-40-460-500125	Health Insurance	60,300	52,148	70,000	9,700
01-40-460-500155	Retirement/CalPERS	46,100	44,087	50,500	4,400
01-40-460-500140	Life Insurance	900	1,046	1,000	100
01-40-460-500165	Uniforms & Employee Benefits	750	716	750	0
01-40-460-500170	Education Expenses	400	0	400	0
01-40-460-500115	Social Security	8,600	8,507	8,800	200
01-40-460-500120	Medicare	2,100	1,990	2,100	0
01-40-460-500145	Workers' Compensation	12,600	10,810	14,000	1,400
01-40-460-500175	Seminar & Travel Expenses	300	0	300	0
01-40-460-550024	Employment Testing	300	0	300	0
		274,250	256,850	292,050	17,800



Finance & Administrative Services

This department includes all administrative salaries, employee benefits, operating supplies, property insurance and other expenses associated with the administrative, accounting and billing functions of the District.

FINANCE & ADI	MINISTRATIVE SERVICES	2013 ADOPTED	2013 PROJECTED	2014 PROPOSED	CHANGE
01-30-310-500105	Labor	871,300	792,949	1,002,617	131,317
01-30-310-500195	(Labor Related CIP)	(114,916)	(60,587)	(25,000)	89,916
01-30-310-500110	Övertime	3,000	3,067	Ó	(3,000)
01-30-310-500196	(Overtime Related CIP)	(3,000)	(909)	0	3,000
01-30-310-500125	Health Insurance	190,000	190,000	350,000	160,000
01-30-310-500155	Retirement/CalPERS	285,800	233,387	285,800	0
01-30-310-500140	Life Insurance	5,600	5,513	5,600	0
01-30-310-500165	Uniforms & Employee Benefits	1,000	0	2,000	1,000
01-30-310-500170	Education Expenses	500	259	1,000	500
01-30-310-500115	Social Security	59,800	49,910	62,162	2,362
01-30-310-500120	Medicare	13,969	11,672	14,538	569
01-30-310-500145	Workers' Compensation	14,520	13,039	21,088	6,568
01-30-310-500150	Unemployment Insurance	32,760	2,907	12,760	(20,000)
01-30-310-500175	Seminar & Travel Expenses	10,000	6,205	15,500	5,500
01-30-310-550036	Notary/Lien Fees	4,500	4,500	4,500	0
01-30-310-500160	Post-Employmnt Health Expenses	7,000	3,982	8,500	1,500
01-30-310-500130	CalPERS Health Admin Costs	1,800	572	5,000	3,200
01-30-310-550001	Bank Charges	30,000	8,228	30,000	0
01-30-310-500190	Temporary Labor	105,300	86,299	36,400	(68,900)
01-30-310-550042	Office Supplies	38,000	42,253	42,250	4,250
01-30-310-550046	Office Equipment	82,000	57,533	82,000	0
01-40-470-501691	Maint & Rpr- Buildgs (General)	14,000	100	5,000	(9,000)
01-30-310-550030	Membership Dues	28,500	30,971	31,000	2,500
01-30-310-520001	Maint & Rpr-Office Equipment	3,100	2,875	2,800	(300)
01-30-310-550048	Postage	49,000	45,687	58,800	9,800
01-30-310-550066	Subscriptions	9,000	10,872	11,000	2,000
01-50-510-550040	General Supplies	10,200	9,566	10,000	(200)
01-40-510-510031	Small Tools, Parts & Maint	6,500	7,248	7,300	800
01-30-310-550018	Employee Medical/First Aid	500	120	500	0
01-30-310-550024	Employment Testing	300	83	300	0
01-30-310-550054	Property, Auto& Gen Liab Insur	95,000	102,758	105,000	10,000
01-40-410-540084	State Mandates & Tariffs	33,000	32,908	33,000	0
01-50-510-550072	Misc Operating Expenses	4,500	3,838	4,500	0
01-50-510-550060	Public Education	7,500	2,684	10,000	2,500
01-50-510-540066	Property Damages & Theft	2,000	300	2,000	0
01-30-310-580021	IT/Software Support	5,000	1,050	27,819	22,819
01-30-310-550006	Cashiering Shortages/Overages	50	15	50	0
01-30-310-550090	Principal Repayment	2,100,000	2,100,000	0	(2,100,000)
01-30-310-590001	Interest Expense	67,880	67,800	0	(67,880)
01-30-310-590011	Cost of Issuance Amortization	18,322	13,742	0	(18,322)
		4,093,285	3,883,396	2,265,784	(1,827,501)

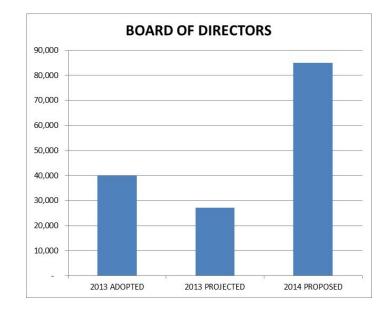


BCVWD 2014 Operating Budget Page 15 of 34

Board of Directors

This department includes per diem paid to each Board member as well as the associated payroll tax expenses, election expenses and seminar/travel expenses.

BOARD OF DIRECTORS		AI	2013 DOPTED	2013 ECTED	 2014 DPOSED	CHAN	GE
01-10-110-500101	Board of Directors Fees	\$	30,800	\$ 23,371	\$ 30,800	\$	-
01-10-110-500115	Social Security		3,100	1,588	3,100		0
01-10-110-500120	Medicare		700	371	700		0
01-10-110-500145	Workers' Compensation		400	387	450		50
01-10-110-500175	Seminar & Travel Expenses		5,000	1,403	10,000		5,000
01-10-110-550012	Election Expenses		0	0	40,000	4	10,000
			40,000	27,120	85,050	4	5,050



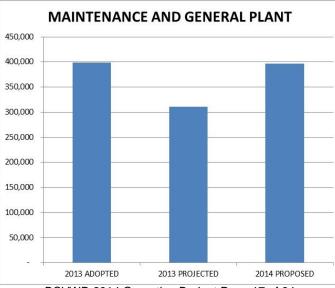
Maintenance & General Plant

This category includes utilities, auto/equipment fuel, maintenance and repairs for all residences and offices. It also includes all landscape maintenance related labor as well as general maintenance in the canyon areas, recharge basin system and the Noble Creek Recharge facility.

MAINTENANCE A	ND GENERAL PLANT	2013 ADOPTED	2013 PROJECTED	2014 PROPOSED	CHANGE
01-40-470-501111	Electricity - 560 Magnolia	21,630	16,683	23,600	1,970
01-40-470-501511	Phones - 560 Magnolia	21,800	18,812	25,000	3,200
01-40-470-501411	Sanitation - 560 Magnolia	1,800	1,586	1,800	0
01-40-470-501611	Maint & Repair- 560 Magnolia	15,494	15,729	16,000	506
01-40-470-501121	Electricity - 12303 Oak Glen	3,000	3,396	3,300	300
01-40-470-501621	Maint & Repair- 12303 Oak Glen	1,200	0	1,200	0
01-40-470-501321	Propane - 12303 Oak Glen	100	79	120	20
01-40-470-501131	Electricity - 13695 Oak Glen	1,000	957	1,100	100
01-40-470-501631	Maint & Repair- 13695 Oak Glen	1,000	0	1,000	0
01-40-470-501331	Propane - 13695 Oak Glen	2,000	1,172	1,100	(900)
01-40-470-501141	Electricity - 13697 Oak Glen	2,500	2,188	2,725	225
01-40-470-501641	Maint & Repair- 13697 Oak Glen	500	0	500	0
01-40-470-501341	Propane - 13697 Oak Glen	2,000	1,234	1,200	(800)
01-40-470-501151	Elec - 9781 Avenida Miravilla	2,000	210	2,200	200
01-40-470-501651	Maint & Rpr-9781 Ave Miravilla	1,500	0	1,500	0
01-40-470-501351	Propane-9781 Avenida Miravilla	1,200	79	1,200	0
01-40-470-501161	Electricity - 815 E. 12th	6,695	5,052	7,300	605
01-40-470-501561	Phones - 815 E. 12th	4,200	2,890	3,000	(1,200)
01-40-470-501461	Sanitation - 815 E. 12th	3,000	2,996	3,000	0
01-40-470-501661	Maint & Repair- 815 E. 12th	5,000	2,689	5,000	0
01-40-470-501471	Sanitation - 11083 Cherry Ave	3,200	2,841	3,200	0
01-40-470-500105	Labor	63,000	31,907	32,000	(31,000)
01-40-470-500125	Health Insurance	13,000	10,124	11,000	(2,000)
01-40-470-500155	Retirement/CalPERS	9,900	8,638	9,950	50
01-40-470-500140	Life Insurance	250	206	200	(50)
01-40-470-500115	Social Security	2,000	1,696	1,700	(300)
01-40-470-500120	Medicare	500	397	400	(100)
01-40-470-500145	Workers' Compensation	2,500	2,163	2,500	0
01-40-470-510001	Auto/Fuel	96,700	77,466	100,000	3,300
01-40-470-510002	(Fuel Related CIP)	(15,000)	(11,665)	(15,000)	0
01-40-470-520011	Maint & Rpr-Safety Equipment	5,500	2,117	5,500	0
01-40-470-520091	Maint & Rpr-Communicatn Equip	0	0	2,500	2,500
01-40-470-520031	Maint & Rpr-General Equipment	27,000	21,387	45,000	18,000
01-40-470-520041	Maint & Rpr-Fleet	0	0	0	0
01-40-470-520031	Maint & Rpr-General Equipment	0	0	0	0
01-40-470-520031	Maint & Rpr-General Equipment	0	0	0	0
01-40-470-520041	Maint & Rpr-Fleet	50,000	64,139	64,200	14,200
01-40-470-501600	Property Maintenance Repairs	5,000	581	5,000	0
01-40-470-540030	Landscape Maintenance	10,500	5,808	6,500	(4,000)
01-40-470-540072	Rechrg Facs, Cnyns&Ponds Maint	27,000	17,019	20,000	(7,000)
NOTE: System Depres	iation is omitted from the chart for clarity	398,669	310,574	396,495	(2,174)

01-30-310-550084	Depred

4 Depreciation



2,254,390

2,255,000

155,000

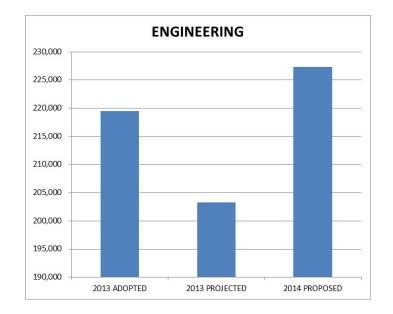
2,100,000

BCVWD 2014 Operating Budget Page 17 of 34

Engineering

This category includes the full time Director of Engineering and part-time engineering support staff.

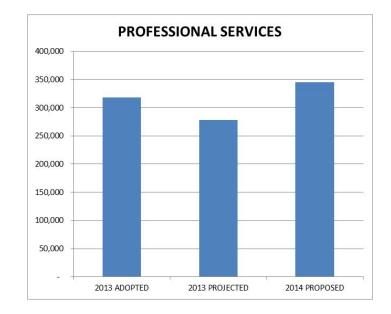
ENGINEERING	-	2013 ADOPTED	2013 PROJECTED	2014 PROPOSED	CHANGE
01-20-210-500105	Labor	159.457	131,254	225.342	65,885
01-20-210-500195	(Labor Related CIP)	(47,809)	(33,183)	(126,850)	(79,041)
01-20-210-500125	Health Insurance	20,100	18,796	20,100	Ó
01-20-210-500155	Retirement/CalPERS	51,830	44,901	63,790	11,960
01-20-210-500140	Life Insurance	920	849	850	(70)
01-20-210-500165	Uniforms & Employee Benefits	50	0	50	Ó
01-20-210-500170	Education Expenses	2,500	0	2,500	0
01-20-210-500115	Social Security	10,490	12,184	12,185	1,695
01-20-210-500120	Medicare	2,920	2,850	2,850	(70)
01-20-210-500145	Workers' Compensation	3,510	3,134	3,500	(10)
01-20-210-500175	Seminar & Travel Expenses	500	0	500	Ó
01-20-210-550068	Software Maintenance	15,000	22,500	22,500	7,500
		219,468	203,284	227,318	7,850



Professional Services

This category includes professional services from outside consultants for legal, engineering and auditing services.

PROFESSIONA	L SERVICES	2013 ADOPTED	2013 PROJECTED	2014 PROPOSED	CHANGE
01-30-310-580011	General Legal	150,000	135,534	150,000	-
01-30-310-580001	Accounting & Audit	28,000	22,000	22,000	(6,000)
01-20-210-580031	Outside Engineering	31,000	585	50,000	19,000
01-20-210-580032	(CIP Related General Engineering)	(25,000)	0	(25,000)	0
01-20-210-540012	Dev Reimbursable Engineering	10,000	0	43,364	33,364
01-20-210-540048	Permits, Fees & Licensing	4,000	0	4,000	0
01-20-210-540018	Grant & Loan Procurement	0	0	41,283	41,283
01-50-510-550096	Beaumont Basin Watermaster	119,800	119,701	60,000	(59,800)
		317,800	277,820	345,647	27,847







Revenues: 2013 Adopted Budget versus 2013 Year-to-Date Actuals versus 2014 Proposed Budget

Account No. REVENUE	Account Name	2013 Adopted		2014 Proposed	Change	
				\$	\$-	
01-50-510-413011	Fixed Meter Charges	\$ 2,279,345	\$ 2,486,300	2,279,345		
01-50-510-410100	Sales	4,935,480	5,076,270	4,935,480	0	
01-50-510-410151	Agricultural Irrigation Sales	30,000	29,997	30,000	0	
01-50-510-410171	Construction Sales	38,000	86,375	57,339	19,339	
01-50-510-413021	Meter Fees	75,000	140,101	75,000	0	
01-50-510-417061	Custmr Damages/Upgrade Charges	7,500	25,000	10,500	3,000	
01-50-510-413001	Backflow Admin Charges	24,000	25,542	24,000	0	
01-50-510-417051	Returned Check Fees	2,000	3,473	2,000	0	
01-50-510-419061	Miscellaneous Income	7,500	76	250	(7,250)	
01-50-510-419011	Development Income	60,875	62,608	30,875	(30,000)	
01-50-510-419021	Recharge Income	67,254	64,197	67,254	0	
01-50-510-417071	After Hours Call Out Charges	600	600	600	0	
01-50-510-417061	Custmr Damages/Upgrade Charges	0	0	0	0	
01-50-510-419031	Well Maintenance Reimbursemnt	0	0	0	0	
01-50-510-417031	Lien Processing Fees	0	6,000	6,000	6,000	
01-50-510-417021	Account Reinstatement Fees	65,000	84,365	75,000	10,000	
01-50-510-417011	3rd Notice Charges	45,000	34,598	32,000	(13,000)	
01-50-510-417001	2nd Notice Penalties	100,000	101,280	90,000	(10,000)	
01-50-510-415001	SGPWA Importation Charges	2,176,000	2,354,366	2,176,000	0	
01-50-510-415011	SCE Power Charges	1,600,000	1,666,162	1,627,915	27,915	
01-50-510-490001	Interest Income - Bonita Vista	3,600	3,463	3,000	(600)	
01-50-510-417041	Credit Check Processing Fees	5,500	9,025	7,434	1,934	
01-50-510-417091	Credit Card Processing Fees	18,000	24,114	20,621	2,621	
01-50-510-417081	Bench Test Fees	360	330	180	(180)	
01-50-510-471001	Rent - 12303 Oak Glen	2,400	2,400	2,400	0	
01-50-510-471011	Rent - 13695 Oak Glen	2,400	2,400	2,400	0	
01-50-510-471021	Rent - 13697 Oak Glen	2,400	2,400	2,400	0	
01-50-510-471031	Rent - 9781 Avenida Miravilla	2,400	0	2,400	0	
01-50-510-471101	Util - 12303 Oak Glen	2,823	2,823	3,380	557	
01-50-510-471111	Util - 13695 Oak Glen	2,628	2,628	2,200	(428)	
01-50-510-471121	Util - 13697 Oak Glen	3,912	3,912	2,400	(1,512)	
01-50-510-471131	Util - 9781 Avenida Miravilla	2,719	0	3,400	681	
01-50-510-485001	Front Footage Fees	0	17,273	0	0	
01-50-510-481001	Fac Fees-Wells	5,000	186,488	5,000	0	
01-50-510-481006	Fac Fees-Water Rights (SWP)	3,300	117,711	3,300	0	
01-50-510-481012	Fac Fees-Water Treatment Plant	2,400	88,627	2,400	0	
01-50-510-481018	Fac Fees-Local Water Resources	1,200	46,688	1,200	0	
01-50-510-481024	Fac Fees-Recycld Wtr Facilities	3,700	146,618	3,700	0	
01-50-510-481030	Fac Fees-Transmission (16")	4,000	151,014	4,000	0	
01-50-510-481036	Fac Fees-Storage	5,400	193,403	5,400	0	
01-50-510-481042	Fac Fees-Booster	300	13,345	300	0	
01-50-510-481048	Fac Fees-Pressure Reducing Stns	200	6,849	200	0	
01-50-510-481054	Fac Fees-Misc Projects	200	5,977	200	0	
01-50-510-481060	Fac Fees-Financing Costs	1,000	28,787	1,000	0	
01-50-510-488001	Contributed Capital	0	0	0	0	
01-50-510-490021	Interest Income – General	29,000	9,500	9,500	(19,500)	
01-50-510-490011	Interest Income - Fairway Canyon	86,000	86,583	51,000	(35,000)	
01-50-510-419051	Grant Revenue	75,000 11,779,396	0 13,399,664	20,642 11,679,614	(54,358)	
		11,779,390	13,399,004	11,079,014	(99,782)	

Expenses: 2013 Adopted Budget versus 2013 Year-to-Date Actuals versus 2014 Proposed Budget

01-43-1630010 Lubor \$ 213,800 \$ 717,766 \$ 717,760 \$ 717,760 \$ 717,760 \$ 717,760 \$ 717,760 \$ 717,760 \$ 717,760 \$ 717,760 \$ 717,760 \$ 717,776 <t< th=""><th>EXPENSES SOURCE OF SUPPL</th><th>Y</th><th>2013 ADOPTED</th><th>2013 PROJECTED</th><th>2014 PROPOSED</th><th>CHANGE</th></t<>	EXPENSES SOURCE OF SUPPL	Y	2013 ADOPTED	2013 PROJECTED	2014 PROPOSED	CHANGE
at-abs. indo indo indo indo at-abs. indo indo indo indo indo at-abs. indo indo indo indo indo at-abs. indo	01-40-410-500105	Labor	\$ 213,800	\$ 171,756	\$ 217,400	\$ 3,600
0-10-10500/15 Health Insurance 69,400 55,012 69,400 0 0-10-10500/15 Reference (1) and (1) RER 73,000 15,000 1,000 1,000 0 0-10-10500/15 Decide Security 13,000 1,273 13,478 1,773 0-40-105500/15 Social Security 13,000 1,273 13,478 1,773 0-40-105500/15 Social Security 13,000 2,000 1,000 0 0-40-401500/11 Testment & Chemicals 75,000 80,614 80,100 5,000 0-40-401500/12 Lab Testment & Chemicals 75,000 42,000 75,000 20,000 0-40-401500/12 Lab Testment & Chemicals 75,000 85,70 1,000 0 0-40-401500/12 Maint & Ry-Telementy Gupp 5,000 5,57 1,500 0,000 0-40-401500/17 Semina & Telepretary Expanse 6,00 0 0 0 0-40-401500/17 Semina & Telepretary Expanse 2,000 4,00 0 0 0 <td< td=""><td>01-40-410-500110</td><td>Overtime</td><td>15,000</td><td>9,236</td><td>13,476</td><td>(1,524)</td></td<>	01-40-410-500110	Overtime	15,000	9,236	13,476	(1,524)
oth-otheoristic Reinmenet/CalFERS 73.500 64.902 87.500 (14.000) 01-04-01650016 Like Insurance Bruptoves Boundits 1.300 1.777 1.500 0 01-04-01650016 Like Insurance Bruptoves Boundits 1.300 1.777 1.500 0 01-04-01650017 Medicare 3.100 2.656 3.200 100 01-04-01650017 Medicare 3.100 2.656 3.200 0 01-04-01650017 Medicare 3.100 4.610 0 7.500 2.000 0 01-04-01650021 Maint Representation 100.000 4.5100 7.500 2.000 0 01-04-01650021 Maint Representation 100.000 4.778 1.892.00 0 0.00 0 01-04-01650021 Maint Representation 100 2.7 100 0 0 0 0.00 0 0 0.00 0 0 0 0.00 0 0 0.00 0 0.00 0 0.00	01-40-410-500111	Double-time				
01-04-10600116 Life Insurance 1,300 1.276 1,300 0 01-04-04-0000116 Excell Solution 1,300 11273 1,300 0 01-04-04-0000116 Excell Solution 1,300 11273 13,476 (1,100 01-04-01-000116 Workers' Compensation 1,500 4,371 15,500 0 01-04-01-000117 Trausment & Compensation 1,500 4,371 15,500 0 01-04-01-050017 Workers' Compensation 1,000,000 40,233 100,000 2,000 01-04-01-050017 Gas - Weis 2,000 0 0 1,000,00 0 0 01-04-01-050017 Gas - Weis 2,000 0 1,000,00 0 0 0 01-04-01-050017 Samma T, Trauser Expensate 5,000 2,000 0 0 0 0 0 01-04-01-050017 Samma T, Trauser Expensate 0 2,000 0 0 0 0 0 0 0 0 0 0	01-40-410-500125			,		
ort-ad-tosortes Uniforms & Employee Benefits 1,000 719 1,000 0 01-4410.00111 Bacadam Expressions 3,000 12,538 3,200 100 01-4410.00111 Medicare 3,000 12,538 3,200 100 01-4410.00111 Testment & Chemicals 75,000 80,814 15,000 20,000 01-4410.00111 Testment & Chemicals 75,000 80,814 100,000 20,000 01-4410.00111 Testment & Chemicals 75,000 80,814 100,200 0 01-4410.00110 Elser.toly, Valis 1,403,000 135 100,200 0 01-4410.00110 Elser.toly, Valis 1,403,000 147,710,000 2,710,00 0 01-4410.00213 Main I, Rp-Testment Pupin 00 20 00 0 01-4410.00213 Main I, Rp-Testment Pupin 00 20 00 0 01-4410.00213 Main I, Rp-Testment Pupin 00 0 0 0 01-4410.00213 State Frage/Cheent Explorement				,	,	
ort-dot-1000/TM Education Expenses 3.4.400 707 1.5.00 (1.100) 01-40-10-500120 Modicare 13.000 12.737 13.747 170 01-40-10-500120 Modicare 13.000 12.757 13.740 170 01-40-10-500120 Lab Transmer & Constration 13.000 2.007 100 0 01-40-10-500170 Lab Transmer & Constration 100.000 46.100 75.000 20.000 0 01-40-10-50021 Lab Transmer & Travel Expenses 500 0 500 100.000 0 01-40-10-50021 Maint & Rip-Cleared Explanement 100 0 77 100 0 01-40-10-50021 Maint & Rip-Cleared Explanement 100 2.77 100 0 01-40-10-50021 Maint & Rip-Cleared Explanement 100 2.77 100 0 01-40-10-50021 Maint & Rip-Cleared Explanement 100 2.77 100 0 01-40-10-50021 Subar Project Reset 2.1500 2.2100 0 0 <td>01-40-410-500140</td> <td></td> <td></td> <td></td> <td></td> <td></td>	01-40-410-500140					
0:-4011020011 Social Society 13,300 11,273 13,476 176 0:-4011020014 Worker Comparation 15,000 14,371 15,000 00 0:-4011020014 Worker Comparation 15,000 14,371 15,000 00 0:-4011020014 Lab Testing 50,000 45,000 75,000 20,000 0:-40110520051 Maint & Ry-Pumping Equipment 100,000 40,323 100,000 00 0:-40110520051 Saminar & Travel Expenses 50,000 28 100 0 0:-40110520051 Saminar & Travel Expenses 50,000 27 100 0 0:-40110520051 Saminar & Travel Expenses 2176,000 200 0 0 0:-40110520051 Maini & Ry-Cheneral Expense 2176,000 200 0 0 0:-40110520051 Maini & Ry-Cheneral Expense 2176,000 2,755 0,853,50 (4,000) 4,755 0:-40410520051 Labr Entreport Project Water Purchases 2,175,000 0 0 -4,145,000 10,000 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
01-0410.000120 Medicare 3,100 2,658 3,200 100 01-0410.0101 Transment & Chemicals 75,000 48,014 5,100 5,100 01-0410.0101 Transment & Chemicals 75,000 48,014 5,100 5,100 01-0410.000210 Gas - Wells 2,000 1,35 2,000 0 01-0410.000210 Gas - Wells 1,000 4,000 1,67,7034 1,692,815 1,99,415 01-0410.000120 Gas - Wells 1,000 6,000 867 1,501 (3,300) 01-0410.000120 Small Took,Parts & Mells 100 29 100 0 01-0410.050021 Small Took,Parts & Mells 100 27 100 0 01-0410.05002 Small Forger 2,175,000 2,219,851 2,176,000 0 01-0410.05002 Labe 3,160 4,169,722 4,161,007 6,500 01-0410.05002 Employment Testing 3,100 131,52 2,150 0 2,254,467 TANAMISSION AND DISTRI	01-40-410-500170					
01-04-105-0014 Worker Compensation 15.500 14.371 15.600 0 01-04-105-0017 Lab Testing 50,000 45,100 75,000 20,000 01-04-105-00170 Lab Testing 50,000 45,100 75,000 20,000 01-04-105-00170 Gas. Wells 14,83,500 14,75,534 1,892,915 199,415 01-04-04-00170 Gas. Wells 14,83,500 1,475,534 1,892,915 199,415 01-04-04-00170 Seminar & Treel Expenses 500 0 200 0 01-04-04-0500073 Seminar & Treel Expenses 500 0 200 0 01-04-04-050007 Seminar & Treel Expenses 500 0 0 0 01-04-04-050005 Subscriptions 600 2219,851 2,176,000 0 01-04-04-050015 Lakor Related CP: 4,315,200 2,178,000 4,355,600 223,00 01-04-04-050015 Lakor Related CP: 4,315,200 322,131 52,100 6,000 01-04-04-050015 Lakor Related	01-40-410-500115					
01-01-01-05-0011 Treatment & Chemicals 75.000 80.014 80.100 75.000 01-01-01-020051 Main & Krymmenng Eugement 100.000 42.013 100.000 0 01-01-01-020051 Main & Krymmenng Eugement 100.000 42.013 100.000 0 01-01-01-020051 Main & Krymmenng Eugement 100.000 42.013 100.000 0 01-01-01-020051 Main & Krymmenng Eugement 1000 2.00 0 0 01-01-01-020051 Main & Krymenng 2.00 0 0 0 01-01-01-020051 Main & Krymenng 2.00 0 2.00 0 01-01-01-020055 Laker 451.200 2.216.00 9 0 01-01-01-020055 Laker 451.200 3.221.31 521.000 9 0 01-01-01-020055 Laker 451.200 3.221.31 521.000 9 0 01-01-01-020055 Laker 451.200 3.221.31 521.000 4.255.0 0 2.200.0 0 0	01-40-410-500120				,	
01-04-01-05-0021 Lab Testing 55,000 45,100 75,000 20,000 01-04-01-00101 Gas Wels 1,200 04,201 030 000 0 01-04-01-00101 Gas Wels 1,200 1,275,231 1,500 000 0 01-04-01-001075 Seminar & Travel Expenses 500 0 500 0 </td <td>01-40-410-500145</td> <td></td> <td></td> <td></td> <td></td> <td>-</td>	01-40-410-500145					-
01-04-0520001 Maint & Rip-Pumping Equipment 100.000 40.23 00.000 0 01-04-0520101 Electricity - Walk 200 1.35 200 0 01-04-0520101 Electricity - Walk 1.402.000 1.475.33 1.002.015 1.002.015 01-04-0520001 Seminer & Travel Expenses 500 0 500 0 01-04-0520001 Seminer & Travel Expenses 0.00 2.00 0 0 01-04-0520001 Sime Project Water Purchases 2.176.00 2.219.951 2.178.00 0 01-04-04-050000 Labscription 4.015.000 4.016.000 4.051.007 4.016.000 4.051.007 01-04-04-050001 Labscription 4.015.000 4.016.000 4.050.000 4.016.000 4.016.000 4.016.000 4.016.000 4.016.000 4.016.000 4.016.000 4.016.000 4.016.000 4.016.000 4.016.000 4.016.000 4.016.000 4.016.000 4.016.000 4.016.000 4.016.000 4.016.000 4.016.000 4.010.000 4.010.000 4.0	01-40-410-510011					
01-04-010/201 Gas - Weis 200 135 200 0 01-04-010/201 Electricity-Weis 1.43300 1.745.334 1.892.915 199.415 01-04-010/2010 Small Tools, Parts & Maint 500 2.9 100 0 01-04-010/2010 Small Tools, Parts & Maint 100 2.9 100 0 01-04-010/2010 Small Tools, Parts & Maint 100 2.77 100 0 01-04-010/2000 State Frojcove Waiter Parchases 2.170.00 2.178.000 0 0 01-04-010/2000 State Frojcove Waiter Parchases 2.176.000 2.178.000 68.335 (40.000) 67.355 (66.335) (40.000) 67.355 (66.335) (40.000) 67.355 (66.335) (40.000) 67.355 (66.335) (40.000) 67.355 (66.335) (40.000) 67.355 (66.335) (40.000) 67.355 (66.335) (40.000) 67.355 (66.335) (40.000) 67.355 (66.335) (40.000) 67.355 (66.335) (40.000) (40.000	01-40-410-510021					20,000
01-03-10501101 Electricity- Wells 1.483,600 1.475,53 1.482,915 1.994,415 01-04-01-5800175 Seminar & Travel Expenses 600 0<	01-40-410-520061					•
01-04-0540001 Maint & Rip-Telementy Equip 5.000 887 1.500 (5.350) 01-04-05400017 Seminit A Travel Expenses 500 0	01-40-410-501201					•
01-04-15-00175 Semilar & Travel Expenses 500 0 500 0 01-04-015-00013 Small cole, Parts & Mainint 100 2.27 100 0 01-04-015-00003 Subter Project Water Purchases 2.176,000 2.219,931 2.176,000 0 01-04-01-050000 State Project Water Purchases 2.176,000 2.219,931 2.176,000 0 01-04-04-050000 Labor 4.315,600 4.318,732 4.551,007 2.84,477 TRANSMISSION AND DISTRIBUTION Labor 451,200 3.22,131 521,000 679,200 01-04-040-00115 Labor 6,500 0.00 680,800 0.00 67,000 0.00 01-04-040-00111 Dockit-Ima 15,300 6,300 100,00 1.600 1.000 1.600 1.000 1.600 1.000 1.600 1.000 1.600 1.000 1.600 1.000 1.600 1.000 1.600 1.000 1.600 1.000 1.600 1.000 1.600 1.000 1.600 1.000 1	01-40-410-501101					
01-04-010-010031 Small Tools, Parts & Maint 100 2.9 100 0 01-04-010-020026 Exprepriment Testing 600 2.66 600 0 01-04-010-020026 Exprepriment Testing 2.176.200 2.219.91 2.176.200 0 01-04-010-020027 Balte Project Water Purchases 2.176.200 2.219.91 2.176.200 0 01-04-010-020075 Lakor Resided CPP, (67.555) (68.935) (40.000) (47.556) 01-04-040-00011 Outlow Find 16.3400 6.721 10.000 (6.800) 01-04-040-00011 Outlow Find 18.3400 131.410 133.300 10.500 01-04-040-00015 Balter Researchares 133.400 131.410 133.900 1.600 01-04-040-000175 Boulder Researchares 1.000 8.3 1.000 0 01-04-040-000175 Boulder Researchares 1.000 8.3 1.000 0 01-04-040-000175 Boulder Researchares 1.000 8.3 1.000 0 01-04-040-00	01-40-410-520021					
01-04-016/300031 Maint & Rpr-General Equipment 01-04-016/30006 Nation & Rpr-General Equipment 0200 0 27 100 0 01-04-016/30007 Employment Testing 0200 200 0 200 0 01-04-016/30007 State Project Water Purchases 2176,000 2218,951 2176,000 0 01-04-04000105 Labor 4,315,800 4,108,7555 168,935) 164,000 67,7555 01-04-04000105 Labor 65,000 6,721 10,000 67,800 01-04-04000125 Health Instance 183,400 131,152 155,600 22,200 01-04-04000125 Health Instance 3,500 2,500 2,000 10 01-04-0400015 Lubreree 7,000 6,533 7,000 10 01-04-04000175 Explaneme Bandis 3,500 2,300 10 0 01-04-04000175 Lubreree 7,000 6,533 7,400 400 01-04-04000171 Education Expenses 1,000 83 1,000 0 01	01-40-410-500175					
01-04-116-50006 Subscriptions 600 266 600 0 01-04-0116-50051 Britle Project Water Purchases 2,176,000 2,219,91 2,176,000 0 01-04-0116-50051 Britle Project Water Purchases 4,315,5600 4,315,7600 0 0 14:04-04000105 Liador 64,015,000 66,000 0 0,6000 4,551,000 4,551,000 4,551,000 4,551,000 4,551,000 4,551,000 4,550,000 4,550,000 4,550,000 4,550,000 4,550,000 4,550,000 4,550,000 4,550,000 4,550,000 4,550,000 4,550,000 4,550,000 4,500,000 4,550,000 4,500,000 4,550,000 4,22,200 4,000 0,000 4,550,000 4,22,200 4,000 0,000 4,500,0	01-40-410-510031					
01-04-10-580001 Employment Testing 01-04-04-19-20001 200 0 200 0 200 0 TA-04-015-20001 State Project Water Purchases 2.176.000 2.219.951 2.176.000 0 TAAU-00000 Lark 43.155.00 4.180.0 32.219.951 50.000 69.00 11-04-0400010 Lark 64.120.0 50.0 65.00 55.00 0 11-04-04000110 Overrim 16.500 55.00 55.00 0 0 11-04-04000110 Overrim 133.400 131.152 155.600 2.22.00 11-04-04000115 Ute insurance 3.400 3.58 5.000 10.000 11-04-04000115 Ute insurance 3.400 3.58 5.000 2.200 11-04-04000115 Social Security 30.100 26.339 32.500 2.000 11-04-04000115 Social Security 30.100 26.339 32.600 2.000 11-04-04000175 Social Security 30.00 0 0 0 0	01-40-410-520031					
Ort-4-10-200501 State Project Water Purchases 2,176,000 2,19,951 2,176,000 0 01-04-04.00016 Labor 4,315,600 4,119,732 4,551,067 235,467 TRANSMISSION AND DISTRIBUTION 01-04-04.00016 Labor 451,200 322,131 521,000 69,800 01-04-04.900165 Labor Related CIP (67,555) (68,535) (40,000) (47,555) 01-04-04.900155 Retirement/CaPERS 133,400 141,840 193,300 10,500 01-04-04.900156 Retirement/CaPERS 133,400 33,152 155,600 22,200 01-04-04.900157 Breath Insurance 3,300 5,358 5,500 1,000 0 01-04-04.900150 Unforms & Employee Breaths 3,3000 2,500 2,200 0 0 01-04-04.900151 Social Security 30,100 26,503 3,2500 2,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 <	01-40-410-550066					
Hardson 4,315,600 4,189,732 4,551,067 238,467 TRANSMISSION AND DISTRIBUTION	01-40-410-550024					0
TRANSMISSION AND DISTRIBUTION Constrained of the state o	01-40-410-500501	State Project Water Purchases				
01-04-04-000105 Labor 451,200 322,131 521,000 68,800 01-04-04-500105 Uvertime 16,900 6,721 10,000 (6,900) 01-04-04-500115 Double time 550 500 500 0 0 01-04-04-500125 Health Insurance 113,400 131,152 155,600 22,200 01-04-04-000106 Uniferent/CaPERS 133,400 131,152 155,600 22,200 01-04-04-000106 Uniferent/CaPERS 300 5,363 5,500 1,000 01-04-04-000105 Uniferent/CaPERS 130,100 28,309 3,2500 2,400 01-04-04-000105 Uniferent/CaPERS 7,000 6,153 7,400 400 01-04-04-000105 Seminar A Travel Express 800 0 800 0 01-04-04-050014 Uniferent/CaPERS 2,500 2,997 3,000 6,500 01-04-04-050014 Bactino Devices 2,200 5,54 1,61,500 1,600 01-04-04-050014 Bactinonance			4,315,600	4,189,732	4,551,067	235,467
01-04-04-000105 Labor 451,200 322,131 521,000 68,800 01-04-04-500105 Uvertime 16,900 6,721 10,000 (6,900) 01-04-04-500115 Double time 550 500 500 0 0 01-04-04-500125 Health Insurance 113,400 131,152 155,600 22,200 01-04-04-000106 Uniferent/CaPERS 133,400 131,152 155,600 22,200 01-04-04-000106 Uniferent/CaPERS 300 5,363 5,500 1,000 01-04-04-000105 Uniferent/CaPERS 130,100 28,309 3,2500 2,400 01-04-04-000105 Uniferent/CaPERS 7,000 6,153 7,400 400 01-04-04-000105 Seminar A Travel Express 800 0 800 0 01-04-04-050014 Uniferent/CaPERS 2,500 2,997 3,000 6,500 01-04-04-050014 Bactino Devices 2,200 5,54 1,61,500 1,600 01-04-04-050014 Bactinonance	TRANSMISSION AND	DISTRIBUTION				
01-04-04000165 (Labor Related C/P) (87,555) (86,935) (40,000) 47,555 01-04-0450011 Double-time 550 570 500 0 01-04-04500157 Health Insurance 133,400 131,152 155,600 22,200 01-04-04500156 Retirement/CalPERS 133,400 32,865 3,500 1,600 01-04-04500165 Uniforms & Employee Benefits 3,900 5,389 5,500 1,800 01-04-04-0500165 Uniforms & Employee Benefits 3,900 5,883 1,000 0 0 01-04-04-0500175 Sexintry 30,100 28,303 32,500 2,400 0 1,000 0			451 200	222 121	521 000	008 03
01-40-44-50010 Overtime 16,900 6,721 10,000 (6,900) 01-40-44-500125 Heath Insurance 183,400 141,840 193,900 10,500 01-40-44-500125 Retiremet/CalPERS 133,400 131,152 155,600 22,200 01-40-44-500105 Urle Insurance 3,400 3,256 3,500 1,600 01-40-44-500105 Urle Insurance 1,000 83 1,000 0 01-40-44-500170 Education Expenses 1,000 2,300 2,400 0						
01-04-04-50011 Double-time 500 500 600 0 01-04-04-50015 Heatin Insurance 133,400 141,140 193,900 15,500 01-04-04-50015 Liniformas & Engloyee Benefits 3,400 3,256 3,500 100 01-04-04-50016 Liniformas & Engloyee Benefits 3,900 5,389 5,500 100 01-04-04-500170 Education Expenses 1,000 83 1,000 0 01-04-04-500170 Education Expenses 800 0 800 0 01-04-04-500170 Mediacine 7,000 6,153 7,400 400 01-04-04-500170 Mediacine 85,000 3,069 2,000 0 01-04-04-500070 Mediatic Paneses 86,542 4,6614 82,000 (4,562) 01-04-04-500070 Backtory Devices 2,000 5,74 1,500 (500) 01-04-04-500070 Madiat R-pr-Presure Regularis 3,000 0 3,000 0 01-04-04-500070 Madiat S-pr-Presure Regularis <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td></t<>						
01-40-44-50125 Health Insurance 183,400 141,840 193,300 10,500 01-40-44-50104 Life Insurance 3,400 3,256 3,500 100 01-40-44-50105 Uniforms & Employee Benefits 3,400 3,256 3,500 1,600 01-40-44-50107 Education Expenses 1,000 83 1,000 0 01-40-44-50175 Social Security 30,100 26,309 3,2500 2,400 01-40-44-50175 Serviner Compansion 44,300 0,644 46,300 2,000 01-40-44-50175 Serviner Compansion 85,000 3,062 65,000 (20,000) 01-40-44-50175 Serviner Services 65,542 46,614 82,000 0 0 01-40-44-50108 Line Locates 2,000 2,997 3,000 (4,542) 01-40-44-50108 Marier Mainterinor & Services 65,542 46,614 82,000 (4,000) 01-40-44-50201 Marier Mainterinor & Services 9,000 2,37 5,000 (4,000) 01						
01-04-04-00155 Retirement/CalPERS 133,400 131,152 155,600 22,200 01-04-04-050165 Uniforms & Employee Benefits 3,900 5,369 5,500 1,000 01-04-04-050170 Education Expenses 1,000 83 1,000 0 01-04-044-500170 Education Expenses 7,000 6,153 7,400 4000 01-04-044-500175 Sonial Security 30,100 26,309 32,500 2,400 01-04-044-500175 Seminar & Travel Expenses 800 0 800 0 01-04-04-500075 Seminar & Travel Expenses 800 0 800 0 01-04-04-50008 Line Locates 2,500 2,997 3,000 500 01-04-04-50008 Matrix Rpr-PipelinesArlydrants 8,500 3,395 12,000 0 01-04-04-50001 Backthora Derices 2,600 574 1,500 (6500) 01-04-04-500021 Matrix Rpr-Pipesure Regulars 9,000 247 5,000 (4,000) 01-04-04-5000201 Ma						
01-04-04500140 Life Insurance 3.400 3.256 3.500 100 01-04-04500176 Education Expenses 1,000 8.3 1,000 0 01-04-04500170 Education Expenses 1,000 8.33 1,000 0 01-04-04500175 Social Security 30,100 26,303 32,500 2,400 01-04-04500175 Seminar & Travel Expenses 800 0 800 0 01-04-045000175 Seminar & Travel Expenses 800 0.0562 65,000 (20,000) 01-04-0450003 Line Locates 2,500 2,997 3,000 500 01-04-0450003 Backflow Devices 2,000 6,574 1,500 (500) 01-04-04500018 Backflow Devices 2,000 3,395 12,000 0 01-04-04500024 Inventry Purchase Discourts (2,200) (8,816) (5,000) (2,800) 01-04-04500024 Inventry Purchase Discourts (2,200) 2,577 0 (2,000) 01-04-04500015 Labor 2						
01-03-00165 Unitoms & Employee Benefits 3,900 5,369 5,500 1,600 01-03-040500170 Education Expenses 1,000 83 1,000 0 01-03-040500175 Social Security 30,100 26,309 32,500 2,400 01-03-040500120 Medicare 7,000 6,153 7,400 400 01-03-040500145 Workerty Compensation 44,300 30,644 46,300 2,000 01-03-040500145 Workerty Compensation 2,500 2,997 3,000 500 01-03-04050036 Line Locates 2,000 574 1,500 (500) 01-03-04050036 Meant & Rp-Pressure Regulatrs 2,000 3,395 12,000 0 01-04-0450024 Inventry Adjustments 3,000 0 0 0 0 0 01-04-0450024 Inventry Adjustments 2,000 2,200 2,000 0 0 0 0 0 0 0 0 0 0 0 0 0 0						
01-04-04-500170 Education Expenses 1,000 83 1,000 0 01-04-04-50016 Social Security 30,000 26,309 32,500 2,400 01-04-04500145 Workers' Compensation 44,000 0 66,630 2,000 01-04-04500145 Workers' Compensation 44,000 0 66,00 0 0 01-04-04500015 Seminar & Travel Expenses 86,00 30,644 46,200 (20,00) 01-04-0450001 Backflow Devices 2,500 2,997 3,000 0 0 01-04-0450001 Backflow Devices 2,000 574 1,500 (4,502) 01-04-0450001 Backflow Devices 2,000 0 0 0 0 01-04-0450001 Maint & Ror-Pressure Regularts 9,000 2,000 0					,	
01-04-04500115 Social Security 30,000 26,309 32,500 2,400 01-04-04500120 Medicare 7,000 6,153 7,400 400 01-04-04500145 Workers' Compensation 44,300 30,644 46,300 2,000 01-04-04500175 Maint & Ror-PheplinesRHydrams 85,000 30,692 65,000 (20,000) 01-04-0450036 Line Locates 2,500 2,997 3,000 500 01-04-0450036 Maintenance & Sarvices 2,000 574 1,500 (500) 01-04-0450037 Reservoirs Maintenance 12,000 3,395 12,000 0 01-04-0450038 Maintenance 2,000 247 5,000 (4,000) 01-04-0450038 Freervoirs Maintenance 2,000 2,000 0 0 01-04-0450038 Employment Testing 200 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0						
01-03-040-050120 Medicare 7,000 6,153 7,400 400 01-03-040-500145 Workers' Compensation 44,300 30,644 64,6300 2,000 01-03-040-500175 Samiar & Travel Expenses 800 0 800 0 01-03-040-500071 Mainte & Rpr-PipolenesHydrants 2,500 2,997 3,000 (20,000) 01-03-040-500024 Meters Maintenance & Services 2,600 574 12,000 (6,500) 01-04-045-0001 Backhord bwices 2,000 574 12,000 0 01-04-040-50016 Reservoirs Maintenance 12,000 3,395 12,000 0 01-04-040-50016 Reservoirs Maintenance 3,000 0 3,000 0 01-04-040-50017 Backhord Reservoirs Maintenance 2,000 2,001 0 0 01-04-040-50016 Labor (2,200) (6,816) (5,000) (2,200) 0 0 01-04-040-50016 Labor 2,100 0 100 0 0 0		•				
01-04-04500145 Workers' Compensation 44,300 30,644 46,300 2,000 01-04-04500175 Seminar & Travel Expenses 800 0 800 0 01-04-0450036 Line Locates 2,500 2,997 3,000 500 01-04-0450036 Line Locates 2,500 2,997 3,000 (4,542) 01-04-040-540042 Meters Maintenance & Services 86,542 46,614 82,000 (4,542) 01-04-040-540045 Meters Maintenance 12,000 3,395 12,000 0 01-04-040-520081 Maint & Rpr-Pressure Regulars 9,000 247 5,000 (4,000) 01-04-040-520081 Invertry Purchase Discourts (2,200) (8,816) (5,000) 0 01-04-04-50015 Labor 21,300 17,291 24,000 2,700 01-04-045-50015 Labor 21,300 17,291 24,000 2,700 01-04-045-50015 Labor 2,000 17,271 24,000 2,700 01-04-045-50015 Labor			,	,	,	,
01-40-40-00175 Seminar & Travel Expenses 800 0 800 0 01-40-40-50071 Maint & Rpr-PredinessRhydramis 85,000 30,662 65,000 (20,000) 01-40-40-540036 Line Locates 85,542 46,614 82,000 (4,542) 01-40-40-540041 Backfor Devices 2,000 574 15,000 (4,000) 01-40-40-540078 Reservcire Maintenance & Services 2,000 3,395 12,000 0 01-40-440-540074 Maint & Rpr-Pressure Regulatrs 3,000 0 3,000 0 0 01-40-440-540024 Inventry Purchase Discounts (2,200) (8,816) (5,000) (2,800) 01-40-440-540024 Employment Testing 200 120 200 0 0 01-40-440-560015 Labor 21,300 17,291 24,000 2,700 0 (2,000) 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0						
01-40-440-520071 Maint & Ror-Pipelines&Hydrains 85,000 30,692 66,000 (20,000) 01-40-440-54003 Line Locates 2,500 2,997 3,000 500 01-40-440-54001 Backflow Devices 2,500 3,395 12,000 6,000 0 01-40-440-54001 Backflow Devices 9,000 247 5,000 0 0 01-40-440-540024 Inventry Adjustmens 9,000 247 5,000 0 <td></td> <td></td> <td></td> <td>,</td> <td></td> <td></td>				,		
01-40-440-540036 Line Locates 2,500 2,997 3,000 500 01-40-440-540042 Meters Maintenance & Services 86,542 46,614 82,000 (4,542) 01-40-440-540073 Reservitis Maintenance 2,000 3,395 12,000 0 01-40-440-520081 Maint R Ppr-Pressure Regularis 9,000 247 5,000 (4,000) 01-40-440-5200261 Inventry Adjustments 3,000 0 3,000 0 01-40-440-50026 Inventry Purchase Discounts (2,200) (8,816) (5,000) (2,800) 01-40-440-50026 Labor 21,300 17,291 24,000 2,700 01-40-450-50016 Labor 21,000 2,597 0 (2,000) 01-40-450-50016 Labor 7,000 4,763 7,200 2,000 01-40-450-50016 Uniforms & Employee Benefits 300 0 300 0 01-40-450-50015 Social Security 1,500 1,227 1,500 0 01-40-450-500140 Urifernse & Emplo		•				
01-40-440-540042 Meters Maintenance & Services 86,542 46,614 82,000 (4,542) 01-40-440-540073 Reservairs Maintenance 1,200 3,395 1,200 0 01-40-440-540073 Reservairs Maintenance 12,000 3,395 12,000 0 01-40-440-540074 Inventry Adjustments 3,000 0 3,000 0 01-40-440-540024 Inventry Adjustments 3,000 0 3,000 0 01-40-440-540026 Inventry Purchase Discounts (2,200) (8,816) (5,000) (2,800) 01-40-440-550024 Employment Testing 2000 120 200 0 01-40-440-550024 Employment Testing 2,000 2,597 0 (2,000) 01-40-450-500125 Health Insurance 7,000 6,433 9,000 2,000 01-40-450-500140 Life Insurance 2,000 1,477 1,50 (50) 01-40-450-500145 Mointoras & Employnee Benefits 300 0 300 0 01-40-450-500145						
01-00-440-540071 Backfow Devices 2,000 574 1,500 (500) 01-00-440-540078 Reservoirs Maintenance 12,000 3,395 12,000 0 01-00-440-540024 Inventry Adjustments 3,000 0 3,000 0 01-00-440-540026 Inventry Adjustments 3,000 0 3,000 0 01-00-440-540026 Inventry Adjustments (2,200) (8,816) (5,000) (2,800) 01-00-440-510031 Small Tools, Parts & Maint 100 0 100 0 01-00-450-500105 Labor 2,000 2,597 0 (2,000) 01-40-450-500110 Overtime 2,000 2,597 0 (2,000) 01-40-450-500155 Labor 7,000 4,760 7,200 2,000 01-40-450-500155 Reitement/CalPERS 7,000 4,760 7,200 2,000 01-40-450-500156 Uniforms & Employee Benefits 300 0 300 0 01-40-450-500155 Labor 1,028,187						
01-40-440-540078 Reservoirs Maintennence 12,000 3.395 12,000 0 01-40-440-520081 Maint & Rpr-Pressure Regulatrs 9,000 247 5,000 (4,000) 01-40-440-540026 Inventry Adjustments 3,000 0 3,000 0 01-40-440-540026 Inventry Adjustments 2,000 (2,800) 0 0 01-40-440-550024 Employment Testing 200 120 200 0 01-40-440-550015 Labor 21,300 17,291 24,000 2,700 01-40-450-500155 Health Insurance 7,000 4,760 7,200 200 01-40-450-500155 Health Insurance 7,000 6,433 9,000 2,000 01-40-450-500156 Uniforms & Employee Benefits 300 0 300 0 01-40-450-500155 Reitement/CaPERS 300 0 300 0 01-40-450-500156 Uniforms & Employee Benefits 300 0 300 0 01-40-450-500165 Labor 138,200						
01-40-420-220081 Maint & Rpr-Pressure Regulatrs 9,000 247 5,000 (4,000) 01-40-440-540026 Inventry Adjustments 3,000 0 3,000 0 0 01-40-440-540026 Inventry Aurchase Discounts (2,200) (8,816) (5,000) (2,800) 01-40-440-550024 Employment Testing 200 120 200 0 01-40-450-500165 Labor 2,100 17,291 24,000 2,700 01-40-450-500175 Health Insurance 7,000 6,433 9,000 2,000 01-40-450-500145 Retirement/CaIPERS 7,000 6,433 9,000 2,000 01-40-450-500145 Uniforms & Employee Benefits 300 0 300 0 01-40-450-500145 Uniforms & Employee Benefits 300 0 300 0 01-40-450-500145 Workers' Compensation 2,100 1,567 2,100 0 01-40-450-500145 Medicare 300 0 300 0 0 01-40-460-500145						. ,
01-40-440-540024 Inventry Adjustments 3,000 0 3,000 0 01-40-440-540026 Inventry Purchase Discounts (2,200) (8,816) (5,000) (2,800) 01-40-440-510031 Small Tools, Parts & Maint 100 0 100 0 01-40-440-550024 Employment Testing 200 120 200 0 01-40-450-50015 Labor 21,300 17,291 24,000 2,700 01-40-450-50015 Retirement/CalPERS 7,000 4,760 7,200 2000 01-40-450-500155 Retirement/CalPERS 7,000 6,433 9,000 2,000 01-40-450-500165 Uniforms & Employee Benefits 300 0 300 0 01-40-450-500165 Social Security 1,500 1,227 1,500 0 01-40-450-500165 Medicare 3000 0 3000 0 01-40-450-500165 Labor 128,200 135,899 140,100 1,900 01-40-460-500105 Labor 138,200 13					,	v
0140-440-540026 Inventiv Purchase Discounts (2,200) (8,816) (5,000) (2,800) 01-40-440-510021 Small Tools, Parts & Maint 100 0 0 0 01-40-440-550024 Employment Testing 200 120 200 0 01-40-440-550025 Labor 21,300 17,291 24,000 2,700 01-40-450-50015 Labor 2,000 2,597 0 (2,000) 01-40-450-500155 Retirement/CaIPERS 7,000 6,433 9,000 2,000 01-40-450-500140 Life Insurance 200 147 150 (50) 01-40-450-500145 Social Socurity 1,550 1,227 1,500 0 01-40-450-500145 Medicare 300 0 0 300 0 01-40-460-50015 Labor 1,36,200 135,899 140,100 1,900 01-40-460-50015 Labor 3,600 1,547 3,700 100 01-40-460-50015 Labor 138,200 135,899						
01-04-04-0510031 Small Tools, Parts & Maint 100 0 100 0 01-04-0450-500124 Employment Testing 200 120 200 0 01-04-0450-500155 Labor 21,300 17,221 24,000 2,700 01-04-0450-500125 Health Insurance 7,000 4,760 7,200 200 01-04-0450-500155 Retirement/CalPERS 7,000 6,433 9,000 2,000 01-04-0450-500165 Uniforms & Employee Benefits 300 0 300 0 01-04-0450-500155 Social Security 1,500 1,227 1,500 0 01-04-0450-500120 Medicare 2,100 1,567 2,100 0 01-04-0450-500125 Medicare 2,100 1,567 2,100 0 01-04-0450-500112 Medicare 3,600 1,547 3,700 100 01-04-0450-500114 Double-time 60,300 52,148 70,000 9,700 01-04-0460-500115 Labor 100 100 100						v
01-40-440-550024 Employment Testing 200 120 200 0 01-40-450-500105 Labor 21,300 17,291 24,000 2,700 01-40-450-500110 Overtime 2,000 2,597 0 (2,000) 01-40-450-500125 Health Insurance 7,000 4,760 7,200 200 01-40-450-500135 Retirement/CalPERS 7,000 6,433 9,000 2,000 01-40-450-500140 Life Insurance 200 147 150 (50) 01-40-450-500145 Uniforms & Employee Benefits 300 0 300 0 01-40-450-500145 Uniforms & Employee Benefits 300 0 300 0 01-40-450-500145 Workers' Compensation 2,100 1,567 2,100 0 01-40-460-500145 Workers' Compensation 2,100 1,028,187 697,069 521,000 121,163 01-40-460-500110 Overtime 3,600 1,547 3,700 100 01-40-460-500110 Overtime		-				
01-40-450-500105 Labor 21,300 17,291 24,000 2,700 01-40-450-500110 Overtime 2,000 2,597 0 (2,000) 01-40-450-500125 Health Insurance 7,000 4,760 7,200 200 01-40-450-500155 Retirement/CaIPERS 7,000 6,433 9,000 2,000 01-40-450-500165 Uniforms & Employee Benefits 300 0 300 0 01-40-450-500115 Social Security 1,500 1,227 1,500 0 01-40-450-500120 Medicare 300 0 300 0 01-40-450-500145 Workers' Compensation 2,100 1,567 2,100 0 1-40-450-50015 Labor 138,200 135,899 140,100 1,900 01-40-460-500155 Labor 138,200 1547 3,700 100 01-40-460-500155 Labor 138,200 1547 3,700 100 01-40-460-500155 Labor 138,200 1,547 3,700 <td< td=""><td></td><td></td><td></td><td></td><td></td><td>-</td></td<>						-
01-40-450-500110 Overtime 2,000 2,597 0 (2,000) 01-40-450-500125 Health Insurance 7,000 4,760 7,200 200 01-40-450-500155 Retirement/CalPERS 7,000 6,433 9,000 2,000 01-40-450-500165 Uniforms & Employee Benefits 300 0 300 0 01-40-450-500115 Social Security 1,500 1,227 1,500 0 01-40-450-500120 Medicare 300 0 300 0 01-40-450-500120 Medicare 300 0 300 0 01-40-450-500120 Medicare 300 0 300 0 01-40-450-500126 Wetrers' Compensation 2,100 1,567 2,100 0 1.028,187 697,069 521,000 121,163 0 0 0 01-40-460-500105 Labor 138,200 135,899 140,100 1,900 0 01-40-460-500110 Overtime 3,600 1,547 3,700 <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td>						-
01-40-450-500125 Health Insurance 7,000 4,760 7,200 200 01-40-450-500155 Retirement/CaIPERS 7,000 6,433 9,000 2,000 01-40-450-500165 Uniforms & Employee Benefits 300 0 300 0 01-40-450-500165 Uniforms & Employee Benefits 300 0 300 0 01-40-450-500115 Social Security 1,500 1,227 1,500 0 01-40-450-500120 Medicare 300 0 300 0 0 01-40-450-500145 Workers' Compensation 2,100 1,567 2,100 0 01-40-450-500105 Labor 1,028,187 697,069 521,000 121,163 CUSTOMER SERVICE & METER READING 01-40-460-500105 Labor 1,900 01-40-460-500110 Overtime 3,600 1,547 3,700 100 01-40-460-500115 Labor 100 100 0 0 0 01-40-460-500125 Health Insurance						
01-40-450-500155 Retirement/CaIPERS 7,000 6,433 9,000 2,000 01-40-450-500140 Life Insurance 200 147 150 (50) 01-40-450-500165 Uniforms & Employee Benefits 300 0 300 0 01-40-450-500115 Social Security 1,500 1,227 1,500 0 01-40-450-500120 Medicare 300 0 300 0 01-40-450-500120 Medicare 300 0 300 0 01-40-450-500145 Workers' Compensation 2,100 1,567 2,100 0 1,028,187 697,069 521,000 121,163 0 1 0 1 0 1 0 1 0 1 0 100 100 0 0 0 0 0 0 0 0 0 0 0 0 0 0 1 0 100 100 100 10 0 1 0 1000 10						
01-40-450-500140 Life Insurance 200 147 150 (50) 01-40-450-500165 Uniforms & Employee Benefits 300 0 300 0 01-40-450-500115 Social Security 1,500 1,227 1,500 0 01-40-450-500120 Medicare 300 0 300 0 01-40-450-500145 Workers' Compensation 2,100 1,567 2,100 0 01-40-450-500145 Workers' Compensation 1,028,187 697,069 521,000 121,163 CUSTOMER SERVICE & METER READING 01-40-460-500115 Labor 138,200 135,899 140,100 1,900 01-40-460-500110 Overtime 3,600 1,547 3,700 100 01-40-460-500111 Double-time 100 100 10 0 01-40-460-500115 Retirement/CalPERS 46,100 44,087 50,500 4,400 01-40-460-500140 Life Insurance 900 1,046 1,000 100 01-40-460-5					,	
01-40-450-500165 Uniforms & Employee Benefits 300 0 300 1,00 01-40-450-500115 Social Security 1,500 1,227 1,500 0 01-40-450-500120 Medicare 300 0 300 0 01-40-450-500145 Workers' Compensation 2,100 1,028,187 697,069 521,000 121,163 CUSTOMER SERVICE & METER READING 0 1,028,187 697,069 521,000 1,900 01-40-460-500105 Labor 138,200 135,899 140,100 1,900 01-40-460-500110 Overtime 3,600 1,547 3,700 100 01-40-460-500112 Health Insurance 60,300 52,148 70,000 9,700 01-40-460-500125 Retirement/CaIPERS 46,100 44,087 50,500 4,400 01-40-460-500140 Life Insurance 900 1,046 1,000 100 01-40-460-500170 Education Expenses 400 0 400 0 01-40-460						
01-40-450-500115 Social Security 1,500 1,227 1,500 0 01-40-450-500120 Medicare 300 0 300 0 <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td></td<>						
01-40-450-500120 Medicare 300 0 300 0 01-40-450-500145 Workers' Compensation 2,100 1,567 2,100 0 1,028,187 697,069 521,000 121,163 CUSTOMER SERVICE & METER READING 138,200 135,899 140,100 1,900 01-40-460-500110 Overtime 3,600 1,547 3,700 100 01-40-460-500111 Double-time 100 100 0 0 01-40-460-500125 Health Insurance 60,300 52,148 70,000 9,700 01-40-460-500125 Retirement/CaIPERS 46,100 44,087 50,500 4,400 01-40-460-500165 Uniforms & Employee Benefits 750 716 750 0 01-40-460-500170 Education Expenses 400 0 400 0 01-40-460-500115 Social Security 8,600 8,507 8,800 200 01-40-460-500120 Medicare 2,100 1,990 2,100 0 01-40-						
01-40-450-500145 Workers' Compensation 2,100 1,567 2,100 0 1,028,187 697,069 521,000 121,163 CUSTOMER SERVICE & METER READING 138,200 135,899 140,100 1,900 01-40-460-500105 Labor 138,200 135,899 140,100 1,900 01-40-460-500110 Overtime 3,600 1,547 3,700 100 01-40-460-500125 Health Insurance 60,300 52,148 70,000 9,700 01-40-460-500155 Retirement/CalPERS 46,100 44,087 50,500 4,400 01-40-460-500140 Life Insurance 900 1,046 1,000 100 01-40-460-500170 Education Expenses 400 0 400 0 01-40-460-500170 Education Expenses 400 0 400 0 01-40-460-500170 Education Expenses 400 0 400 0 01-40-460-500175 Social Security 8,600 8,507 8,800 200 0						
1,028,187 697,069 521,000 121,163 CUSTOMER SERVICE & METER READING 01-40-460-500105 Labor 138,200 135,899 140,100 1,900 01-40-460-500110 Overtime 3,600 1,547 3,700 100 01-40-460-500125 Health Insurance 60,300 52,148 70,000 9,700 01-40-460-500140 Life Insurance 60,300 52,148 70,000 9,700 01-40-460-500140 Life Insurance 900 1,046 1,000 100 01-40-460-500140 Life Insurance 900 1,046 1,000 100 01-40-460-500140 Life Insurance 900 1,046 1,000 100 01-40-460-500145 Uniforms & Employee Benefits 7550 716 750 0 01-40-460-500170 Education Expenses 400 0 400 0 01-40-460-500120 Medicare 2,100 1,990 2,100 0 01-40-460-500175 Seminar & Travel Expenses 300						
CUSTOMER SERVICE & METER READING 01-40-460-500105 Labor 138,200 135,899 140,100 1,900 01-40-460-500110 Overtime 3,600 1,547 3,700 100 01-40-460-500111 Double-time 100 100 100 0 01-40-460-500125 Health Insurance 60,300 52,148 70,000 9,700 01-40-460-500155 Retirement/CalPERS 46,100 44,087 50,500 4,400 01-40-460-500165 Uniforms & Employee Benefits 750 716 750 0 01-40-460-500170 Education Expenses 400 0 400 0 01-40-460-500170 Education Expenses 400 0 400 0 01-40-460-500170 Education Expenses 400 0 400 0 01-40-460-500175 Social Security 8,600 8,507 8,800 200 01-40-460-500175 Seminar & Travel Expenses 300 0 300 0 01-40-460-500175 Seminar	01-40-450-500145	Workers Compensation				
01-40-460-500105 Labor 138,200 135,899 140,100 1,900 01-40-460-500110 Overtime 3,600 1,547 3,700 100 01-40-460-500111 Double-time 100 100 100 0 01-40-460-500125 Health Insurance 60,300 52,148 70,000 9,700 01-40-460-500155 Retirement/CalPERS 46,100 44,087 50,500 4,400 01-40-460-500165 Uniforms & Employee Benefits 750 716 750 0 01-40-460-500170 Education Expenses 400 0 400 0 01-40-460-500115 Social Security 8,600 8,507 8,800 200 01-40-460-500120 Medicare 2,100 1,990 2,100 0 01-40-460-500145 Workers' Compensation 12,600 10,810 14,000 1,400 01-40-460-500175 Seminar & Travel Expenses 300 0 300 0			.,,			,
01-40-460-500110 Overtime 3,600 1,547 3,700 100 01-40-460-500111 Double-time 100 100 100 0 01-40-460-500125 Health Insurance 60,300 52,148 70,000 9,700 01-40-460-500155 Retirement/CalPERS 46,100 44,087 50,500 4,400 01-40-460-500155 Uniforms & Employee Benefits 750 716 750 0 01-40-460-500170 Education Expenses 400 0 400 0 01-40-460-500175 Social Security 8,600 8,507 8,800 200 01-40-460-500145 Workers' Compensation 12,600 10,810 14,000 1,400 01-40-460-500175 Seminar & Travel Expenses 300 0 300 0			100,000	405 000	440,400	4.000
01-40-460-500111 Double-time 100 100 100 0 01-40-460-500125 Health Insurance 60,300 52,148 70,000 9,700 01-40-460-500155 Retirement/CalPERS 46,100 44,087 50,500 4,400 01-40-460-500140 Life Insurance 900 1,046 1,000 100 01-40-460-500145 Uniforms & Employee Benefits 750 716 750 0 01-40-460-500170 Education Expenses 400 0 400 0 01-40-460-500115 Social Security 8,600 8,507 8,800 200 01-40-460-500120 Medicare 2,100 1,990 2,100 0 01-40-460-500145 Workers' Compensation 12,600 10,810 14,000 1,400 01-40-460-500175 Seminar & Travel Expenses 300 0 300 0						
01-40-460-500125 Health Insurance 60,300 52,148 70,000 9,700 01-40-460-500155 Retirement/CaIPERS 46,100 44,087 50,500 4,400 01-40-460-500140 Life Insurance 900 1,046 1,000 100 01-40-460-500165 Uniforms & Employee Benefits 750 716 750 0 01-40-460-500170 Education Expenses 400 0 400 0 01-40-460-500175 Social Security 8,600 8,507 8,800 200 01-40-460-500120 Medicare 2,100 1,990 2,100 0 01-40-460-500175 Seminar & Travel Expenses 300 0 300 0 01-40-460-500175 Seminar & Travel Expenses 300 0 300 0						
01-40-460-500155 Retirement/CalPERS 46,100 44,087 50,500 4,400 01-40-460-500140 Life Insurance 900 1,046 1,000 100 01-40-460-500165 Uniforms & Employee Benefits 750 716 750 0 01-40-460-500170 Education Expenses 400 0 400 0 01-40-460-500175 Social Security 8,600 8,507 8,800 200 01-40-460-500120 Medicare 2,100 1,990 2,100 0 01-40-460-500145 Workers' Compensation 12,600 10,810 14,000 1,400 01-40-460-500175 Seminar & Travel Expenses 300 0 300 0						
01-40-460-500140 Life Insurance 900 1,046 1,000 100 01-40-460-500165 Uniforms & Employee Benefits 750 716 750 0 01-40-460-500170 Education Expenses 400 0 400 0 01-40-460-500170 Education Expenses 400 0 400 0 01-40-460-500170 Education Expenses 400 0 400 0 01-40-460-500170 Education Expenses 2,100 1,990 2,100 0 01-40-460-500120 Medicare 2,100 1,990 2,100 0 01-40-460-500145 Workers' Compensation 12,600 10,810 14,000 1,400 01-40-460-500175 Seminar & Travel Expenses 300 0 300 0 01-40-460-550024 Employment Testing 300 0 300 0 0						
01-40-460-500165 Uniforms & Employee Benefits 750 716 750 0 01-40-460-500170 Education Expenses 400 0 400 0 01-40-460-500170 Education Expenses 400 0 400 0 01-40-460-500170 Social Security 8,600 8,507 8,800 200 01-40-460-500120 Medicare 2,100 1,990 2,100 0 01-40-460-500145 Workers' Compensation 12,600 10,810 14,000 1,400 01-40-460-500175 Seminar & Travel Expenses 300 0 0 0 01-40-460-550024 Employment Testing 300 0 300 0						
01-40-460-500170 Education Expenses 400 0 400 0 01-40-460-500115 Social Security 8,600 8,507 8,800 200 01-40-460-500120 Medicare 2,100 1,990 2,100 0 01-40-460-500145 Workers' Compensation 12,600 10,810 14,000 1,400 01-40-460-500175 Seminar & Travel Expenses 300 0 300 0 01-40-460-550024 Employment Testing 300 0 300 0						
01-40-460-500115 Social Security 8,600 8,507 8,800 200 01-40-460-500120 Medicare 2,100 1,990 2,100 0 01-40-460-500145 Workers' Compensation 12,600 10,810 14,000 1,400 01-40-460-500175 Seminar & Travel Expenses 300 0 300 0 01-40-460-550024 Employment Testing 300 0 300 0						
01-40-460-500120 Medicare 2,100 1,990 2,100 0 01-40-460-500145 Workers' Compensation 12,600 10,810 14,000 1,400 01-40-460-500175 Seminar & Travel Expenses 300 0 300 0 01-40-460-550024 Employment Testing 300 0 300 0						
01-40-460-500145 Workers' Compensation 12,600 10,810 14,000 1,400 01-40-460-500175 Seminar & Travel Expenses 300 0 300 0 01-40-460-550024 Employment Testing 300 0 300 0						
01-40-460-500175 Seminar & Travel Expenses 300 0 300 0 01-40-460-550024 Employment Testing 300 0 300 0						-
<u>01-40-460-550024</u> Employment Testing 300 0 300 0						
274,250 256,850 292,050 17,800	01-40-460-550024	Employment Testing				
			274,250	256,850	292,050	17,800

Expenses: 2013 Adopted Budget versus 2013 Year-to-Date Actuals versus 2014 Proposed Budget

		2013	2013	2014	CHANGE
		ADOPTED	PROJECTED	PROPOSED	
01-30-310-500105	Labor	871,300	792,949	1,002,617	131,317
01-30-310-500195 01-30-310-500110	(Labor Related CIP) Overtime	(114,916) 3,000	(60,587) 3,067	(25,000) 0	89,916 (3,000)
	(Overtime Related CIP)	(3,000)	(909)	0	(3,000) 3,000
01-30-310-500196 01-30-310-500125	Health Insurance	190,000	190,000	350,000	160,000
01-30-310-500125	Retirement/CalPERS	285.800	233,387	285,800	00,000
01-30-310-500140	Life Insurance	5,600	5,513	5,600	0
01-30-310-500145	Uniforms & Employee Benefits	1,000	0,010	2,000	1,000
01-30-310-500105	Education Expenses	500	259	1,000	500
01-30-310-500115	Social Security	59,800	49,910	62,162	2,362
01-30-310-500120	Medicare	13,969	11,672	14,538	569
01-30-310-500120	Workers' Compensation	14,520	13,039	21,088	6,568
01-30-310-500149	Unemployment Insurance	32,760	2,907	12,760	(20,000)
01-30-310-500175	Seminar & Travel Expenses	10,000	6,205	15,500	5,500
01-30-310-550036	Notary/Lien Fees	4,500	4,500	4,500	0,000
01-30-310-500160	Post-Employmnt Health Expenses	7,000	3,982	8,500	1,500
01-30-310-500130	CalPERS Health Admin Costs	1,800	572	5,000	3,200
01-30-310-550001	Bank Charges	30,000	8,228	30,000	0,200
01-30-310-500190	Temporary Labor	105,300	86,299	36,400	(68,900)
01-30-310-550042	Office Supplies	38,000	42,253	42,250	4,250
					4,230
01-30-310-550046	Office Equipment Maint & Rpr- Buildgs (General)	82,000 14,000	57,533 100	82,000 5,000	
01-40-470-501691					(9,000)
01-30-310-550030	Membership Dues	28,500	30,971	31,000	2,500
01-30-310-520001	Maint & Rpr-Office Equipment	3,100 49,000	2,875 45,687	2,800 58,800	(300) 9,800
01-30-310-550048	Postage				
01-30-310-550066	Subscriptions	9,000	10,872	11,000	2,000
01-50-510-550040	General Supplies	10,200	9,566	10,000	(200)
01-40-510-510031	Small Tools, Parts & Maint	6,500	7,248	7,300	800
01-30-310-550018	Employee Medical/First Aid	500	120	500	0
01-30-310-550024	Employment Testing	300	83	300	0
01-30-310-550054	Property, Auto& Gen Liab Insur	95,000	102,758	105,000	10,000
01-40-410-540084	State Mandates & Tariffs	33,000	32,908	33,000	0
01-50-510-550072	Misc Operating Expenses	4,500	3,838	4,500	0
01-50-510-550060	Public Education	7,500	2,684	10,000	2,500
01-50-510-540066	Property Damages & Theft	2,000	300	2,000	0
01-30-310-580021	IT/Software Support	5,000	1,050	27,819	22,819
01-30-310-550006	Cashiering Shortages/Overages	50	15	50	0
01-30-310-550090	Principal Repayment	2,100,000	2,100,000	0	(2,100,000)
01-30-310-590001	Interest Expense	67,880	67,800	0	(67,880)
01-30-310-590011	Cost of Issuance Amortization	18,322	13,742	0	(18,322)
		4,093,285	3,883,396	2,265,784	(1,827,501)
BOARD OF DIRE					
01-10-110-500101	Board of Directors Fees	30,800	23,371	30,800	0
01-10-110-500115	Social Security	3,100	1,588	3,100	0
01-10-110-500120	Medicare	700	371	700	0
01-10-110-500145	Workers' Compensation	400	387	450	50
01-10-110-500175	Seminar & Travel Expenses	5,000	1,403	10,000	5,000
01-10-110-550012	Election Expenses	0	0	40,000	40,000
		40,000	27,120	85,050	45,050
MAINTENANCE	AND GENERAL PLANT				
01-40-470-501111	Electricity - 560 Magnolia	21,630	16,683	23,600	1,970
01-40-470-501511	Phones - 560 Magnolia	21,800	18,812	25,000	3,200
01-40-470-501411	Sanitation - 560 Magnolia	1,800	1,586	1,800	0
01-40-470-501611	Maint & Repair- 560 Magnolia	15,494	15,729	16,000	506
01-40-470-501121	Electricity - 12303 Oak Glen	3,000	3,396	3,300	300
01-40-470-501621	Maint & Repair- 12303 Oak Glen	1,200	0	1,200	0
01-40-470-501321	Propane - 12303 Oak Glen	100	79	120	20
01-40-470-501131	Electricity - 13695 Oak Glen	1,000	957	1,100	100
01-40-470-501631	Maint & Repair- 13695 Oak Glen	1,000	0	1,000	0
01-40-470-501331	Propane - 13695 Oak Glen	2,000	1,172	1,100	(900)
01-40-470-501141	Electricity - 13697 Oak Glen	2,500	2,188	2,725	225
01-40-470-501641	Maint & Repair- 13697 Oak Glen	500	2,.00	500	0
01-40-470-501341	Propane - 13697 Oak Glen	2,000	1,234	1,200	(800)
01-40-470-501541	Elec - 9781 Avenida Miravilla	2,000	210	2,200	200
01-40-470-501651	Maint & Rpr-9781 Ave Miravilla	1,500	0	1,500	200
01-40-470-501851	Propane-9781 Avenida Miravilla	1,200	79	1,200	0
01-40-470-501351	Electricity - 815 E. 12th	6,695	5,052	7,300	605
01-40-470-501161	Phones - 815 E. 12th	4,200	2,890	3,000	
	Sanitation - 815 E. 12th	4,200 3,000	2,890 2,996	3,000	(1,200)
01-40-470-501461					-
01-40-470-501661	Maint & Repair- 815 E. 12th Sanitation - 11083 Cherry Ave	5,000 3,200	2,689 2,841	5,000 3,200	0 0
01-40-470-501471	Labor	3,200 63,000	31,907		
01-40-470-500105	Health Insurance		31,907 10,124	32,000	(31,000)
01-40-470-500125		13,000	10,124	11,000	(2,000)

Expenses: 2013 Adopted Budget versus 2013 Year-to-Date Actuals versus 2014 Proposed Budget

		2013 ADOPTED	2013 PROJECTED	2014 PROPOSED	CHANGE
01-40-470-500155	Retirement/CalPERS	9,900	8,638	9,950	50
01-40-470-500140	Life Insurance	250	206	200	(50)
01-40-470-500115	Social Security	2,000	1,696	1,700	(300)
01-40-470-500120	Medicare	500	397	400	(100)
01-40-470-500145	Workers' Compensation	2,500	2,163	2,500	0
01-40-470-510001	Auto/Fuel	96,700	77,466	100,000	3,300
01-40-470-510002	(Fuel Related CIP)	(15,000)	(11,665)	(15,000)	0
01-40-470-520011	Maint & Rpr-Safety Equipment	5,500	2,117	5,500	0
01-40-470-520091	Maint & Rpr-Communicatn Equip	0	0	2,500	2,500
01-40-470-520031	Maint & Rpr-General Equipment	27,000	21,387	45,000	18,000
01-40-470-520041	Maint & Rpr-Fleet	50,000	64,139	64,200	14,200
01-40-470-501600	Property Maintenance & Repairs	5,000	581	5,000	0
01-40-470-540030	Landscape Maintenance	10,500	5,808	6,500	(4,000)
01-30-310-550084	Depreciation	2,100,000	2,254,390	2,255,000	155,000
01-40-470-540072	Rechrg Facs, Cnyns&Ponds Maint	27,000	17,019	20,000	(7,000)
		2,498,669	2,564,964	2,651,495	152,826
ENGINEERING					
01-20-210-500105	Labor	159,457	131,254	225,342	65,885
01-20-210-500195	(Labor Related CIP)	(47,809)	(33,183)	(126,850)	(79,041)
01-20-210-500125	Health Insurance	20,100	18,796	20,100	0
01-20-210-500155	Retirement/CalPERS	51,830	44,901	63,790	11,960
01-20-210-500140	Life Insurance	920	849	850	(70)
01-20-210-500165	Uniforms & Employee Benefits	50	0	50	
01-20-210-500170	Education Expenses	2,500	0	2,500	0
01-20-210-500115	Social Security	10,490	12,184	12,185	1,695
01-20-210-500120	Medicare	2,920	2,850	2,850	(70)
01-20-210-500145	Workers' Compensation	3,510	3,134	3,500	(10)
01-20-210-500175	Seminar & Travel Expenses	500	0	500	Ó
01-20-210-550068	Software Maintenance	15,000	22,500	22,500	7,500
		219,468	203,284	227,318	7,850
PROFESSIONAL	SERVICES				
01-30-310-580011	General Legal	150,000	135,534	150,000	0
01-30-310-580001	Accounting & Audit	28,000	22,000	22,000	(6,000)
01-20-210-580031	Outside Engineering	31,000	585	50,000	19,000
01-20-210-580032	(CIP Related General Engineering)	(25,000)	0	(25,000)	0
01-20-210-540012	Dev Reimbursable Engineering	10,000	0	43,364	33,364
01-20-210-540048	Permits, Fees & Licensing	4,000	0	4,000	0
01-20-210-540018	Grant & Loan Procurement	0	0	41,283	41,283
01-50-510-550096	Beaumont Basin Watermaster	119,800	119,701	60,000	(59,800)
		317,800	277,820	345,647	27,847
		12,787,259	12,100,235	11,567,761	(1,219,498)
		12,101,200	12,100,200	,	(1,210,300)

Appendix B Summary of Account Descriptions



OPERATING REVENUE

01-50-510-413011 — Fixed Meter Charges — Fixed service charges for meters.

- 01-50-510-410100 Sales Commodity charges for commercial, residential and landscape irrigation water usage.
- 01-50-510-410151 Agricultural Irrigation Sales Commodity charges for irrigation water usage.
- 01-50-510-410171 Construction Sales Commodity charges for water used for new construction and other purposes through portable fire hydrant meters.
- **01-50-510-413021 Meter Fees** Charges for new service installations.
- 01-50-510-417061 Customer Damages/Upgrade Charges Reimbursements for work performed when customers/developers cause damage to District property or customer requested changes such as meter relocation charges.
- 01-50-510-413001 Backflow Administration Charges Administrative charge for required annual backflow program administration.
- 01-50-510-419001 Insurance Rebate Reimbursement from the joint-powers insurance agency of any rate stabilization refunds due to its members.
- 01-50-510-417051 Returned Check Fees Charges for payments returned by the bank as unpaid.
- 01-50-510-419061 Miscellaneous Income Receipts for miscellaneous, non-recurring revenues.
- 01-50-510-471000 Rental Income Charges for use of District properties.
- 01-50-510-419011 Development Income Revenue earned and charged to deposits that were collected to cover engineering, legal and administrative costs associated with new development.
- 01-50-510-419021 Recharge Income— Income received for the recharge of imported water from San Gorgonio Pass Water Agency (SGPWA) for the City of Banning.
- 01-50-510-417071 After-Hours Call Out Charge Reimbursement charge for after-hours services provided.
- 01-50-510-419031 Well Maintenance Reimbursement Reimbursement charges for well maintenance to the City of Banning when they take delivery of water from these jointly owned wells (Wells 24, 25, 26).
- 01-50-510-417031 Lien Processing Fees Fees associated with filing liens on delinquent accounts.
- 01-50-510-417021 Account Reinstatement Fees Fees associated with the restoration of service when disconnected due to non-payment.
- 01-50-510-417011 Third Notice Charges Fee associated with disconnection notices sent on delinquent accounts.
- 01-50-510-417001 Second Notice Penalties Late fee accessed on delinquent accounts and lien processing fees.
- 01-50-510-415001 SGPWA Importation Charges Pass through charge to cover the cost of purchasing imported water.
- 01-50-510-415011 SCE Power Charges Pass through charge to cover the cost of electricity used for pumping water from wells and through the system.
- 01-50-510-490001 Interest Income Bonita Vista Interest income on Bonita Vista loans receivable.
- 01-50-510-417041 Credit Check Processing Fees Pass through charge to cover the cost of running a credit check.
- 01-50-510-417091 Credit Card Processing Fees Pass-through charge to cover the bank fees charged to the District for credit cards.
- 01-50-510-417081 Bench Test Fees Fees for pulling a meter and testing it.

RENT & UTILITIES

- 01-50-510-471001 Rent 12303 Oak Glen Road Rental of District residential property.
- 01-50-510-471011 Rent 13695 Oak Glen Road Rental of District residential property.
- 01-50-510-471021 Rent 13697 Oak Glen Road Rental of District residential property.
- 01-50-510-471031 Rent 9781 Avenida Miravilla Rental of District residential property.
- 01-50-510-471101 Utilities 12303 Oak Glen Road Utility payments for District residential property.
- 01-50-510-471111 Utilities 13695 Oak Glen Road Utility payments for District residential property.
- 01-50-510-471121 Utilities 13697 Oak Glen Road Utility payments for District residential property.
- 01-50-510-471131 Utilities 9781 Avenida Miravilla Utility payments for District residential property.

NON-OPERATING REVENUE

- 01-50-510-485001 Front Footage Fees Charged to cover the cost of pipelines traveling along the frontage of properties requesting service.
- 01-50-510-481001 through 01-50-510-481060 Facility Fees These fees are paid per EDU by individual homeowners, as well as residential and commercial developers.
- 01-50-510-488001 Contributed Capital Fees and infrastructure contributed to enhance District facilities.
- 01-50-510-490011 Interest Income- Fairway Canyon— Interest earned on the Fairway Canyon note receivable.
- 01-50-510-490021 Interest Income- General Interest earned on bank deposits.
- 01-50-510-419051 Grant Revenue Grant funding received.

OPERATING EXPENSES SOURCE OF SUPPLY

The three digit depa	rtment number 410 seen in this section of the General Ledger refers to the expenses incurred
	for the operation and maintenance of wells, tanks, purchase and extraction of water.
	Labor — Wage expenses for this department.
01-40-410-500110 —	Overtime — Overtime expenses for this department.
01-40-410-500111	Double-time — Double-time expenses for this department.
01-40-410-500125 —	Health Insurance — Cost of providing health benefits for employees in this department.
01-40-410-500155	Retirement/CalPERS — Retirement contributions paid on behalf of employees in this department.
01-40-410-500140	Life Insurance — Life insurance premiums paid on behalf of employees in this department.
	Uniforms & Employee Benefits — Annual purchase of uniforms and boot allowance.
	Education Expense — Education expense reimbursement.
	Social Security — This category reflects the District's portion of Social Security (FICA).
	Medicare — This category reflects the District's portion of Medicare.
	Workers' Compensation — This category includes standard charges paid for employees in this
	department to the District's insurance carrier.
01-40-410-510011 —	Treatment & Chemicals — Costs associated with the purchase of water treatment chemicals such
	as chlorine.
01-40-410-510021 —	Lab Testing — Costs associated with water sample analysis conducted by outside laboratories.
	Maintenance & Repair- Pumping Equipment — The maintenance cost of pumping equipment,
	wells, booster and chlorination equipment.
01-40-410-501201 —	Gas - Wells — Natural gas purchased for the operation of an emergency booster pump.
	Electricity - Wells — Charges for power purchased from Southern California Edison to operate
	District pumping facilities.
01-40-410-520021 —	Maintenance & Repairs - Telemetry Equipment - Costs associated with the maintenance and
	repair of the District's telemetry system.
01-40-410-500175 —	Seminar & Travel Expense — Cost associated with attendance to District approved seminars and
	conferences.
01-40-410-510031 —	Small Tools, Parts & Maintenance – Expenses in this category include minor repairs and small
	parts purchases.
01-40-410-540048 —	Permits, Fees & Licensing – See 01-40-410-540084
	Maintenance & Repair – General Equipment — Costs associated with the equipment,
	maintenance and repair incurred for the operation and maintenance of wells, tanks, purchase and
	extraction of water.
01-40-410-550066 —	Subscriptions — Costs of subscriptions for regulatory and technical updates.
	Employment Testing — Costs associated with pre-employment and random drug testing.
	State Project Water Purchased — Costs associated with the purchase of imported water from the
	SGPWA.
01-40-410-500511 —	Groundwater Purchases — Costs associated with the purchase of groundwater rights from South
	Mesa Mutual.
TRANSMISSION ANI	D DISTRIBUTION
The three digit depa	rtmental number 440 seen in this section of the General Ledger refers to the expenses incurred
	for the operation and maintenance of the infrastructure used to bring water from wells to
	storage tanks and from storage tanks to the consumers.

- 01-40-440-500105 Labor Wage expenses for this department.
- 01-40-440-500195 Labor Related CIP— Wage expenses for a Capital Improvement Project in this department.
- 01-40-440-500110 Overtime Overtime expenses for this department.
- 01-40-440-500111 Double-time Double-time expenses for this department.
- 01-40-440-500125 Health Insurance Cost of providing health benefits for employees in this department.
- 01-40-440-500155 Retirement/CalPERS Retirement contributions paid on behalf of employees in this department.
- 01-40-440-500140 Life Insurance Life insurance premiums paid on behalf of employees in this department.
- 01-40-440-500165 Uniforms & Employee Benefits Annual purchase of uniforms and boot allowance.
- 01-40-440-500170 Education Expenses Education expense reimbursement.
- 01-40-440-500115 Social Security This category reflects the District's portion of Social Security (FICA).
- 01-40-440-500120 Medicare This category reflects the District's portion of Medicare.
- 01-40-440-500145 Workers' Compensation This category includes standard charges paid for employees in this department to the District's insurance carrier.
- 01-40-440-500175 Seminar & Travel Expenses Costs associated with attendance to District approved seminars and conferences.

01-40-440-520071 —	Maintenance & Repair – Pipeline & Hydrants — Expenses in this category include the maintenance and repair of pipelines and fire hydrants.
01-40-440-540036 —	Line Locates — Cost associated with the locating and marking of underground facilities.
01-40-440-540042 —	Meters Maintenance & Services — Costs associated with repair and maintenance of existing
	meters and services, in accordance with the District's meter change out program.
01-40-440-540001 —	Backflow Devices — Expenses in this category reflect maintenance done to District owned and
	operated backflow devices, as well as costs for the annual required testing of these devices.
01-40-440-540078 —	Reservoirs Maintenance — Costs associated with the repair and maintenance of storage reservoirs and tanks.
01-40-440-520081 —	Maintenance & Repair - Pressure Regulators — Costs associated with the repair and maintenance of pressure reducing valves (PRV's).
01-40-440-540024 —	Inventory Adjustment — Costs associated with change in market value on inventory using an
	average-cost valuation method or costs associated with removing obsolete or damaged items from inventory.
01-40-440-540026	Inventory Purchase Discounts — Discounts taken on inventory purchases.
	Small Tools, Parts & Maintenance — Expenses in this category include minor repairs and small parts purchases.

01-40-440-550024 — Employment Testing — Costs associated with pre-employment and random drug testing.

INSPECTIONS

The three digit departmental number 450 seen in this section of the General Ledger refers to the expenses incurred for the labor of the inspectors. These costs are typically recovered through inspection fees and development charges.

- 01-40-450-500105 Labor Wage expenses for this department.
- 01-40-450-500110 Overtime Overtime expenses for this department.
- 01-40-450-500125 Health Insurance Cost of providing health insurance to employees in this department.
- 01-40-450-500155 Retirement/CalPERS Retirement contributions paid on behalf of employees in this department.
- 01-40-450-500140 Life Insurance Life insurance premiums paid on behalf of employees in this department.
- 01-40-450-500165 Uniforms & Employee Benefits Annual purchase of uniforms and boot allowance.
- 01-40-450-500115 Social Security This category reflects the District's portion of Social Security (FICA).
- 01-40-450-500120 Medicare This category reflects the District's portion of Medicare.
- 01-40-450-500145 Workers' Compensation This category includes standard charges paid for employees in this department to the District's insurance carrier.

CUSTOMER SERVICE AND METER READING

The three digit departmental number 460 seen in this section of the General Ledger refers to the expenses incurred for the labor of the meter readers and the field customer service representative.

- 01-40-460-500105 Labor Wage expenses for this department.
- 01-40-460-500110 Overtime Overtime expenses for this department.
- **01-40-460-500111 Double-time** Double-time expenses for this department.
- 01-40-460-500125 Health Insurance Cost of providing health benefits for employees in this department.
- 01-40-460-500155 Retirement/CalPERS Retirement contributions paid on behalf of employees in this department.
- 01-40-460-500140 Life Insurance Life insurance premiums paid on behalf of employees in this department.
- 01-40-460-500165 Uniforms & Employee Benefits Annual purchase of uniforms and boot allowance.
- 01-40-460-500170 Education Expenses Education expense reimbursement.
- 01-40-460-500115 Social Security— This category reflects the District's portion of Social Security (FICA).
- 01-40-460-500120 Medicare This category reflects the District's portion of Medicare.
- 01-40-460-500145 Workers' Compensation This category includes standard charges paid for employees in this department to the District's insurance carrier.
- 01-40-460-500175 Seminar & Travel Expense Costs associated with attendance to District approved seminars and conferences.
- 01-40-460-550024 Employment Testing Costs associated with pre-employment and random drug testing.

FINANCE AND ADMINISTRATIVE SERVICES EXPENSES

The three digit departmental number 310 seen in this section of the General Ledger refers to the expenses incurred for Finance and Administrative Services as well as General District expenses.

- 01-30-310-500105 Labor Wage expenses for this department.
- 01-30-310-500195 Labor Related CIP— Wage expenses for a Capital Improvement Project in this department.
- 01-30-310-500110 Overtime Overtime expenses for this department.
- 01-30-310-500196 Overtime Related CIP— Overtime expenses for a Capital Improvement Project in this department.

01-30-310-500125 —	Health Insurance — Cost of providing health benefits to employees in this department.
	Retirement/CalPERS — Retirement contributions paid on behalf of employees in this department.
	Life Insurance — Life insurance premiums paid on behalf of employees in this department.
	Uniforms & Employee Benefits — Annual purchase of uniforms and boot allowance.
	Education Expenses — Education expense reimbursement.
	Social Security — This category reflects the District's portion of Social Security – (FICA).
	Medicare — This category reflects the District's portion of Medicare.
	Workers' Compensation — This category includes standard charges paid for employees in this
01-30-310-300145 —	
04 20 240 500450	department to the District's insurance carrier.
01-30-310-500150 —	Unemployment Insurance — This category reflects District paid unemployment insurance for all
	District employees.
01-30-310-500175 —	Seminar & Travel Expenses — Costs associated with attendance to District approved seminars and
	conferences.
	Notary & Lien Fees — Fees associated with filing and releasing liens on delinquent accounts.
	Post-Employment Health Expenses — Costs associated with retiree medical benefits.
01-30-310-500130 —	CalPERS Health Administration Costs — Administrative fees charged for CalPERS health
	insurance.
01-30-310-550001 —	Bank Charges — Fees associated with District bank accounts.
01-30-310-500190	Temporary Labor — Labor expenses for the use of temporary employees.
01-30-310-550042	Office Supplies — Cost of miscellaneous office supplies.
	Office Equipment — This category includes service and/or ease agreements for the phone system
	and postage & billing equipment.
01-40-470-501691 —	Maintenance & Repair – Buildings (general) — This category includes items such as the cleaning
	service who cleans all District offices and routine maintenance such as A/C repairs and plumbing
	problems.
01-30-310-550030	Membership Dues — Membership dues for associations including the Beaumont Chamber of
01-30-310-330030	Commerce, Cherry Valley Chamber of Commerce and the California Special District Association,
01 20 210 520001	ACWA, AWWA and finance related associations.
01-30-310-520001 —	Maintenance & Repair – Office Equipment — This category includes funds allocated to the repair
	and maintenance of various office equipment including the phone system, computers, mailing
	equipment and copier machines.
01-30-310-550048 —	Postage — Postage expenses include the costs of postage for regular and delinquent utility bills as
	well as daily correspondence.
01-30-310-550066 —	Subscriptions — Costs associated with subscriptions to regulatory and technical materials. Also
	includes cost for accessing credit verification information.
01-50-510-550040 —	General Supplies — Cost of general supplies used for District operations not specifically associated
	with anyone project.
01-40-510-510031	Small Tools, Parts & Maintenance — Cost of general tools used for District operations not
	specifically associated with anyone project.
01-30-310-550018	Employee Medical/First Aid — Purchases in this category include supplies for First Aid kits located
	in District Offices.
01-30-310-550024	Employment Testing — Cost associated with pre-employment and random drug testing.
	Property, Auto & General Liability Insurance — Annual insurance premiums covering District
	properties and facilities.
01-40-410-540084	State Mandates & Tariffs — Expenses in this category include NPDES permit fees and water
01-40-410-540004	system fees to the California Department of Public Health as well as all permits and annual reports
	mandated by other Regulatory Agencies.
04 50 540 550070	
01-50-510-550072	Miscellaneous Operating Expenses — Miscellaneous expenses include expenses which do not fall
	directly under another general ledger account.
01-50-510-550060 —	Public Education — Includes costs such as the mandated Annual Consumer Confidence Report
	(Water Quality Report).
01-50-510-540066 —	Property Damage & Theft — Expenses in this category include small claims on the District for
	property damage.
01-30-310-580021 —	IT/ Software Support — The District also pays an annual support fee for its municipal software which
	is allocated to this category.
01-30-310-550006 —	Cashiering Shortages/Overages — This account was created to account for cash shortages and
	overages at the three cashiering windows.
01-30-310-550090 —	Principal Repayment — Principal payment expense for the note payable to Bank of America.
	Interest Expense — Interest expense for the note payable to Bank of America.
	Cost of Issuance Amortization — Allocation of cost of issuance expenses for the note payable to

-30-310-590011 — Cost of Issuance Amortization — Allocation of cost of issuance expenses for the note payable to Bank of America.

BOARD OF DIRECTORS

- 01-10-110-500101 Board of Director Fees Each Director can be paid per diem for attendance at meetings/days of service.
- 01-10-110-500115 Social Security This category reflects the District's portion of Social Security (FICA).
- 01-10-110-500120 Medicare This category reflects the District's portion of Medicare.
- 01-10-110-500145 Workers' Compensation This category includes standard charges paid for employees in this department.
- 01-10-110-500175 Seminar & Travel Expenses Costs associated with the Directors attending and being reimbursed for Seminars and Conferences.
- 01-10-110-550012 Election Expenses Costs associated with directorial elections.

MAINTENANCE & GENERAL PLANT

DISTRICT OFFICE – 560 MAGNOLIA AVE

- 01-40-470-501111 Electricity 560 Magnolia Avenue Electricity for the main District Office.
- 01-40-470-501511 Phones 560 Magnolia Ave Phone and communication services for office and field operation.
- 01-40-470-501411 Sanitation 560 Magnolia Ave Sewer and Refuse for the main District Office.
- 01-40-470-501611 Maintenance & Repair 560 Magnolia Ave Maintenance and repairs performed at the District Office. Routine maintenance to A/C unit and plumbing issues which arise make up the expenses in this category.

DISTRICT PROPERTY - 12303 OAK GLEN ROAD

- 01-40-470-501121 Electricity 12303 Oak Glen Rd Electricity for District residence.
- 01-40-470-501621 Maintenance & Repair 12303 Oak Glen Rd Maintenance and repairs performed at District residence.
- 01-40-470-501321 Propane 12303 Oak Glen Rd Propane purchased for District residence.

DISTRICT PROPERTY - 13695 OAK GLEN ROAD

- 01-40-470-501131 Electricity 13695 Oak Glen Rd Electricity for District residence.
- 01-40-470-501631 Maintenance & Repair 13695 Oak Glen Rd Maintenance and repairs performed at the District residence.
- 01-40-470-501331 Propane 13695 Oak Glen Rd Propane purchased for District residence.

DISTRICT PROPERTY - 13697 OAK GLEN ROAD

- 01-40-470-501141 Electricity 13697 Oak Glen Rd Electricity for District residence.
- 01-40-470-501641 Maintenance & Repair 13697 Oak Glen Rd Maintenance and repairs performed at the District residence.
- 01-40-470-501341 Propane 13697 Oak Glen Rd Propane purchased for District residence.
- **DISTRICT PROPERTY 9781 AVENIDA MIRAVILLA**
- 01-40-470-501151 Electricity 9781 Avenida Miravilla— Electricity for District residence.
- 01-40-470-501651 Maintenance & Repair 9781 Avenida Miravilla Maintenance and repairs performed at the District residence.
- 01-40-470-501351 Propane 9781 Avenida Miravilla Propane purchased for District residence.

DISTRICT FIELD OFFICE - 815 E. 12TH STREET

01-40-470-501161 — Electricity - 815 E. 12th Street — Electricity for the field office.

- 01-40-470-501561 Phones 815 E. 12th Street There are both internet services (telemetry and District network) and fax services at the field office.
- 01-40-470-501461 Sanitation 815 E. 12th Street Sewer/Refuse and trash bin for field office.
- 01-40-470-501661 Maintenance & Repair 815 E. 12th Street Maintenance and Repair performed at the field office, including monthly cleaning services.

DISTRICT PROPERTY - 11083 CHERRY AVENUE

01-40-470-501471 — Sanitation - 11083 Cherry Ave — Trash bin located at Cherry Yard.

MAINTENANCE AND GENERAL PLANT

- 01-40-470-500105 Labor Wage expenses for this department.
- 01-40-470-500125 Health Insurance Cost of providing health benefits to employees in this department.
- 01-40-470-500155 Retirement/CalPERS Retirement contributions paid on behalf of employees in this department.
- 01-40-470-500140 Life Insurance Life insurance premiums paid on behalf of employees in this department.
- 01-40-470-500115 Social Security This category reflects the District's portion of Social Security (FICA).

01-40-470-500120 — Medic	are — This catego	ory reflects the Di	strict's portion of Medicare.
--------------------------	-------------------	---------------------	-------------------------------

- 01-40-470-500145 Workers' Compensation This category includes standard charges paid for employees in this department to the District's insurance carrier.
- 01-40-470-510001 Auto/Fuel Fuel purchased for District fleet vehicles.
- 01-40-470-510002 Fuel Related CIP— Fuel purchased for Capital Improvement Projects.
- 01-40-470-520011 Maintenance & Repair Safety Equipment This would include barricades, safety vests, etc. District keeps on-hand inventory, purchases would be only to replenish worn out items.
- 01-40-470-520091 Maintenance & Repair Communication Equipment Cost of repair and maintenance of District radio equipment.
- 01-40-470-520031 Maintenance & Repair General Equipment This category applies to the preventative maintenance performed on District equipment.
- 01-40-470-520041 Maintenance & Repair Fleet This includes all oil changes, preventative maintenance, etc. for all fleet vehicles, as well as the car cleaning service which cleans all District fleet vehicles.
- 01-40-470-501600 Property Maintenance & Repairs Maintenance work performed on the various District owned buildings (wells, pressure regulation stations, booster pumps, etc.).
- 01-40-470-540030 Landscape Maintenance This is the landscape maintenance performed at the various District facilities.
- **01-30-310-550084 Depreciation** Annual depreciation expenses on capital assets.
- 01-40-470-540072 Recharge Facility, Canyon & Pond Maintenance This category includes the maintenance necessary for the basins at the recharge project and basins located in Edgar Canyon.

ENGINEERING

The three digit departmental number 210 seen in this section of the General Ledger refers to the expenses incurred for the labor of the Engineering staff.

- 01-20-210-500105 Labor Wage expenses for this department.
- 01-20-210-500195 Labor Related CIP— Wage expenses for a Capital Improvement Project in this department.
- 01-20-210-500125 Health Insurance Cost of providing health benefits to employees in this department.
- 01-20-210-500155 Retirement/CalPERS Retirement contributions paid on behalf of employees in this department.
- 01-20-210-500140 Life Insurance District paid life insurance through Standard Life Insurance offered to each full time employee. This category total reflects activity for this department only.
- 01-20-210-500165 Uniforms & Employee Benefits Yearly each employee is given a boot allowance of \$130 as well as seven uniforms to be cleaned, mended and maintained by employees. This category total reflects activity for this department only.
- 01-20-210-500170 Education Expenses Education expense reimbursement.
- 01-20-210-500115 Social Security— This category reflects the District's portion of Social Security (FICA).
- 01-20-210-500120 Medicare This category reflects the District's portion of Medicare.
- 01-20-210-500145 Workers' Compensation This category includes standard charges paid for employees in this department to the District's insurance carrier.
- 01-20-210-500175 Seminar & Travel Expenses The District compensates employees who attend field related seminar/hands on training. This category total reflects activity for this department only.
- 01-20-210-550068 Software Maintenance This category total reflects software licensing activity for this department only.

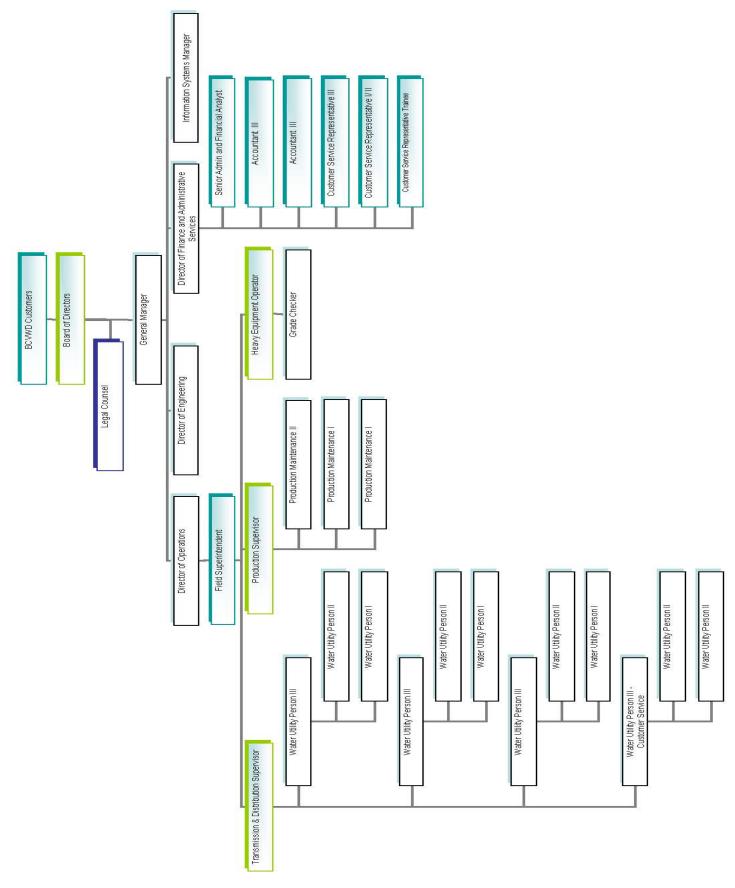
PROFESSIONAL SERVICES

The section of the General Ledger refers to the expenses incurred for Professional Expenses.

- 01-30-310-580011 General Legal Costs associated with day to day operations may include litigation expenses not associated with Capital Improvements (property acquisitions etc.).
- 01-30-310-580001 Accounting & Audit Includes costs associated with audits of District financials.
- 01-20-210-580031 Outside Engineering This section includes any contract engineering work performed by outside vendors.
- 01-20-210-580032 CIP Related General Engineering This section includes any contract engineering work performed by outside vendors on Capital Improvement Projects.
- 01-20-210-540012 Development Reimbursable Engineering This section includes all engineering required to be reimbursed by development for plan checks and plan processing.
- 01-20-210-540048 Permits, Fees & Licensing This includes all engineering costs associated with non-potable water.
- 01-20-210-540018 Grant & Loan Procurement This section includes all procurement costs for grants and loans.
- 01-50-510-550096 Beaumont Basin Watermaster This section accounts for the District's cost of participation in the Beaumont Basin Watermaster.

Appendix C Organization Overview





2014 Organizational Chart

2014 Salary Schedule

Beaumont-Cherry Valley Water District Salary Schedule							
Effective: January 1, 2014		Н	ourly Rate	es			
Classification	1	2	3	4	5	Annual	Range
Customer Service Representative Trainee	9.09	9.60	10.12	10.68	11.27	18,907.20	23,435.04
Water Utility Person I	14.56	15.32	16.13	16.97	17.88	30,291.73	37,184.16
Customer Service Representative I	15.05	15.85	16.67	17.56	18.48	31,303.70	38,432.49
Production Maintenance I	17.56	18.49	19.46	20.48	21.55	36,520.99	44,831.07
Water Utility Person II	17.56	18.49	19.46	20.48	21.55	36,520.99	44,831.07
Customer Service Representative II	17.88	18.82	19.82	20.86	21.96	37,195.63	45,671.39
Production Maintenance II	19.55	20.57	21.64	22.80	24.01	40,658.83	49,936.02
Water Utility Person III	19.55	20.57	21.64	22.80	24.01	40,658.83	49,936.02
Customer Service Representative III	23.17	24.44	25.78	27.20	28.70	48,183.32	59,690.68
Transmission & Distribution Supervisor	26.49	27.88	29.35	30.89	32.52	55,096.31	67,644.78
Production Supervisor	26.49	27.88	29.35	30.89	32.52	55,096.31	67,644.78
Grade Checker (1000 HR)	20.00	24.50	29.00	32.38	35.00	41,600.00	72,800.00
Heavy Equipment Operator (1000 HR)	25.00	28.25	31.50	33.94	38.00	52,000.00	79,040.00
Accountant III	31.33	32.98	34.71	36.54	38.46	65,160.50	80,000.00
Information Systems Manager	33.29	35.05	36.89	38.83	50.00	69,249.32	104,000.00
Sr. Finance and Administrative Analyst	36.65	38.58	40.61	42.75	45.00	76,237.79	93,600.00
Field Superintendent	37.44	39.41	41.49	43.67	45.97	77,875.20	95,617.60
Director of Operations	52.86	55.64	58.57	61.66	64.90	109,951.83	134,992.00
Director of Engineering	52.86	55.64	58.57	61.66	64.90	109,951.83	134,992.00
Director of Finance and Administrative Services	52.86	55.64	58.57	61.66	64.90	109,951.83	134,992.00
General Manager	84.42	<u>19</u>	<u></u> +	<u></u>	91.35	175,600.00	190,000.00
Board of Directors		\$200 st	tipend per	diem in ac	cordance	with District rule	S