



REGULAR MEETING OF THE FINANCE COMMITTEE
TUESDAY NOVEMBER 25, 2014 4:00 PM
61750 CHOLLITA ROAD, JOSHUA TREE, CA 92252
AGENDA

1. CALL TO ORDER
2. PLEDGE OF ALLEGIANCE
3. DETERMINATION OF QUORUM
4. APPROVAL OF AGENDA
5. PUBLIC COMMENT
- Pg. 1-41 6. 13-14 FINANCIAL REPORT (AUDIT) REVIEW
Recommend that the Committee receive information, ask questions and approve Financial Report for presentation to full Board of Directors on December 17, 2014
- Pg. 42 7. APPROVE MINUTES OF THE PRIOR COMMITTEE MEETING
- Pg. 43-51 8. CHECK AUDIT REPORT REVIEW FOR SEPTEMBER 2014
- Pg. 52-67 9. FIRST QUARTER FINANCIAL REPORT
Recommend that the Committee receive and accept report for presentation to the full Board.
- Pg. 68-77 10. DISCUSS SAMPLE PROJECT REPORTS
Recommend that the Committee discuss proposed project reports and recommend any changes.
11. STAFF REPORT
12. ADJOURNMENT

INFORMATION

During "Public Comment", please use the podium microphone. State your name and have your information prepared and be ready to provide your comments. The District is interested and appreciates your comments. A 3-minute time limit will be imposed. Thank you. Any person with a disability who requires accommodation in order to participate in this meeting should telephone Joshua Basin Water District at (760) 366-8438, at least 48 hours prior to the meeting in order to make a request for a disability-related modification or accommodation.

Materials related to an item on this Agenda submitted to the Committee after distribution of the agenda packet are available for public inspection in the District's office located at 61750 Chollita Road, Joshua Tree, California 92252 during normal business hours.

JOSHUA BASIN WATER DISTRICT
MEETING AGENDA REPORT

Meeting of the Finance Committee

November 25, 2014

Report to: President and Members of the Board

Prepared by: Susan Greer



TOPIC:
13/14 Financial Report (Audit) Review

RECOMMENDATION:
Receive information, ask questions and approve Financial Report for presentation to full Board of Directors on December 17, 2014.

ANALYSIS:

The District's Auditor, Paul Kaymark, from Charles Z Fedak & Company, will attend the meeting and provide the Committee with the 13/14 audit results. The DRAFT audit report is attached.

This is the opportunity for the Committee to ask any questions and direct the Auditor regarding the content of his presentation to the full Board.

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

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**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

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

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Financial Section

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

Charles Z. Fedak & Company

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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
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 | | | | | |
|---|----------------------|----------------------|--------------------|-------------------|------------------|
| | 2014 | 2013 | Change | 2012 | Change |
| 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 | 31,378,673 | 32,428,751 | (1,050,078) | 26,741,763 | 5,686,988 |
| Total assets | 41,684,256 | 40,449,557 | 1,234,699 | 33,535,474 | 6,914,083 |
| Liabilities: | | | | | |
| Current liabilities | 1,336,411 | 3,407,832 | (2,071,421) | 673,494 | 2,734,338 |
| Non-current liabilities | 3,369,414 | 3,460,107 | (90,693) | 3,758,556 | (298,449) |
| Total liabilities | 4,705,825 | 6,867,939 | (2,162,114) | 4,432,050 | 2,435,889 |
| Net position: | | | | | |
| Net investment in capital assets | 28,008,673 | 28,969,751 | (961,078) | 22,868,325 | 6,101,426 |
| Unrestricted | 8,969,758 | 4,611,867 | 4,357,891 | 6,235,099 | (1,623,232) |
| Total net position | 36,978,431 | 33,581,618 | 3,396,813 | 29,103,424 | 4,478,194 |
| Total liabilities and net position | \$ 41,684,256 | \$ 40,449,557 | 1,234,699 | 33,535,474 | 6,914,083 |

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

| | 2014 | 2013 | Change | 2012 | Change |
|--|----------------------|-------------------|--------------------|-------------------|------------------|
| 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 | (21,380,369) | (1,164,944) | 90,274 | (22,455,039) |
| 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 | (20,426,538) | (1,266,630) | 312,799 | (21,380,369) |
| 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.

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 | <u>9,335,648</u> | <u>6,976,260</u> |
| 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 | <u>32,348,608</u> | <u>33,473,297</u> |
| Total assets | <u>\$ 41,684,256</u> | <u>40,449,557</u> |
| <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 | <u>1,336,411</u> | <u>3,407,832</u> |
| 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 | <u>3,369,414</u> | <u>3,460,107</u> |
| Total liabilities | <u>4,705,825</u> | <u>6,867,939</u> |
| 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 | <u>36,978,431</u> | <u>33,581,618</u> |
| | <u>\$ 41,684,256</u> | <u>40,449,557</u> |

See accompanying notes to the basic financial statements

Basic Financial Statements

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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 Office 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 | 341,756 | 279,081 | 586,185 |
| 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

| Year | Principal | Interest | Total |
|-----------|--------------|-----------|-----------|
| 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 | 456,000 | 20,700 | 476,700 |
| Total | 3,370,000 | 1,929,690 | 5,299,690 |
| Current | (93,000) | | |
| Long-term | \$ 3,277,000 | | |

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

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

| | 2014 | 2013 |
|---|---------------|-------------|
| 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 | (3,277,000) | (3,370,000) |
| | \$ 28,008,673 | 28,969,751 |

(9) Unrestricted Net Position

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

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

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 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:

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

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

| Fiscal Year | Annual Pension Cost (APC) | Percentage of APC Contributed | Net Pension Obligation | APC Percentage of Payroll |
|-------------|---------------------------|-------------------------------|------------------------|---------------------------|
| 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

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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 – PEPRA

| 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 (Asset) 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

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

Charles Z. Fedak & Company

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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, CPA's - An Accountancy Corporation
Cypress, California
October 31, 2014

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JOSHUA BASIN WATER DISTRICT
Minutes of the
REGULAR MEETING OF THE FINANCE COMMITTEE
Monday September 29, 2014
61750 Chollita Road, Joshua Tree, CA 92252

1. CALL TO ORDER 4:13 PM

2. PLEDGE OF ALLEGIANCE

Committee Members Present: Victoria Fuller, Vice President
Robert Johnson, Director

Staff Present: Susan Greer, Controller
Anne Roman, Accountant

Guests: None

3. DETERMINATION OF QUORUM

4. APPROVAL OF AGENDA

MSC/Johnson/Fuller 2/0 to approve the agenda for the September 29, 2014 Regular Meeting of the Finance Committee.

5. PUBLIC COMMENT

None.

6. APPROVE MINUTES OF THE PRIOR COMMITTEE MEETINGS

MSC/Johnson/Fuller 2/0 to approve the minutes of September 4, 2014.

7. CHECK AUDIT REPORTS FOR AUGUST 2014

Check Audit reports for August 2014 were received.

8. DISCUSS SAMPLE PROJECTS REPORTS

Suggestions from committee. Will revised and continue discussion.

9. DISCUSS SAMPLE FINANCIAL REPORT GRAPHS

Okay as presented; will include going forward.

10. STAFF REPORT

Audit update. FTB interagency intercept program update.

11. ADJOURNMENT

MSC/Johnson/Fuller 2/0 adjourned the meeting at 5:03 pm

Respectfully submitted;

Susan Greer, Controller



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 - 09/30/2014

| 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 | |
| <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 ANALYSIS | 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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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 | |
| <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 | CENTRTEL | 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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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>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 |

*Check Report JBWD

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>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 |

*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 | |
| <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 Finance Committee

November 25, 2014

Report to: President and Members of the Board

Prepared by: Susan Greer 

TOPIC:
FIRST QUARTER FINANCIAL REPORT

RECOMMENDATION:
Receive and accept report for presentation to the full Board.

ANALYSIS:
The first financial report of the 14/15 fiscal year, for the quarter ending 9/30/14, is attached. We will discuss in detail at the meeting.

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



P.O. BOX 675 • 61750 CHOLLITA ROAD • JOSHUA TREE • CALIFORNIA 92252
 TELEPHONE (760) 366-8438 FAX (760) 366-9528 E-mail: customerservice@jbwd.com
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

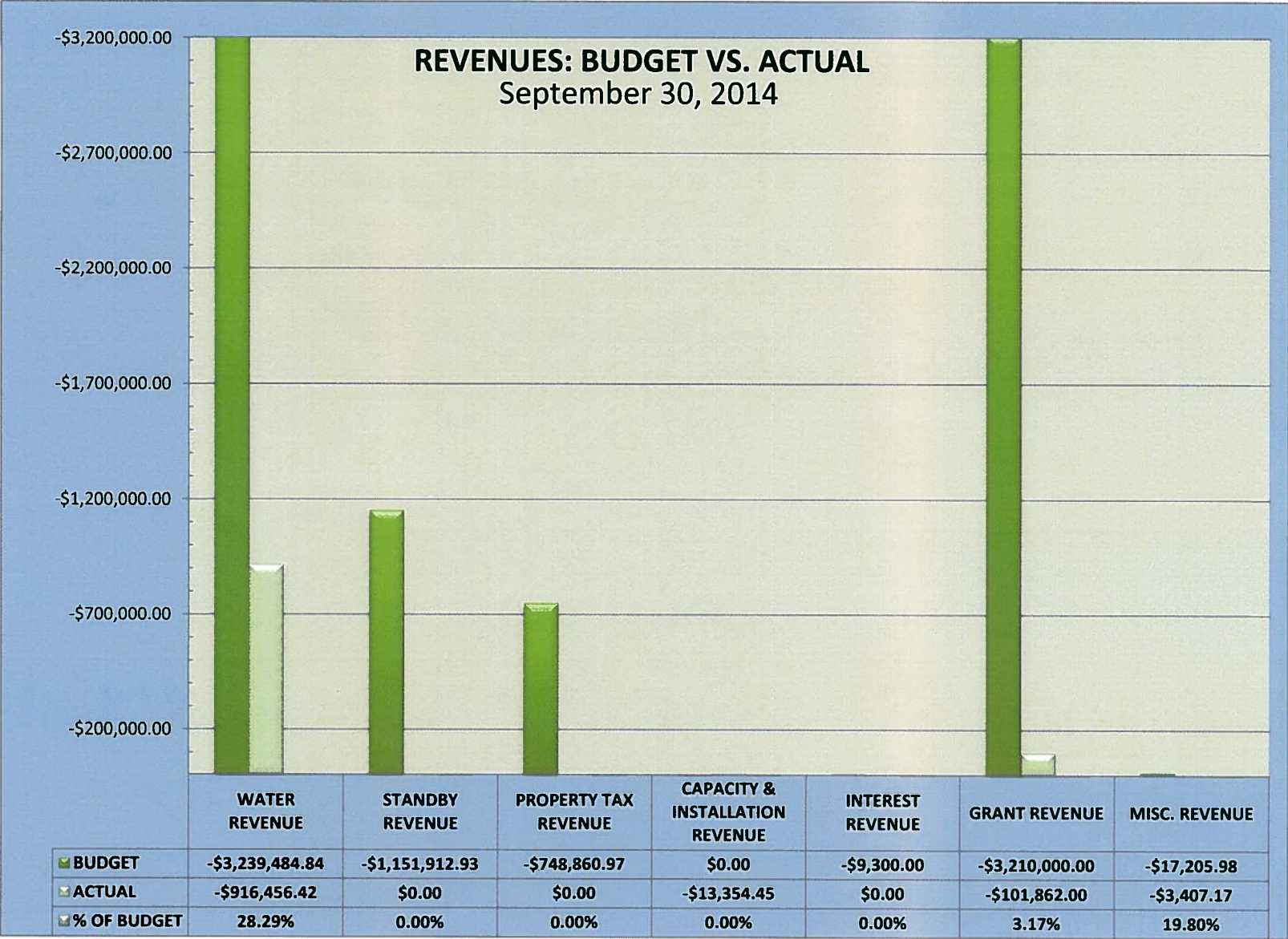
| | | |
|--------------------|------------|---|
| Production | 14% | Costs tracking appropriately |
| Distribution | 21% | Costs tracking appropriately |
| Customer Service | 18% | Credit card fees high - to be outsourced |
| Administration | 19% | Membership includes LAFCO fees paid in advance for year 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 of HR Manager |
| 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 | <u>23%</u> | Costs tracking appropriately |
| TOTAL | 19% | |

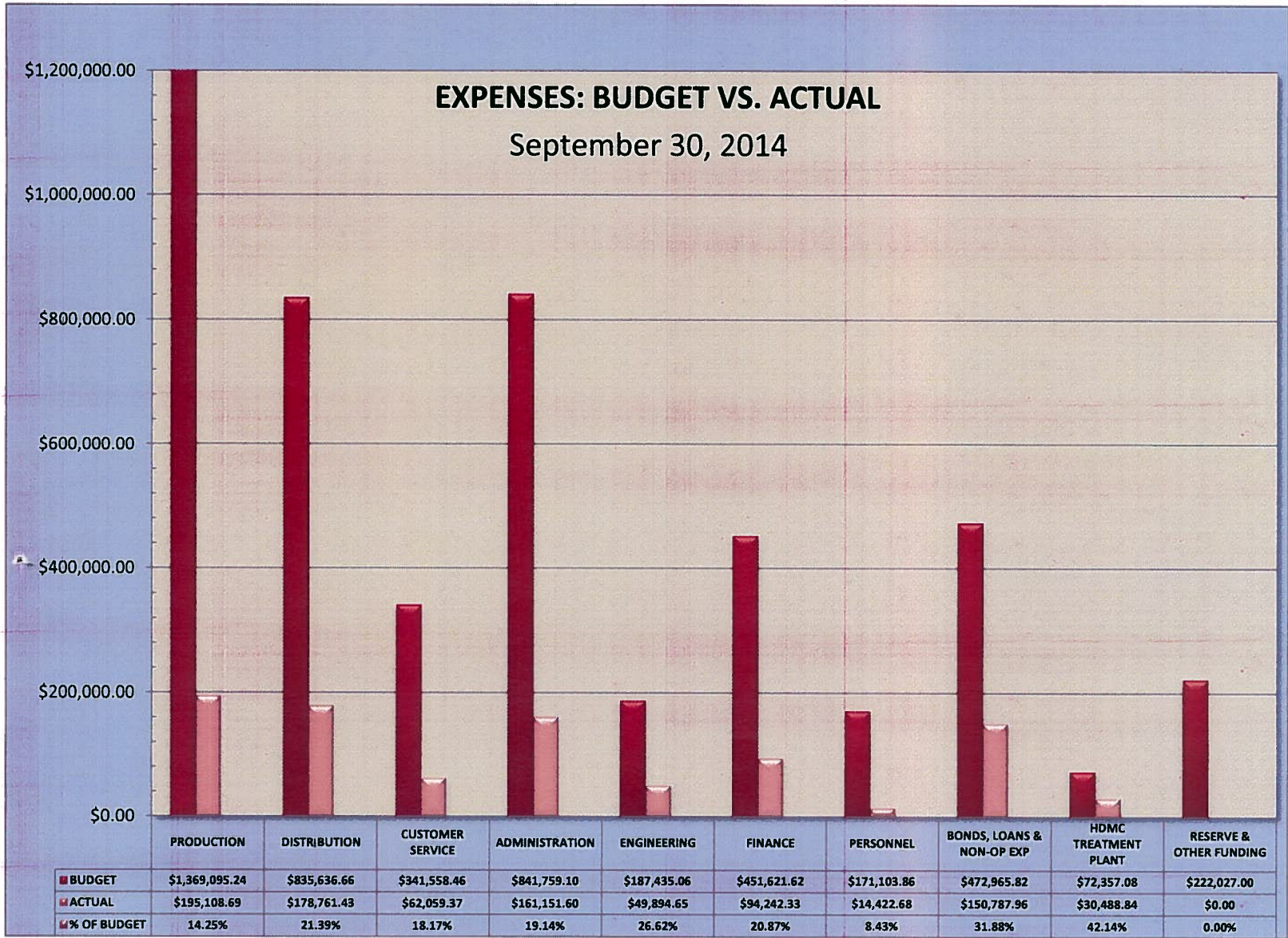
SUMMARY

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 Revenues 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 ** | | | | | | | |
| 01-40-41010-FI | METERED WATER SALES | 1,661,000.00 | 1,661,000.00 | 158,095.19 | 511,982.33 | -1,149,017.67 | 30.82% |
| 01-40-41012-FI | ALLOW FOR WAAP/BILLING ADJ | 0.00 | 0.00 | 0.00 | -256.13 | -256.13 | 0.00% |
| 01-40-41015-FI | BASIC FEES | 1,363,000.00 | 1,363,000.00 | 113,261.98 | 338,586.44 | -1,024,413.56 | 24.84% |
| 01-40-41030-FI | PRIVATE FIRE PROTECTION S... | 18,955.21 | 18,955.21 | 1,960.55 | 5,957.31 | -12,997.90 | 31.43% |
| 01-40-41040-FI | SPECIAL SERVICES REVENUE | 107,892.21 | 107,892.21 | 10,540.61 | 29,697.63 | -78,194.58 | 27.53% |
| 01-40-41045-FI | HDMC WWTP OPERATIONS RE... | 72,357.08 | 72,357.08 | 30,488.84 | 30,488.84 | -41,868.24 | 42.14% |
| 01-40-41046-FI | HDMC WWTP OVERHEAD REIM.. | 16,280.34 | 16,280.34 | 0.00 | 0.00 | -16,280.34 | 0.00% |
| 01-40-42100-FI | STANDBY REVENUE-CURRENT | 1,151,912.93 | 1,151,912.93 | 0.00 | 0.00 | -1,151,912.93 | 0.00% |
| 01-40-43000-FI | PROPERTY TAX - G.D. | 404,000.00 | 404,000.00 | 0.00 | 0.00 | -404,000.00 | 0.00% |
| 01-40-43010-FI | AD VALOREM REVENUE - ID #2 | 92,335.81 | 92,335.81 | 0.00 | 0.00 | -92,335.81 | 0.00% |
| 01-40-43020-FI | ASSESSMENT REVENUE - CMM | 252,525.16 | 252,525.16 | 0.00 | 0.00 | -252,525.16 | 0.00% |
| 01-40-44010-FI | WATER CAPACITY CHARGES | 0.00 | 0.00 | 3,751.00 | 7,502.00 | 7,502.00 | 0.00% |
| 01-40-44030-FI | METER INSTALLATION FEES | 0.00 | 0.00 | 1,603.00 | 3,206.00 | 3,206.00 | 0.00% |
| 01-40-44035-FI | METER REPAIR REVENUE | 0.00 | 0.00 | 2,068.77 | 2,646.45 | 2,646.45 | 0.00% |
| 01-40-47000-FI | MISCELLANEOUS REVENUE | 7,905.98 | 7,905.98 | 0.00 | 3,407.17 | -4,498.81 | 43.10% |
| 01-40-47002-FI | 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** | | | | | | | |
| 01-41-46110-FI | 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 ** | | | | | | | |
| 01-00-5-99-00400-FI | BUDGET CLEARING | 0.00 | 18,027.00 | 0.00 | 0.00 | 18,027.00 | 0.00% |
| 01-00-6-60-60004-FI | 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 ** | | | | | | | |
| 01-01-5-01-01118-FI | PRODUCTION SALARY | 241,562.00 | 241,562.00 | 13,384.65 | 49,247.26 | 192,314.74 | 20.39% |
| 01-01-5-01-02205-RL | WATER TREATMENT EXPENSE | 14,803.28 | 14,803.28 | 1,466.30 | 2,591.60 | 12,211.68 | 17.51% |
| 01-01-5-01-02210-RL | SMALL TOOLS - PRODUCTION | 3,697.78 | 3,697.78 | 236.85 | 236.85 | 3,460.93 | 6.41% |
| 01-01-5-01-03102-GM | WATER RECHARGE PURCHASE | 236,500.00 | 236,500.00 | 0.00 | 0.00 | 236,500.00 | 0.00% |
| 01-01-5-01-03111-RL | EQUIPMENT RENTAL | 200.00 | 200.00 | 0.00 | 0.00 | 200.00 | 0.00% |
| 01-01-5-01-03115-RL | PUMPING PLANT REPAIR & MA... | 94,102.84 | 94,102.84 | 12,186.46 | 34,286.89 | 59,815.95 | 36.44% |
| 01-01-5-01-03120-RL | TANK & RESERVOIR MAINTEN... | 200,000.00 | 200,000.00 | 0.00 | 0.00 | 200,000.00 | 0.00% |
| 01-01-5-01-03207-RL | GENERATOR (LARGE) REPAIR ... | 13,501.57 | 13,501.57 | 0.00 | 0.00 | 13,501.57 | 0.00% |
| 01-01-5-01-04004-RL | LABORATORY SERVICES | 10,692.64 | 10,692.64 | 1,641.00 | 1,641.00 | 9,051.64 | 15.35% |
| 01-01-5-01-06105-RL | POWER FOR PUMPING (ELECT... | 330,000.00 | 330,000.00 | 32,786.61 | 64,600.83 | 265,399.17 | 19.58% |
| 01-01-5-01-08001-RL | PRIVATE WELL METERING | 10,000.00 | 10,000.00 | 0.00 | 0.00 | 10,000.00 | 0.00% |
| 01-01-5-01-98001-FI | EE BENEFITS ALLOCATED | 157,768.07 | 156,866.01 | 33,246.56 | 33,246.56 | 123,619.45 | 21.19% |
| 01-01-5-01-98002-FI | 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 ** | | | | | | | |
| 01-02-5-02-01130-FI | DISTRIBUTION SALARY | 384,098.00 | 384,098.00 | 30,726.42 | 84,938.19 | 299,159.81 | 22.11% |
| 01-02-5-02-02211-JC | SMALL TOOLS - DISTRIBUTION | 20,560.00 | 20,560.00 | 102.11 | 102.11 | 20,457.89 | 0.50% |
| 01-02-5-02-02920-FI | INVENTORY-OVER & SHORT | 2,392.00 | 2,392.00 | 0.00 | 0.00 | 2,392.00 | 0.00% |
| 01-02-5-02-03106-JC | MAINLINE AND LEAK REPAIR | 81,153.89 | 81,153.89 | 3,405.46 | 25,428.48 | 55,725.41 | 31.33% |
| 01-02-5-02-03130-JC | CROSS CONNECTION CONTRO.. | 1,000.00 | 1,000.00 | 0.00 | 0.00 | 1,000.00 | 0.00% |
| 01-02-5-02-03206-JC | TRACTOR REPAIR / MAINT. | 5,078.00 | 5,078.00 | 0.00 | 766.97 | 4,311.03 | 15.10% |
| 01-02-5-02-04005-JC | 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 | 835,636.66 | 101,082.44 | 178,761.43 | 656,875.23 | 21.39 % |
| Program: 03 - ** Customer Service ** | | | | | | | |
| 01-03-5-03-01107-FI | FIELD SALARY - CUSTOMER S... | 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 ... | 99,766.00 | 99,766.00 | 6,331.52 | 21,323.51 | 78,442.49 | 21.37% |
| 01-03-5-03-03107-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 (CUSTOM... | 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. EDUCATI... | 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 & SUBSCR. | 17,459.00 | 17,459.00 | 249.00 | 10,349.00 | 7,110.00 | 59.28% |
| 01-04-5-04-07020-GM | WATER CONSERVATION EXPE... | 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-PERS... | 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 SE... | 21,590.78 | 13,220.78 | 0.00 | 0.00 | 13,220.78 | 0.00% |
| 01-05-5-05-04013-ENG | ENG-TRAINING, MAPPING & OT... | 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 | 24,300.00 | 486.63 | 636.63 | 23,663.37 | 2.62% |
| 01-07-5-07-01905-HR | EMPLOYMENT RECRUITING EX.. | 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 | 171,103.86 | 12,053.92 | 14,422.68 | 156,681.18 | 8.43 % |

***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 ** | | | | | | |
| 01-09-5-09-08115-FI | CMM PRINCIPLE | 93,000.00 | 93,000.00 | 93,000.00 | 93,000.00 | 0.00 100.00% |
| 01-09-5-09-08120-FI | MORONGO BASIN PIPELINE | 219,426.00 | 219,426.00 | 0.00 | 0.00 | 219,426.00 0.00% |
| 01-09-5-09-08215-FI | INTEREST EXPENSE - CMM | 149,557.50 | 149,557.50 | 75,812.35 | 75,812.35 | 73,745.15 50.69% |
| 01-09-5-09-08315-FI | ID #2 BONDS COLLECTION CH... | 0.00 | 0.00 | 0.00 | 29.16 | -29.16 0.00% |
| 01-09-5-09-08320-FI | GENERAL TAX COLLECTION C... | 1,014.66 | 1,014.66 | 0.00 | 27.97 | 986.69 2.76% |
| 01-09-5-09-08325-FI | ADMINISTRATION - CMM | 9,967.66 | 9,967.66 | 0.00 | 1,058.48 | 8,909.18 10.62% |
| 01-09-5-09-09205-FI | MISC NON-OP EXPENSE | 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 ** | | | | | | |
| 01-20-5-20-03101-AGM | HDMC: OTHER | 17,245.88 | 17,245.88 | 0.00 | 0.00 | 17,245.88 0.00% |
| 01-20-5-20-04100-AGM | HDMC: CONTRACTED OPERAT... | 39,720.00 | 39,720.00 | 5,558.60 | 26,531.09 | 13,188.91 66.80% |
| 01-20-5-20-06100-AGM | HDMC: PUMPING POWER | 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** | | | | | | |
| 01-42-5-99-00100-AGM | EQUIP&TECH RES <from>/to | 104,000.00 | 104,000.00 | 0.00 | 0.00 | 104,000.00 0.00% |
| 01-42-5-99-00200-AGM | WELL/BOOSTER RES <from>/to | 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 ** | | | | | | |
| 01-51-5-51-01211-FI | COMPENSATED LEAVE | 213,000.00 | 213,000.00 | 24,880.74 | 57,955.24 | 155,044.76 27.21% |
| 01-51-5-51-01216-FI | CAFETERIA PLAN EXPENSE | 233,300.00 | 231,500.00 | 17,575.00 | 44,361.98 | 187,138.02 19.16% |
| 01-51-5-51-01220-FI | GROUP INSURANCE EXPENSE | 8,890.00 | 8,810.00 | 887.36 | 2,677.99 | 6,132.01 30.40% |
| 01-51-5-51-01225-FI | WORKERS COMPENSATION IN... | 54,328.00 | 54,190.00 | 0.00 | 0.00 | 54,190.00 0.00% |
| 01-51-5-51-01230-FI | RETIREMENT: PERS Classic 2... | 147,550.00 | 145,934.00 | 14,909.68 | 36,104.70 | 109,829.30 24.74% |
| 01-51-5-51-01231-FI | RETIREMENT: PERS Tier 2 2%... | 25,953.00 | 25,953.00 | 1,562.49 | 3,645.81 | 22,307.19 14.05% |
| 01-51-5-51-01233-FI | RETIREMENT - 457 CONTRIBUT.. | 5,850.00 | 5,850.00 | 87.00 | 304.50 | 5,545.50 5.21% |
| 01-51-5-51-01305-FI | PAYROLL TAXES | 125,626.00 | 124,603.00 | 9,180.24 | 26,589.20 | 98,013.80 21.34% |
| 01-51-5-51-98000-FI | ALLOCATED EXPENSES | -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 ** | | | | | | |
| 01-52-5-52-01240-D/P | UNIFORMS (FIELD) | 8,170.00 | 8,170.00 | 0.00 | 86.40 | 8,083.60 1.06% |
| 01-52-5-52-02206-D/P | SHOP EXPENSE - COMBINED | 14,998.74 | 14,998.74 | 1,084.01 | 1,887.10 | 13,111.64 12.58% |
| 01-52-5-52-02212-D/P | SMALL TOOLS EXPENSE - CO... | 7,050.00 | 7,050.00 | 0.00 | 26.61 | 7,023.39 0.38% |
| 01-52-5-52-03205-D/P | TOOL / EQUIP REPAIR | 4,070.00 | 4,070.00 | 329.42 | 329.42 | 3,740.58 8.09% |
| 01-52-5-52-03905-D/P | BUILDING REPAIR/MAINT-SHOP.. | 15,284.00 | 15,284.00 | 614.09 | 1,743.55 | 13,540.45 11.41% |
| 01-52-5-52-05005-D/P | FUEL-VEHICLES | 41,000.00 | 41,000.00 | 6,537.79 | 12,539.42 | 28,460.58 30.58% |
| 01-52-5-52-05010-D/P | AUTO EXPENSE - FIELD | 29,947.00 | 29,947.00 | 1,173.31 | 3,863.39 | 26,083.61 12.90% |
| 01-52-5-52-06305-ENG | COMMUNICATIONS | 18,094.15 | 18,094.15 | 1,942.00 | 3,886.49 | 14,207.66 21.48% |
| 01-52-5-52-07009-D/P | REGULATORY, PERMITS, ETC | 11,831.16 | 11,831.16 | 0.00 | 0.00 | 11,831.16 0.00% |
| 01-52-5-52-98000-FI | ALLOCATED EXPENSES | -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 ** | | | | | | |
| 01-53-5-53-01405-AGM | TEMPORARY LABOR FEES | 12,047.20 | 12,047.20 | 2,201.77 | 4,703.85 | 7,343.35 39.05% |
| 01-53-5-53-02105-AGM | OFFICE SUPPLIES & EQUIPME... | 50,690.56 | 50,690.56 | 1,141.46 | 2,719.91 | 47,970.65 5.37% |
| 01-53-5-53-02110-AGM | POSTAGE | 23,768.97 | 23,768.97 | 3,589.81 | 4,092.11 | 19,676.86 17.22% |
| 01-53-5-53-03906-AGM | BUILDING REPAIR/MAINT - OFF... | 25,763.69 | 25,763.69 | 1,063.10 | 2,733.56 | 23,030.13 10.61% |
| 01-53-5-53-04015-AGM | COMPUTER SOFTWARE & SUP... | 87,756.70 | 87,756.70 | 31,751.95 | 28,439.95 | 59,316.75 32.41% |
| 01-53-5-53-05010-AGM | AUTO EXPENSE - OFFICE | 5,494.00 | 5,494.00 | 96.32 | 389.76 | 5,104.24 7.09% |
| 01-53-5-53-06205-AGM | TELEPHONE AND UTILITIES | 43,210.45 | 43,210.45 | 4,912.30 | 13,793.88 | 29,416.57 31.92% |
| 01-53-5-53-98000-FI | ALLOCATED EXPENSES | -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

| Progra... | 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 | 835,636.66 | 101,082.44 | 178,761.43 | 656,875.23 | 21.39 % |
| 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 | 171,103.86 | 12,053.92 | 14,422.68 | 156,681.18 | 8.43 % |
| 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 % |

***Budget Report (Board Report)**

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

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 | 1,193 |
| 10 | San Bernardino County office | 824 |
| | | 22,757 |

JOSHUA BASIN WATER DISTRICT
MEETING AGENDA REPORT

Meeting of the Finance Committee

November 25, 2014

Report to: Committee Members

Prepared by: Susan Greer



TOPIC:
DISCUSS SAMPLE PROJECT REPORTS

RECOMMENDATION:
Discuss proposed project reports and recommend any changes.

ANALYSIS:
This is continuing discussion of proposed project reports as requested by a board member at the Strategic Planning meeting. The request was to provide reporting of both cost information as well as project status. The attached reports are partly generated directly from our system with additional information required from various Project Managers (Staff) to provide information about status.

STRATEGIC PLAN ITEM:
N/A

FISCAL IMPACT:
N/A

****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 | | Variance Favorable (Unfavorable) |
|----------------------|-----------------------------|---------------------------|-------------------|-------------------|-------------------|-------------------|----------------------------------|---------------------------|---------------------|----------------------------------|
| | | | | | Period Budget | Period Activity | Variance Favorable (Unfavorable) | Total Budget | Total Activity | |
| 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 REPLACMT | 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 |

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 | CURT | Future - 14/15 FY | | 7/1/2013 | | | SUSPENDED; SUSTAINABLE GROUNDWATER MGT. ACT |

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

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



Joshua Basin Water District

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 | | Variance Favorable (Unfavorable) |
|-----------|------------------------------|---------------------------|-------------------|---------------------|---------------|-----------------|----------------------------------|---------------------------|----------------|----------------------------------|
| | | | | | Period Budget | Period Activity | Variance Favorable (Unfavorable) | 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 | *A14009-241: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 |



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 I | Future - UNKNOWN | | 1/1/2014 | | | |
| 377 | SOLAR PROJ:CASCADE&SHASTA | KEITH I | Future - UNKNOWN | | 1/1/2014 | | | |
| 378 | ALTAMIRA DEVELOPMENT | KEITH I | 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 I | 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 UPDAT | 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 |