



SPECIAL MEETING OF THE FINANCE COMMITTEE
TUESDAY, AUGUST 25, 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
- Pgs. 2-18 7. 4TH QUARTER ENDING 06/30/15 FINANCIAL REPORT
- Pgs. 19-23 8. 15/16 MID-BUDGET REVIEW (CAPITAL)
- Pgs. 24-26 9. CAPACITY FEE REPORTS
10. STAFF REPORT
11. ADJOURNMENT

INFORMATION

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

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

JOSHUA BASIN WATER DISTRICT
Minutes of the
REGULAR MEETING OF THE FINANCE COMMITTEE
Tuesday, July 27, 2015
61750 Chollita Road, Joshua Tree, CA 92252

1. CALL TO ORDER 4:05 PM

2. PLEDGE OF ALLEGIANCE

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

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

Guests: 0

3. DETERMINATION OF QUORUM

MSC/Fuller/Johnson 2/0 to approve quorum is present.

4. APPROVAL OF AGENDA

MSC/Johnson/Fuller 2/0 to approve the agenda for the July 27, 2015 Regular Meeting of the Finance Committee.

5. PUBLIC COMMENT

None.

6. APPROVE MINUTES OF THE PRIOR COMMITTEE MEETING

MSC/Johnson/Fuller 2/0 to approve minutes of the June 29, 2015 Regular Meeting of the Finance Committee.

7. REVIEW APRIL, MAY, AND JUNE CHECK REGISTERS

Accepted for information/discussion only.

8. DISCUSSION 12/15 BAD DEBT WRITE OFF

Accepted for information/discussion only. The Finance Committee would like input from the Board and/or CAC about increasing the deposit amount.

9. 15/16 MID-BUDGET REVIEW

MSC/Johnson/Fuller 2/0 to recommend changes to Board and to divert \$25,000 of scheduled \$104,000 funding for equipment/technology reserves for new building reserve.

10. STAFF REPORT

Audit/Sales Tax Permit.

11. ADJOURNMENT

MSC/Fuller/Johnson 2/0 adjourned the meeting at 5:15 PM

Respectfully submitted;

Susan Greer, Assistant General Manager/Controller

JOSHUA BASIN WATER DISTRICT
MEETING AGENDA REPORT

Meeting of the Finance Committee

August 25, 2015

Report to: Committee Members

Prepared by: Susan Greer 

TOPIC:
4TH QUARTER ENDING 6/30/15 FINANCIAL REPORT

RECOMMENDATION:
Review financial report and recommend for approval by the full Board of Directors.

ANALYSIS:
The year-end (unaudited) financial statement is ready for review by the Committee. We will review the attached information in detail.

STRATEGIC PLAN ITEM:
N/A
FISCAL IMPACT:
N/A



JOSHUA BASIN WATER DISTRICT
4th QUARTER ENDING 6/30/15 FINANCIAL REPORT SUMMARY

CASH FLOW

\$703K water bill payments collected during the quarter
\$651K property taxes/assessments collected during the quarter
\$220K spent on Morongo Basin Pipelin debt
\$115K spent on capital projects during the quarter
Total cash INcreased \$257K during the quarter due to property tax receipts
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 \$257K over last quarter, and \$1.7M from one year ago

PROPERTY TAX AND ASSESSMENT COLLECTIONS

Total collections are 6% more than last year even though revenues are 2% less
Prior Standby collections are 43% more than last year, may indicate property sales
Prior CMM Assessment collections are 26% more than last year, may indicate sales in CMM

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 expenses by \$1.4M

CONSUMPTION STATISTICS

Y-T-D usage through 6/30/15 is 16% less than last year
The top 10 users represent the following types of businesses:

Hospital	4,395
Housing	3,800
Public agency	2,088
Commercial	4,203
	<hr/>
	14,486



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

April - June 2015

Beginning Cash		6,004,440.27
SOURCE OF FUNDS:		
Water A/R Collections	702,854.38	
Grant Revenues	0.00	
Turn On/Misc	11,625.22	
Consumer Deposits	17,435.00	
Project Deposits	5,531.09	
HDMC WWTP Operations Reimbursement	64,059.38	
HDMC WWTP Operations Overhead Revenue	22,410.11	
Property Taxes G.D.	152,872.99	
ID #2 Tax Collections	39,569.77	
Standby Collections - Prior	59,388.61	
Standby Collections - Current	306,859.04	
CMM Assessment Collections	92,120.24	
Water Capacity Charges	0.00	
Sewer Capacity Charges	0.00	
Meter Installation Fees	0.00	
Interest	3,408.64	
	<u>TOTAL SOURCE OF FUNDS</u>	1,478,134.47
FUNDS USED:		
Debt Service	219,578.00	
Capital Additions	115,082.13	
Operating Expenses	473,554.10	
Employee Funded Payroll Taxes & CalPERS	109,740.44	
Employer Funded Payroll Taxes & CalPERS	61,301.21	
Employee Funded 457 Transfer	7,597.32	986,853.20
Bank Transfer Payroll	228,663.66	
Bank Transfer Fees/Charges	5,156.72	233,820.38
	<u>TOTAL USE OF FUNDS</u>	<u>1,220,673.58</u>
Net Increase (Decrease)		257,460.89
Cash Balance at End of Period		<u>6,261,901.16</u>



4th Quarter Ending 6/30/15 CASH FLOW EXPLANATION

Beginning Cash Balance 4/1/15 \$6,004,440

Source of Funds (Revenues)

Total cash received during the quarter from all sources 1,478,134

Water bill payments of \$702,900 received from ratepayers

Property Tax/Assessment Payments of \$650,800 received

HDMC Funding of \$86,500 (Reimb \$64K, OH \$24K)

Project Deposits of \$5,500 received

Use of Funds (Expenses)

Total use of cash during the quarter for all purposes 1,220,670

Morongo Basin Pipeline Debt - \$219,600

Capital costs during the quarter - \$115,000

- SCADA
- Dodge 3500 truck body
- Well 15 noise abatement
- Chromium VI study, equipment

Other Use of Funds costs indicated are average and typical

Ending Cash Balance 6/30/15 \$6,261,900

Total cash increased during the quarter by \$257,000



CASH BALANCES 6/30/15

	6/30/15 <u>TOTAL</u>	LEGALLY <u>RESTRICTED</u>	DISTRICT <u>RESTRICTED</u>	COMPARISONS	
				3/31/2014 <u>Balance</u>	6/30/14 <u>Balance</u>
Petty Cash	600			600	600
Change Fund	1,500			1,500	1,500
General Fund	171,150			145,860	166,714
Payroll Fund	64,187			5,000	5,000
Credit Card Fund	0			80,425	79,182
LAIF				656,123	0
Investment Fund	909,594			1,000,000	1,000,000
Emergency Fund	1,000,000		1,000,000	1,000,000	1,000,000
Equip & Tech Reserve	416,897		416,897	514,087	410,087
Opportunity Fund	2,000,000		2,000,000	2,000,000	1,516,550
Well & Booster Reserve	200,000		200,000	200,000	100,000
Consumer Deposits	261,071	261,071		256,739	250,097
Water Capacity	57,049	57,049		57,015	37,979
Sewer Capacity	513,664	513,664		513,361	366,412
CMM	418,587	418,587		326,274	384,742
Redemption Reserve	244,609	244,609		244,464	244,643
Prepayment	2,994	2,994		2,992	2,986
	<u>6,261,902</u>	<u>1,497,974</u>	<u>3,616,897</u>	<u>6,004,440</u>	<u>4,566,492</u>



CASH BALANCE COMPARISONS 2015 to 2014

	<u>6/30/2015</u>	<u>6/30/2014</u>	Change
TOTAL CASH	6,261,902	4,566,492	1,695,410
District RESTRICTED	3,616,897	3,026,637	590,260 increase
Legally RESTRICTED	1,497,974	1,286,859	211,115 increase
UNRESTRICTED	1,147,031	252,996	894,035 increase

Capital projects affect cash position

Total cash balance as of 6/30/15 is increased \$257K over last quarter due to receipt of property taxes
 Total cash balance as of 3/31/15 is increased \$1.7M from one year ago due to receipt of grant funds
 Both Emergency and Opportunity Funds are at the target goal balances.

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 6/30/15

	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	102,689	101,044	98%	124,176	118,927	96%
General District Taxes	364,437	375,812	103%	381,015	368,166	97%
CMM Assessment District Prior	257,240	209,990 61,529	82%	254,879	207,631 48,949	81%
Standby Assessments Prior	1,151,138	969,408 233,904	84%	1,151,913	974,570 163,003	85%
TOTAL	1,875,504	1,951,687	104%	1,911,983	1,881,246	98%

As of 6/30/15, overall collections are about 6% more than last year even though revenues are 2% less.

Note the 43% increase in prior standby collections; may indicate future turnover of property.

Note also the 26% increase in prior CMM payments; may indicate future turnover of CMM 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.



4th Quarter Ending 6/30/15 BOARD REPORT SUMMARY

REVENUES

Overall Revenues are 102% of budget
 Water Revenues are 93% of budget, \$115,000 less than expected
 HDMC Operations reimbursement - 220%, \$87,000 more than expected
 Operations overhead reimbursement - 314%, \$35,000 more than anticipated
 Misc Revenues are 154% of budget, related to \$29,000 from sale of surplus vehicles

EXPENSES

	% of budget	
Production	78%	Costs tracking appropriately
Distribution	98%	Costs tracking appropriately
Customer Service	98%	Credit card fees high - to be outsourced
Administration	83%	Costs tracking appropriately
Engineering	136%	Project costs being expensed for defunct projects
Finance	96%	Costs tracking appropriately
Personnel	62%	Salary reflects long-term absence
Bonds & Loans	104%	Admin costs for CMM higher than anticipated - costs passed through to properties next year
HDMC Tmt. Plant	286%	Costs higher than anticipated - paid by HDMC
Benefits Allocated	93%	Costs tracking appropriately
Field Allocated	103%	CDPH review costs not anticipated
Office Allocated	88%	Costs tracking appropriately
<hr style="width: 20%; margin-left: 0;"/>		
TOTAL	87%	

SUMMARY

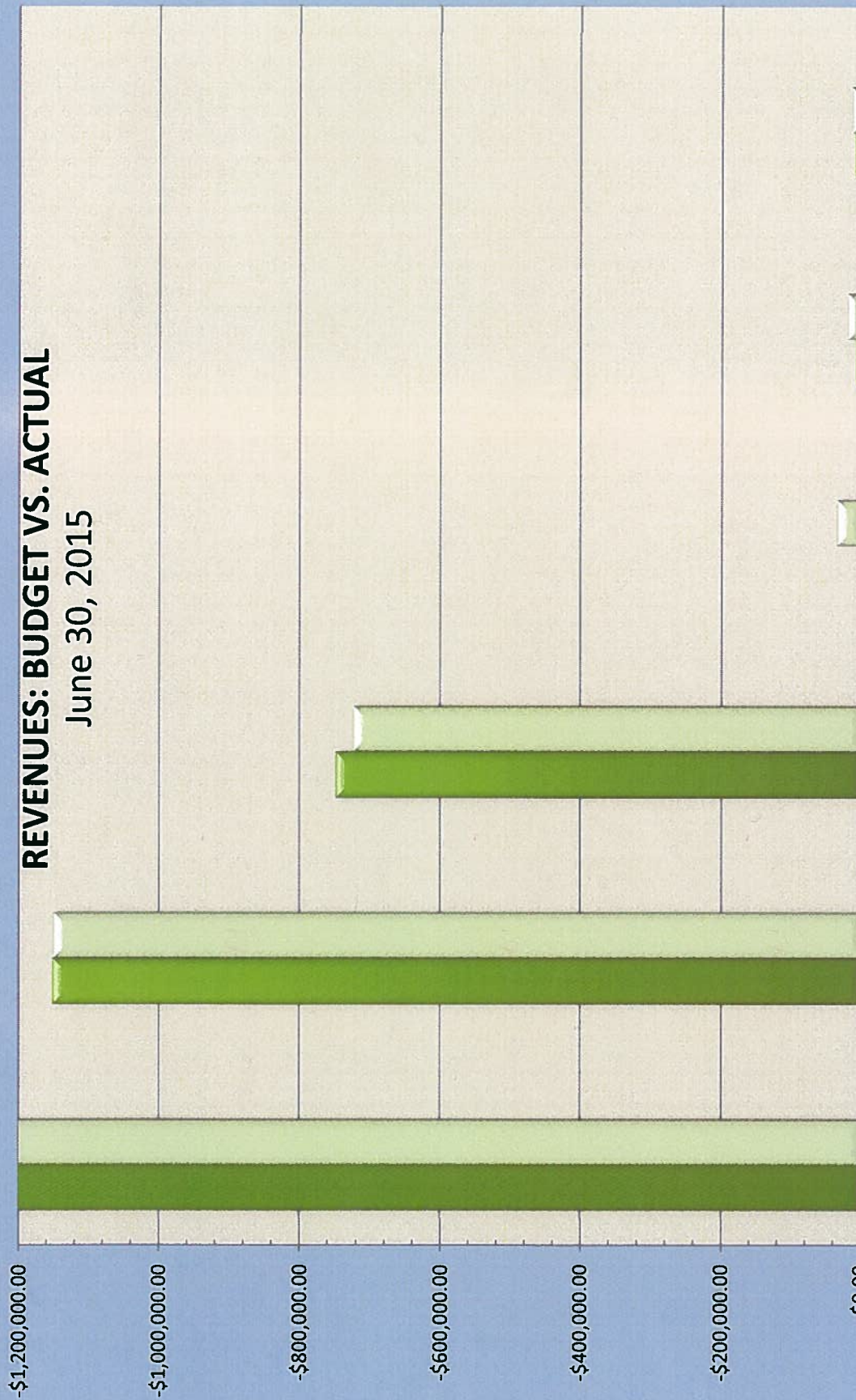
Total Operating Revenues exceed Total Expenses by \$9481K

Total Operating Revenues are 102%, \$5.27M

Total Operating Expenses are 87%, \$4.29M

REVENUES: BUDGET VS. ACTUAL

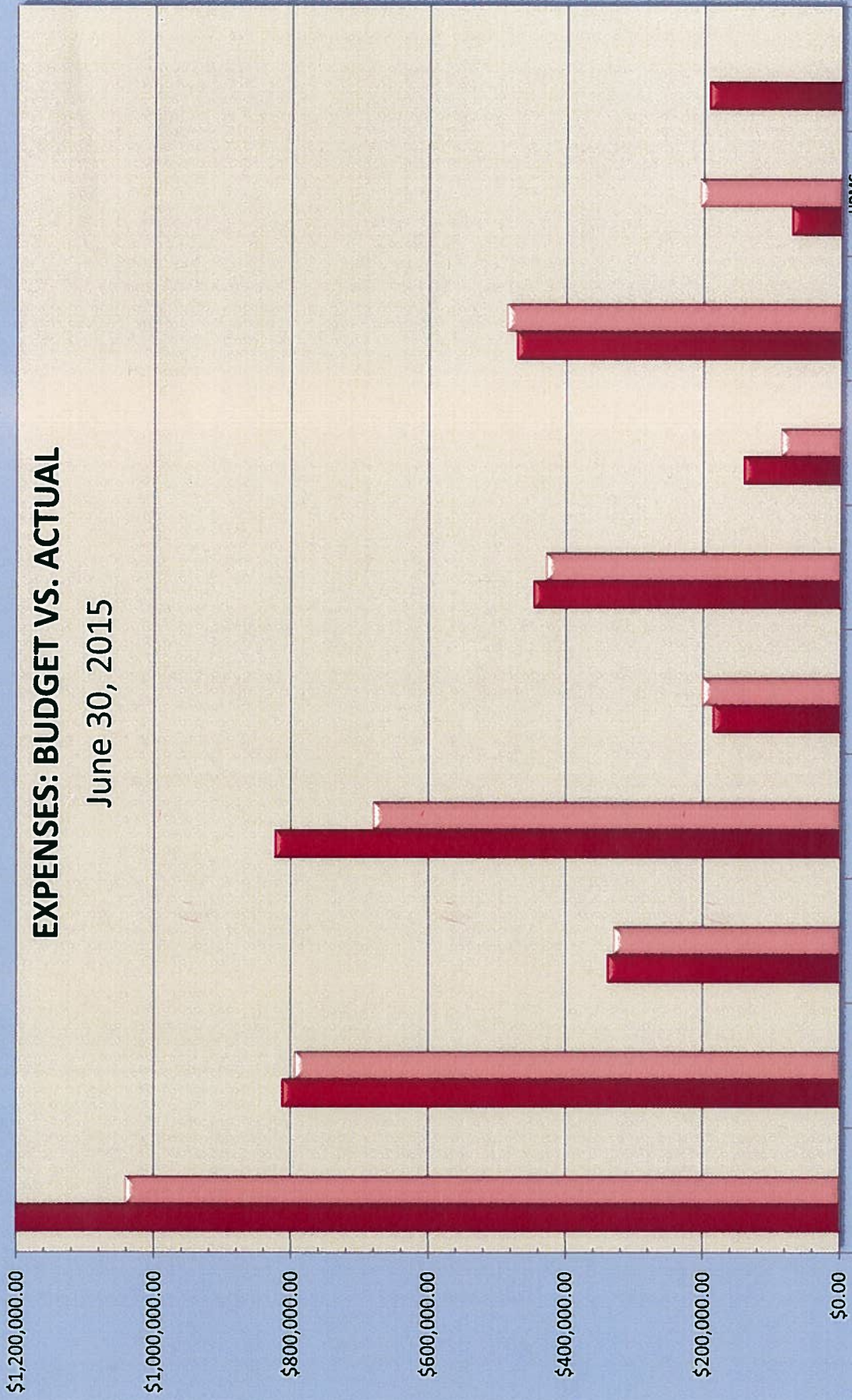
June 30, 2015



	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	-\$3,220,568.68	-\$1,151,138.44	-\$724,365.28	-\$35,696.87	-\$21,295.29	-\$14,715.62
% OF BUDGET	99.42%	99.93%	96.73%	0.00%	269.36%	158.23%

EXPENSES: BUDGET VS. ACTUAL

June 30, 2015





*Budget Report (Board Report) Account Summary

For Fiscal: 2014-2015 Period Ending: 06/30/2015

	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	158,789.35	1,545,960.42	-115,039.58 93.07 %
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	116,325.58	1,364,716.33	1,716.33 100.13 %
01-40-41030-FI	PRIVATE FIRE PROTECTION S...	18,955.21	18,955.21	1,705.29	22,426.84	3,471.63 118.31 %
01-40-41040-FI	SPECIAL SERVICES REVENUE	107,892.21	107,892.21	10,891.22	112,730.19	4,837.98 104.48 %
01-40-41045-FI	HDMC WWTP OPERATIONS RE...	72,357.08	72,357.08	29,615.49	159,184.51	86,827.43 220.00 %
01-40-41046-FI	HDMC WWTP OVERHEAD/FEES .	16,280.34	16,280.34	6,663.48	51,039.89	34,759.55 313.51 %
01-40-42100-FI	STANDBY REVENUE-CURRENT	1,151,912.93	1,151,912.93	59,444.00	1,210,582.44	58,669.51 105.09 %
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	3,371.26	260,610.90	8,085.74 103.20 %
01-40-44010-FI	WATER CAPACITY CHARGES	0.00	0.00	0.00	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	0.00	6,938.00	6,938.00 0.00 %
01-40-44035-FI	METER REPAIR REVENUE	0.00	0.00	940.76	4,637.63	4,637.63 0.00 %
01-40-46121-FI	GRANT REVENUE - LOCAL (M...	0.00	0.00	9,150.00	9,150.00	9,150.00 0.00 %
01-40-47000-FI	MISCELLANEOUS REVENUE	7,905.98	7,905.98	-4,135.28	12,145.29	4,239.31 153.62 %
01-40-47002-FI	INTEREST REVENUE - G.D.	9,300.00	9,300.00	6,557.01	14,715.62	5,415.62 158.23 %
01-40-47020-FI	CHANGE IN MARKET VALUE	0.00	0.00	976.41	976.41	976.41 0.00 %
01-40-47030-FI	DEMO GARDEN SALES (SALES ..	0.00	0.00	-64.00	658.00	658.00 0.00 %
01-40-47040-FI	DEMO GARDEN DONATIONS	0.00	0.00	11.00	12.00	12.00 0.00 %
Program: 40 - ** Revenues ** Total:		5,157,464.72	5,157,464.72	400,241.57	5,267,472.14	110,007.42 102.13 %
Revenue Total:		5,157,464.72	5,157,464.72	400,241.57	5,267,472.14	110,007.42 102.13 %
Expense						
Program: 00 - ** Asset Expenses **						
01-00-6-01-99210-FI	METERS	0.00	0.00	0.00	10,000.00	-10,000.00 0.00 %
Program: 00 - ** Asset Expenses ** Total:		0.00	0.00	0.00	10,000.00	-10,000.00 0.00 %
Program: 01 - ** Production **						
01-01-5-01-01118-FI	PRODUCTION SALARY	241,562.00	217,866.85	31,865.51	237,074.96	-19,208.11 108.82 %
01-01-5-01-02205-RL	WATER TREATMENT EXPENSE	14,803.28	14,803.28	1,125.30	10,724.45	4,078.83 72.45 %
01-01-5-01-02210-RL	SMALL TOOLS - PRODUCTION	3,697.78	3,697.78	342.51	2,122.82	1,574.96 57.41 %
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 & M...	0.00	0.00	0.00	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 & MA...	94,102.84	94,102.84	7,981.87	65,335.36	28,767.48 69.43 %
01-01-5-01-03120-RL	TANK & RESERVOIR MAINTEN...	200,000.00	200,000.00	6,825.00	16,553.63	183,446.37 8.28 %
01-01-5-01-03207-RL	GENERATOR (LARGE) REPAIR ...	13,501.57	13,501.57	0.00	13,805.70	-304.13 102.25 %
01-01-5-01-04004-RL	LABORATORY SERVICES	10,692.64	10,692.64	5,058.00	11,344.00	-651.36 106.09 %
01-01-5-01-06105-RL	POWER FOR PUMPING (ELECT...	330,000.00	330,000.00	55,206.56	311,038.24	18,961.76 94.25 %
01-01-5-01-06501-RL	TELEMETRY / SCADA EXPENSE	0.00	0.00	0.00	25,376.10	-25,376.10 0.00 %
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	152,083.79	38,150.43	141,135.34	10,948.45 92.80 %
01-01-5-01-98002-FI	FIELD EXPENSES ALLOCATED	57,169.12	59,137.46	23,303.10	60,933.06	-1,795.60 103.04 %
Program: 01 - ** Production ** Total:		1,369,997.30	1,342,586.21	169,858.28	1,042,425.68	300,160.53 77.64 %
Program: 02 - ** Distribution **						
01-02-5-02-01130-FI	DISTRIBUTION SALARY	384,098.00	369,416.42	45,674.53	376,503.59	-7,087.17 101.92 %
01-02-5-02-02211-JC	SMALL TOOLS - DISTRIBUTION	20,560.00	15,060.00	1,474.97	7,840.76	7,219.24 52.06 %
01-02-5-02-02920-FI	INVENTORY-OVER & SHORT	2,392.00	2,392.00	4,128.50	11,417.37	-9,025.37 477.31 %
01-02-5-02-03106-JC	MAINLINE AND LEAK REPAIR	81,153.89	81,153.89	22,227.23	67,839.20	13,314.69 83.59 %

***Budget Report (Board Report)**

For Fiscal: 2014-2015 Period Ending: 06/30/2015

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<u>01-02-5-02-03130-JC</u>	CROSS CONNECTION CONTRO..	1,000.00	2,950.00	0.00	1,877.62	1,072.38	63.65 %
<u>01-02-5-02-03206-JC</u>	TRACTOR REPAIR / MAINT.	5,078.00	5,078.00	12.54	3,948.72	1,129.28	77.76 %
<u>01-02-5-02-04005-JC</u>	UTILITY LOCATING (DIG ALERT)	10,088.00	10,088.00	1,913.48	13,676.07	-3,588.07	135.57 %
<u>01-02-5-02-98001-FI</u>	EE BENEFITS ALLOCATED	244,186.20	235,388.32	59,047.48	218,442.79	16,945.53	92.80 %
<u>01-02-5-02-98002-FI</u>	FIELD EXPENSES ALLOCATED	88,476.74	91,523.00	36,064.60	94,301.92	-2,778.92	103.04 %
Program: 02 - ** Distribution ** Total:		837,032.83	813,049.63	170,543.33	795,848.04	17,201.59	97.88 %
Program: 03 - ** Customer Service **							
<u>01-03-5-03-01107-FI</u>	FIELD SALARY - CUSTOMER S...	23,096.00	23,096.00	4,264.64	26,233.23	-3,137.23	113.58 %
<u>01-03-5-03-01114-FI</u>	OFFICE SALARY - CUSTOMER ...	99,766.00	99,766.00	13,075.58	96,267.31	3,498.69	96.49 %
<u>01-03-5-03-03100-AGM</u>	METER INSTALLATION EXPEN...	0.00	0.00	0.00	3,218.82	-3,218.82	0.00 %
<u>01-03-5-03-03107-AGM</u>	METER SERVICE REPAIR	52,379.62	52,379.62	689.96	25,377.02	27,002.60	48.45 %
<u>01-03-5-03-07007-AGM</u>	CREDIT CARD FEES (CUSTOM...	6,068.74	6,068.74	821.54	24,745.63	-18,676.89	407.76 %
<u>01-03-5-03-07010-AGM</u>	BAD DEBT	23,000.00	23,000.00	14,461.57	10,798.30	12,201.70	46.95 %
<u>01-03-5-03-07015-AGM</u>	CUSTOMER SERVICE - OTHER	16,900.00	16,900.00	5,972.13	20,187.64	-3,287.64	119.45 %
<u>01-03-5-03-98001-FI</u>	EE BENEFITS ALLOCATED	76,562.72	73,804.20	18,513.88	68,491.08	5,313.12	92.80 %
<u>01-03-5-03-98002-FI</u>	FIELD EXPENSES ALLOCATED	4,799.19	4,964.43	1,956.22	5,115.16	-150.73	103.04 %
<u>01-03-5-03-98003-FI</u>	OFFICE EXPENSE ALLOCATED	39,423.95	39,423.95	10,337.13	51,720.04	-12,296.09	131.19 %
Program: 03 - ** Customer Service ** Total:		341,996.22	339,402.94	70,092.65	332,154.23	7,248.71	97.86 %
Program: 04 - ** Administration **							
<u>01-04-5-04-01108-FI</u>	ADMINISTRATION SALARY	205,539.00	174,870.67	21,725.64	163,446.91	11,423.76	93.47 %
<u>01-04-5-04-01115-FI</u>	SAFETY SALARY	9,600.00	9,600.00	500.00	4,350.00	5,250.00	45.31 %
<u>01-04-5-04-01121-FI</u>	DIRECTORS SALARY	20,835.60	20,835.60	2,604.45	19,456.70	1,378.90	93.38 %
<u>01-04-5-04-01210-GM</u>	DIRECTORS / C.A.C. EDUCATI...	9,500.00	9,500.00	5,094.46	12,764.36	-3,264.36	134.36 %
<u>01-04-5-04-04007-GM</u>	LEGISLATIVE ADVOCACY	21,000.00	31,500.00	3,500.00	31,582.50	-82.50	100.26 %
<u>01-04-5-04-07008-GM</u>	BUSINESS EXPENSE	10,400.00	10,400.00	6,610.76	16,444.29	-6,044.29	158.12 %
<u>01-04-5-04-07014-GM</u>	PUBLIC INFORMATION	45,430.01	45,430.01	7,200.31	40,048.18	5,381.83	88.15 %
<u>01-04-5-04-07016-GM</u>	MEMBERSHIP, DUES & SUBSCR...	17,459.00	17,459.00	829.00	24,906.04	-7,447.04	142.65 %
<u>01-04-5-04-07020-GM</u>	WATER CONSERVATION EXPE...	55,000.00	55,000.00	12,993.65	56,496.41	-1,496.41	102.72 %
<u>01-04-5-04-07025-GM</u>	LEGAL SERVICES - NON-PERS...	104,000.00	104,000.00	7,712.20	42,709.29	61,290.71	41.07 %
<u>01-04-5-04-07218-GM</u>	SAFETY EXPENSE	19,356.96	19,356.96	5,919.77	8,753.91	10,603.05	45.22 %
<u>01-04-5-04-07219-GM</u>	EMERGENCY PREPAREDNESS	5,704.06	5,704.06	0.00	0.00	5,704.06	0.00 %
<u>01-04-5-04-07401-GM</u>	PROPERTY INSURANCE	100,686.56	100,686.56	15,533.01	71,439.00	29,247.56	70.95 %
<u>01-04-5-04-98001-FI</u>	EE BENEFITS ALLOCATED	138,464.49	133,475.69	33,482.57	123,866.83	9,608.86	92.80 %
<u>01-04-5-04-98003-FI</u>	OFFICE EXPENSE ALLOCATED	86,260.11	86,260.11	22,617.79	65,142.64	21,117.47	75.52 %
Program: 04 - ** Administration ** Total:		849,235.79	824,078.66	146,323.61	681,407.06	142,671.60	82.69 %
Program: 05 - ** Engineering **							
<u>01-05-5-05-01109-FI</u>	ENGINEERING/GIS/IT SALARY	85,638.00	85,638.00	11,930.70	87,424.20	-1,786.20	102.09 %
<u>01-05-5-05-02305-ENG</u>	MAPS/DRAFTING SUPPLIES	2,698.08	2,698.08	0.00	2,397.62	300.46	88.86 %
<u>01-05-5-05-04006-ENG</u>	PLAN CHECK / INSPECTION	0.00	0.00	291.83	14,196.08	-14,196.08	0.00 %
<u>01-05-5-05-04008-GM</u>	ENGINEERING CONTRACT SE...	21,590.78	13,220.78	54,757.63	75,087.97	-61,867.19	567.95 %
<u>01-05-5-05-04013-ENG</u>	ENG-TRAINING, MAPPING & OT...	3,354.97	3,354.97	0.00	1,916.24	1,438.73	57.12 %
<u>01-05-5-05-98001-FI</u>	EE BENEFITS ALLOCATED	52,127.81	50,249.67	12,605.20	46,632.22	3,617.45	92.80 %
<u>01-05-5-05-98003-FI</u>	OFFICE EXPENSE ALLOCATED	30,693.47	30,693.47	8,047.98	25,982.89	4,710.58	84.65 %
Program: 05 - ** Engineering ** Total:		196,103.11	185,854.97	87,633.34	253,637.22	-67,782.25	136.47 %
Program: 06 - ** Finance **							
<u>01-06-5-06-01101-FI</u>	FINANCE SALARY	213,156.00	213,156.00	26,742.81	216,938.85	-3,782.85	101.77 %
<u>01-06-5-06-04009-AGM</u>	ACCOUNTING SERVICES	23,600.00	23,600.00	0.00	22,800.00	800.00	96.61 %
<u>01-06-5-06-07001-AGM</u>	FINANCE - OTHER	15,912.00	15,912.00	1,491.55	17,889.80	-1,977.80	112.43 %
<u>01-06-5-06-98001-FI</u>	EE BENEFITS ALLOCATED	124,373.69	119,892.59	30,075.23	111,261.57	8,631.02	92.80 %
<u>01-06-5-06-98003-FI</u>	OFFICE EXPENSE ALLOCATED	75,291.05	75,291.05	19,741.65	61,764.46	13,526.59	82.03 %
Program: 06 - ** Finance ** Total:		452,332.74	447,851.64	78,051.24	430,654.68	17,196.96	96.16 %
Program: 07 - ** Personnel **							
<u>01-07-5-07-01102-FI</u>	PERSONNEL SALARY	34,500.00	2,218.76	0.00	2,218.76	0.00	100.00 %
<u>01-07-5-07-01215-HR</u>	TRAINING & EE EDUCATION	24,300.00	22,350.00	3,780.64	11,748.04	10,601.96	52.56 %
<u>01-07-5-07-01905-HR</u>	EMPLOYMENT RECRUITING EX...	10,000.00	10,000.00	259.00	3,873.00	6,127.00	38.73 %
<u>01-07-5-07-01910-HR</u>	LABOR LEGAL FEES	62,400.00	62,400.00	2,647.50	36,478.10	25,921.90	58.46 %
<u>01-07-5-07-01915-HR</u>	PERSONNEL - OTHER	8,632.00	8,632.00	18.72	1,074.19	7,557.81	12.44 %

*Budget Report (Board Report)

For Fiscal: 2014-2015 Period Ending: 06/30/2015

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
01-07-5-07-98001-FI	EE BENEFITS ALLOCATED	21,014.02	18,966.48	5,081.45	18,798.58	167.90	99.11 %
01-07-5-07-98003-FI	OFFICE EXPENSE ALLOCATED	17,062.99	17,062.99	4,473.99	14,200.95	2,862.04	83.23 %
Program: 07 - ** Personnel ** Total:		177,909.01	141,630.23	16,261.30	88,391.62	53,238.61	62.41 %
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	219,578.00	219,578.00	-152.00	100.07 %
01-09-5-09-08215-FI	INTEREST EXPENSE - CMM	149,557.50	149,557.50	-1,335.00	148,197.20	1,360.30	99.09 %
01-09-5-09-08315-FI	ID #2 BONDS COLLECTION CH...	0.00	0.00	0.80	280.26	-280.26	0.00 %
01-09-5-09-08320-FI	GENERAL TAX COLLECTION C...	1,014.66	1,014.66	1.55	621.82	392.84	61.28 %
01-09-5-09-08325-FI	ADMINISTRATION - CMM	9,967.66	9,967.66	1,121.36	10,892.03	-924.37	109.27 %
01-09-5-09-09205-FI	MISC NON-OP EXPENSE	0.00	0.00	0.00	15,774.70	-15,774.70	0.00 %
01-09-5-09-09210-FI	ALLOWANCES AND ADJUSTME...	0.00	0.00	4,949.28	4,949.28	-4,949.28	0.00 %
Program: 09 - ** Bonds, Loans & Non-Op Exp ** Total:		472,965.82	472,965.82	224,315.99	493,293.29	-20,327.47	104.30 %
Program: 20 - ** HDMC Treatment Plant **							
01-20-5-20-03101-AGM	HDMC: OTHER	17,245.88	17,245.88	6,663.48	87,828.02	-70,582.14	509.27 %
01-20-5-20-04100-AGM	HDMC: CONTRACTED OPERAT...	39,720.00	39,720.00	14,305.04	101,051.19	-61,331.19	254.41 %
01-20-5-20-06100-AGM	HDMC: PUMPING POWER	15,391.20	15,391.20	1,397.50	17,943.25	-2,552.05	116.58 %
Program: 20 - ** HDMC Treatment Plant ** Total:		72,357.08	72,357.08	22,366.02	206,822.46	-134,465.38	285.84 %
Program: 42 - **RESERVE & OTHER FUNDING-OP**							
01-42-5-99-00100-AGM	EQUIP&TECH RESERVE (FUND...	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 (F...	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	23,939.36	196,049.93	16,950.07	92.04 %
01-51-5-51-01216-FI	CAFETERIA PLAN EXPENSE	233,300.00	227,900.00	27,075.00	214,619.80	13,280.20	94.17 %
01-51-5-51-01220-FI	GROUP INSURANCE EXPENSE	8,890.00	8,810.00	1,705.98	11,554.33	-2,744.33	131.15 %
01-51-5-51-01225-FI	WORKERS COMPENSATION IN...	54,328.00	50,656.94	10,150.56	42,433.00	8,223.94	83.77 %
01-51-5-51-01230-FI	RETIREMENT: PERS Classic 2...	147,550.00	132,893.13	11,716.19	133,304.51	-411.38	100.31 %
01-51-5-51-01231-FI	RETIREMENT: PERS Tier 2 2%...	25,953.00	25,953.00	1,263.01	14,242.41	11,710.59	54.88 %
01-51-5-51-01232-FI	RETIREMENT: PERS - TEMP	0.00	0.00	186.87	365.47	-365.47	0.00 %
01-51-5-51-01233-FI	RETIREMENT - 457 CONTRIBUT...	5,850.00	5,850.00	250.50	1,589.50	4,260.50	27.17 %
01-51-5-51-01305-FI	PAYROLL TAXES	125,626.00	120,088.10	14,430.67	114,469.46	5,618.64	95.32 %
01-51-5-51-98000 -FI	ALLOCATED EXPENSES - BEN...	-814,497.00	-783,860.74	-196,956.24	-728,628.41	-55,232.33	92.95 %
Program: 51 - ** Benefits Allocated ** Total:		0.00	1,290.43	-106,238.10	0.00	1,290.43	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	2,027.61	11,313.30	3,685.44	75.43 %
01-52-5-52-02212-D/P	SMALL TOOLS EXPENSE - CO...	7,050.00	7,050.00	256.55	8,424.79	-1,374.79	119.50 %
01-52-5-52-03205-D/P	TOOL / EQUIP REPAIR	4,070.00	4,070.00	0.00	481.97	3,588.03	11.84 %
01-52-5-52-03905-D/P	BUILDING REPAIR/MAINT-SHOP...	15,284.00	15,284.00	3,889.33	17,053.54	-1,769.54	111.58 %
01-52-5-52-05005-D/P	FUEL-VEHICLES	41,000.00	41,000.00	3,921.18	34,520.39	6,479.61	84.20 %
01-52-5-52-05010-D/P	AUTO EXPENSE - FIELD	29,947.00	29,947.00	2,084.71	24,301.92	5,645.08	81.15 %
01-52-5-52-05015-FI	EQUIPMENT CLEARING ACCO...	0.00	0.00	-218.01	-234.65	234.65	0.00 %
01-52-5-52-06305-ENG	COMMUNICATIONS	18,094.15	23,273.99	3,016.96	26,195.17	-2,921.18	112.55 %
01-52-5-52-07009-D/P	REGULATORY, PERMITS, ETC	11,831.16	11,831.16	230.00	31,986.81	-20,155.65	270.36 %
01-52-5-52-98000-FI	ALLOCATED EXPENSES - FIELD	-150,445.05	-155,624.89	-61,323.92	-160,350.14	4,725.25	103.04 %
Program: 52 - ** Field Allocated ** Total:		0.00	0.00	-46,115.59	-218.01	218.01	0.00 %
Program: 53 - ** Office Allocated **							
01-53-5-53-01405-AGM	TEMPORARY LABOR FEES	12,047.20	12,047.20	3,475.47	23,811.98	-11,764.78	197.66 %
01-53-5-53-02105-AGM	OFFICE SUPPLIES & EQUIPME...	50,690.56	50,690.56	3,772.86	20,279.87	30,410.69	40.01 %
01-53-5-53-02110-AGM	POSTAGE	23,768.97	23,768.97	3,289.26	22,116.24	1,652.73	93.05 %
01-53-5-53-03906-AGM	BUILDING REPAIR/MAINT - OFF...	25,763.69	25,763.69	10,208.57	20,510.94	5,252.75	79.61 %
01-53-5-53-04015-AGM	COMPUTER SOFTWARE & SUP...	87,756.70	87,756.70	7,145.88	75,118.93	12,637.77	85.60 %
01-53-5-53-05010-AGM	AUTO EXPENSE - OFFICE	5,494.00	5,494.00	1,281.97	5,343.49	150.51	97.26 %
01-53-5-53-06205-AGM	TELEPHONE AND UTILITIES	43,210.45	43,210.45	5,275.31	51,629.53	-8,419.08	119.48 %

***Budget Report (Board Report)**

For Fiscal: 2014-2015 Period Ending: 06/30/2015

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<u>01-53-5-53-98000-FI</u>	ALLOCATED EXPENSES - OFFI...	-248,731.57	-248,731.57	-65,218.54	-218,810.98	-29,920.59	87.97 %
	Program: 53 - ** Office Allocated ** Total:	0.00	0.00	-30,769.22	0.00	0.00	0.00 %
	Program: 95 - ** Overhead **						
<u>01-95-6-60-60002-FI</u>	OVERHEAD - GENERAL & ADMI...	0.00	0.00	-7,458.94	-48,691.44	48,691.44	0.00 %
<u>01-95-6-60-60004-FI</u>	OVERHEAD - LABOR (5390)	0.00	0.00	-204.52	-180.57	180.57	0.00 %
	Program: 95 - ** Overhead ** Total:	0.00	0.00	-7,663.46	-48,872.01	48,872.01	0.00 %
	Program: 98 - ** BUDGET CLEARING - OP **						
<u>01-98-5-99-00400-FI</u>	BUDGET CLEARING - OPERATI...	0.00	320.16	0.00	0.00	320.16	0.00 %
<u>01-98-5-99-00405-FI</u>	BUDGET CLEARING - SALARIES..	0.00	75,553.17	0.00	0.00	75,553.17	0.00 %
	Program: 98 - ** BUDGET CLEARING - OP ** Total:	0.00	75,873.33	0.00	0.00	75,873.33	0.00 %
	Expense Total:	4,973,929.90	4,909,890.94	794,659.39	4,285,544.26	624,346.68	87.28 %
	Report Surplus (Deficit):	183,534.82	247,573.78	-394,417.82	981,927.88	734,354.10	396.62 %

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	400,241.57	5,267,472.14	110,007.42	102.13 %
Revenue Total:	5,157,464.72	5,157,464.72	400,241.57	5,267,472.14	110,007.42	102.13 %
Expense						
00 - ** Asset Expenses **	0.00	0.00	0.00	10,000.00	-10,000.00	0.00 %
01 - ** Production **	1,369,997.30	1,342,586.21	169,858.28	1,042,425.68	300,160.53	77.64 %
02 - ** Distribution **	837,032.83	813,049.63	170,543.33	795,848.04	17,201.59	97.88 %
03 - ** Customer Service **	341,996.22	339,402.94	70,092.65	332,154.23	7,248.71	97.86 %
04 - ** Administration **	849,235.79	824,078.66	146,323.61	681,407.06	142,671.60	82.69 %
05 - ** Engineering **	196,103.11	185,854.97	87,633.34	253,637.22	-67,782.25	136.47 %
06 - ** Finance **	452,332.74	447,851.64	78,051.24	430,654.68	17,196.96	96.16 %
07 - ** Personnel **	177,909.01	141,630.23	16,261.30	88,391.62	53,238.61	62.41 %
09 - ** Bonds, Loans & Non-Op Exp **	472,965.82	472,965.82	224,315.99	493,293.29	-20,327.47	104.30 %
20 - ** HDMC Treatment Plant **	72,357.08	72,357.08	22,366.02	206,822.46	-134,465.38	285.84 %
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	1,290.43	-106,238.10	0.00	1,290.43	0.00 %
52 - ** Field Allocated **	0.00	0.00	-46,115.59	-218.01	218.01	0.00 %
53 - ** Office Allocated **	0.00	0.00	-30,769.22	0.00	0.00	0.00 %
95 - ** Overhead **	0.00	0.00	-7,663.46	-48,872.01	48,872.01	0.00 %
98 - ** BUDGET CLEARING - OP **	0.00	75,873.33	0.00	0.00	75,873.33	0.00 %
Expense Total:	4,973,929.90	4,909,890.94	794,659.39	4,285,544.26	624,346.68	87.28 %
Report Surplus (Deficit):	183,534.82	247,573.78	-394,417.82	981,927.88	734,354.10	396.62 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
01 - GENERAL FUND	183,534.82	247,573.78	-394,417.82	981,927.88	734,354.10
Report Surplus (Deficit):	183,534.82	247,573.78	-394,417.82	981,927.88	734,354.10



JOSHUA BASIN WATER DISTRICT

Consumption Statistics Y-T-D as of 6/30/15

Consumption - 12 months ending:	CURRENT 6/30/2015	PRIOR 6/30/2014	PRIOR 2 6/30/2013
CCF	585,046	692,844	691,000
Gallons	437,614,408	518,247,312	516,868,000
Acre Feet	1,343	1,590	1,586
Change	-16% decrease	0.27% increase	
Change 2013 - 2015			-15.33%

CONSUMPTION RANKING - TOP TEN - Quarter Ending 6/30/15

<u>Ranking</u>	<u>Account Name</u>	<u>Consumption (CCF)</u>
1	Hi Desert Medical Center (hospital)	3,349
2	Joshua Tree Memorial Park	2,274
3	Joshua Tree Parks & Recreation	2,088
4	Lazy H Mobilehome Park	1,166
5	Joshua Tree Memorial Park	1,138
6	Hi Desert Medical Center (continuing care)	1,046
7	Yucca Trails Apts.	973
8	Quail Springs Village Apts	869
9	William Pyle (mobilehome park)	792
10	Joshua Tree Laundry	791
		<hr/> 14,486

Breakdown of Top Ten Users by type:

Hospital	4,395
Housing	3,800
Public agency	2,088
Commercial	4,203
	<hr/> 14,486

JOSHUA BASIN WATER DISTRICT
MEETING AGENDA REPORT

Meeting of the Finance Committee

August 25, 2015

Report to: Committee Members

Prepared by: Susan Greer 

TOPIC: 15/16 MID-BUDGET REVIEW (CAPITAL)

RECOMMENDATION:

Review of year two proposed adjustments for 14/15 – 15/16 previously-adopted capital budget and recommend for adoption by the full Board

ANALYSIS:

The District's current two-year capital budget, 14/15 – 15/16, was adopted on 8/25/14 in conjunction with the Strategic Planning Session held at the Helen Gray Center. The second year of the budget is always fairly tentative at the time the two-year budget is presented, and even more so with the capital budget, and we bring back proposed adjustments early in the second fiscal year for the Board's consideration. We want the Finance Committee to review the proposed capital budget adjustments and recommend adoption to the full Board at the next meeting.

The format of the capital budget is changed, in order to utilize the reporting that is available within the software, without the need to create reports in excel. The original format of the budget included many "below the line" projects, which were identified but didn't have funding. The original 15/16 capital budget included funding for only \$262,000 worth of projects and \$656,000 worth of projects that were unfunded – below the line. The capital budget is always more subject to change, as priorities shift and new issues rise that demand attention. Chromium VI is a good example; that project rose in priority after the new regulation was adopted and we hope to find grant funds for the work, but need to move forward at this time anyway. Because of the format change, comparison to the original budget is difficult.

The 14/15 capital budget actuals were revenues of \$999,100, from grants and reserve funds. Capital project costs totaled \$1,215,000. Notable projects were the recharge pipeline and ponds, Well 15 noise abatement enclosure, purchase of replacement utility truck and standard truck. Several other ongoing projects, with some costs incurred in 14/15 and other costs that will be incurred in the 15/16 capital budget are the Chromium VI study, Well 14 rehab, capital improvement plan development, compensation study and chlorine analyzers.

The 15/16 capital budget anticipates revenues of \$2,239,000, made up primarily from the remaining grant funds from the recharge project that was anticipated last year but received in 15/16. There is no more work required for the recharge project, all of our costs were paid from reserves, so the grant funds are reimbursing the District and the funds can be used for any purpose. Capital projects for 15/16 total \$923,400, resulting in excess capital funding of \$1,315,500. There are several new projects

identified in the proposed budget that were not originally identified and/or funded; a capacity fee study, reservoir improvements, space needs assessment for the office and shop. Some of these projects were originally below the line, unfunded, or designated for 14/15 but not completed, so carried forward to the 15/16 budget. The reservoir improvement project had been in the operating budget because we were previously contracting for ongoing maintenance at a fixed monthly cost. Now that the District will pay for tank refurbishment on an as-needed basis, those costs should be capitalized and we've moved the cost into the capital budget.

We will discuss funding for capital projects in future budgets at the Committee Meeting.

STRATEGIC PLAN ITEM:

N/A

FISCAL IMPACT:

Increase capital revenues from \$272,000 to \$2,239,000 and increase capital project funding from \$261,800 to \$923,400. Increase net revenue from zero to \$1,315,500.



Joshua Basin Water District

*** Budget Worksheet: CAPITAL**

For Fiscal: 2014-2015 Period Ending: 6/30/15

Defined Budgets

	2014-2015 Total Budget	2014-2015 YTD Activity	2015-2016		2015-2016 15-16 MID ORIG	VARIANCE INCREASE (DECREASE)
			2015-2016 15-16 ADOPTED 6-18-14	2015-2016 15-16 MID ORIG		
Revenue						
<u>Program: 41 - **CAPITAL REVENUE**</u>						
01-41-46100-FI	0.00	0.00	0.00	0.00	0.00	0.00
01-41-46110-FI	898,591.00	898,591.00	0.00	0.00	1,772,013.33	1,772,013.33
01-41-46120-FI	0.00	0.00	0.00	0.00	0.00	0.00
01-41-46400-FI	0.00	0.00	0.00	0.00	0.00	0.00
Program: 43 - **RESERVE & OTHER FUNDING-CAP**						
01-43-5-99-00012-FI	0.00	0.00	57,773.26	7,628.31	(50,144.95)	
01-43-5-99-00112-FI	26,758.78	100,548.92	104,000.00	226,000.00	122,000.00	
01-43-5-99-00212-FI	80,000.00	0.00	100,000.00	233,241.22	133,241.22	
Revenue Total	1,005,349.78	999,139.92	261,773.26	2,238,882.86	1,977,109.60	
Expense						
<u>Program: 70 - ** CAPITAL BUDGET **</u>						
01-70-7-70-71010-RL	2,370.00	19,926.05	0.00	0.00	0.00	0.00
01-70-7-70-71011-RL	0.00	363.50	0.00	0.00	0.00	0.00
01-70-7-70-71012-GM	31,000.00	33,572.77	0.00	0.00	0.00	0.00
01-70-7-70-72008-JC	29,869.54	30,034.54	0.00	0.00	0.00	0.00
01-70-7-70-74008-GM	0.00	0.00	0.00	0.00	64,000.00	64,000.00
01-70-7-70-74010-GM	6,000.00	5,583.50	0.00	0.00	0.00	0.00
01-70-7-70-74011-AGM	0.00	0.00	0.00	0.00	25,000.00	25,000.00
Program: 71 - CAPITAL - STRATEGIC						
01-71-7-70-71000-RL	4,570.03	4,620.19	24,000.00	31,379.81	7,379.81	
01-71-7-70-71006-RL	0.00	0.00	33,773.26	0.00	(33,773.26)	
01-71-7-70-72005-JC	0.00	0.00	0.00	0.00	0.00	
01-71-7-70-74006-GM	0.00	0.00	0.00	0.00	25,800.00	25,800.00
01-71-7-70-74500-GM	1,000,000.00	956,406.81	0.00	0.00	0.00	
01-71-7-70-76000-AGM	0.00	0.00	0.00	0.00	15,000.00	15,000.00
01-71-7-70-76001-AGM	0.00	4,000.00	0.00	0.00	41,000.00	41,000.00



Joshua Basin Water District

* Budget Worksheet: CAPITAL

For Fiscal: 2014-2015 Period Ending: 6/30/15

Defined Budgets

	2014-2015 Total Budget	2014-2015 YTD Activity	2015-2016 15-16 ADOPTED 6-18-14	2015-2016 15-16 MID ORIG	VARIANCE INCREASE (DECREASE)
Program: 73 - CAPITAL					
01-73-7-70-71002-RL	12,547.63	12,547.63	0.00	8,452.37	8,452.37
01-73-7-70-71003-RL	35,000.00	32,133.22	0.00	67,866.78	67,866.78
01-73-7-70-71005-RL	0.00	0.00	0.00	65,000.00	65,000.00
01-73-7-70-71007-RL	0.00	0.00	0.00	0.00	0.00
01-73-7-70-71300-RL	11,758.78	11,758.78	0.00	168,241.22	168,241.22
01-73-7-70-72004-JC	44,563.03	66,514.38	0.00	0.00	0.00
01-73-7-70-72300-JC	0.00	0.00	55,000.00	55,000.00	0.00
01-73-7-70-72301-JC	0.00	0.00	8,000.00	0.00	(8,000.00)
01-73-7-70-72307-JC	0.00	0.00	30,000.00	130,000.00	100,000.00
01-73-7-70-74003-GM	8,500.00	9,180.00	0.00	0.00	0.00
01-73-7-70-75001-GM	25,000.00	21,248.77	0.00	18,751.23	18,751.23
01-73-7-70-75004-RL	0.00	0.00	0.00	200,000.00	200,000.00
01-73-7-70-77000-HR	2,875.00	7,115.00	0.00	7,885.00	7,885.00
Program: 81 - CAPITAL - BELOW THE LINE - PRIORITY 1					
01-81-7-70-74007-GM	0.00	0.00	0.00	0.00	0.00
01-81-7-70-75000-GM	0.00	0.00	0.00	0.00	0.00
Program: 82 - CAPITAL - BELOW THE LINE - PRIORITY 2					
01-82-7-70-71001-RL	0.00	0.00	0.00	0.00	0.00
01-82-7-70-71009-RL	0.00	0.00	0.00	0.00	0.00
01-82-7-70-72007-JC	0.00	0.00	0.00	0.00	0.00



Joshua Basin Water District

*** Budget Worksheet: CAPITAL**

For Fiscal: 2014-2015 Period Ending: 6/30/15

Defined Budgets

	2014-2015 Total Budget	2014-2015 YTD Activity	2015-2016		VARIANCE INCREASE (DECREASE)
			15-16 ADOPTED 6-18-14	2015-2016 15-16 MID ORIG	
Program: 83 - CAPITAL - BELOW THE LINE - PRIORITY 3					
BTL CP#Z60: WATER UTILITY TRAILER	0.00	0.00	0.00	0.00	0.00
BTL CP#036: PARCEL FILING SYSTEM	0.00	0.00	0.00	0.00	0.00
BTL CP#Z62: OFFICE CARPETING	0.00	0.00	0.00	0.00	0.00
BTL CP#038: RECORD ARCHIVAL SYSTEM	0.00	0.00	0.00	0.00	0.00
BTL CP#Z28: RESERVOIR LAND ACQUISITION	0.00	0.00	0.00	0.00	0.00
BTL CP#A14003: 36" FORMAT PRINTER/SCANNER	0.00	0.00	0.00	0.00	0.00
BTL CP#A14020: TECHNOLOGY MASTER PLAN	0.00	0.00	0.00	0.00	0.00
ADDITIONAL BELOW THE LINE PROJECTS					
VACUUM MOUNT VALVE EXERCISER					
PAVE OFFICE PARKING LOT					
Program: 99 - ** BUDGET CLEARING - CAP **					
BUDGET CLEARING - CAPITAL	109,567.43	0.00	0.00	0.00	0.00
Expense Subtotal	1,323,621.44	1,215,005.14	150,773.26	923,376.41	772,603.15
Expense Total	1,323,621.44	1,215,005.14	261,773.26	923,376.41	883,603.15
Report Surplus (Deficit)	(318,271.66)	(215,865.22)	0.00	1,315,506.45	1,204,506.45


01-99-7-70-78001-FI

JOSHUA BASIN WATER DISTRICT
MEETING AGENDA REPORT

Meeting of the Finance Committee

August 25, 2015

Report to: Committee Members

Prepared by: Susan Greer 

TOPIC:
CAPACITY FEE REPORTS

RECOMMENDATION:
Review capacity fee reports and recommend for approval by the full Board of Directors.

ANALYSIS:
Detailed reports about the water and sewer capacity fees are attached. The quarterly financial reports provide the balances in each of the funds but the attached reports provide additional detail about beginning and ending capacity fund balances, additional deposits into the funds, interest earned and projects completed with the funds, if any.

STRATEGIC PLAN ITEM:
N/A

FISCAL IMPACT:
N/A

**JOSHUA BASIN WATER DISTRICT
ANNUAL REPORT OF CAPACITY CHARGES**

Fiscal year 2014/2015

Type of Capacity Charges **WATER** SEWER

GL account number LAIF 01-11310 01-11313
Revenue 01-44010 01-44050

Beginning Capacity Charge Fund Balance 37,978.50

Description and amount of charges collected		<u>18,957.00</u>
7/30/2014 0605-191-02 meter	3,751.00	
9/2/2014 0608-043-22 meter	3,751.00	
11/4/2014 0632-322-17 meter	3,751.00	
2/12/2015 0588-233-09 meter	3,852.00	
3/5/2015 0604-101-17 meter	<u>3,852.00</u>	
	18,957.00	

Interest earned on fund balance 113.13

QE 6/30/14	24.73
Q/E 9/30/14	27.03
Q/E 12/31/14	27.69
Q/E 3/30/15	<u>33.68</u>
	113.13

Public improvements funded from charges 0.00

NONE

Ending Capacity Charge Fund Balance 57,048.63

**JOSHUA BASIN WATER DISTRICT
ANNUAL REPORT OF CAPACITY CHARGES**

Fiscal year 2014/2015

Type of Capacity Charges **WATER** **SEWER**

GL account number LAIF 01-11310 01-11313
 Revenue 01-44010 01-44050

Beginning Capacity Charge Fund Balance 363,301.22

Description and amount of charges collected 74,610.42
 7/1/2014 HDMC 74,610.42
 74,610.42

Interest earned on fund balance 8,934.52
 QE 6/30/14 238.61
 Q/E 9/30/14 311.61
 Q/E 12/31/14 288.28
 Q/E 3/30/15 303.21
 12/13 interest 3,110.97
 13/14 interest 2,367.18
 14/15 interest 2,314.66
 8,934.52

interest not previously apportioned for annual HDMC payments

Public improvements funded from charges 0.00

NONE

Ending Capacity Charge Fund Balance 446,846.16