

PO Box 675 • 61750 Chollita Road • Joshua Tree CA 92252
Phone (760) 366-8438 • Fax (760) 366-9528 • www.jbwd.com
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JOSHUA BASIN WATER DISTRICT
REGULAR MEETING OF THE BOARD OF DIRECTORS
WEDNESDAY DECEMBER 17, 2014 7:00 PM
61750 CHOLLITA ROAD, JOSHUA TREE, CALIFORNIA 92252
AGENDA

1. CALL TO ORDER
2. PLEDGE OF ALLEGIANCE
3. ADMINISTER OATH OF OFFICE
4. DETERMINATION OF QUORUM
5. APPROVAL OF AGENDA
6. RESOLUTION HONORING JBWD DIRECTOR GARY WILSON
7. PUBLIC COMMENTS:

This public comment portion of this agenda provides an opportunity for the public to address the Board of Directors on items not listed on the agenda that *are of interest to the public at large* and are within the subject matter jurisdiction of this Board. The Board of Directors is prohibited by law from taking action on matters discussed that are not on the agenda, and no adverse conclusions should be drawn if the Board does not respond to public comments at this time. Comments that concern individual customer accounts are welcome, however we encourage doing so only after other administrative avenues for redress have been fully exhausted. In all cases, your concerns will be referred to the General Manager for review and a timely response.

Comments are to be limited to three minutes per speaker and shall not exceed a total of 20 minutes. All comments are to be directed to the Board of Directors and shall not consist of any personal attacks. Members of the public are expected to maintain a professional, courteous decorum during their comments. Public input may be offered on an agenda item when the item comes up for discussion and/or action. Members of the public who wish to speak shall proceed to the podium when called by the President of the Board. Please state your name and community of residence for the record.
8. 13/14 AUDIT REPORT PRESENTATION FROM CHARLES Z. FEDAK & COMPANY, CPA'S
Recommend that the Board receive presentation, ask questions, accept and file report.

Pg. 1

Pg. 2-49

- Pg. 50-52 9. CONSENT CALENDAR: Items on the Consent Calendar are considered routine in nature and will be adopted in total by one action of the Board of Directors unless any Board Member or any individual or organization interested in one or more consent calendar items wishes to be heard.
- A. Approve Draft Minutes of the November 19, 2014 Regular Meeting of the Board of Directors
- B. Check Audit Report for September 2014
- Pg. 53-61
- Pg. 62-70 10. REPLACEMENT OF 10 RASCALS TO PLC'S
Recommend that the Board authorizes Forshock to replace 10 Rascals with Programmable Logic Controller's (PLC) at a cost not to exceed \$56,065.
- Pg. 71 11. INSTALLATION OF PRESSURE RELIEF VALVES AT WELLS 10, 14, AND 15 AT A COST OF \$21,000.
Recommend that the Board authorizes staff to purchase pressure relief valves (PRV's), piping, and other associated materials necessary for installation of these valves at wells 10, 14, and 15.
- Pg. 72-79 12. UNITED STATES GEOLOGICAL SURVEY (USGS) STUDY CONTINUATION AT A COST OF \$42,600
Recommend that the Board approve \$42,600 extension to the Joint Funding Agreement with USGS.
- Pg. 80-104 13. FIRST QUARTER FINANCIAL REPORT
The first quarter financial report for the 14/15 fiscal year is attached. A full presentation will be made at the meeting.
14. STANDING:
- A. PUBLIC INFORMATION COMMITTEE: Director Luckman and President Fuller: Kathleen Radnich, Public Outreach Consultant to report.
- B. FINANCE COMMITTEE: President Fuller and Director Johnson
15. PUBLIC COMMENT
At this time, any member of the public may address the Board on matters within the Board's jurisdiction that are not listed on the agenda. Please use the podium microphone. The Board may not discuss at length or take action on items not on the agenda.
16. DISTRICT GENERAL COUNSEL REPORT
17. GENERAL MANAGER REPORT
18. FUTURE DIRECTOR MEETINGS AND TRAINING OPPORTUNITIES
1. Technical Advisory Committee
19. INDIVIDUAL DIRECTOR REPORTS ON MEETINGS ATTENDED
20. DIRECTORS COMMENTS/REPORTS
21. FUTURE AGENDA ITEMS
22. CLOSED SESSION:
At this time, the Board will go into Closed Session pursuant to Government Code Section 54957.6 to consult with the Board's designated representatives (Ad Hoc GM Negotiation Committee – Directors Fuller and Johnson) with regard to negotiations pertaining to a proposed salary increase to the District's General Manager.

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23. REPORT ON CLOSED SESSION
General Counsel will provide an oral report on tonight's Closed Session.
24. ADJUSTMENT TO BASE SALARY OF GENERAL MANAGER
The Ad Hoc GM Negotiating Committee will recommend an increase to the Annual Base Salary of the General Manager.
25. ELECTION OF BOARD OFFICERS - PRESIDENT AND VICE PRESIDENT
Recommend that the Board elect President and Vice President for year 2015.
26. ADJOURNMENT

INFORMATION

The public is invited to comment on any item on the agenda during discussion of that item.

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 Board of Directors 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.

This meeting is scheduled to be broadcast on Time Warner Cable Channel 10 on December 24 at 7:00 pm and December 31 at 7:00 pm. DVD recordings of Joshua Basin Water District Board meetings are available at the District office and at the Joshua Tree Library

Resolution No. 14-946

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE JOSHUA BASIN WATER DISTRICT
EXPRESSING THEIR APPRECIATION FOR
GARY WILSON**

WHEREAS, Gary Wilson ran for office unopposed and was appointed in lieu of election to the Joshua Basin Water District Board of Directors on November 22, 2005; and

WHEREAS, Gary Wilson was then elected to the Joshua Basin Water District Board of Directors on November 2, 2010; and

WHEREAS, during Gary's term of office the Joshua Basin Water District completed construction of Wells number 16 and 17 and the major rehabilitation of Well number 10; and

WHEREAS, also during Gary's tenure, the District paid off the Improvement District #2 bonds early, thereby saving over \$19,000 in interest to the ratepayers; and

WHEREAS, major overhauls of the E1/D2 and D3 booster stations were completed during Gary's term of office; and

WHEREAS, during Gary's tenure on the Board, the Joshua Basin Water District replaced 58,000 feet of pipeline in the H Zone area; and

WHEREAS, Gary gave of his time and effort to the Joshua Basin Water District Board of Directors and the community of Joshua Tree for nine years.

NOW THEREFORE, be it resolved that the Joshua Basin Water District Board of Directors does hereby express its thanks and gratitude to Gary Wilson for his time, dedication and support of the Joshua Basin Water District.

ADOPTED this 17th day of December, 2014.

Victoria Fuller, President

Mike Reynolds, Vice President

ATTEST:

Curt Sauer, Board Secretary

JOSHUA BASIN WATER DISTRICT
AGENDA REPORT

Meeting of the Board of Directors

December 17, 2014

Report to: President and Members of the Board

From: Susan Greer



TOPIC:

13/14 AUDIT REPORT PRESENTATION FROM CHARLES Z. FEDAK & COMPANY, CPA'S

RECOMMENDATION:

Receive presentation, ask questions, accept and file report

ANALYSIS:

Our auditor, Paul Kaymark from Charles Z. Fedak & Company, will be at the meeting to give the presentation of the 13/14 audited financial statements. The report was presented to the Finance Committee on November 25.

The easiest read of the financial report is located at the front of the document, within the sections entitled Management's Discussion and Analysis (pages 2-6), and includes summary information.

Net assets increased 10% due primarily to the increases in both cash and grants receivable

Operating revenues increased 6% (compared to a 6% *decrease* in the prior year). Total revenues (operating and non-operating) also increased \$208,000 or 4% (compared to a 5% *decrease* in the prior year). The increased revenues are primarily the result of the water rate increase, but also the HDMC operations revenue (HDMC payments to the District for operation of the plant).

Operating expenses increased \$154,000 or 4%, including the additional HDMC expenses, offset with the revenues referred to above. After the addition of depreciation expense, the operating *loss* was reduced from \$488,000 last year to \$299,000, a reduction of 39%. This means the District is funding all but \$299,000 of our \$1.2M annual depreciation expense.

Operating loss results partially from the Board's desire to maintain lower water rates and instead offset operating expenses with non-operating revenues such as property taxes. Many public agencies such as ours run with an operating loss, balancing operating costs with non-operating revenues, such as tax revenues. Last year, non-operating revenues exceeded non-operating expenses by \$324,000, and when we add the operating loss of \$299,000 (including depreciation expense), we have a net income of \$25,000 for the year compared to net *loss* of \$66,000 in the prior year. This is the District's typical position, with operating and non-operating revenues combined exceeding our operating and non-operating expenses.

The District paid down its only debt, the Copper Mountain Mesa Assessment District, paid by assessments to the property owners in the area, from \$3,548,000 to \$3,277,000 during the year.

At the back of the audit report, you will find the Report on Internal Controls and Compliance. Again, no deficiencies in internal controls, material weaknesses or significant deficiencies were observed or identified during the audit. A Management Report from the Auditor is also attached.

The annual audit financial report presentation is the financial finale so to speak; the culmination of the Finance Department's effort over the entire year, especially Anne Roman. My Finance Team, led by Anne, includes Patricia Freeman, Autumn Rich and Shirley Bolha. They are a competent and devoted group and I am grateful for their hard work and attention to detail. Again, there are no audit findings or internal control issues identified and only four adjusting journal entries from the Auditors. I take a lot of pride in being able to provide this report to the Board, but the audit results speak to the proficiency and talent of these four dedicated women and they deserve the credit.

STRATEGIC PLAN ITEM:

N/A

FISCAL IMPACT:

N/A



Joshua Basin Water District

Annual Financial Report

For the Fiscal Years Ended June 30, 2014 and 2013



**Joshua Basin Water District
Board of Directors as of June 30, 2014**

<u>Name</u>	<u>Title</u>	<u>Elected/ Appointed</u>	<u>Current Term</u>
Victoria Fuller	President	Elected	12/12-12/14
Michael Reynolds	Vice President	Elected	12/12-12/16
Robert Johnson	Director	Appointed	8/13-12/14
Mickey Luckman	Director	Elected	12/12-12/16
Gary L. Wilson	Director	Elected	12/10-12/14

**Joshua Basin Water District
Curt Sauer, General Manager
61750 Chollita Road
Joshua Tree, California 92252-0675
(760) 366-8438 – www.jbwd.com**

Joshua Basin Water District

Annual Financial Report

For the Fiscal Years Ended June 30, 2014 and 2013

**Joshua Basin Water District
Annual Financial Report
For the Fiscal Years Ended June 30, 2014 and 2013**

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Financial Section



Charles Z. Fedak, CPA, MBA
Paul J. Kaymark, CPA
Christopher J. Brown, CPA

Charles Z. Fedak & Company

Certified Public Accountants
An Accountancy Corporation

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Independent Auditor's Report

Board of Directors
Joshua Basin Water District
Joshua Tree, California

Report on the Financial Statements

We have audited the accompanying financial statements of the Joshua Basin Water District (District) as of and for the years ended June 30, 2014 and 2013, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the District, as of June 30, 2014 and 2013, and the respective changes in financial position, and, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Joshua Basin Water District
Management's Discussion and Analysis
For the Fiscal Years Ended June 30, 2014 and 2013

Independent Auditor's Report, continued

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 6 and the required supplementary information on page 26 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 31, 2014, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance. This report can be found on pages 27 and 28.

Charles Z. Fedak and Company CPAs - An Accountancy Corporation

Charles Z. Fedak and Company, CPAs – An Accountancy Corporation
Cypress, California
October 31, 2014

Joshua Basin Water District
Management's Discussion and Analysis
For the Fiscal Years Ended June 30, 2014 and 2013

The following Management's Discussion and Analysis (MD&A) of activities and financial performance of the Joshua Basin Water District (District) provides an introduction to the financial statements of the District for the fiscal years ended June 30, 2014 and 2013. The two year presentation is provided for comparative purposes. We encourage readers to consider the information presented here in conjunction with the basic financial statements and related notes, which follow this section.

Financial Highlights

- In 2014, the District's net position increased 10.1%, or \$3,396,813 to \$36,978,431 as a result of operations. In 2013, the District's net position increased 15.4%, or \$4,478,194 to \$33,581,618 as a result of operations.
- In 2014, the District's operating revenues increased 6.1%, or \$241,937, primarily due to an increase in water consumption sales. In 2013, the District's operating revenues decreased 6.4%, or \$274,908, primarily due to a decrease in all operating revenue categories.
- In 2014, the District's operating expenses before depreciation increased 4.8% or 154,314. In 2013, the District's operating expenses before depreciation decreased \$6,089.

Required Financial Statements

This annual report consists of a series of financial statements. The Statement of Net Position, Statement of Revenues, Expenses and Changes in Net Position and Statement of Cash Flows provide information about the activities and performance of the District using accounting methods similar to those used by private sector companies.

The Statement of Net Position includes all of the District's investments in resources (assets) and the obligations to creditors (liabilities). It also provides the basis for computing a rate of return, evaluating the capital structure of the District and assessing the liquidity and financial flexibility of the District. All of the current year's revenue and expenses are accounted for in the Statement of Revenues, Expenses and Changes in Net Position. This statement measures the success of the District's operations over the past year and can be used to determine if the District has successfully recovered all of its costs through its rates and other charges. This statement can also be used to evaluate profitability and credit worthiness. The final required financial statement is the Statement of Cash Flows, which provides information about the District's cash receipts and cash payments during the reporting period. The Statement of Cash Flows reports cash receipts, cash payments and net changes in cash resulting from operations, investing, non-capital financing, and capital and related financing activities and provides answers to such questions as where did cash come from, what was cash used for, and what was the change in cash balance during the reporting period.

Financial Analysis of the District

One of the most important questions asked about the District's finances is, "Is the District better off or worse off as a result of this year's activities?" The Statement of Net Position and the Statement of Revenues, Expenses and Changes in Net Position report information about the District in a way that helps answer this question.

Joshua Basin Water District
Management's Discussion and Analysis
For the Fiscal Years Ended June 30, 2014 and 2013

Financial Analysis of the District, continued

These statements include all assets and liabilities using the *accrual basis of accounting*, which is similar to the accounting method used by most private sector companies. All of the current year's revenues and expenses are taken into account regardless of when the cash is received or paid.

These two statements report the District's *net position* and changes in them. You can think of the District's net position – the difference between assets and liabilities – as one way to measure the District's financial health, or *financial position*. Over time, *increases or decreases* in the District's net position are one indicator of whether its *financial health* is improving or deteriorating. However, one will need to consider other non-financial factors such as changes in economic conditions, population growth, zoning and new or changed government legislation, such as changes in Federal and State water quality standards.

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the basic financial statements. The notes to the basic financial statements can be found on pages 11 through 25.

Statement of Net Position

	Condensed Statements of Net Position				
	<u>2014</u>	<u>2013</u>	<u>Change</u>	<u>2012</u>	<u>Change</u>
Assets:					
Current assets	\$ 9,335,648	6,976,260	2,359,388	6,756,057	220,203
Non-current assets	969,935	1,044,546	(74,611)	37,654	1,006,892
Capital assets, net	<u>31,378,673</u>	<u>32,428,751</u>	<u>(1,050,078)</u>	<u>26,741,763</u>	<u>5,686,988</u>
Total assets	<u>41,684,256</u>	<u>40,449,557</u>	<u>1,234,699</u>	<u>33,535,474</u>	<u>6,914,083</u>
Liabilities:					
Current liabilities	1,336,411	3,407,832	(2,071,421)	673,494	2,734,338
Non-current liabilities	<u>3,369,414</u>	<u>3,460,107</u>	<u>(90,693)</u>	<u>3,758,556</u>	<u>(298,449)</u>
Total liabilities	<u>4,705,825</u>	<u>6,867,939</u>	<u>(2,162,114)</u>	<u>4,432,050</u>	<u>2,435,889</u>
Net position:					
Net investment in capital assets	28,008,673	28,969,751	(961,078)	22,868,325	6,101,426
Unrestricted	<u>8,969,758</u>	<u>4,611,867</u>	<u>4,357,891</u>	<u>6,235,099</u>	<u>(1,623,232)</u>
Total net position	<u>36,978,431</u>	<u>33,581,618</u>	<u>3,396,813</u>	<u>29,103,424</u>	<u>4,478,194</u>
Total liabilities and net position	<u>\$ 41,684,256</u>	<u>40,449,557</u>	<u>1,234,699</u>	<u>33,535,474</u>	<u>6,914,083</u>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets of the District exceeded liabilities by \$41,684,256 and \$33,581,618 as of June 30, 2014 and 2013, respectively.

By far the largest portion of the District's net position (75% as of June 30, 2014, and 86% as of June 30, 2013) reflects the District's investment in capital assets (net of accumulated depreciation) less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to customers within the District's service area; consequently, these assets are not available for future spending.

At the end of fiscal years 2014 and 2013, the District showed a positive balance in its unrestricted net position of \$8,969,758 and \$4,611,867, respectively, which may be utilized in future years. See note 9 for further information.

Joshua Basin Water District
Management's Discussion and Analysis
For the Fiscal Years Ended June 30, 2014 and 2013

Statement of Revenues, Expenses and Changes in Net Position

Condensed Statements of Revenues, Expenses and Changes in Net Position

	<u>2014</u>	<u>2013</u>	<u>Change</u>	<u>2012</u>	<u>Change</u>
Revenue:					
Operating revenue	\$ 4,234,465	3,992,528	241,937	4,267,436	(274,908)
Non-operating revenue	782,988	816,923	(33,935)	814,764	2,159
Total revenue	<u>5,017,453</u>	<u>4,809,451</u>	<u>208,002</u>	<u>5,082,200</u>	<u>(272,749)</u>
Expense:					
Operating expense	3,368,037	3,213,723	154,314	3,219,812	(6,089)
Depreciation	1,164,944	1,266,630	(101,686)	1,251,680	14,950
Non-operating expense	459,478	394,934	64,544	412,790	(17,856)
Total expense	<u>4,992,459</u>	<u>4,875,287</u>	<u>117,172</u>	<u>4,884,282</u>	<u>(8,995)</u>
Net income(loss) before capital	24,994	(65,836)	90,830	197,918	(263,754)
Capital contributions:	<u>3,371,819</u>	<u>4,544,030</u>	<u>(1,172,211)</u>	<u>133,723</u>	<u>4,410,307</u>
Change in net position	3,396,813	4,478,194	(1,081,381)	331,641	4,146,553
Net position, beginning of year	<u>33,581,618</u>	<u>29,103,424</u>	<u>4,478,194</u>	<u>28,771,783</u>	<u>331,641</u>
Net position, end of year	<u>\$ 36,978,431</u>	<u>33,581,618</u>	<u>3,396,813</u>	<u>29,103,424</u>	<u>4,478,194</u>

The statement of revenues, expenses and changes of net position shows how the District's net position changed during the fiscal years. In the case of the District, the District's change in net position increased by \$3,396,813 and \$4,478,194 for the fiscal years ended June 30, 2014 and 2013, respectively.

A closer examination of the sources of changes in net position reveals that:

In 2014, the District's operating revenues increased 6.1%, or \$241,937, primarily due to an increase in water consumption sales. In 2013, the District's operating revenues decreased 6.4%, or \$274,908, primarily due to a decrease in all operating revenue categories.

In 2014, the District's operating expenses before depreciation increased 4.8% or 154,314. In 2013, the District's operating expenses before depreciation decreased \$6,089.

Joshua Basin Water District
Management's Discussion and Analysis
For the Fiscal Years Ended June 30, 2014 and 2013

Capital Asset Administration

Changes in capital asset amounts for 2014 were as follows:

	Balance 2013	Additions	Transfers/ Deletions	Balance 2014
Capital assets:				
Non-depreciable assets	\$ 9,973,063	4,639,386	(9,682,377)	4,930,072
Depreciable assets	43,836,057	5,157,857	(90,274)	48,903,640
Accumulated depreciation	<u>(21,380,369)</u>	<u>(1,164,944)</u>	<u>90,274</u>	<u>(22,455,039)</u>
Total capital assets, net	<u>\$ 32,428,751</u>	<u>8,632,299</u>	<u>(9,682,377)</u>	<u>31,378,673</u>

Changes in capital asset amounts for 2013 were as follows:

	Balance 2012	Additions	Transfers/ Deletions	Balance 2013
Capital assets:				
Non-depreciable assets	\$ 3,398,680	6,898,426	(324,043)	9,973,063
Depreciable assets	43,769,621	379,235	(312,799)	43,836,057
Accumulated depreciation	<u>(20,426,538)</u>	<u>(1,266,630)</u>	<u>312,799</u>	<u>(21,380,369)</u>
Total capital assets, net	<u>\$ 26,741,763</u>	<u>6,011,031</u>	<u>(324,043)</u>	<u>32,428,751</u>

At the end of fiscal year 2014 and 2013, the District's investment in capital assets amounted to \$31,378,673 and \$32,428,751 (net of accumulated depreciation), respectively. This investment in capital assets includes land, transmission and distribution systems, buildings, equipment, vehicles and construction-in-process, etc. See note 5 for further information.

Debt Administration

Changes in long-term debt amounts for 2014 were as follows:

	Balance 2013	Additions	Transfers/ Deletions	Balance 2014
Long-term debt:				
Bonds payable	\$ 3,459,000	-	(89,000)	3,370,000
Total long-term debt	<u>\$ 3,459,000</u>	<u>-</u>	<u>(89,000)</u>	<u>3,370,000</u>

Changes in long-term debt amounts for 2013 were as follows:

	Balance 2012	Additions	Transfers/ Deletions	Balance 2013
Long-term debt:				
Bonds payable	\$ 3,873,438	562	(415,000)	3,459,000
Total long-term debt	<u>\$ 3,873,438</u>	<u>562</u>	<u>(415,000)</u>	<u>3,459,000</u>

See note 7 for further information.

Conditions Affecting Current Financial Position

Management is unaware of any conditions which could have a significant impact on the District's current financial position, net position or operating results based on past, present and future events.

Requests for Information

This financial report is designed to provide the District's funding sources, customers, stakeholders and other interested parties with an overview of the District's financial operations and financial condition. Should the reader have questions regarding the information included in this report or wish to request additional financial information, please contact the District's Assistant General Manager/Controller at 61750 Chollita Road, Joshua Tree, California 92252-0675 – (760) 366-8438.

Basic Financial Statements

Joshua Basin Water District
Statements of Net Assets
June 30, 2014 and 2013

<i>Assets</i>	2014	2013
Current assets:		
Cash and cash equivalents (note 2)	\$ 4,643,115	3,561,974
Accrued interest receivable	5,176	6,199
Accounts receivable – water sales and services, net (note 3)	1,032,857	990,781
Property taxes receivable	51,379	41,620
Special assessments receivable	108,047	140,388
Grants receivable	3,280,975	2,030,434
Accounts receivable – other	52,420	14,782
Materials and supplies inventory	94,275	116,716
Prepaid expenses and other deposits	67,404	73,366
Total current assets	9,335,648	6,976,260
Non-current assets:		
Note receivable – Hi-Desert Medical Center (note 4)	969,935	1,044,546
Capital assets – not being depreciated (note 5)	4,930,072	9,973,063
Capital assets, net – being depreciated (note 5)	26,448,601	22,455,688
Total non-current assets	32,348,608	33,473,297
Total assets	\$ 41,684,256	40,449,557
<i>Liabilities and Net Position</i>		
Current liabilities:		
Accounts payable and accrued expenses	\$ 821,889	241,898
Accrued wages and related payables	75,132	67,233
Customer deposits and unearned revenue	181,372	175,412
Construction and retentions payable	82,328	1,037,312
Construction deposits and unearned revenue	-	1,715,065
Accrued interest payable	51,885	51,877
Long-term liabilities – due within one year:		
Compensated absences (note 6)	30,805	30,035
Bonds payable (note 7)	93,000	89,000
Total current liabilities	1,336,411	3,407,832
Non-current liabilities:		
Long-term liabilities – due in more than one year:		
Compensated absences (note 6)	92,414	90,107
Bonds payable (note 7)	3,277,000	3,370,000
Total non-current liabilities	3,369,414	3,460,107
Total liabilities	4,705,825	6,867,939
Net position:		
Net investment in capital assets (note 8)	28,008,673	28,969,751
Unrestricted (note 9)	8,969,758	4,611,867
Total net position	36,978,431	33,581,618
	\$ 41,684,256	40,449,557

See accompanying notes to the basic financial statements

Joshua Basin Water District
Statements of Revenues, Expenses and Changes in Net Assets
For the Fiscal Years Ended June 30, 2014 and 2013

	2014	2013
Operating revenues:		
Water consumption sales	\$ 1,494,804	1,364,490
Water service charges	1,379,729	1,367,437
Standby service charges	1,178,463	1,134,335
HDMC operations revenue	65,482	-
Other charges for services	115,987	126,266
Total operating revenues	4,234,465	3,992,528
Operating expenses:		
Pumping, production and treatment	801,107	795,220
Transmission and distribution	651,662	524,081
Customer service	476,821	598,696
General and administrative	1,438,447	1,295,726
Total operating expenses	3,368,037	3,213,723
Operating income before depreciation expense	866,428	778,805
Depreciation expense – capital recovery	(1,164,944)	(1,266,630)
Operating loss	(298,516)	(487,825)
Non-operating revenue(expense):		
Property taxes	388,818	390,640
Special assessments for debt service	362,105	370,682
Investment earnings	9,751	13,459
Morongo Basin pipeline (note 10)	(219,696)	(219,797)
Interest expense	(153,636)	(164,250)
Debt administration charges	(9,859)	(9,922)
Property tax administration charge	(954)	(965)
HDMC project – District expense (note 11)	(75,333)	-
Other non-operating revenue, net	22,314	42,142
Total non-operating, net	323,510	421,989
Net income(loss) before capital contributions	24,994	(65,836)
Capital contributions:		
Water capacity charges	14,806	121,754
Wastewater capacity charges	1,119,156	99,802
State capital grant	3,879,897	2,030,434
Local capital grant – MWA for recharge project	650,000	-
Contributed capital – HDMC project	-	423,952
Local capital grant – HDMC project	609,511	1,868,088
HDMC project – return of capital project (note 11)	(2,901,551)	-
Total capital contributions	3,371,819	4,544,030
Change in net position	3,396,813	4,478,194
Net position, beginning of year	33,581,618	29,103,424
Net position, end of year	\$ 36,978,431	33,581,618

See accompanying notes to the basic financial statements

Joshua Basin Water District
Statements of Cash Flows
For the Fiscal Years Ended June 30, 2014 and 2013

	2014	2013
Cash flows from operating activities:		
Cash receipts from customers for water sales and services	\$ 4,177,065	3,976,459
Cash paid to employees for salaries and wages	(1,391,130)	(1,405,320)
Cash paid to vendors and suppliers for materials and services	(1,582,086)	(1,895,747)
Net cash provided by operating activities	1,203,849	675,392
Cash flows from non-capital financing activities:		
Property taxes	379,059	383,637
Proceeds from note receivable – property tax from state	-	37,654
Net cash provided by non-capital financing activities	379,059	421,291
Cash flows from capital and related financing activities:		
Acquisition and construction of capital assets	(3,016,417)	(6,953,618)
HDMC project – expense	(75,333)	-
Capital contributions	5,022,829	2,513,596
Issuance of note receivable – Hi-Desert Medical Center	-	(1,119,156)
Payments received for note receivable	74,611	74,610
Change in construction and retentions payable	(954,984)	1,037,312
Change in construction deposits and unearned revenue	(1,715,065)	1,715,065
Special assessments for debt service	394,446	381,116
Principle paid on debt	(89,000)	(414,438)
Interest paid on debt	(153,628)	(171,033)
Net cash used in capital and related financing activities	(512,541)	(2,936,546)
Cash flows from investing activities:		
Investment earnings	10,774	11,990
Net cash provided by investing activities	10,774	11,990
Net increase(decrease) in cash and cash equivalents	1,081,141	(1,827,873)
Cash and cash equivalents, beginning of year	3,561,974	5,389,847
Cash and cash equivalents, end of year	\$ 4,643,115	3,561,974

Continued on next page

See accompanying notes to the basic financial statements

Joshua Basin Water District
Statements of Cash Flows, continued
For the Fiscal Years Ended June 30, 2014 and 2013

Reconciliation of operating loss to net cash provided by operating activities:

	2014	2013
Cash and cash equivalents, end of year		
Operating loss	\$ (298,516)	(487,825)
Adjustments to reconcile operating loss to net cash provided by operating activities:		
Deprecation	1,164,944	1,266,630
Morongo Basin pipeline	(219,696)	(219,797)
Debt administration charges	(9,859)	(9,922)
Property tax administration charge	(954)	(965)
Other non-operating revenue, net	22,314	42,142
Changes in assets and liabilities:		
(Increase)decrease in assets:		
Accounts receivable – water sales and services, net	(42,076)	(68,565)
Accounts receivable – other	(37,638)	10,354
Materials and supplies inventory	22,441	36,468
Prepaid expenses and other deposits	5,962	2,139
Increase(decrease) in liabilities:		
Accounts payable and accrued expenses	579,991	95,026
Accrued wages and related payables	7,899	3,153
Customer deposits and unearned revenue	5,960	(13,430)
Compensated absences	3,077	19,984
Total adjustments	1,502,365	1,163,217
Net cash provided by operating activities	\$ 1,203,849	675,392

See accompanying notes to the basic financial statements

Joshua Basin Water District
Notes to the Financial Statements
For the Fiscal Years Ended June 30, 2014 and 2013

(1) Reporting Entity and Summary of Significant Accounting Policies

A. Organization and Operations of the Reporting Entity

The Joshua Basin Water District (District) was organized in January 1963, under provisions of Division 12 of the Water Code of the State of California. The purpose of the District is to finance, construct, operate and maintain a water system and wastewater system to serve properties within the District's boundaries. The District services approximately 96 square miles in the unincorporated area of Joshua Tree, located in the Morongo Basin of San Bernardino County. The District is governed by a Board of Directors made up of five members elected by the qualified voters in the District.

The criteria used in determining the scope of the financial reporting entity is based on the provisions of Governmental Accounting Statements No. 61, *The Financial Reporting Entity*. The District is the primary governmental unit based on the foundation of a separately elected governing board that is elected by the citizens in a general popular election. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The District is financially accountable if it appoints a voting majority of the organization's governing body and: 1) It is able to impose its will on that organization, or 2) There is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government.

B. Basis of Accounting and Measurement Focus

The District reports its activities as an enterprise fund, which is used to account for operations that are financed and operated in a manner similar to a private business enterprise, where the intent of the District is that the costs of providing water to its service area on a continuing basis be financed or recovered primarily through user charges (water sales), capital grants and similar funding. Revenues and expenses are recognized on the full accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned and expenses are recognized in the period incurred, regardless of when the related cash flows take place.

Operating revenues and expenses, such as water sales and water purchases, result from exchange transactions associated with the principal activity of the District. Exchange transactions are those in which each party receives and gives up essentially equal values. Management, administration and depreciation expenses are also considered operating expenses. Other revenues and expenses not included in the above categories are reported as non-operating revenues and expenses.

C. Financial Reporting

The District's basic financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP), as applied to enterprise funds. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District solely operates as a special-purpose government which means it is only engaged in business-type activities; accordingly, activities are reported in the District's proprietary fund.

Joshua Basin Water District
Notes to the Financial Statements
For the Fiscal Years Ended June 30, 2014 and 2013

(1) Reporting Entity and Summary of Significant Accounting Policies, continued

D. Assets, Liabilities and Net Position

1. Use of Estimates

The preparation of the basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported changes in net position during the reporting period. Actual results could differ from those estimates.

2. Cash and Cash Equivalents

Substantially all of the District's cash is invested in interest bearing accounts. The District considers all highly liquid investments with a maturity of three months or less to be cash equivalents.

3. Investments

Changes in fair value that occur during a fiscal year are recognized as investment income reported for that fiscal year. Investment income includes interest earnings, changes in fair value, and any gains or losses realized upon the liquidation or sale of investments.

4. Accounts Receivable and Allowance for Uncollectible Accounts

The District extends credit to customers in the normal course of operations. When management deems customer accounts uncollectible, the District uses the allowance method for the reservation and write-off of those accounts.

5. Property Taxes and Assessments

The San Bernardino County Assessor's Office assesses all real and personal property within the County each year. The San Bernardino County Tax Collector's Offices bills and collects the District's share of property taxes and assessments. The San Bernardino County Treasurer's Office remits current and delinquent property tax collections to the District throughout the year. Property tax in California is levied in accordance with Article 13A of the State Constitution at one percent (1%) of countywide assessed valuations.

Property taxes receivable at year-end are related to property taxes collected by the San Bernardino County which have not been credited to the District's cash balance as of June 30. The property tax calendar is as follows:

Lien date	March 1
Levy date	July 1
Due dates	November 1 and March 1
Collection dates	December 10 and April 10

6. Materials and Supplies Inventory

Materials and supplies inventory consists primarily of water meters, pipe and pipefittings for construction and repair to the District's water transmission and distribution system. Inventory is valued at cost using the weighted-average method. Inventory items are charged to expense at the time that individual items are withdrawn from inventory or consumed.

7. Prepaid Expenses

Certain payments to vendors reflect costs or deposits applicable to future accounting periods and are recorded as prepaid items in the basic financial statements.

Joshua Basin Water District
Notes to the Financial Statements
For the Fiscal Years Ended June 30, 2014 and 2013

(1) Reporting Entity and Summary of Significant Accounting Policies, continued

D. Assets, Liabilities and Net Position, continued

8. Capital Assets

Capital assets acquired and/or constructed are capitalized at historical cost. District policy has set the capitalization threshold for reporting capital assets at \$5,000. Donated assets are recorded at estimated fair market value at the date of donation. Upon retirement or other disposition of capital assets, the cost and related accumulated depreciation are removed from the respective balances and any gains or losses are recognized. Depreciation is recorded on a straight-line basis over the estimated useful lives of the assets as follows:

- Transmission and distribution system – 3 to 50 years
- Structures and improvements – 10 to 30 years
- Vehicles and large equipment – 5 to 10 years
- Office furniture and equipment – 5 to 10 years
- Water rights – 25 years
- Wastewater system in development – 15 years
- Surveys and plans – 2 to 5 years

9. Compensated Absences

The District's policy is to permit employees to accumulate earned vacation up to a total of 400 hours, with amounts exceeding the limit being paid out as part of the employee's regular compensation. Upon termination of employment, employees are paid all unused vacation and forfeit any unused sick time.

10. Net Position

The financial statements utilize a net position presentation. Net position is categorized as follows:

- **Investment in Capital Assets, Net of Related Debt** – This component of net position consists of capital assets, net of accumulated depreciation and reduced by any outstanding debt against the acquisition, construction or improvement of those assets.
- **Restricted Net Position** – This component of net position consists of constraints placed on net position use through external constraints imposed by creditors, grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- **Unrestricted Net Position** – This component of net position consists of net position that do not meet the definition of *restricted* or *investment in capital assets, net of related debt*.

11. Water Sales and Services

Water sales are billed on a monthly cyclical basis and recognize the respective revenues when they are earned.

12. Capital Contributions

Capital contributions represent cash and capital asset additions contributed to the District by property owners, granting agencies or real estate developers desiring services that require capital expenditures or capacity commitment.

13. Budgetary Policies

The District adopts a bi-annual non-appropriated budget for planning, control, and evaluation purposes. Budgetary control and evaluation are affected by comparisons of actual revenues and expenses with planned revenues and expenses for the period. Encumbrance accounting is not used to account for commitments related to unperformed contracts for construction and services.

Joshua Basin Water District
Notes to the Financial Statements
For the Fiscal Years Ended June 30, 2014 and 2013

(2) Cash and Investments

Cash and investments as of June 30, consist of the following:

	2014	2013
Cash on hand	\$ 2,100	2,100
Deposits with financial institutions	326,231	207,449
Deposits in Local Agency Investment Fund	4,314,784	5,180,298
Total cash and investments	\$ 4,643,115	5,389,847

As of June 30, the District's authorized deposits had the following maturities:

	2014	2013
Deposits in Local Agency Investment Fund	232 days	278 days

Investments Authorized by the California Government Code and the District's Investment Policy

The District is legally empowered by statute and resolution to invest in money-market funds and to invest in the California State Investment Pool – Local Agency Investment Fund. The District's investment policy identifies other investment types that are authorized for the District to invest in under the California Government Code.

Investment in State Investment Pool

The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and the District's investment policy does not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits.

The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. Of the bank balances, up to \$250,000 held at each institution were federally insured and the remaining balance is collateralized in accordance with the Code; however, the collateralized securities are not held in the District's name.

The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Code and the District's investment policy contains legal and policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as LAIF).

Joshua Basin Water District
Notes to the Financial Statements
For the Fiscal Years Ended June 30, 2014 and 2013

(2) Cash and Investments, continued

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates.

Credit Risk

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization.

Concentration of Credit Risk

The District's investment policy contains no limitations on the amounts that can be invested in any one issuer as beyond that stipulated by the California Government Code. There were no investments in any one issuer (other than for external investment pools) that represent 5% or more of total District's investments at June 30, 2014 and 2013, respectively.

(3) Accounts Receivable – Water Sales and Services, net

Accounts receivable – water sales and services, net consisted of the following as of June 30:

	2014	2013
Accounts receivable – water sales	\$ 292,347	259,626
Unbilled water sales receivables	244,391	214,998
Standby charges receivables	601,747	645,089
Allowance for doubtful accounts	(105,628)	(128,932)
Total accounts receivable, net	\$ 1,032,857	990,781

(4) Note Receivable – Hi-Desert Medical Center

On July 1, 2012, the District executed a note receivable with the Hi-Desert Medical Center for \$1,119,156 for capacity charges due for sanitary sewer service to the Hi-Desert Medical Center Wastewater Treatment Plant. The note is to be repaid over a 15-year period (\$74,610 principal per year) with interest charged at the quarterly LAIF interest earnings rate. As of June 30, 2014, the note principal balance remaining was \$969,935. Accrued interest receivable on the note was \$2,367 and included in the accrued interest receivable balance at June 30, 2014.

Joshua Basin Water District
Notes to the Financial Statements
For the Fiscal Years Ended June 30, 2014 and 2013

(5) Capital Assets

Major capital assets additions during the years include upgrades and extensions of the District's water transmission and distribution systems and equipment purchases in the following schedules:

Changes in capital assets for the year ended June 30, 2014 were as follows:

	<u>Balance 2013</u>	<u>Additions/</u>	<u>Deletions/ Transfers</u>	<u>Balance 2014</u>
Non-depreciable assets:				
Land and land rights	\$ 508,177	-	-	508,177
Construction-in-process	9,464,886	4,639,386	(9,682,377)	4,421,895
Total non-depreciable assets	<u>9,973,063</u>	<u>4,639,386</u>	<u>(9,682,377)</u>	<u>4,930,072</u>
Depreciable assets:				
Transmission and distribution system	39,626,451	526,320	-	40,152,771
Recharge facilities	-	4,598,927	-	4,598,927
Structures and improvements	850,283	-	-	850,283
Vehicles and large equipment	1,353,427	-	(111)	1,353,316
Office furniture and equipment	1,156,425	-	(90,163)	1,066,262
Water rights	263,759	-	-	263,759
Wastewater system in development	22,419	-	-	22,419
Surveys and plans	563,293	32,610	-	595,903
Total depreciable assets	<u>43,836,057</u>	<u>5,157,857</u>	<u>(90,274)</u>	<u>48,903,640</u>
Accumulated depreciation:				
Transmission and distribution mains	(18,519,815)	(922,108)	-	(19,441,923)
Recharge facilities	-	(7,665)	-	(7,665)
Structures and improvements	(357,536)	(28,342)	-	(385,878)
Vehicles and large equipment	(760,206)	(74,400)	111	(834,495)
Office furniture and equipment	(973,446)	(85,120)	90,163	(968,403)
Water rights	(192,249)	(10,215)	-	(202,464)
Wastewater system in development	(13,824)	(4,484)	-	(18,308)
Surveys and plans	(563,293)	(32,610)	-	(595,903)
Total accumulated depreciation	<u>(21,380,369)</u>	<u>(1,164,944)</u>	<u>90,274</u>	<u>(22,455,039)</u>
Total depreciable assets, net	<u>22,455,688</u>	<u>3,992,913</u>	<u>-</u>	<u>26,448,601</u>
Total capital assets, net	<u>\$ 32,428,751</u>	<u>8,632,299</u>	<u>(9,682,377)</u>	<u>31,378,673</u>

Joshua Basin Water District
Notes to the Financial Statements
For the Fiscal Years Ended June 30, 2014 and 2013

(5) Capital Assets, continued

Changes in capital assets for the year ended June 30, 2013 were as follows:

	<u>Balance 2012</u>	<u>Additions/</u>	<u>Deletions/ Transfers</u>	<u>Balance 2013</u>
Non-depreciable assets:				
Land and land rights	\$ 508,177	-	-	508,177
Construction-in-process	2,890,503	6,898,426	(324,043)	9,464,886
Total non-depreciable assets	<u>3,398,680</u>	<u>6,898,426</u>	<u>(324,043)</u>	<u>9,973,063</u>
Depreciable assets:				
Transmission and distribution system	39,412,570	345,924	(132,043)	39,626,451
Structures and improvements	835,025	15,258	-	850,283
Vehicles and large equipment	1,504,515	13,053	(164,141)	1,353,427
Office furniture and equipment	1,168,040	5,000	(16,615)	1,156,425
Water rights	263,759	-	-	263,759
Wastewater system in development	22,419	-	-	22,419
Surveys and plans	563,293	-	-	563,293
Total depreciable assets	<u>43,769,621</u>	<u>379,235</u>	<u>(312,799)</u>	<u>43,836,057</u>
Accumulated depreciation:				
Transmission and distribution mains	(17,593,689)	(1,058,169)	132,043	(18,519,815)
Structures and improvements	(330,084)	(27,452)	-	(357,536)
Vehicles and large equipment	(845,863)	(78,484)	164,141	(760,206)
Office furniture and equipment	(902,235)	(87,826)	16,615	(973,446)
Water rights	(182,033)	(10,216)	-	(192,249)
Wastewater system in development	(9,341)	(4,483)	-	(13,824)
Surveys and plans	(563,293)	-	-	(563,293)
Total accumulated depreciation	<u>(20,426,538)</u>	<u>(1,266,630)</u>	<u>312,799</u>	<u>(21,380,369)</u>
Total depreciable assets, net	<u>23,343,083</u>	<u>(887,395)</u>	<u>-</u>	<u>22,455,688</u>
Total capital assets, net	\$ <u>26,741,763</u>	<u>6,011,031</u>	<u>(324,043)</u>	<u>32,428,751</u>

Construction-In-Process

The District is involved in various construction projects throughout the year. Once completed, projects are capitalized and depreciated over the life of the asset. The balance of construction-in-process was \$4,421,895 as of June 30, 2014, as follows:

Construction-in-process consisted of the following projects as of June 30:

<u>Project Description</u>	<u>2014</u>	<u>2013</u>	<u>2012</u>
HDMC wastewater project	\$ -	2,505,095	-
Water recharge pond	3,536,647	2,010,722	1,804,179
Water recharge pipe	-	4,193,567	362,070
Grading for new tank	238,199	234,850	138,069
Earthquake shut-off valves	-	166,180	-
D-3-1 booster	305,293	75,391	-
Various other minor projects < \$100,000	<u>341,756</u>	<u>279,081</u>	<u>586,185</u>
Total construction-in-process	\$ <u>4,421,895</u>	<u>9,464,886</u>	<u>2,890,503</u>

Joshua Basin Water District
Notes to the Financial Statements
For the Fiscal Years Ended June 30, 2014 and 2013

(6) Compensated Absences

Changes to compensated absences for 2014, were as follows:

<u>Balance 2013</u>	<u>Earned</u>	<u>Taken</u>	<u>Balance 2014</u>	<u>Current Portion</u>	<u>Long-term Portion</u>
\$ 120,142	247,896	(244,819)	123,219	30,805	92,414

Changes to compensated absences for 2013, were as follows:

<u>Balance 2012</u>	<u>Earned</u>	<u>Taken</u>	<u>Balance 2013</u>	<u>Current Portion</u>	<u>Long-term Portion</u>
\$ 100,158	245,722	(225,738)	120,142	30,035	90,107

(7) Long-Term Debt

Changes in long-term debt amounts for the year were as follows:

	<u>Balance 2013</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance 2014</u>	<u>Current Portion</u>
Long-term debt:					
Bonds payable:					
1996 Bonds	\$ 3,459,000	-	(89,000)	3,370,000	93,000
Total bonds payable	\$ 3,459,000	-	(89,000)	3,370,000	93,000

Changes in long-term debt amounts for the year were as follows:

	<u>Balance 2012</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance 2013</u>	<u>Current Portion</u>
Long-term debt:					
Bonds payable:					
1974 G.O. Bonds	\$ 330,000	-	(330,000)	-	-
1996 Bonds	3,543,438	562	(85,000)	3,459,000	89,000
Total bonds payable	\$ 3,873,438	562	(415,000)	3,459,000	89,000

1996 Limited Obligation Improvement Bonds

In March 1996, the District authorized the issuance of \$4,551,389 in Copper Mountain Mesa limited obligation improvement bonds pursuant to the provisions of the Municipal Improvement Act of 1913. The bonds are payable solely from and secured solely by special assessments on property parcels and the amounts held by the District. The District is not obligated to, but may in its sole discretion, advance available surplus funds from the District treasury. The bonds bear interest at 4.5% per annum. Principal and interest are payable on March 2nd and September 2nd of each year as follows:

Joshua Basin Water District
Notes to the Financial Statements
For the Fiscal Years Ended June 30, 2014 and 2013

(7) Long-Term Debt, continued

1996 Limited Obligation Improvement Bonds, continued

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2015	\$ 93,000	149,558	242,558
2016	98,000	145,260	243,260
2017	102,000	140,760	242,760
2018	107,000	136,057	243,057
2019	111,000	131,153	242,153
2020-2024	634,000	574,426	1,208,426
2025-2029	788,000	415,033	1,203,033
2030-2024	981,000	216,743	1,197,743
2035-2036	<u>456,000</u>	<u>20,700</u>	<u>476,700</u>
Total	3,370,000	<u>1,929,690</u>	<u>5,299,690</u>
Current	<u>(93,000)</u>		
Long-term	\$ <u>3,277,000</u>		

(8) Net Investment in Capital Assets, Net of Related Debt

Calculation of net investment in capital assets as of June 30, were as follows:

	<u>2014</u>	<u>2013</u>
Investment in capital assets, net of related debt		
Capital assets, not being depreciated	\$ 4,930,072	9,973,063
Depreciable capital assets, net	26,448,601	22,455,688
Current:		
Bonds payable	(93,000)	(89,000)
Non-current:		
Bonds payable	<u>(3,277,000)</u>	<u>(3,370,000)</u>
	<u>\$ 28,008,673</u>	<u>28,969,751</u>

(9) Unrestricted Net Position

Unrestricted net position as of June 30, were categorized as follows:

	<u>2014</u>	<u>2013</u>
Non-spendable net position:		
Materials and supplies inventory	\$ 94,275	116,716
Prepaid expenses and other deposits	<u>67,404</u>	<u>73,366</u>
Total non-spendable net position	<u>161,679</u>	<u>190,082</u>
Spendable net assets are designated as follows:		
Capital replacement reserve	5,872,053	2,947,857
Rate stabilization reserve	<u>2,936,026</u>	<u>1,473,928</u>
Total spendable net position	<u>8,808,079</u>	<u>4,421,785</u>
Total unrestricted net position	<u>\$ 8,969,758</u>	<u>4,611,867</u>

Joshua Basin Water District
Notes to the Financial Statements
For the Fiscal Years Ended June 30, 2014 and 2013

(10) Morongo Basin Pipeline Project

During the year ended June 30, 1991, the District executed an Agreement for construction, operation and financing of the Morongo Basin Pipeline project with the Mojave Water Agency (Agency). Pursuant to this Agreement, the Agency has constructed a pipeline to supply, on a wholesale basis, certain areas of San Bernardino County, including the Joshua Basin Water District, with water from the State Water Project.

Voters within the area to be served by the pipeline project approved the issuance of \$66,500,000 principal amount of general obligation bonds to finance the pipeline project. This resulted in the formation of Improvement District M of the Mojave Water Agency. In the Agreement, the District has agreed to make certain payments to the Agency to cover the District's share of fixed project costs, including debt service.

The District makes annual payments under the Agreement for Improvement District M's general obligation bond sales of \$12,000,000 principal amount in May 1991 (Series A) and \$40,735,000 principal amount in 1993 (Series B). The District is obligated to pay 27% of the debt service on Improvement District M's general obligation bonds.

Improvement District M bonds are general obligations of the Mojave Water Agency and are secured by and payable from the taxes levied upon the taxable property in Improvement District M. As part of the agreement, approximately 70% of the debt service will be derived from the levy of taxes on properties within Improvement District M, and 30% of the debt service on the bonds will be derived from payments to be made by the Mojave Water Agency participants.

In April 1996, \$50,485,000 of the Improvement District Bonds was refinanced with \$51,780,000 Improvement District M of the Mojave Water Agency General Obligation Bonds (Morongo Basin Pipeline Project) election of 1990, refunding Series of 1996. Interest rates range from 3.75% to 5.80%.

Payments of fixed project costs to the Agency have been classified as non -operating expenses in the amount of \$219,696 and \$219,797 for the years ended June 30, 2014 and 2013.

(11) Hi-Desert Medical Center Project

In fiscal year 2013, the District was engaged by the Hi-Desert Medical Center (HDMC) to construct, own and operate the HDMC's Wastewater Treatment Plant (See also note 4). Therefore, the HDMC was making capital contributions and local capital grants to the District for the construction of the Wastewater Treatment Plant during fiscal years 2013 and 2014 for a total of \$2,901,551. However, in fiscal year 2014 it was determined that the District would only operate and not own the Wastewater Treatment Plant once the construction was completed. The District incurred \$75,333 in non-reimbursable overhead costs towards the project. Thus, the District returned the capital contributions received for the Wastewater Treatment Plant as well as the capitalized asset as follows:

	Amount
HDMC project capital contributions Fiscal Year 2013:	
Contributed capital – HDMC project	\$ 423,952
Local capital grant – HDMC project	1,868,088
Total capital contributions for Fiscal Year 2013	2,292,040
Local capital grant – HDMC project - Fiscal Year 2014	609,511
Total capital contributions for Fiscal Years	2,901,551
HDMC project – return of capital project	(2,901,551)
Total	\$ -
HDMC project – District expense	\$ 75,333

Joshua Basin Water District
Notes to the Financial Statements
For the Fiscal Years Ended June 30, 2014 and 2013

(12) Deferred Compensation Savings Plan

For the benefit of its employees, the District participates in a 457 Deferred Compensation Program (Program). The purpose of this Program is to provide deferred compensation for public employees that elect to participate in the Program. Generally, eligible employees may defer receipt of a portion of their salary until termination, retirement, death or unforeseeable emergency. Until the funds are paid or otherwise made available to the employee, the employee is not obligated to report the deferred salary for income tax purposes.

Federal law requires deferred compensation assets to be held in trust for the exclusive benefit of the participants. Accordingly, the District is in compliance with this legislation. Therefore, these assets are not the legal property of the District, and are not subject to claims of the District's general creditors. Market value of all plan assets held in trust by ICMA-RC at June 30, 2014 and 2013 was \$417,676 and \$552,086, respectively.

The District has implemented GASB Statement No. 32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. Since the District has little administrative involvement and does not perform the investing function for this plan, the assets and related liabilities are not shown on the statement of net position.

(13) Defined Benefit Pension Plan

Plan Description

The Agency contributes to the California Public Employees Retirement System (CalPERS), a cost-sharing multi-employer defined benefit pension plan. CalPERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. CalPERS acts as a common investment and administrative agent for participating public agencies within the State of California. Benefit provisions and all other requirements are established by state statute and the Agency. Copies of CalPERS annual financial report may be obtained from their executive Office: 400 P Street, Sacramento, CA 95814.

Funding Policy

The contribution rate for plan members in the CalPERS, 2.0% at 55 Risk Pool Retirement Plan is 7% of their annual covered salary and is paid by the members. The District is required to contribute the actuarially determined remaining amounts necessary to fund the benefits for its members. The required employer contribution rates are equal to the annual pension costs (APC) percentage of payroll for fiscal years 2014, 2013 and 2012 as noted below. The contribution requirements of the plan members are established by State statute, and the employer contribution rate is established and may be amended by CalPERS.

California Public Employees Pension Reform Act of 2013

On September 12, 2012, the California Governor signed the California Public Employees' Pension Reform Act of 2013 (PEPRA) into law. PEPRA took effect January 1, 2013.

Key components of the legislation are as follows:

- Establishes PEPRA which will apply to all public employers and public pension plans on and after January 1, 2013 (Except specific exemptions);
- Establishes new retirement tiers/benefits for new public employees;
- Prohibits certain cash payments from being counted as compensation; and
- Increases retirement age for all new public employees.

Second-Tier – Beginning January 1, 2013

Joshua Basin Water District
Notes to the Financial Statements
For the Fiscal Years Ended June 30, 2014 and 2013

(13) Defined Benefit Pension Plan, continued

The contribution rate for plan members in the CalPERS 2.0% at 62 Retirement Plan under PEPRA is 6.50% of their annual covered wages. District employees contribute 6.50% of their annual covered wages to their account. Also, the District is required to contribute the actuarially determined remaining amounts necessary to fund the benefits for its members. The employer contribution rate (6.70%) and member contribution rate (6.50%) is a combined rate of 13.20% which will be in effect until June 30, 2015.

For fiscal years 2014, 2013 and 2012, the District's annual contributions for the CalPERS plan were equal to the District's required and actual contributions for each fiscal year as follows:

Three Years CalPERS Funding Information

<u>Fiscal Year</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>	<u>APC Percentage of Payroll</u>
2011-2012	\$ 139,706	100%	-	10.861%
2012-2013	134,468	100%	-	11.040%
2013-2014	138,264	100%	-	11.603%

See Page 26 for the Schedule of Funding Status.

Actuarial Methods and Assumptions

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to continual revision as actual results are compared to past expectations and new estimates are made about the future. Calculations are based on the types of benefits provided under the terms of the substantive plan at the time of each valuation and the pattern of sharing of costs between the employer and plan members to that point. Consistent with the long-term perspective of actuarial calculations, actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities for benefits.

The following is a summary of the actuarial assumptions and methods:

Valuation date	June 30, 2013
Actuarial cost method	Entry age normal cost method
Amortization method	Level percent of payroll, closed
Asset valuation method	Market Value
Actuarial assumptions:	
Discount rate	7.50% (net of administrative expenses)
Projected salary increase	3.30% to 14.20% depending on age, service, and type of employment
Inflation	2.75%
Payroll growth	3.00%
Individual salary growth	A merit scale varying by duration of employment coupled with an assumed annual inflation growth of 2.75% and an annual production growth of 0.25%

Joshua Basin Water District
Notes to the Financial Statements
For the Fiscal Years Ended June 30, 2014 and 2013

(14) Risk Management

The District is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District is a member of the Association of California Water Agencies/Joint Powers Insurance Authority (ACWA/JPIA), an intergovernmental risk sharing joint powers authority created to provide self-insurance programs for California water agencies. The purpose of the ACWA/JPIA is to arrange and administer programs of self-insured losses and to purchase excess insurance coverage. At June 30, 2014, the District participated in the liability and property programs of the ACWA/JPIA as follows:

- General and auto liability, public officials and employees' errors and omissions: Total risk financing self-insurance limits of \$1,000,000, combined single limit at \$1,000,000 per occurrence. The JPIA purchases additional excess coverage layers: \$60 million per occurrence for general, auto and public officials liability, which increases the limits on the insurance coverage noted above.

In addition to the above, the District also has the following insurance coverage:

- Employee dishonesty coverage up to \$100,000 per loss includes public employee dishonesty, forgery or alteration and theft, disappearance and destruction coverage's.
- Property loss is paid at the replacement cost for property on file \$17,691,378 if replaced within two years after the loss, otherwise paid on an actual cash value basis, to a combined total of \$100 million per occurrence, subject to a \$2,500 deductible per occurrence.
- Boiler and machinery coverage for the replacement cost up to \$50 million per occurrence, subject to various deductibles depending on the type of equipment.
- Workers' compensation insurance up to California statutory limits for all work related injuries/illnesses covered by California law. The ACWA/JPIA is self-insured up to \$2.0 million and excess insurance coverage has been purchased.

Settled claims have not exceeded any of the coverage amounts in any of the last three fiscal years and there were no reductions in the District's insurance coverage during the year ending June 30, 2014. Liabilities are recorded when it is probable that a loss has been incurred and the amount of the loss can be reasonably estimated net of the respective insurance coverage. Liabilities include an amount for claims that have been incurred but not reported (IBNR). There were no IBNR claims payable as of June 30, 2014, 2013 and 2012, respectively.

Joshua Basin Water District
Notes to the Financial Statements
For the Fiscal Years Ended June 30, 2014 and 2013

(15) Joint-Venture: Joshua Basin – Hi-Desert Financing Authority

In February 1991, the District and Hi-Desert Water District created the Joshua Basin – Hi-Desert Financing Authority (Authority) pursuant to the laws of the State of California. The Authority is a joint exercise of powers agreement by and between Joshua Basin Water District and Hi-Desert Water District. The purpose of the Authority is to cause the acquisition and construction of water facilities and to finance such projects through the issuance of bonds. The Authority has a five-member Board of Directors comprised of: (a) three members of the Board of Directors of Joshua Basin Water District and (b) two members of the Board of Directors of Hi-Desert Water District. Participation in the joint venture gives the District the ability to finance the cost of the installation and construction of any building, facility, structure, or other improvement which may be used to provide water to the lands and inhabitants of the District. As provided in the law, the Authority shall be a public entity separate from Joshua Basin Water District and Hi-Desert Water District. The debts, liabilities and obligations of the Authority shall not constitute debts, liabilities or obligations of Joshua Basin Water District or Hi-Desert Water District. The debts, liabilities and obligations of either Joshua Basin Water District or Hi-Desert Water District shall not constitute debts, liabilities or obligations of the other agency.

(16) Governmental Accounting Standards Board Statements

Newly Issued Accounting Pronouncements, But Not Yet Effective

The Governmental Accounting Standards Board (GASB) has issued several pronouncements prior to June 30, 2014, that has effective dates that may impact future financial presentations.

Governmental Accounting Standards Board Statement No. 68

In June 2012, the GASB issued Statement No. 68 – *Accounting and Financial Reporting for Pensions— an amendment of GASB Statement No. 27*. The primary objective of this Statement is to improve accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision-useful information, supporting assessments of accountability and inter-period equity, and creating additional transparency.

This Statement replaces the requirements of Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, as well as the requirements of Statement No. 50, *Pension Disclosures*, as they relate to pensions that are provided through pension plans administered as trusts or equivalent arrangements (hereafter jointly referred to as trusts) that meet certain criteria. The requirements of Statements 27 and 50 remain applicable for pensions that are not covered by the scope of this Statement. The provisions of Statement 68 are effective for fiscal years beginning after June 15, 2014. The impact of the implementation of this Statement to District's financial statements has not been assessed at this time.

Governmental Accounting Standards Board Statement No. 69

In January 2013, the GASB issued Statement No. 69 – *Government Combinations and Disposals of Government Operations*. The objective of this Statement is to provide new accounting and financial reporting standards for government mergers and acquisitions and for government operations that have been transferred or sold. The provisions of this Statement are effective for financial statements for periods beginning after December 15, 2013. The impact of the implementation of this Statement to District's financial statements has not been assessed at this time.

Joshua Basin Water District
Notes to the Financial Statements
For the Fiscal Years Ended June 30, 2014 and 2013

(16) Governmental Accounting Standards Board Statements, continued
Newly Issued Accounting Pronouncements, But Not Yet Effective, continued

Governmental Accounting Standards Board Statement No. 71

In November 2013, the GASB issued Statement No. 71 – *Pension Transition for Contributions made Subsequent to the Measurement Date – An Amendment of GASB Statement No. 68*. The objective of this Statement is to address an issue regarding application of the transition provisions of Statement No. 68, *Accounting and Financial Reporting for Pensions*. The issue relates to amounts associated with contributions, if any, made by a state or local government employer or non-employer contributing entity to a defined benefit pension plan after the measurement date of the government’s beginning net pension liability. The provisions of this Statement are required to be applied simultaneously with the provisions of GASB Statement No. 68. The impact of the implementation of this Statement to the District’s financial statements has not been assessed at this time.

(17) Commitments and Contingencies

Grant Awards

Grant funds received by the District are subject to audit by the grantor agencies. Such audit could lead to requests for reimbursements to the grantor agencies for expenditures disallowed under terms of the grant. Management of the District believes that such disallowances, if any, would not be significant.

Construction Contracts

The District has a variety of agreements with private parties relating to the installation, improvement or modification of water and wastewater facilities and distribution systems within its service area. The financing of such construction contracts is being provided primarily from the District’s replacement reserves and capital contributions.

Litigation

In the ordinary course of operations, the District is subject to claims and litigation from outside parties. After consultation with legal counsel, the District believes the ultimate outcome of such matters, if any, will not materially affect its financial condition.

(18) Subsequent Events

Events occurring after June 30, 2014, have been evaluated for possible adjustment to the financial statements or disclosure as of October 31, 2014, which is the date the financial statements were available to be issued. The District is not aware of any subsequent events that would require recognition or disclosure in the financial statements.

Required Supplementary Information

Joshua Basin Water District
Schedule of Funding Status
For the Fiscal Years Ended June 30, 2014 and 2013

(1) Defined Benefit Pension Plan – Tier I – Classic

Development of the Actuarial Value of Assets Calculation in a Risk Pool			
The District is part of the CalPERS Miscellaneous 2.0% at 55 yrs. Risk Pool	June 30, 2011	June 30, 2012	June 30, 2013
1. Plan's accrued liability	\$ 1,029,643	1,256,029	1,545,524
2. Plan's side fund	-	-	-
3. Pool's accrued liability	3,619,835,876	4,175,139,166	4,434,848,248
4. Pool's side fund	(115,840,552)	(132,335,224)	(108,339,918)
5. Pool's actuarial value of assets (AVA) including receivables	3,203,214,899	3,686,598,343	N/A
6. Plan's actuarial value of assets (AVA) including receivables [(1+2) / (3+4) x 5]	941,259	1,145,362	N/A
7. Pool's market value of assets (MVA) including receivables	2,867,303,802	3,120,110,130	N/A
8. Plan's market value of assets (MVA) including receivables [(1+2) / (3+4) x 7]	842,552	969,364	1,256,041

Funding History

The Funding History below shows the actuarial accrued liability, the actuarial value of assets, the market value of assets, funded ratios and the annual covered payroll. The actuarial value of assets is used to establish funding requirements and the funded ratio on this basis represents the progress toward fully funding future benefits for current plan participants. The funded ratio based on the market value of assets is an indicator of the short-term solvency of the plan in the risk pool.

Actuarial Valuation Date	Actuarial Accrued Liability (a)	Share of Pool's Market Value of Assets (MVA) (b)	Plan's Share of Pool's Unfunded Liability (a-b)	Funded Ratio MVA (b/a)	Annual Covered Payroll
June 30, 2011	\$ 1,029,643	842,552	187,091	81.8%	\$ 1,321,272
June 30, 2012	1,256,029	969,364	286,665	77.2%	1,296,301
June 30, 2013	1,545,524	1,256,041	289,483	81.3%	1,305,387

(2) Defined Benefit Pension Plan – Tier II – PEPRRA

Development of the Actuarial Value of Assets Calculation in a Risk Pool			
The District is part of the CalPERS Miscellaneous 2.0% at 62 yrs. Risk Pool	June 30, 2011	June 30, 2012	June 30, 2013
1. Plan's accrued liability	\$ N/A	N/A	246
2. Plan's side fund	N/A	N/A	-
3. Pool's accrued liability	N/A	N/A	1,063,294
4. Pool's side fund	N/A	N/A	-
5. Pool's actuarial value of assets (AVA) including receivables	N/A	N/A	N/A
6. Plan's actuarial value of assets (AVA) including receivables [(1+2) / (3+4) x 5]	N/A	N/A	N/A
7. Pool's market value of assets (MVA) including receivables	N/A	N/A	N/A
8. Plan's market value of assets (MVA) including receivables [(1+2) / (3+4) x 7]	N/A	N/A	330

Actuarial Valuation Date	Actuarial Accrued Liability (a)	Share of Pool's Market Value of Assets (MVA) (b)	Plan's Share of Pool's Unfunded Liability (a-b)	Funded Ratio MVA (b/a)	Annual Covered Payroll
June 30, 2011	*	-	-	0.0%	-
June 30, 2012	*	-	-	0.0%	-
June 30, 2013	\$ 246	330	(84)	134.1%	\$ 39,624

* This CalPERS Plan began on January 1, 2013

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Report on Internal Controls and Compliance



Charles Z. Fedak, CPA, MBA
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Independent Auditor's Report on Internal Controls Over Financial Reporting And on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Board of Directors
Joshua Basin Water District
Joshua Tree, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Joshua Basin Water District (District) as of and for the years ended June 30, 2014 and 2013, and the related notes to the financial statements, which collectively comprises the District's basic financial statements, and have issued our report thereon dated October 31, 2014.

Internal Control Over Financial Reporting

In planning and performing our audits of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audits, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Independent Auditor's Report on Internal Controls Over Financial Reporting
And on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards*, (continued)**

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Charles Z. Fedak: Company CPAs - An Accountancy Corporation

Charles Z. Fedak & Company, CPA's - An Accountancy Corporation
Cypress, California
October 31, 2014

Joshua Basin Water District

Management Report

June 30, 2014



Charles Z. Fedak & Company

Certified Public Accountants

An Accountancy Corporation

Joshua Basin Water District

Management Report

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Board of Directors
Joshua Basin Water District
Joshua Tree, California

Dear Members of the Board:

We have audited the basic financial statements of the Joshua Basin Water District (the District) as of and for the year ended June 30, 2014, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of District's internal control. Accordingly, we do not express an opinion on the effectiveness of District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and may not be detected by such controls. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

This communication is intended solely for the information and use of management, the audit committee, the board of directors and others within the organization, and is not intended to be, and should not be, used by anyone other than these specified parties. This restriction is not intended to limit the distribution of this letter, which is a matter of public record.

Our other observations, comments and recommendations, all of which have been discussed with the appropriate members of management, are summarized as follows:

Summary of Current Year Comments and Recommendations

Disclosure of Audit Adjustments and Reclassifications

As your external auditor, we assume that the books and records of the District are properly adjusted before the start of the audit. In many cases, however, audit adjustments and reclassifications are made in the normal course of the audit process to present the District's financial statements in conformity with accounting principles generally accepted in the United States of America or for comparison purposes with the prior year. For the Board of Directors to gain a full and complete understanding and appreciation of the scope and extent of the audit process we have presented these audit adjustments and reclassifications as an attachment to this letter. There can be very reasonable explanations for situations of having numerous adjustments as well as having no adjustments at all. However, the issue is simply disclosure of the adjustments and reclassifications that were made and to provide the Board of Directors with a better understanding of the scope of the audit.

Management's Response

The District has reviewed and approved all of the audit adjustment and reclassification entries provided by the auditor and have entered those entries into the District's accounting system to close-out the District's year-end trial balance.

This communication is intended solely for the information and use of management, the audit committee, the board of directors and others within the organization, and is not intended to be, and should not be, used by anyone other than these specified parties. This restriction is not intended to limit the distribution of this letter, which is a matter of public record.

We appreciate the courtesy and cooperation extended to us during our examination. We would be pleased to discuss the contents of this letter with you at your convenience. Please do not hesitate to contact us.

Charles Z. Fedak & Company CPAs - An Accountancy Corporation

Charles Z. Fedak & Company, CPAs – An Accountancy Corporation
Cypress, California
October 31, 2014

APPENDIX

Joshua Basin Water District

Audit/Finance Committee Letter

June 30, 2014



Charles Z. Fedak, CPA, MBA
Paul J. Kaymark, CPA
Christopher J. Brown, CPA

Charles Z. Fedak & Company

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Board of Directors
Joshua Basin Water District
Joshua Tree, California

We have audited the basic financial statements of the Joshua Basin Water District (District) for the year ended June 30, 2014 and have issued our report thereon dated October 31, 2014. Generally accepted auditing standards require that we provide the Governing Board and management with the following information related to our audit of the District's basic financial statements.

Auditor's Responsibility under United States Generally Accepted Auditing Standards

As stated in our Audit Engagement Letter dated April 7, 2014, our responsibility, as described by professional standards, is to express an opinion about whether the basic financial statements prepared by management with oversight of the Governing Board are fairly presented, in all material respects, in conformity with United States generally accepted accounting principles. Our audit of the financial statements does not relieve the Governing Board or management of its responsibilities of oversight in the District's external financial reporting process or any other processes.

In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Governmental Auditing Standards*.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing requirements previously communicated to the board and management in our Communication to Those Charged with Governance during the Audit Engagement Letter.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the basic financial statements.

We noted no transactions entered into by the District during fiscal year 2014 for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Management's Judgments, Accounting Estimates and Financial Disclosures

Accounting estimates play an integral part in the preparation of basic financial statements by management and are based upon management's knowledge, experience and current judgment(s) about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the basic financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the position in the basic financial statements is (are):

Management's estimate of the fair value of cash and investments is based on information provided by financial institutions. We evaluated the key factors and assumptions used to develop the fair value of cash and investments in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the allowance for delinquent/doubtful accounts is based on historical write-offs of past due delinquent/doubtful customer accounts, customer creditworthiness, and calculated assumptions of expected future write-offs. We evaluated the key factors and assumptions used to develop the allowance for delinquent/doubtful accounts in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of capital assets depreciation is based on historical estimates of each capitalized item's useful life expectancy or cost recovery period. We evaluated the key factors and assumptions used to develop the capital asset depreciation calculations in determining that they are reasonable in relation to the financial statements taken as a whole.

The disclosures in the basic financial statements are neutral, consistent and clear. Certain basic financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure(s) affecting the basic financial statements is (are):

The disclosure of fair value of cash and investments in Note 2 to the basic financial statements represents amounts susceptible to market fluctuations.

The disclosure of the District's allowance for delinquent/doubtful accounts in Note 3 to the basic financial statements represents amounts susceptible to external factors the District has no control over, such as, the state of the economy in the District's service area.

The disclosure of capital assets, net in Note 5 to the basic financial statements is based on historical information which could differ from actual useful lives of each capitalized item.

Corrected and Uncorrected Misstatements

Generally Accepted Auditing Standards require us to accumulate all known and likely misstatements identified during the audit, except those that are considered trivial, and communicate them to the appropriate level of management as follows:

There were five (5) audit reclassification and adjusting entries proposed and posted to the original trial balance presented to us to begin our audit. (See a listing of those entries attached to this report)

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves the application of an accounting principal to the District’s basic financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District’s auditor. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit processes and testwork.

Disagreements with Management

For the purpose of this letter, professional standards define a disagreement with management as a financial accounting, reporting or auditing matter, whether or not resolved to our satisfaction that could be significant to the basic financial statements or the auditor’s report. We are pleased to report that no such disagreements arose during the course of our audit of the District.

Management Representations

We have requested certain representations from management that are included in the Management Representational Letter to the Auditor dated October 31, 2014.

Conclusion

We appreciate the cooperation extended us by Susan Greer, Anne Roman and the District staff in the performance of our audit testwork. We will be pleased to respond to any questions you have about the foregoing. We appreciate the opportunity to continue to be of service to the District.

This report is intended solely for the information and use of the Board of Directors and management and is not intended to be and should not be used by anyone other than the specified, parties. This restriction is not intended to limit the distribution of this letter, which is a matter of public record.



Charles Z. Fedak : Company CPAs - An Accountancy Corporation

Charles Z. Fedak & Company, CPAs – An Accountancy Corporation
Cypress, California
October 31, 2014

Board of Directors
 Joshua Basin Water District

Joshua Basin Water District Schedule of Audit Adjustments June 30, 2014			
Account	Description	Debit	Credit
Adjusting Journal Entries JE # 1			
Per client, record retention payable to sub-contractor			
100-11500	ESCROW CASH	75,335.00	
200-21500	ESCROW PAYABLE		75,335.00
200-21500	ESCROW PAYABLE		
Total		<u><u>75,335.00</u></u>	<u><u>75,335.00</u></u>
Adjusting Journal Entries JE # 2			
Adjust LAIF to FMV			
100-11335	LAIF - VALUATION ACCOUNT	5,381.53	
400-47020	CHANGE IN MARKET VALUE		5,381.53
Total		<u><u>5,381.53</u></u>	<u><u>5,381.53</u></u>
Adjusting Journal Entries JE # 3			
Reclass credit balance to non-op revenue			
509-09210	ALLOWANCES AND ADJUSTMENTS	34,230.67	
400-47000	MISCELLANEOUS REVENUE		34,230.67
Total		<u><u>34,230.67</u></u>	<u><u>34,230.67</u></u>
Adjusting Journal Entries JE # 4			
Adjust depreciation			
660-65000	CAPITAL REPLACEMENT EXPENSE	18.00	
400-47010	GAIN/LOSS ON SALE OF ASSETS		18.00
Total		<u><u>18.00</u></u>	<u><u>18.00</u></u>
Adjusting Journal Entries JE # 5			
Adjust accrued interest			
509-08215	INTEREST EXPENSE - CMM	1,335.00	
200-24020	ACCRUED INT PAYABLE - CMM		1,335.00
Total		<u><u>1,335.00</u></u>	<u><u>1,335.00</u></u>

JOSHUA BASIN WATER DISTRICT
Minutes of the
REGULAR MEETING OF THE BOARD OF DIRECTORS

November 19, 2014

1. CALL TO ORDER: 7:00 PM

2. PLEDGE OF ALLEGIANCE

3. DETERMINATION OF QUORUM:

Victoria Fuller	Present
Bob Johnson	Absent
Mickey Luckman	Present
Mike Reynolds	Present
Gary Wilson	Present

STAFF PRESENT:

Susan Greer, Assistant General Manager/Controller
Curt Sauer, General Manager
Keith Faul, GIS Coordinator

CONSULTANTS PRESENT:

Gil Granito, District Counsel
Kathleen Radnich, Public Outreach Consultant

GUESTS 2

4. APPROVAL OF AGENDA

MSC Reynolds/ Luckman 4/0/1 to approve the agenda for the November 5, 2014 meeting.

Fuller	Aye
Johnson	Absent
Luckman	Aye
Reynolds	Aye
Wilson	Aye

5. PUBLIC COMMENTS

None

6. CONSENT CALENDAR:

MSC Luckman/Reynolds 4/0/1 to approve the consent calendar.

Fuller	Aye
Johnson	Absent
Luckman	Aye
Reynolds	Aye
Wilson	Aye

7. APPROVE NOTICE OF COMPLETION AND RELEASE OF RETENTION FOR VANCE CORPORATION FOR THE WATER RECHARGE POND PROJECT
 MSC Reynolds/Luckman 3/1/1 to approve the Notice of Completion.
- | | |
|----------|--------|
| Fuller | Aye |
| Johnson | Absent |
| Luckman | Aye |
| Reynolds | Aye |
| Wilson | No |
8. UPDATE ON SUN EDISON WATER INCIDENT
 Board accepted information.
9. WELL 15 NOISE ABATEMENT
 MSC Luckman/Fuller 4/0/1 to approve the expenditure of approximately \$31,000 to mitigate a noise code violation at Well 15.
- | | |
|----------|--------|
| Fuller | Aye |
| Johnson | Absent |
| Luckman | Aye |
| Reynolds | Aye |
| Wilson | Aye |
10. APPROVE RESOLUTION 14-945
 MSC Reynolds/Luckman 4/0/1 to approve Resolution 14-945 making changes to Appendix A of the District's Conflict of Interest Code.
- | | |
|----------|--------|
| Fuller | Aye |
| Johnson | Absent |
| Luckman | Aye |
| Reynolds | Aye |
| Wilson | Aye |
11. STANDING :
- A. PUBLIC INFORMATION COMMITTEE: Kathleen gave the Public Information Committee report.
 - B. FINANCE COMMITTEE: Next meeting will be November 25, 2014 at 4:00 pm where the auditor report will be reviewed.
12. PUBLIC COMMENT
 None
13. DISTRICT GENERAL COUNSEL REPORT
 General Counsel reported on an emergency bill SB854 on public administration of public works projects and compliance.
14. GENERAL MANAGER REPORT
 General Manager Sauer spoke about the Altamira project update. There will be a meeting with Mike Metts of Dudek to discuss.

Also GM Sauer explained the toilet exchange program which is an ongoing project for commercial, industrial and institutional high users.

15. FUTURE DIRECTOR MEETINGS AND TRAINING OPPORTUNITIES

- A. ACWA Conference 2014 in the first week of December
- B. MWA – 12/15 Ethics Training for new Directors and current Directors renewing.

16. INDIVIDUAL DIRECTOR REPORTS ON MEETINGS ATTENDED

Director Luckman attended at Colorado Regional Water Control Meeting and they are the ones that regulate us. Director Reynolds attended the Association of the San Bernardino County Special Districts. President Luckman attended the Public Information Committee Meeting.

17. DIRECTORS COMMENTS/REPORT

Director Wilson spoke about his service at JBWD.

18. FUTURE AGENDA ITEMS

None

19. CLOSED SESSION

Board of Directors adjourned into a closed session at 8:05 pm pursuant to agenda Finished at 8:30 PM. Recess until 8:55 PM

20. REPORT ON CLOSED SESSION: Returned 8:56 pm

General Counsel Gil Granito reported that the Board of Directors went into closed session at approximately 8:05 PM pursuant to the agenda posting, item number 19. They finished their business at 8:30 PM and had a recess until 8:55 PM. At approximately 8:56 PM they returned to open session. There is no reportable action.

21. ADJOURNMENT

MSC Luckman/Reynolds 4/0/1 in honor of Director Wilson.

Respectfully submitted:

Curt Sauer, General Manager and Board Secretary



Joshua Basin Water District

***Check Report JBWD**

By Check Number

Date Range: 09/01/2014 - 09/30/2014

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP-AP Cash						
VEN01197	DAVELLY REAL ESTATE & SERVICES	09/02/2014	Regular	0.00	43.41	55117
<u>INV0000228</u>	Invoice	09/02/2014	DAVELLY REAL ESTATE & SERVICES	0.00	43.41	
VEN01196	FIRST CHOICE REALTY	09/02/2014	Regular	0.00	93.52	55118
<u>INV0000227</u>	Invoice	09/02/2014	FIRST CHOICE REALTY	0.00	93.52	
VEN01200	SILVA, ALBERTO	09/02/2014	Regular	0.00	25.01	55119
<u>INV0000231</u>	Invoice	09/02/2014	SILVA, ALBERTO	0.00	25.01	
VEN01201	STEWART, CHESSA B	09/02/2014	Regular	0.00	97.57	55120
<u>INV0000232</u>	Invoice	09/02/2014	STEWART, CHESSA B	0.00	97.57	
VEN01198	TURNER, DONALD	09/02/2014	Regular	0.00	190.75	55121
<u>INV0000229</u>	Invoice	09/02/2014	TURNER, DONALD	0.00	190.75	
VEN01199	VALDIVIA, DOLLY R	09/02/2014	Regular	0.00	48.14	55122
<u>INV0000230</u>	Invoice	09/02/2014	VALDIVIA, DOLLY R	0.00	48.14	
000575	AFSCME LOCAL 1902	09/04/2014	Regular	0.00	546.00	55123
<u>AFSCME0814</u>	Invoice	09/04/2014	EE UNION DUES - AUG 14	0.00	546.00	
000998	AWWA, CA-NV SECTION	09/04/2014	Regular	0.00	195.00	55124
<u>2760</u>	Invoice	09/04/2014	WATER DISTRIB REVIEW D1-D2	0.00	195.00	
000261	BONTERRA PSOMAS	09/04/2014	Regular	0.00	787.50	55125
<u>98961</u>	Invoice	09/04/2014	RECHARGE PIPE CONSULT SERVICES	0.00	787.50	
001455	BRITHINEE ELECTRIC	09/04/2014	Regular	0.00	6,553.44	55126
<u>SI02588</u>	Invoice	09/04/2014	PUMPING PLANT SUPPLIES	0.00	6,553.44	
004110	BURRTEC WASTE & RECYCLING SVCS	09/04/2014	Regular	0.00	408.45	55127
<u>BW0914</u>	Invoice	09/04/2014	RECYCLING - SEPT 14	0.00	58.99	
<u>BW0914B</u>	Invoice	09/04/2014	TRASH REMOVAL - SEPT 14	0.00	264.53	
<u>BW0914C</u>	Invoice	09/04/2014	TRASH REMOVAL - SEPT 14	0.00	84.93	
001004	BUSINESS CARD	09/04/2014	Regular	0.00	943.60	55128
<u>BA0914</u>	Invoice	09/04/2014	SHOP EXP/OFFICE SUPPLIES/SMALL TOOL	0.00	943.60	
001005	BANK OF AMERICA	09/04/2014	Regular	0.00	167.63	55129
<u>BA0814</u>	Invoice	09/04/2014	TRAINING EXPENSES	0.00	167.63	
001528	CARPI & CLAY, INC	09/04/2014	Regular	0.00	1,750.00	55130
<u>CC0714</u>	Invoice	09/04/2014	LOBBYIST - JULY 14	0.00	1,750.00	
001595	CHEM-TECH INTERNATIONAL, INC.	09/04/2014	Regular	0.00	1,466.30	55131
<u>JBWD176</u>	Invoice	09/04/2014	WATER TREATMENT EXPENSE	0.00	1,466.30	
001850	CLINICAL LAB OF S.B. INC	09/04/2014	Regular	0.00	1,816.00	55132
<u>937550</u>	Invoice	09/04/2014	SAMPLING - JUL 14	0.00	663.00	
<u>937551</u>	Invoice	09/04/2014	HDMC WWTP SAMPLING- JULY 14	0.00	1,153.00	
000237	COLONIAL LIFE & ACCIDENT INSURANCE CO, IN	09/04/2014	Regular	0.00	729.46	55133
<u>3990561-080571</u>	Invoice	09/04/2014	EE LIFE INSURANCE - AUG 14	0.00	729.46	
001865	COMPUTER GALLERY	09/04/2014	Regular	0.00	3,429.65	55134
<u>308136</u>	Invoice	09/04/2014	PLAT. MAINTENANCE - SERVICE TERMINA	0.00	3,312.00	
<u>308594CW</u>	Invoice	09/04/2014	PRINTER MAINTENANCE - AUG 14	0.00	78.96	
<u>308598CW</u>	Invoice	09/04/2014	PRINTER MAINT SHOP - AUG 14	0.00	38.69	

*Check Report JBWD

Date Range: 09/01/2014 - 09/30/2014

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
002565	DUDEK AND ASSOCIATES, INC	09/04/2014	Regular	0.00	15,066.92	55135
<u>20143604</u>	Invoice	09/04/2014	CONST MGMT: RECHARGE POND	0.00	13,624.92	
<u>20143605</u>	Invoice	09/04/2014	CONST MGMT: D-3-1 BOOSTER STATION	0.00	1,442.00	
003025	FEDEX	09/04/2014	Regular	0.00	69.09	55136
<u>2-757-59262</u>	Invoice	09/04/2014	SHIPPING	0.00	69.09	
006200	MCALLISTERS JANITORIAL SERV.	09/04/2014	Regular	0.00	580.00	55137
<u>5934B</u>	Invoice	09/04/2014	JANITORIAL SERVICES - AUG 14	0.00	580.00	
000184	HI-DESERT MEDICAL CENTER	09/04/2014	Regular	0.00	220.00	55138
<u>HDMC082514</u>	Invoice	09/04/2014	STRATEGIC PLANNING WORKSHOP VENU	0.00	220.00	
004152	HI-DESERT STAR	09/04/2014	Regular	0.00	100.00	55139
<u>14672</u>	Invoice	09/04/2014	PUBLIC NOTICE: WATER CONSERVATION	0.00	50.00	
<u>14852</u>	Invoice	09/04/2014	PUBLIC NOTICE: WATER CONSERVATION	0.00	50.00	
004720	INLAND WATER WORKS	09/04/2014	Regular	0.00	2,139.48	55140
<u>266218</u>	Invoice	09/04/2014	RECHARGE POND SUPPLIES	0.00	345.60	
<u>266326</u>	Invoice	09/04/2014	INVENTORY/METER SERVICE REPAIR	0.00	1,657.80	
<u>266327</u>	Invoice	09/04/2014	PUMPING PLANT SUPPLIES	0.00	75.60	
<u>266547</u>	Invoice	09/04/2014	PUMPING PLANT SUPPLIES	0.00	60.48	
VEN01202	JEANETTE L. HAYHURST	09/04/2014	Regular	0.00	500.00	55141
<u>14-1112</u>	Invoice	09/04/2014	STRATEGIC PLAN FACILITATION SERVICES	0.00	500.00	
009054	KATHLEEN J. RADNICH	09/04/2014	Regular	0.00	1,368.00	55142
<u>141708-32</u>	Invoice	09/04/2014	PUBLIC RELATIONS SERVICES	0.00	543.60	
<u>142408-33</u>	Invoice	09/04/2014	PUBLIC RELATIONS SERVICES	0.00	824.40	
000282	LABOR COMPLIANCE PROVIDERS, INC.	09/04/2014	Regular	0.00	446.25	55143
<u>101-001-RP-9-07</u>	Invoice	09/04/2014	RECHARGE: LABOR COMPLIANCE	0.00	446.25	
009072	LAW OFFICES REDWINE AND SHERRILL	09/04/2014	Regular	0.00	8,623.00	55144
<u>RS0814</u>	Invoice	09/04/2014	LEGAL SERVICES - AUG 14	0.00	8,623.00	
006029	LIEBERT CASSIDY WHITMORE	09/04/2014	Regular	0.00	910.00	55145
<u>1390601</u>	Invoice	09/04/2014	LEGAL SERVICES - JULY 14	0.00	260.00	
<u>1390602</u>	Invoice	09/04/2014	LEGAL SERVICES - MOU NEGOTIATIONS	0.00	650.00	
003505	GARRYS TIRES	09/04/2014	Regular	0.00	22.00	55146
<u>10101</u>	Invoice	09/04/2014	VEHICLE REPAIR	0.00	22.00	
VEN01203	MANUFACTURERS EDGE, INC.	09/04/2014	Regular	0.00	1,557.17	55147
<u>SIN022840</u>	Invoice	09/04/2014	PUMPING PLANT SUPPLIES	0.00	1,557.17	
008102	OFFICEMAX CONTRACT INC.	09/04/2014	Regular	0.00	315.16	55148
<u>101188</u>	Invoice	09/04/2014	OFFICE SUPPLIES	0.00	70.11	
<u>152019</u>	Invoice	09/04/2014	OFFICE SUPPLIES	0.00	88.26	
<u>171023</u>	Invoice	09/04/2014	OFFICE SUPPLIES	0.00	156.79	
008415	PRUDENTIAL OVERALL SPLY.	09/04/2014	Regular	0.00	249.48	55149
<u>20909148</u>	Invoice	09/04/2014	SHOP EXPENSE	0.00	147.40	
<u>20915595</u>	Invoice	09/04/2014	SHOP EXPENSE	0.00	102.08	
009878	SOUTHERN CALIFORNIA EDISON	09/04/2014	Regular	0.00	32,786.61	55150
<u>SCE0814</u>	Invoice	09/04/2014	POWER FOR PUMPING - AUG 14	0.00	32,786.61	
VEN01020	SOUTHWEST NETWORKS, INC.	09/04/2014	Regular	0.00	10,087.50	55151
<u>14-7115</u>	Invoice	09/04/2014	SUPPLEMENTAL IT SERVICES (ACM) - JULY	0.00	142.50	
<u>14-9402SC</u>	Invoice	09/04/2014	IT SERVICES - 10/14 - 12/14	0.00	9,945.00	
009920	STANDARD INSURANCE CO	09/04/2014	Regular	0.00	792.15	55152
<u>ST0914</u>	Invoice	09/04/2014	EE LIFE INSURANCE - SEPT 14	0.00	792.15	
000290	TFI RESOURCES, INC.	09/04/2014	Regular	0.00	814.13	55153

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Date Range: 09/01/2014 - 09/30/21

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
<u>NK682332</u>	Invoice	09/04/2014	TEMPORARY LABOR	0.00	374.50	
<u>NK682333</u>	Invoice	09/04/2014	TEMPORARY LABOR	0.00	439.63	
000510	TIME WARNER CABLE	09/04/2014	Regular	0.00	402.23	55154
<u>TW0814</u>	Invoice	09/04/2014	CABLE & INTERNET - AUG 14	0.00	402.23	
000328	TOASTMASTERS INTERNATIONAL	09/04/2014	Regular	0.00	144.00	55155
<u>TI082614</u>	Invoice	09/04/2014	MEMBERSHIP FEES	0.00	144.00	
010690	TYLER TECHNOLOGIES	09/04/2014	Regular	0.00	185.00	55156
<u>025-103614</u>	Invoice	09/04/2014	ONLINE PRODUCTS - SEPT 14	0.00	185.00	
000247	UNITED STATES PLASTIC CORP	09/04/2014	Regular	0.00	151.54	55157
<u>4217715</u>	Invoice	09/04/2014	PUMPING PLANT SUPPLIES	0.00	151.54	
010990	UTILIQUEST L.L.C.	09/04/2014	Regular	0.00	919.65	55158
<u>211212-Q</u>	Invoice	09/04/2014	CONTRACT LOCATING EXPENSE	0.00	353.19	
<u>211462-Q</u>	Invoice	09/04/2014	CONTRACT LOCATING EXPENSE	0.00	38.05	
<u>211760-Q</u>	Invoice	09/04/2014	CONTRACT LOCATING EXPENSE	0.00	136.32	
<u>211998-Q</u>	Invoice	09/04/2014	CONTRACT LOCATING EXPENSE	0.00	392.09	
VEN01039	VANCE CORPORATION	09/04/2014	Regular	0.00	403,007.78	55159
<u>VC073114</u>	Invoice	09/04/2014	RECHARGE POND CONSTRUCTION	0.00	403,007.78	
009678	SIGNS BY WANDA	09/04/2014	Regular	0.00	1,021.30	55160
<u>4491</u>	Invoice	09/04/2014	DEMO GARDEN SIGNS	0.00	777.60	
<u>4492</u>	Invoice	09/04/2014	JBWD BUILDING SIGN	0.00	243.70	
000256	WATER INFORMATION SHARING AND ANALYSI	09/04/2014	Regular	0.00	249.00	55161
<u>14-63676</u>	Invoice	09/04/2014	MEMBERSHIP DUES	0.00	249.00	
012020	XEROX CORPORATION	09/04/2014	Regular	0.00	476.79	55162
<u>075484439</u>	Invoice	09/04/2014	OFFICE EXPENSE 6/30/14-8/15/14	0.00	476.79	
000233	NAPA AUTO PARTS	09/04/2014	Regular	0.00	699.57	55163
<u>077609</u>	Invoice	09/04/2014	PUMPING PLANT SUPPLIES	0.00	495.29	
<u>077611</u>	Invoice	09/04/2014	TOOL/EQUIP REPAIR SUPPLIES	0.00	38.07	
<u>077665</u>	Invoice	09/04/2014	SHOP EXPENSE	0.00	15.79	
<u>077755</u>	Invoice	09/04/2014	VEHICLE REPAIR SUPPLIES	0.00	23.74	
<u>077766</u>	Invoice	09/04/2014	VEHICLE REPAIR SUPPLIES	0.00	29.68	
<u>077802</u>	Credit Memo	09/04/2014	VEHICLE REPAIR SUPPLIES	0.00	-32.40	
<u>077875</u>	Invoice	09/04/2014	VEHICLE REPAIR SUPPLIES	0.00	10.58	
<u>078618</u>	Invoice	09/04/2014	VEHICLE REPAIR SUPPLIES	0.00	118.82	
VEN01215	ARMSTRONG, DALE	09/09/2014	Regular	0.00	12.49	55164
<u>INV0000244</u>	Invoice	09/09/2014	ARMSTRONG, DALE	0.00	12.49	
VEN01214	BARRIOS, WILLIAM T	09/09/2014	Regular	0.00	16.87	55165
<u>INV0000243</u>	Invoice	09/09/2014	BARRIOS, WILLIAM T	0.00	16.87	
VEN01210	E.F. PROPERTIES	09/09/2014	Regular	0.00	71.90	55166
<u>INV0000239</u>	Invoice	09/09/2014	E.F. PROPERTIES	0.00	71.90	
VEN01209	FENSKE, SARAH J	09/09/2014	Regular	0.00	31.24	55167
<u>INV0000238</u>	Invoice	09/09/2014	FENSKE, SARAH J	0.00	31.24	
VEN01204	FIRST CHOICE PROPERTY MGMT	09/09/2014	Regular	0.00	24.75	55168
<u>INV0000233</u>	Invoice	09/09/2014	FIRST CHOICE PROPERTY MGMT	0.00	24.75	
VEN01212	FIRST CHOICE REALTY	09/09/2014	Regular	0.00	95.14	55169
<u>INV0000241</u>	Invoice	09/09/2014	FIRST CHOICE REALTY	0.00	95.14	
VEN01211	FOSTER, JOHN M	09/09/2014	Regular	0.00	21.97	55170
<u>INV0000240</u>	Invoice	09/09/2014	FOSTER, JOHN M	0.00	21.97	
VEN01216	GAINES, SUSAN CABLE	09/09/2014	Regular	0.00	53.95	55171

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Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
<u>INV0000245</u>	Invoice	09/09/2014	GAINES, SUSAN CABLE	0.00	53.95	
VEN01207	GOLD, JAQUI B	09/09/2014	Regular	0.00	3.87	55172
<u>INV0000236</u>	Invoice	09/09/2014	GOLD, JAQUI B	0.00	3.87	
VEN01205	HURT, STEPHANIE R	09/09/2014	Regular	0.00	77.02	55173
<u>INV0000234</u>	Invoice	09/09/2014	HURT, STEPHANIE R	0.00	77.02	
VEN01208	LEFORT, BRANDON A	09/09/2014	Regular	0.00	24.07	55174
<u>INV0000237</u>	Invoice	09/09/2014	LEFORT, BRANDON A	0.00	24.07	
VEN01206	LONG, MARGARET PEGGY	09/09/2014	Regular	0.00	12.90	55175
<u>INV0000235</u>	Invoice	09/09/2014	LONG, MARGARET PEGGY	0.00	12.90	
VEN01213	SKYLINE HOMES	09/09/2014	Regular	0.00	15.76	55176
<u>INV0000242</u>	Invoice	09/09/2014	SKYLINE HOMES	0.00	15.76	
VEN01217	THOMPSON, JOSHUA A	09/09/2014	Regular	0.00	-24.28	55177
VEN01217	THOMPSON, JOSHUA A	09/09/2014	Regular	0.00	24.28	55177
<u>INV0000246</u>	Invoice	09/09/2014	THOMPSON, JOSHUA A	0.00	24.28	
001630	AT&T MOBILITY	09/11/2014	Regular	0.00	1,690.83	55178
<u>829480028X0905</u>	Invoice	09/11/2014	COMMUNICATIONS - AUG 14	0.00	1,690.83	
001555	CENTRA TEL	09/11/2014	Regular	0.00	360.90	55179
<u>140903192101</u>	Invoice	09/11/2014	DISPATCH SERVICES - AUG 14	0.00	360.90	
VEN01185	COMMUNITY BANK	09/11/2014	Regular	0.00	21,210.94	55180
<u>CB091014</u>	Invoice	09/11/2014	RETENTION: VANCE CORPORATION	0.00	21,210.94	
000330	CURT SAUER	09/11/2014	Regular	0.00	96.32	55181
<u>CS090914</u>	Invoice	09/11/2014	REIMB: AUGUST MONTHLY MILEAGE	0.00	96.32	
011205	E.H. WACHS COMPANY	09/11/2014	Regular	0.00	156.38	55182
<u>INV096154</u>	Invoice	09/11/2014	EQUIPMENT REPAIR	0.00	156.38	
004720	INLAND WATER WORKS	09/11/2014	Regular	0.00	4,958.28	55183
<u>266977</u>	Invoice	09/11/2014	INVENTORY/MAINLINE/LEAK REPAIR	0.00	4,958.28	
009054	KATHLEEN J. RADNICH	09/11/2014	Regular	0.00	676.80	55184
<u>143108-34</u>	Invoice	09/11/2014	PUBLIC RELATIONS SERVICES	0.00	676.80	
000070	ONLINE INFORMATION SERVICES, INC.	09/11/2014	Regular	0.00	267.60	55185
<u>598968</u>	Invoice	09/11/2014	ID VERIF. SERV. THRU 08/31/14	0.00	267.60	
000236	PAYPRO ADMINISTRATORS	09/11/2014	Regular	0.00	118.74	55186
<u>PPE090514</u>	Invoice	09/11/2014	EE FSA DEDUCTIONS 9-12-14	0.00	118.74	
008300	POSTMASTER	09/11/2014	Regular	0.00	3,000.00	55187
<u>SD090914</u>	Invoice	09/11/2014	POSTAGE FOR WATER BILLING	0.00	3,000.00	
000091	SAN BERNARDINO COUNTY RECORDER	09/11/2014	Regular	0.00	7.00	55188
<u>SB073114B</u>	Invoice	09/11/2014	RELEASE OF A LIEN	0.00	7.00	
000091	SAN BERNARDINO COUNTY RECORDER	09/11/2014	Regular	0.00	7.00	55189
<u>SB081214B</u>	Invoice	09/11/2014	RELEASE OF A LIEN	0.00	7.00	
VEN01020	SOUTHWEST NETWORKS, INC.	09/11/2014	Regular	0.00	285.00	55190
<u>14-8087</u>	Invoice	09/11/2014	SUPPLEMENTAL IT SERVICES (ACM) - AUG	0.00	285.00	
011101	VAGABOND WELDING SUPPLY	09/11/2014	Regular	0.00	109.50	55191
<u>92581</u>	Invoice	09/11/2014	SHOP EXPENSE	0.00	122.74	
<u>VW083114</u>	Credit Memo	09/11/2014	CREDIT: SHOP EXPENSE	0.00	-13.24	
000023	ULTIMATE MOTORS, INC.	09/11/2014	Regular	0.00	730.39	55192
<u>14154</u>	Invoice	09/11/2014	VEHICLE REPAIRS	0.00	730.39	

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Date Range: 09/01/2014 - 09/30/2014

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
003605 <u>V0914</u>	VERIZON CALIFORNIA Invoice	09/11/2014	09/11/2014 Regular HDMC WWTP - TELEPHONE	0.00	155.60	55193
VEN01062 <u>14496</u>	WATERJET NATURAL CUTTING, INC. Invoice	09/11/2014	09/11/2014 Regular ADDRESS SIGNS	0.00	125.00	55194
VEN01038 <u>320-0714A</u>	CORA CONSTRUCTORS INC. Invoice	09/11/2014	09/11/2014 Regular D3 BOOSTER STATION REPLACEMENT	0.00	5,225.00	55195
VEN01218 <u>GW090914</u>	GARY WOLF Invoice	09/11/2014	09/11/2014 Regular REFUND: EASEMENT ASSISTANCE FEES	0.00	2,500.00	55196
VEN01224 <u>INV0000250</u>	DIFIORE, BRIANNA L Invoice	09/22/2014	09/22/2014 Regular DIFIORE, BRIANNA L	0.00	3.70	55197
VEN01223 <u>INV0000249</u>	FRANZ, MELISSA A Invoice	09/22/2014	09/22/2014 Regular FRANZ, MELISSA A	0.00	47.04	55198
VEN01226 <u>INV0000252</u>	GILLMORE, KEITH E Invoice	09/22/2014	09/22/2014 Regular GILLMORE, KEITH E	0.00	40.52	55199
VEN01221 <u>INV0000247</u>	HANSEN, ERYN B Invoice	09/22/2014	09/22/2014 Regular HANSEN, ERYN B	0.00	32.72	55200
VEN01227 <u>INV0000253</u>	HUEY, THADDEUS M Invoice	09/22/2014	09/22/2014 Regular HUEY, THADDEUS M	0.00	28.84	55201
VEN01222 <u>INV0000248</u>	PICKUP, JONATHAN Invoice	09/22/2014	09/22/2014 Regular PICKUP, JONATHAN	0.00	128.01	55202
VEN01225 <u>INV0000251</u>	ROGERS, GREGORY D Invoice	09/22/2014	09/22/2014 Regular ROGERS, GREGORY D	0.00	34.17	55203
000501 <u>JPIA082114</u>	ACWA/JPIA Invoice	09/22/2014	09/22/2014 Regular AUTO & GEN LIAB - 10/14 - 10/15	0.00	41,100.00	55204
000501 <u>ACWA1014</u>	ACWA/JPIA Invoice	09/22/2014	09/22/2014 Regular EE HEALTH BENEFIT & EAP OCT 14	0.00	12,793.71	55205
000575 <u>AFSCME0914</u>	AFSCME LOCAL 1902 Invoice	09/22/2014	09/22/2014 Regular EE UNION DUES - SEPT 14	0.00	546.00	55206
000261 <u>99565</u>	BONTERRA PSOMAS Invoice	09/22/2014	09/22/2014 Regular RECHARGE PIPE CONSULT SERVICES	0.00	2,453.75	55207
001850 <u>938276</u> <u>938277</u>	CLINICAL LAB OF S.B. INC Invoice Invoice	09/22/2014 09/22/2014	09/22/2014 Regular SAMPLING - AUG 14 HDMC WWTP SAMPLING- AUG 14	0.00 0.00	1,918.00 978.00 940.00	55208
VEN01185 <u>CB090514</u>	COMMUNITY BANK Invoice	09/22/2014	09/22/2014 Regular RETENTION: VANCE CORPORATION	0.00	15,800.00	55209
001865 <u>308640CW</u> <u>308644CW</u>	COMPUTER GALLERY Invoice Invoice	09/22/2014 09/22/2014	09/22/2014 Regular PRINTER MAINTENANCE - SEPT 14 PRINTER MAINT SHOP - SEPT 14	0.00 0.00	121.73 74.41 47.32	55210
001932 <u>106273</u>	COUNTY OF SAN BERNARDINO Invoice	09/22/2014	09/22/2014 Regular MAP REVISIONS - AUG 14	0.00	6.00	55211
001461 <u>599</u> <u>599A</u>	BOLLINGER CONSULTING GROUP Invoice Invoice	09/22/2014 09/22/2014	09/22/2014 Regular WATER CONSERVATION - AUG 14 NON-CONTRACT CONSERVATION - AUG 1	0.00 0.00	2,575.00 2,500.00 75.00	55212
003596 <u>DM0914</u>	DEX MEDIA Invoice	09/22/2014	09/22/2014 Regular MORONGO BASIN ADVERT - SEPT 14	0.00	22.75	55213
002420	DLT SOLUTIONS, INC	09/22/2014	09/22/2014 Regular	0.00	1,324.04	55214

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Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
<u>S1265860</u>	Invoice	09/22/2014	2015 AUTOCAD SUBSCRIPT RENEWAL	0.00	1,324.04	
003025	FEDEX	09/22/2014	Regular	0.00	18.42	55215
<u>2-778-93862</u>	Invoice	09/22/2014	SHIPPING	0.00	18.42	
000058	GARDA CL WEST, INC.	09/22/2014	Regular	0.00	501.18	55216
<u>10025582</u>	Invoice	09/22/2014	COURIER FEES - SEPT 14	0.00	494.42	
<u>70003346</u>	Invoice	09/22/2014	EVENXCHANGE FEES - AUG 14	0.00	6.76	
004152	HI-DESERT STAR	09/22/2014	Regular	0.00	1,013.25	55217
<u>14919</u>	Invoice	09/22/2014	PUBLIC NOTICE: WATER USE ORDINANCE	0.00	845.25	
<u>15057</u>	Invoice	09/22/2014	PUBLIC NOTICE: CORRECTED WATER USE	0.00	168.00	
004195	HOME DEPOT CREDIT SERVICES	09/22/2014	Regular	0.00	3,548.30	55218
<u>HD0914</u>	Invoice	09/22/2014	PUMP PLNT/MAINLINE RPR/CHLORINE A	0.00	3,548.30	
004720	INLAND WATER WORKS	09/22/2014	Regular	0.00	1,770.12	55219
<u>267196</u>	Invoice	09/22/2014	MAINLINE/LEAK REPAIR SUPPLIES	0.00	84.24	
<u>267197</u>	Invoice	09/22/2014	INVENTORY/MAINLINE/LEAK REPAIR SUP	0.00	1,685.88	
006970	INNOVYZE, INC.	09/22/2014	Regular	0.00	1,000.00	55220
<u>05659AM</u>	Invoice	09/22/2014	ANN'L RENEWAL-H2ONET ANALYZER	0.00	1,000.00	
009054	KATHLEEN J. RADNICH	09/22/2014	Regular	0.00	1,400.40	55221
<u>1401409-36</u>	Invoice	09/22/2014	PUBLIC RELATIONS SERVICES	0.00	745.20	
<u>140709-35</u>	Invoice	09/22/2014	PUBLIC RELATIONS SERVICES	0.00	655.20	
000134	KENNEDY/JENKS CONSULTANTS, INC.	09/22/2014	Regular	0.00	4,316.00	55222
<u>85592</u>	Invoice	09/22/2014	CONSULTING: 2010 URBAN MGMT PLN U	0.00	4,316.00	
005621	KENNY STRICKLAND, INC	09/22/2014	Regular	0.00	7,397.29	55223
<u>9152097</u>	Invoice	09/22/2014	PUMPING PLANT SUPPLIES	0.00	859.50	
<u>9152786</u>	Invoice	09/22/2014	FUEL FOR VEHICLES	0.00	4,019.97	
<u>9152787</u>	Invoice	09/22/2014	FUEL FOR VEHICLES	0.00	2,517.82	
000282	LABOR COMPLIANCE PROVIDERS, INC.	09/22/2014	Regular	0.00	255.00	55224
<u>101-001-RP-10-0</u>	Invoice	09/22/2014	RECHARGE: LABOR COMPLIANCE	0.00	255.00	
006029	LIEBERT CASSIDY WHITMORE	09/22/2014	Regular	0.00	2,327.50	55225
<u>1392520</u>	Invoice	09/22/2014	LEGAL SERVICES - AUG 14	0.00	1,710.00	
<u>1392521</u>	Invoice	09/22/2014	LEGAL SERVICES - MOU NEGOTIATIONS	0.00	617.50	
000205	LORI G. HERBEL	09/22/2014	Regular	0.00	100.00	55226
<u>LH090114</u>	Invoice	09/22/2014	PUBLIC INFO/FARMER'S MARKET	0.00	100.00	
901353	UNIQUE GARDEN CENTER	09/22/2014	Regular	0.00	1,185.00	55227
<u>UGC083114</u>	Invoice	09/22/2014	DEMO GRDN/ BUILD MAINT- JUN-AUG 14	0.00	1,185.00	
006790	MOBILE MINI, LLC - CA	09/22/2014	Regular	0.00	227.18	55228
<u>217014618</u>	Invoice	09/22/2014	23' RECORD STORAGE RENTAL	0.00	227.18	
000236	PAYPRO ADMINISTRATORS	09/22/2014	Regular	0.00	168.74	55229
<u>50768</u>	Invoice	09/22/2014	FSA ADMIN FEES - AUG 14	0.00	50.00	
<u>PPE091914</u>	Invoice	09/22/2014	EE FSA DEDUCTIONS 9-26-14	0.00	118.74	
008200	PITNEY BOWES INC.	09/22/2014	Regular	0.00	27.88	55230
<u>1285502PT14</u>	Invoice	09/22/2014	LEASING CHARGES - PROPERTY TAX	0.00	27.88	
008405	PRECISION ASSEMBLY	09/22/2014	Regular	0.00	412.73	55231
<u>16301</u>	Invoice	09/22/2014	AUG WATER BILLING	0.00	412.73	
008403	PRECISION GARAGE DOORS &	09/22/2014	Regular	0.00	125.00	55232
<u>27800</u>	Invoice	09/22/2014	BAY DOORS REPAIR	0.00	125.00	
008201	PURCHASE POWER	09/22/2014	Regular	0.00	500.00	55233

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Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
<u>PB091214</u>	Invoice	09/22/2014	POSTAGE REFILL FOR METER	0.00	500.00	
008414	PROVIDEO	09/22/2014	Regular	0.00	200.00	55234
<u>1454</u>	Invoice	09/22/2014	VIDEO TAPING BD MEETINGS - AUG	0.00	200.00	
009880	SOUTHERN CALIFORNIA EDISON CO	09/22/2014	Regular	0.00	2,971.84	55235
<u>SCE0914</u>	Invoice	09/22/2014	POWER TO BLDGS & GEN - SEPT 14	0.00	2,971.84	
011101	VAGABOND WELDING SUPPLY	09/22/2014	Regular	0.00	304.39	55236
<u>92770</u>	Invoice	09/22/2014	RECHARGE POND SUPPLIES	0.00	304.39	
000290	TFI RESOURCES, INC.	09/22/2014	Regular	0.00	1,387.64	55237
<u>NK686805</u>	Invoice	09/22/2014	TEMPORARY LABOR	0.00	515.24	
<u>NK686806</u>	Invoice	09/22/2014	TEMPORARY LABOR	0.00	404.00	
<u>NK688699</u>	Invoice	09/22/2014	TEMPORARY LABOR	0.00	468.40	
000510	TIME WARNER CABLE	09/22/2014	Regular	0.00	402.23	55238
<u>TW0914</u>	Invoice	09/22/2014	CABLE & INTERNET - SEPT 14	0.00	402.23	
010850	UNDERGROUND SERVICE ALERT	09/22/2014	Regular	0.00	33.00	55239
<u>820140336</u>	Invoice	09/22/2014	TICKET DELIVERY SERVICE - AUG	0.00	33.00	
000247	UNITED STATES PLASTIC CORP	09/22/2014	Regular	0.00	930.22	55240
<u>4236274</u>	Invoice	09/22/2014	PUMPING PLANT SUPPLIES	0.00	930.22	
010990	UTILIQUEST L.L.C.	09/22/2014	Regular	0.00	110.78	55241
<u>212259-Q</u>	Invoice	09/22/2014	CONTRACT LOCATING EXPENSE	0.00	48.12	
<u>212528-Q</u>	Invoice	09/22/2014	CONTRACT LOCATING EXPENSE	0.00	62.66	
VEN01039	VANCE CORPORATION	09/22/2014	Regular	0.00	300,200.00	55242
<u>VC083114</u>	Invoice	09/22/2014	RECHARGE POND CONSTRUCTION	0.00	300,200.00	
003595	VERIZON CALIFORNIA	09/22/2014	Regular	0.00	251.17	55243
<u>V0814</u>	Invoice	09/22/2014	TELEPHONE (SHOP) - AUG 14	0.00	251.17	
003600	VERIZON CALIFORNIA	09/22/2014	Regular	0.00	752.35	55244
<u>V0914</u>	Invoice	09/22/2014	TELEPHONE (OFFICE) - SEPT 14	0.00	752.35	
000327	WATER QUALITY SPECIALISTS	09/22/2014	Regular	0.00	3,310.00	55245
<u>3852</u>	Invoice	09/22/2014	HDMC WWTP: OPERATION & MAINT - AU	0.00	3,310.00	
000233	NAPA AUTO PARTS	09/22/2014	Regular	0.00	283.78	55246
<u>079046</u>	Invoice	09/22/2014	VEHICLE REPAIR SUPPLIES	0.00	270.50	
<u>079880</u>	Invoice	09/22/2014	PUMPING PLANT SUPPLIES	0.00	13.28	
VEN01231	CHERIE MILLER & ASSOCIATES	09/24/2014	Regular	0.00	68.53	55247
<u>INV0000257</u>	Invoice	09/24/2014	CHERIE MILLER & ASSOCIATES	0.00	68.53	
VEN01228	CUELLAR, RICHARD	09/24/2014	Regular	0.00	43.67	55248
<u>INV0000254</u>	Invoice	09/24/2014	CUELLAR, RICHARD	0.00	43.67	
VEN01232	GATO, JORGE	09/24/2014	Regular	0.00	0.19	55249
<u>INV0000258</u>	Invoice	09/24/2014	GATO, JORGE	0.00	0.19	
VEN01234	GLOVER, JARED J	09/24/2014	Regular	0.00	23.64	55250
<u>INV0000260</u>	Invoice	09/24/2014	GLOVER, JARED J	0.00	23.64	
VEN01229	PINEDA, JENNIFER R	09/24/2014	Regular	0.00	0.36	55251
<u>INV0000255</u>	Invoice	09/24/2014	PINEDA, JENNIFER R	0.00	0.36	
VEN01230	SELLERS, ISAAC R	09/24/2014	Regular	0.00	88.79	55252
<u>INV0000256</u>	Invoice	09/24/2014	SELLERS, ISAAC R	0.00	88.79	
VEN01233	VANCE CORPORATION	09/24/2014	Regular	0.00	250.00	55253
<u>INV0000259</u>	Invoice	09/24/2014	VANCE CORPORATION	0.00	250.00	
VEN01236	CRUZ, APRIL L	09/30/2014	Regular	0.00	21.09	55254

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Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
<u>INV0000262</u>	Invoice	09/30/2014	CRUZ, APRIL L	0.00	21.09	
VEN01237	GUNN, TAYLOR M	09/30/2014	Regular	0.00	11.33	55255
<u>INV0000263</u>	Invoice	09/30/2014	GUNN, TAYLOR M	0.00	11.33	
VEN01239	LLANES, ALONSO J	09/30/2014	Regular	0.00	97.57	55256
<u>INV0000265</u>	Invoice	09/30/2014	LLANES, ALONSO J	0.00	97.57	
VEN01235	ORAMA, KRISTINA A	09/30/2014	Regular	0.00	21.60	55257
<u>INV0000261</u>	Invoice	09/30/2014	ORAMA, KRISTINA A	0.00	21.60	
VEN01238	VERLEN, BRUCE G	09/30/2014	Regular	0.00	12.85	55258
<u>INV0000264</u>	Invoice	09/30/2014	VERLEN, BRUCE G	0.00	12.85	
009500	USDA RURAL DEVELOPMENT	09/02/2014	Manual	0.00	168,812.35	900458
<u>USDA 09/14 LN #</u>	Invoice	09/02/2014	CMM PRINCIPAL & INT - LOAN #02	0.00	168,812.35	
000025	ICMA RC	09/03/2014	Manual	0.00	2,521.65	900459
<u>900459</u>	Invoice	09/03/2014	457 REMITTANCE - AUG 14	0.00	2,521.65	
001517	CalPERS	09/03/2014	Manual	0.00	8,785.44	900460
<u>PPE 8-22-14</u>	Invoice	09/03/2014	PAY PERIOD ENDING 8/22/14	0.00	8,785.44	
001517	CalPERS	09/10/2014	Manual	0.00	8,708.96	900461
<u>PPE 9-5-14</u>	Invoice	09/10/2014	PAY PERIOD ENDING 9/5/14	0.00	8,708.96	
000248	PAYCHEX	09/12/2014	Manual	0.00	302.78	900462
<u>233455</u>	Invoice	09/12/2014	PAYROLL PROCESSING FEE	0.00	302.78	
001517	CalPERS	09/26/2014	Manual	0.00	8,734.43	900463
<u>PPE 9-19-14</u>	Invoice	09/26/2014	PAY PERIOD ENDING 9/19/14	0.00	8,734.43	
000248	PAYCHEX	09/26/2014	Manual	0.00	316.78	900464
<u>234773</u>	Invoice	09/26/2014	PAYROLL PROCESSING FEE	0.00	316.78	
000025	ICMA RC	09/30/2014	Manual	0.00	1,681.10	900465
<u>900465</u>	Invoice	09/30/2014	457 REMITTANCE - SEPT 14	0.00	1,681.10	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	186	142	0.00	962,409.71
Manual Checks	8	8	0.00	199,863.49
Voided Checks	0	1	0.00	-24.28
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	194	151	0.00	1,162,248.92

JOSHUA BASIN WATER DISTRICT**SEPTEMBER 2014****DIRECTOR PAY****PAY PERIODS: 08/23/2014 - 09/19/2014**

Director	Date	Type	Amount	Notes
VICTORIA J FULLER	09/04/2014	Director Pay	173.63	JBWD BOARD MEETING & SPECIAL FINANCE COMMITTEE MEETING
VICTORIA J FULLER	09/17/2014	Director Pay	173.63	JBWD BOARD MEETING
			<u>347.26</u>	
ROBERT JOHNSON	08/25/2014	Director Pay	173.63	SPECIAL BOARD MEETING
ROBERT JOHNSON	09/04/2014	Director Pay	173.63	JBWD BOARD MEETING & SPECIAL FINANCE COMMITTEE MEETING
ROBERT JOHNSON	09/17/2014	Director Pay	173.63	JBWD BOARD MEETING
			<u>520.89</u>	
MICKEY C LUCKMAN	08/25/2014	Director Pay	173.63	SPECIAL BOARD MEETING
MICKEY C LUCKMAN	09/04/2014	Director Pay	173.63	JBWD BOARD MEETING
MICKEY C LUCKMAN	09/17/2014	Director Pay	173.63	JBWD BOARD MEETING
			<u>520.89</u>	
MICHAEL P REYNOLDS	08/25/2014	Director Pay	173.63	SPECIAL BOARD MEETING
MICHAEL P REYNOLDS	09/04/2014	Director Pay	173.63	JBWD BOARD MEETING
			<u>347.26</u>	
GARY L WILSON	09/04/2014	Director Pay	173.63	JBWD BOARD MEETING
GARY L WILSON	09/17/2014	Director Pay	173.63	JBWD BOARD MEETING
			<u>347.26</u>	
		TOTAL	<u>2,083.56</u>	

JOSHUA BASIN WATER DISTRICT
MEETING AGENDA REPORT

Meeting of the Board of Directors

December 17, 2014

Report to: President and Members of the Board

Prepared by: Randy Little, Water Production Supervisor, Curt Sauer, GM

TOPIC: Replacement of 20 Rascals to PLC's

RECOMMENDATION: That the Board authorize the GM to replace 20 Rascals with Programmable Logic Controller's (PLC) at a cost of \$76,000.

ANALYSIS: In the early 1980's Digital Telemetry Systems, Inc. (DTSI) installed Rascal controllers at well, reservoir, and booster sites for Joshua Basin Water District. Rascal controllers are integral equipment necessary for the operation of the Supervisory Control and Data Acquisition system (SCADA). Rascal controllers automatically monitor field devices including pump operation, status, level and limit switches, and security devices. They remotely control well motors, booster pumps, chlorine pumps, etc.

This proprietary equipment was originally designed and manufactured by DTSI. Subsequently, DTSI ceased operations and manufacturing of the Rascal controller in early 2010. While dependable at the time, these systems are no longer available for replacement or repair.

FORSHOCK proposes a method of replacement of this equipment with PLC's. This non-proprietary equipment is available through numerous suppliers. Original quotes from FORSHOCK to furnish and install the PLC's was \$5,600 per unit (actually \$5,606.50). We had planned to replace ten Rascals this year and another 10 next year, or \$56,000 per year and a total cost of \$112,000.

However, FORSHOCK purchased "new" "old stock, surplus and lightly-used equipment from other districts. This equipment is thoroughly tested to insure proper operation as comparable to factory new. FORSHOCK provides the same warranty as factory new devices (1-year standard) on these PLC's. Purchase of these units would reduce the cost of replacement per site by approximately \$1,800 (\$1,778). FORSHOCK currently has 40 in stock. FORSHOCK cannot guarantee that 10 units will be available next year.

Originally budgeted at \$112,000 over two years, acquiring all 20 units this year would reduce costs to \$76,000, a savings of \$36,000.

STRATEGIC PLAN ITEM: 3.3.0 Ensure redundancy and reliability of key parts of the water and wastewater system. This is not a specified line item in the SP, but replaces 30 year old parts in the SCADA system.

FISCAL IMPACT: \$76,000 versus \$112,000 originally budgeted

To Whom It May Concern:

This letter is to describe the reasons, process and overall goal of upgrading the Joshua Basin Water District (JBWD) distribution telemetry and controls system.

The current equipment operating large portions of the district telemetry system were originally designed and manufactured by Digital Telemetry Systems, Inc. starting in the early 1980's. While capable at the time, these systems are no longer capable of routine or emergency repairs or refitting. DTSI ceased operations and manufacturing of the RASCAL controller in early 2010 making new or remanufactured devices impossible to locate.

The parts and test equipment required for remanufacturing existing controllers prove to be both cost prohibitive and difficult to acquire. Some internal micro-chips and semiconductors are no longer manufactured, and alternatives have not been tested for reliability and durability.

Additionally, industry standards or "de-facto" standards in place for some equipment cannot be connected to the RASCAL controller without additional hardware interfaces or devices. This leads to reduced precision and information for the district operators; including reservoir level and pump performance measurements and potential troubleshooting and performance complications.

With this in mind, we have proposed a method of replacement that we have completed at other locations with the same requirements and functions as used by JBWD. This process can be completed with minimal downtime or interruption of district telemetry operation.

After selecting the priority and functions of existing sites within the system, scheduling of the upgrade will be done with district staff to ensure minimal impact on staff and/or system demands. Individual site visits may be completed to ensure that all functions are accounted for, including devices needed for interfacing and physical requirements.

All existing equipment that can be re-used by other sites or to provide emergency replacement will be removed with care to ensure functionality. All other equipment that has reach end-of-life or is recommended to be disposed of will be marked as such. All equipment will remain the property of the district.

If the need for replacement of other equipment not directly related to the telemetry is discovered, we will notify district staff of such discovery and suggested methods for replacement. This may or may not affect the overall cost and scope of the replacement, but at no time will we act without authorization from district staff.

The ultimate goal of this upgrade to ensure that the district telemetry system is reliable, maintainable and expandable to meet current and future operational needs. The equipment planned to be used in the system has already been deployed in a number of district locations, as well as hundreds of other locations within our client list.

The ability to connect to current industry standard interfaces for flow meters, level measurement and pump control devices will provide for easier diagnostics and replacement by district staff or sub-contractors. This provides for the ability to enhance the data collected to facilitate maintenance and replacement schedules for equipment.

These new devices feature a more capable intrusion detection system for notifying district staff of potential hazardous or malicious activity. These control functions allow for reduced false alarms; potentially reducing overtime and increasing staff productivity to focus on other system functions or tasks.

In the process of helping update and replace equipment at other districts, we have acquired a collection of "new old stock", surplus and lightly-used equipment. This equipment is thoroughly tested to ensure proper operation as comparable to factory new. Using this equipment in select sites, we can upgrade more sites versus purchasing all "new" equipment, as they are acquired at a substantial cost reduction (as much as 66% lower than new). Additionally, we provide the same warranty as factory new devices (1 year standard) and keep many of these devices in-stock.

With regards,
Michael Klutts-Crabtree
Forshock

The SCADAAspire system was created using industry leading components to create a highly integrated and cost effective Supervisory Control and Data Acquisition (SCADA) system for water and wastewater systems. SCADAAspire PLC software provides the remote connection that makes this system function. The SCADAAspire PLC remote field controller specification is comprised of many features that make your system work how you want it too and suites smaller to large systems well.

Pump Control

The ability to control and monitor your pump or motor should not be a linear, simple on-off system, but a full featured and automated control system. Integrating speed control, level monitoring and conditional monitoring to automatically control your pump for efficient, safe and reliable operation.

Settings can be inserted into the 06 controller to maintain tank/vessel levels, sustain system pressure and more without constant operator interaction. Additionally, setpoints can be set to force an "emergency stop" of the motor or pump for conditions such as high or low pressure, temperature or tank level.

Security

Protecting sensitive and costly equipment on your site with a dedicated security system can introduce additional monthly costs and equipment purchases. Integrating security into the controller allows for internal mitigation practices to prevent false-positives from reaching emergency service such as police or sheriff.

Connect industry standard motion, door and other intrusion detection devices such as passive-infrared (PIR), laser beam and limit switches. To help deter potential threats additional outputs can be triggered to start audible alerts, site lighting and video recording systems.

Checking out keys that are never returned can lead to potential intrusion by unauthorized personnel. Using the PIN system, up to 6 ID and passcode entries per site allow for full control over site access control.

Energy Conservation

Reducing energy usage is one of the easiest and most effective ways to reduce energy costs for any system. With the ability to control variable-frequency (VFD) drives for efficient operation, SCADAAspire PLC software helps to achieve this.

Many districts are enrolled in energy and cost saving programs offered by energy utilities, such as the Time-Of-Use and Demand Response programs. Inside each unit, a real-time clock monitors the current time and compares this to settings in the Lockout table, preventing operation of pumps and motors during this time.

Field Measurements

Accurate measurement of field values is vital to maintain reliable operation of your system. Integrating scaling of raw values to engineering units helps operates view current system states.

Filtering of analog values helps reduce over & under compensation of PID loops and to prevent false alarms in the integrated alert and notification system. Connect multiple measurement devices including mA (0-20, 4-20mA) and voltage (0-5, 0-10V) values.

Communications

Notifying operators of potential system problems including alarms, emergency stops and security can increase the safety and reliable operation of your system. Connect external alarm dialers to connect to SMS or pager systems to notify operators.

SCADAspire PLC 06

The SCADAspire system's primary hardware component is based on the Koyo DirectLogic 06 PLC controller, or DL-06. The DL-06 is an expandable brick PLC unit that provides flexibility and affordability for all installations.

Base hardware specifications cover most field input and output requirements for remote sites. Included, is a simple operator interface (LCD) that allows for real-time monitoring and control of the unit.

Discrete Inputs & Outputs

The DL-06 includes twenty (20) digital inputs to monitor field devices including pump operation status, level and limit switches, security devices including door and motion detectors and more. To control devices, each unit contains sixteen (16) digital outputs to connect to motor starters, solenoids, actuators, lighting and more.

Analog Inputs & Outputs

For analog value measurement, each unit includes eight (8) 0-20mA inputs with a 16-bit resolution. This allows for the precise measurement of tank levels, flow rates, pressures and other important information. In addition, eight (8) 0-20mA analog outputs allow for the control of VFDs, valve position and other variable controlled devices.

Optionally, inputs and outputs can be configured for 0-10V operation.

Communications

Standard with each unit is a high-speed 100Mbps Ethernet card capable of being used on an existing network or using wireless infrastructure with the Modbus TCP protocol. This also allows for near real-time collection of data and monitoring via an Operator Interface or HMI system. For serial based communications, such as licensed radio, each unit includes the ability to connect to a RS-232 and RS-485 communications network.

SCADAspire PLC MINI

Intended to be used in installations with fewer IO requirements, the SCADAspire PLC MINI features many core features of the 06 model with a smaller footprint and lower cost. This controller was implemented in the idea of providing security and intrusion detection at remote solar-powered tanks and reservoirs, but can be used for basic pump and motor control.

Physical Connections

Base specifications include four (4) discrete inputs, four (4) discrete outputs, two (2) analog inputs and two (2) analog outputs.

Connectivity

All of this connectivity is packed into a device nearly 1/3 the size of the 06 and is ready for low-power installations. For standard AC-powered installations, additional discrete IO and Ethernet connectivity can be attached to make this a very powerful and robust device for nearly all site types.

The SCADAspire PLC BOX is a ready-to-mount solution to your SCADA project. Featuring options for various Input & Output (IO) layouts, BOX systems are highly configurable for quick and easy integration. Each system can be pre-configured with a variety of power and communications options; including solar and GE MDS radios.

All models include:

- **SCADAspire PLC Base & Software** – Full version with one year upgrade and support
- **Battery backup** – Includes UPS/Charge controller and batteries for emergency power
- **Circuit Breakers** – Additional breakers for digital inputs and outputs
- **Site Security** – Ready for integration of intrusion detection and response
- **Turnkey** – Pre-mounted on backplane or mounted into enclosure
- **Labeled wiring and terminal strips** – Standard numbering and symbols to facilitate identification
- **Manual** – Complete wiring and software integration instructions

SCADAspire PLC BOX Models

	444	8884	MINI	MINI-S
Base Unit	DL-06 DD2-D /w LCD F0-08ADH-1, F0-08DAH-1, H0-ECOM100		C0-02DD2-D	
Power	Input: 100/230 VAC Output: 24VDC/4A, 120 watts		Input: 120/240 VAC Output: 24VDC@1A Output: 12VDC@1.5A	Input: 100W+ Solar Output: 24VDC@1A Output: 12VDC@1.5A
Battery/UPS	24VDC Charge Controller Battery: 2 x 9Ah Sealed Lead-acid		12V Charge Controller	
			9Ah SLA	100Ah+ SLA
Security ²	Inputs: Bypass & 3-devices (NO/NC, 1A max.) Outputs: Trigger (NO/NC) & Tripped (Delay Off, NO/NC)			
Discrete Inputs	4 (1A/com.)	8 (1A/com.)	4 (1A/com.)	
Discrete Outputs	2 Relay (NO/NC, 4A) 2 DC (1A/com.)	4 Relay (NO/NC, 4A) 4 DC (1A/com.)	4 DC (.4A/com.)	4 DC (.4A/com.)
Analog Inputs	4 (0-20mA, 16-bit)	8 (0-20mA, 16-bit)	2 (4-20mA, 12-bit)	
Analog Outputs	Optional	4 (0-20mA, 16-bit)	2 (4-20mA, 12-bit)	
Communications	Ethernet: 10/100 Modbus TCP Serial: RS232/485 Modbus/DirectNet		Serial: RS232/485 Modbus Optional Ethernet Modbus TCP Gateway	
Physical	24" x 24" Backplane ¹	30" x 24" Backplane ¹	17.5" x 12.5" x 6" Polycarbonate	15" x 24" x 14" Steel Solar: 40" x 27" x 1.5"
			Wall or Pole Mountable	

¹ Rittal backplane, others available including Hoffman, Hubbel, etc.

² MINI: Security inputs and outputs can be disabled individually to allow for other devices and influence available I/O.

³ Additional parts or upgrades may be required.

Many more options are available, as well as custom build and solar. Please contact for more information.

BOX Wiring Diagrams for BOX 4 & 8 Series (DD2 Sourcing)

Digital Inputs (DC Sourcing)				Digital Outputs (DC Sourcing)			
Common	Operation	Terminal	Description	Common	Operation	Terminal	Description
COM		1 (X0)	Security - Key	COM		5 (Y0)	Security - Trigger
COM		2 (X1)	Security - Input 1	COM		6 (Y1)	Security - Tripped
COM		3 (X2)	Security - Input 2	COM		7 (Y2)	ESTOP
COM		4 (X3)	Security - Input 3	COM		8 (Y3)	Notify
COM		11 (X4)	Basic / Pump 1	COM		31 (Y4)	Basic / Pump 1
COM		12 (X5)	Basic / Pump 2	COM		32 (Y5)	Basic / Pump 2
COM		13 (X6)	Basic / Pump 3	COM		33 (Y6)	Basic / Pump 3
COM		14 (X7)	Basic / Pump 4	COM		34 (Y7)	Basic / Pump 4
COM		15 (X10)	Basic	COM		35 (Y10)	Basic
COM		16 (X11)	Basic	COM		36 (Y11)	Basic
COM		17 (X12)	Basic	COM		37 (Y12)	Basic
COM		18 (X13)	Basic	COM		38 (Y13)	Basic
COM		19 (X14)	Basic / ESTOP 1	COM		39 (Y14)	Basic
COM		20 (X15)	Basic / ESTOP 2	COM		40 (Y15)	Basic
COM		21 (X16)	Basic / ESTOP 3	COM		41 (Y16)	Basic
COM		22 (X17)	Basic / ESTOP 4	COM		42 (Y17)	Basic
COM		23 (X20)	Basic / Totalizer 1	Analog Outputs			
COM		24 (X21)	Basic / Totalizer 2	Common	Operation	Terminal	Description
COM		25 (X22)	Basic / Totalizer 3	COM		71 (3/1)	Output Channel 1
COM		26 (X23)	Basic / Totalizer 4	COM		72 (3/2)	Output Channel 2
Analog Inputs				COM		73 (3/3)	Output Channel 3
Common	Operation	Terminal	Description	COM		74 (3/4)	Output Channel 4
COM		51 (1/1)	Analog Input (1-1)	COM		75 (3/5)	Output Channel 5
COM		52 (1/2)	Analog Input (1-2)	COM		76 (3/6)	Output Channel 6
COM		53 (1/3)	Analog Input (1-3)	COM		77 (3/7)	Output Channel 7
COM		54 (1/4)	Analog Input (1-4)	COM		78 (3/8)	Output Channel 8
COM		55 (1/5)	Analog Input (1-5)	Add-on Digital Input/Output Card (81-96/181-196)			
COM		56 (1/6)	Analog Input (1-6)	Common	Operation	Terminal	Description
COM		57 (1/7)	Analog Input (1-7)	COM		81 (Y100)	Using Output card
COM		58 (1/8)	Analog Input (1-8)	...	...	...	...
COM		59 (2/1)	Analog Input (2-1)	COM		96 (Y117)	Using Output card
COM		60 (2/2)	Analog Input (2-2)	COM		81 (X100)	Using Input card
COM		61 (2/3)	Analog Input (2-3)	...	...	...	...
COM		62 (2/4)	Analog Input (2-4)	COM		96 (X117)	Using Input card
COM		63 (2/5)	Analog Input (2-5)				
COM		64 (2/6)	Analog Input (2-6)				
COM		65 (2/7)	Analog Input (2-7)				
COM		66 (2/8)	Analog Input (2-8)				

BOX Wiring Diagrams for MINI Series (DD2 Sourcing)

Digital Inputs (DC Sourcing)				Digital Outputs (DC Sourcing)			
Common	Operation	Terminal	Description	Common	Operation	Terminal	Description
COM		1 (X1)	Security – Key / Basic	COM		31 (Y1)	Security – Trigger / Basic
COM		2 (X2)	Security – Input / Basic	COM		32 (Y2)	Security – Trip / Basic
COM		3 (X3)	Security – Input / Basic	COM		33 (Y3)	Basic
COM		4 (X4)	Security – Input / Basic	COM		34 (Y4)	Basic
COM		5 (X5)	Basic	COM		35 (Y5)	Basic
COM		6 (X6)	Basic	COM		36 (Y6)	Basic
COM		7 (X7)	Basic	COM		37 (Y7)	Basic
COM		8 (X8)	Basic	COM		38 (Y8)	Basic

Analog Inputs (02 Only Current Sink)		
Operation	Terminal	Description
	51 (AD1I)	Analog Input (1)
	52 (AD2I)	Analog Input (2)

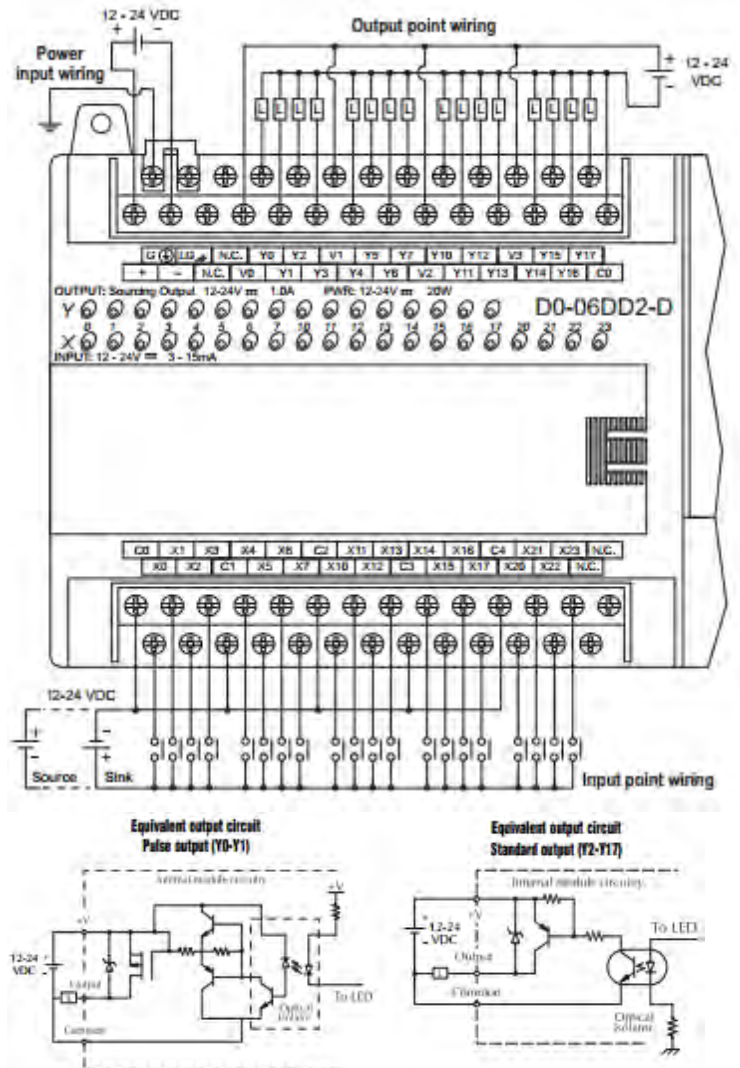
Analog Inputs (02 Only Voltage Sink)		
Operation	Terminal	Description
	53 (AD1V)	Analog Input (1)
	54 (AD2V)	Analog Input (2)

Analog Outputs (02 Only Current Sink)		
Operation	Terminal	Description
	71 (DA1I)	Analog Output (1)
	72 (DA2I)	Analog Output (2)

Analog Outputs (02 Only Voltage Sink)		
Operation	Terminal	Description
	73 (DA1V)	Analog Output (1)
	74 (DA2V)	Analog Output (2)

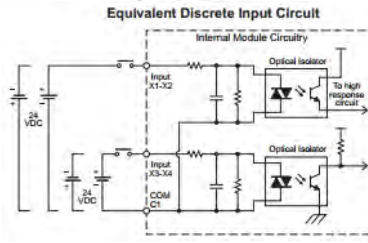
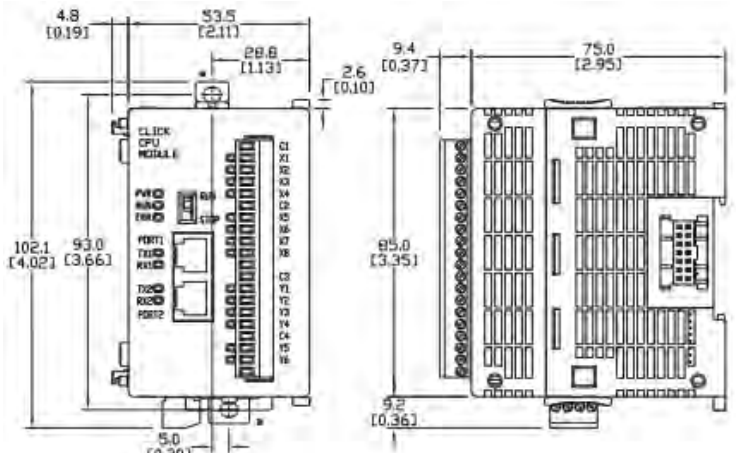
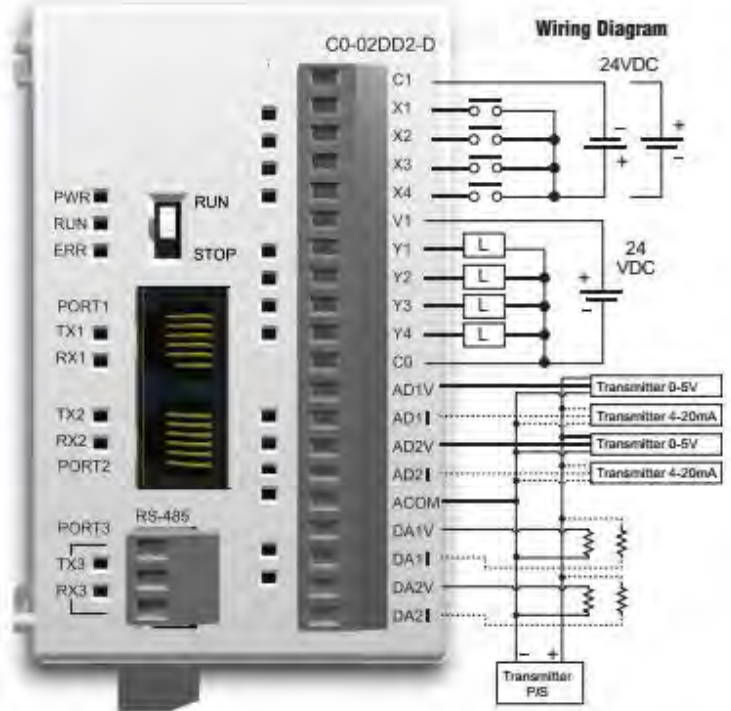
DL-06 Unit (06DD2-D)		
Power Supply	Voltage Range	12-24VDC (20W)
	Inputs	20 (sink/source)
DC Input Specifications	Commons	5 (isolated)
	Voltage Range	12-24VDC
	Impedance	(X0-X3) 1.8K @ 12-24VDC (X4-X23) 2.8K @ 12-24VDC
	ON Voltage	>5mA/10VDC
	OFF Voltage	<0.5mA/<2VDC
	Response Time	X0-X3 X4-X23
	OFF to ON	<70µs <8ms
	ON to OFF	<70µs <8ms
	Fuses	None (external recommended)
	DC Output Specifications	Outputs	16 (sourcing)
Commons		4 (isolated)
Voltage Range		12-24VDC
Max. Voltage		30VDC
Max. Current		0.5A / point (Y0-Y1)* 1.0A / point (Y2-Y17)**
Max. Leak Current		15µA @ 30VDC
Max. Inrush Current		2A for 100ms
OFF to ON		<10µs
ON to OFF		<20µs (Y0-Y1) <60µs (Y2-Y17)
Indicators		Logic Side
Fuses		None (external recommended)

All specifications are subject to change without notice. Please contact us for the latest specifications and features. Please follow all electrical and building codes when installing and maintaining equipment. Not rated for explosive environments.



MINI Unit (01/02DD2-D)		
Power Supply	Voltage Range	20-28VDC (5W)
	Inputs	4 (01) / 8 (02) (sink/source)
DC Input Specifications	Commons	2 (01) / 1 (02)
	Voltage Range	21.6-26.4VDC
	Impedance	(X1-2) 4.7K (X3-8) 6.8K
	ON Voltage	>5mA/19VDC
	OFF Voltage	<0.5mA/<7VDC
	Response Time	X1-2 X3-8
	OFF to ON	<20µs <10ms
	ON to OFF	<20µs <10ms
	Fuses	None (external recommended)
	DC Output Specifications	Outputs	6 (01) / 4 (02) (sourcing)
Commons		2 (01) / 1 (02)
Voltage Range		19.2-30VDC
Max. Voltage		30VDC
Max. Current		0.1A / point 0.4A / common
Max. Leak Current		0.1mA @ 30VDC
Max. Inrush Current		150mA for 10ms
OFF to ON		<0.5ms
ON to OFF		<0.5ms
Fuses		None (external recommended)
Analog Specifications (02 Model)	Inputs (Voltage)	
	Range	0-5V (6V Max)
	Impedance	150k
	Full Scale Error	+/- 1.2%
	Inputs (Current)	
	Range	4-20mA (sink)
	Impedance	200 ohms
	Full Scale Error	+/- 1%
	Outputs (Voltage)	
	Range	0-5V
	Impedance	2k
	Full Scale Error	+/- 0.8%
	Outputs (Current)	
	Range	4-20mA (sink)
Voltage	18-30VDC	
Impedance	250 ohms	
Full Scale Error	+/- 1%	

All specifications are subject to change without notice. Please contact us for the latest specifications and features. Please follow all electrical and building codes when installing and maintaining equipment. Not rated for explosive environments.



JOSHUA BASIN WATER DISTRICT
MEETING AGENDA REPORT

Meeting of the Board of Directors

December 17, 2014

Report to: President and Members of the Board

Prepared by: Randy Little, Water Production Supervisor

TOPIC: Installation of pressure relief valves at wells 10, 14, and 15 at a cost of \$21,000.

RECOMMENDATION: That the Board authorizes staff to purchase pressure relief valves (PRV's), piping, and other associated materials necessary for installation of these valves at wells 10, 14, and 15.

ANALYSIS: The purpose of pressure relief valves at well sites is to protect the distribution system from water hammer (pressure spikes). Water hammer can occur when multiple wells turn on/off due to demand changes; a downstream valve is inadvertently closed or altitude valves closing during well operation. Additionally, power outages occurring during online operation of the wells cause significant water hammer to develop in the distribution system due to the sudden stop in water flow. PRV's located at the well sites significantly decrease these occurrences by automatically relieving excess pressure developed in the system. Design and construction of wells 16 and 17 included installation of PRV's for this purpose. This project will provide PRV's at the 3 well sites that do not currently have them.

A quote obtained from Inland Water Works for pressure relief valves, check valves, and necessary piping materials total \$10,377.94.

Staff determined it would be cost effective to perform all fabrication of the necessary piping required for installation of the PRV's valves and complete this project without using outside contractors. This decision results in a substantial savings to the District.

Originally budgeted at \$45,000 in year one, which includes outside labor.

STRATEGIC PLAN ITEM: 3.3.0 Ensure redundancy and reliability of key parts of the water and wastewater system.

FISCAL IMPACT: \$21,000 versus \$45,000

JOSHUA BASIN WATER DISTRICT
MEETING AGENDA REPORT

Meeting of the Board of Directors

December 17, 2014

Report to: President and Members of the Board

Prepared by: Curt Sauer

TOPIC:

UNITED STATES GEOLOGICAL SURVEY (USGS) STUDY CONTINUATION AT A COST OF \$42,600

RECOMMENDATION:

Approve \$42,600 extension to the Joint Funding Agreement with USGS

ANALYSIS:

The USGS has been working with the District since 2006 when the Board approved a cooperative study. The complete proposal from USGS for this year's activities is included in the Board Packet so that you may refer to the general overview of what has been done since 2006.

For FFY 15 Task one would consist of 1A and 1C.

Task 1. *Sample monitoring well JTUZ-4 and continuation of the basin-wide water-quality monitoring program*

Component 1A: The wetting front appears to have reached the top of the saturated zone beneath JTUZ-4 at the recharge facility. Two water-quality samples will be collected from JTUZ-4 (November/December 2014) to assess water chemistry changes in the shallow aquifer at the recharge facility in response to the arrival of the recharge wetting front at the water table. The samples will be analyzed for major and minor ions, selected trace elements, nutrients (including nitrate), and the stable isotopes of oxygen and hydrogen. The suction-cup lysimeters (7) will also be sampled and analyzed for nutrients (including nitrate), bromide, chloride, sulfate, fluoride, orthophosphate, and the stable isotopes of oxygen and hydrogen.

The total costs associated with Component 1A are \$6,500. Of this total, JBWD will contribute \$5,400 and, subject to the availability of federal matching funds (FMF), the USGS will contribute \$1,100.

Component 1C:

Under Component 1C, water-quality samples for the basin-wide water-quality monitoring program would be collected on a biennial (every other year) basis. Under Component 1C, samples for the basin-wide monitoring program would not be collected in FFY15, since samples were collected in the spring of FFY14.

Wells 10 and 14 are the closest active production wells to the recharge facility (fig. 1) and samples would be collected from these wells and monitoring well JTUZ-4 in the spring/summer of FFY15 to assess potential water chemistry changes in the vicinity of the recharge facility in response to the arrival of the recharge wetting front at the water table and subsequent

movement of recharge water through the aquifer. The samples will be analyzed for major and minor ions, selected trace elements, nutrients (including nitrate), and the stable isotopes of oxygen and hydrogen. All data collected by USGS personnel will be entered into the USGS database with appropriate quality control.

The total costs associated with Component 1C are \$9,900. Of this total, JBWD will contribute \$8,300 and, subject to the availability of FMF, the USGS will contribute \$1,600.

Task 2. Maintain Unsaturated-Zone Monitoring Sites JTUZ-3 and -4

For FFY15, data will continue to be recorded at 4-hour intervals at the unsaturated-zone monitoring sites at the recharge facility (JTUZ-3 and -4) sites, and downloaded bi-monthly to monitor changes in water levels and matric potential in the unsaturated zone. Steady state conditions appear to have been reached at JTUZ-1 and JTUZ-2. Data collection will be discontinued at these sites for FY15.

Bi-monthly samples will be collected from the suction-cup lysimeters at JTUZ-3 and -4 to assess water chemistry changes in the unsaturated zone as the recharge water continues to drain through the unsaturated zone. These samples will be analyzed for nutrients, bromide, chloride, sulfate, fluoride, orthophosphate, and the stable isotopes of oxygen and hydrogen.

The total costs associated with Task 2 are \$38,000. Of this total, JBWD will contribute \$28,900 and, subject to the availability of FMF, the USGS will contribute \$9,100.

Task 3. Flow logging and depth-dependent sampling of JBWD well 14

I had requested USGS provide a cost estimate for hydro profiling well 14 during rehabilitation operations, as part of our Chromium 6 treatment plan. Discussions with USGS and district staff indicates there is another private company that could use a very similar profiling process for less cost. We do not need to fund this Task at this time. If further investigation leads to selecting USGS, we can amend the joint funding agreement.

SUMMARY

A breakdown of the costs associated with each element in FFY 15 is provided in the following table.

FFY15 Tasks		JBWD	USGS (FMF)	TOTAL
Task 1	(Sample JTUZ-4)	\$5,400	\$1,100	\$6,500
	JTUZ-4, JBWD-10, AND -14	\$8,300	\$1,600	\$9,900
Task 2 (Maintain JTUZ-3 and -4)		\$28,900	\$9,100	\$38,000
Total		\$42,600	\$11,800	\$54,400

STRATEGIC PLAN ITEM: 1.0 Protect Groundwater

This item is not specifically listed in the Strategic Plan List. Since the District has been working with USGS for more than 10 years, we should add it.

FISCAL IMPACT: \$42,600

Mr. Curt Sauer, General Manager
Joshua Basin Water District
Post Office Box 675
61750 Chollita Road
Joshua Tree, California 92252

Dear Mr. Sauer:

This letter confirms discussions between our respective staffs, concerning the continuation of the cooperative water-resources program between the Joshua Basin Water District (JBWD) and the U.S. Geological Survey (USGS) for the period October 1, 2014 to October 31, 2015.

Four unsaturated-zone monitoring sites were installed by the USGS in the Joshua Tree area (JTUZ-1, JTUZ-2, JTUZ-3, and JTUZ-4) (fig. 1). JTUZ-1 and -2 were installed in residential development areas and JTUZ-3 and 4 were installed within the boundary of the artificial-recharge facility operated by JBWD. Sites JTUZ-1 and -4 include monitoring wells installed at the top of the saturated zone. Unsaturated-zone data were collected at JTUZ-1 and -2 and water-level data were collected at JTUZ-1 starting in June of 2007. Unsaturated-zone data were collected at JTUZ-3 starting in February of 2010. Unsaturated-zone and water-level data were collected from JTUZ-4 starting in July of 2012. Monitoring was discontinued at all unsaturated-zone sites around January 2013 and resumed in the summer of 2014 prior to the start of recharge activities. Water quality samples were collected from JBWD production wells 10, 14, 15, 16, and 17 and from monitoring wells JTUZ-1 and JTUZ-4 to establish baseline (pre-recharge) conditions. Selected analyses are presented in Table 1.

On October 7, 2014 imported water was applied to JBWD recharge pond #3. JTUZ-3 and -4 are currently monitoring the vertical movement of recharge water through the unsaturated zone, while JTUZ-1 and -2 continue to monitor background conditions away from the recharge facility. The wetting front appears to have reached the top of the saturated zone beneath JTUZ-4 (420 feet below land surface), moving at an average vertical rate of about 18 feet per day.

Based on conversations with JBWD staff, it is our understanding that JBWD wishes to continue monitoring at the recharge facility and continue the basin-wide water-quality monitoring program. In addition, it is our understanding JBWD will be removing the production pump from well 14 and as part of reconditioning the well; well-bore flow logging and depth dependent sampling will be conducted at well 14 after reconditioning, but prior to the reinstallation of the production pump.

Task 1. Sample monitoring well JTUZ-4 and continuation of the basin-wide water-quality monitoring program

Task 1 has be divided into three components: Components 1A, 1B, and 1C.

Component 1A:

As noted, the wetting front appears to have reached the top of the saturated zone beneath JTUZ-4 at the recharge facility. A water-quality sample will be collected from JTUZ-4 in December 2014 to assess water chemistry changes in the shallow aquifer at the recharge

facility in response to the arrival of the recharge wetting front at the water table. The sample will be analyzed for major and minor ions, selected trace elements, nutrients (including nitrate), and the stable isotopes of oxygen and hydrogen. The suction-cup lysimeters will also be sampled and analyzed for nutrients (including nitrate), bromide, chloride, sulfate, fluoride, orthophosphate, and the stable isotopes of oxygen and hydrogen.

The total costs associated with Component 1A are \$6,500. Of this total, JBWD will contribute \$5,400 and, subject to the availability of federal matching funds (FMF), the USGS will contribute \$1,100.

Component 1B:

Component 1B presents to collect water-quality samples for the basin-wide water-quality monitoring program on an annual basis. As noted, water quality samples were collected from JBWD production wells 10, 14, 15, 16, and 17 and from monitoring wells JTUZ-1 and JTUZ-4 in April of 2014 (Table 1). Under Component 1B, water-quality samples would be collected from the aforementioned wells in the Spring of FFY15. The samples will be analyzed for major and minor ions, selected trace elements, nutrients (including nitrate), and the stable isotopes of oxygen and hydrogen. All data collected by USGS personnel will be entered into the USGS database with appropriate quality control.

The total costs associated with Component 1B are \$53,100. Of this total, JBWD will contribute \$42,500 and, subject to the availability of FMF, the USGS will contribute \$10,600.

Component 1C:

Under Component 1C, water-quality samples for the basin-wide water-quality monitoring program would be collected on a biennial (every other year) basis. Under Component 1C, samples for the basin-wide monitoring program would not be collected in FFY15, since samples were collected in the spring of FFY14.

Wells 10 and 14 are the closest active production wells to the recharge facility (fig. 1) and samples would be collected from these wells and monitoring well JTUZ-4 in the spring/summer of FFY15 to assess potential water chemistry changes in the vicinity of the recharge facility in response to the arrival of the recharge wetting front at the water table and subsequent movement of recharge water through the aquifer. The samples will be analyzed for major and minor ions, selected trace elements, nutrients (including nitrate), and the stable isotopes of oxygen and hydrogen. All data collected by USGS personnel will be entered into the USGS database with appropriate quality control.

The total costs associated with Component 1C are \$9,900. Of this total, JBWD will contribute \$8,300 and, subject to the availability of FMF, the USGS will contribute \$1,600.

Task 2. Maintain Unsaturated-Zone Monitoring Sites JTUZ-3 and -4

For FFY15, data will continue to be recorded at 4-hour intervals at the unsaturated-zone monitoring sites at the recharge facility (JTUZ-3 and -4) sites, and downloaded bi-monthly to monitor any changes in water levels and matric potential in the unsaturated zone. Steady state conditions appear to have been reached at JTUZ-1 and JTUZ-2. Data collection will be discontinued at these sites for FY15.

Bi-monthly samples will be collected from the suction-cup lysimeters at JTUZ-3 and -4 to assess water chemistry changes in the unsaturated zone as the recharge water continues to drain through the unsaturated zone. These samples will be analyzed for nutrients, bromide, chloride, sulfate, fluoride, orthophosphate, and the stable isotopes of oxygen and hydrogen.

The total costs associated with Task 2 are \$38,000. Of this total, JBWD will contribute \$28,900 and, subject to the availability of FMF, the USGS will contribute \$9,100.

Task 3. Flow logging and depth-dependent sampling of JBWD well 14

Chemical concentrations in water samples collected from the surface discharge of production wells are representative of the mixture of water that enters the entire length of the well's producing screen from different depths. For example, the discharge from JBWD well 14 has a chromium concentration of 16 µg/L (Table 1), in excess of the recently revised MCL of 10 µg/L. The chromium concentration in the discharge of well 14 is a function of the water contributed over the entire length of the well screen, and chromium concentrations may vary with depth in the aquifer. These variations (if present) result in a net concentration of 16 µg/L. Depth-dependent samples when coupled with velocity log data can be used to estimate the quality and quantity of water entering a well from selected depths in an aquifer. Additional information on flow logging and depth dependent sampling can be found at <http://pubs.usgs.gov/fs/2004/3096/>.

It is our understanding that JBWD is planning on removing the production well pump and reconditioning well 14. The costs associated with Task 3 are broken down into components 3A and 3B and are structured such that the costs associated with 3B could be added to the 'base' costs associated with 3A. Component 3A would be performed *after* reconditioning of the well; component 3B details the option to collect flow logs after the pump has been pulled but prior to reconditioning. This would provide a means to evaluate the effects that reconditioning of the well has on well hydraulics and chemistry. Please note that the work detailed in this letter assumes that water generated during logging and sampling could be disposed of on-site and that the production well pump would be removed from the production well by JBWD prior to USGS mobilization to the site and that the production well pump will be replaced by JBWD after USGS has completed logging and sampling activities.

Component 3A:

After removal of the production pump by JBWD and reconditioning of the well, a temporary pump will be placed by USGS in well 14 and flow logs and geophysical logs will be collected under unpumped and pumped conditions and water-quality samples (including nitrate and chromium) will be collected under pumped conditions. Well-bore flow logs and water-chemistry

data will be evaluated to understand flow and redistribution of chemical constituents through the well under unpumped and pumped conditions.

The total costs associated with Component 3A are \$69,700. Of this total, JBWD will contribute \$62,000 and, subject to the availability of FMF, the USGS will contribute \$6,700.

Component 3B:

Well-bore flow logs will be collected from well 14 prior to reconditioning. The results of this flow logging will be compared to data collected as part of Component 3A (collected after reconditioning). The comparison of the flow logs will be used to interpret changes in well-bore flow as a result of the reconditioning of the well. One water quality sample will be collected from the surface discharge of the pump under Task 3B.

The total costs associated with Component 3B are \$28,900. Of this total, JBWD will contribute \$25,400 and, subject to the availability of FMF, the USGS will contribute \$3,500.

SUMMARY

A breakdown of the costs associated with each element in FFY15 is provided in the following table.

FFY15 Tasks		JBWD	USGS (FMF)	TOTAL
Task 1	Component 1A (Sample JTUZ-4)	\$5,400	\$1,100	\$6,500
	Component 1B (Annual basin-wide sampling)	\$42,500	\$10,600	\$53,100
	Component 1C (Sample JTUZ-4, JBWD-10, and -14)	\$8,300	\$1,600	\$9,900
Task 2 (Maintain JTUZ-3 and -4)		\$28,900	\$9,100	\$38,000
Task 3	Component 3A (Log and sample well 14 post-rehab.)	\$62,000	\$6,700	\$68,700
	Component 3A (Log and sample well 14 pre-rehab.)	\$25,400	\$3,500	\$28,900

Enclosed, you will find four copies of Joint Funding Agreement (JFA) **15WSCXXXXXX** for the period November 1, 2014 to October 31, 2015. Work performed with funds from the JFA will be conducted on a fixed-price basis. If the JFA is acceptable, please return three copies with original signatures to our office for further processing. The fourth copy of each JFA is for your files. After signature by the USGS, a fully executed original of the JFA will be forwarded to HDWD for your records.

The USGS is required to have agreements in place prior to any work being performed on a project. We request that JFA fully executed prior to **XXX XX, 2014** to ensure the availability of FFY15 FMF.

FIGURE 1. LOCATION MAP

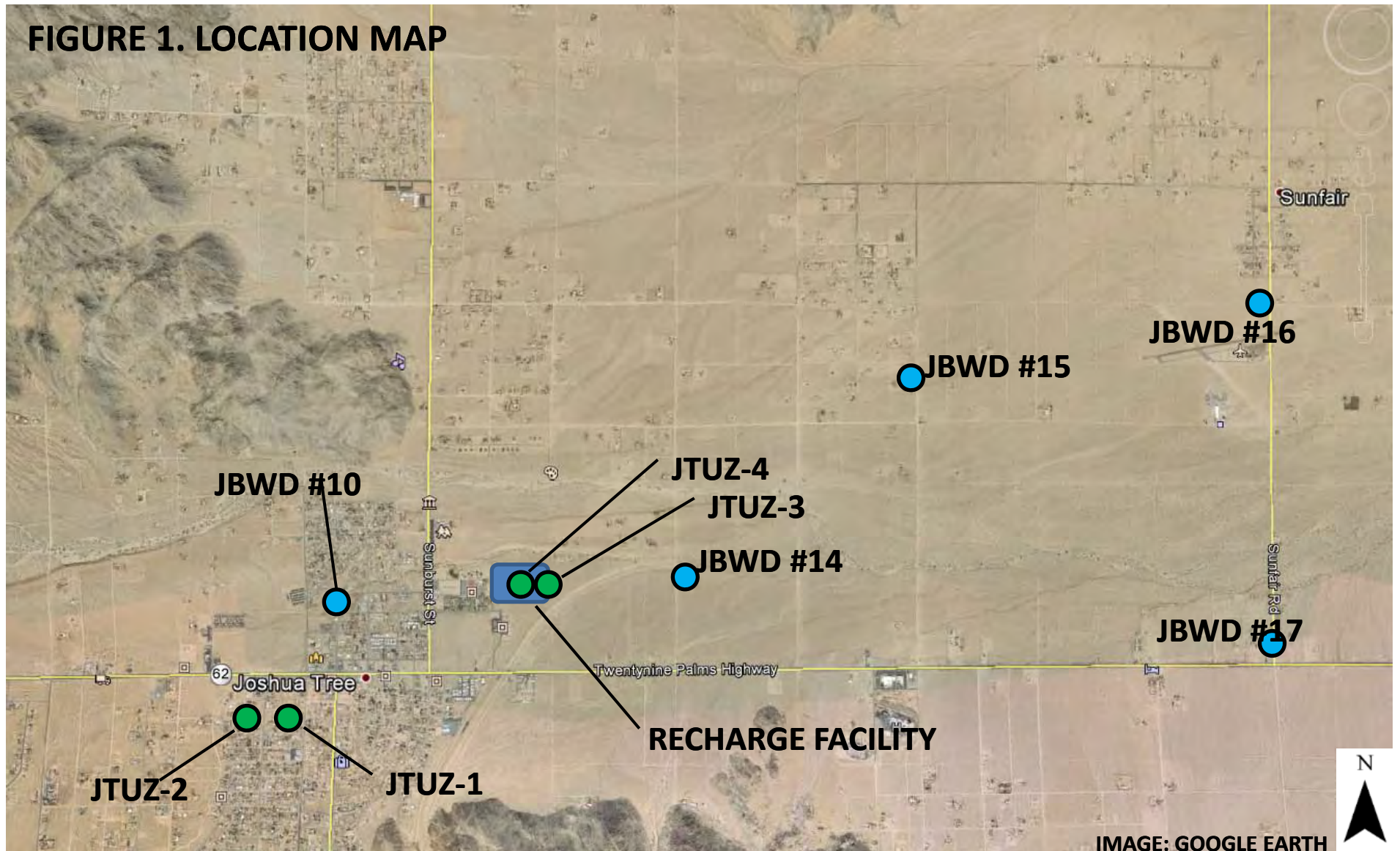


Table 1. Field measurements and water-quality data from selected wells, Joshua Tree, California, April 2014.

Local identifier	Well Name	Station number	Date	Dissolved oxygen (mg/L)	pH (standard units)	Alkalinity (mg/L as calcium carbonate)	Specific conductance (µS/cm)	Nitrate (mg/L)	Nitrate (mg/L as nitrogen)	Nitrite (mg/L)	Nitrite (mg/L as nitrogen)	Arsenic (µg/L)	Chromium (µg/L)	delta Oxygen-18 (per mil)	Deuterium/Protium ratio (per mil)	Dissolved Organic Carbon (mg/L)
001N006E25M003S	JBWD-10	340821116185801	4/17/2014	6.2	8	90.6	305	22.2	5.02	<.003	<.001	1.2	10.6	-11.06	-77.4	0.14
001N007E30K001S	JBWD-14	340831116172201	4/16/2014	5.2	8.1	98.8	312	11.7	2.65	<.003	<.001	0.96	16.1	-11.02	-77.1	0.50
001N007E20P002S	JBWD-15	340909116162601	4/16/2014	4.5	8.2	75.8	469	11.2	2.53	<.003	<.001	2.1	16.8	-11.39	-81.4	0.20
001N007E21H001S	JBWD-16	340926116144901	4/15/2014	3.4	8.4	84.9	238	12.4	2.81	<.003	<.001	5	33.8	-11.21	-78.1	0.01
001N007E28R005S	JBWD-17	340811116145102	4/15/2014	4	8.2	90.3	286	13	2.93	<.003	<.001	1.7	22	-11.12	-78.1	0.41
001N006E35A001S	JTUZ-1	340756116190601	4/17/2014	7.8	8.1	86.7	425	63.6	14.4	<.003	<.001	1.6	18.3	-10.94	-77.2	0.36
001N006E25J002S	JTUZ-4	340824116180701	4/18/2014	9.5	8.2	87.9	245	10.7	2.41	<.003	<.001	1.4	14.2	-11.04	-76.1	0.24

Preliminary data subject to revision

Notes:

mg/L = milligrams per liter

µg/L = micrograms per liter

µS/cm = microsiemens per centimeter

JOSHUA BASIN WATER DISTRICT
MEETING AGENDA REPORT

Meeting of the Board of Directors

December 17, 2014

Report to: President and Members of the Board

Prepared by: Susan Greer



TOPIC:
FIRST QUARTER FINANCIAL REPORT

RECOMMENDATION:
Receive and accept report.

ANALYSIS:
The first quarter financial report for the 14/15 fiscal year is attached. A full presentation will be made at the meeting.

Although some information can certainly be gleaned from this report, remember it is the least informative financial report of the year, with only three months of the fiscal year represented. We have an annual budget and neither *all* of our revenues nor *all* of our expenses are divided evenly into 12 monthly increments; for example, some revenues occur primarily at the beginning of the fiscal year and some expenses occur primarily at the end of the fiscal year.

The quarterly financial report now includes a few colored charts at the request of the Board. In addition, project reports, for both the strategic and non-strategic projects, which have been under review by the Finance Committee, are also attached for the first time. The Strategic and Non-Strategic Budget Project Reports are system-generated reports, providing mostly financial information including costs incurred between 7/1/14 and 11/19/14 (the date the report was prepared for the Finance Committee). The Strategic and Non-Strategic JBWD Projects Supplement reports are not system-generated and include project progress information provided by the Project Managers, such as percentage of completion and progress notes.

STRATEGIC PLAN ITEM:
N/A

FISCAL IMPACT:
N/A



1st QUARTER ENDING 9/30/14 FINANCIAL REPORT SUMMARY

CASH FLOW

\$868K grant revenue received from DWR during the quarter
\$85K property taxes/assessments collected during the quarter
\$1.4M spent on capital projects during the quarter
\$169K CMM debt paid during the quarter
Total cash decreased \$786K during the quarter, due to capital project spending

CASH BALANCES

Capital spending remains the biggest issue affecting cash position
Total cash as of 9/30/14 is decreased \$785K over last quarter
Total cash as of 9/30/14 is increased \$1.3M from one year ago

PROPERTY TAX AND ASSESSMENT COLLECTIONS

Property Taxes, making up 37% of budgeted revenues, have not been billed yet
Y-T-D collections are 13/14 year-end 'clean-up' checks from the County and
are 28% less than prior year

BOARD REPORT

Total Revenues are 12% of budget, including unbilled property tax revenues
Water Revenues are 28% of budget
Total Expenses are 19% of budget

CONSUMPTION STATISTICS

Y-T-D usage through 9/30/14 is 2% less compared to last year



CASH BALANCES 9/30/14

					COMPARISONS	
		9/30/14	LEGALLY	DISTRICT	6/30/2014	9/30/13
		<u>TOTAL</u>	<u>RESTRICTED</u>	<u>RESTRICTED</u>	<u>Balance</u>	<u>Balance</u>
Petty Cash		600			600	600
Change Fund		1,500			1,500	1,500
General Fund		116,370			166,714	91,682
Payroll Fund		5,000			5,000	5,000
Credit Card Fund		91,086			79,182	76,936
LAIF	Investment Fund	88,254			0	112
	Emergency Fund	1,000,000		1,000,000	1,000,000	510,018
	Equip & Tech Reserve	410,087		410,087	410,087	361,807
	Opportunity Fund	683,050		683,050	1,516,550	0
	Well & Booster Reserve	100,000		100,000	100,000	50,000
	Consumer Deposits	248,542	248,542		250,097	395,832
	Water Capacity	45,505	45,505		37,979	23,121
	Sewer Capacity	512,761	512,761		366,412	288,320
CMM	Redemption	230,315	230,315		384,742	212,920
	Reserve	244,802	244,802		244,643	244,510
	Prepayment	2,989	2,989		2,986	2,982
HDMC	Deposit	0			0	228,409
		<u>3,780,861</u>	<u>1,284,914</u>	<u>2,193,137</u>	<u>4,566,492</u>	<u>2,493,749</u>



CASH BALANCE COMPARISONS 2014 TO 2013

	<u>9/30/2014</u>	<u>9/30/2013</u>	Change
TOTAL CASH	<u>3,780,861</u>	<u>2,493,749</u>	<u>1,287,112</u>
District RESTRICTED	2,193,137	921,825	1,271,312 increase
Legally RESTRICTED	1,284,914	1,396,094	(111,180) decrease
UNRESTRICTED	302,810	175,830	126,980 increase

Capital projects affect cash position

Total cash balance as of 9/30/14 is decreased \$786K over the 6/30/14 balance due to capital spending

Total cash balance as of 9/30/14 is increased \$1.3M from one year ago also due to capital projects

The Opportunity Fund balance has increased by over \$683K from one year ago and decreased \$834K from last quarter related to capital spending and grant reimbursements

The HDMC Deposit has been spent in full

District-restricted funds have been Board-designated for a special purpose, but the Board may change this at any time

Reserves - equipment and technology- for replacement of vehicles, equipment and technology

 wells and boosters- for replacement of wells and boosters

Opportunity Fund - for special opportunities, such as early payoff of the ID#2 bonds in 2012, saving about \$19,000 interest

Emergency Fund - as the title implies, for emergencies, such as well failure or earthquake

Legally-restricted funds are restricted by law for a specific purpose

CMM funds received are all legally-restricted for costs associated with the CMM Assessment District

Consumer Deposits belong to customers and will eventually be returned or applied to account balances, as appropriate

Capacity Fees, both water and sewer, can legally be used only for costs associated with "growth," such as new infrastructure



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www.jbwd.com

Cash Flow

July - September 2014

Beginning Cash		4,566,491.62
SOURCE OF FUNDS:		
Water A/R Collections	822,183.61	
Grant Revenues	722,797.56	
Turn On/Misc	11,836.28	
Consumer Deposits	18,450.00	
Project Deposits	2,758.51	
HDMC WWTP Operations Reimbursement	12,858.49	
HDMC WWTP Operations Overhead Revenue	0.00	
Property Taxes G.D.	11,140.75	
ID #2 Tax Collections	11,536.90	
Standby Collections - Prior	22,488.61	
Standby Collections - Current	25,689.93	
CMM Assessment Collections	14,134.66	
Water Capacity Charges	7,502.00	
Sewer Capacity Charges	74,610.42	
Meter Installation Fees	3,206.00	
Interest	2,809.02	
TOTAL SOURCE OF FUNDS		1,764,002.74
FUNDS USED:		
Debt Service	168,812.35	
Capital Additions	1,388,035.80	
Operating Expenses	513,749.45	
Employee Funded Payroll Taxes & CalPERS	125,832.16	
Employer Funded Payroll Taxes & CalPERS	70,706.05	
Employee Funded 457 Transfer	6,103.85	2,273,239.66
Bank Transfer Payroll	268,638.06	
Bank Transfer Fees/Charges	7,755.78	276,393.84
TOTAL USE OF FUNDS		2,549,633.50
Net Increase (Decrease)		(785,630.76)
Cash Balance at End of Period		3,780,860.86



1st Quarter Ending 9/30/14 CASH FLOW EXPLANATION

Beginning Cash Balance 7/1/14 \$4,566,492

Source of Funds (Revenues)

Total cash received during the quarter from all sources 1,764,003

Grant Revenues of \$723,000 received from DWR

Water bill payments of \$868,000 received from ratepayers

Property Tax/Assessment Payments of \$85,000 received

New meters purchased - fees of \$11,000 received

HDMC Annual Capacity Fee of \$75,000 received

Use of Funds (Expenses)

Total use of cash during the quarter for all purposes 2,549,634

Capital costs during the quarter - over \$1,388,000

- Recharge Ponds

- D31 Booster Station

CMM Debt Service - \$169,000

Other Use of Funds costs indicated are average and typical

Ending Cash Balance 9/30/14 \$3,780,861

Total cash decreased during the quarter by over \$785,00 due to construction of capital projects and debt service payment



1st Quarter Ending 9/30/14 BOARD REPORT

REVENUES

Overall Revenues are 12% of budget
 Water Revenues are 27% of budget
 Property Tax Revenues have not been billed yet, which account for 37% of budget revenues
 Interest Revenue is not recorded yet for first quarter
 Grant Revenues are 3% of budget
 HDMC Operations reimbursement 42%
 Operations overhead 0%, overhead rate and Agreement not approved until October

EXPENSES

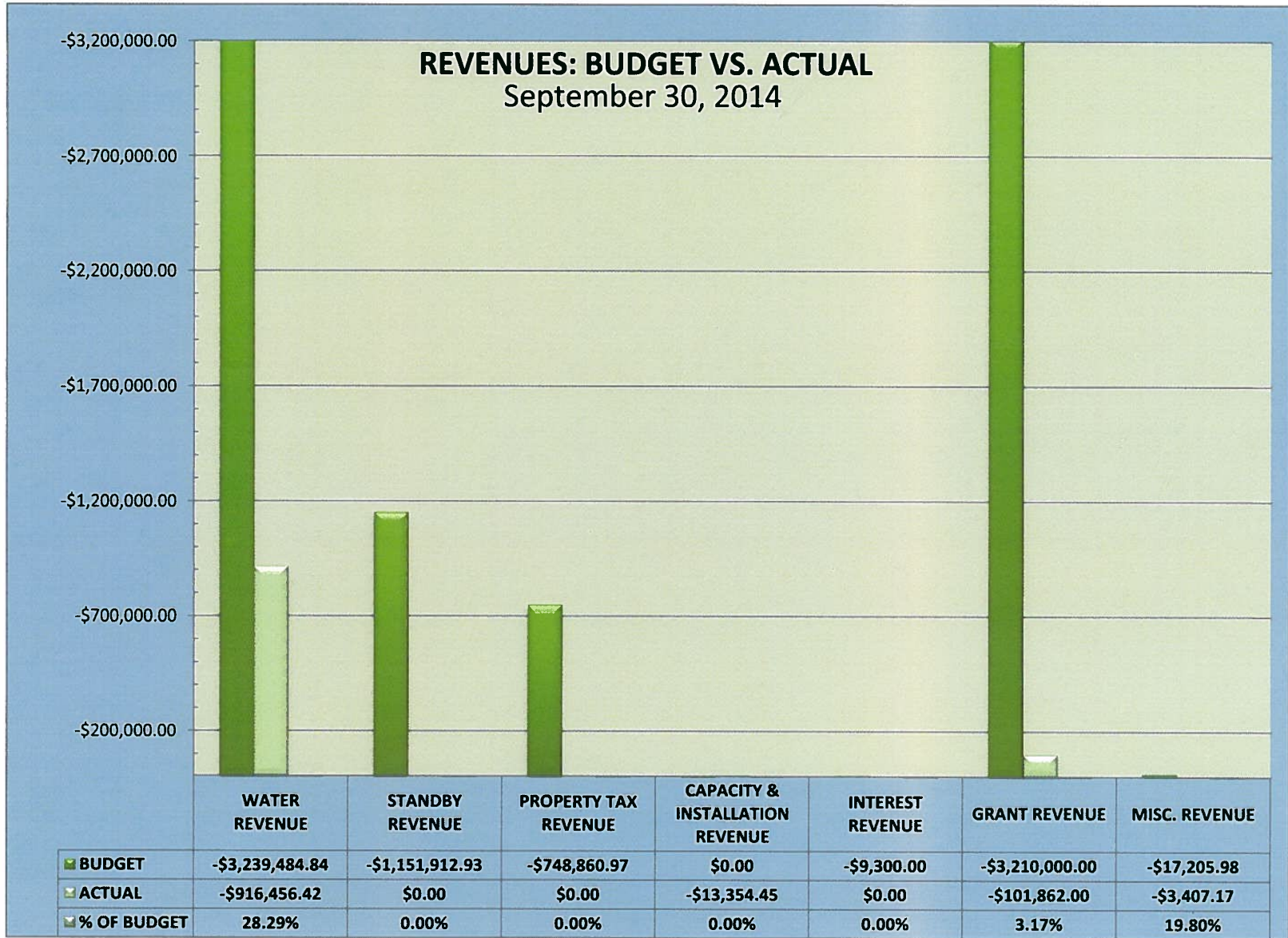
Production	14%	Costs tracking appropriately
Distribution	21%	Costs tracking appropriately
Customer Service	18%	Credit card fees high - to be outsourced
Administration	19%	Membership includes LAFCO fees paid in advance for year Other costs tracking appropriately
Engineering	27%	Maps includes annual costs paid in advance for year
Finance	21%	Costs tracking appropriately
Personnel	8%	Salary reflects long-term absence
Bonds & Loans	32%	Costs tracking appropriately
HDMC Tmt. Plant	42%	Contracted operation - unanticipated \$17K from SCE
Benefits Allocated	21%	Costs tracking appropriately
Field Allocated	16%	Costs tracking appropriately
Office Allocated	23%	Costs tracking appropriately
TOTAL	19%	

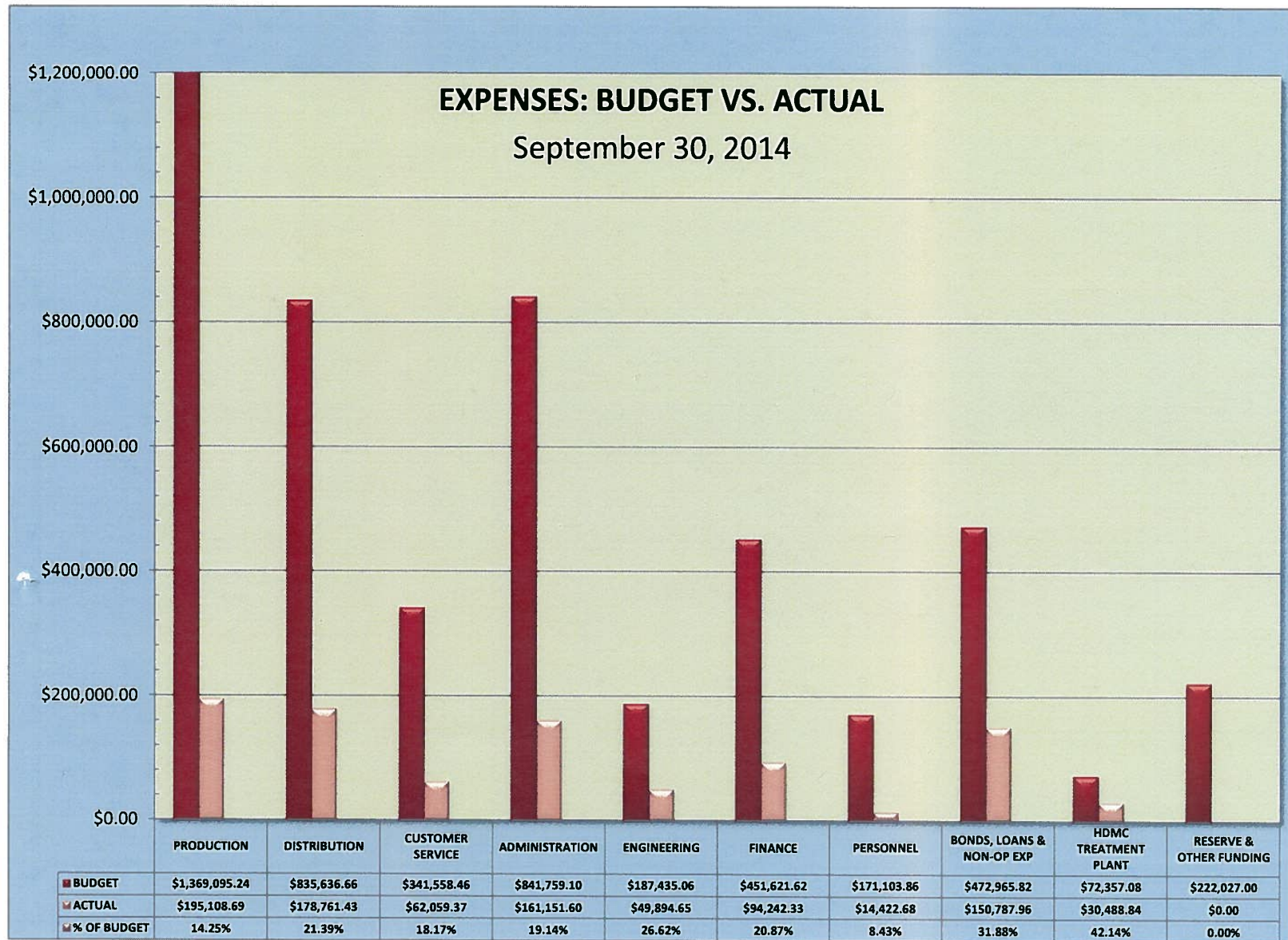
SUMMARY

Total Revenues exceed Total Expenses by \$98K or 3%

Total Revenues are 12% y-t-d due to property tax revenues not billed yet

Total Expenses are 19% y-t-d; tracking appropriately.







*Budget Report (Board Report) Account Summary

For Fiscal: 2014-2015 Period Ending: 09/30/2014

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Revenue						
Program: 40 - ** Revenues **						
<u>01-40-41010-FI</u>	METERED WATER SALES	1,661,000.00	1,661,000.00	158,095.19	511,982.33	-1,149,017.67 30.82%
<u>01-40-41012-FI</u>	ALLOW FOR WAAP/BILLING ADJ	0.00	0.00	0.00	-256.13	-256.13 0.00%
<u>01-40-41015-FI</u>	BASIC FEES	1,363,000.00	1,363,000.00	113,261.98	338,586.44	-1,024,413.56 24.84%
<u>01-40-41030-FI</u>	PRIVATE FIRE PROTECTION SERV.	18,955.21	18,955.21	1,960.55	5,957.31	-12,997.90 31.43%
<u>01-40-41040-FI</u>	SPECIAL SERVICES REVENUE	107,892.21	107,892.21	10,540.61	29,697.63	-78,194.58 27.53%
<u>01-40-41045-FI</u>	HDMC WWTP OPERATIONS REIMB	72,357.08	72,357.08	30,488.84	30,488.84	-41,868.24 42.14%
<u>01-40-41046-FI</u>	HDMC WWTP OVERHEAD REIMB R	16,280.34	16,280.34	0.00	0.00	-16,280.34 0.00%
<u>01-40-42100-FI</u>	STANDBY REVENUE-CURRENT	1,151,912.93	1,151,912.93	0.00	0.00	-1,151,912.93 0.00%
<u>01-40-43000-FI</u>	PROPERTY TAX - G.D.	404,000.00	404,000.00	0.00	0.00	-404,000.00 0.00%
<u>01-40-43010-FI</u>	AD VALOREM REVENUE - ID #2	92,335.81	92,335.81	0.00	0.00	-92,335.81 0.00%
<u>01-40-43020-FI</u>	ASSESSMENT REVENUE - CMM	252,525.16	252,525.16	0.00	0.00	-252,525.16 0.00%
<u>01-40-44010-FI</u>	WATER CAPACITY CHARGES	0.00	0.00	3,751.00	7,502.00	7,502.00 0.00%
<u>01-40-44030-FI</u>	METER INSTALLATION FEES	0.00	0.00	1,603.00	3,206.00	3,206.00 0.00%
<u>01-40-44035-FI</u>	METER REPAIR REVENUE	0.00	0.00	2,068.77	2,646.45	2,646.45 0.00%
<u>01-40-47000-FI</u>	MISCELLANEOUS REVENUE	7,905.98	7,905.98	0.00	3,407.17	-4,498.81 43.10%
<u>01-40-47002-FI</u>	INTEREST REVENUE - G.D.	9,300.00	9,300.00	0.00	0.00	-9,300.00 0.00%
Program: 40 - ** Revenues ** Total:		5,157,464.72	5,157,464.72	321,769.94	933,218.04	-4,224,246.68 18.09 %
Program: 41 - **CAPITAL REVENUE**						
<u>01-41-46110-FI</u>	GRANT REVENUE - STATE	3,210,000.00	3,210,000.00	0.00	101,862.00	-3,108,138.00 3.17%
Program: 41 - **CAPITAL REVENUE** Total:		3,210,000.00	3,210,000.00	0.00	101,862.00	-3,108,138.00 3.17 %
Revenue Total:		8,367,464.72	8,367,464.72	321,769.94	1,035,080.04	-7,332,384.68 12.37 %
Expense						
Program: 00 - ** Asset Expenses **						
<u>01-00-5-99-00400-FI</u>	BUDGET CLEARING - OPERATIONS	0.00	18,027.00	0.00	0.00	18,027.00 0.00%
<u>01-00-6-60-60004-FI</u>	OVERHEAD - LABOR (5390)	0.00	0.00	0.00	38.30	-38.30 0.00%
Program: 00 - ** Asset Expenses ** Total:		0.00	18,027.00	0.00	38.30	17,988.70 0.21 %
Program: 01 - ** Production **						
<u>01-01-5-01-01118-FI</u>	PRODUCTION SALARY	241,562.00	241,562.00	13,384.65	49,247.26	192,314.74 20.39%
<u>01-01-5-01-02205-RL</u>	WATER TREATMENT EXPENSE	14,803.28	14,803.28	1,466.30	2,591.60	12,211.68 17.51%
<u>01-01-5-01-02210-RL</u>	SMALL TOOLS - PRODUCTION	3,697.78	3,697.78	236.85	236.85	3,460.93 6.41%
<u>01-01-5-01-03102-GM</u>	WATER RECHARGE PURCHASE	236,500.00	236,500.00	0.00	0.00	236,500.00 0.00%
<u>01-01-5-01-03111-RL</u>	EQUIPMENT RENTAL	200.00	200.00	0.00	0.00	200.00 0.00%
<u>01-01-5-01-03115-RL</u>	PUMPING PLANT REPAIR & MAINT.	94,102.84	94,102.84	12,186.46	34,286.89	59,815.95 36.44%
<u>01-01-5-01-03120-RL</u>	TANK & RESERVOIR MAINTENANCE	200,000.00	200,000.00	0.00	0.00	200,000.00 0.00%
<u>01-01-5-01-03207-RL</u>	GENERATOR (LARGE) REPAIR & MA	13,501.57	13,501.57	0.00	0.00	13,501.57 0.00%
<u>01-01-5-01-04004-RL</u>	LABORATORY SERVICES	10,692.64	10,692.64	1,641.00	1,641.00	9,051.64 15.35%
<u>01-01-5-01-06105-RL</u>	POWER FOR PUMPING (ELECTRIC)	330,000.00	330,000.00	32,786.61	64,600.83	265,399.17 19.58%
<u>01-01-5-01-08001-RL</u>	PRIVATE WELL METERING	10,000.00	10,000.00	0.00	0.00	10,000.00 0.00%
<u>01-01-5-01-98001-FI</u>	EE BENEFITS ALLOCATED	157,768.07	156,866.01	33,246.56	33,246.56	123,619.45 21.19%
<u>01-01-5-01-98002-FI</u>	FIELD EXPENSES ALLOCATED	57,169.12	57,169.12	9,257.70	9,257.70	47,911.42 16.19%
Program: 01 - ** Production ** Total:		1,369,997.30	1,369,095.24	104,206.13	195,108.69	1,173,986.55 14.25 %
Program: 02 - ** Distribution **						
<u>01-02-5-02-01130-FI</u>	DISTRIBUTION SALARY	384,098.00	384,098.00	30,726.42	84,938.19	299,159.81 22.11%
<u>01-02-5-02-02211-JC</u>	SMALL TOOLS - DISTRIBUTION	20,560.00	20,560.00	102.11	102.11	20,457.89 0.50%
<u>01-02-5-02-02920-FI</u>	INVENTORY-OVER & SHORT	2,392.00	2,392.00	0.00	0.00	2,392.00 0.00%
<u>01-02-5-02-03106-JC</u>	MAINLINE AND LEAK REPAIR	81,153.89	81,153.89	3,405.46	25,428.48	55,725.41 31.33%
<u>01-02-5-02-03130-JC</u>	CROSS CONNECTION CONTROL EXP	1,000.00	2,950.00	0.00	0.00	2,950.00 0.00%
<u>01-02-5-02-03206-JC</u>	TRACTOR REPAIR / MAINT.	5,078.00	5,078.00	0.00	766.97	4,311.03 15.10%
<u>01-02-5-02-04005-JC</u>	UTILITY LOCATING (DIG ALERT)	10,088.00	10,088.00	1,063.43	1,740.66	8,347.34 17.25%

*Budget Report (Board Report)

For Fiscal: 2014-2015 Period Ending: 09/30/2014

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
01-02-5-02-98001-FI	EE BENEFITS ALLOCATED	244,186.20	242,790.03	51,457.50	51,457.50	191,332.53	21.19%
01-02-5-02-98002-FI	FIELD EXPENSES ALLOCATED	88,476.74	88,476.74	14,327.52	14,327.52	74,149.22	16.19%
Program: 02 - ** Distribution ** Total:		837,032.83	837,586.66	101,082.44	178,761.43	658,825.23	21.34 %
Program: 03 - ** Customer Service **							
01-03-5-03-01107-FI	FIELD SALARY - CUSTOMER SERVICE	23,096.00	23,096.00	2,110.32	5,702.07	17,393.93	24.69%
01-03-5-03-01114-FI	OFFICE SALARY - CUSTOMER SERV.	99,766.00	99,766.00	6,331.52	21,323.51	78,442.49	21.37%
01-03-5-03-03207-AGM	METER SERVICE REPAIR	52,379.62	52,379.62	54.00	391.15	51,988.47	0.75%
01-03-5-03-07007-AGM	CREDIT CARD FEES (CUSTOMER)	6,068.74	6,068.74	1,428.41	5,521.65	547.09	90.99%
01-03-5-03-07010-AGM	BAD DEBT	23,000.00	23,000.00	-228.26	-620.05	23,620.05	-2.70%
01-03-5-03-07015-AGM	CUSTOMER SERVICE - OTHER	16,900.00	16,900.00	1,364.21	3,815.40	13,084.60	22.58%
01-03-5-03-98001-FI	EE BENEFITS ALLOCATED	76,562.72	76,124.96	16,134.11	16,134.11	59,990.85	21.19%
01-03-5-03-98002-FI	FIELD EXPENSES ALLOCATED	4,799.19	4,799.19	777.16	777.16	4,022.03	16.19%
01-03-5-03-98003-FI	OFFICE EXPENSE ALLOCATED	39,423.95	39,423.95	9,014.37	9,014.37	30,409.58	22.87%
Program: 03 - ** Customer Service ** Total:		341,996.22	341,558.46	36,985.84	62,059.37	279,499.09	18.17 %
Program: 04 - ** Administration **							
01-04-5-04-01108-FI	ADMINISTRATION SALARY	205,539.00	198,854.00	11,633.48	34,196.55	164,657.45	17.20%
01-04-5-04-01115-FI	SAFETY SALARY	9,600.00	9,600.00	540.00	1,000.00	8,600.00	10.42%
01-04-5-04-01121-FI	DIRECTORS SALARY	20,835.60	20,835.60	2,083.56	5,729.79	15,105.81	27.50%
01-04-5-04-01210-GM	DIRECTORS / C.A.C. EDUCATION	9,500.00	9,500.00	0.00	0.00	9,500.00	0.00%
01-04-5-04-04007-GM	LEGISLATIVE ADVOCACY	21,000.00	21,000.00	1,750.00	1,750.00	19,250.00	8.33%
01-04-5-04-07008-GM	BUSINESS EXPENSE	10,400.00	10,400.00	2,053.25	2,783.41	7,616.59	26.76%
01-04-5-04-07014-GM	PUBLIC INFORMATION	45,430.01	45,430.01	4,566.50	8,470.10	36,959.91	18.64%
01-04-5-04-07016-GM	MEMBERSHIP, DUES & SUBSCRIPT	17,459.00	17,459.00	249.00	10,349.00	7,110.00	59.28%
01-04-5-04-07020-GM	WATER CONSERVATION EXPENSE	55,000.00	55,000.00	3,523.00	6,173.00	48,827.00	11.22%
01-04-5-04-07025-GM	LEGAL SERVICES - NON-PERSONNEL	104,000.00	104,000.00	8,623.00	17,246.00	86,754.00	16.58%
01-04-5-04-07218-GM	SAFETY EXPENSE	19,356.96	19,356.96	0.00	0.00	19,356.96	0.00%
01-04-5-04-07219-GM	EMERGENCY PREPAREDNESS	5,704.06	5,704.06	0.00	0.00	5,704.06	0.00%
01-04-5-04-07401-GM	PROPERTY INSURANCE	100,686.56	100,686.56	24,551.49	24,551.49	76,135.07	24.38%
01-04-5-04-98001-FI	EE BENEFITS ALLOCATED	138,464.49	137,672.80	29,178.70	29,178.70	108,494.10	21.19%
01-04-5-04-98003-FI	OFFICE EXPENSE ALLOCATED	86,260.11	86,260.11	19,723.56	19,723.56	66,536.55	22.87%
Program: 04 - ** Administration ** Total:		849,235.79	841,759.10	108,475.54	161,151.60	680,607.50	19.14 %
Program: 05 - ** Engineering **							
01-05-5-05-01109-FI	ENGINEERING/GIS/IT SALARY	85,638.00	85,638.00	6,436.20	20,624.99	65,013.01	24.08%
01-05-5-05-02305-ENG	MAPS/DRAFTING SUPPLIES	2,698.08	2,698.08	2,324.04	2,324.04	374.04	86.14%
01-05-5-05-04006-ENG	PLAN CHECK / INSPECTION	0.00	0.00	7,619.25	7,619.25	-7,619.25	0.00%
01-05-5-05-04008-GM	ENGINEERING CONTRACT SERVICES	21,590.78	13,220.78	0.00	0.00	13,220.78	0.00%
01-05-5-05-04013-ENG	ENG-TRAINING, MAPPING & OTHE	3,354.97	3,354.97	0.00	1,323.32	2,031.65	39.44%
01-05-5-05-98001-FI	EE BENEFITS ALLOCATED	52,127.81	51,829.76	10,984.92	10,984.92	40,844.84	21.19%
01-05-5-05-98003-FI	OFFICE EXPENSE ALLOCATED	30,693.47	30,693.47	7,018.13	7,018.13	23,675.34	22.87%
Program: 05 - ** Engineering ** Total:		196,103.11	187,435.06	34,382.54	49,894.65	137,540.41	26.62 %
Program: 06 - ** Finance **							
01-06-5-06-01101-FI	FINANCE SALARY	213,156.00	213,156.00	16,631.99	45,285.92	167,870.08	21.25%
01-06-5-06-04009-AGM	ACCOUNTING SERVICES	23,600.00	23,600.00	0.00	1,900.00	21,700.00	8.05%
01-06-5-06-07001-AGM	FINANCE - OTHER	15,912.00	15,912.00	1,350.65	3,631.61	12,280.39	22.82%
01-06-5-06-98001-FI	EE BENEFITS ALLOCATED	124,373.69	123,662.57	26,209.34	26,209.34	97,453.23	21.19%
01-06-5-06-98003-FI	OFFICE EXPENSE ALLOCATED	75,291.05	75,291.05	17,215.46	17,215.46	58,075.59	22.87%
Program: 06 - ** Finance ** Total:		452,332.74	451,621.62	61,407.44	94,242.33	357,379.29	20.87 %
Program: 07 - ** Personnel **							
01-07-5-07-01102-FI	PERSONNEL SALARY	34,500.00	27,815.00	0.00	2,218.76	25,596.24	7.98%
01-07-5-07-01215-HR	TRAINING & EE EDUCATION	24,300.00	22,350.00	486.63	636.63	21,713.37	2.85%
01-07-5-07-01905-HR	EMPLOYMENT RECRUITING EXPEN	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00%
01-07-5-07-01910-HR	LABOR LEGAL FEES	62,400.00	62,400.00	3,237.50	3,237.50	59,162.50	5.19%
01-07-5-07-01915-HR	PERSONNEL - OTHER	8,632.00	8,632.00	0.00	0.00	8,632.00	0.00%
01-07-5-07-98001-FI	EE BENEFITS ALLOCATED	21,014.02	20,893.87	4,428.29	4,428.29	16,465.58	21.19%
01-07-5-07-98003-FI	OFFICE EXPENSE ALLOCATED	17,062.99	17,062.99	3,901.50	3,901.50	13,161.49	22.87%
Program: 07 - ** Personnel ** Total:		177,909.01	169,153.86	12,053.92	14,422.68	154,731.18	8.53 %

***Budget Report (Board Report)**

For Fiscal: 2014-2015 Period Ending: 09/30/2014

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Program: 09 - ** Bonds, Loans & Non-Op Exp **						
<u>01-09-5-09-08115-FI</u>	93,000.00	93,000.00	93,000.00	93,000.00	0.00	100.00%
<u>01-09-5-09-08120-FI</u>	219,426.00	219,426.00	0.00	0.00	219,426.00	0.00%
<u>01-09-5-09-08215-FI</u>	149,557.50	149,557.50	75,812.35	75,812.35	73,745.15	50.69%
<u>01-09-5-09-08315-FI</u>	0.00	0.00	0.00	29.16	-29.16	0.00%
<u>01-09-5-09-08320-FI</u>	1,014.66	1,014.66	0.00	27.97	986.69	2.76%
<u>01-09-5-09-08325-FI</u>	9,967.66	9,967.66	0.00	1,058.48	8,909.18	10.62%
<u>01-09-5-09-09205-FI</u>	0.00	0.00	0.00	-19,140.00	19,140.00	0.00%
Program: 09 - ** Bonds, Loans & Non-Op Exp ** Total:	472,965.82	472,965.82	168,812.35	150,787.96	322,177.86	31.88 %
Program: 20 - ** HDMC Treatment Plant **						
<u>01-20-5-20-03101-AGM</u>	17,245.88	17,245.88	0.00	0.00	17,245.88	0.00%
<u>01-20-5-20-04100-AGM</u>	39,720.00	39,720.00	5,558.60	26,531.09	13,188.91	66.80%
<u>01-20-5-20-06100-AGM</u>	15,391.20	15,391.20	0.00	3,957.75	11,433.45	25.71%
Program: 20 - ** HDMC Treatment Plant ** Total:	72,357.08	72,357.08	5,558.60	30,488.84	41,868.24	42.14 %
Program: 42 - **RESERVE & OTHER FUNDING**						
<u>01-42-5-99-00100-AGM</u>	104,000.00	104,000.00	0.00	0.00	104,000.00	0.00%
<u>01-42-5-99-00200-AGM</u>	100,000.00	100,000.00	0.00	0.00	100,000.00	0.00%
Program: 42 - **RESERVE & OTHER FUNDING** Total:	204,000.00	204,000.00	0.00	0.00	204,000.00	0.00 %
Program: 51 - ** Benefits Allocated **						
<u>01-51-5-51-01211-FI</u>	213,000.00	213,000.00	24,880.74	57,955.24	155,044.76	27.21%
<u>01-51-5-51-01216-FI</u>	233,300.00	231,500.00	17,575.00	44,361.98	187,138.02	19.16%
<u>01-51-5-51-01220-FI</u>	8,890.00	8,810.00	887.36	2,677.99	6,132.01	30.40%
<u>01-51-5-51-01225-FI</u>	54,328.00	54,190.00	0.00	0.00	54,190.00	0.00%
<u>01-51-5-51-01230-FI</u>	147,550.00	145,934.00	14,909.68	36,104.70	109,829.30	24.74%
<u>01-51-5-51-01231-FI</u>	25,953.00	25,953.00	1,562.49	3,645.81	22,307.19	14.05%
<u>01-51-5-51-01233-FI</u>	5,850.00	5,850.00	87.00	304.50	5,545.50	5.21%
<u>01-51-5-51-01305-FI</u>	125,626.00	124,603.00	9,180.24	26,589.20	98,013.80	21.34%
<u>01-51-5-51-98000-FI</u>	-814,497.00	-809,840.00	-171,639.42	-171,639.42	-638,200.58	21.19%
Program: 51 - ** Benefits Allocated ** Total:	0.00	0.00	-102,556.91	0.00	0.00	0.00 %
Program: 52 - ** Field Allocated **						
<u>01-52-5-52-01240-D/P</u>	8,170.00	8,170.00	0.00	86.40	8,083.60	1.06%
<u>01-52-5-52-02206-D/P</u>	14,998.74	14,998.74	1,084.01	1,887.10	13,111.64	12.58%
<u>01-52-5-52-02212-D/P</u>	7,050.00	7,050.00	0.00	26.61	7,023.39	0.38%
<u>01-52-5-52-03205-D/P</u>	4,070.00	4,070.00	329.42	329.42	3,740.58	8.09%
<u>01-52-5-52-03905-D/P</u>	15,284.00	15,284.00	614.09	1,743.55	13,540.45	11.41%
<u>01-52-5-52-05005-D/P</u>	41,000.00	41,000.00	6,537.79	12,539.42	28,460.58	30.58%
<u>01-52-5-52-05010-D/P</u>	29,947.00	29,947.00	1,173.31	3,863.39	26,083.61	12.90%
<u>01-52-5-52-06305-ENG</u>	18,094.15	18,094.15	1,942.00	3,886.49	14,207.66	21.48%
<u>01-52-5-52-07009-D/P</u>	11,831.16	11,831.16	0.00	0.00	11,831.16	0.00%
<u>01-52-5-52-98000-FI</u>	-150,445.05	-150,445.05	-24,362.38	-24,362.38	-126,082.67	16.19%
Program: 52 - ** Field Allocated ** Total:	0.00	0.00	-12,681.76	0.00	0.00	0.00 %
Program: 53 - ** Office Allocated **						
<u>01-53-5-53-01405-AGM</u>	12,047.20	12,047.20	2,201.77	4,703.85	7,343.35	39.05%
<u>01-53-5-53-02105-AGM</u>	50,690.56	50,690.56	1,141.46	2,719.91	47,970.65	5.37%
<u>01-53-5-53-02110-AGM</u>	23,768.97	23,768.97	3,589.81	4,092.11	19,676.86	17.22%
<u>01-53-5-53-03906-AGM</u>	25,763.69	25,763.69	1,063.10	2,733.56	23,030.13	10.61%
<u>01-53-5-53-04015-AGM</u>	87,756.70	87,756.70	31,751.95	28,439.95	59,316.75	32.41%
<u>01-53-5-53-05010-AGM</u>	5,494.00	5,494.00	96.32	389.76	5,104.24	7.09%
<u>01-53-5-53-06205-AGM</u>	43,210.45	43,210.45	4,912.30	13,793.88	29,416.57	31.92%
<u>01-53-5-53-98000-FI</u>	-248,731.57	-248,731.57	-56,873.02	-56,873.02	-191,858.55	22.87%
Program: 53 - ** Office Allocated ** Total:	0.00	0.00	-12,116.31	0.00	0.00	0.00 %
Expense Total:	4,973,929.90	4,965,559.90	505,609.82	936,955.85	4,028,604.05	18.87 %
Report Surplus (Deficit):	3,393,534.82	3,401,904.82	-183,839.88	98,124.19	-3,303,780.63	2.88 %

*Budget Report (Board Report)

For Fiscal: 2014-2015 Period Ending: 09/30/2014

Group Summary

Program	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Revenue						
40 - ** Revenues **	5,157,464.72	5,157,464.72	321,769.94	933,218.04	-4,224,246.68	18.09 %
41 - ***CAPITAL REVENUE**	3,210,000.00	3,210,000.00	0.00	101,862.00	-3,108,138.00	3.17 %
Revenue Total:	8,367,464.72	8,367,464.72	321,769.94	1,035,080.04	-7,332,384.68	12.37 %
Expense						
00 - ** Asset Expenses **	0.00	18,027.00	0.00	38.30	17,988.70	0.21 %
01 - ** Production **	1,369,997.30	1,369,095.24	104,206.13	195,108.69	1,173,986.55	14.25 %
02 - ** Distribution **	837,032.83	837,586.66	101,082.44	178,761.43	658,825.23	21.34 %
03 - ** Customer Service **	341,996.22	341,558.46	36,985.84	62,059.37	279,499.09	18.17 %
04 - ** Administration **	849,235.79	841,759.10	108,475.54	161,151.60	680,607.50	19.14 %
05 - ** Engineering **	196,103.11	187,435.06	34,382.54	49,894.65	137,540.41	26.62 %
06 - ** Finance **	452,332.74	451,621.62	61,407.44	94,242.33	357,379.29	20.87 %
07 - ** Personnel **	177,909.01	169,153.86	12,053.92	14,422.68	154,731.18	8.53 %
09 - ** Bonds, Loans & Non-Op Exp **	472,965.82	472,965.82	168,812.35	150,787.96	322,177.86	31.88 %
20 - ** HDMC Treatment Plant **	72,357.08	72,357.08	5,558.60	30,488.84	41,868.24	42.14 %
42 - **RESERVE & OTHER FUNDING**	204,000.00	204,000.00	0.00	0.00	204,000.00	0.00 %
51 - ** Benefits Allocated **	0.00	0.00	-102,556.91	0.00	0.00	0.00 %
52 - ** Field Allocated **	0.00	0.00	-12,681.76	0.00	0.00	0.00 %
53 - ** Office Allocated **	0.00	0.00	-12,116.31	0.00	0.00	0.00 %
Expense Total:	4,973,929.90	4,965,559.90	505,609.82	936,955.85	4,028,604.05	18.87 %
Report Surplus (Deficit):	3,393,534.82	3,401,904.82	-183,839.88	98,124.19	-3,303,780.63	2.88 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
01 - GENERAL FUND	3,393,534.82	3,401,904.82	-183,839.88	98,124.19	-3,303,780.63
Report Surplus (Deficit):	3,393,534.82	3,401,904.82	-183,839.88	98,124.19	-3,303,780.63



Property Tax and Assessment Revenues and Collections as of 9/30/14

	2014/2015			2013/2014		
	<u>Revenue</u>	<u>Y-T-D Collections</u>	<u>% Collected</u>	<u>Revenue</u>	<u>Y-T-D Collections</u>	<u>% Collected</u>
ID#2	0	11,537		0	11,963	
General District Taxes	0	11,141		0	10,353	
CMM Assessment District	0	7,003		0	8,316	
Prior		7,131			10,853	
Standby Assessments	0	25,690		0	28,314	
Prior		22,489			48,746	
TOTAL	0	84,991		0	118,545	

As of 9/30/14, current year revenues have not yet been billed. Due approximately November. Collections are comprised of year-end "clean-up" checks from the county, not attributable to current year revenues. Prior year collections, as of the same date, are about 28% less than current, most notably prior standby assessments.

General District and Standby Assessments are District funds and can be used for any legal District purpose. CMM Assessment District funds are "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. CMM and Standby assessments have been split between current and prior. CMM shows more current and prior collections compared to last year. For Standbys, current payments are increased and prior payments are decreased.



Consumption Statistics Y-T-D as of 9/30/14

Consumption - 12 months ending:	CURRENT 9/30/2014	PRIOR 9/30/2013
CCF	584,432	596,276
Gallons	437,155,136	446,014,448
Acre Feet	1,342	1,369
Change	-2% decrease	

CONSUMPTION RANKING - TOP TEN - Quarter Ending 9/30/14

<u>Ranking</u>	<u>Account Name</u>	<u>Consumption (CCF)</u>
1	Joshua Tree Parks & Recreation	4,935
2	Hi-Desert Medical Center (hospital)	4,656
3	Joshua Tree Memorial Park	2,744
4	Quail Springs Village Apartments	2,343
5	Joshua Tree Memorial Park	2,283
6	Lazy H Mobilehome Park	1,353
7	Hi-Desert Medical Center (continuing care)	1,218
8	Yucca Trails Apartments	1,208
9	William Pyle (mobile home park)	1,193
10	San Bernardino County office	824
		<hr/> 22,757

****STRATEGIC BUDGET PROJECT REPORT For Expense Accounts**



Joshua Basin Water District

****STRATEGIC BUDGET PROJECT REPORT**

Date Range 07/01/2014 - 11/19/2014

For Expense Accounts



Project #	Project Name	Estimated Completion Date	Status	Group	DATE RANGE*			INCEPTION thru PRINT DATE		
					Period Budget	Period Activity	Variance Favorable (Unfavorable)	Total Budget	Total Activity	Variance Favorable (Unfavorable)
022	CHLORINE ANALYZERS	06/30/2015	Active	*INT: CAP IMP	36,000.00	712.97	35,287.03	64,600.63	5,580.88	59,019.75
023	D-3-1 BOOSTER	08/31/2014	Active	*INT: CAP IMP	2,370.00	19,506.36	-17,136.36	252,370.00	324,799.44	-72,429.44
026	LARGE METER TESTING	08/30/2014	Active	*INT: MAINT	6,000.00	183.25	5,816.75	36,000.00	39,885.61	-3,885.61
036	PARCEL ACCOUNT FILING SYSTM		NOT FUNDED	*INT: CAP RESERVE	11,192.87	0.00	11,192.87	11,192.87	0.00	11,192.87
038	RECORD ARCHIVAL SYSTEM		NOT FUNDED	*INT: CAP IMP	0.00	0.00	0.00	0.00	0.00	0.00
039	INCODE VERSION X	06/30/2015	Active	*INT: CAP IMP	45,000.00	0.00	45,000.00	87,033.41	44,719.87	42,313.54
040	SPACE NEEDS ASSESSMENT	06/28/2016	Suspended	*INT: CAP IMP	25,800.00	0.00	25,800.00	26,024.00	224.00	25,800.00
044	TRNSFR SWITCHES @ BOOSTER	08/31/2014	Active	*INT: CAP IMP	0.00	363.50	-363.50	2,432.00	3,087.34	-655.34
108	RECHARGE POND (GRANT)	11/13/2014	Active	*808-834 RECHARGE	0.00	776,161.09	-776,161.09	2,712,290.48	2,674,604.37	37,686.11
808	WATER RECHARGE-POND	12/15/2014	Active	*808-834 RECHARGE	0.00	0.00	0.00	1,791,264.45	1,713,538.72	77,725.73
817	15,000 MAINLINE REPLACEMT	06/28/2016	Future - UNKNOW	*INT: CAP IMP	0.00	0.00	0.00	0.00	63,598.66	-63,598.66
831	HDMC SECONDARY PIPELINE		Suspended	*INT: CAP IMP	0.00	0.00	0.00	52,558.70	52,558.70	0.00
A14016	HZONE TANK CONSTRUCTION	11/30/2015	Future - 14/15 FY	*019-A14016 HZONE	300,000.00	0.00	300,000.00	333,773.26	0.00	333,773.26
Z28	RESERVOIR LAND ACQ.		NOT FUNDED	*INT: CAP IMP	0.00	0.00	0.00	50,000.00	57,039.59	-7,039.59
Z49	UPDATE DISTRICT FEES	06/30/2015	Active	*INT: CAP IMP	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00
Z62	OFFICE CARPETING	06/28/2016	NOT FUNDED	*INT: CAP IMP	0.00	0.00	0.00	0.00	0.00	0.00
Z65	GROUNDWATER MGMT PLAN		Future - 14/15 FY	*INT: CAP IMP	50,000.00	0.00	50,000.00	50,000.00	0.00	50,000.00
Report Total:					491,362.87	796,927.17	-305,564.30	5,484,539.80	4,979,637.18	504,902.62

****STRATEGIC BUDGET PROJECT REPORT For Expense Accounts**

Date Range 07/01/2014 - 11/19/2014

Group Totals

Group	Period Budget	Period Activity	Variance Favorable (Unfavorable)	Total Budget	Total Activity	Variance Favorable (Unfavorable)
*019-A14016 HZONE	300,000.00	0.00	300,000.00	333,773.26	0.00	333,773.26
*808-834 RECHARGE	0.00	776,161.09	-776,161.09	4,503,554.93	4,388,143.09	115,411.84
*INT: CAP IMP	174,170.00	20,582.83	153,587.17	600,018.74	551,608.48	48,410.26
*INT: CAP RESERVE	11,192.87	0.00	11,192.87	11,192.87	0.00	11,192.87
*INT: MAINT	6,000.00	183.25	5,816.75	36,000.00	39,885.61	-3,885.61
Report Total:	491,362.87	796,927.17	-305,564.30	5,484,539.80	4,979,637.18	504,902.62



Joshua Basin Water District

Strategic

JBWD Projects Supplement

Proj #	Project Name	P.M.	Status	Strategic Plan #	Approximate Start Date	Estimated Completion Date	% Complete per PM	Projected Progress
022	CHLORINE ANALYZERS	RANDY	Active		7/1/2011	6/30/2015	25	1ST STATION IN PROGRESS
023	D-3-1 BOOSTER	RANDY	Active		7/1/2011	8/31/2014	100	N.O.C.
026	LARGE METER TESTING	JIM CO	Active	3.1.6	7/1/2012	8/30/2014	99	1 METER LEFT, MIGHT NEED CONTRACTOR DUE TO SAFETY/DEPTH
036	PARCEL ACCOUNT FILING SYSTM	SUSAN	NOT FUNDED	3.5.2	7/1/2012		0	
038	RECORD ARCHIVAL SYSTEM	SUSAN	NOT FUNDED		7/1/2012		0	
039	INCODE VERSION X	SUSAN	Active	5.5.3	7/1/2013	6/30/2015	75	UTILITIES REMAIN
040	SPACE NEEDS ASSESSMENT	CURT §	Suspended	3.5.4	7/1/2012	6/28/2016		
044	TRNSFR SWITCHES @ BOOSTER	RANDY	Active		7/1/2013	8/31/2014	100	
108	RECHARGE POND (GRANT)	CURT §	Active		7/1/2011	11/13/2014	100	
808	WATER RECHARGE-POND	CURT §	Active	1.1.4	7/1/2005	12/15/2014	99	WINTERIZE AIR VACS, CLAY VALS.
817	15,000 MAINLINE REPLACEMT	CURT §	Future - UNKNOWN	3.6.5	7/1/2005	6/28/2016	1	WAITING ON BOARD ACTION
831	HDMC SECONDARY PIPELINE	CURT §	Suspended		7/1/2008			NO ACTION BEING TAKEN
A14016	HZONE TANK CONSTRUCTION	RANDY	Future - 14/15 FY		7/1/2014	11/30/2014	10	PLANS & SPECS, READY TO BID
Z28	RESERVOIR LAND ACQ.	CURT §	NOT FUNDED	3.5.6	7/1/2008			SHOULD CONSIDER CHROME 6 TREATMENT FACILITIES.
Z49	UPDATE DISTRICT FEES	SUSAN	Active		7/1/2011	6/30/2015	10	BACKGROUND WORK

Proj #	Project Name	P.M.	Status	Strategic Plan #	Approximate Start Date	Estimated Completion Date	% Complete per PM	Projected Progress
Z62	OFFICE CARPETING	SUSAN	NOT FUNDED	3.5.7	9/1/2012	6/28/2016	0	
Z65	GROUNDWATER MGMT PLAN	CURTIS	Future - 14/15 FY		7/1/2013			SUSPENDED; SUSTAINABLE GROUNDWATER MGT. ACT

****NON-STRATEGIC PROJECT BUDGET REPORT For Expense Account**



Joshua Basin Water District

****NON-STRATEGIC PROJECT BUDGET REPORT**

Date Range 07/01/2014 - 11/19/2014

For Expense Accounts



Project #	Project Name	Estimated Completion Date	Status	Group	DATE RANGE*		Variance Favorable (Unfavorable)	INCEPTION thru PRINT DATE		Variance Favorable (Unfavorable)
					Period Budget	Period Activity		Total Budget	Total Activity	
005	HAULING STATION		NOT FUNDED	*INT: MAINT	0.00	0.00	0.00	0.00	1,673.38	-1,673.38
013	C2B TANK DRAINAGE/OVERFLO		Suspended	*INT: CAP IMP	0.00	0.00	0.00	0.00	23,423.56	-23,423.56
376	SOLAR PROJECT @ OLYMPIC		Future - UNKNOV	*CUST DEP: PLAN CHK	0.00	0.00	0.00	0.00	0.00	0.00
377	SOLAR PROJ:CASCADE&SHASTA		Future - UNKNOV	*CUST DEP: PLAN CHK	0.00	0.00	0.00	0.00	0.00	0.00
378	ALTAMIRA DEVELOPMENT		Future - UNKNOV	*CUST DEP: PLAN CHK	0.00	0.00	0.00	0.00	0.00	0.00
379	MTR RPR:4728 AVENIDA DEL		Pending Payment	*CUST: DAMAGE	0.00	0.00	0.00	0.00	516.66	-516.66
380	MTR RPR: 61611 ALTA VISTA		Pending Payment	*CUST: DAMAGE	0.00	0.00	0.00	0.00	0.00	0.00
382	MTR RPR: 8475 FLEUR		Pending Payment	*CUST: DAMAGE	0.00	0.00	0.00	0.00	822.80	-822.80
383	MTR RPR: 61690 DIVISION	06/30/2014	Pending Payment	*CUST: DAMAGE	0.00	0.00	0.00	0.00	331.58	-331.58
384	MTR RPR: 61845 VERBENA		Pending Payment	*CUST: DAMAGE	0.00	0.00	0.00	0.00	0.00	0.00
A14001	WELL 15 NOISE ASSESSMENT	03/31/2015	Active	*INT: CAP IMP	0.00	2,061.20	-2,061.20	0.00	2,061.20	-2,061.20
A14002	WELL 14 REHAB	05/31/2015	Future - 14/15 FY	*INT: CAP RESERVE	80,000.00	0.00	80,000.00	80,000.00	0.00	80,000.00
A14003	36" FORMAT PRINTER/SCANNER I		Future - 14/15 FY	*INT: CAP RESERVE	12,000.00	0.00	12,000.00	12,000.00	0.00	12,000.00
A14004	VEHICLE PURCHASES (MULTIPLE)	01/20/2015	Future - 14/15 FY	*INT: CAP RESERVE	60,000.00	0.00	60,000.00	90,000.00	0.00	90,000.00
A14005	DITCHWITCH TRENCHER W/ TRAI		Future - 15/16 FY	*INT: CAP RESERVE	0.00	0.00	0.00	55,000.00	0.00	55,000.00
A14006	MOLE/BORING MACHINE		Future - 15/16 FY	*INT: CAP RESERVE	0.00	0.00	0.00	8,000.00	0.00	8,000.00
A14007	PRESSURE RELIEF VALVES @ WEL	07/31/2015	Future - 14/15 FY	*INT: CAP IMP	45,000.00	0.00	45,000.00	45,000.00	0.00	45,000.00
A14008	WATER MASTER PLAN UPDATE	06/30/2015	Future - 14/15 FY	*INT: CAP IMP	0.00	0.00	0.00	77,000.00	0.00	77,000.00
A14009	2010 URBAN WATER MGT PLAN L	10/31/2014	Active	*A14009-Z41:URBN MG	6,000.00	5,583.50	416.50	6,000.00	5,583.50	416.50
A14010	2015 URBAN WATER MANAGEME	06/30/2016	NOT FUNDED	*INT: CAP IMP	0.00	0.00	0.00	0.00	0.00	0.00
A14011	10 RASCALS TO PLC'S	07/31/2015	Future - 14/15 FY	*INT: CAP IMP	56,065.90	0.00	56,065.90	56,065.90	0.00	56,065.90
A14012	CAPITAL IMPROVEMENT PLAN	06/30/2016	NOT FUNDED	*INT: CAP IMP	0.00	0.00	0.00	0.00	0.00	0.00
A14013	ELECTRICAL WIRING DIAGRAMS (		Future - 14/15 FY	*INT: CAP RESERVE	65,000.00	0.00	65,000.00	65,000.00	0.00	65,000.00
A14014	CHROMIUM STUDY	07/01/2020	NOT FUNDED	*INT: CAP IMP	100,000.00	0.00	100,000.00	100,000.00	0.00	100,000.00
A14015	MOBILE MINI	06/01/2015	Future - 14/15 FY	*INT: CAP IMP	0.00	0.00	0.00	8,500.00	0.00	8,500.00
A14017	A-1 TANK ROAD		Future - 14/15 FY	*INT: CAP IMP	70,000.00	0.00	70,000.00	70,000.00	0.00	70,000.00
A14022	ORGANIZATIONAL STUDY		NOT FUNDED	*INT: CAP IMP	0.00	0.00	0.00	0.00	0.00	0.00
C14001	MTR RPR: APN #063114326		Pending Payment	*CUST: DAMAGE	0.00	0.00	0.00	0.00	0.00	0.00

Date Range 07/01/2014 - 11/19/2014

Project #	Project Name	Estimated Completion Date	Status	Group	DATE RANGE*			INCEPTION thru PRINT DATE		
					Period Budget	Period Activity	Variance Favorable (Unfavorable)	Total Budget	Total Activity	Variance Favorable (Unfavorable)
C14003	BKFLW RPR: 61550 DIVISION ST.		Complete	*CUST: DAMAGE	0.00	0.00	0.00	0.00	0.00	0.00
C14004	MTR RPR: 6553 HILLVIEW RD.		Pending Payment	*CUST: DAMAGE	0.00	0.00	0.00	0.00	0.00	0.00
E14001	PLAN CHECK: 4500 OLIVE TREES C		Active	*CUST DEP: PLAN CHK	0.00	0.00	0.00	0.00	0.00	0.00
Z60	WATER UTILITY TRAILER		NOT FUNDED	*INT: CAP IMP	0.00	0.00	0.00	0.00	4,217.71	-4,217.71
Report Total:					494,065.90	7,644.70	486,421.20	672,565.90	38,630.39	633,935.51

Group Totals

Group	Period Budget	Period Activity	Variance Favorable (Unfavorable)	Total Budget	Total Activity	Variance Favorable (Unfavorable)
*A14009-Z41:URBN MGT	6,000.00	5,583.50	416.50	6,000.00	5,583.50	416.50
*CUST DEP: PLAN CHK	0.00	0.00	0.00	0.00	0.00	0.00
*CUST: DAMAGE	0.00	0.00	0.00	0.00	1,671.04	-1,671.04
*INT: CAP IMP	271,065.90	2,061.20	269,004.70	356,565.90	29,702.47	326,863.43
*INT: CAP RESERVE	217,000.00	0.00	217,000.00	310,000.00	0.00	310,000.00
*INT: MAINT	0.00	0.00	0.00	0.00	1,673.38	-1,673.38
Report Total:	494,065.90	7,644.70	486,421.20	672,565.90	38,630.39	633,935.51



Joshua Basin Water District

Non-Strategic

JBWD Projects Supplement

Proj #	Project Name	P.M.	Status	Strategic Plan #	Approximate Start Date	Estimated Completion Date	% Complete per PM	Projected Progress
005	HAULING STATION	JIM CO	NOT FUNDED		7/1/2010			WAITING FOR DIRECTION FROM C.S./S.G.; NEED?
013	C2B TANK DRAINAGE/OVERFLO	RANDY	Suspended		7/1/2010			
376	SOLAR PROJECT @ OLYMPIC	KEITH |	Future - UNKNOWN		1/1/2014			
377	SOLAR PROJ:CASCADE&SHASTA	KEITH |	Future - UNKNOWN		1/1/2014			
378	ALTAMIRA DEVELOPMENT	KEITH |	Future - UNKNOWN		1/1/2014			
379	MTR RPR:4728 AVENIDA DEL	FINAN	Pending Payment		2/1/2014		0%	REPAIR AFTER PAYMENT
380	MTR RPR: 61611 ALTA VISTA	FINAN	Pending Payment		3/1/2014		0%	REPAIR AFTER PAYMENT
382	MTR RPR: 8475 FLEUR	FINAN	Pending Payment		4/1/2014		100	A/R
383	MTR RPR: 61690 DIVISION	FINAN	Pending Payment		4/1/2014	6/30/2014	100	A/R
384	MTR RPR: 61845 VERBENA	FINAN	Pending Payment		4/1/2014		0%	REPAIR AFTER PAYMENT
A14001	WELL 15 NOISE ASSESSMENT	CURT S	Active		8/1/2014	3/31/2015	10	BROUGHT TO BOARD 11/19/14
A14002	WELL 14 REHAB	RANDY	Future - 14/15 FY		7/1/2014	5/31/2015	20	DEVELOPING RFP
A14003	36" FORMAT PRINTER/SCANNER MFP	KEITH |	Future - 14/15 FY		7/1/2014			
A14004	VEHICLE PURCHASES (MULTIPLE)	JIM CO	Future - 14/15 FY		7/1/2014	1/20/2015	35	WAITING FOR 1 TON BED; TOYOTA IN USE EXCEPT 2-WAY RADIO
A14005	DITCHWITCH TRENCHER W/ TRAILER	JIM CO	Future - 15/16 FY		7/1/2014		0	MOVING OUT OF 14/15 TO FUTURE, POSSIBLY 15/16

Proj #	Project Name	P.M.	Status	Strategic Plan #	Approximate Start Date	Estimated Completion Date	% Complete per PM	Projected Progress
A14006	MOLE/BORING MACHINE	JIM CO	Future - 15/16 FY		7/1/2014		0	REMOVING FROM BUDGET 11/12/14
A14007	PRESSURE RELIEF VALVES @ WELLS	RANDY	Future - 14/15 FY		7/1/2014	7/31/2015	10	QUOTES RECEIVED FOR VALVES
A14008	WATER MASTER PLAN UPDATE	CURT S	Future - 14/15 FY		1/1/2015	6/30/2015		CONSULTANT; MEETING WITH DUDEK ON 11/20.
A14009	2010 URBAN WATER MGT PLAN UPDA1	CURT S	Active		9/1/2014	10/31/2014	100	APPROVED BY D.W.R.
A14010	2015 URBAN WATER MANAGEMENT PL	CURT S	NOT FUNDED		7/1/2015	6/30/2016	0	NOT DUE YET
A14011	10 RASCALS TO PLC'S	RANDY	Future - 14/15 FY		7/1/2014	7/31/2015		SCHEDULING IN PROGRESS
A14012	CAPITAL IMPROVEMENT PLAN	CURT S	NOT FUNDED		7/1/2015	6/30/2016	0	DEPENDS ON WATER MASTER PLAN
A14013	ELECTRICAL WIRING DIAGRAMS @ WE	RANDY	Future - 14/15 FY		7/1/2014			
A14014	CHROMIUM STUDY	CURT S	NOT FUNDED		7/1/2014	7/1/2020 1		FUNDING/GRANTS?
A14015	MOBILE MINI	CURT S	Future - 14/15 FY		2/1/2015	6/1/2015 1	0	
A14017	A-1 TANK ROAD	RANDY	Future - 14/15 FY		7/1/2014		0	PENDING DECISION ON H-ZONE TANK
A14022	ORGANIZATIONAL STUDY	CURT S	NOT FUNDED		7/1/2014			SUSPENDED
C14001	MTR RPR: APN #063114326	FINAN	Pending Payment		8/1/2014		0	REPAIR AFTER PAYMENT
C14003	BKFLW RPR: 61550 DIVISION ST.	FINAN	Complete		9/1/2014		100	NEED TO CLOSE 11/13/14
C14004	MTR RPR: 6553 HILLVIEW RD.	FINAN	Pending Payment		10/1/201		0	REPAIR AFTER PAYMENT
E14001	PLAN CHECK: 4500 OLIVE TREES ON 3	KEITH I	Active		7/1/2013			
Z60	WATER UTILITY TRAILER	RANDY	NOT FUNDED		7/1/2010			NOT FUNDED

JOSHUA BASIN WATER DISTRICT
MEETING AGENDA REPORT

Meeting of the Board of Directors

December 17, 2014

Report to: President and Members of the Board

Prepared by: Susan Greer 

TOPIC:
ELECTION OF BOARD OFFICERS – PRESIDENT AND VICE PRESIDENT

RECOMMENDATION:
Elect President and Vice President for calendar year 2015.

ANALYSIS:
Article 2.01 of the District's Administration Code requires election of the Officers of the Board at the last regular meeting of each calendar year. Officers are the President and Vice President and they will serve for calendar year 2015.

It is the responsibility of the President of the Board to preside over all meetings. The Vice-President shall act in the President's absence or inability to act.

STRATEGIC PLAN ITEM:
N/A

FISCAL IMPACT:
N/A