



**REGULAR FINANCE COMMITTEE MEETING  
WEDNESDAY, APRIL 26, 2017 AT 9:00 AM  
61750 CHOLLITA ROAD, JOSHUA TREE, CA 92252**

**AGENDA**

1. CALL TO ORDER
2. PLEDGE OF ALLEGIANCE
3. DETERMINATION OF QUORUM
4. APPROVAL OF AGENDA
5. PUBLIC COMMENT
- Page 2 6. APPROVE MINUTES OF THE PRIOR COMMITTEE MEETING
  - Regular Finance Committee Meeting February 27, 2017
7. REVIEW JOB DESCRIPTION AND SALARY FOR REGULATORY COMPLIANCE ADMINISTRATIVE ANALYST – Receive information and recommend to the full Board of Directors for approval. Staff report is currently being prepared.
- Pages 3-5 8. CONSIDER OPTIONS FOR UNPAID TEMPORARY CONSTRUCTION METER CHARGES - Receive information and recommend to the full Board of Directors for approval.
- Pages 6-9 9. CONSIDER TERMINATION OF JOSHUA BASIN-HI-DESERT FINANCING AUTHORITY- Receive information and recommend to the full Board of Directors for approval.
- Pages 10-14 10. DISCUSSION ON NEW BANKING OPTION- Receive for information only.
- Pages 15-29 11. 2<sup>nd</sup> QUARTER ENDING 12/31/16 FINANCIAL REPORT – Accept report and refer to the full Board of Directors for approval.
- Pages 30-53 12. DISCUSSION OF MID BUDGET REVIEW – Review proposed changes to the 16/17 and 17/18 budgets, ask questions and recommend for adoption by the full Board of Directors.
13. STAFF REPORT
14. ADJOURNMENT

**INFORMATION**

During "Public Comment", please use the podium microphone. State your name and have your information prepared and be ready to provide your comments. The District is interested and appreciates your comments. A 3-minute time limit will be imposed. Thank you. Any person with a disability who requires accommodation in order to participate in this meeting should telephone Joshua Basin Water District at (760) 366-8438, at least 48 hours prior to the meeting in order to make a request for a disability-related modification or accommodation. Materials related to an item on this Agenda submitted to the Committee after distribution of the agenda packet are available for public inspection in the District's office located at 61750 Chollita Road, Joshua Tree, California 92252 during normal business hours.

JOSHUA BASIN WATER DISTRICT  
Minutes of the  
REGULAR MEETING OF THE FINANCE COMMITTEE  
Monday, February 27, 2017  
61750 Chollita Road, Joshua Tree, CA 92252

1. **CALL TO ORDER** 9:00 a.m.

2. **PLEDGE OF ALLEGIANCE**

Committee Members Present: Victoria Fuller, President  
Bob Johnson, Director

Staff Present: Curt Sauer, General Manager  
Susan Greer, Assistant General Manager/Controller  
Anne Roman, Accountant

Consultant Present:

Guests: 1

3. **DETERMINATION OF QUORUM**

A quorum is present.

4. **APPROVAL OF AGENDA**

MSC/Johnson/Fuller 2/0 to approve the agenda for the February 27, 2017 Regular Meeting of the Finance Committee.

5. **PUBLIC COMMENT**

None

6. **APPROVE MINUTES OF THE PRIOR COMMITTEE MEETING**

MSC/Johnson/Fuller 2/0 to approve the minutes of the January 23, 2017 Regular Meeting of the Finance Committee.

7. **REVIEW CHECK REGISTER JANUARY 2017.**

Receive information and forward to the full Board of Directors for approval.

8. **STAFF REPORT**

Committee accepted for information.

10. **ADJOURNMENT**

MSC/Johnson/Fuller 2/0 to adjourn the Regular Finance Committee Meeting at 9:40 a.m.

Respectfully submitted:

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Susan Greer, Assistant General Manager/Controller

JOSHUA BASIN WATER DISTRICT  
FINANCE COMMITTEE MEETING AGENDA REPORT

Meeting of the Finance Committee  
2017

April 26, 2017,

Report to: Committee Members

Prepared by: Susan Greer 

**TOPIC:**

**CONSIDER OPTIONS FOR UNPAID TEMPORARY CONSTRUCTION METER CHARGES**

**RECOMMENDATION:**

Recommend to the full board for approval

**ANALYSIS:**

Each year, the District typically has at least one unpaid temporary construction meter account that gets written off as bad debt. These are typically large amounts. I was just informed about the latest one, with an unpaid bill over \$1,800 where there has been no payment since September. Because it is already five months later, it is highly unlikely that we will ever get paid. Temporary construction meter accounts pay premium rates, a 50% surcharge, so the bills can escalate very quickly.

We recognize that development is picking up, and that will result in more temporary construction meter accounts, which could translate to more bad debt, which is also increasing. With a construction meter, a contractor is typically opening up the temporary water account, doing the grading or construction work, presumably being paid by the property owner, but then not paying us. These properties are then sometimes sold before the District is even aware that the bill is unlikely to be paid.

I considered solutions, and the only option that ensures payment is a sufficient guarantee deposit. That issue is problematic because it is difficult to impossible to get an accurate estimate of the amount of water to be used. The water usage for various temporary construction meter accounts can vary wildly, such as the solar project using \$5,000 - \$10,000 per month, or the JT Elementary School contractor with a \$25,000 bill for one month, all the way down to a customer with a bill of \$400 per month. Knowing that it takes almost 3 months until we can lock off for non-payment, we would have needed a \$75,000 guarantee deposit from the school contractor, IF we had an accurate estimate of the amount of water to be used up-front.

Since the ability to accurately determine the amount of water to be used in advance to ensure estimation and collection of an adequate guarantee deposit is so problematic, I reached out to legal counsel for a possible solution. Gil has provided an Agreement (copy attached,) which would require the property owner to take responsibility for a temporary construction meter account and will obligate both the property owner and the property to pay the District for this water service. Execution of the Agreement would be required to open an account and the Agreement would then be recorded on the property right away to ensure our payment. That is a change to current policy, in that it requires the property owner to open the construction meter account, and it will obligate both the owner and the property to pay the bill.

If the Committee agrees with the recommendation, it would require some minor changes to our Rules & Regulations before presentation to the full Board.

**FISCAL IMPACT:**

Discussion only

RECORDING REQUESTED BY  
WHEN RECORDED RETURN TO

Joshua Basin Water District  
P O Box 675  
Joshua Tree CA 92252-0675  
Attn: General Manager

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APN:

**AGREEMENT**

**THIS AGREEMENT ("Agreement")** is entered into as of \_\_\_\_\_, 20\_\_ by and between the Joshua Basin Water District, a public agency of the State of California ("JBWD") and \_\_\_\_\_ ("Owner").

**RECITALS**

A. Owner owns certain real property located in the County of San Bernardino, State of California more particularly described in Exhibit "A" attached hereto and incorporated herein by this reference ("Property"). Owner has executed JBWD's standard form application for a temporary construction meter ("Meter") for the Property. JBWD's rules, regulations, ordinances, procedures and any like kind directives (collectively, "Regulations") governing temporary construction meters provides that an owner of real property, amongst other conditions, execute an agreement whereby the obligation to pay the monthly amount associated with such meter is both the obligation of the owner and an obligation running with the land.

B. Owner hereby agrees to cause payment of the monthly charges associated with the Meter in accordance with the terms and conditions set forth herein.

**NOW, THEREFORE, IN CONSIDERATION OF THE TERMS AND CONDITIONS SET FORTH IN THIS AGREEMENT, THE PARTIES AGREE AS FOLLOWS:**

1. Owner shall comply with all JBWD Regulations with respect to the Meter, including, but not limited to, payment of applicable fees and charges in connection therewith. The provisions of the Regulations are incorporated herein by reference.

2. The terms and provisions set forth in this Agreement, particularly the obligation to make payment to JBWD, shall be deemed provisions, terms and/or covenants running with the Property in accordance with applicable law and shall pass to and be binding upon the successor owners of the Property. This Agreement shall burden the Property and is binding upon the parties hereto and their successors, assigns and all persons acquiring ownership of any interest in, or any portion of the Property. This Agreement shall benefit the Property and inure to the benefit of the owners of the Property. As such, all successor owners of the Property will have any of the rights, responsibilities and liabilities of Owner to comply with the Regulations, including making payment for water supplied to the Property, as if such person or entity originally executed this Agreement in place and stead of Owner. No transfer of the Property shall relieve Owner of any responsibility or liability under this Agreement or the Regulations.

**JOSHUA BASIN WATER DISTRICT**  
**a public agency of the State of California**

**OWNER**

By \_\_\_\_\_  
Its General Manager


By \_\_\_\_\_  
Its \_\_\_\_\_

JOSHUA BASIN WATER DISTRICT  
FINANCE COMMITTEE MEETING AGENDA REPORT

Meeting of the Finance Committee

April 26, 2017

Report to: Committee Members

Prepared by: Susan Greer 

**TOPIC:**

**CONSIDER TERMINATION OF JOSHUA BASIN—HI-DESERT FINANCING AUTHORITY**

**RECOMMENDATION:**

Recommend to the full board for approval

**ANALYSIS:**

In 1991, Joshua Basin and Hi-Desert Water District formed the Joshua Basin—Hi-Desert Financing Authority (Authority) as a tool to assist with financing. At the time, forming the Joint Powers Authority provided an excellent opportunity for economical financing of debt with Marks Roos bonds. JBWD issued \$5.90M debt through the Authority in 1991, including early payoff of two state loans plus funding for infrastructure improvements, then reissued the debt in 1997 and paid it off in 2011. HDWD issued approximately \$4.25M debt through the Authority in 1998. Both of those debt issuances have either been paid off or have been refinanced outside of the Authority. There has been no use for the Authority for several years already. The State Controller's Office wants resolution to this matter, since they are expecting annual reporting for the Authority and there has been no activity or transactions for several years, and no reporting.

The need for the Authority no longer exists. There are more cost-effective opportunities for borrowing money now. Termination of the Authority requires a resolution and a Termination Agreement, which have both been prepared by counsel. Both HDWD and JBWD will need to adopt resolutions terminating the Authority. The resolutions give authority for the GM's to take any actions required to terminate the Authority, such as signing the Termination Agreements. Once completed, copies of all of those documents will be forwarded to the State Controller's Office as well as the Secretary of State.

**FISCAL IMPACT:**

Discussion only

**RESOLUTION NO. \_\_\_\_\_**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF  
JOSHUA BASIN WATER DISTRICT**

**WHEREAS**, Joshua Basin Water District (“JBWD”) and Hi-Desert Water District (“HDWD”) entered into a Joint Exercise of Powers Agreement (“Agreement”) creating the Joshua Basin-Hi-Desert Financing Authority (“Authority”) on February 1, 1991, and

**WHEREAS**, the Authority was formed to assist JBWD and HDWD in the financing of public improvements to be acquired or constructed for the benefit of JBWD and HDWD; and

**WHEREAS**, JBWD and HDWD, through the Authority, financed public improvements for the benefit of their respective districts and issued bonds (“Bonds”); and

**WHEREAS**, the Bonds have been repaid in full and as a result thereof the Authority has been dormant for a number of years; and

**WHEREAS**, the parties to the Agreement have determined to terminate the Authority in accordance with the terms of the Agreement and California law, and

**WHEREAS**, the Agreement provides that the Authority “shall continue in effect until February 1, 2020, unless extended or earlier terminated by a supplemental agreement of” JBWD and HDWD, and

**WHEREAS**, JBWD and HDWD contemplate entering into that certain Termination Agreement attached hereto as Exhibit “A” (“Supplemental Agreement”) to satisfy the requirements of the Authority with respect to the termination of the Agreement; and

**WHEREAS**, the board of directors (“Board”) of JBWD desires to terminate the Agreement and Authority,

**NOW, THEREFORE, THE BOARD OF DIRECTORS OF JOSHUA BASIN WATER DISTRICT DOES RESOLVE, DETERMINE AND ORDER AS FOLLOWS:**

**SECTION ONE.** The Board consents to the termination of the Authority effective upon the consent of all of the parties to the Agreement to the termination thereof.

**SECTION TWO.** The form of the Supplemental Agreement attached hereto as Exhibit “A” presented at this meeting is hereby approved and the general manager of JBWD is hereby authorized and directed to execute such agreement in the form hereby approved with such additions therein and changes thereto as the general manager deems necessary if such changes do not materially alter the substance or content thereof.

**SECTION THREE.** The general manager is hereby authorized to take any actions and to execute and deliver any and all documents that are necessary to accomplish the termination of the Authority.

**EXHIBIT "A"**  
**SUPPLEMENTAL AGREEMENT**  
**TO**  
**RESOLUTION NO. \_\_\_\_\_**

**TERMINATION AGREEMENT**

THIS TERMINATION AGREEMENT ("Agreement") is made on this \_\_\_\_\_ day of \_\_\_\_\_, 2017 ("Effective Date") by and between the HI-DESERT WATER DISTRICT, a public agency of the State of California ("HDWD") and JOSHUA BASIN WATER DISTRICT, a public agency of the State of California ("JBWD"). HDWD and JBWD may be collectively referred to as the "Parties" and individually as a "Party".

**RECITALS**

A. On or about February 1, 1991, HDWD and JBWD, entered into a Joint Exercise of Powers Agreement ("JPA Agreement") creating the Joshua Basin-Hi-Desert Financing Authority ("Authority").

B. The Authority was formed to assist JBWD and HDWD in the financing of public improvements to be acquired or constructed for the benefit of JBWD and HDWD

C. The Parties, through the Authority, financed public improvements for the benefit of their respective districts and issued bonds ("Bonds") of the Joshua Basin Assessment District No. 87-1.

D. The Bonds have been repaid in full and as a result thereof the Authority has been dormant for a number of years.

E. The Parties, through their respective boards of directors have determined to terminate the Authority in accordance with the terms of this Agreement and California law.

F. The Parties now desire to terminate the JPA Agreement and Authority and evidence such termination by execution and delivery of this Agreement.

**NOW, THEREFORE**, in consideration of the preceding promises and the mutual covenants and agreements hereinafter contained, the Parties hereto do hereby agree as follows:

1. All of the Recitals are hereby incorporated herein by this reference as to the same extent as though hereinagain set forth in full.

2. HDWD and JBWD hereby declare and agree that the JPA Agreement and the Authority be and is hereby terminated. Nothing herein shall be construed a release of any right by a Party against the other Party which existed prior to the execution of this Agreement.

3. Each Party shall assume the defense of, indemnify and hold harmless the other Party and its respective officers, directors, administrators, representatives, consultants, engineers,



**ADOPTED, SIGNED AND APPROVED THIS \_\_\_ DAY OF \_\_\_\_\_, 2017.**

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**Mickey Luckman, President  
Board of Directors of  
Joshua Basin Water District**

**ATTEST:**

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**Curt Sauer, Secretary  
Board of Directors of  
Joshua Basin Water District**

**JOSHUA BASIN WATER DISTRICT  
MEETING AGENDA REPORT**

Meeting of the Finance Committee

April 26, 2017

Report to: Committee Members

Prepared by: Susan Greer 

**TOPIC:  
DISCUSS NEW BANKING OPTION**

**RECOMMENDATION:  
Discussion only**

**ANALYSIS:**  
The District has received an unsolicited proposal from Pacific Western Bank requesting that we consider changing banks.

Pacific Western Bank (PWB) is located in Yucca Valley and has been ranked number one on Forbes America's Best Banks 2017 list. PWB is the only commercial bank in the Morongo Basin, meaning that their primary focus is business banking.

JBWD currently banks with US Bank, and has done so since 2008, when US Bank acquired Pomona First Federal Bank & Trust where JBWD had our account since 2004. Prior to that, since 1998 JBWD banked with PWB, primarily because they had a branch in Joshua Tree which subsequently closed.

PWB is currently the bank used by Hi-Desert Water District, 29 Palms Water District, Bighorn—Desert View Water Agency, Town of Yucca Valley and Copper Mountain College, so they have plenty of public agency experience.

The current cost of our monthly banking services is approximately \$1,000. Costs of providing those same services are less from PWB. See examples below:

	PWB	US Bank	Savings
December	\$736	\$1,111	\$375
January	\$702	\$1,044	\$342

Savings from PWB are achievable for two reasons. Fees to provide the same services are less. In addition, the earnings credit, which is used to offset fees, is significantly higher than at US Bank. PWB is paying an earnings credit of 1.35% compared to .21% at US Bank – that's more than six times the earnings. The earnings credit provides funding for payment of fees only, and is not interest that accumulates in the account. Any net earnings credit which exceeds any fees is wiped out at the end of the month. PWB would closely monitor the account and work with JBWD to ensure the proper amount is on deposit.

In addition to lower fees and higher earnings credits, PWB will allow JBWD to process some specific fees through the bank analysis. Fees such as our armored courier pickup and our payroll processing, which costs exceed \$1,240 per month, can also be run through our bank account analysis. If we deposited an additional \$1,900,000 in our bank account, the earnings credit on that amount would also cover those courier and payroll costs (in addition to the monthly fees that are already covered.) That same \$1,900,000 is currently earning us about \$1,077 per month at LAIF with its .68% interest rate, so there is a saving of \$163 per month (\$1,240 costs less \$1,077 LAIF earnings.)

On average, JBWD is currently paying \$1,000 per month for banking services, \$12,000 per year. In addition, we are paying another \$15,000 per year for armored courier pickup and payroll processing. That's a total of \$27,000 per year. There are several options for handling these costs if we moved to PWB.

We could change to PWB, not deposit any more money than is currently typically on deposit at US Bank (approximately \$400,000) and our costs would decrease by approximately \$8,000 per year because PWB fees are lower and earnings credits are higher.

If we keep an additional amount on deposit with PWB as determined each month, (but approximately \$300,000 based on two-month analysis,) our banking fee costs would decrease by approximately \$10,000 per year, (offset by the reduced earnings at LAIF.)

If we keep a substantial amount of additional funds on deposit with PWB as determined each month, (but approximately \$1,900,000 based on two-month analysis,) our banking fees would decrease \$10,000 per year and our armored courier and payroll processing fees would be reduced by \$2,076 including offset of LAIF earnings.

There is significant effort associated with changing banks. PWB will pick up all costs for new checks and deposit slips that have to be replaced. We have several automatic withdrawals from our account, such as for payroll, that will have to be changed. We have several automatic payments, all of the autopay transactions, and more that are linked to our bank that will have to be changed. We just finished implementation of the OED (online electronic deposit) payments, which was challenging and will have to be re-addressed for the new bank.

**FISCAL IMPACT:**

Annual savings from \$8,000 to \$12,000 per year.

# Forbes

**Forbes 2017  
BEST BANKS  
IN AMERICA**

## America's Best Banks 2017

BY KURT BADENHAUSEN  
FORBES STAFF

**I**t has been a turbulent decade for the banking sector. Banks have mostly recovered from the late 2000s financial crisis after a multitude of asset write-downs, settlements and fines. There have been only 13 bank failures the past two years, compared to 297 during 2009 and 2010. "The banking industry is healthy. Across the board, banks are well-capitalized and credit quality is strong," says Chris Vanderpool, Senior Analyst at S&P Global Market Intelligence. "Despite those things, loan growth has been sluggish and profit margins are compressed."

To gauge the financial condition of the biggest banks, Forbes turned to S&P Global Market Intelligence, for data regarding

growth, credit quality and profitability for the 100 largest banks and thrifts by assets. The result: America's Best Banks 2017. The 10 metrics used in the rankings are based on regulatory filings through Sept. 30. The data is compliments of S&P Global Market Intelligence, but the rankings are done solely by Forbes.

The No. 1-ranked bank this year is Los Angeles-based PacWest Bancorp, the holding company for Pacific Western Bank. The \$21 billion-in-assets bank scores in the top 20 in eight of the 10 metrics we measured, including a 5.4% net interest margin, third-best among the 100 largest banks, and 1.6% return on average assets, which ranked fourth.

PacWest offers commercial banking ser-

vices at 77 branches throughout the state of California. The firm also has one office in Durham, N.C., acquired in the fourth quarter of 2015 when PacWest bought 10-year-old Square 1 Financial for \$815 million — it focuses on lending to venture capital and private equity investors. The Square 1 purchase added \$3.1 billion in assets and was the 28th acquisition for PacWest since it was founded in 1999.

PacWest's stock is up 38% over the last 12 months, but it still trades at just 1.5 times its book value compared to an average of 2.1 times book for the rest of the banks ranked in the top 20.

Rounding out the top five are Community Bank System, Western Alliance Bancorp and Glacier Bancorp. 

Rank	Company	Total assets (\$bil)	ROATCE	NPAs/assets	CET1 ratio	Efficiency ratio	LTM revenue growth
1	PacWest Bancorp	21	16.00%	1.20%	12.80%	41%	24%
2	CVB Financial	8	11.9	0.5	16.6	45	2
3	Community Bank System	9	14.3	0.3	15.7	62	15
4	Western Alliance Bancorp	17	18.3	0.8	9.8	44	40
5	Glacier Bancorp	9	12.8	1.3	13.9	56	9
6	First Republic Bank	68	14.2	0.1	10.5	56	19
7	Bank of Hawaii	16	16.4	0.4	13.4	58	7
8	Home BancShares	10	20.3	0.8	11	39	22
9	Prosperity Bancshares	21	18.1	0.3	14.4	41	-3
10	FCB Financial Holdings	9	12.6	0.5	11.8	46	65

If data is not reported at the holding company level, the banking subsidiary data was used.

NA: Not available; LTM: Latest 12-months. ROATCE: return on average tangible common equity; NPAs: nonperforming assets, excluding government-guaranteed loans and other real estate owned under FDIC loss-share plans; CET1 ratio: common equity Tier 1 capital as a percentage of risk-weighted assets; prior to reporting under Basel III, the CET1 ratio was known as the Tier 1 common ratio under the general risk-based rules. Source: S&P Global Market Intelligence.

\*For a detailed methodology, please visit [www.forbes.com](http://www.forbes.com) \*\*Excerpted rankings shown above. For full list, please visit [www.forbes.com](http://www.forbes.com)

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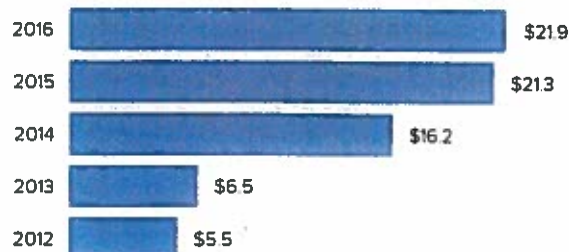
# Financial Fact Sheet

NASDAQ: PACW | \$54.44 (12/30/16)

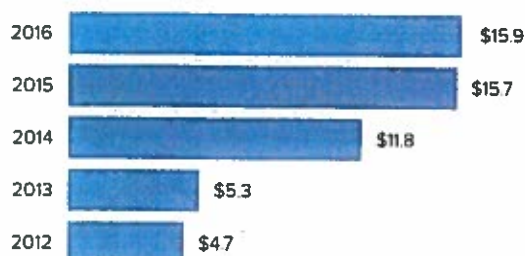


## Period-End Balances (\$B)

### Assets



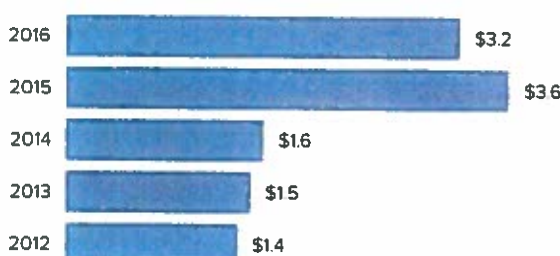
### Deposits



### Loans and Leases



### Securities



## Executive Management Team

**Matthew P. Wagner**  
President & CEO  
PacWest Bancorp & Pacific Western Bank

**Donald D. Destino**  
EVP, Corporate Development  
& Investor Relations

**James J. Pleczynski**  
EVP & President,  
CapitalSource

**Christopher D. Blake**  
EVP, Director  
Human Resources

**Stanley Ivie**  
EVP, Chief Risk  
Officer

**Patrick J. Rusnak**  
EVP, Chief Financial  
Officer

**Mark A. Christian**  
EVP, Operations &  
Systems

**Kori L. Ogrosky**  
EVP, General Counsel  
& Corporate Secretary

**Frank Tower**  
EVP & President,  
Square 1 Bank

**Bryan Corsini**  
EVP, Chief Credit  
Officer

**Bart R. Olson**  
EVP, Chief Accounting  
Officer

## About PacWest Bancorp

PacWest Bancorp ("PacWest") is a bank holding company with over \$21 billion in assets with one wholly-owned banking subsidiary, Pacific Western Bank ("Pacific Western"). The Bank has 77 full-service branches located throughout the state of California and one branch in Durham, North Carolina. Pacific Western provides commercial banking services, including real estate, construction, and commercial loans, and comprehensive deposit and treasury management services to small and medium-sized businesses. Pacific Western offers additional products and services through its CapitalSource and Square 1 Bank divisions. CapitalSource provides cash flow, asset-based, equipment and real estate loans and treasury management services to established middle-market businesses on a national basis. Square 1 Bank offers a comprehensive suite of financial services focused on entrepreneurial businesses and their venture capital and private equity investors, with offices located in key innovation hubs across the United States.

## Investor Relations Contact

Donald D. Destino | ddestino@pacwestbancorp.com | 310.887.8521

## Learn More About Us

pacwestbancorp.com | pacificwesternbank.com | capitalsource.com | square1bank.com

**Forbes 2017  
BEST BANKS  
IN AMERICA  
#1 RANKED**



# Financial Fact Sheet

NASDAQ: PACW | \$54.44 (\$ 30.16)



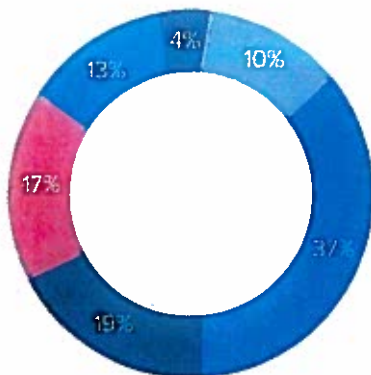
## 4th Quarter 2016 at a Glance

<b>\$85.6M</b>	<b>\$15.0B</b>	<b>\$15.8B</b>	<b>\$21.4B</b>	<b>\$4.5B</b>
Net Income	Total Average Loans	Total Average Deposits	Total Average Assets	Total Average Shareholders' Equity

## Fiscal Period Comparison

Fiscal Period	EPS Diluted	Net Income (Millions)	Average Loans (Billions)	Average Deposits (Billions)	Average Assets (Billions)	Return on Tangible Equity
2016	\$2.90	\$352.2	\$14.6	\$15.6	\$21.2	15.52%
2015	\$2.79	\$299.6	\$12.6	\$13.1	\$17.6	15.76%
2014	\$1.92	\$168.9	\$9.4	\$9.9	\$13.3	11.88%
2013	\$1.08	\$45.1	\$4.0	\$5.1	\$6.1	8.25%
2012	\$1.54	\$56.8	\$3.5	\$4.7	\$5.5	11.76%
2011	\$1.37	\$50.7	\$3.8	\$4.6	\$5.5	11.33%

## Loan & Lease Portfolio



Real Estate Mortgage	\$ 5,710M
Cash Flow	\$ 2,851M
Asset-based	\$ 2,612M
Venture Capital	\$ 1,988M
Equipment Finance	\$ 692M
Other	\$ 1,603M

JOSHUA BASIN WATER DISTRICT  
MEETING AGENDA REPORT

Meeting of the Finance Committee

April 26, 2017

Report to: Committee Members

Prepared by: Susan Greer



TOPIC:  
2<sup>nd</sup> QUARTER ENDING 12/31/16 FINANCIAL REPORT

RECOMMENDATION:  
Accept report and refer to full Board.

ANALYSIS:  
We will discuss the second quarter financial report in detail at the meeting.

STRATEGIC PLAN ITEM:  
N/A

FISCAL IMPACT:  
N/A





**JOSHUA BASIN WATER DISTRICT  
2nd QUARTER ENDING 12/31/16 FINANCIAL REPORT SUMMARY**

**CASH FLOW**

\$1.0M water bill payments collected during the quarter  
\$1.1M property taxes/assessments collected  
\$29K fees collected for 5 meters sold during quarter  
\$82K spent on capital projects  
Total cash INcreased \$1.1M during the quarter due to property tax receipts  
Cash flow is sufficient to meet current budgetary needs

**CASH BALANCES**

Capital spending is minimal and property tax receipts are being received  
Both Emergency and Opportunity Funds are at their target balances  
Total cash is increased \$1.1M over last quarter, and increased \$949K from one year ago  
Total cash balance is \$9.4M

**PROPERTY TAX AND ASSESSMENT COLLECTIONS**

Property tax revenues have been recorded; approximately 2% more than prior year  
Overall property tax collection rate is almost identical to prior year  
Current collections are less than last year; and prior year collections are more than last year

**BOARD REPORT**

Operating Revenues are 70% of budget  
Water Revenues are 57% of budget  
Total Expenses are 35% of budget  
Total Operating Revenues exceed Total Operating Expenses by \$1.9M

**CONSUMPTION STATISTICS**

Usage for the 12 months ending 12/31/15/16 is 4% more than prior year  
The highest users are the typical accounts, hospital, cemetery, multi-unit housing,  
PLUS a customer with a huge leak over 1,000 units





2nd Quarter Ending 12/31/16 CASH FLOW EXPLANATION

**Beginning Cash Balance 10/1/16** **\$8,296,863**

**Source of Funds (Revenues)**

Total cash received during the quarter from all sources 2,246,389

Water bill and related payments of \$1,054,905 received from ratepayers

Property Tax/Assessment Payments of \$1,129,755 received

HDMC Funding of \$19,935 (Reimb \$16K, OH \$3K)

Meter Installation/Capacity Fees of \$29,735 received  
5 new meters

Interest Revenue of \$12,059 received

**Use of Funds (Expenses)**

Total use of cash during the quarter for all purposes 1,125,884

Capital costs during the quarter - \$82,439

- Well 14 Rehab
- office remodel design/investigation costs
- Ditchwitch
- Mobilemini purchase - record storage

Other Use of Funds costs indicated are average and typical

**Ending Cash Balance 12/31/16** **\$9,417,368**

Total cash increased during the quarter by \$1,120,504



P.O. Box 675 \* 61750 Chollita Road \* Joshua Tree \* California 92252  
 Phone (760) 366-8438 \* Fax (760) 366-9528  
 Website: [www.jbwd.com](http://www.jbwd.com) \* Customer Service: [customerservice@jbwd.com](mailto:customerservice@jbwd.com)

**Cash Flow**  
**Oct 2016 - Dec 2016**

Beginning Cash		8,296,862.89
<b>SOURCE OF FUNDS:</b>		
Water A/R Collections	932,967.64	
Grant Revenues	0.00	
Turn On/Misc	6,237.61	
Consumer Deposits	13,500.00	
Project Deposits	102,199.27	
HDMC WWTP Operations Reimbursement	16,273.23	
HDMC WWTP Operations Overhead Revenue	3,661.45	
Property Taxes G.D.	209,755.59	
ID #2 Tax Collections	224.64	
Standby Collections - Prior	203,587.09	
Standby Collections - Current	574,820.23	
CMM Assessment Collections	141,367.34	
Water Capacity Charges	19,725.00	
Wastewater Capacity Charges	0.00	
Meter Installation Fees	10,010.00	
Interest	12,059.46	
	<b>TOTAL SOURCE OF FUNDS</b>	<b>2,246,388.55</b>
<b>FUNDS USED:</b>		
Debt Service	0.00	
Capital Additions	82,439.31	
Operating Expenses	500,150.33	
Employee Funded Payroll Taxes & CalPERS	143,923.94	
Employer Funded Payroll Taxes & CalPERS	65,789.13	
Employee Funded 457 Transfer	8,077.99	
Employer Funded 457 Transfer	3,620.56	804,001.26
Bank Transfer Payroll	318,638.95	
Bank Transfer Fees/Charges	3,243.85	321,882.80
	<b>TOTAL USE OF FUNDS</b>	<b>1,125,884.06</b>
Net Increase (Decrease)		1,120,504.49
Cash Balance at End of Period		<u>9,417,367.38</u>



CASH BALANCES 12/31/16

	Current	LEGALLY			BOARD		Last Quarter		One Year Ago	
	12/31/16	<u>RESTRICTED</u>	<u>DESIGNATED</u>	<u>UNRESTRICTED</u>	9/30/2016	12/31/15	<u>TOTAL</u>	<u>TOTAL</u>	<u>TOTAL</u>	<u>TOTAL</u>
Petty Cash	600			600	600			600		600
Change Fund	1,500			1,500	1,500			1,500		1,500
General Fund	361,460			361,460	282,940			282,940		326,542
Payroll Fund	4,925			4,925	75,000			75,000		5,000
LAIF	3,560,436			3,560,436	2,703,343			2,703,343		2,895,546
Investment Fund	1,000,000		1,000,000		1,000,000			1,000,000		1,000,000
Emergency Fund	375,422		375,422		375,422			375,422		511,176
Equip & Tech Reserve	2,000,000		2,000,000		2,000,000			2,000,000		2,000,000
Opportunity Fund	274,628		274,628		274,628			274,628		300,000
Well & Booster Reserve	51,000		51,000		292,536			292,536		0
Building Reserve	394,622	394,622			88,649			88,649		186,920
Consumer Deposits	108,518	108,518			610,347			610,347		60,985
Water Capacity	611,342	611,342			51,000			51,000		524,513
Wastewater Capacity	425,147	425,147			293,535			293,535		407,749
CMM	244,754	244,754			244,355			244,355		244,355
Redemption Reserve	3,014	3,014			3,009			3,009		2,998
Prepayment	9,417,368	1,787,397	3,701,050	3,928,921	8,296,864			8,296,864		8,467,884

Total cash is increased \$1,120,000 from last quarter.

Total cash is increased \$949,000 from one year ago.



Property Tax and Assessment Revenues and Collections as of 12/31/16

	2016/2017			2015/2016		
	<u>Revenue</u>	<u>Y-T-D Collections</u>	<u>% Collected</u>	<u>Y-T-D Collections</u>	<u>Revenue</u>	<u>% Collected</u>
ID#2	952	952	100%	11,294	11,294	100%
General District Taxes	423,104	224,914	53%	386,553	208,798	54%
CMM Assessment District Prior	256,887	125,115 27,909	49%	258,095	129,279 36,292	50%
Standby Assessments Prior	1,149,921	607,264 227,262	53%	1,140,297	628,574 178,698	55%
<b>TOTAL</b>	<b>1,830,864</b>	<b>1,213,416</b>	<b>66%</b>	<b>1,796,239</b>	<b>1,192,935</b>	<b>66%</b>

General District and Standby Assessments are District funds and can be used for any legal District purpose.  
 CMM Assessment District funds are restricted, "pass-through" only; we are collecting funds to pass through to a third party.  
 ID#2 funds are pay-back to the District, after early payoff of the debt; no assessments on tax rolls since 14/15.



2nd Quarter Ending 12/31/16 BOARD REPORT SUMMARY

As of December 31, 2016, we are through 50% of the fiscal year

**REVENUES**

Total Operating Revenues are 70% of budget. 66% one year ago.  
 Water Revenues are 57% of budget. 50% one year ago.  
 HDMC 10% of budget - only first quarter billing prepared  
 Property Tax Revenues are 101% of budget  
 Other Revenues are 56% of budget  
 Unbudgeted development fees of \$52K collected representing 8 meters sold

**EXPENSES**

	% of budget	
Production	26%	Haven't paid for recharge water costs yet
Distribution	39%	Costs tracking appropriately
Customer Service	40%	Costs tracking appropriately
Administration	42%	Costs tracking appropriately
Engineering	43%	Costs tracking appropriately
Finance	46%	Costs tracking appropriately
Human Resources	58%	Costs tracking appropriately
Bonds & Loans	38%	Costs tracking appropriately
HDMC Tmt. Plant	30%	Costs appropriate; billing in arrears
Benefits Allocated	47%	Costs tracking appropriately
Field Allocated	26%	Costs tracking appropriately
Office Allocated	52%	Costs tracking appropriately
<hr/>		
<b>TOTAL</b>	<b>35%</b>	

**SUMMARY**

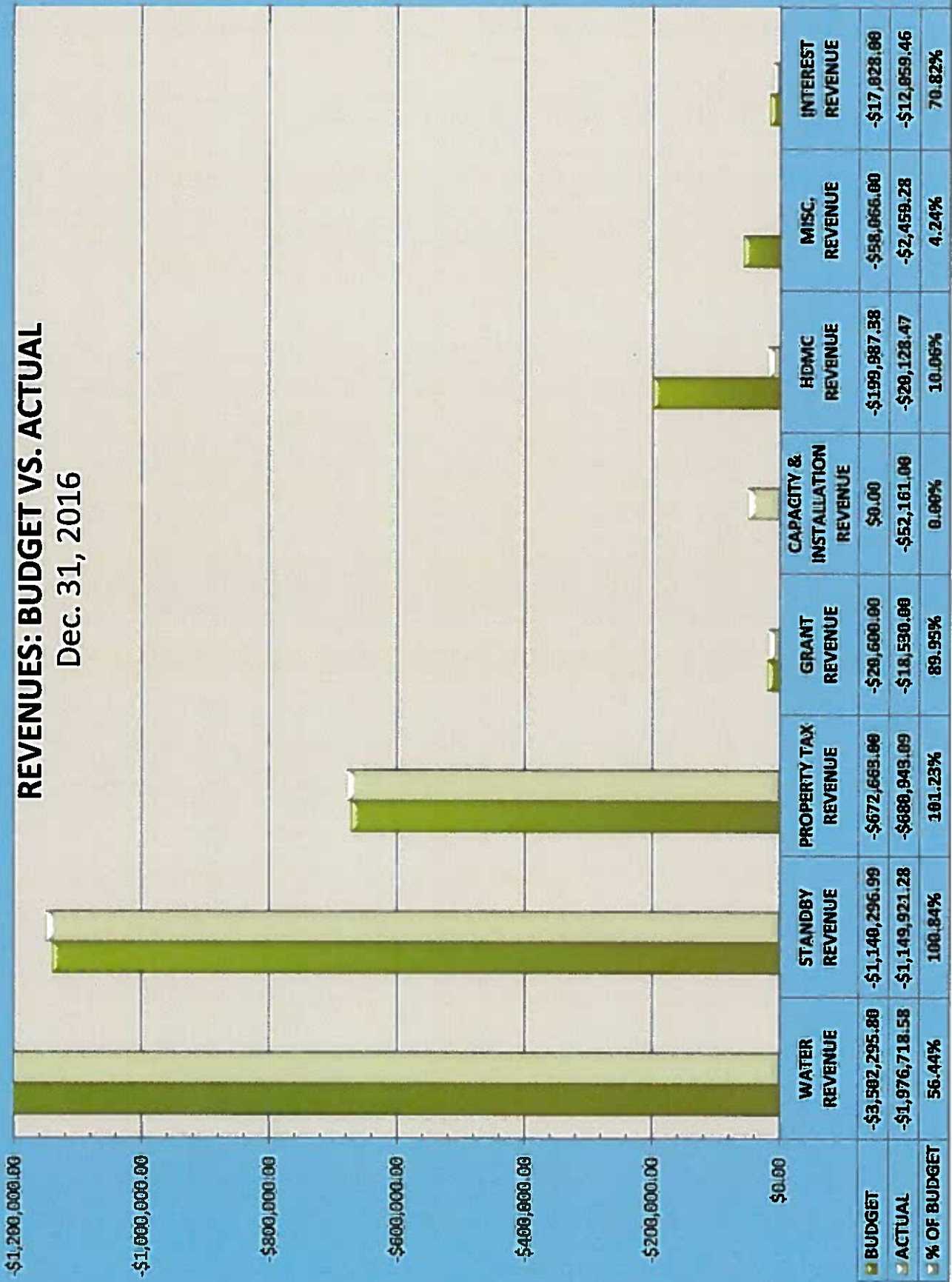
Total Operating Revenues exceed Total Operating Expenses by \$1,977,560

Total Operating Revenues are 70%, \$3.9M

Total Operating Expenses are 35%, \$1.9M

# REVENUES: BUDGET VS. ACTUAL

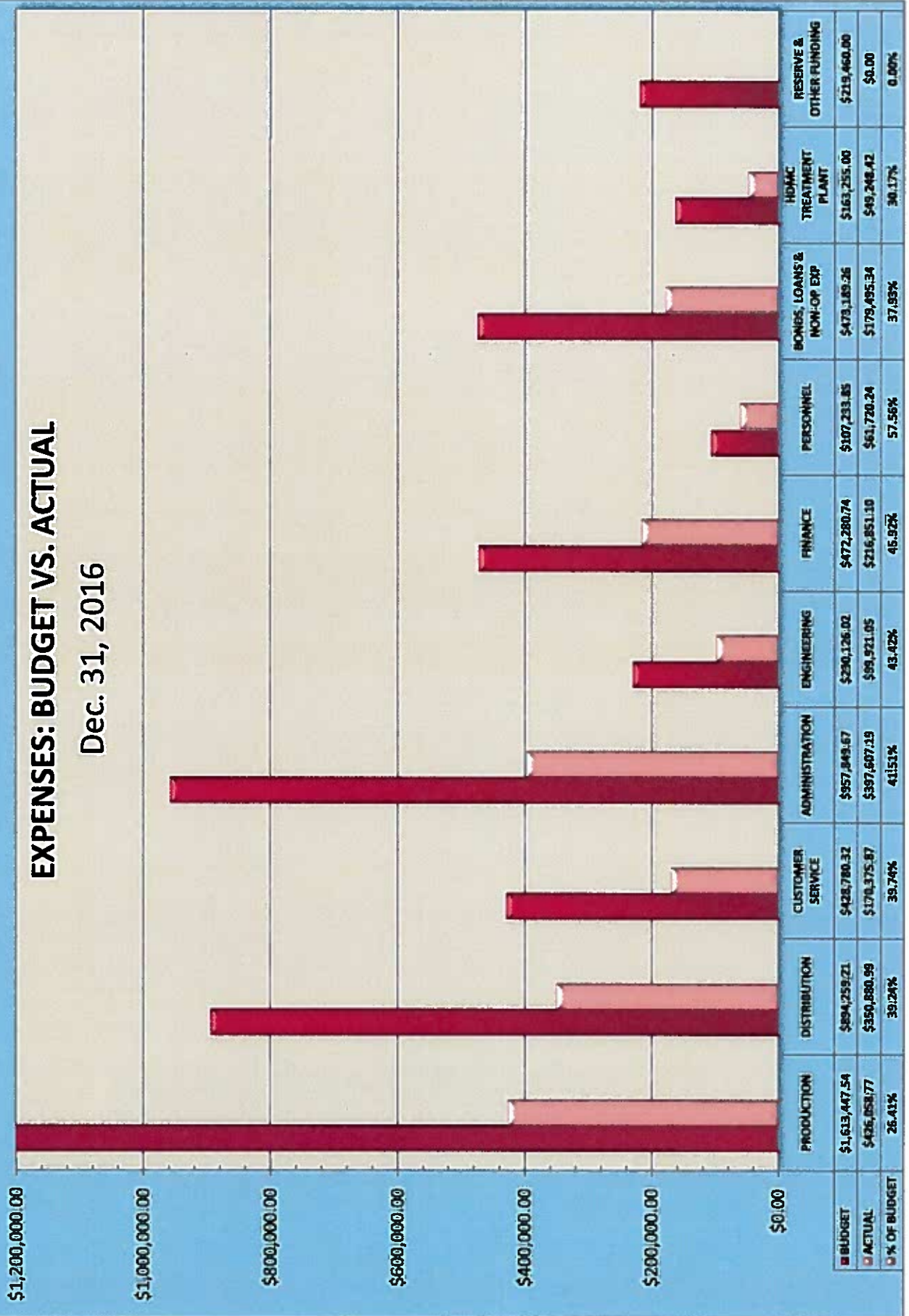
Dec. 31, 2016





# EXPENSES: BUDGET VS. ACTUAL

Dec. 31, 2016





# My \*Budget Report (Board Report)

## Account Summary

For Fiscal: 2016-2017 Period Ending: 12/31/2016

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Fund: 01 - GENERAL FUND</b>						
<b>Revenue</b>						
<b>Program: 40 - ** REVENUES **</b>						
<u>01-40-41010-FI</u>	METERED WATER SALES	1,674,532.00	1,674,532.00	115,296.73	1,045,131.78	-629,400.22 62.41 %
<u>01-40-41012-FI</u>	ALLOW FOR WAAP/BILLING ADJ	0.00	0.00	-800.00	-2,541.00	-2,541.00 0.00 %
<u>01-40-41015-FI</u>	BASIC FEES	1,403,988.00	1,403,988.00	119,234.98	716,407.02	-687,580.98 51.03 %
<u>01-40-41016-FI</u>	BASIC FEES - LOCKED/PULLED	291,340.80	291,340.80	21,401.88	131,527.33	-159,813.47 45.15 %
<u>01-40-41030-FI</u>	PRIVATE FIRE PROTECTION SERV.	21,642.00	21,642.00	1,803.46	10,820.76	-10,821.24 50.00 %
<u>01-40-41040-FI</u>	SPECIAL SERVICES REVENUE	110,793.00	110,793.00	11,665.02	74,957.86	-35,835.14 67.66 %
<u>01-40-41045-FI</u>	HDMC WWTP OPERATIONS REIMB	163,255.00	163,255.00	0.00	16,431.42	-146,823.58 10.06 %
<u>01-40-41046-FI</u>	HDMC WWTP OVERHEAD/FEES RE	36,732.38	36,732.38	0.00	3,697.05	-33,035.33 10.06 %
<u>01-40-42100-FI</u>	STANDBY REVENUE-CURRENT	1,140,296.99	1,140,296.99	-50.00	1,149,921.28	9,624.29 100.84 %
<u>01-40-43000-FI</u>	PROPERTY TAX REVENUE - G.D.	420,000.00	420,000.00	423,103.94	423,103.94	3,103.94 100.74 %
<u>01-40-43010-FI</u>	AD VALOREM REVENUE - ID #2	0.00	0.00	123.50	951.98	951.98 0.00 %
<u>01-40-43020-FI</u>	ASSESSMENT REVENUE - CMM	252,663.00	252,663.00	0.00	256,887.17	4,224.17 101.67 %
<u>01-40-44010-FI</u>	WATER CAPACITY CHARGES	0.00	0.00	3,945.00	31,560.00	31,560.00 0.00 %
<u>01-40-44030-FI</u>	METER INSTALLATION FEES	0.00	0.00	2,002.00	14,683.00	14,683.00 0.00 %
<u>01-40-44035-FI</u>	METER REPAIR REVENUE	0.00	0.00	0.00	414.83	414.83 0.00 %
<u>01-40-44050-FI</u>	WASTEWATER CAPACITY CHARGES	0.00	0.00	0.00	5,918.00	5,918.00 0.00 %
<u>01-40-46121-FI</u>	GRANT REVENUE - LOCAL (MWA)	30,200.00	20,600.00	0.00	18,530.00	-2,070.00 89.95 %
<u>01-40-47000-FI</u>	MISCELLANEOUS REVENUE	12,142.00	58,066.00	516.86	2,459.28	-55,606.72 4.24 %
<u>01-40-47002-FI</u>	INTEREST REVENUE - G.D.	17,028.00	17,028.00	0.00	12,059.46	-4,968.54 70.82 %
<b>Program: 40 - ** REVENUES ** Total:</b>		<b>5,574,613.17</b>	<b>5,610,937.17</b>	<b>698,243.37</b>	<b>3,912,921.16</b>	<b>-1,698,016.01 69.74 %</b>
<b>Revenue Total:</b>		<b>5,574,613.17</b>	<b>5,610,937.17</b>	<b>698,243.37</b>	<b>3,912,921.16</b>	<b>-1,698,016.01 69.74 %</b>
<b>Expense</b>						
<b>Program: 01 - ** PRODUCTION **</b>						
<u>01-01-5-01-01118-FI</u>	PRODUCTION SALARY	304,710.00	304,710.00	28,016.72	135,923.98	168,786.02 44.61 %
<u>01-01-5-01-02205-RL</u>	WATER TREATMENT EXPENSE	15,000.00	15,000.00	447.00	2,309.50	12,690.50 15.40 %
<u>01-01-5-01-02210-RL</u>	SMALL TOOLS - PRODUCTION	6,000.00	6,000.00	1,821.38	3,993.59	2,006.41 66.56 %
<u>01-01-5-01-03102-GM</u>	WATER RECHARGE PURCHASE	268,000.00	313,924.00	0.00	0.00	313,924.00 0.00 %
<u>01-01-5-01-03105-GM</u>	WATER SUPPLY MONITORING	31,725.00	31,725.00	0.00	0.00	31,725.00 0.00 %
<u>01-01-5-01-03108-RL</u>	RECHARGE MAINT/REPAIR	26,280.00	26,280.00	345.60	345.60	25,934.40 1.32 %
<u>01-01-5-01-03111-D/P</u>	EQUIPMENT RENTAL	12,500.00	12,500.00	0.00	0.00	12,500.00 0.00 %
<u>01-01-5-01-03115-RL</u>	PUMPING PLANT REPAIR & MAINT.	100,000.00	100,000.00	4,530.94	20,294.32	79,705.68 20.29 %
<u>01-01-5-01-03120-RL</u>	TANK & RESERVOIR MAINTENANCE	74,000.00	74,000.00	9,550.00	9,550.00	64,450.00 12.91 %
<u>01-01-5-01-03207-RL</u>	GENERATOR (LARGE) REPAIR & MA	27,000.00	27,000.00	118.20	118.20	26,881.80 0.44 %
<u>01-01-5-01-04004-RL</u>	LABORATORY SERVICES	20,000.00	20,000.00	1,729.00	6,826.00	13,174.00 34.13 %
<u>01-01-5-01-06105-RL</u>	POWER FOR PUMPING (ELECTRIC)	400,000.00	400,000.00	28,391.32	144,084.31	255,915.69 36.02 %
<u>01-01-5-01-06501-RL</u>	TELEMETRY / SCADA EXPENSE	15,000.00	15,000.00	0.00	292.12	14,707.88 1.95 %
<u>01-01-5-01-07002-AGM</u>	RIGHT OF WAY	41,553.10	15,990.00	500.00	500.00	15,490.00 3.13 %
<u>01-01-5-01-98001-FI</u>	EE BENEFITS ALLOCATED	172,715.12	172,715.12	45,190.51	81,747.62	90,967.50 47.33 %
<u>01-01-5-01-98002-FI</u>	FIELD EXPENSES ALLOCATED	78,364.50	78,603.42	14,951.69	20,073.53	58,529.89 25.54 %
<b>Program: 01 - ** PRODUCTION ** Total:</b>		<b>1,592,847.72</b>	<b>1,613,447.54</b>	<b>135,592.36</b>	<b>426,058.77</b>	<b>1,187,388.77 26.41 %</b>
<b>Program: 02 - ** DISTRIBUTION **</b>						
<u>01-02-5-02-01130-FI</u>	DISTRIBUTION SALARY	395,517.00	395,517.00	38,983.53	170,720.81	224,796.19 43.16 %
<u>01-02-5-02-02211-JC</u>	SMALL TOOLS - DISTRIBUTION	19,100.00	19,100.00	252.72	2,045.36	17,054.64 10.71 %
<u>01-02-5-02-02920-FI</u>	INVENTORY-OVER & SHORT	7,159.00	7,159.00	0.00	0.00	7,159.00 0.00 %
<u>01-02-5-02-03106-JC</u>	MAINLINE AND LEAK REPAIR	90,000.00	90,000.00	2,584.40	21,466.97	68,533.03 23.85 %
<u>01-02-5-02-03130-JC</u>	CROSS CONNECTION CONTROL EXP	3,000.00	3,000.00	0.00	0.00	3,000.00 0.00 %
<u>01-02-5-02-03206-JC</u>	TRACTOR REPAIR / MAINT.	7,000.00	7,000.00	9.18	4,706.05	2,293.95 67.23 %
<u>01-02-5-02-04005-JC</u>	UTILITY LOCATING (DIG ALERT)	12,000.00	12,000.00	1,009.72	5,890.04	6,109.96 49.08 %



		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<u>01-02-5-02-98001-FI</u>	EE BENEFITS ALLOCATED	247,749.87	247,749.87	64,823.17	117,262.23	130,487.64	47.33 %
<u>01-02-5-02-98002-FI</u>	FIELD EXPENSES ALLOCATED	112,390.68	112,733.34	21,443.77	28,789.53	83,943.81	25.54 %
<b>Program: 02 - ** DISTRIBUTION ** Total:</b>		<b>893,916.55</b>	<b>894,259.21</b>	<b>129,106.49</b>	<b>350,880.99</b>	<b>543,378.22</b>	<b>39.24 %</b>
<b>Program: 03 - ** CUSTOMER SERVICE **</b>							
<u>01-03-5-03-01107-FI</u>	FIELD SALARY - CUSTOMER SERVICE	64,918.00	64,918.00	6,352.94	28,510.41	36,407.59	43.92 %
<u>01-03-5-03-01114-FI</u>	OFFICE SALARY - CUSTOMER SERV.	104,703.00	104,703.00	8,780.07	42,418.51	62,284.49	40.51 %
<u>01-03-5-03-03100-AGM</u>	METER INSTALLATION EXPENSE	0.00	0.00	0.00	2,103.64	-2,103.64	0.00 %
<u>01-03-5-03-03107-AGM</u>	METER SERVICE REPAIR	90,309.00	90,309.00	6,839.08	19,416.71	70,892.29	21.50 %
<u>01-03-5-03-07010-AGM</u>	BAD DEBT	11,338.00	11,338.00	0.00	617.92	10,720.08	5.45 %
<u>01-03-5-03-07015-AGM</u>	CUSTOMER SERVICE - OTHER	35,720.00	36,020.00	4,757.53	19,024.68	16,995.32	52.82 %
<u>01-03-5-03-98001-FI</u>	EE BENEFITS ALLOCATED	72,668.79	72,668.79	19,013.62	34,394.79	38,274.00	47.33 %
<u>01-03-5-03-98002-FI</u>	FIELD EXPENSES ALLOCATED	6,041.66	6,060.08	1,152.73	1,547.60	4,512.48	25.54 %
<u>01-03-5-03-98003-FI</u>	OFFICE EXPENSE ALLOCATED	42,763.45	42,763.45	11,210.88	22,341.61	20,421.84	52.24 %
<b>Program: 03 - ** CUSTOMER SERVICE ** Total:</b>		<b>428,461.90</b>	<b>428,780.32</b>	<b>58,106.85</b>	<b>170,375.87</b>	<b>258,404.45</b>	<b>39.74 %</b>
<b>Program: 04 - ** ADMINISTRATION **</b>							
<u>01-04-5-04-01108-FI</u>	ADMINISTRATION SALARY	295,718.00	287,765.00	26,524.77	103,005.53	184,759.47	35.80 %
<u>01-04-5-04-01115-FI</u>	SAFETY SALARY	8,640.00	8,640.00	800.00	1,760.00	6,880.00	20.37 %
<u>01-04-5-04-01121-FI</u>	DIRECTORS SALARY	20,835.60	20,835.60	3,472.60	16,434.85	4,400.75	78.88 %
<u>01-04-5-04-01210-GM</u>	DIRECTORS / C.A.C. EDUCATION	9,500.00	9,700.00	2,078.45	6,288.41	3,411.59	64.83 %
<u>01-04-5-04-07008-ALL</u>	BUSINESS EXPENSE	11,200.00	6,800.00	351.88	2,436.11	4,363.89	35.83 %
<u>01-04-5-04-07014-GM</u>	PUBLIC INFORMATION	56,500.00	58,500.00	4,850.90	20,663.08	37,836.92	35.32 %
<u>01-04-5-04-07016-ALL</u>	MEMBERSHIP, DUES & SUBSCRIPT	22,360.00	22,360.00	1,203.00	12,233.54	10,126.46	54.71 %
<u>01-04-5-04-07020-GM</u>	WATER CONSERVATION EXPENSE	69,400.00	44,100.00	2,190.50	19,442.00	24,658.00	44.09 %
<u>01-04-5-04-07025-GM</u>	LEGAL SERVICES - NON-PERSONNEL	80,000.00	80,000.00	5,049.50	26,517.48	53,482.52	33.15 %
<u>01-04-5-04-07028-GM</u>	WATER RECHARGE SAVINGS-OPP F	18,500.00	18,500.00	0.00	0.00	18,500.00	0.00 %
<u>01-04-5-04-07218-ALL</u>	SAFETY EXPENSE (EQUIP & SUPPLIE	25,000.00	32,953.00	5,295.85	10,866.96	22,086.04	32.98 %
<u>01-04-5-04-07219-GM</u>	EMERGENCY PREPAREDNESS	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
<u>01-04-5-04-07401-AGM</u>	PROPERTY INSURANCE	70,000.00	70,000.00	17,137.26	33,399.27	36,600.73	47.71 %
<u>01-04-5-04-98001-FI</u>	EE BENEFITS ALLOCATED	170,095.66	170,095.66	44,505.13	80,507.80	89,587.86	47.33 %
<u>01-04-5-04-98003-FI</u>	OFFICE EXPENSE ALLOCATED	122,600.41	122,600.41	32,140.97	64,052.16	58,548.25	52.24 %
<b>Program: 04 - ** ADMINISTRATION ** Total:</b>		<b>985,349.67</b>	<b>957,849.67</b>	<b>145,600.81</b>	<b>397,607.19</b>	<b>560,242.48</b>	<b>41.51 %</b>
<b>Program: 05 - ** ENGINEERING **</b>							
<u>01-05-5-05-01109-FI</u>	ENGINEERING/GIS/IT SALARY	88,806.00	88,806.00	8,931.86	42,603.77	46,202.23	47.97 %
<u>01-05-5-05-02305-ENG</u>	MAPS/DRAFTING SUPPLIES	1,145.00	1,170.00	0.00	1,290.28	-120.28	110.28 %
<u>01-05-5-05-04006-ENG</u>	PLAN CHECK / INSPECTION	0.00	0.00	0.00	13,059.72	-13,059.72	0.00 %
<u>01-05-5-05-04008-GM</u>	ENGINEERING CONTRACT SERVICES	25,000.00	53,600.00	0.00	220.00	53,380.00	0.41 %
<u>01-05-5-05-98001-FI</u>	EE BENEFITS ALLOCATED	50,276.66	50,276.66	13,154.77	23,796.39	26,480.27	47.33 %
<u>01-05-5-05-98003-FI</u>	OFFICE EXPENSE ALLOCATED	36,273.36	36,273.36	9,509.44	18,950.89	17,322.47	52.24 %
<b>Program: 05 - ** ENGINEERING ** Total:</b>		<b>201,501.02</b>	<b>230,126.02</b>	<b>31,596.07</b>	<b>99,921.05</b>	<b>130,204.97</b>	<b>43.42 %</b>
<b>Program: 06 - ** FINANCE **</b>							
<u>01-06-5-06-01101-FI</u>	FINANCE SALARY	215,717.00	215,717.00	21,082.67	89,698.33	126,018.67	41.58 %
<u>01-06-5-06-04009-AGM</u>	ACCOUNTING SERVICES	24,600.00	24,600.00	2,800.00	12,100.00	12,500.00	49.19 %
<u>01-06-5-06-07001-AGM</u>	FINANCE - OTHER	21,000.00	21,475.00	2,198.68	11,095.82	10,379.18	51.67 %
<u>01-06-5-06-98001-FI</u>	EE BENEFITS ALLOCATED	122,353.96	122,353.96	32,013.63	57,911.23	64,442.73	47.33 %
<u>01-06-5-06-98003-FI</u>	OFFICE EXPENSE ALLOCATED	88,134.78	88,134.78	23,105.45	46,045.72	42,089.06	52.24 %
<b>Program: 06 - ** FINANCE ** Total:</b>		<b>471,805.74</b>	<b>472,280.74</b>	<b>81,200.43</b>	<b>216,851.10</b>	<b>255,429.64</b>	<b>45.92 %</b>
<b>Program: 07 - ** HUMAN RESOURCES **</b>							
<u>01-07-5-07-01102-FI</u>	PERSONNEL SALARY	20,579.00	20,579.00	3,308.64	14,973.11	5,605.89	72.76 %
<u>01-07-5-07-01215-ALL</u>	TRAINING & EE EDUCATION	9,450.00	10,650.00	2,430.66	4,684.31	5,965.69	43.98 %
<u>01-07-5-07-01905-HR</u>	EMPLOYMENT RECRUITING EXPEN	5,000.00	5,000.00	0.00	1,003.30	3,996.70	20.07 %
<u>01-07-5-07-01910-HR</u>	LABOR LEGAL FEES	45,000.00	45,000.00	6,777.00	26,122.00	18,878.00	58.05 %
<u>01-07-5-07-01915-HR</u>	PERSONNEL - OTHER	10,000.00	10,300.00	0.00	7,181.00	3,119.00	69.72 %
<u>01-07-5-07-98001-FI</u>	EE BENEFITS ALLOCATED	9,125.85	9,125.85	2,387.75	4,319.34	4,806.51	47.33 %
<u>01-07-5-07-98003-FI</u>	OFFICE EXPENSE ALLOCATED	6,579.00	6,579.00	1,724.75	3,437.18	3,141.82	52.24 %
<b>Program: 07 - ** HUMAN RESOURCES ** Total:</b>		<b>105,733.85</b>	<b>107,233.85</b>	<b>16,628.80</b>	<b>61,720.24</b>	<b>45,513.61</b>	<b>57.56 %</b>

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Program: 09 - ** BONDS, LOANS &amp; NON-OP EXP **</b>							
<u>01-09-5-09-08115-FI</u>	CMM PRINCIPLE	102,000.00	102,000.00	0.00	102,000.00	0.00	100.00 %
<u>01-09-5-09-08120-FI</u>	MORONGO BASIN PIPELINE	219,898.26	219,898.26	0.00	0.00	219,898.26	0.00 %
<u>01-09-5-09-08215-FI</u>	INTEREST EXPENSE - CMM	140,760.00	140,760.00	0.00	71,514.85	69,245.15	50.81 %
<u>01-09-5-09-08315-FI</u>	ID #2 BONDS COLLECTION CHARGE	0.00	0.00	1.76	2.27	-2.27	0.00 %
<u>01-09-5-09-08320-FI</u>	GENERAL TAX COLLECTION CHARG	628.00	628.00	409.13	547.77	80.23	87.22 %
<u>01-09-5-09-08325-FI</u>	ADMINISTRATION - CMM	9,903.00	9,903.00	1,295.00	5,430.45	4,472.55	54.84 %
<b>Program: 09 - ** BONDS, LOANS &amp; NON-OP EXP ** Total:</b>		<b>473,189.26</b>	<b>473,189.26</b>	<b>1,705.89</b>	<b>179,495.34</b>	<b>293,693.92</b>	<b>37.93 %</b>
<b>Program: 20 - ** HDMC TREATMENT PLANT (Reimbursable) **</b>							
<u>01-20-5-20-03101-DWR</u>	HDMC: OTHER	66,435.00	66,435.00	14,929.00	18,626.05	47,808.95	28.04 %
<u>01-20-5-20-04100-DWR</u>	HDMC: CONTRACTED OPERATION	76,220.00	76,220.00	1,149.69	27,632.93	48,587.07	36.25 %
<u>01-20-5-20-06100-DWR</u>	HDMC: PUMPING POWER	20,600.00	20,600.00	573.35	2,989.44	17,610.56	14.51 %
<b>Program: 20 - ** HDMC TREATMENT PLANT (Reimbursable) ** To</b>		<b>163,255.00</b>	<b>163,255.00</b>	<b>16,652.04</b>	<b>49,248.42</b>	<b>114,006.58</b>	<b>30.17 %</b>
<b>Program: 42 - **RESERVE &amp; OTHER FUNDING-OP**</b>							
<u>01-42-5-99-00010-FI</u>	BUILDING RESERVE (OP FUNDED)	26,000.00	26,000.00	0.00	0.00	26,000.00	0.00 %
<u>01-42-5-99-00100-AGM</u>	EQUIP&TECH RESERVE (OP FUNDE	108,160.00	108,160.00	0.00	0.00	108,160.00	0.00 %
<u>01-42-5-99-00110-FI</u>	EQUIP&TECH RES ( OP USED)	-8,700.00	-8,700.00	0.00	0.00	-8,700.00	0.00 %
<u>01-42-5-99-00200-AGM</u>	WELL/BOOSTER/TANKS RES (FUND	104,000.00	104,000.00	0.00	0.00	104,000.00	0.00 %
<u>01-42-5-99-00210-FI</u>	WELL/BOOSTER RES (OP USED)	-10,000.00	-10,000.00	0.00	0.00	-10,000.00	0.00 %
<b>Program: 42 - **RESERVE &amp; OTHER FUNDING-OP** Total:</b>		<b>219,460.00</b>	<b>219,460.00</b>	<b>0.00</b>	<b>0.00</b>	<b>219,460.00</b>	<b>0.00 %</b>
<b>Program: 51 - ** BENEFITS ALLOCATED TO DEPTS **</b>							
<u>01-51-5-51-01211-FI</u>	COMPENSATED LEAVE	217,110.00	217,110.00	44,604.05	136,882.13	80,227.87	63.05 %
<u>01-51-5-51-01216-FI</u>	CAFETERIA PLAN EXPENSE	264,000.00	264,000.00	19,990.63	108,398.94	155,601.06	41.06 %
<u>01-51-5-51-01220-FI</u>	GROUP INSURANCE EXPENSE	11,555.00	11,555.00	909.33	5,481.28	6,073.72	47.44 %
<u>01-51-5-51-01225-FI</u>	WORKERS COMPENSATION INSUR	55,808.00	55,808.00	0.00	11,041.38	44,766.62	19.78 %
<u>01-51-5-51-01230-FI</u>	RETIREMENT: PERS Classic 2%@55	139,378.47	139,378.47	12,602.15	64,233.84	75,144.63	46.09 %
<u>01-51-5-51-01231-FI</u>	RETIREMENT: PERS Tier 2 2%@62	18,248.33	18,248.33	1,315.37	10,594.52	7,653.81	58.06 %
<u>01-51-5-51-01232-FI</u>	RETIREMENT: PERS - TEMP	2,808.11	2,808.11	0.00	0.00	2,808.11	0.00 %
<u>01-51-5-51-01233-FI</u>	RETIREMENT - 457 CONTRIBUTION	9,675.00	9,675.00	199.93	1,188.19	8,486.81	12.28 %
<u>01-51-5-51-01305-FI</u>	PAYROLL TAXES	126,403.00	126,403.00	13,688.45	62,119.12	64,283.88	49.14 %
<u>01-51-5-51-98000-FI</u>	ALLOCATED EXPENSES - BENEFITS	-844,985.91	-844,985.91	-221,088.58	-399,939.40	-445,046.51	47.33 %
<b>Program: 51 - ** BENEFITS ALLOCATED TO DEPTS ** Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>-127,778.67</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00 %</b>
<b>Program: 52 - ** FIELD ALLOCATED TO DEPTS **</b>							
<u>01-52-5-52-01240-D/P</u>	UNIFORMS (FIELD)	9,000.00	9,000.00	4,255.62	5,891.18	3,108.82	65.46 %
<u>01-52-5-52-02206-D/P</u>	SHOP EXPENSE - COMBINED	15,100.00	15,100.00	2,296.56	8,802.28	6,297.72	58.29 %
<u>01-52-5-52-02212-D/P</u>	SMALL TOOLS EXPENSE - COMBINE	10,800.00	10,800.00	0.00	2,754.72	8,045.28	25.51 %
<u>01-52-5-52-03205-D/P</u>	TOOL/ EQUIP REPAIR	10,000.00	10,000.00	-9.72	179.69	9,820.31	1.80 %
<u>01-52-5-52-03905-D/P</u>	BUILDING REPAIR/MAINT-SHOP/SI	21,900.00	21,900.00	2,601.91	4,943.85	16,956.15	22.57 %
<u>01-52-5-52-05005-D/P</u>	FUEL-VEHICLES	41,000.00	41,000.00	0.00	8,042.80	32,957.20	19.62 %
<u>01-52-5-52-05010-D/P</u>	AUTO EXPENSE - FIELD	32,000.00	32,000.00	1,378.49	5,512.42	26,487.58	17.23 %
<u>01-52-5-52-05015-FI</u>	EQUIPMENT CLEARING ACCOUNT	0.00	0.00	0.00	36.25	-36.25	0.00 %
<u>01-52-5-52-06305-FNG</u>	COMMUNICATIONS	27,996.84	27,996.84	1,200.74	6,129.35	21,867.49	21.89 %
<u>01-52-5-52-07009-D/P</u>	REGULATORY-PERMITS, FEES, CERT	29,000.00	29,600.00	2,195.50	8,118.12	21,481.88	27.43 %
<u>01-52-5-52-98000-FI</u>	ALLOCATED EXPENSES - FIELD	-196,796.84	-197,396.84	-37,548.19	-50,410.66	-146,986.18	25.54 %
<b>Program: 52 - ** FIELD ALLOCATED TO DEPTS ** Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>-23,629.09</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00 %</b>
<b>Program: 53 - ** OFFICE ALLOCATED TO DEPTS **</b>							
<u>01-53-5-53-01405-ALL</u>	TEMPORARY LABOR FEES	50,721.00	50,721.00	3,773.49	38,425.03	12,295.97	75.76 %
<u>01-53-5-53-02105-ALL</u>	OFFICE SUPPLIES & EQUIPMENT	36,300.00	36,300.00	1,681.39	12,606.21	23,693.79	34.73 %
<u>01-53-5-53-02110-AGM</u>	POSTAGE	29,309.00	29,309.00	4,508.92	15,670.20	13,638.80	53.47 %
<u>01-53-5-53-03906-AGM</u>	BUILDING REPAIR/MAINT - OFFICE	18,486.00	18,486.00	2,475.21	11,823.99	6,662.01	63.96 %
<u>01-53-5-53-04015-AGM</u>	COMPUTER SOFTWARE & SUPPOR	93,335.00	93,335.00	28,483.73	48,592.84	44,742.16	52.06 %
<u>01-53-5-53-05010-AGM</u>	AUTO EXPENSE - OFFICE	5,714.00	5,714.00	401.33	1,283.59	4,430.41	22.46 %
<u>01-53-5-53-06205-AGM</u>	TELEPHONE AND UTILITIES	62,486.00	62,486.00	5,619.91	26,425.70	36,060.30	42.29 %
<u>01-53-5-53-98000-FI</u>	ALLOCATED EXPENSES - OFFICE	-296,351.00	-296,351.00	-77,691.49	-154,827.56	-141,523.44	52.24 %
<b>Program: 53 - ** OFFICE ALLOCATED TO DEPTS ** Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>-30,747.51</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00 %</b>

My \*Budget Report (Board Report)

For Fiscal: 2016-2017 Period Ending: 12/31/2016

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Program: 95 - ** OVERHEAD **</b>						
<u>01-95-6-60-60002-FI</u>						
OVERHEAD - GENERAL & ADMIN (5	0.00	0.00	0.00	-16,555.16	16,555.16	0.00 %
<u>01-95-6-60-60004-FI</u>						
OVERHEAD - LABOR (5390)	0.00	0.00	0.00	-242.94	242.94	0.00 %
<b>Program: 95 - ** OVERHEAD ** Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-16,798.10</b>	<b>16,798.10</b>	<b>0.00 %</b>
<b>Expense Total:</b>	<b>5,535,520.71</b>	<b>5,559,881.61</b>	<b>434,034.47</b>	<b>1,935,360.87</b>	<b>3,624,520.74</b>	<b>34.81 %</b>
<b>Fund: 01 - GENERAL FUND Surplus (Deficit):</b>	<b>39,092.46</b>	<b>51,055.56</b>	<b>264,208.90</b>	<b>1,977,560.29</b>	<b>1,926,504.73</b>	<b>3,873.35 %</b>
<b>Report Surplus (Deficit):</b>	<b>39,092.46</b>	<b>51,055.56</b>	<b>264,208.90</b>	<b>1,977,560.29</b>	<b>1,926,504.73</b>	<b>3,873.35 %</b>

### Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
01 - GENERAL FUND	39,092.46	51,055.56	264,208.90	1,977,560.29	1,926,504.73
Report Surplus (Deficit):	39,092.46	51,055.56	264,208.90	1,977,560.29	1,926,504.73



JOSHUA BASIN WATER DISTRICT

Consumption Statistics as of 12/31/16

Consumption - 12 months ending:	CURRENT 12/31/2016	PRIOR 1 12/31/2015	PRIOR 2 12/31/2014
CCF	520,409	500,183	558,810
Gallons	389,265,932	374,136,884	417,989,880
Acre Feet	1,195	1,148	1,283
Change/PY	4.04% increase	-10.49% decrease	-6.87% decrease

Change 2014 - 2017  
Change does not correlate to conservation mandate.

CONSUMPTION RANKING - TOP TEN - Quarter Ending 12/31/16

<u>Ranking</u>	<u>Account Name</u>	<u>Consumption (CCF)</u>
1	Hi Desert Medical Center (hospital)	3,381
2	Quail Springs Village Apartments	2,712
3	Morongo Unified School District (3 locations)	1,695
4	Joshua Tree Parks & Recreation	1,479
5	Joshua Tree Memorial Park	1,454
6	Yucca Trails Apts	1,202
7	Lazy H Mobilehome Park	1,169
8	Combs - customer leak	1,118
9	Hi Desert Medical Center (continuing care)	788
10	Joshua Tree Laundry	775
		<hr/> 15,773

Breakdown of Top Ten Users by type:


Hospital/Medical	4,169
Housing (multi-unit)	6,201
Public agency	3,174
Commercial	2,229
	<hr/> 15,773

JOSHUA BASIN WATER DISTRICT  
MEETING AGENDA REPORT

Meeting of the Finance Committee

April 26, 2017

Report to: Members of the Committee

Prepared by: Susan Greer 

TOPIC:  
DISCUSS MID-BUDGET REVIEW

**RECOMMENDATION:**

Review proposed changes to the 16/17 and 17/18 budgets, ask questions and recommend for adoption by the full Board of Directors.

**ANALYSIS:**

We are more than half-way through the 16/17 budget and coming up on the 17/18 budget. Staff recently revisited both years of the current two-year budget cycle and have recommendations for changes.

The proposed Operating, Capital, Unfunded Capital, and Chromium 6 Capital budgets are all attached. We will review in detail at the meeting.

Note the various labeled columns on the right-hand side of the various budgets. The currently approved budgets are titled "2016-2017 Total Budget" and "2017-2018 17-18." The proposed budgets are titled "2016-2017 16-17 MID" and "2017-2018 17-18 MID."

**OPERATING BUDGET**

The significant changes to each departmental operating budget are indicated below:

**PRODUCTION**

Increased salary and benefit costs for both years  
Decreased pumping costs for both years  
Decreased field expenses allocated for both years

**RESULT:**

Decrease 16/17 budget from \$1,613,448 to \$1,364,219  
Decrease 17/18 budget from \$1,642,207 to \$1,545,615

**DISTRIBUTION**

Increased salary and benefit costs for both years  
Decreased field expenses allocated for both years

**RESULT:**

Decrease 16/17 budget from \$894,259 to \$831,176  
Increase 17/18 budget from \$901,926 to \$999,771

#### CUSTOMER SERVICE

Increase salary and benefit costs for both years  
Decrease meter service repair costs in 16/17  
Increase bad debt costs for both years  
Decreased field allocated expenses for both years  
RESULT:  
Decrease 16/17 budget from \$428,780 to \$418,851  
Increase 17/18 budget from \$445,456 to \$489,003

#### ADMINISTRATION

Increase salary and benefits costs for both years  
Increase Director's salary for both years  
Increase public information costs in 17/18  
Decrease water conservation expense in 17/18  
RESULT:  
Increase 16/17 budget from \$957,850 to \$985,520  
Increase 17/18 budget from \$984,447 to \$1,047,647

#### ENGINEERING

Decrease salary in 16/17; increase salary in 17/18  
Increase benefit costs for both years  
Increase engineering contract services costs in 17/18  
RESULT:  
Decrease 16/17 budget from \$230,126 to \$221,719  
Increase 17/18 budget from \$203,141 to \$236,778

#### FINANCE

Increase salary costs in 17/18  
Increase benefit costs for both years  
RESULT:  
Increase 16/17 budget from \$472,281 to \$476,875  
Increase 17/18 budget from \$477,243 to \$532,648

#### HUMAN RESOURCES

Increase salary and benefits costs for both years  
Increase training and employee education costs for both years  
Increase labor legal fees for both years  
RESULT:  
Increase 16/17 budget from \$107,234 to \$146,430  
Increase 17/18 budget from \$94,487 to \$134,388

#### BONDS, LOANS AND NON-OP EXPENSE

No changes

#### HDMC TREATMENT PLANT (REIMBURSABLE)

Decrease HDMC other costs in 16/17  
Decrease HDMC contracted operations costs in 16/17

Decrease HDMC pumping power costs in 16/17

RESULT:

Decrease 16/17 budget from \$163,255 to \$116,597

No change to 17/18 budget

#### REVENUES

Decrease HDMC WWTP operations reimbursement and overhead fees for 16/17

Increase interest revenue for both years

RESULT:

Decrease 16/17 budget from \$5,610,937 to \$5,573,782

No change to 17/18 budget

#### RESERVE & OTHER FUNDING

Decrease equip & tech reserve (OP used) in both years

Decrease well/booster reserve (OP used) in both years

RESULT:

Increase 16/17 budget from \$219,460 to \$233,560

Increase 17/18 budget from \$233,686 to \$247,686

#### BENEFITS ALLOCATED TO DEPARTMENTS

These costs are allocated to each department on a pro-rata basis – “EE Benefits Allocated”

Increase to compensated leave costs in 17/18

Increase to cafeteria plan expense for both years

Increase to workers comp insurance in 17/18

Small decrease in 16/17 and larger increase in 17/18 for retirement costs

Small decrease in 16/17 and larger increase in 17/18 for payroll taxes

RESULT:

Increase 16/17 budget from (\$844,986) to (\$862,449)

Increase 17/18 budget from (\$865,903) to (\$1,104,620)

#### FIELD ALLOCATED TO DEPARTMENTS

These costs are allocated to each department on a pro-rata basis – “Field Expenses Allocated”

Decrease shop expense and small tools expense in 16/17

Decrease tool/equipment repair costs for both years

Decrease building and shop repair/maintenance for 16/17

Decrease fuel-vehicles for both years

Decrease auto expense – field for both years

Decrease regulatory-permits, fees for both years

RESULT:

Decrease 16/17 budget from (\$197,397) to (\$119,365)

Decrease 17/18 budget from (\$193,709) to (\$160,909)

#### OFFICE ALLOCATED TO DEPARTMENTS

These costs are allocated to each department on a pro-rata basis – “Office Expense Allocated”

Increase temporary labor fees in 16/17; decrease temporary labor fees in 17/18

Increase office supplies & equipment costs in both years

Decrease computer software & support costs in 16/17

RESULT:

Increase 16/17 budget from (\$296,351) to (\$303,295)

Decrease 17/18 budget from (\$296,091) to (\$267,145)



## TOTAL OPERATING RESULTS

OPERATING	2016/2017 Original	2016/2017 Proposed	2017/2018 Original	2017/2018 Proposed
Revenues	5,610,937	5,573,782	5,755,299	5,775,299
Expenses	5,559,882	5,268,135	5,619,453	5,870,395
Net Revenue Surplus/(Deficit)	51,055	305,647	135,846	(95,096)

When both fiscal years are combined, operating *surplus* increases from \$186,901 to \$210,551.

## CAPITAL BUDGET

The capital budget identifies those projects that Staff believes are essential at this time. Priorities are constantly being evaluated and some projects have been removed from the list, and some have been added, and some have been moved from 16/17 to 17/18. We can review the individual projects at the meeting. Note that most projects in the proposed capital budget are unfunded as they were in the original capital budget. Staff recommends that funding for these essential projects come from reserves.

CAPITAL	2016/2017 Original	2016/2017 Proposed	2017/2018 Original	2017/2018 Proposed
Revenues	69,092	224,539	217,696	313,359
Project costs	360,266	363,562	291,176	1,085,034
Surplus/(Deficit)	(291,174)	(139,023)	(73,480)	(771,675)

When both fiscal years are combined, capital *deficit* increases from (\$364,654) to (\$910,698.)

## CHROM 6 BUDGET

A separate budget has been created for the Chromium 6 project. The District will be receiving grant revenues and loan proceeds and will incur substantial planning costs.

The timing of the anticipated loan proceeds has been changed, as we will not spend all of the grant funds before the end of this fiscal year, and the loan proceeds won't be available until the grant funds have been spent. Those loan proceeds have been moved partially to 17/18 and will also carry forward into the 18/19 budget. Similarly, the costs are being incurred at a different pace than anticipated and most of the anticipated 16/17 expense has been moved to 17/18 and beyond.

Surplus in the 16/17 budget has been reduced from \$319,300 to \$200,000

Surplus in the 17/18 budget of \$94,376 has been reduced to a deficit of (\$355,624)

## UNFUNDED BUDGET

The unfunded budget identifies those projects that have been identified as necessary, but not essential *at this time*. The unfunded budget is comprised primarily of the projects identified in the still-unfunded Capital Improvement Plan. No changes have been identified in this budget, and the 16/17 unfunded

total is \$2,961,955 and the 17/18 unfunded total is \$3,426,855 – over \$6,388,000 in unfunded projects in addition to the \$910,698 capital budget unfunded above. We can review the individual projects at the meeting.

**COMBINED NET REVENUE – SURPLUS/(DEFICIT)**

	2016/2017 Original	2016/2017 Proposed	2017/2018 Original	2017/2018 Proposed
Operating Budget	51,056	305,647	135,846	(95,096)
Capital Budget	(291,174)	(139,023)	(73,480)	(771,675)
Chromium 6 Budget	319,300	200,000	94,376	(355,624)
Subtotal	79,182	366,624	156,742	(1,222,395)
Unfunded Budget	(2,961,955)	(2,961,955)	(3,426,855)	(3,426,855)
Total	(2,882,773)	(2,595,331)	(3,270,383)	(4,649,250)



Joshua Basin Water District

# \*Budget Worksheet: OPERATING

Account Summary

For Fiscal: 2016-2017 Period Ending: 03/31/2017

**PROPOSED**

Defined Budgets

2016-2017  
16-17 MID

2017-2018  
17-18

2016-2017  
YTD Activity

2016-2017  
Total Budget

2015-2016  
Total Activity

2015-2016  
Total Budget

2014-2015  
Total Activity

2014-2015  
Total Budget

	2014-2015 Total Budget	2014-2015 Total Activity	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 YTD Activity	2016-2017 16-17 MID	2017-2018 17-18	2017-2018 17-18 MID
<b>Program: 01 - ** PRODUCTION **</b>									
<u>01-01-5-01-01118-FI</u>	217,866.85	237,074.96	296,297.00	277,498.50	304,710.00	191,741.04	292,698.00	311,968.00	327,757.00
PRODUCTION SALARY									
<u>01-01-5-01-02205-RL</u>	14,803.28	10,724.45	15,395.41	8,055.72	15,000.00	3,203.50	4,500.00	15,000.00	11,000.00
WATER TREATMENT EXPENSE									
<u>01-01-5-01-02210-RL</u>	3,697.78	2,122.82	6,008.89	5,550.30	6,000.00	8,046.21	7,000.00	6,000.00	6,000.00
SMALL TOOLS - PRODUCTION									
<u>01-01-5-01-03102-GM</u>	236,500.00	146,640.00	589,000.00	589,134.00	313,924.00	0.00	313,924.00	286,500.00	286,500.00
WATER RECHARGE PURCHASE									
<u>01-01-5-01-03105-GM</u>	0.00	0.00	74,325.00	25,273.84	31,725.00	26,554.45	31,725.00	31,725.00	31,725.00
WATER SUPPLY MONITORING									
<u>01-01-5-01-03108-RL</u>	0.00	342.02	0.00	7,844.10	26,280.00	4,845.60	8,545.60	38,700.00	25,000.00
RECHARGE MAINT/REPAIR									
<u>01-01-5-01-03111-D/P</u>	200.00	0.00	3,000.00	0.00	12,500.00	300.00	5,000.00	12,500.00	6,200.00
EQUIPMENT RENTAL									
<u>01-01-5-01-03115-RL</u>	94,102.84	68,466.32	89,865.75	308,589.81	100,000.00	27,014.33	100,000.00	100,000.00	100,000.00
PUMPING PLANT REPAIR & MAI...									
<u>01-01-5-01-03120-RL</u>	200,000.00	16,553.63	20,000.00	10,575.00	74,000.00	9,550.00	14,600.00	83,175.00	45,000.00
TANK & RESERVOIR MAINTENAN...									
<u>01-01-5-01-03202-RL</u>	13,501.57	13,805.70	23,400.00	21,904.00	27,000.00	236.12	21,936.12	27,000.00	27,000.00
GENERATOR (LARGE) REPAIR & ...									
<u>01-01-5-01-04004-RL</u>	10,692.64	11,344.00	12,680.35	12,851.00	20,000.00	15,685.00	20,900.00	20,000.00	29,900.00
LABORATORY SERVICES									
<u>01-01-5-01-06105-RL</u>	330,000.00	311,038.24	363,000.00	289,367.97	400,000.00	222,310.81	300,000.00	400,000.00	330,000.00
POWER FOR PUMPING (ELECTRIC)									
<u>01-01-5-01-06501-RL</u>	0.00	25,376.10	47,623.90	18,661.82	15,000.00	1,376.77	3,584.65	15,000.00	15,000.00
TELEMETRY / SCADA EXPENSE									
<u>01-01-5-01-07002-AGM</u>	0.00	0.00	0.00	39,566.03	15,990.00	15,569.29	15,990.00	41,553.10	16,000.00
RIGHT OF WAY									
<u>01-01-5-01-98001-FI</u>	152,083.79	119,740.59	159,030.38	152,072.57	172,715.12	123,678.37	176,284.56	175,951.48	224,458.68
EE BENEFITS ALLOCATED									
<u>01-01-5-01-98002-FI</u>	59,137.46	60,950.76	58,585.65	51,328.60	78,603.42	26,232.85	47,531.25	77,134.86	64,073.90
FIELD EXPENSES ALLOCATED									
<b>Program: 01 - ** PRODUCTION ** Total:</b>	<b>1,332,586.21</b>	<b>1,024,179.59</b>	<b>1,759,212.33</b>	<b>1,818,273.26</b>	<b>1,613,447.54</b>	<b>676,344.34</b>	<b>1,364,219.18</b>	<b>1,642,207.44</b>	<b>1,545,614.58</b>
<b>Program: 02 - ** DISTRIBUTION **</b>									
<u>01-02-5-02-01130-FI</u>	369,416.42	376,503.59	432,261.00	421,730.28	395,517.00	251,775.13	383,505.00	404,703.00	451,766.00
DISTRIBUTION SALARY									
<u>01-02-5-02-02211-JC</u>	15,060.00	7,840.76	11,840.00	4,959.30	19,100.00	3,680.70	16,800.00	11,000.00	11,000.00
SMALL TOOLS - DISTRIBUTION									
<u>01-02-5-02-02920-FI</u>	2,392.00	11,417.37	2,300.00	11,715.18	7,159.00	0.00	7,159.00	7,445.00	7,445.00
INVENTORY-OVER & SHORT									
<u>01-02-5-02-03106-JC</u>	81,153.89	68,102.60	94,400.05	88,939.37	90,000.00	38,650.34	78,000.00	90,000.00	90,000.00
MAINLINE AND LEAK REPAIR									
<u>01-02-5-02-03130-JC</u>	2,950.00	1,877.62	0.00	0.00	3,000.00	0.00	800.00	3,000.00	3,000.00
CROSS CONNECTION CONTROL E...									
<u>01-02-5-02-03206-JC</u>	5,078.00	3,948.72	10,281.12	9,175.46	7,000.00	12,786.05	11,861.98	9,000.00	9,000.00
TRACTOR REPAIR / MAINT.									
<u>01-02-5-02-04005-JC</u>	10,088.00	13,676.07	10,491.52	9,397.81	12,000.00	9,187.14	12,010.09	14,000.00	14,000.00
UTILITY LOCATING (DIG ALERT)									
<u>01-02-5-02-98001-FI</u>	235,388.32	185,328.98	246,139.96	221,799.54	247,749.87	177,409.47	252,870.02	252,150.94	321,665.21
EE BENEFITS ALLOCATED									

\*Budget Worksheet: OPERATING

	Defined Budgets								
	2014-2015 Total Budget	2014-2015 Total Activity	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 YTD Activity	2016-2017 16-17 MID	2017-2018 17-18	2017-2018 17-18 MID
<b>Program: 02 - ** DISTRIBUTION ** Total:</b>									
01-02-5-02-98002-FI	91,523.00	94,329.31	90,669.01	74,829.23	112,733.34	37,623.25	68,169.52	110,627.12	91,895.04
	813,049.63	763,025.02	898,382.66	842,546.17	894,259.21	531,112.08	831,175.61	901,926.06	999,771.25
<b>Program: 03 - ** CUSTOMER SERVICE **</b>									
01-03-5-03-01107-FI	23,096.00	26,233.23	24,275.00	26,733.45	64,918.00	42,235.88	64,918.00	66,478.00	65,741.00
01-03-5-03-01114-FI	99,766.00	96,267.31	104,971.00	101,889.64	104,703.00	61,650.32	104,703.00	107,074.00	122,499.00
01-03-5-03-03100-AGM	0.00	3,218.82	0.00	3,088.39	0.00	2,871.92	0.00	0.00	0.00
01-03-5-03-03107-AGM	52,379.62	25,377.02	54,474.80	42,099.31	90,309.00	25,513.67	62,809.00	93,921.00	93,921.00
01-03-5-03-07007-AGM	6,068.74	24,745.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-03-5-03-07010-AGM	23,000.00	10,798.30	15,500.00	11,515.63	11,338.00	617.92	28,800.00	18,000.00	31,680.00
01-03-5-03-07015-AGM	16,900.00	20,187.64	24,211.50	37,814.05	36,020.00	30,745.49	36,020.00	37,449.00	37,449.00
01-03-5-03-98001-FI	73,804.20	58,108.50	77,175.32	66,121.65	72,668.79	52,036.88	74,170.61	73,861.52	94,224.04
01-03-5-03-98002-FI	4,964.43	5,116.65	4,918.11	4,184.00	6,060.08	2,022.46	3,664.51	5,946.86	4,939.90
01-03-5-03-98003-FI	39,423.95	51,720.04	43,650.04	44,338.41	42,763.45	31,580.78	43,765.47	42,725.93	38,549.02
	339,402.94	321,773.14	349,175.77	337,794.53	428,780.32	249,275.32	418,850.59	445,456.31	489,002.96
<b>Program: 03 - ** CUSTOMER SERVICE ** Total:</b>									
<b>Program: 04 - ** ADMINISTRATION **</b>									
01-04-5-04-01108-FI	174,870.67	162,815.79	190,939.00	169,956.94	287,765.00	164,187.50	294,989.00	303,065.00	322,982.00
01-04-5-04-01115-FI	9,600.00	4,350.00	9,600.00	4,780.00	8,640.00	2,940.00	8,640.00	8,640.00	8,640.00
01-04-5-04-01121-FI	20,835.60	21,877.38	20,835.60	23,266.42	20,835.60	23,380.05	31,253.40	20,835.60	31,253.40
01-04-5-04-01210-GM	9,500.00	10,343.68	9,500.00	18,001.29	9,700.00	10,547.90	9,700.00	9,700.00	10,000.00
01-04-5-04-04007-GM	31,500.00	31,582.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-04-5-04-07008-ALL	10,400.00	16,444.29	10,000.00	11,977.20	6,800.00	2,993.03	6,800.00	6,700.00	6,700.00
01-04-5-04-07014-GM	45,430.01	40,048.18	47,000.00	47,714.30	58,500.00	32,324.19	58,500.00	58,000.00	69,240.00
01-04-5-04-07016-ALL	17,459.00	24,906.04	18,000.00	23,901.16	22,360.00	24,842.54	26,000.00	23,254.40	27,000.00
01-04-5-04-07020-GM	55,000.00	56,496.41	59,500.00	59,498.73	44,100.00	28,740.31	44,100.00	60,000.00	44,000.00
01-04-5-04-07025-GM	104,000.00	42,367.29	80,000.00	76,961.06	80,000.00	36,413.25	80,000.00	80,000.00	80,000.00
01-04-5-04-07028-GM	0.00	0.00	0.00	0.00	18,500.00	0.00	18,500.00	20,055.00	20,055.00
01-04-5-04-07218-ALL	19,356.96	8,753.91	14,953.68	2,605.10	32,953.00	10,866.96	32,953.00	17,953.00	15,000.00
01-04-5-04-07219-GM	5,704.06	0.00	6,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
01-04-5-04-07401-AGM	100,686.56	71,439.00	107,834.02	63,906.50	70,000.00	33,399.27	70,000.00	72,800.00	72,800.00
01-04-5-04-98001-FI	133,475.69	105,089.82	139,572.35	111,692.93	170,095.66	121,802.61	173,610.96	175,951.48	224,458.68
01-04-5-04-98003-FI	86,260.11	65,142.64	95,499.63	92,157.61	122,600.41	90,540.35	125,473.14	122,492.85	110,517.89
	824,078.66	661,656.93	809,234.28	706,419.24	957,849.67	582,977.96	985,519.50	984,447.33	1,047,646.97
<b>Program: 04 - ** ADMINISTRATION ** Total:</b>									

	2014-2015 Total Budget	2014-2015 Total Activity	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 YTD Activity	Defined Budgets				
							2016-2017 16-17 MID	2017-2018 17-18	2017-2018 17-18 MID		
<b>Program: 05 - ** ENGINEERING **</b>											
<u>01-05-5-05-01109-FI</u>	85,638.00	87,364.30	91,405.00	90,507.77	88,806.00	66,729.64	78,510.00	89,942.00	93,133.00		
ENGINEERING/GIS/IT SALARY											
<u>01-05-5-05-02305-ENG</u>	2,698.08	2,397.62	3,118.00	1,433.28	1,170.00	1,298.28	1,170.00	1,215.80	1,215.80		
MAPS/DRAFTING SUPPLIES											
<u>01-05-5-05-04006-ENG</u>	0.00	9,139.25	0.00	1,904.98	0.00	14,371.81	0.00	0.00	0.00		
PLAN CHECK / INSPECTION											
<u>01-05-5-05-04008-GM</u>	13,220.78	115,356.21	25,000.00	11,726.71	53,600.00	8,016.20	53,600.00	25,000.00	45,000.00		
ENGINEERING CONTRACT SERVI...											
<u>01-05-5-05-04013-ENG</u>	3,354.97	1,916.24	1,669.16	4,500.00	0.00	0.00	0.00	0.00	0.00		
ENG-TRAINING, MAPPING & OT...											
<u>01-05-5-05-98001-FI</u>	50,249.67	39,563.23	52,544.88	47,013.42	50,276.66	36,002.26	51,315.71	50,741.91	64,730.70		
EE BENEFITS ALLOCATED											
<u>01-05-5-05-98003-FI</u>	30,693.47	25,982.89	33,990.00	38,785.76	36,273.36	26,787.86	37,123.31	36,241.54	32,698.55		
OFFICE EXPENSE ALLOCATED											
<b>Program: 05 - ** ENGINEERING ** Total:</b>	<b>185,854.97</b>	<b>281,719.74</b>	<b>207,727.04</b>	<b>195,871.92</b>	<b>230,126.02</b>	<b>153,206.05</b>	<b>221,719.02</b>	<b>203,141.25</b>	<b>236,778.05</b>		
<b>Program: 06 - ** FINANCE **</b>											
<u>01-06-5-06-01101-FI</u>	213,156.00	216,747.07	215,364.00	208,770.93	215,717.00	139,586.02	215,717.00	218,879.00	248,876.00		
FINANCE SALARY											
<u>01-06-5-06-04009-AGM</u>	23,600.00	22,800.00	24,100.00	23,320.00	24,600.00	13,800.00	24,600.00	24,600.00	24,600.00		
ACCOUNTING SERVICES											
<u>01-06-5-06-07001-AGM</u>	15,912.00	17,889.80	19,000.00	22,309.55	21,475.00	14,580.02	21,475.00	22,315.00	22,315.00		
FINANCE - OTHER											
<u>01-06-5-06-98001-FI</u>	119,892.59	94,395.40	125,368.82	110,683.45	122,353.96	87,615.59	124,882.60	123,391.17	157,408.28		
EE BENEFITS ALLOCATED											
<u>01-06-5-06-98003-FI</u>	75,291.05	61,764.46	83,371.78	91,328.86	88,134.78	65,087.51	90,199.93	88,057.46	79,448.92		
OFFICE EXPENSE ALLOCATED											
<b>Program: 06 - ** FINANCE ** Total:</b>	<b>447,851.64</b>	<b>413,596.73</b>	<b>467,204.60</b>	<b>456,412.79</b>	<b>472,280.74</b>	<b>320,668.14</b>	<b>476,874.53</b>	<b>477,242.63</b>	<b>532,648.20</b>		
<b>Program: 07 - ** HUMAN RESOURCES **</b>											
<u>01-07-5-07-01102-FI</u>	2,218.76	2,218.76	13,542.00	1,166.20	20,579.00	22,320.65	37,082.00	29,121.00	40,745.00		
PERSONNEL SALARY											
<u>01-07-5-07-01215-ALL</u>	22,350.00	11,748.04	26,000.00	23,118.15	10,650.00	10,548.58	18,000.00	9,598.00	24,598.00		
TRAINING & EE EDUCATION											
<u>01-07-5-07-01505-HR</u>	10,000.00	3,873.00	5,000.00	6,103.82	5,000.00	2,334.36	5,000.00	5,000.00	5,000.00		
EMPLOYMENT RECRUITING EXP...											
<u>01-07-5-07-01910-HR</u>	62,400.00	36,478.10	45,000.00	20,544.60	45,000.00	49,600.00	60,000.00	20,000.00	30,000.00		
LABOR LEGAL FEES											
<u>01-07-5-07-01915-HR</u>	8,632.00	1,074.19	13,000.00	584.88	10,300.00	7,603.80	10,300.00	10,340.00	10,440.00		
PERSONNEL - OTHER											
<u>01-07-5-07-98001-FI</u>	20,256.91	15,948.89	21,182.17	11,681.25	9,125.85	6,534.85	9,314.45	13,854.45	17,673.91		
EE BENEFITS ALLOCATED											
<u>01-07-5-07-98003-FI</u>	17,062.99	14,200.95	18,877.92	9,641.19	6,579.00	4,858.59	6,733.15	6,573.22	5,930.62		
OFFICE EXPENSE ALLOCATED											
<b>Program: 07 - ** HUMAN RESOURCES ** Total:</b>	<b>142,920.66</b>	<b>85,541.93</b>	<b>142,602.09</b>	<b>72,840.09</b>	<b>107,233.85</b>	<b>103,800.83</b>	<b>146,429.60</b>	<b>94,486.67</b>	<b>134,387.53</b>		
<b>Program: 09 - ** BONDS, LOANS &amp; NON-OP EXP **</b>											
<u>01-09-5-09-08115-FI</u>	93,000.00	0.00	98,000.00	0.00	102,000.00	102,000.00	102,000.00	107,000.00	107,000.00		
CMM PRINCIPLE											
<u>01-09-5-09-08120-FI</u>	219,426.00	219,578.00	219,898.00	219,426.00	219,898.26	0.00	219,898.26	219,594.51	219,594.51		
MORONGO BASIN PIPELINE											
<u>01-09-5-09-08215-FI</u>	149,557.50	146,802.20	145,260.00	143,764.70	140,760.00	140,734.70	140,760.00	136,057.50	136,057.50		
INTEREST EXPENSE - CMM											
<u>01-09-5-09-08315-FI</u>	0.00	280.26	0.00	29.65	0.00	2.32	0.00	0.00	0.00		
ID #2 BONDS COLLECTION CHAR...											
<u>01-09-5-09-08320-FI</u>	1,014.66	621.82	1,055.25	926.98	628.00	585.15	628.00	653.00	653.00		
GENERAL TAX COLLECTION CHA...											
<u>01-09-5-09-08325-FI</u>	9,967.66	10,892.03	10,366.37	10,412.06	9,903.00	7,515.96	9,903.00	10,299.00	10,299.00		
ADMINISTRATION - CMM											



	Defined Budgets						2017-2018 17-18 MID	2017-2018 17-18	2017-2018 17-18 MID
	2014-2015 Total Budget	2014-2015 Total Activity	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 YTD Activity			
MISC NON-OP EXPENSE	0.00	15,774.70	0.00	400.00	0.00	0.00	0.00	0.00	0.00
ALLOWANCES AND ADJUSTMEN...	0.00	2,722.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Program: 09 - ** BONDS, LOANS &amp; NON-OP EXP ** Total:</b>	<b>472,965.82</b>	<b>396,671.25</b>	<b>474,579.62</b>	<b>374,959.39</b>	<b>473,189.26</b>	<b>250,838.13</b>	<b>473,189.26</b>	<b>473,604.01</b>	<b>473,604.01</b>
<b>Program: 20 - ** HDMC TREATMENT PLANT (Reimbursable) **</b>									
<u>01-09-5-09-09205-FI</u>									
<u>01-09-5-09-09210-FI</u>									
<b>Program: 20 - ** HDMC TREATMENT PLANT (Reimbursable) **</b>									
<u>01-20-5-20-03101-DWR</u>									
<u>01-20-5-20-04100-DWR</u>									
<u>01-20-5-20-06100-DWR</u>									
<b>Program: 20 - ** HDMC TREATMENT PLANT (Reimbursable) **</b>									
<b>Program: 40 - ** REVENUES **</b>									
<u>01-40-41010-FI</u>	1,661,000.00	1,545,960.42	1,600,000.00	1,544,854.09	1,674,532.00	1,336,148.01	1,674,532.00	1,818,000.00	1,818,000.00
METERED WATER SALES									
ALLOW FOR CAAP/BILLING ADJ	0.00	-1,199.97	0.00	-1,647.74	0.00	-3,903.92	0.00	0.00	0.00
BASIC FEES	1,363,000.00	1,364,716.33	1,380,000.00	1,402,364.73	1,403,988.00	1,078,331.90	1,403,988.00	1,463,292.00	1,463,292.00
BASIC FEES - LOCKED/PULLED	0.00	0.00	52,500.00	92,700.48	291,340.80	198,092.56	291,340.80	296,986.00	296,986.00
PRIVATE FIRE PROTECTION SERV.	18,955.21	22,426.84	23,335.30	20,954.33	21,642.00	16,335.98	21,642.00	22,271.00	22,271.00
SPECIAL SERVICES REVENUE	107,892.21	112,730.19	112,207.90	126,148.97	110,793.00	106,758.28	110,793.00	115,225.00	115,225.00
HDMC WWTP OPERATIONS REL...	72,357.08	159,018.66	129,432.00	163,552.85	163,255.00	49,743.98	116,597.36	163,255.00	163,255.00
HDMC WWTP OVERHEAD/FEES ...	16,280.34	39,177.35	29,068.00	36,799.15	36,732.38	11,192.38	26,234.41	36,732.38	36,732.38
STANDBY REVENUE-CURRENT	1,151,912.93	1,210,582.44	1,151,912.93	1,214,102.55	1,140,296.99	1,149,921.28	1,140,296.99	1,140,296.99	1,140,296.99
PROPERTY TAX REVENUE - G.D.	404,000.00	364,437.12	412,000.00	403,834.25	420,000.00	423,103.94	420,000.00	428,000.00	428,000.00
AD VALOREM REVENUE - ID #2	92,335.81	112,861.20	0.00	12,516.04	0.00	983.08	0.00	0.00	0.00
ASSESSMENT REVENUE - CMM	252,525.16	260,610.90	253,626.37	276,424.74	252,663.00	256,887.17	252,663.00	242,556.48	242,556.48
WATER CAPACITY CHARGES	0.00	18,957.00	0.00	19,446.00	0.00	56,033.00	0.00	0.00	0.00
H ZONE ML REIMB FEES	0.00	6,105.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
METER INSTALLATION FEES	0.00	6,938.00	0.00	8,886.83	0.00	19,356.00	0.00	0.00	0.00
METER REPAIR REVENUE	0.00	4,560.01	0.00	6,018.53	0.00	1,548.49	0.00	0.00	0.00
WASTEWATER CAPACITY CHARG...	0.00	0.00	0.00	0.00	0.00	5,918.00	0.00	0.00	0.00
GRANT REVENUE - LOCAL (MIWA)	0.00	9,150.00	32,930.00	15,470.00	20,600.00	18,530.00	20,600.00	0.00	0.00
MISCELLANEOUS REVENUE	7,905.98	12,089.29	7,905.98	39,066.52	58,066.00	116,799.73	58,066.00	11,656.00	11,656.00
INTEREST REVENUE - G.D.	9,300.00	14,715.62	18,600.00	36,623.35	17,028.00	26,227.77	37,028.00	17,028.00	37,028.00
CHANGE IN MARKET VALUE	0.00	976.41	0.00	2,658.57	0.00	0.00	0.00	0.00	0.00
DEMO GARDEN SALES (SALES TA...	0.00	658.00	0.00	2,743.67	0.00	0.00	0.00	0.00	0.00

\*Budget Worksheet: OPERATING

For Fiscal: 2016-2017 Period Ending: 03/31/2017

	Defined Budgets								
	2014-2015 Total Budget	2014-2015 Total Activity	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 YTD Activity	2016-2017 16-17 MID	2017-2018 17-18	2017-2018 17-18 MID
DEMO GARDEN DONATIONS	0.00	12.00	0.00	203.00	0.00	0.00	0.00	0.00	0.00
<b>Program: 40 - ** REVENUES ** Total:</b>	<b>5,157,464.72</b>	<b>5,265,482.81</b>	<b>5,203,518.48</b>	<b>5,423,720.91</b>	<b>5,610,937.17</b>	<b>4,868,007.63</b>	<b>5,573,781.56</b>	<b>5,755,298.85</b>	<b>5,775,298.85</b>
<b>Program: 42 - ** RESERVE &amp; OTHER FUNDING-OP **</b>									
%BUILDING RESERVE (OP Funded)	0.00	0.00	25,000.00	0.00	26,000.00	0.00	26,000.00	27,040.00	27,040.00
%EQUIP&TECH RESERVE (OP Fun...	104,000.00	0.00	79,000.00	0.00	108,160.00	0.00	108,160.00	112,486.00	112,486.00
=EQUIP&TECH RESERVE ( OP Use...	-11,050.00	0.00	-46,033.22	0.00	-8,700.00	0.00	-4,600.00	-4,000.00	0.00
%WELL/BOOSTER/TANKS RES ( O...	100,000.00	0.00	100,000.00	0.00	104,000.00	0.00	104,000.00	108,160.00	108,160.00
=WELL/BOOSTER RES (OP Used)	0.00	0.00	0.00	0.00	-10,000.00	0.00	0.00	-10,000.00	0.00
<b>Program: 42 - ** RESERVE &amp; OTHER FUNDING-OP ** Total:</b>	<b>192,950.00</b>	<b>0.00</b>	<b>157,966.78</b>	<b>0.00</b>	<b>219,460.00</b>	<b>0.00</b>	<b>233,560.00</b>	<b>233,686.00</b>	<b>247,686.00</b>
<b>Program: 51 - ** BENEFITS ALLOCATED TO DEPTS **</b>									
COMPENSATED LEAVE	213,000.00	196,049.93	221,500.00	245,531.92	217,110.00	204,013.50	217,110.00	225,760.00	238,825.00
CAFETERIA PLAN EXPENSE	227,900.00	214,619.80	263,700.00	235,593.44	264,000.00	166,355.19	287,800.00	264,000.00	448,800.00
GROUP INSURANCE EXPENSE	8,810.00	11,554.33	8,662.40	10,107.22	11,555.00	8,193.94	11,555.00	11,555.00	11,555.00
WORKERS COMPENSATION INSU...	50,656.94	42,433.00	52,300.00	47,901.38	55,808.00	19,854.66	55,378.00	55,808.00	64,927.00
RETIREMENT: PERS Classic 2%@...	132,893.13	38,262.51	125,024.00	43,301.34	139,378.47	88,716.73	136,097.47	148,254.00	159,588.00
RETIREMENT: PERS Tier 2.2%@62	25,953.00	-1,168.59	15,916.00	7,682.22	18,248.33	14,907.85	18,248.33	18,407.00	19,802.55
RETIREMENT: PERS - TEMP	0.00	365.47	2,115.48	593.99	2,808.11	999.02	2,808.11	2,795.95	2,795.95
RETIREMENT - 457 CONTRIBUTI...	5,850.00	1,589.50	10,125.00	3,508.72	9,675.00	1,968.55	9,675.00	9,675.00	15,050.00
PAYROLL TAXES	120,088.10	114,469.46	121,671.00	126,844.58	126,403.00	100,070.59	123,777.00	129,648.00	143,276.00
ALLOCATED EXPENSES - BENEFITS	-785,151.17	-618,175.41	-821,013.88	-721,064.81	-844,985.91	-605,080.03	-862,448.91	-865,902.95	-1,104,619.50
<b>Program: 51 - ** BENEFITS ALLOCATED TO DEPTS ** Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Program: 52 - ** FIELD ALLOCATED TO DEPTS **</b>									
UNIFORMS (FIELD)	8,170.00	6,088.89	8,170.00	5,267.33	9,000.00	5,891.18	9,000.00	9,000.00	8,800.00
SHOP EXPENSE - COMBINED	14,998.74	11,637.37	15,598.69	19,543.73	15,100.00	10,533.85	13,866.12	15,100.00	15,100.00
SMALL TOOLS EXPENSE - COMBI...	7,050.00	8,465.80	7,050.00	3,443.54	10,800.00	2,832.02	8,800.00	10,800.00	10,800.00
TOOL / EQUIP REPAIR	4,070.00	481.97	4,232.80	265.63	10,000.00	179.69	179.69	10,000.00	5,000.00
BUILDING REPAIR/MAINT-SHOP/...	15,284.00	17,053.54	13,695.36	19,473.28	21,900.00	8,003.59	10,469.68	17,900.00	17,900.00
FUEL-VEHICLES	41,000.00	34,520.39	42,640.00	24,972.94	41,000.00	12,383.75	18,600.00	41,000.00	30,000.00
AUTO EXPENSE - FIELD	29,947.00	24,301.92	31,143.59	22,309.45	32,000.00	8,046.07	13,052.95	32,000.00	25,000.00
EQUIPMENT CLEARING ACCOUNT	0.00	-335.14	0.00	-463.79	0.00	25.30	0.00	0.00	0.00
COMMUNICATIONS	23,273.99	26,195.17	19,337.92	15,469.72	27,996.84	9,854.99	27,996.84	28,308.84	28,308.84
REGULATORY-PERMITS, FEES, CE...	11,831.16	31,986.81	12,304.41	20,060.00	29,600.00	8,128.12	17,400.00	29,600.00	20,000.00

\*Budget Worksheet: OPERATING

For Fiscal: 2016-2017 Period Ending: 03/31/2017

	Defined Budgets					
	2014-2015	2014-2015	2015-2016	2016-2017	2016-2017	2017-2018
	Total Budget	Total Activity	Total Budget	Total Budget	YTD Activity	17-18
<u>01-52-5-52-98000-FI</u>	-155,624.89	-160,396.72	-154,172.77	-197,396.84	-65,878.56	-193,708.84
Program: 52 - ** FIELD ALLOCATED TO DEPTS ** Total:	0.00	0.00	0.00	0.00	0.00	0.00
<b>Program: 53 - ** OFFICE ALLOCATED TO DEPTS **</b>						
<u>01-53-5-53-01405-ALL</u>	12,047.20	23,811.98	39,074.40	50,721.00	52,665.91	50,721.00
<u>01-53-5-53-02105-ALL</u>	50,690.56	20,279.87	48,480.36	36,300.00	21,371.93	37,740.00
<u>01-53-5-53-02110-AGM</u>	23,768.97	22,116.24	24,719.73	29,309.00	20,918.50	30,481.00
<u>01-53-5-53-03906-AGM</u>	25,763.69	20,510.94	23,447.16	18,486.00	15,825.44	19,225.00
<u>01-53-5-53-04015-AGM</u>	87,756.70	75,118.93	80,928.96	93,335.00	62,911.59	86,995.00
<u>01-53-5-53-05010-AGM</u>	5,494.00	5,343.49	5,713.76	5,714.00	2,830.18	5,943.00
<u>01-53-5-53-06205-AGM</u>	43,210.45	51,629.53	53,025.00	62,486.00	42,331.54	64,986.00
<u>01-53-5-53-98000-FI</u>	-248,731.57	-218,810.98	-275,389.37	-296,351.00	-218,855.09	-296,091.00
Program: 53 - ** OFFICE ALLOCATED TO DEPTS ** Total:	0.00	0.00	0.00	0.00	0.00	0.00
<b>Program: 95 - ** OVERHEAD **</b>						
<u>01-95-6-60-60002-FI</u>	0.00	-87,343.30	0.00	0.00	-24,059.88	0.00
<u>01-95-6-60-60004-FI</u>	0.00	-505.06	0.00	0.00	-252.39	0.00
Program: 95 - ** OVERHEAD ** Total:	0.00	-87,848.36	0.00	0.00	-24,312.27	0.00
Report Surplus (Deficit):	333,447.11	1,198,381.48	-220,066.69	462,182.11	1,941,908.43	135,846.15
					305,646.91	-95,095.70

PROPOSED



\*Budget Worksheet: OPERATING

For Fiscal: 2016-2017 Period Ending: 03/31/2017

Group Summary

Progra...	Defined Budgets									
	2014-2015 Total Budget	2014-2015 Total Activity	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 YTD Activity	2016-2017 16-17 MID	2017-2018 17-18	2017-2018 17-18 MID	2017-2018 17-18 MID
01 - ** PRODUCTION **	1,332,586.21	1,024,179.59	1,758,212.33	1,818,273.26	1,613,447.54	676,344.34	1,364,219.18	1,642,207.44	1,545,614.58	
02 - ** DISTRIBUTION **	813,049.63	763,025.02	898,382.66	842,546.17	894,259.21	531,112.08	831,175.61	901,976.06	999,771.25	
03 - ** CUSTOMER SERVICE **	339,402.94	321,773.14	349,175.77	337,784.53	428,780.32	249,275.32	418,850.59	445,456.31	489,002.96	
04 - ** ADMINISTRATION **	824,078.66	661,656.93	809,234.28	706,419.24	957,849.67	582,977.96	985,519.50	984,447.33	1,047,646.97	
05 - ** ENGINEERING **	185,854.97	281,719.74	207,727.04	195,871.92	230,126.02	153,206.05	221,719.02	203,141.25	236,778.05	
06 - ** FINANCE **	447,851.64	413,596.73	467,204.60	456,412.79	472,280.74	320,669.14	476,874.53	477,242.63	532,648.20	
07 - ** HUMAN RESOURCES **	142,920.66	85,541.93	142,602.09	72,840.09	107,233.85	103,800.83	146,429.60	94,486.67	134,387.53	
09 - ** BONDS, LOANS & NON-OP EXP **	472,965.82	396,671.25	474,579.62	374,959.39	473,189.26	250,838.13	473,189.26	473,604.01	473,604.01	
20 - ** HDMC TREATMENT PLANT (Reimbursable) **	72,357.08	206,785.36	158,500.00	200,016.42	163,255.00	82,187.62	116,597.36	163,255.00	163,255.00	
40 - ** REVENUES **	5,157,464.72	5,265,482.81	5,203,518.48	5,423,720.91	5,610,937.17	4,868,007.63	5,573,781.56	5,755,298.85	5,775,298.85	
42 - ** RESERVE & OTHER FUNDING-OP **	192,950.00	0.00	157,966.78	0.00	219,460.00	0.00	233,560.00	233,686.00	247,686.00	
51 - ** BENEFITS ALLOCATED TO DEPTS **	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
52 - ** FIELD ALLOCATED TO DEPTS **	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
53 - ** OFFICE ALLOCATED TO DEPTS **	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
95 - ** OVERHEAD **	0.00	-87,848.36	0.00	-43,585.01	0.00	-24,312.27	0.00	0.00	0.00	
<b>Report Surplus (Deficit):</b>	<b>333,447.11</b>	<b>1,198,381.48</b>	<b>-220,066.69</b>	<b>462,182.11</b>	<b>51,055.56</b>	<b>1,941,908.43</b>	<b>305,646.91</b>	<b>135,846.15</b>	<b>-95,095.70</b>	

### Fund Summary

Fund	Defined Budgets									
	2014-2015 Total Budget	2014-2015 Total Activity	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 YTD Activity	2016-2017 16-17 MID	2017-2018 17-18	2017-2018 17-18 MID	2017-2018 17-18 MID
01 - GENERAL FUND	333,447.11	-1,198,381.48	-220,066.69	-462,182.11	51,055.56	1,941,908.43	305,646.91	135,846.15	-95,095.70	-95,095.70
<b>Report Surplus (Deficit):</b>	<b>333,447.11</b>	<b>1,198,381.48</b>	<b>-220,066.69</b>	<b>462,182.11</b>	<b>51,055.56</b>	<b>1,941,908.43</b>	<b>305,646.91</b>	<b>135,846.15</b>	<b>-95,095.70</b>	<b>-95,095.70</b>



Joshua Basin Water District

# \*Budget Worksheet: CAPITAL

Account Summary  
For Fiscal: 2016-2017 Period Ending: 03/31/2017

**PROPOSED**

## EXPENSE ACCOUNTS RETAIN COST DATA FOR ONE YEAR ONLY

	2014-2015 Total Budget	2014-2015 Total Activity	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 YTD Activity	2016-2017 16-17 MID	2017-2018 17-18	2017-2018 17-18 MID
<b>Program: 41 - **CAPITAL REVENUE**</b>									
01-41-46100-FI GRANT REVENUE - FEDERAL	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-41-46120-FI GRANT REVENUE - LOCAL (HIDMC)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-41-46400-FI MAINLINE REPLACEMENT LOAN PROCEEDS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Program: 41 - **CAPITAL REVENUE** Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Program: 43 - **RESERVE &amp; OTHER FUNDING-CAP**</b>									
01-43-5-99-00012-FIC =BUILDING RESERVE (CAP Used)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-51,000.00
01-43-5-99-00112-FIC =EQUIP&TECH RESERVE (CAP Used)	-92,950.00	0.00	-226,000.00	0.00	-30,000.00	0.00	0.00	-81,850.00	-104,110.00
01-43-5-99-00212-FIC =WELL/BOOSTER RES (CAP Used)	-80,000.00	0.00	-233,241.22	0.00	0.00	0.00	-224,538.81		-158,249.19
01-43-5-99-00251-FIC =OTHER RESERVES (CAP Used)	0.00	0.00	-1,779,253.46	0.00	0.00	0.00	0.00	0.00	
01-43-5-99-00310-FI <NET REVENUE>/DEFICIT FROM OPERATIONS	0.00	0.00	0.00	0.00	-39,092.46	0.00	0.00	-135,846.00	
<b>Program: 43 - **RESERVE &amp; OTHER FUNDING-CAP** Total:</b>	<b>-172,950.00</b>	<b>0.00</b>	<b>-2,238,494.68</b>	<b>0.00</b>	<b>-69,092.46</b>	<b>0.00</b>	<b>-224,538.81</b>	<b>-217,696.00</b>	<b>-313,359.19</b>
<b>Program: 70 - ** CAPITAL BUDGET **</b>									
01-70-7-70-71005-RL CP#A14013: ELECTRICAL WIRING DIAGR@WELL/BOO...	65,000.00	0.00	65,000.00	0.00	0.00	0.00	0.00	65,000.00	65,000.00
01-70-7-70-71016-AGM CP#A16015: MOBILE MINI	0.00	0.00	0.00	0.00	0.00	10,276.78	10,300.00		
01-70-7-70-71018-RL CP#A16008: PRESSURE STN - A ZONE	0.00	0.00	0.00	0.00	21,694.00	0.00	0.00		21,694.00
01-70-7-70-71017-RL CP#A16009 PRESSURE STN - B ZONE	0.00	0.00	0.00	0.00	21,694.00	0.00	0.00		21,694.00
01-70-7-70-71018-RL CP#A16010: CHLORINE ANALYZERS 16/17, 17/18	0.00	0.00	0.00	0.00	13,038.00	1,462.02	0.00	15,476.00	15,476.00
01-70-7-70-71019-RL CP#A16011: WELL 15 GAMMA/MOTOR INSPECT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42,165.00	
01-70-7-70-71020-RL CP#A16012: WELL 17 GAMMA/MOTOR INSPECT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42,165.00	
01-70-7-70-71300-RL ~CP#A14002: WELL 14 REHAB	80,000.00	0.00	168,241.22	0.00	0.00	60,903.25	236,722.00		
01-70-7-70-71302-RL CP#A17004: D-3-1 TANK REHABILITATION	0.00	0.00	0.00	0.00	0.00	0.00	0.00		81,500.00
01-70-7-70-72009-JC ~CP#A16013: VEHICLE 1	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,450.00	34,450.00
01-70-7-70-72010-JC ~CP#A16014: VEHICLE 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42,400.00	42,400.00
01-70-7-70-72300-JC CP#A14005: DITCHWITCH TRENCHER W/TRAILER (PR ...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,260.00	22,260.00
01-70-7-70-72301-JC CP#A14006: MOLE/BORING MACHINE	0.00	0.00	0.00	0.00	13,780.00	0.00	13,780.00		
01-70-7-70-72310-JC CP#A17002: DITCHWITCH TRENCHER (SMALL)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,260.00	22,260.00

\* Represents Reserve Funded Items

\*Budget Worksheet: CAPITAL

For Fiscal: 2016-2017 Period Ending: 03/31/2017

	2014-2015				2015-2016				2016-2017				Defined Budgets	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2016-2017 16-17 MID	2017-2018 17-18	2017-2018 17-18 MID			
<u>01-70-7-70-73000-AGM</u>	11,192.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,000.00		15,000.00			
CP#036: PARCEL FILING SYSTEM														
<u>01-70-7-70-73001-ENG</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00					
~CP# _ : VXU FOR METER READING														
<u>01-70-7-70-74002-GM</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40,777.17	30,000.00					
CP#A14019: PAVE OFFICE PARKING LOT														
<u>01-70-7-70-74006-GM</u>	25,800.00	0.00	25,800.00	0.00	0.00	0.00	0.00	3,775.00	5,000.00		5,800.00			
CP#040: SPACE NEEDS ASSESSMENT FOR OFFICE														
<u>01-70-7-70-74009-GM</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00		30,000.00			
CP#A14022: STAFFING ASSESSMENT														
<u>01-70-7-70-74012-ENG</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		50,000.00			
CP#A16004: PHONE SYSTEM														
<u>01-70-7-70-74013-AGM</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
CP#A16003: CODIFICATION OF RECORDS														
<u>01-70-7-70-74015-DWR</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,400.00	12,760.00		60,000.00			
CP#A16016: SEMS CUSTOM ENHANCEMENTS														
<u>01-70-7-70-74017-GM</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,700.00	20,000.00		60,000.00			
CP#A17001: HVAC UPGRADE														
<u>01-70-7-70-74018-DWR</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		30,000.00			
CP#A17003: VULNERABILITY ASSESSMENT														
<u>01-70-7-70-74301-AGM</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	5,000.00			
~CP#A16005: INCODE SERVER DRIVE														
<u>01-70-7-70-74302-GM</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46.99	70,000.00		55,000.00			
CP #A16020: OFFICE REMODEL														
<u>01-70-7-70-75004-RL</u>	0.00	0.00	180,000.00	0.00	0.00	0.00	0.00	0.00	0.00		415,000.00			
CP#A15004: D2-1 TANK REHABILITATION														
<u>01-70-7-70-75008-DWR</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,500.00		26,500.00			
CP#A16017: WATER MODEL UPDATE 16/17														
<u>01-70-7-70-76000-AGM</u>	15,000.00	0.00	15,000.00	0.00	0.00	0.00	0.00	0.00	60,000.00		60,000.00			
CP#Z49: UPDATE DISTRICT FEES/RATES														
<u>01-70-7-70-76002-AGM</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00		6,000.00			
CP#A16004: INCODE/PAYMENTUS API														
<u>01-70-7-70-77002-HR</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,000.00	10,000.00		6,000.00			
CP#A16018: PERSONNEL MANUAL REVISIONS														
<b>Program: 70 - ** CAPITAL BUDGET ** Total:</b>	<b>196,992.87</b>	<b>0.00</b>	<b>454,041.22</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>129,341.21</b>	<b>363,562.00</b>	<b>291,176.00</b>	<b>1,085,034.00</b>			
<b>Program: 79 - *** ADDITIONAL FUNDING REQUIRED 16/17 ***</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>			
<b>Program: 79 - *** ADDITIONAL FUNDING REQUIRED 16/17 *** Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>			
<b>Program: 80 - CAPITAL - CIP TOP PRIORITIES</b>														
<u>01-80-7-70-71014-RL</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
CIP #2.2.7: K-1 BOOSTER PUMP STN (7.0)														
<u>01-80-7-70-71015-RL</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
CIP #2.28: F-1 BOOSTER PUMP STN (8.0)														
<u>01-80-7-70-72011-JC</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
CIP #2.3.3: SAN ANGELO PIPELINE (TIN R6E 34.1)														
<u>01-80-7-70-72012-JC</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
CIP #2.3.1: TILFORD WAY PIPELINE (T2N R7E 32.1)														
<b>Program: 80 - CAPITAL - CIP TOP PRIORITIES Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>			
<b>Program: 82 - CAPITAL - UNFUNDED</b>														
<u>01-82-7-70-71006-RL</u>	300,000.00	0.00	300,000.00	0.00	0.00	0.00	0.00	0.00	0.00					
CP#A14016: HZONE TANK CONST														
<u>01-82-7-70-74007-GM</u>	50,000.00	0.00	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00					
CP#Z65: GROUNDWATER MANAGEMENT PLAN														
<u>01-82-7-70-75000-GM</u>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00					
CP#A14008: WATER MASTER PLAN UPDATE														

\*- \*\* Represents Reserve Funded Items



**Group Summary**

Progra...	Defined Budgets									
	2014-2015 Total Budget	2014-2015 Total Activity	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 YTD Activity	2016-2017 16-17 MID	2017-2018 17-18	2017-2018 17-18 MID	2017-2018 17-18 MID
41 - **CAPITAL REVENUE**	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
43 - **RESERVE & OTHER FUNDING-CAP**	-172,950.00	0.00	-2,238,494.68	0.00	-69,092.46	0.00	-224,538.81	-217,696.00	-313,359.19	-313,359.19
70 - ** CAPITAL BUDGET **	196,992.87	0.00	454,041.22	0.00	360,266.00	129,341.21	363,562.00	291,176.00	1,085,034.00	1,085,034.00
79 - *** ADDITIONAL FUNDING REQUIRED 16/17 ***	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
80 - CAPITAL - CIP TOP PRIORITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
82 - CAPITAL - UNFUNDED	362,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Report Surplus (Deficit):</b>	<b>-386,042.87</b>	<b>0.00</b>	<b>1,784,453.46</b>	<b>0.00</b>	<b>-291,173.54</b>	<b>-129,341.21</b>	<b>-139,023.19</b>	<b>-73,480.00</b>	<b>-771,674.81</b>	<b>-771,674.81</b>

**Fund Summary**

Fund	Defined Budgets									
	2014-2015 Total Budget	2014-2015 Total Activity	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 YTD Activity	2016-2017 16-17 MID	2017-2018 17-18	2017-2018 17-18 MID	2017-2018 17-18 MID
01 - GENERAL FUND	-386,042.87	0.00	1,784,453.46	0.00	-291,173.54	-129,341.21	-139,023.19	-73,480.00	-771,674.81	-771,674.81
<b>Report Surplus (Deficit):</b>	<b>-386,042.87</b>	<b>0.00</b>	<b>1,784,453.46</b>	<b>0.00</b>	<b>-291,173.54</b>	<b>-129,341.21</b>	<b>-139,023.19</b>	<b>-73,480.00</b>	<b>-771,674.81</b>	<b>-771,674.81</b>



Joshua Basin Water District

# \*Budget Worksheet: CHROM6

## Account Summary

For Fiscal: 2016-2017 Period Ending: 03/31/2017

### EXPENSE ACCOUNTS RETAIN COST DATA FOR ONE YEAR ONLY

	2016-2017						Defined Budgets		
	2014-2015 Total Budget	2014-2015 Total Activity	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 YTD Activity	2016-2017 16-17 MID	2017-2018 17-18	2017-2018 17-18 MID
<b>Program: 4C - CHROMIUM REVENUES</b>									
01-4C-46110-FIC GRANT REVENUE - STATE	3,210,000.00	891,969.38	0.00	0.00	350,000.00	0.00	350,000.00	425,000.00	425,000.00
01-4C-46401-FIC CHROM 6 LOAN PROCEEDS	0.00	0.00	0.00	0.00	1,050,000.00	0.00	0.00	450,000.00	0.00
<b>Program: 4C - CHROMIUM REVENUES Total:</b>	<b>3,210,000.00</b>	<b>891,969.38</b>	<b>0.00</b>	<b>0.00</b>	<b>1,400,000.00</b>	<b>0.00</b>	<b>350,000.00</b>	<b>875,000.00</b>	<b>425,000.00</b>
<b>Program: 7C - CHROMIUM COSTS</b>									
01-7C-5-09-08125-FIO CHROM 6 LOAN PRINCIPLE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-7C-7-70-71003-RL CP#A14014- CHROMIUM STUDY	100,000.00	0.00	67,866.78	0.00	1,080,700.00	60,292.62	150,000.00	780,624.00	780,624.00
<b>Program: 7C - CHROMIUM COSTS Total:</b>	<b>100,000.00</b>	<b>0.00</b>	<b>67,866.78</b>	<b>0.00</b>	<b>1,080,700.00</b>	<b>60,292.62</b>	<b>150,000.00</b>	<b>780,624.00</b>	<b>780,624.00</b>
<b>Report Surplus (Deficit):</b>	<b>3,110,000.00</b>	<b>891,969.38</b>	<b>-67,866.78</b>	<b>0.00</b>	<b>319,300.00</b>	<b>-60,292.62</b>	<b>200,000.00</b>	<b>94,376.00</b>	<b>-355,624.00</b>

"-" Represents Reserve Funded Items



**Group Summary**

Program...	Defined Budgets									
	2014-2015 Total Budget	2014-2015 Total Activity	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 YTD Activity	2016-2017 16-17 MID	2017-2018 17-18	2017-2018 17-18 MID	2017-2018 17-18 MID
4C - CHROMIUM REVENUES	3,210,000.00	891,969.38	0.00	0.00	1,400,000.00	0.00	350,000.00	875,000.00	425,000.00	425,000.00
7C - CHROMIUM COSTS	100,000.00	0.00	67,866.78	0.00	1,080,700.00	60,292.62	150,000.00	780,624.00	780,624.00	780,624.00
<b>Report Surplus (Deficit):</b>	<b>3,110,000.00</b>	<b>891,969.38</b>	<b>-67,866.78</b>	<b>0.00</b>	<b>319,300.00</b>	<b>-60,292.62</b>	<b>200,000.00</b>	<b>94,376.00</b>	<b>-355,624.00</b>	<b>-355,624.00</b>

### Fund Summary

Fund	Defined Budgets							
	2014-2015 Total Budget	2014-2015 Total Activity	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 YTD Activity	2017-2018 17-18	2017-2018 17-18 MID
01 - GENERAL FUND	3,110,000.00	-891,969.38	-57,866.78	0.00	319,300.00	-60,292.62	94,376.00	-355,624.00
<b>Report Surplus (Deficit):</b>	<b>3,110,000.00</b>	<b>891,969.38</b>	<b>-67,866.78</b>	<b>0.00</b>	<b>319,300.00</b>	<b>-60,292.62</b>	<b>94,376.00</b>	<b>-355,624.00</b>



Joshua Basin Water District

**\*Budget Worksheet: UNFUNDED**

**Account Summary**

For Fiscal: 2016-2017 Period Ending: 03/31/2017

	2014-2015		2015-2016		2016-2017		2017-2018	
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity 16-17	2016-2017 UNFUNDED	2017-2018 UNFUNDED
<b>Program: 62 - OPERATIONS - UNFUNDED</b>								
01-62-5-01-03125-RL WELL MAINTENANCE	0.00	0.00	0.00	0.00	0.00	0.00	69,835.00	69,835.00
01-62-5-99-00111-DWR %EQUIP&TECH RESER (ADD'L FUNDING)	0.00	0.00	0.00	0.00	0.00	0.00	245,520.00	345,520.00
<b>Program: 62 - OPERATIONS - UNFUNDED Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>315,355.00</b>	<b>415,355.00</b>
<b>Program: 80 - CAPITAL - CIP TOP PRIORITIES</b>								
01-80-7-70-71014-RL CIP #2.2.7: K-1 BOOSTER PUMP STN (7.0)	0.00	0.00	0.00	0.00	0.00	0.00	513,400.00	0.00
01-80-7-70-71015-RL CIP #2.28: F-1 BOOSTER PUMP STN (8.0)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	400,000.00
01-80-7-70-72011-JC CIP #2.3.3: SAN ANGELO PIPELINE (TIN R6E 34.1)	0.00	0.00	0.00	0.00	0.00	0.00	2,133,200.00	0.00
01-80-7-70-72012-JC CIP #2.3.1: TILFORD WAY PIPELINE (T2N R7E 32.1)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,561,500.00
<b>Program: 80 - CAPITAL - CIP TOP PRIORITIES Total:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,646,600.00</b>	<b>2,961,500.00</b>
<b>Program: 82 - CAPITAL - UNFUNDED</b>								
01-82-7-70-71006-RL CP#A14016: HZONE TANK CONST	300,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-82-7-70-74607-GM CP#Z65: GROUNDWATER MANAGEMENT PLAN	50,000.00	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00
01-82-7-70-75000-GM CP#A14008: WATER MASTER PLAN UPDATE	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01-82-7-70-75002-ENG *8TL* CP#A14003: 36" FORMAT PRINTER/SCANNER ...	12,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Program: 82 - CAPITAL - UNFUNDED Total:</b>	<b>362,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>50,000.00</b>
<b>Report Total:</b>	<b>362,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,961,955.00</b>	<b>3,426,855.00</b>



**Fund Summary**

Fund	Defined Budgets									
	2014-2015 Total Budget	2014-2015 Total Activity	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 YTD Activity 6-17 UNFUNDED	2016-2017 YTD Activity 6-17 UNFUNDED	2017-2018 17-18 UNFUNDED	2017-2018 17-18 UNFUNDED	2017-2018 17-18 UNFUNDED
01 - GENERAL FUND	362,000.00	0.00	0.00	0.00	0.00	0.00	0.00	2,961,955.00	3,426,855.00	3,426,855.00
<b>Report Total:</b>	<b>362,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,961,955.00</b>	<b>3,426,855.00</b>	<b>3,426,855.00</b>