



REGULAR MEETING OF THE FINANCE COMMITTEE
MONDAY, APRIL 27, 2015 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 6. APPROVE MINUTES OF THE PRIOR COMMITTEE MEETING
Recommend that the Committee approve minutes of the April 2, 2015 Special Meeting of the Finance Committee.
- Pg. 2 7. DISCUSS NEXT MEETING DATE
Recommend that the Committee discuss alternative meeting date for the next meeting which would otherwise occur on the Memorial Day holiday.
- Pgs. 3-28 8. 3rd QUARTER ENDING 3/31/15 FINANCIAL REPORT
Recommend that the Committee review, make suggestions for any changes, and recommend for adoption at the next Board meeting.
- Pgs. 29-30 9. ONGOING DISCUSSION OF INACTIVE METER BILLING ISSUE
Recommend for discussion and Staff direction only.
10. ADJOURNMENT

INFORMATION

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

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

JOSHUA BASIN WATER DISTRICT
Minutes of the
SPECIAL MEETING OF THE FINANCE COMMITTEE
Thursday, April 2, 2015
61750 Chollita Road, Joshua Tree, CA 92252

1. CALL TO ORDER 4:00 PM

2. PLEDGE OF ALLEGIANCE

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

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

Guests: 2

3. DETERMINATION OF QUORUM

All present.

4. APPROVAL OF AGENDA

MSC/Johnson/Fuller 2/0 to reverse items 7 and 9 and approve the agenda for the April 2, 2015 Special Meeting of the Finance Committee.

5. PUBLIC COMMENT

None.

6. APPROVE MINUTES OF THE PRIOR COMMITTEE MEETING

MSC/Johnson/Fuller 2/0 to approve the minutes of February 23, 2015 Regular Meeting of the Finance Committee.

7. ONGOING DISCUSSION OF PROPOSED INACTIVE METER CHARGES

Ongoing discussion of proposed inactive meter charges ensued.

8. CHECK AUDIT REPORT FOR FEBRUARY 2015

Check Audit for February 2015 was received.

9. 2nd QUARTER 12/31/14 FINANCIAL REPORT

2nd Quarter 12/31/14 financial report was received.

10. STAFF REPORT

Next meeting will be April 27, 2015

11. ADJOURNMENT

MSC/Johnson/Fuller 2/0 adjourned the meeting at 5:37 PM

Respectfully submitted;

Susan Greer, Assistant General Manager/Controller

JOSHUA BASIN WATER DISTRICT
FINANCE COMMITTEE AGENDA REPORT

Meeting of the Finance Committee

April 27, 2015

Report to: Members of the Committee

Prepared by: Susan Greer



TOPIC:
DISCUSS NEXT MEETING DATE

RECOMMENDATION:
Discuss alternative meeting date for the next meeting which would otherwise occur on the Memorial Day holiday.

ANALYSIS:
Per the Committee's informal schedule, the next Finance Committee meeting would occur on May 25, which is Memorial Day, and the District is closed. Please come to the meeting prepared to discuss alternative meeting dates.

STRATEGIC PLAN ITEM:
N/A


FISCAL IMPACT:
N/A

JOSHUA BASIN WATER DISTRICT
FINANCE COMMITTEE AGENDA REPORT

Meeting of the Finance Committee

April 27, 2015

Report to: Committee Members

Prepared by: Susan Greer 

TOPIC:
3rd QUARTER ENDING 3/31/15 FINANCIAL REPORT

RECOMMENDATION:
Review, make suggestions for any changes and recommend for adoption at the next Board meeting.

ANALYSIS:
Our third quarterly financial report is attached for fiscal year 14/15. We will discuss the enclosed information in detail. We will also provide an update on the water revenues.

STRATEGIC PLAN ITEM:
N/A

FISCAL IMPACT:
N/A

OTHER IMPACTS:
N/A



JOSHUA BASIN WATER DISTRICT
3rd QUARTER ENDING 3/31/15 FINANCIAL REPORT SUMMARY

CASH FLOW

\$637K water bill payments collected during the quarter
\$314K property taxes/assessments collected during the quarter
\$1.5M received from CDPH grant reimbursement
\$74K spent on CMM debt service
\$69K spent on capital projects during the quarter
Total cash INcreased \$1.6M during the quarter, due to receipt of grant reimbursement and decreased capital spending

CASH BALANCES

Capital spending has stabilized and cash balances continue to increase
Both Emergency and Opportunity Funds are at their target balances
Total cash as of 3/31/15 is INcreased \$1.6M over last quarter, and \$380K from one year ago

PROPERTY TAX AND ASSESSMENT COLLECTIONS

Total collections are 3% more than last year even though revenues are 2% less
Current year Prior Standby collections are 38% more than last year, may indicate property sales

BOARD REPORT

Total Revenues are 84% of budget, including property tax and assessment revenues
Water Revenues are 73% of budget
Total Expenses are 60% of budget
Total revenues exceed total revenues by \$1.4M

CONSUMPTION STATISTICS

Y-T-D usage through 3/31/15 is 7% less than last year
The top 10 users represent the following types of businesses:

Hospital	4,497
Housing	4,097
Public agency	907
Commercial	831
	<hr/>
	10,332



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

January - March 2015

Beginning Cash	4,381,774.30
Prior Period (December) Adjustment	-2.00

SOURCE OF FUNDS:

Water A/R Collections	636,929.63	
Grant Revenues	1,528,133.66	
Turn On/Misc	8,406.82	
Consumer Deposits	18,716.87	
Project Deposits	5,000.00	
HDMC WWTP Operations Reimbursement	95,149.42	
HDMC WWTP Operations Overhead Revenue	21,966.30	
Property Taxes G.D.	36,834.68	
ID #2 Tax Collections	17,238.53	
Standby Collections - Prior	74,143.27	
Standby Collections - Current	140,551.13	
CMM Assessment Collections	45,710.35	
Water Capacity Charges	7,704.00	
Sewer Capacity Charges	0.00	
Meter Installation Fees	3,206.00	
Hzone Reimbursement Fees	6,105.00	
Interest	2,272.05	
	<u>2,648,067.71</u>	
TOTAL SOURCE OF FUNDS		2,648,067.71

FUNDS USED:

Debt Service	73,719.82	
Capital Additions	69,013.24	
Operating Expenses	403,856.74	
Employee Funded Payroll Taxes & CalPERS	125,088.05	
Employer Funded Payroll Taxes & CalPERS	70,476.82	
Employee Funded 457 Transfer	7,004.95	749,159.62
	<u>749,159.62</u>	
Bank Transfer Payroll	269,795.14	
Bank Transfer Fees/Charges	6,444.98	276,240.12
	<u>276,240.12</u>	
TOTAL USE OF FUNDS		<u>1,025,399.74</u>

Net Increase (Decrease)	1,622,667.97
Cash Balance at End of Period	<u>6,004,440.27</u>

5/1



3rd Quarter Ending 3/31/15 CASH FLOW EXPLANATION

Beginning Cash Balance 10/1/14	\$4,381,774
Prior period adjustment	-2

Source of Funds (Revenues)

Total cash received during the quarter from all sources	2,648,068
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Water bill payments of \$637,000 received from ratepayers

Property Tax/Assessment Payments of \$314,478 received

CDPH Grant reimbursement of \$1,528,000 received

HDMC Reimbursement of \$117,000

Two new meters purchased - fees of \$17,015 received

Use of Funds (Expenses)

Total use of cash during the quarter for all purposes	1,025,400
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CMMAD debt service payment - \$74,000, interest only

Capital costs during the quarter - \$69,000

- Recharge project end costs
- Mobile Mini purchase
- Well 15 noise abatement
- Inventory

Second time these costs are less than \$1M in 12 months

Other Use of Funds costs indicated are average and typical

Ending Cash Balance 3/31/15	<u><u>\$6,004,440</u></u>
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Total cash increased during the quarter by \$1.6M



CASH BALANCES 3/31/15

	3/31/15 <u>TOTAL</u>	LEGALLY <u>RESTRICTED</u>	DISTRICT <u>RESTRICTED</u>	COMPARISONS	
				12/31/2014 <u>Balance</u>	3/31/14 <u>Balance</u>
Petty Cash	600			600	600
Change Fund	1,500			1,500	1,500
General Fund	145,860			186,433	134,465
Payroll Fund	5,000			62,767	5,000
Credit Card Fund	80,425			86,691	71,577
LAIF				0	812,619
Investment Fund	656,123				
Emergency Fund	1,000,000		1,000,000	1,000,000	1,000,000
Equip & Tech Reserve	514,087		514,087	410,087	352,920
Opportunity Fund	2,000,000		2,000,000	1,123,037	2,001,772
Well & Booster Reserve	200,000		200,000	100,000	50,000
Consumer Deposits	256,739	256,739		246,901	247,755
Water Capacity	57,015	57,015		49,283	30,460
Sewer Capacity	513,361	513,361		513,072	366,259
CMM	326,274	326,274		354,085	302,120
Redemption Reserve	244,464	244,464		244,327	244,513
Prepayment	2,992	2,992		2,991	2,985
	<u>6,004,440</u>	<u>1,400,845</u>	<u>3,714,087</u>	<u>4,381,774</u>	<u>5,624,545</u>



CASH BALANCE COMPARISONS 2014 TO 2013

	<u>3/31/2015</u>	<u>3/31/2014</u>	Change
TOTAL CASH	<u>6,004,440</u>	<u>5,624,545</u>	<u>379,895</u>
District RESTRICTED	3,714,087	3,404,692	309,395 increase
Legally RESTRICTED	1,400,845	1,194,092	206,753 increase
UNRESTRICTED	889,508	1,025,761	(136,253) decrease

Capital projects affect cash position

Total cash balance as of 3/31/15 is increased \$1.6M over last quarter due to receipt of grant funds and property taxes and slowdown of capital
 Total cash balance as of 3/31/15 is increased \$380K from one year ago due to receipt of grant funds and slowdown of capital spending
 Both Emergency and Opportunity Funds are at the target goal balances.

Investment Funds are building again after achieving target goal balances for Emergency and Opportunity funds.

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



Property Tax and Assessment Revenues and Collections as of 3/31/15

	2014/2015		2013/2014	
	<u>Revenue</u>	Y-T-D <u>Collections</u> %	<u>Revenue</u>	Y-T-D <u>Collections</u> %
ID#2	102,689	61,770 60%	124,176	73,341 59%
General District Taxes	364,437	222,170 61%	381,015	215,295 57%
CMM Assessment District Prior	257,240	137,494 41,905 53%	254,879	133,789 40,350 52%
Standby Assessments Prior	1,151,138	662,549 174,515 58%	1,151,913	677,516 126,782 59%
TOTAL	1,875,504	1,300,403 69%	1,911,983	1,267,073 66%

As of 3/31/15, overall collections are about 3% more than last year even though revenues are 2% less. Note the 38% increase in prior standby collections; may indicate future turnover of property.

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; this is final year of assessment.



3rd Quarter Ending 3/31/15 BOARD REPORT

REVENUES

Overall Revenues are 84% of budget, including annual billing of taxes and assessments
 Water Revenues are 73% of budget
 HDMC Operations reimbursement 123%
 Operations overhead reimbursement - 162%

EXPENSES

	% of budget	
Production	57%	Costs tracking appropriately
Distribution	68%	Costs tracking appropriately
Customer Service	68%	Credit card fees high - to be outsourced
Administration	57%	Costs tracking appropriately
Engineering	74%	costs tracking appropriately
Finance	68%	Costs tracking appropriately
Personnel	39%	Salary reflects long-term absence
Bonds & Loans	56%	Costs tracking appropriately
HDMC Tmt. Plant	189%	Contracted operation plus agreement legal fees JBWD overhead more than anticipated
Benefits Allocated	67%	Costs tracking appropriately
Field Allocated	64%	Costs tracking appropriately
Office Allocated	62%	Costs tracking appropriately
TOTAL		
	60%	

SUMMARY

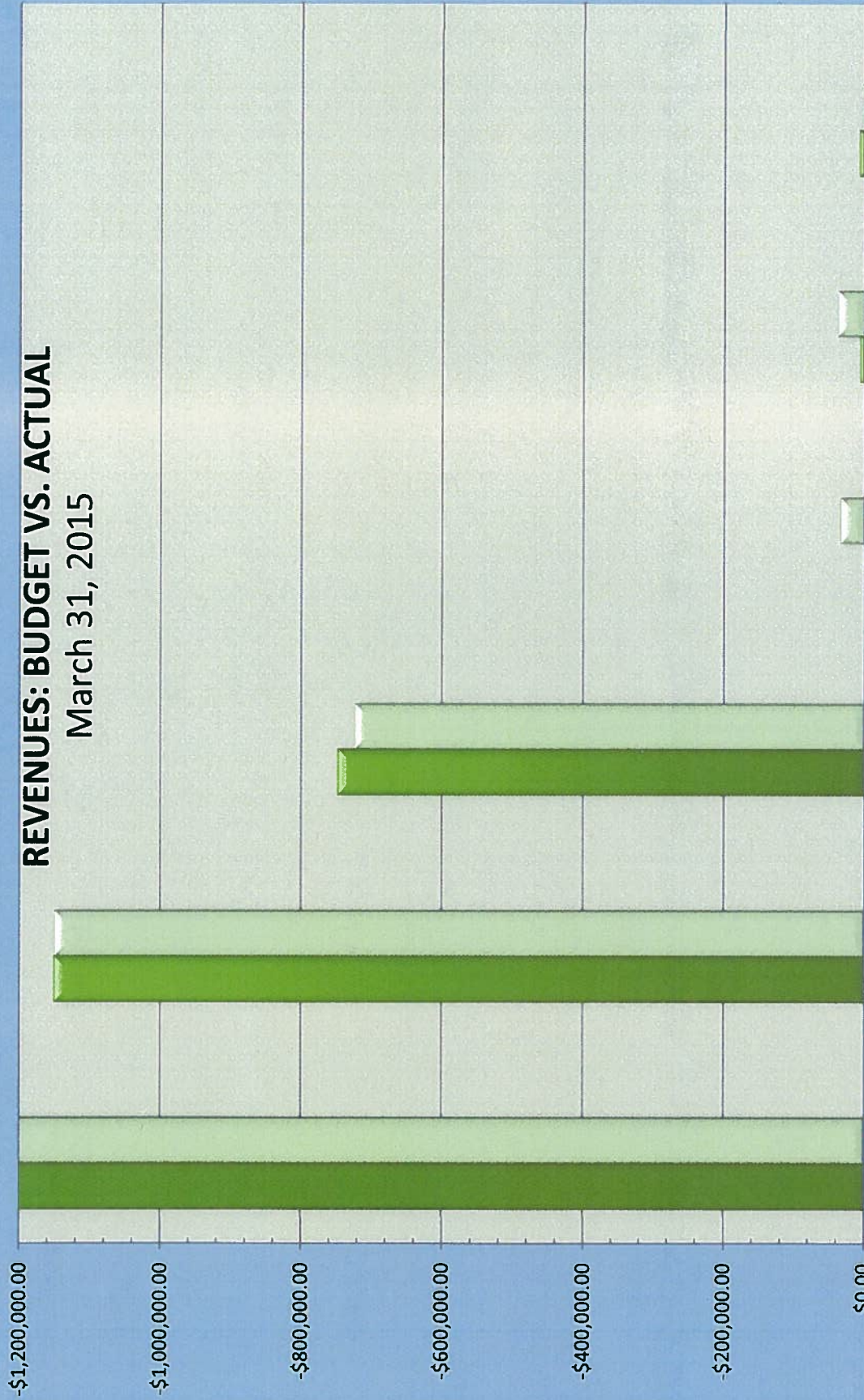
Total Operating Revenues exceed Total Expenses by \$1.4M

Total Operating Revenues are 84%, \$4.3M

Total Operating Expenses are 60%, \$2.9M

REVENUES: BUDGET VS. ACTUAL

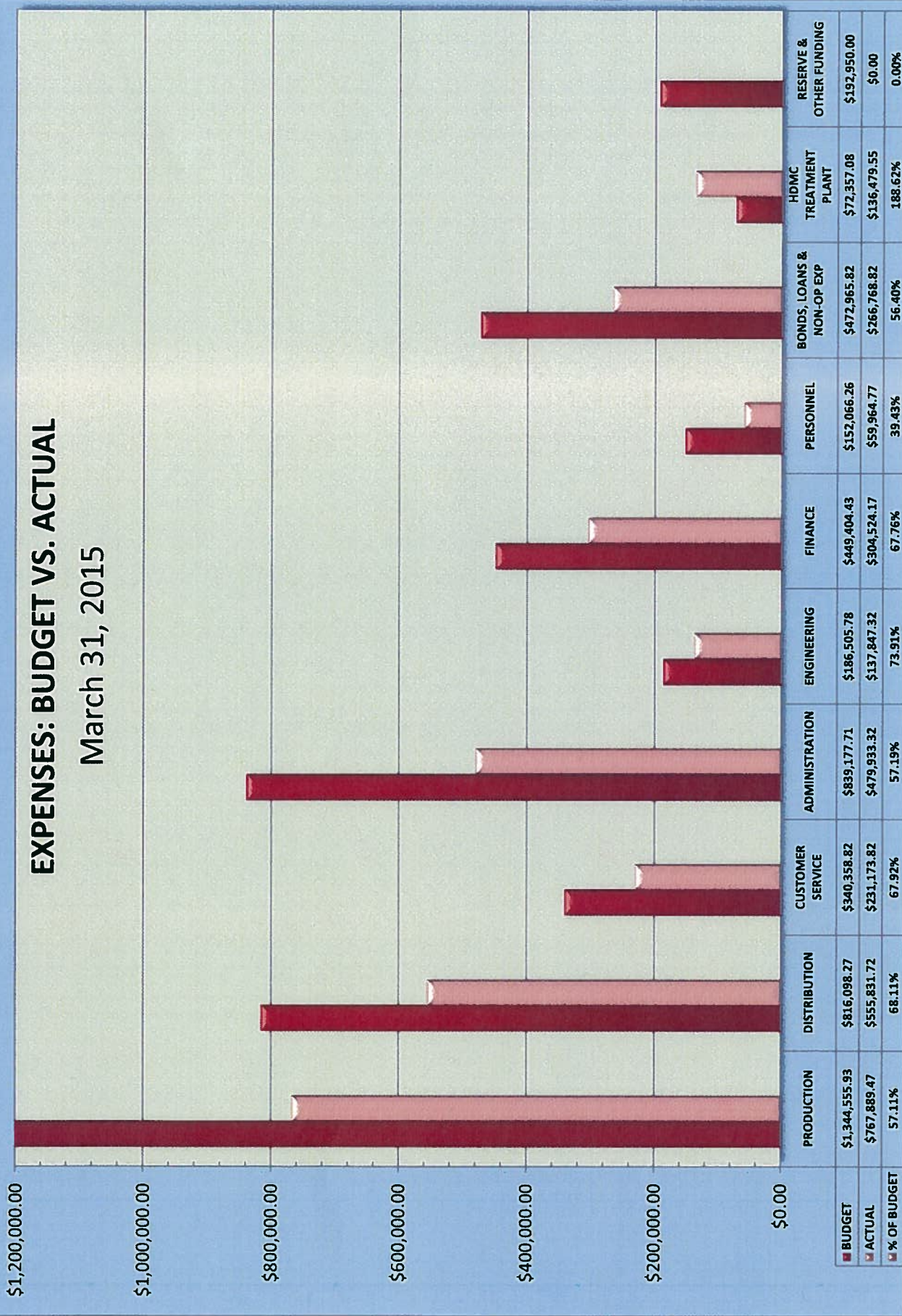
March 31, 2015



	WATER REVENUE	STANDBY REVENUE	PROPERTY TAX REVENUE	CAPACITY & INSTALLATION REVENUE	MISC. REVENUE	INTEREST REVENUE
BUDGET	-\$3,239,484.84	-\$1,151,912.93	-\$748,860.97	\$0.00	-\$7,905.98	-\$9,300.00
ACTUAL	-\$2,354,218.27	-\$1,151,138.44	-\$724,365.28	-\$35,696.87	-\$40,037.39	-\$4,749.97
% OF BUDGET	72.67%	99.93%	96.73%	0.00%	506.42%	51.07%

EXPENSES: BUDGET VS. ACTUAL

March 31, 2015





*Budget Report (Board Report)

Account Summary

For Fiscal: 2014-2015 Period Ending: 03/31/2015

		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	53,147.81	1,120,955.49	-540,044.51	67.49%
01-40-41012-FI	ALLOW FOR WAAP/BILLING ADJ	0.00	0.00	0.00	-1,199.97	-1,199.97	0.00%
01-40-41015-FI	BASIC FEES	1,363,000.00	1,363,000.00	115,235.10	1,017,925.72	-345,074.28	74.68%
01-40-41030-FI	PRIVATE FIRE PROTECTION SERV.	18,955.21	18,955.21	1,705.29	17,310.97	-1,644.24	91.33%
01-40-41040-FI	SPECIAL SERVICES REVENUE	107,892.21	107,892.21	7,564.54	83,996.59	-23,895.62	77.85%
01-40-41045-FI	HDMC WWTP OPERATIONS REIMB	72,357.08	72,357.08	0.00	88,925.80	16,568.72	122.90%
01-40-41046-FI	HDMC WWTP OVERHEAD REIMB R	16,280.34	16,280.34	0.00	26,303.67	10,023.33	161.57%
01-40-42100-FI	STANDBY REVENUE-CURRENT	1,151,912.93	1,151,912.93	0.00	1,151,138.44	-774.49	99.93%
01-40-43000-FI	PROPERTY TAX - G.D.	404,000.00	404,000.00	0.00	364,437.12	-39,562.88	90.21%
01-40-43010-FI	AD VALOREM REVENUE - ID #2	92,335.81	92,335.81	0.00	102,688.52	10,352.71	111.21%
01-40-43020-FI	ASSESSMENT REVENUE - CMM	252,525.16	252,525.16	0.00	257,239.64	4,714.48	101.87%
01-40-44010-FI	WATER CAPACITY CHARGES	0.00	0.00	3,852.00	18,957.00	18,957.00	0.00%
01-40-44025-FI	H ZONE ML REIMB FEES	0.00	0.00	0.00	6,105.00	6,105.00	0.00%
01-40-44030-FI	METER INSTALLATION FEES	0.00	0.00	1,523.00	6,938.00	6,938.00	0.00%
01-40-44035-FI	METER REPAIR REVENUE	0.00	0.00	227.62	3,696.87	3,696.87	0.00%
01-40-47000-FI	MISCELLANEOUS REVENUE	7,905.98	7,905.98	0.00	40,037.39	32,131.41	506.42%
01-40-47002-FI	INTEREST REVENUE - G.D.	9,300.00	9,300.00	0.00	4,749.97	-4,550.03	51.07%
Program: 40 - ** Revenues ** Total:		5,157,464.72	5,157,464.72	183,255.36	4,310,206.22	-847,258.50	83.57 %
Revenue Total:		5,157,464.72	5,157,464.72	183,255.36	4,310,206.22	-847,258.50	83.57 %
Expense							
Program: 00 - ** Asset Expenses **							
01-00-6-01-99210-FI	METERS	0.00	0.00	83.33	10,083.33	-10,083.33	0.00%
Program: 00 - ** Asset Expenses ** Total:		0.00	0.00	83.33	10,083.33	-10,083.33	0.00 %
Program: 01 - ** Production **							
01-01-5-01-01118-FI	PRODUCTION SALARY	241,562.00	217,866.85	19,944.37	169,330.04	48,536.81	77.72%
01-01-5-01-02205-RL	WATER TREATMENT EXPENSE	14,803.28	14,803.28	0.00	7,348.55	7,454.73	49.64%
01-01-5-01-02210-RL	SMALL TOOLS - PRODUCTION	3,697.78	3,697.78	36.13	1,025.76	2,672.02	27.74%
01-01-5-01-03102-GM	WATER RECHARGE PURCHASE	236,500.00	236,500.00	0.00	146,640.00	89,860.00	62.00%
01-01-5-01-03108-RL	RECHARGE POND REPAIR & MAINT	0.00	0.00	325.00	342.02	-342.02	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 & MAINT.	94,102.84	94,102.84	5,687.92	65,902.73	28,200.11	70.03%
01-01-5-01-03120-RL	TANK & RESERVOIR MAINTENANCE	200,000.00	200,000.00	0.00	9,728.63	190,271.37	4.86%
01-01-5-01-03207-RL	GENERATOR (LARGE) REPAIR & MA	13,501.57	13,501.57	0.00	13,044.22	457.35	96.61%
01-01-5-01-04004-RL	LABORATORY SERVICES	10,692.64	10,692.64	595.00	5,545.00	5,147.64	51.86%
01-01-5-01-06105-RL	POWER FOR PUMPING (ELECTRIC)	330,000.00	330,000.00	21,582.38	208,367.65	121,632.35	63.14%
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	154,053.51	37,391.16	102,984.91	51,068.60	66.85%
01-01-5-01-98002-FI	FIELD EXPENSES ALLOCATED	57,169.12	59,137.46	13,735.57	37,629.96	21,507.50	63.63%
Program: 01 - ** Production ** Total:		1,369,997.30	1,344,555.93	99,297.53	767,889.47	576,666.46	57.11 %
Program: 02 - ** Distribution **							
01-02-5-02-01130-FI	DISTRIBUTION SALARY	384,098.00	369,416.42	33,132.29	272,145.31	97,271.11	73.67%
01-02-5-02-02211-JC	SMALL TOOLS - DISTRIBUTION	20,560.00	15,060.00	5,132.66	6,174.31	8,885.69	41.00%
01-02-5-02-02920-FI	INVENTORY-OVER & SHORT	2,392.00	2,392.00	0.00	7,288.87	-4,896.87	304.72%
01-02-5-02-03106-JC	MAINLINE AND LEAK REPAIR	81,153.89	81,153.89	1,607.92	39,845.89	41,308.00	49.10%
01-02-5-02-03130-JC	CROSS CONNECTION CONTROL EXP	1,000.00	2,950.00	0.00	1,877.62	1,072.38	63.65%
01-02-5-02-03206-JC	TRACTOR REPAIR / MAINT.	5,078.00	5,078.00	0.00	2,587.97	2,490.03	50.96%
01-02-5-02-04005-JC	UTILITY LOCATING (DIG ALERT)	10,088.00	10,088.00	958.34	8,279.12	1,808.88	82.07%
01-02-5-02-98001-FI	EE BENEFITS ALLOCATED	244,186.20	238,436.96	57,872.32	159,395.31	79,041.65	66.85%

*Budget Report (Board Report)

For Fiscal: 2014-2015 Period Ending: 03/31/2015

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
01-02-5-02-98002-FI	FIELD EXPENSES ALLOCATED	88,476.74	91,523.00	21,257.60	58,237.32	33,285.68	63.63%
	Program: 02 - ** Distribution ** Total:	837,032.83	816,098.27	119,961.13	555,831.72	260,266.55	68.11 %
	Program: 03 - ** Customer Service **						
01-03-5-03-01107-FI	FIELD SALARY - CUSTOMER SERVICE	23,096.00	23,096.00	2,139.38	18,176.31	4,919.69	78.70%
01-03-5-03-01114-FI	OFFICE SALARY - CUSTOMER SERV.	99,766.00	99,766.00	7,888.13	66,404.05	33,361.95	66.56%
01-03-5-03-03100-AGM	METER INSTALLATION EXPENSE	0.00	0.00	426.95	2,579.85	-2,579.85	0.00%
01-03-5-03-03107-AGM	METER SERVICE REPAIR	52,379.62	52,379.62	1,608.54	21,670.24	30,709.38	41.37%
01-03-5-03-07007-AGM	CREDIT CARD FEES (CUSTOMER)	6,068.74	6,068.74	1,382.36	18,746.06	-12,677.32	308.90%
01-03-5-03-07010-AGM	BAD DEBT	23,000.00	23,000.00	-189.70	-2,436.01	25,436.01	-10.59%
01-03-5-03-07015-AGM	CUSTOMER SERVICE - OTHER	16,900.00	16,900.00	1,399.62	11,514.27	5,385.73	68.13%
01-03-5-03-98001-FI	EE BENEFITS ALLOCATED	76,562.72	74,760.08	18,145.43	49,977.20	24,782.88	66.85%
01-03-5-03-98002-FI	FIELD EXPENSES ALLOCATED	4,799.19	4,964.43	1,153.07	3,158.94	1,805.49	63.63%
01-03-5-03-98003-FI	OFFICE EXPENSE ALLOCATED	39,423.95	39,423.95	23,936.60	41,382.91	-1,958.96	104.97%
	Program: 03 - ** Customer Service ** Total:	341,996.22	340,358.82	57,890.38	231,173.82	109,185.00	67.92 %
	Program: 04 - ** Administration **						
01-04-5-04-01108-FI	ADMINISTRATION SALARY	205,539.00	188,241.00	15,128.34	114,009.56	74,231.44	60.57%
01-04-5-04-01115-FI	SAFETY SALARY	9,600.00	9,600.00	530.00	2,990.00	6,610.00	31.15%
01-04-5-04-01121-FI	DIRECTORS SALARY	20,835.60	20,835.60	2,430.82	16,321.22	4,514.38	78.33%
01-04-5-04-01210-GM	DIRECTORS / C.A.C. EDUCATION	9,500.00	9,500.00	200.00	3,150.25	6,349.75	33.16%
01-04-5-04-04007-GM	LEGISLATIVE ADVOCACY	21,000.00	31,500.00	3,500.00	21,082.50	10,417.50	66.93%
01-04-5-04-07008-GM	BUSINESS EXPENSE	10,400.00	10,400.00	2,716.78	8,439.20	1,960.80	81.15%
01-04-5-04-07014-GM	PUBLIC INFORMATION	45,430.01	45,430.01	2,920.58	25,495.69	19,934.32	56.12%
01-04-5-04-07016-GM	MEMBERSHIP, DUES & SUBSCRIPT	17,459.00	17,459.00	0.00	23,553.88	-6,094.88	134.91%
01-04-5-04-07020-GM	WATER CONSERVATION EXPENSE	55,000.00	55,000.00	2,500.00	29,072.10	25,927.90	52.86%
01-04-5-04-07025-GM	LEGAL SERVICES - NON-PERSONNEL	104,000.00	104,000.00	2,278.50	46,478.71	57,521.29	44.69%
01-04-5-04-07218-GM	SAFETY EXPENSE	19,356.96	19,356.96	0.00	525.11	18,831.85	2.71%
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	15,677.25	55,905.99	44,780.57	55.52%
01-04-5-04-98001-FI	EE BENEFITS ALLOCATED	138,464.49	135,204.41	32,816.19	90,384.26	44,820.15	66.85%
01-04-5-04-98003-FI	OFFICE EXPENSE ALLOCATED	86,260.11	86,260.11	4,352.11	42,524.85	43,735.26	49.30%
	Program: 04 - ** Administration ** Total:	849,235.79	839,177.71	85,050.57	479,933.32	359,244.39	57.19 %
	Program: 05 - ** Engineering **						
01-05-5-05-01109-FI	ENGINEERING/GIS/IT SALARY	85,638.00	85,638.00	7,201.31	61,601.94	24,036.06	71.93%
01-05-5-05-02305-ENG	MAPS/DRAFTING SUPPLIES	2,698.08	2,698.08	0.00	2,397.62	300.46	88.86%
01-05-5-05-04006-ENG	PLAN CHECK / INSPECTION	0.00	0.00	0.00	8,879.25	-8,879.25	0.00%
01-05-5-05-04008-GM	ENGINEERING CONTRACT SERVICES	21,590.78	13,220.78	0.00	11,090.34	2,130.44	83.89%
01-05-5-05-04013-ENG	ENG-TRAINING, MAPPING & OTHE	3,354.97	3,354.97	0.00	1,916.24	1,438.73	57.12%
01-05-5-05-98001-FI	EE BENEFITS ALLOCATED	52,127.81	50,900.48	12,354.33	34,027.02	16,873.46	66.85%
01-05-5-05-98003-FI	OFFICE EXPENSE ALLOCATED	30,693.47	30,693.47	4,352.11	17,934.91	12,758.56	58.43%
	Program: 05 - ** Engineering ** Total:	196,103.11	186,505.78	23,907.75	137,847.32	48,658.46	73.91 %
	Program: 06 - ** Finance **						
01-06-5-06-01101-FI	FINANCE SALARY	213,156.00	213,156.00	21,199.03	155,581.01	57,574.99	72.99%
01-06-5-06-04009-AGM	ACCOUNTING SERVICES	23,600.00	23,600.00	0.00	12,180.00	11,420.00	51.61%
01-06-5-06-07001-AGM	FINANCE - OTHER	15,912.00	15,912.00	1,391.71	13,554.01	2,357.99	85.18%
01-06-5-06-98001-FI	EE BENEFITS ALLOCATED	124,373.69	121,445.38	29,476.66	81,186.34	40,259.04	66.85%
01-06-5-06-98003-FI	OFFICE EXPENSE ALLOCATED	75,291.05	75,291.05	8,704.22	42,022.81	33,268.24	55.81%
	Program: 06 - ** Finance ** Total:	452,332.74	449,404.43	60,771.62	304,524.17	144,880.26	67.76 %
	Program: 07 - ** Personnel **						
01-07-5-07-01102-FI	PERSONNEL SALARY	34,500.00	11,102.00	0.00	2,218.76	8,883.24	19.99%
01-07-5-07-01215-HR	TRAINING & EE EDUCATION	24,300.00	22,350.00	1,305.79	4,083.42	18,266.58	18.27%
01-07-5-07-01905-HR	EMPLOYMENT RECRUITING EXPEN	10,000.00	10,000.00	1,628.00	2,303.00	7,697.00	23.03%
01-07-5-07-01910-HR	LABOR LEGAL FEES	62,400.00	62,400.00	8,787.70	27,915.50	34,484.50	44.74%
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	20,519.27	4,980.35	13,717.13	6,802.14	66.85%
01-07-5-07-98003-FI	OFFICE EXPENSE ALLOCATED	17,062.99	17,062.99	2,176.06	9,726.96	7,336.03	57.01%
	Program: 07 - ** Personnel ** Total:	177,909.01	152,066.26	18,877.90	59,964.77	92,101.49	39.43 %

***Budget Report (Board Report)**

For Fiscal: 2014-2015 Period Ending: 03/31/2015

	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	0.00	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	73,719.82	149,532.17	25.33 99.98%
01-09-5-09-08315-FI	ID #2 BONDS COLLECTION CHARGE	0.00	0.00	3.85	182.62	-182.62 0.00%
01-09-5-09-08320-FI	GENERAL TAX COLLECTION CHARG	1,014.66	1,014.66	12.28	579.09	435.57 57.07%
01-09-5-09-08325-FI	ADMINISTRATION - CMM	9,967.66	9,967.66	0.00	7,700.24	2,267.42 77.25%
01-09-5-09-09205-FI	MISC NON-OP EXPENSE	0.00	0.00	0.00	15,774.70	-15,774.70 0.00%
Program: 09 - ** Bonds, Loans & Non-Op Exp ** Total:		472,965.82	472,965.82	73,735.95	266,768.82	206,197.00 56.40 %
Program: 20 - ** HDMC Treatment Plant **						
01-20-5-20-03101-AGM	HDMC: OTHER	17,245.88	17,245.88	0.00	50,316.21	-33,070.33 291.76%
01-20-5-20-04100-AGM	HDMC: CONTRACTED OPERATION	39,720.00	39,720.00	4,657.86	72,248.50	-32,528.50 181.89%
01-20-5-20-06100-AGM	HDMC: PUMPING POWER	15,391.20	15,391.20	1,406.77	13,914.84	1,476.36 90.41%
Program: 20 - ** HDMC Treatment Plant ** Total:		72,357.08	72,357.08	6,064.63	136,479.55	-64,122.47 188.62 %
Program: 42 - **RESERVE & OTHER FUNDING-OP**						
01-42-5-99-00100-AGM	EQUIP&TECH RESERVE (FUNDED IN	104,000.00	104,000.00	0.00	0.00	104,000.00 0.00%
01-42-5-99-00110-FI	EQUIP&TECH RES (OP USED)	0.00	-11,050.00	0.00	0.00	-11,050.00 0.00%
01-42-5-99-00200-AGM	WELL/BOOSTER/TANKS RES (FUND	100,000.00	100,000.00	0.00	0.00	100,000.00 0.00%
Program: 42 - **RESERVE & OTHER FUNDING-OP** Total:		204,000.00	192,950.00	0.00	0.00	192,950.00 0.00 %
Program: 51 - ** Benefits Allocated **						
01-51-5-51-01211-FI	COMPENSATED LEAVE	213,000.00	213,000.00	2,940.26	155,335.17	57,664.83 72.93%
01-51-5-51-01216-FI	CAFETERIA PLAN EXPENSE	233,300.00	231,500.00	17,812.50	151,444.80	80,055.20 65.42%
01-51-5-51-01220-FI	GROUP INSURANCE EXPENSE	8,890.00	8,810.00	1,712.13	8,841.34	-31.34 100.36%
01-51-5-51-01225-FI	WORKERS COMPENSATION INSUR	54,328.00	51,883.08	0.00	20,827.56	31,055.52 40.14%
01-51-5-51-01230-FI	RETIREMENT: PERS Classic 2%@55	147,550.00	136,190.25	10,837.03	101,179.25	35,011.00 74.29%
01-51-5-51-01231-FI	RETIREMENT: PERS Tier 2 2%@62	25,953.00	25,953.00	1,109.00	10,726.44	15,226.56 41.33%
01-51-5-51-01233-FI	RETIREMENT - 457 CONTRIBUTION	5,850.00	5,850.00	152.00	1,005.00	4,845.00 17.18%
01-51-5-51-01305-FI	PAYROLL TAXES	125,626.00	122,133.76	9,200.03	82,312.61	39,821.15 67.40%
01-51-5-51-98000-FI	ALLOCATED EXPENSES	-814,497.00	-795,320.09	-193,036.44	-531,672.17	-263,647.92 66.85%
Program: 51 - ** Benefits Allocated ** Total:		0.00	0.00	-149,273.49	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	6,088.89	2,081.11 74.53%
01-52-5-52-02206-D/P	SHOP EXPENSE - COMBINED	14,998.74	14,998.74	1,457.36	6,860.43	8,138.31 45.74%
01-52-5-52-02212-D/P	SMALL TOOLS EXPENSE - COMBINE	7,050.00	7,050.00	0.00	7,496.70	-446.70 106.34%
01-52-5-52-03205-D/P	TOOL / EQUIP REPAIR	4,070.00	4,070.00	152.55	481.97	3,588.03 11.84%
01-52-5-52-03905-D/P	BUILDING REPAIR/MAINT-SHOP/SI	15,284.00	15,284.00	1,673.51	6,474.71	8,809.29 42.36%
01-52-5-52-05005-D/P	FUEL-VEHICLES	41,000.00	41,000.00	4,492.02	26,560.95	14,439.05 64.78%
01-52-5-52-05010-D/P	AUTO EXPENSE - FIELD	29,947.00	29,947.00	312.51	17,305.40	12,641.60 57.79%
01-52-5-52-05015-FI	EQUIPMENT CLEARING ACCOUNT	0.00	0.00	-16.64	-16.64	16.64 0.00%
01-52-5-52-06305-ENG	COMMUNICATIONS	18,094.15	23,273.99	7,163.18	20,570.84	2,703.15 88.39%
01-52-5-52-07009-D/P	REGULATORY, PERMITS, ETC	11,831.16	11,831.16	130.00	7,202.97	4,628.19 60.88%
01-52-5-52-98000-FI	ALLOCATED EXPENSES	-150,445.05	-155,624.89	-36,146.24	-99,026.22	-56,598.67 63.63%
Program: 52 - ** Field Allocated ** Total:		0.00	0.00	-20,781.75	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	1,428.62	15,348.26	-3,301.06 127.40%
01-53-5-53-02105-AGM	OFFICE SUPPLIES & EQUIPMENT	50,690.56	50,690.56	1,109.14	14,248.83	36,441.73 28.11%
01-53-5-53-02110-AGM	POSTAGE	23,768.97	23,768.97	2.30	17,737.68	6,031.29 74.63%
01-53-5-53-03906-AGM	BUILDING REPAIR/MAINT - OFFICE	25,763.69	25,763.69	1,036.50	7,939.64	17,824.05 30.82%
01-53-5-53-04015-AGM	COMPUTER SOFTWARE & SUPPOR	87,756.70	87,756.70	8,813.13	56,825.38	30,931.32 64.75%
01-53-5-53-05010-AGM	AUTO EXPENSE - OFFICE	5,494.00	5,494.00	578.45	3,610.31	1,883.69 65.71%
01-53-5-53-06205-AGM	TELEPHONE AND UTILITIES	43,210.45	43,210.45	3,859.44	37,882.34	5,328.11 87.67%
01-53-5-53-98000-FI	ALLOCATED EXPENSES	-248,731.57	-248,731.57	-43,521.10	-153,592.44	-95,139.13 61.75%
Program: 53 - ** Office Allocated ** Total:		0.00	0.00	-26,693.52	0.00	0.00 0.00 %
Program: 98 - ** BUDGET CLEARING - OP **						
01-98-5-99-00400-FI	BUDGET CLEARING - OPERATIONS	0.00	320.16	0.00	0.00	320.16 0.00%
01-98-5-99-00405-FI	BUDGET CLEARING - SALARIES/BEN	0.00	43,130.68	0.00	0.00	43,130.68 0.00%

***Budget Report (Board Report)**

For Fiscal: 2014-2015 Period Ending: 03/31/2015

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<u>01-98-6-60-60002-FI</u>	OVERHEAD - GENERAL & ADMIN (5	0.00	0.00	-6.78	-35,393.99	35,393.99	0.00%
<u>01-98-6-60-60004-FI</u>	OVERHEAD - LABOR (5390)	0.00	0.00	-14.35	23.95	-23.95	0.00%
Program: 98 - ** BUDGET CLEARING - OP ** Total:		0.00	43,450.84	-21.13	-35,370.04	78,820.88	-81.40 %
Expense Total:		4,973,929.90	4,909,890.94	348,870.90	2,915,126.25	1,994,764.69	59.37 %
Report Surplus (Deficit):		183,534.82	247,573.78	-165,615.54	1,395,079.97	1,147,506.19	563.50 %

Group Summary

Program	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Revenue						
40 - ** Revenues **	5,157,464.72	5,157,464.72	183,255.36	4,310,206.22	-847,258.50	83.57 %
Revenue Total:	5,157,464.72	5,157,464.72	183,255.36	4,310,206.22	-847,258.50	83.57 %
Expense						
00 - ** Asset Expenses **	0.00	0.00	83.33	10,083.33	-10,083.33	0.00 %
01 - ** Production **	1,369,997.30	1,344,555.93	99,297.53	767,889.47	576,666.46	57.11 %
02 - ** Distribution **	837,032.83	816,098.27	119,961.13	555,831.72	260,266.55	68.11 %
03 - ** Customer Service **	341,996.22	340,358.82	57,890.38	231,173.82	109,185.00	67.92 %
04 - ** Administration **	849,235.79	839,177.71	85,050.57	479,933.32	359,244.39	57.19 %
05 - ** Engineering **	196,103.11	186,505.78	23,907.75	137,847.32	48,658.46	73.91 %
06 - ** Finance **	452,332.74	449,404.43	60,771.62	304,524.17	144,880.26	67.76 %
07 - ** Personnel **	177,909.01	152,066.26	18,877.90	59,964.77	92,101.49	39.43 %
09 - ** Bonds, Loans & Non-Op Exp **	472,965.82	472,965.82	73,735.95	266,768.82	206,197.00	56.40 %
20 - ** HDMC Treatment Plant **	72,357.08	72,357.08	6,064.63	136,479.55	-64,122.47	188.62 %
42 - **RESERVE & OTHER FUNDING-OP**	204,000.00	192,950.00	0.00	0.00	192,950.00	0.00 %
51 - ** Benefits Allocated **	0.00	0.00	-149,273.49	0.00	0.00	0.00 %
52 - ** Field Allocated **	0.00	0.00	-20,781.75	0.00	0.00	0.00 %
53 - ** Office Allocated **	0.00	0.00	-26,693.52	0.00	0.00	0.00 %
98 - ** BUDGET CLEARING - OP **	0.00	43,450.84	-21.13	-35,370.04	78,820.88	-81.40 %
Expense Total:	4,973,929.90	4,909,890.94	348,870.90	2,915,126.25	1,994,764.69	59.37 %
Report Surplus (Deficit):	183,534.82	247,573.78	-165,615.54	1,395,079.97	1,147,506.19	563.50 %



Consumption Statistics Y-T-D as of 3/31/15

Consumption - 12 months ending:	CURRENT 3/31/2015	PRIOR 3/31/2014
CCF	553,695	596,518
Gallons	414,163,860	446,195,464
Acre Feet	1,271	1,369
Change	-7% decrease	

CONSUMPTION RANKING - TOP TEN - Quarter Ending 3/31/15

<u>Ranking</u>	<u>Account Name</u>	<u>Consumption (CCF)</u>
1	Hi Desert Medical Center (hospital)	3,136
2	Hi Desert Medical Center (continuing care)	1,361
3	Yucca Trails Apartments	1,013
4	Quail Springs Village Apartments	897
5	William Pyle (mobilehome park)	870
6	Lazy H Mobilehome Park	832
7	Joshua Tree Laundry	831
8	J & H Property Management (mobilehome park)	485
9	Joshua Tree Parks & Recreation	467
10	Morongo Unified School District	440
		10,332

Breakdown of Top Ten Users by type:

Hospital	4,497
Housing	4,097
Public agency	907
Commercial	831
	10,332

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

****STRATEGIC BUDGET PROJECT REPORT**

Joshua Basin Water District

Date Range 07/01/2014 - 04/20/2015
For Expense Accounts



Project #	Project Name	Estimated Completion Date	Status	Group	DATE RANGE*		Variance Favorable (Unfavorable)	INCEPTION thru PRINT DATE		Variance Favorable (Unfavorable)
					Period Budget	Period Activity		Total Budget	Total Activity	
022	CHLORINE ANALYZERS	06/30/2016	Active	*INT: CAP IMP	12,000.00	4,570.03	7,429.97	40,600.63	9,437.94	31,162.69
023	D-3-1 BOOSTER	08/31/2014	Complete	*INT: CAP IMP	2,370.00	26,774.37	-24,404.37	252,370.00	332,067.45	-79,697.45
026	LARGE METER TESTING	08/31/2014	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	12/31/2015	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	Complete	*INT: CAP IMP	0.00	363.50	-363.50	2,432.00	3,087.34	-655.34
108	RECHARGE POND (GRANT)	11/13/2014	Billable Only	*808-834 RECHARGE	0.00	808,997.04	-808,997.04	2,712,290.48	2,707,440.32	4,850.16
808	WATER RECHARGE-POND	12/15/2014	Billable Only	*808-834 RECHARGE	42,600.00	0.00	42,600.00	1,833,864.45	1,713,538.72	120,325.73
817	15,000 MAINLINE REPLACMT	06/28/2016	Future - UNKNOWN	*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	12/31/2015	Active	*INT: CAP IMP	15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00
Z62	OFFICE CARPETING		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:					509,962.87	840,888.19	-330,925.32	5,503,139.80	5,023,598.20	479,541.60

Group Totals

Group	Period Budget	Period Activity	Variance		Total Budget	Total Activity	Variance	
			Period Budget	Period Activity			Favorable (Unfavorable)	Favorable (Unfavorable)
*019-A14016 HZONE	300,000.00	0.00	300,000.00	0.00	333,773.26	0.00	333,773.26	
*808-834 RECHARGE	42,600.00	808,997.04	-766,397.04	4,420,979.04	4,546,154.93	4,420,979.04	125,175.89	
*INT: CAP IMP	150,170.00	31,707.90	118,462.10	562,733.55	576,018.74	562,733.55	13,285.19	
*INT: CAP RESERVE	11,192.87	0.00	11,192.87	0.00	11,192.87	0.00	11,192.87	
*INT: MAINT	6,000.00	183.25	5,816.75	39,885.61	36,000.00	39,885.61	-3,885.61	
Report Total:	509,962.87	840,888.19	-330,925.32	5,023,598.20	5,503,139.80	5,023,598.20	479,541.60	

JBWD Projects Supplement

Joshua Basin Water District



STRATEGIC

Proj #	Project Name	P.M.	Status	Strategic Plan #	Approximate Start Date	Estimated Completion Date	% Complete per PM	Projected Progress
Z28	RESERVOIR LAND ACQ.	CURT	NOT FUNDED	3.5.6	7/1/2008			SHOULD CONSIDER CHROME 6 TREATMENT FACILITIES.
040	SPACE NEEDS ASSESSMENT	CURT	Suspended	3.5.4	7/1/2012	6/28/2016		
039	INCODE VERSION X	SUSAN	Active	5.5.3	7/1/2013	12/31/2011	75	UTILITY CONVERSION REMAINS
Z62	OFFICE CARPETING	SUSAN	NOT FUNDED	3.5.7	9/1/2012		0	
831	HDMC SECONDARY PIPELINE	CURT	Suspended		7/1/2008			NO ACTION BEING TAKEN
817	15,000 MAINLINE REPLACEMT	CURT	Future - UNKNOWN	3.6.5	7/1/2005	6/28/2016	1	WAITING ON BOARD ACTION, DUDEK/JIM REVIEWING PLAN
044	TRNSFR SWITCHES @ BOOSTER	RANDY	Complete		7/1/2013	8/31/2014	100	COMPLETED
Z65	GROUNDWATER MGMT PLAN	CURT	Future - 14/15 FY		7/1/2013			SUSPENDED; SUSTAINABLE GROUNDWATER MGT. ACT
023	D-3-1 BOOSTER	RANDY	Complete		7/1/2011	8/31/2014	100	COMPLETE
038	RECORD ARCHIVAL SYSTEM	SUSAN	NOT FUNDED		7/1/2012		0	
022	CHLORINE ANALYZERS	RANDY	Active		7/1/2011	6/30/2016	33	WELL 10 CL2 ANALYZER COMPLETE & ONLINE
Z49	UPDATE DISTRICT FEES	SUSAN	Active		7/1/2011	12/31/2011	10	BACKGROUND WORK
026	LARGE METER TESTING	JIM CO	Active	3.1.6	7/1/2012	8/31/2014	99	1 METER LEFT, MIGHT NEED CONTRACTOR DUE TO SAFETY/DEPTH
108	RECHARGE POND (GRANT)	CURT	Billable Only		7/1/2011	11/13/2011	100	DONE
808	WATER RECHARGE-POND	CURT	Billable Only	1.1.4	7/1/2005	12/15/2011	100	DONE

Proj #	Project Name	P.M.	Status	Strategic Plan #	Approximate Start Date	Estimated Completion Date	% Complete per PM	Projected Progress
036	PARCEL ACCOUNT FILING SYSTEM	SUSAN	NOT FUNDED	3.5.2	7/1/2012		0	
A14016	HZONE TANK CONSTRUCTION	RANDY	Future - 14/15 FY		7/1/2014	11/30/2014	10	PLANS & SPECS, READY TO BID

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

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

Joshua Basin Water District

Date Range 07/01/2014 - 04/20/2015
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	Variance Favorable (Unfavorable)	
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	
378	ALTAMIRA DEVELOPMENT		Active	*CUST DEP: PLAN CHK	0.00	1,868.82	-1,868.82	0.00	1,868.82	-1,868.82	
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 ABATEMENT	03/31/2015	Active	*INT: CAP IMP	31,000.00	3,430.45	27,569.55	31,000.00	3,430.45	27,569.55	
A14002	WELL 14 REHAB	05/31/2015	Future - 14/15 FY	*INT: CAP RESERVE	80,000.00	2,850.00	77,150.00	80,000.00	2,850.00	77,150.00	
A14003	36" FORMAT PRINTER/SCANNER		Future - 14/15 FY	*INT: CAP RESERVE	12,000.00	0.00	12,000.00	12,000.00	0.00	12,000.00	
A14004	2015 DODGE RAM 3500	01/20/2015	Active	*INT: CAP RESERVE	44,563.03	44,606.23	-43.20	44,563.03	44,606.23	-43.20	
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	0.00	0.00	0.00	
A14007	PRESSURE RELIEF VALVES @ WEL	07/31/2015	Active	*INT: CAP IMP	21,000.00	12,547.63	8,452.37	21,000.00	12,547.63	8,452.37	
A14008	WATER MASTER PLAN UPDATE	06/30/2015	Future - 14/15 FY	*INT: CAP IMP	0.00	0.00	0.00	0.00	0.00	0.00	
A14009	2010 URBAN WATER MGT PLAN I	10/31/2014	Complete	*A14009-Z41:URBN MG	6,000.00	5,583.50	416.50	6,000.00	5,583.50	416.50	
A14010	2015 URBAN WATER MANAGEME	06/30/2016	NOT FUNDED	*INT: CAP IMP	0.00	0.00	0.00	0.00	0.00	0.00	
A14011EXP	10 RASCALS TO PLC'S EXPENSED		Active	*INT: CAP IMP	0.00	20,901.19	-20,901.19	0.00	20,901.19	-20,901.19	
A14012	CAPITAL IMPROVEMENT PLAN	06/30/2016	Active	*INT: CAP IMP	40,000.00	0.00	40,000.00	40,000.00	0.00	40,000.00	
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	Active	*INT: CAP IMP	100,000.00	683.39	99,316.61	100,000.00	683.39	99,316.61	
A14015	MOBILE MINI	06/01/2015	Complete	*INT: CAP IMP	8,500.00	9,180.00	-680.00	8,500.00	9,180.00	-680.00	
A14017	A-1 TANK ROAD		NOT FUNDED	*INT: CAP IMP	0.00	0.00	0.00	0.00	0.00	0.00	
A14022	ORGANIZATIONAL STUDY		NOT FUNDED	*INT: CAP IMP	0.00	0.00	0.00	0.00	0.00	0.00	
A14023	2014 TOYOTA TACOMA 4X4		Complete	*INT: CAP IMP	29,869.54	30,034.54	-165.00	29,869.54	30,034.54	-165.00	
A14001	VEHICLE		Future - 15/16 FY	*INT: CAP IMP	0.00	0.00	0.00	30,000.00	0.00	30,000.00	
CJ4001	MTR RPR: APN #063114326		Pending Payment	*CUST: DAMAGE	0.00	0.00	0.00	0.00	0.00	0.00	

Project #	Project Name	Estimated Completion Date	Status	Group	DATE RANGE*		INCEPTION thru PRINT DATE		Variance Favorable (Unfavorable)
					Period Budget	Period Activity	Total Budget	Total Activity	
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
C14005	MTR RPR: 60349 GRANADA DR.	Pending Payment	*CUST: DAMAGE	0.00	0.00	0.00	0.00	0.00	0.00
C14006	NEXT ERA SOLAR @ AIRPORT	Future - 14/15 FY	*CUST DEP: PLAN CHK	0.00	63.87	0.00	63.87	0.00	-63.87
E14001	PLAN CHECK: 4500 OLIVE TREES C	Active	*CUST DEP: PLAN CHK	0.00	0.00	0.00	0.00	0.00	0.00
E14002	RECHARGE POND & PIPELINE MA	Billable Only	*808-834 RECHARGE	0.00	325.00	0.00	325.00	0.00	-325.00
E15001	VALVE MAINTENANCE PROGRAM	Active	*INT: MAINT	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	4,217.71	0.00	-4,217.71
Report Total:				437,932.57	132,074.62	522,932.57	163,060.31	305,857.95	359,872.26

Group Totals

Group	Period Budget	Period Activity	Total Budget	Total Activity	Variance Favorable (Unfavorable)
*808-834 RECHARGE	0.00	325.00	0.00	325.00	-325.00
*A14009-241:URBN MGT	6,000.00	5,583.50	6,000.00	5,583.50	416.50
*CUST DEP: PLAN CHK	0.00	1,932.69	0.00	1,932.69	-1,932.69
*CUST: DAMAGE	0.00	0.00	0.00	1,671.04	-1,671.04
*INT: CAP IMP	230,369.54	76,777.20	260,369.54	104,418.47	155,951.07
*INT: CAP RESERVE	201,563.03	47,456.23	256,563.03	47,456.23	209,106.80
*INT: MAINT	0.00	0.00	0.00	1,673.38	-1,673.38
Report Total:	437,932.57	132,074.62	522,932.57	163,060.31	359,872.26



Joshua Basin Water District

JBWD Projects Supplement

NON-STRATEGIC

Proj #	Project Name	P.M.	Status	Strategic Plan #	Approximate Start Date	Estimated Completion Date	% Complete per PM	Projected Progress
Z60	WATER UTILITY TRAILER	RANDY	NOT FUNDED		7/1/2010		0	NOT FUNDED
A14001	WELL 15 NOISE ABATEMENT	CURT	Active		8/1/2014	3/31/2015	95	PRESSURE RELIEF VALVE INSTALLED; BUILDING INSTALLED
A14007	PRESSURE RELIEF VALVES @ WELLS	RANDY	Active		7/1/2014	7/31/2015	33	WELL 15 RELIEF VALVE INSTALLED & COMPLETED
A14008	WATER MASTER PLAN UPDATE	CURT	Future - 14/15 FY		1/1/2015	6/30/2015		MAYBE IN 2016
A14010	2015 URBAN WATER MANAGEMENT PL	CURT	NOT FUNDED		7/1/2015	6/30/2016	1	INTEND TO HAVE CONSULTANT IN MAY
A14012	CAPITAL IMPROVEMENT PLAN	CURT	Active	N/A	7/1/2015	6/30/2016	20	DUDEK PREPARING DRAFT
A14014	CHROMIUM STUDY	CURT	Active		7/1/2014	7/1/2020 1	5	BOR STUDY, HYDROPROFILING
A14015	MOBILE MINI	CURT	Complete		7/1/2014	6/1/2015 1	100	PURCHASED, DONE
A14017	A-1 TANK ROAD	RANDY	NOT FUNDED		7/1/2014		0	PENDING DECISION ON H-ZONE TANK
A14022	ORGANIZATIONAL STUDY	CURT	NOT FUNDED		7/1/2014		10	MGMT TEAM DISCUSSIONS STARTED
A14023	2014 TOYOTA TACOMA 4X4	FINAN	Complete		10/1/201			
A14011EX10	RASCALS TO PLC'S EXPENSED	RANDY	Active		7/1/2014		50	9 COMPLETED
A15001	VEHICLE	JIM CO	Future - 15/16 FY					
013	C2B TANK DRAINAGE/OVERFLO	RANDY	Suspended		7/1/2010		0	SUSPENDED
E15001	VALVE MAINTENANCE PROGRAMS	JIM CO	Active					

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		0	WAITING FOR DIRECTION FROM C.S./S.G.; NEED?
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
C14001	MTR RPR: APN #063114326	FINAN	Pending Payment		8/1/2014		0	REPAIR AFTER PAYMENT
C14003	BKFLW RPR: 61550 DIVISION ST.	FINAN	Complete		9/20/201		100	NEED TO CLOSE 11/13/14
C14004	MTR RPR: 6553 HILLVIEW RD.	FINAN	Pending Payment		10/1/201		0	REPAIR AFTER PAYMENT
C14005	MTR RPR: 60349 GRANADA DR.	FINAN	Pending Payment		7/1/2014			
109	METER DAMAGE MAJOR	FINAN	Finance					
378	ALTAMIRA DEVELOPMENT	CURT S	Active		1/1/2014		2	MET ON NOV. 17; METTS PROVIDED INITIAL ANALYSIS; WILL SERVE LETTER REDEVELOPMENT MARCH 2015
E14001	PLAN CHECK: 4500 OLIVE TREES ON 3	KEITH I	Active		7/1/2013		1	INITIAL DISCUSSION W/ PROJECT PROPONENT
C14006	NEXT ERA SOLAR @ AIRPORT	CURT S	Future - 14/15 FY		6/30/201		1	WAITING ON THEM, DEPOSIT LETTER SENT
110	PLAN CHECK/REMOTE/RELOCATE DEF	FINAN	Finance					
E14002	RECHARGE POND & PIPELINE MAINTEN	CURT S	Billable Only					
A14002	WELL 14 REHAB	RANDY	Future - 14/15 FY		7/1/2014	5/31/2015	20	BIDS IN FALL 2015
A14003	36" FORMAT PRINTER/SCANNER MFP	KEITH I	Future - 14/15 FY		7/1/2014		0	ON HOLD PER G.M.

Proj #	Project Name	P.M.	Status	Strategic Plan #	Approximate Start Date	Estimated Completion Date	% Complete per PM	Projected Progress
A14004	2015 DODGE RAM 3500	JIM CO	Active		7/1/2014	1/20/2015	100	WAITING ON FINAL INVOICE
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
A14006	MOLE/BORING MACHINE	JIM CO	Future - 15/16 FY		7/1/2014		0	REMOVING FROM BUDGET 11/12/14
A14013	ELECTRICAL WIRING DIAGRAMS @ WE	RANDY	Future - 14/15 FY		7/1/2014		0	PENDING CAPITAL IMPROVEMENT PLAN
A14009	2010 URBAN WATER MGT PLAN UPDAT	CURT S	Complete		9/1/2014	10/31/2014	100	APPROVED BY D.W.R. / DONE

JOSHUA BASIN WATER DISTRICT
FINANCE COMMITTEE MEETING AGENDA REPORT

Meeting of the Finance Committee

April 27, 2015

Report to: Finance Committee

Prepared by: Susan Greer 

TOPIC:

ONGOING DISCUSSION OF INACTIVE METER BILLING ISSUE

RECOMMENDATION:

Discussion and Staff direction only.

ANALYSIS:

Staff and the Finance Committee have been discussing the inactive meter issue for several months. I think we're getting close to a solution that can be brought back to the full board for consideration. I hope the following recap properly conveys the current status of our discussion.

Recall at the last meeting, I presented that the District has 1,325 inactive meters of various types; pulled, District-funded, hauling meters, and closed accounts. This number represents 25% of the total meter count of 5,372, so not billing these customers is a significant issue. The majority of these 1,325 inactive meters have nothing whatsoever to do with the *big meter rush of 1990* when 400 meters were purchased before meter prices increased significantly.

Initially, the CAC and Board wanted to phase-in the proposed charges when the rate study was being developed, with a 50% charge in year one and then full-price after. The Committee does not recommend the phase-in as it has been over 1.5 years since this issue was brought up for discussion and the District has already lost \$280,000 in revenue by deferring the charge.

For any customers that don't want to pay ongoing fees and have no use for their water service, refunding of fees initially paid was discussed and proposed by the CAC and Board when the rate study was under development. There was some confusion, with discussion going back and forth on the topic of refunding for meter fees paid previously, so I hope I got the final recommendation correct. I think in the end the Finance Committee recommended that refund, if any, should be given for the connection or capacity fee only, and not for the meter installation fees, since that work was done already, and additional work would be required to cap the service line and remove the meter box. Further, they recommend that no refunds be given if we can determine that an active water service has ever been delivered, not just for billing of basic fee with no water usage. If the water has been delivered to the property by JBWD, no refund of any fees; the meter stays forever with the property. The existence of a water meter constitutes an improvement to the property which increases its value when it is sold. The property owner will have to sign a form acknowledging the refund and that they no further entitlement to water service at the property without purchase of a new water meter.

Staff is continuing to pull original receipts for the pulled meters in order to evaluate relationship to the

big meter rush of 1990 and the District's potential liability related to refunding of fees. This has been going slower than anticipated due to mailing of letters related to the new Paymentus payment processing, which are now complete. I plan to have an update on this information for the Meeting.

Staff is also attempting to obtain information from HDWD regarding how this system worked for them. They initiated a similar system several years back, refunding for fees paid if the customers didn't want future service, and we're trying to find out how many were refunded. They continue to charge for inactive meters, as does Bighorn and County Special Districts.

Let's discuss next steps required in order to bring this item before the full Board. Remember that it will take at least four months before the fee can be enacted, after direction is given by the Board, in order to provide time for the following:

- Development of the required addendum to the rate study
- Approval of the rate study addendum by the Board
- Development of the Prop 218 notice
- Printing and mailing of notices
- 45-day waiting period after mailing of Prop 218 notices, before the public hearing can be held
- Public Hearing
- Waiting period after public hearing to next billing cycle start date

STRATEGIC PLAN ITEM:

N/A

FISCAL IMPACT:

N/A