



**REGULAR FINANCE COMMITTEE MEETING
MONDAY, DECEMBER 18, 2017, AT 9:00 AM
61750 CHOLLITA ROAD, JOSHUA TREE, CA 92252**

AGENDA

1. CALL TO ORDER
2. PLEDGE OF ALLEGIANCE
3. DETERMINATION OF QUORUM
4. APPROVAL OF AGENDA
5. PUBLIC COMMENT
6. APPROVE MINUTES OF THE PRIOR COMMITTEE MEETING

Page 2

- Regular Finance Committee Meeting Draft Minutes of November 20, 2017

Pages 3-17

7. REVIEW CHECK REGISTERS OCTOBER-NOVEMBER 2017- Receive information and recommend to the Board of Directors for approval.

Pages 18-29

8. 1ST QUARTER ENDING 9/30/17 FINANCIAL REPORT – Receive information and recommend to the Board of Directors for approval.

Pages 30-34

9. RESERVE FUND POLICY – Receive information and recommend to the Board of Directors for approval.

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. Any person with a disability who requires accommodation to participate in this meeting should telephone Joshua Basin Water District at (760) 366-8438, at least 48 hours before the meeting to request a disability-related modification or accommodation. Materials related to an item on this Agenda submitted to the Committee after distribution of the agenda packet are available for public inspection in the District's office located at 61750 Chollita Road, Joshua Tree, California 92252 during normal business hours.

JOSHUA BASIN WATER DISTRICT
Minutes of the
REGULAR MEETING OF THE FINANCE COMMITTEE
Monday, November 20, 2017
61750 Chollita Road, Joshua Tree, CA 92252

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

2. PLEDGE OF ALLEGIANCE

Committee Members Present:

Bob Johnson, Vice President
Tom Floen, Director

Staff Present:

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

Consultant Present:

Chris Brown, Fedak & Brown

Guests:

2

3. DETERMINATION OF QUORUM
A quorum is present.

4. APPROVAL OF AGENDA

MSC/Floen/Johnson 2/0 to approve the agenda for the November 20, 2017, Regular Meeting of the Finance Committee.

5. PUBLIC COMMENT - None

6. APPROVE MINUTES OF THE PRIOR COMMITTEE MEETING –

- Regular Meeting of the Finance Committee of October 30, 2017

MSC/Floen/Johnson 2/0 to approve the minutes of October 30, 2017, Regular Meeting of the Finance Committee.

7. REVIEW OF FISCAL YEAR ENDING 6/30/17 AUDITED FINANCIAL STATEMENT-

MSC/Floen/Johnson 2/0 received report and referred to the Board for approval.

10. STAFF REPORT - None

11. ADJOURNMENT –

MSC Floen/Johnson 2/0 to adjourn the Regular Meeting of the Finance Committee at 10:48 a.m.

Respectfully submitted:

Susan Greer, Assistant General Manager/Controller



Joshua Basin Water District

***Check Report JBWD**

By Check Number

Date Range: 10/01/2017 - 10/31/2017

Vendor Number Payable #	Vendor DBA Name Payable Type	Payment Date Payable Date	Payment Type Payable Description	Discount Amount Discount Amount	Payment Amount Payable Amount	Number
000501 <u>JPIA093017</u>	ACWA/JPIA Invoice	10/04/2017 10/04/2017	Regular AUTO & GENERAL LIABILITY 10/17 - 10/18	0.00 0.00	49,995.37 49,995.37	59297
013346 <u>20501</u>	ANDY'S LANDSCAPE & TREE SERVICE INC. Invoice	10/04/2017 10/04/2017	Regular DEMO GARDEN/BUILD MAINT THRU 9/15	0.00 0.00	650.00 650.00	59298
000675 <u>0066854-IN</u> <u>0066996-IN</u>	AQUA-METRIC SALES COMPANY Invoice Invoice	10/04/2017 10/04/2017 10/04/2017	Regular METER READING SUPPLIES METER REPAIR SUPPLIES	0.00 0.00 0.00	1,201.60 815.34 386.26	59299
001297 <u>2017-002</u>	BIGHORN-DESERT VIEW Invoice	10/04/2017 10/04/2017	Regular WELL 14 REHAB ASSISTANCE	0.00 0.00	709.40 709.40	59300
004110 <u>BW1017</u> <u>BW1017B</u> <u>BW1017C</u>	BURRTEC WASTE & RECYCLING SVCS Invoice Invoice Invoice	10/04/2017 10/04/2017 10/04/2017 10/04/2017	Regular RECYCLING - OCT 17 TRASH REMOVAL - OCT 17 TRASH REMOVAL - OCT 17	0.00 0.00 0.00 0.00	418.29 60.41 270.90 86.98	59301
001550 <u>KCW6232</u>	CDW GOVERNMENT, INC Invoice	10/04/2017 10/04/2017	Regular OFFICE SUPPLIES	0.00 0.00	970.90 970.90	59302
000237 <u>3990561-090520</u>	COLONIAL LIFE & ACCIDENT INSURANCE CO, IN Invoice	10/04/2017 10/04/2017	Regular EE LIFE INSURANCE - SEPT 17	0.00 0.00	2,276.20 2,276.20	59303
013365 <u>AR649585</u>	IMAGE SOURCE Invoice	10/04/2017 10/04/2017	Regular OFFICE EXPENSE 8/5/17 - 9/4/17	0.00 0.00	361.70 361.70	59304
013373 <u>H480440</u> <u>H725965</u> <u>H776025</u> <u>H776037</u> <u>H776089</u> <u>H817493</u>	CORE & MAIN LP Invoice Invoice Invoice Invoice Invoice Invoice	10/04/2017 10/04/2017 10/04/2017 10/04/2017 10/04/2017 10/04/2017	Regular MAINLINE/LEAK REPAIR SUPPLIES MAINLINE/LEAK REPAIR SUPPLIES MAINLINE/LEAK REPAIR SUPPLIES/SHOP E INVENTORY MAINLINE/LEAK REPAIR SUPPLIES MAINLINE/LEAK REPAIR SUPPLIES	0.00 0.00 0.00 0.00 0.00 0.00	7,257.33 885.06 1,593.10 946.24 1,183.56 1,391.27 1,258.10	59305
001461 <u>757</u>	BOLLINGER CONSULTING GROUP Invoice	10/04/2017 10/04/2017	Regular WATER CONSERVATION - SEPT 17	0.00 0.00	875.00 875.00	59306
002420 002420 <u>S1370008</u>	DLT SOLUTIONS, INC DLT SOLUTIONS, INC Invoice	10/04/2017 10/04/2017 10/04/2017	Regular Regular 2018 AUTOCAD SUBSCRIPT RENEWAL	0.00 0.00 0.00	-1,336.12 1,336.12 1,336.12	59307
002565 <u>20174781</u>	DUDEK AND ASSOCIATES, INC Invoice	10/04/2017 10/04/2017	Regular ENG SERV: MULTIPLE PROJECTS	0.00 0.00	33,450.69 33,450.69	59308
003015 <u>KF092517</u>	EUGENE K FAUL Invoice	10/04/2017 10/04/2017	Regular REIMB: MILES: J#C17008 SUNKIST PLAN C	0.00 0.00	76.18 76.18	59309
VEN01466 <u>FB092817</u>	FEDAK & BROWN LLP Invoice	10/04/2017 10/04/2017	Regular FINANCIAL AUDIT 16/17	0.00 0.00	4,500.00 4,500.00	59310
003025 <u>5-938-07938</u>	FEDEX Invoice	10/04/2017 10/04/2017	Regular SHIPPING: WELL 14 REHAB	0.00 0.00	244.74 244.74	59311
013212 <u>00006833</u> <u>00006834</u>	FIDELITY NATIONAL TITLE COMPANY Invoice Invoice	10/04/2017 10/04/2017 10/04/2017	Regular PRELIMINARY TITLE REPORT: J#C17008 S PRELIMINARY TITLE REPORT: J#C17008 S	0.00 0.00 0.00	1,000.00 500.00 500.00	59312

*Check Report JBWD

Date Range: 10/01/2017 - 10/31/2017

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
013222	FRONTIER CALIFORNIA INC.	10/04/2017	Regular	0.00	164.96	59313
<u>FC1017</u>	Invoice	10/04/2017	HDMC WWTP - TELEPHONE	0.00	164.96	
006200	MCALLISTERS JANITORIAL SERV.	10/04/2017	Regular	0.00	580.00	59314
<u>6211B</u>	Invoice	10/04/2017	JANITORIAL SERVICES - SEPT 17	0.00	580.00	
013351	HELENITA C. YOUNGLOVE	10/04/2017	Regular	0.00	120.00	59315
<u>146</u>	Invoice	10/04/2017	NOTARY SERVICES	0.00	120.00	
013197	INTER VALLEY POOL SUPPLY, INC.	10/04/2017	Regular	0.00	447.00	59316
<u>100594</u>	Invoice	10/04/2017	WATER TREATMENT EXPENSE	0.00	447.00	
003505	GARRYS TIRES	10/04/2017	Regular	0.00	728.03	59317
<u>13939</u>	Invoice	10/04/2017	VEHICLE REPAIRS: V27	0.00	728.03	
006504	MC CALL'S METERS SALES & SERVICE	10/04/2017	Regular	0.00	70.00	59318
<u>29804</u>	Invoice	10/04/2017	CERTIFIED FLOW TESTS	0.00	70.00	
003930	NBS	10/04/2017	Regular	0.00	2,051.99	59319
<u>91700137</u>	Invoice	10/04/2017	CMM ADMIN FEES - 4TH QTR 17	0.00	2,051.99	
000283	OCCU-MED, LTD.	10/04/2017	Regular	0.00	482.50	59320
<u>0817772QA</u>	Invoice	10/04/2017	EE RECRUITING EXPENSE	0.00	482.50	
000070	ONLINE INFORMATION SERVICES, INC.	10/04/2017	Regular	0.00	282.90	59321
<u>814272</u>	Invoice	10/04/2017	ID VERIF. SERV. THRU 09/30/17	0.00	282.90	
008415	PRUDENTIAL OVERALL SUPPLY	10/04/2017	Regular	0.00	184.06	59322
<u>22484681</u>	Invoice	10/04/2017	SHOP EXPENSE	0.00	41.83	
<u>22484682</u>	Invoice	10/04/2017	SHOP EXPENSE	0.00	50.20	
<u>22491900</u>	Invoice	10/04/2017	SHOP EXPENSE	0.00	41.83	
<u>22491902</u>	Invoice	10/04/2017	SHOP EXPENSE	0.00	50.20	
013361	QUINN COMPANY	10/04/2017	Regular	0.00	1,064.88	59323
<u>WOG00000495</u>	Invoice	10/04/2017	GENERATOR REPAIR: GR-1	0.00	1,064.88	
013360	REDWINE AND SHERRILL, LLP	10/04/2017	Regular	0.00	7,937.18	59324
<u>1031</u>	Invoice	10/04/2017	LEGAL SERVICES - SEPT 17	0.00	7,937.18	
013218	OFFICETEAM	10/04/2017	Regular	0.00	3,948.88	59325
<u>49167933</u>	Invoice	10/04/2017	TEMPORARY LABOR	0.00	1,518.80	
<u>49217765</u>	Invoice	10/04/2017	TEMPORARY LABOR	0.00	1,518.80	
<u>49262355</u>	Invoice	10/04/2017	TEMPORARY LABOR	0.00	911.28	
013777	ROSALIA C NIETO CRUZ	10/04/2017	Regular	0.00	185.73	59326
<u>RN092617</u>	Invoice	10/04/2017	PROJECT RECONCILIATION REFUND	0.00	185.73	
009878	SOUTHERN CALIFORNIA EDISON	10/04/2017	Regular	0.00	33,754.59	59327
<u>SCE0917</u>	Invoice	10/04/2017	POWER FOR PUMPING - SEPT 17	0.00	33,754.59	
009920	STANDARD INSURANCE CO	10/04/2017	Regular	0.00	905.89	59328
<u>ST1017</u>	Invoice	10/04/2017	EE LIFE INSURANCE - OCT 17	0.00	905.89	
013778	TWENTYNINE PALMS WATER DISTRICT	10/04/2017	Regular	0.00	200.00	59329
<u>TPWD092817</u>	Invoice	10/04/2017	CAL WARN TRAINING	0.00	200.00	
010850	UNDERGROUND SERVICE ALERT	10/04/2017	Regular	0.00	386.20	59330
<u>920170333</u>	Invoice	10/04/2017	TICKET DELIVERY SERVICE - SEPT 17	0.00	386.20	
000247	UNITED STATES PLASTIC CORP	10/04/2017	Regular	0.00	139.01	59331
<u>5201290</u>	Invoice	10/04/2017	PUMPING PLANT SUPPLIES	0.00	139.01	
010990	UTILIQUEST L.L.C.	10/04/2017	Regular	0.00	2,408.04	59332
<u>252626-Q</u>	Invoice	10/04/2017	CONTRACT LOCATING EXPENSE	0.00	29.36	
<u>252873-Q</u>	Invoice	10/04/2017	CONTRACT LOCATING EXPENSE	0.00	407.32	
<u>253136-Q</u>	Invoice	10/04/2017	CONTRACT LOCATING EXPENSE	0.00	1,762.40	

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Date Range: 10/01/2017 - 10/31/2017

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
<u>253383-Q</u>	Invoice	10/04/2017	CONTRACT LOCATING EXPENSE	0.00	142.08	
<u>253690-Q</u>	Invoice	10/04/2017	CONTRACT LOCATING EXPENSE	0.00	66.88	
011109	VALLEY INDEPENDENT PRINTING	10/04/2017	Regular	0.00	183.08	59333
<u>38503</u>	Invoice	10/04/2017	OFFICE SUPPLIES: DOOR HANGERS	0.00	183.08	
000233	NAPA AUTO PARTS	10/04/2017	Regular	0.00	85.12	59334
<u>212979</u>	Invoice	10/04/2017	SHOP EXPENSE	0.00	45.82	
<u>213615</u>	Invoice	10/04/2017	TOOL/EQUIP REPAIR SUPPLIES	0.00	39.30	
001630	AT&T MOBILITY	10/11/2017	Regular	0.00	1,253.59	59345
<u>829480028X1005</u>	Invoice	10/11/2017	COMMUNICATIONS - SEPT 17	0.00	1,253.59	
001555	CENTRATEL	10/11/2017	Regular	0.00	272.00	59346
<u>171003192101</u>	Invoice	10/11/2017	DISPATCH SERVICES - SEPT 17	0.00	272.00	
009054	KATHLEEN J. RADNICH	10/11/2017	Regular	0.00	1,477.70	59347
<u>171001-1</u>	Invoice	10/11/2017	PUBLIC RELATIONS SERVICES	0.00	684.60	
<u>171008-1</u>	Invoice	10/11/2017	PUBLIC RELATIONS SERVICES	0.00	793.10	
008150	PETTY CASH, JBWD	10/11/2017	Regular	0.00	287.72	59348
<u>PC100517</u>	Invoice	10/11/2017	PETTY CASH REIMBURSEMENT	0.00	287.72	
013196	TELEPACIFIC COMMUNICATIONS	10/11/2017	Regular	0.00	736.58	59349
<u>95370826-Q</u>	Invoice	10/11/2017	TELEPHONE (OFFICE) - OCT 17	0.00	736.58	
000504	ACTION PUMPING, INC.	10/18/2017	Regular	0.00	1,075.00	59350
<u>14198</u>	Invoice	10/18/2017	HDMC WW: PUMPING	0.00	1,075.00	
000501	ACWA/JPIA	10/18/2017	Regular	0.00	8,310.44	59351
<u>JPIA093017A</u>	Invoice	10/18/2017	WORKERS COMP JULY - SEPT 17	0.00	8,310.44	
000501	ACWA/JPIA	10/18/2017	Regular	0.00	17,118.31	59352
<u>0511212</u>	Invoice	10/18/2017	EE HEALTH BENEFIT & EAP NOV 17	0.00	17,118.31	
VEN01471	BESST, INC.	10/18/2017	Regular	0.00	24,980.00	59353
<u>JBWD092517</u>	Invoice	10/18/2017	WELL 14 PROFILING	0.00	24,980.00	
013338	BEVERLY WASZAK	10/18/2017	Regular	0.00	61.13	59354
<u>BW100617</u>	Invoice	10/18/2017	REIMB: OFFICE SUPPLIES	0.00	61.13	
001550	CDW GOVERNMENT, INC	10/18/2017	Regular	0.00	3,467.11	59355
<u>KKF1309</u>	Invoice	10/18/2017	OFFICE SUPPLIES	0.00	3,467.11	
013365	IMAGE SOURCE	10/18/2017	Regular	0.00	377.95	59356
<u>AR664881</u>	Invoice	10/18/2017	OFFICE EXPENSE 9/5/17 - 10/4/17	0.00	377.95	
013373	CORE & MAIN LP	10/18/2017	Regular	0.00	2,575.52	59357
<u>H817496</u>	Invoice	10/18/2017	INVENTORY	0.00	2,309.37	
<u>H895504</u>	Invoice	10/18/2017	INVENTORY	0.00	266.15	
002565	DUDEK AND ASSOCIATES, INC	10/18/2017	Regular	0.00	27,627.45	59358
<u>20171032</u>	Invoice	10/18/2017	ENG SERV: MULTIPLE PROJECTS	0.00	27,627.45	
003025	FEDEX	10/18/2017	Regular	0.00	675.58	59359
<u>5-960-53941</u>	Invoice	10/18/2017	SHIPPING	0.00	675.58	
000058	GARDA CL WEST, INC.	10/18/2017	Regular	0.00	619.46	59360
<u>10335044</u>	Invoice	10/18/2017	COURIER FEES - OCT 17	0.00	606.41	
<u>70064843</u>	Invoice	10/18/2017	EVENXCHANGE FEES - SEPT 17	0.00	13.05	
013374	HERCULES INDUSTRIES, INC.	10/18/2017	Regular	0.00	186.27	59361
<u>100056</u>	Invoice	10/18/2017	BUILDING MAINT. SUPPLIES: SHOP	0.00	186.27	
009054	KATHLEEN J. RADNICH	10/18/2017	Regular	0.00	1,143.98	59362
<u>171015-1</u>	Invoice	10/18/2017	PUBLIC RELATIONS SERVICES	0.00	1,143.98	

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Date Range: 10/01/2017 - 10/31/2017

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
005640	KILLER BEE PEST CONTROL	10/18/2017	Regular	0.00	70.00	59363
<u>4296</u>	Invoice	10/18/2017	BEE REMOVAL	0.00	70.00	
000205	LORI G. HERBEL	10/18/2017	Regular	0.00	128.00	59364
<u>LH102017</u>	Invoice	10/18/2017	PUBLIC INFO/FARMER'S MARKET	0.00	128.00	
003505	GARRYS TIRES	10/18/2017	Regular	0.00	589.89	59365
<u>13977</u>	Invoice	10/18/2017	VEHICLE REPAIRS: V33	0.00	589.89	
006507	McMASTER-CARR SUPPLY COMPANY	10/18/2017	Regular	0.00	1,135.66	59366
<u>47521675</u>	Invoice	10/18/2017	PUMPING PLANT/SHOP EXPENSE/SMALL	0.00	1,135.66	
013356	BUILDER'S SUPPLY	10/18/2017	Regular	0.00	23.36	59367
<u>332096</u>	Invoice	10/18/2017	PUBLIC INFO SUPPLIES: WINTERIZING CLA	0.00	23.36	
000236	PAYPRO ADMINISTRATORS	10/18/2017	Regular	0.00	50.00	59368
<u>60523</u>	Invoice	10/18/2017	FSA ADMIN FEES - SEPT 17	0.00	50.00	
008405	PRECISION ASSEMBLY	10/18/2017	Regular	0.00	1,389.79	59369
<u>17762</u>	Invoice	10/18/2017	SEPT WATER BILL PRINT/MAIL	0.00	1,389.79	
013218	OFFICETEAM	10/18/2017	Regular	0.00	2,354.14	59370
<u>49313877</u>	Invoice	10/18/2017	TEMPORARY LABOR	0.00	835.34	
<u>49363808</u>	Invoice	10/18/2017	TEMPORARY LABOR	0.00	1,518.80	
008414	PROVIDEO	10/18/2017	Regular	0.00	150.00	59371
<u>1123</u>	Invoice	10/18/2017	VIDEO TAPING & YOU TUBE BD MEETING	0.00	150.00	
009880	SOUTHERN CALIFORNIA EDISON CO	10/18/2017	Regular	0.00	2,963.98	59372
<u>SCE1017</u>	Invoice	10/18/2017	POWER TO BLDGS & GEN - OCT 17	0.00	2,963.98	
013366	THE SOCO GROUP, INC.	10/18/2017	Regular	0.00	5,511.78	59373
<u>0446426-IN</u>	Invoice	10/18/2017	FUEL FOR VEHICLES	0.00	3,838.53	
<u>0446427-IN</u>	Invoice	10/18/2017	FUEL FOR VEHICLES	0.00	1,673.25	
010690	TYLER TECHNOLOGIES	10/18/2017	Regular	0.00	1,608.30	59374
<u>025-203127</u>	Invoice	10/18/2017	CALL NOTIFICATION FEES: JUL - SEPT	0.00	1,608.30	
010990	UTILIQUEST L.L.C.	10/18/2017	Regular	0.00	131.96	59375
<u>253988-Q</u>	Invoice	10/18/2017	CONTRACT LOCATING EXPENSE	0.00	131.96	
000327	WATER QUALITY SPECIALISTS	10/18/2017	Regular	0.00	13,533.30	59376
<u>5146</u>	Invoice	10/18/2017	HDMC WWTP: OPERATION, MAINT & REP	0.00	13,533.30	
013359	XEROX FINANCIAL SERVICES	10/18/2017	Regular	0.00	395.66	59377
<u>948127</u>	Invoice	10/18/2017	OFFICE EXPENSE 10/7/17 - 11/6/17	0.00	395.66	
000233	NAPA AUTO PARTS	10/18/2017	Regular	0.00	78.23	59378
<u>214763</u>	Invoice	10/18/2017	VEHICLE MAINTENANCE: V31 & V34	0.00	78.23	
000575	AFSCME LOCAL 1902	10/25/2017	Regular	0.00	585.20	59395
<u>AFSCME1017</u>	Invoice	10/25/2017	EE UNION DUES - OCT 17	0.00	585.20	
009054	KATHLEEN J. RADNICH	10/25/2017	Regular	0.00	789.60	59396
<u>171022-1</u>	Invoice	10/25/2017	PUBLIC RELATIONS SERVICES	0.00	789.60	
008201	PURCHASE POWER	10/25/2017	Regular	0.00	503.50	59397
<u>PB101217</u>	Invoice	10/25/2017	POSTAGE REFILL FOR METER	0.00	503.50	
000042	ROMAN, ANNE	10/25/2017	Regular	0.00	915.00	59398
<u>AR102417</u>	Invoice	10/25/2017	EDUCATION REIMBURSEMENT	0.00	915.00	
000510	TIME WARNER CABLE	10/25/2017	Regular	0.00	343.61	59399
<u>TW1017</u>	Invoice	10/25/2017	CABLE & INTERNET - OCT 17	0.00	343.61	
002420	DLT SOLUTIONS, INC	10/31/2017	Regular	0.00	1,336.12	59404

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Date Range: 10/01/2017 - 10/31/2017

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
<u>51370008</u>	Invoice	10/04/2017	2018 AUTOCAD SUBSCRIPT RENEWAL	0.00	1,336.12	
000236	PAYPRO ADMINISTRATORS	10/06/2017	Manual	0.00	449.97	900831
<u>PPE 9-29-17</u>	Invoice	10/06/2017	EE FSA DEDUCTIONS 10-06-17	0.00	449.97	
001517	CalPERS	10/06/2017	Manual	0.00	8,820.44	900832
<u>PPE 9-29-17</u>	Invoice	10/06/2017	PAY PERIOD ENDING 9/29/17	0.00	8,820.44	
000248	PAYCHEX	10/06/2017	Manual	0.00	328.90	900833
<u>308487</u>	Invoice	10/06/2017	PAYROLL PROCESSING FEE	0.00	328.90	
001004	BUSINESS CARD	10/12/2017	Manual	0.00	962.45	900834
<u>BA1017</u>	Invoice	10/12/2017	TELEPHONE (OFFICE)/WATER CONSERV/P	0.00	962.45	
001008	BUSINESS CARD	10/12/2017	Manual	0.00	1,069.80	900835
<u>BA1017</u>	Invoice	10/12/2017	PUMP PLANT/SMALL TOOLS/VACUUM/M	0.00	1,069.80	
001005	BANK OF AMERICA	10/12/2017	Manual	0.00	7,088.48	900836
<u>BA1017</u>	Invoice	10/12/2017	DIRECTOR, CAC & EE EDUCATION/OFFICE	0.00	7,088.48	
000248	PAYCHEX	10/13/2017	Manual	0.00	99.00	900837
<u>17081780</u>	Invoice	10/13/2017	TIME & LABOR ONLINE USAGE FEE	0.00	99.00	
VEN01533	PAYMENTUS GROUP INC.	10/16/2017	Manual	0.00	2,108.95	900838
<u>US17090161</u>	Invoice	10/16/2017	CREDIT CARD PROCESSING FEE - SEPT 17	0.00	2,108.95	
004195	HOME DEPOT CREDIT SERVICES	10/19/2017	Manual	0.00	1,504.72	900839
<u>HD1017</u>	Invoice	10/19/2017	SHOP EXPENSE/SMALL TOOLS/AUTO EXP	0.00	1,504.72	
000236	PAYPRO ADMINISTRATORS	10/20/2017	Manual	0.00	449.97	900840
<u>PPE 10-13-17</u>	Invoice	10/20/2017	EE FSA DEDUCTIONS 10-20-17	0.00	449.97	
000248	PAYCHEX	10/20/2017	Manual	0.00	340.30	900841
<u>309053</u>	Invoice	10/20/2017	PAYROLL PROCESSING FEE	0.00	340.30	
001517	CalPERS	10/20/2017	Manual	0.00	8,818.33	900842
<u>PPE 10-13-17</u>	Invoice	10/20/2017	PAY PERIOD ENDING 10/13/17	0.00	8,818.33	
000025	ICMA RC	10/31/2017	Manual	0.00	3,802.96	900843
<u>900843</u>	Invoice	10/31/2017	457 REMITTANCE - OCT 17	0.00	3,802.96	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	102	78	0.00	288,466.43
Manual Checks	13	13	0.00	35,844.27
Voided Checks	0	1	0.00	-1,336.12
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	115	92	0.00	322,974.58

**JOSHUA BASIN WATER DISTRICT
UTILITY REFUND REGISTER**

<u>Account Number</u>	<u>Name</u>	<u>Date</u>	<u>Type</u>	<u>Amount</u>	<u>Reference</u>
05-00041-012	ZAMORA, EDUARDO	10/4/2017	Refund	51.45	Check #: 59335
05-00129-010	MCVAY, KEVIN M	10/4/2017	Refund	19.16	Check #: 59336
09-00034-008	SALAPARE, CAROLINE	10/4/2017	Refund	65.17	Check #: 59337
10-00317-007	THALLAS, ALEAH	10/4/2017	Refund	46.95	Check #: 59338
13-00349-014	PARRISH, ASHLEY M	10/4/2017	Refund	20.99	Check #: 59339
56-00052-003	FAINSTADT, JACK	10/4/2017	Refund	23.16	Check #: 59340
60-00120-002	SMITH, NOLA	10/4/2017	Refund	97.24	Check #: 59341
04-00085-004	CANTELO, MARA E	10/11/2017	Refund	51.67	Check #: 59342
11-00140-002	LAWLESS, BENJAMIN	10/11/2017	Refund	61.13	Check #: 59343
55-00080-022	MALDONADO, ALBERTO JR	10/11/2017	Refund	1.00	Check #: 59344
04-00132-000	MORRIS, GEORGE	10/18/2017	Refund	8.58	Check #: 59383
10-00247-014	HERNANDEZ, NURIAN N	10/18/2017	Refund	47.99	Check #: 59380
10-00317-008	PRESTIGE PROPERTIES	10/18/2017	Refund	84.53	Check #: 59381
12-00015-003	HUGHES, BRENDAN J	10/18/2017	Refund	57.56	Check #: 59384
12-00362-011	HOWELL, KYLIE	10/18/2017	Refund	64.36	Check #: 59379
13-00244-012	HEINTZ, JAMES	10/18/2017	Refund	37.78	Check #: 59385
50-00082-004	JOHNSON, JOSEPH W	10/18/2017	Refund	65.29	Check #: 59386
51-00068-001	POST OFFICE U.S.	10/18/2017	Refund	83.47	Check #: 59387
53-00118-011	ABDALLAH, MAISSON S	10/18/2017	Refund	44.09	Check #: 59382
55-00176-010	AFFORDABLE RENTALS	10/18/2017	Refund	48.23	Check #: 59388
56-00017-012	CORPORATION, HIGHLAND SERVICE	10/18/2017	Refund	28.78	Check #: 59389
62-00184-002	ROSE, CRAIG	10/18/2017	Refund	74.22	Check #: 59390
63-00039-017	POWER, GEORGE E	10/18/2017	Refund	0.23	Check #: 59391
64-99233-000	CMC SPORTS COMPLEX	10/18/2017	Refund	20.00	Check #: 59392
65-00043-006	DESTEFANO, CECEL M	10/18/2017	Refund	48.39	Check #: 59393
65-00585-001	DANA DESSELLE 401 K TRUST	10/18/2017	Refund	18.19	Check #: 59394
03-00205-002	LAMONICA, LILLIAN	10/25/2017	Refund	78.51	Check #: 59400
12-00298-010	ELAM, KELLY L	10/25/2017	Refund	2.81	Check #: 59401
63-00137-005	LEVIN, CHARLYN	10/25/2017	Refund	143.75	Check #: 59402
65-00622-000	VALENTINE, GENE	10/25/2017	Refund	17.18	Check #: 59403
				<u>1,411.86</u>	

JOSHUA BASIN WATER DISTRICT**OCTOBER 2017****DIRECTOR PAY****PAY PERIODS: 9/16/2017 - 10/13/2017**

Director	Date	Type	Amount	Notes
THOMAS FLOEN	09/25/2017	UNPAID DIRECTOR	0.00	FINANCE COMMITTEE MEETING
THOMAS FLOEN	10/04/2017	Director Pay	173.63	JBWD BOARD MEETING
			<u>173.63</u>	
GEARY HUND	10/04/2017	Director Pay	173.63	JBWD BOARD MEETING
			<u>173.63</u>	
ROBERT JOHNSON	09/25/2017	Director Pay	173.63	FINANCE COMMITTEE MEETING
ROBERT JOHNSON	10/04/2017	Director Pay	173.63	JBWD BOARD MEETING
			<u>347.26</u>	
MICKEY C LUCKMAN	09/25/2017	Director Pay	173.63	FINANCE COMMITTEE MEETING
MICKEY C LUCKMAN	10/04/2017	Director Pay	173.63	JBWD BOARD MEETING
			<u>347.26</u>	
REBECCA UNGER	10/04/2017	Director Pay	173.63	JBWD BOARD MEETING
			<u>173.63</u>	
		TOTAL	<u><u>1,215.41</u></u>	



Joshua Basin Water District

***Check Report JBWD**

By Check Number

Date Range: 11/01/2017 - 11/30/2017

Vendor Number Payable #	Vendor DBA Name Payable Type	Payment Date Payable Date	Payment Type Payable Description	Discount Amount Discount Amount	Payment Amount Payable Amount	Number
000675 <u>0067154-IN</u>	AQUA-METRIC SALES COMPANY Invoice	11/01/2017 11/01/2017	Regular INVENTORY	0.00 0.00	5,657.04 5,657.04	59405
VEN01471 <u>JBWD092617</u>	BESST, INC. Invoice	11/01/2017 11/01/2017	Regular WELL 14 PROFILING	0.00 0.00	7,500.00 7,500.00	59406
013338 <u>BW102617</u>	BEVERLY WASZAK Invoice	11/01/2017 11/01/2017	Regular REIMB: MILEAGE	0.00 0.00	134.93 134.93	59407
004110 <u>BW1117</u> <u>BW1117B</u> <u>BW1117C</u>	BURRTEC WASTE & RECYCLING SVCS Invoice Invoice Invoice	11/01/2017 11/01/2017 11/01/2017 11/01/2017	Regular RECYCLING - NOV 17 TRASH REMOVAL - NOV 17 TRASH REMOVAL - NOV 17	0.00 0.00 0.00 0.00	418.29 60.41 270.90 86.98	59408
013780 <u>CGB110117</u>	CLAY GIBERT TRENCHING Invoice	11/01/2017 11/01/2017	Regular WARRANTY DEPOSIT REFUND: MAINLINE	0.00 0.00	4,950.00 4,950.00	59409
001850 <u>958965</u> <u>958966</u>	CLINICAL LAB OF S.B. INC Invoice Invoice	11/01/2017 11/01/2017 11/01/2017	Regular SAMPLING - SEPT 17 HDMC WWTP SAMPLING- SEPT 17	0.00 0.00 0.00	3,999.00 2,846.00 1,153.00	59410
002565 <u>20175264</u> <u>20175713</u>	DUDEK AND ASSOCIATES, INC Invoice Invoice	11/01/2017 11/01/2017 11/01/2017	Regular ENG SERV: MULTIPLE PROJECTS ENG SERV: MULTIPLE PROJECTS	0.00 0.00 0.00	41,768.83 15,445.00 26,323.83	59411
013781 <u>51214</u> <u>51670</u>	EISENHOWER OCCUPATIONAL HEALTH SERVICI Invoice Invoice	11/01/2017 11/01/2017 11/01/2017	Regular WORKERS COMP EE EVALUATION WORKERS COMP EE EVALUATION	0.00 0.00 0.00	450.00 245.00 205.00	59412
000058 <u>10344082</u>	GARDA CL WEST, INC. Invoice	11/01/2017 11/01/2017	Regular COURIER FEES - NOV 17	0.00 0.00	606.41 606.41	59413
006200 <u>6217B</u>	MCALLISTERS JANITORIAL SERV. Invoice	11/01/2017 11/01/2017	Regular JANITORIAL SERVICES - OCT 17	0.00 0.00	580.00 580.00	59414
004720 <u>S1004531.001</u> <u>S1004531.002</u> <u>S1004531.003</u> <u>S1004531.004</u> <u>S1004785.001</u>	INLAND WATER WORKS Invoice Invoice Invoice Invoice Invoice	11/01/2017 11/01/2017 11/01/2017 11/01/2017 11/01/2017	Regular INVENTORY METER REPAIR SUPPLIES MAINLINE & LEAK REPAIR SUPPLIES MAINLINE & LEAK REPAIR SUPPLIES PUMPING PLANT SUPPLIES	0.00 0.00 0.00 0.00 0.00	12,906.31 9,639.32 2,165.78 183.18 228.43 689.60	59415
013197 <u>101669</u>	INTER VALLEY POOL SUPPLY, INC. Invoice	11/01/2017 11/01/2017	Regular WATER TREATMENT EXPENSE	0.00 0.00	417.20 417.20	59416
009054 <u>171029-1</u>	KATHLEEN J. RADNICH Invoice	11/01/2017 11/01/2017	Regular PUBLIC RELATIONS SERVICES	0.00 0.00	693.00 693.00	59417
000134 <u>115877</u>	KENNEDY/JENKS CONSULTANTS, INC. Invoice	11/01/2017 11/01/2017	Regular CONSULTING: MULTIPLE PROJECTS	0.00 0.00	337.50 337.50	59418
005640 <u>4303</u> <u>4304</u>	KILLER BEE PEST CONTROL Invoice Invoice	11/01/2017 11/01/2017 11/01/2017	Regular BEE REMOVAL BEE REMOVAL	0.00 0.00 0.00	140.00 70.00 70.00	59419
006029 <u>1447798</u>	LIEBERT CASSIDY WHITMORE Invoice	11/01/2017 11/01/2017	Regular LEGAL SERVICES - SEPT 17	0.00 0.00	210.00 210.00	59420

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Date Range: 11/01/2017 - 11/30/2017

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
006810	MOJAVE DESERT AQMD	11/01/2017	Regular	0.00	1,201.76	59421
<u>MD8179</u>	Invoice	11/01/2017	PERMIT FEE - PARK BLVD	0.00	296.96	
<u>MD8180</u>	Invoice	11/01/2017	PERMIT RENEWAL FEES - VARIOUS LOCAT	0.00	603.20	
<u>MD8181</u>	Invoice	11/01/2017	PERMIT RENEWAL FEE - CHOLLITA	0.00	301.60	
008415	PRUDENTIAL OVERALL SUPPLY	11/01/2017	Regular	0.00	184.06	59422
<u>22499535</u>	Invoice	11/01/2017	SHOP EXPENSE	0.00	41.83	
<u>22499537</u>	Invoice	11/01/2017	SHOP EXPENSE	0.00	50.20	
<u>22506790</u>	Invoice	11/01/2017	SHOP EXPENSE	0.00	41.83	
<u>22506797</u>	Invoice	11/01/2017	SHOP EXPENSE	0.00	50.20	
013361	QUINN COMPANY	11/01/2017	Regular	0.00	2,745.49	59423
<u>WOG00000830</u>	Invoice	11/01/2017	HDMC WWTP: GENERATOR REPAIR	0.00	1,154.00	
<u>WOG00000831</u>	Invoice	11/01/2017	HDMC WWTP: GENERATOR REPAIRS	0.00	800.00	
<u>WOG00000832</u>	Invoice	11/01/2017	HDMC WWTP: GENERATOR REPAIR	0.00	791.49	
013218	OFFICETEAM	11/01/2017	Regular	0.00	3,037.60	59424
<u>49414366</u>	Invoice	11/01/2017	TEMPORARY LABOR	0.00	1,518.80	
<u>49462012</u>	Invoice	11/01/2017	TEMPORARY LABOR	0.00	1,518.80	
001912	SAN BERNARDINO COUNTY FIRE PROTECTION I	11/01/2017	Regular	0.00	1,023.00	59425
<u>IN0125215</u>	Invoice	11/01/2017	HAZMAT CUPA PERMIT TO 11/30/18	0.00	1,023.00	
000089	SEMS TECHNOLOGIES, LLC	11/01/2017	Regular	0.00	10,390.00	59426
<u>A-6100</u>	Invoice	11/01/2017	SEMS 12 MONTH SOFTWARE & MOBILE A	0.00	10,390.00	
009878	SOUTHERN CALIFORNIA EDISON	11/01/2017	Regular	0.00	28,299.21	59427
<u>SCE1017</u>	Invoice	11/01/2017	POWER FOR PUMPING - OCT 17	0.00	28,299.21	
009920	STANDARD INSURANCE CO	11/01/2017	Regular	0.00	905.89	59428
<u>ST1117</u>	Invoice	11/01/2017	EE LIFE INSURANCE - NOV 17	0.00	905.89	
011101	VAGABOND WELDING SUPPLY	11/01/2017	Regular	0.00	480.44	59429
<u>103077</u>	Invoice	11/01/2017	SMALL TOOLS - PRODUCTION	0.00	480.44	
009898	SOCALGAS	11/01/2017	Regular	0.00	41.04	59430
<u>GAS0817</u>	Invoice	11/01/2017	HEAT FOR SHOP - SEPT 17	0.00	41.04	
013216	TIMOTHY ROBERT PINAR	11/01/2017	Regular	0.00	465.00	59431
<u>TP110117</u>	Invoice	11/01/2017	OFFICE REMODEL CONSULTING FEE	0.00	465.00	
010850	UNDERGROUND SERVICE ALERT	11/01/2017	Regular	0.00	394.45	59432
<u>1020170336</u>	Invoice	11/01/2017	TICKET DELIVERY SERVICE - OCT 17	0.00	394.45	
010990	UTILIQUEST L.L.C.	11/01/2017	Regular	0.00	584.52	59433
<u>254257-Q</u>	Invoice	11/01/2017	CONTRACT LOCATING EXPENSE	0.00	457.12	
<u>254508-Q</u>	Invoice	11/01/2017	CONTRACT LOCATING EXPENSE	0.00	127.40	
013203	WATER SYSTEMS ENGINEERING, INC.	11/01/2017	Regular	0.00	7,125.00	59434
<u>26322</u>	Invoice	11/01/2017	WELL 14 REHAB CONSULTING	0.00	1,260.00	
<u>26323</u>	Invoice	11/01/2017	WELL 14 REHAB CONSULTING	0.00	1,260.00	
<u>26324</u>	Invoice	11/01/2017	WELL 14 REHAB CONSULTING	0.00	2,520.00	
<u>26325</u>	Invoice	11/01/2017	WELL 14 REHAB CONSULTING	0.00	2,085.00	
000233	NAPA AUTO PARTS	11/01/2017	Regular	0.00	505.71	59435
<u>216178</u>	Invoice	11/01/2017	VEHICLE MAINTENANCE: V31 & V32	0.00	136.84	
<u>217335</u>	Invoice	11/01/2017	SMALL TOOLS - DISTRIBUTION	0.00	199.62	
<u>217975</u>	Invoice	11/01/2017	VACUUM MAINTENANCE	0.00	169.25	
013782	RENE'S AQUATICS	11/15/2017	Regular	0.00	765.00	59440
<u>RA110717</u>	Invoice	11/15/2017	CPR/FA/AED TRAINING	0.00	765.00	
000501	ACWA/JPIA	11/15/2017	Regular	0.00	17,118.31	59449
<u>0516765</u>	Invoice	11/15/2017	EE HEALTH BENEFIT & EAP DEC 17	0.00	17,118.31	

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Date Range: 11/01/2017 - 11/30/2017

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
000575	AFSCME LOCAL 1902	11/15/2017	Regular	0.00	585.63	59450
<u>AFSCME1117</u>	Invoice	11/15/2017	EE UNION DUES - NOV 17	0.00	585.63	
001630	AT&T MOBILITY	11/15/2017	Regular	0.00	1,256.01	59451
<u>829480028X1105</u>	Invoice	11/15/2017	COMMUNICATIONS - OCT 17	0.00	1,256.01	
001555	CENTRA TEL	11/15/2017	Regular	0.00	262.46	59452
<u>171103192101</u>	Invoice	11/15/2017	DISPATCH SERVICES - OCT 17	0.00	262.46	
000237	COLONIAL LIFE & ACCIDENT INSURANCE CO, IN	11/15/2017	Regular	0.00	2,276.20	59453
<u>3990561-100519</u>	Invoice	11/15/2017	EE LIFE INSURANCE - OCT 17	0.00	2,276.20	
013365	IMAGE SOURCE	11/15/2017	Regular	0.00	483.77	59454
<u>AR677391</u>	Invoice	11/15/2017	OFFICE EXPENSE 10/5/17 - 11/4/17	0.00	483.77	
000048	DANIEL BOCK	11/15/2017	Regular	0.00	176.28	59455
<u>DB110617</u>	Invoice	11/15/2017	REIMB: SAFETY BOOTS	0.00	176.28	
001461	BOLLINGER CONSULTING GROUP	11/15/2017	Regular	0.00	1,287.50	59456
<u>760</u>	Invoice	11/15/2017	WATER CONSERVATION - OCT 17	0.00	1,287.50	
VEN01466	FEDAK & BROWN LLP	11/15/2017	Regular	0.00	2,000.00	59457
<u>FB103117</u>	Invoice	11/15/2017	FINANCIAL AUDIT 16/17	0.00	2,000.00	
003025	FEDEX	11/15/2017	Regular	0.00	22.88	59458
<u>5-989-90243</u>	Invoice	11/15/2017	SHIPPING	0.00	22.88	
013222	FRONTIER CALIFORNIA INC.	11/15/2017	Regular	0.00	179.32	59459
<u>FC1117</u>	Invoice	11/15/2017	HDMC WWTP - TELEPHONE	0.00	179.32	
013776	GOLDEN METERS SERVICE INC	11/15/2017	Regular	0.00	1,370.00	59460
<u>1002</u>	Invoice	11/15/2017	PUMPING PLANT MAINTENANCE	0.00	1,370.00	
013351	HELENITA C. YOUNGLOVE	11/15/2017	Regular	0.00	135.00	59461
<u>160</u>	Invoice	11/15/2017	NOTARY SERVICES	0.00	135.00	
004720	INLAND WATER WORKS	11/15/2017	Regular	0.00	27,583.29	59462
<u>51002515.004</u>	Invoice	11/15/2017	MAINLINE & LEAK REPAIR SUPPLIES & INV	0.00	35,846.87	
<u>51004785.002</u>	Invoice	11/15/2017	PUMPING PLANT SUPPLIES	0.00	862.00	
<u>51005200.001</u>	Credit Memo	11/15/2017	MAINLINE & LEAK REPAIR SUPPLIES	0.00	-9,125.58	
009054	KATHLEEN J. RADNICH	11/15/2017	Regular	0.00	1,626.84	59463
<u>171105-1</u>	Invoice	11/15/2017	PUBLIC RELATIONS SERVICES	0.00	799.44	
<u>171112-1</u>	Invoice	11/15/2017	PUBLIC RELATIONS SERVICES	0.00	827.40	
005640	KILLER BEE PEST CONTROL	11/15/2017	Regular	0.00	70.00	59464
<u>4340</u>	Invoice	11/15/2017	BEE REMOVAL	0.00	70.00	
003505	GARRYS TIRES	11/15/2017	Regular	0.00	20.00	59465
<u>14043</u>	Invoice	11/15/2017	VACUUM REPAIRS: E72	0.00	20.00	
013783	MERRILEE MCLAIN	11/15/2017	Regular	0.00	30.85	59466
<u>MM110317</u>	Invoice	11/15/2017	REFUND UTILITY OVERPAYMENT	0.00	30.85	
006800	MOJAVE WATER AGENCY	11/15/2017	Regular	0.00	234.90	59467
<u>INV02351</u>	Invoice	11/15/2017	2018 AWAC CALENDARS	0.00	234.90	
000070	ONLINE INFORMATION SERVICES, INC.	11/15/2017	Regular	0.00	283.55	59468
<u>820365</u>	Invoice	11/15/2017	ID VERIF. SERV. THRU 10/31/17	0.00	283.55	
013356	BUILDER'S SUPPLY	11/15/2017	Regular	0.00	1.95	59469
<u>254614</u>	Invoice	11/15/2017	PUBLIC INFO SUPPLIES: WINTERIZING CLA	0.00	1.95	
000236	PAYPRO ADMINISTRATORS	11/15/2017	Regular	0.00	50.00	59470
<u>60878</u>	Invoice	11/15/2017	FSA ADMIN FEES - OCT 17	0.00	50.00	
008300	POSTMASTER	11/15/2017	Regular	0.00	4,000.00	59471

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Date Range: 11/01/2017 - 11/30/21

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
<u>SD111517</u>	Invoice	11/15/2017	POSTAGE FOR WATER BILLING	0.00	4,000.00	
008405	PRECISION ASSEMBLY	11/15/2017	Regular	0.00	1,387.20	59472
<u>17797</u>	Invoice	11/15/2017	OCT WATER BILL PRINT/MAIL	0.00	1,387.20	
008415	PRUDENTIAL OVERALL SUPPLY	11/15/2017	Regular	0.00	92.03	59473
<u>22513947</u>	Invoice	11/15/2017	SHOP EXPENSE	0.00	41.83	
<u>22513949</u>	Invoice	11/15/2017	SHOP EXPENSE	0.00	50.20	
013779	PSC	11/15/2017	Regular	0.00	825.00	59474
<u>73984</u>	Invoice	11/15/2017	ARC FLASH TRAINING	0.00	825.00	
006030	RANDY LITTLE	11/15/2017	Regular	0.00	50.16	59475
<u>RL110817</u>	Invoice	11/15/2017	REIMB: MEALS/MILEAGE: ARC FLASH TRA	0.00	50.16	
013360	REDWINE AND SHERRILL, LLP	11/15/2017	Regular	0.00	4,309.00	59476
<u>1042</u>	Invoice	11/15/2017	LEGAL SERVICES - OCT 17	0.00	4,309.00	
013218	OFFICETEAM	11/15/2017	Regular	0.00	1,518.80	59477
<u>49514291</u>	Invoice	11/15/2017	TEMPORARY LABOR	0.00	1,518.80	
008414	PROVIDED	11/15/2017	Regular	0.00	300.00	59478
<u>1130</u>	Invoice	11/15/2017	VIDEO TAPING & YOU TUBE BD MEETING	0.00	300.00	
000091	SAN BERNARDINO COUNTY RECORDER	11/15/2017	Regular	0.00	42.00	59479
<u>SB111317</u>	Invoice	11/15/2017	RELEASE OF LIENS	0.00	42.00	
013228	SARAH J. JOHNSON	11/15/2017	Regular	0.00	100.44	59480
<u>SJ100817</u>	Invoice	11/15/2017	REIMB: MILES & PELICAN DINNER	0.00	100.44	
004201	SCOTT HUDSON	11/15/2017	Regular	0.00	673.03	59481
<u>SH110117</u>	Invoice	11/15/2017	REIMB: MILES: JUL - OCT 17	0.00	673.03	
VEN01020	SOUTHWEST NETWORKS, INC.	11/15/2017	Regular	0.00	1,594.70	59482
<u>17-10533</u>	Invoice	11/15/2017	OFFICE SUPPLIES	0.00	1,594.70	
013196	TELEPACIFIC COMMUNICATIONS	11/15/2017	Regular	0.00	737.13	59483
<u>96434407-0</u>	Invoice	11/15/2017	TELEPHONE (OFFICE) - NOV 17	0.00	737.13	
000023	ULTIMATE MOTORS, INC.	11/15/2017	Regular	0.00	820.05	59484
<u>26607</u>	Invoice	11/15/2017	VEHICLE REPAIRS: V24	0.00	820.05	
010990	UTILIQUEST L.L.C.	11/15/2017	Regular	0.00	328.52	59485
<u>254760-Q</u>	Invoice	11/15/2017	CONTRACT LOCATING EXPENSE	0.00	110.92	
<u>255048-Q</u>	Invoice	11/15/2017	CONTRACT LOCATING EXPENSE	0.00	119.24	
<u>255355-Q</u>	Invoice	11/15/2017	CONTRACT LOCATING EXPENSE	0.00	98.36	
000327	WATER QUALITY SPECIALISTS	11/15/2017	Regular	0.00	3,310.00	59486
<u>5181</u>	Invoice	11/15/2017	HDMC WWTP: OPERATION & MAINT - OC	0.00	3,310.00	
011615	WESTERN EXTERMINATOR CO.	11/15/2017	Regular	0.00	32.00	59487
<u>WE103117</u>	Invoice	11/15/2017	PEST CONTROL SERVICES - SHOP	0.00	32.00	
013359	XEROX FINANCIAL SERVICES	11/15/2017	Regular	0.00	395.66	59488
<u>974706</u>	Invoice	11/15/2017	OFFICE EXPENSE 11/7/17 - 12/6/17	0.00	395.66	
000233	NAPA AUTO PARTS	11/15/2017	Regular	0.00	75.34	59489
<u>218174</u>	Invoice	11/15/2017	TOOL/EQUIP REPAIR SUPPLIES	0.00	75.34	
VEN01090	ASBURY ENVIRONMENTAL SERVICES	11/28/2017	Regular	0.00	120.00	59490
<u>1500-00232710</u>	Invoice	11/28/2017	HAZARDOUS WASTE DISPOSAL	0.00	120.00	
000237	COLONIAL LIFE & ACCIDENT INSURANCE CO, IN	11/28/2017	Regular	0.00	2,276.20	59491
<u>3990561-110520</u>	Invoice	11/28/2017	EE LIFE INSURANCE - NOV 17	0.00	2,276.20	
000058	GARDA CL WEST, INC.	11/28/2017	Regular	0.00	11.55	59492

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Date Range: 11/01/2017 - 11/30/2017

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
<u>70066259</u>	Invoice	11/28/2017	EVENXCHANGE FEES - OCT 17	0.00	11.55	
013784	JULIAN BEHAR	11/28/2017	Regular	0.00	55.00	59493
<u>JB112717</u>	Invoice	11/28/2017	FIRE FLOW REFUND	0.00	55.00	
009054	KATHLEEN J. RADNICH	11/28/2017	Regular	0.00	1,471.70	59494
<u>171119-1</u>	Invoice	11/28/2017	PUBLIC RELATIONS SERVICES	0.00	971.90	
<u>171126-1</u>	Invoice	11/28/2017	PUBLIC RELATIONS SERVICES	0.00	499.80	
006507	McMASTER-CARR SUPPLY COMPANY	11/28/2017	Regular	0.00	1,773.03	59495
<u>48456582</u>	Invoice	11/28/2017	SMALL TOOLS- PROD/SHOP EXPENSE	0.00	1,773.03	
006150	RANDY MAYES	11/28/2017	Regular	0.00	161.89	59496
<u>RM111717</u>	Invoice	11/28/2017	REIMB: MILES	0.00	161.89	
009065	RDO EQUIPMENT COMPANY	11/28/2017	Regular	0.00	18,391.85	59497
<u>E03081</u>	Invoice	11/28/2017	DITCHWITCH TRENCHER	0.00	18,391.85	
013218	OFFICETEAM	11/28/2017	Regular	0.00	2,733.84	59498
<u>49614411</u>	Invoice	11/28/2017	TEMPORARY LABOR	0.00	1,366.92	
<u>49664597</u>	Invoice	11/28/2017	TEMPORARY LABOR	0.00	1,366.92	
009898	SOCALGAS	11/28/2017	Regular	0.00	81.96	59499
<u>GAS1117</u>	Invoice	11/28/2017	HEAT FOR SHOP - OCT/NOV 17	0.00	81.96	
009880	SOUTHERN CALIFORNIA EDISON CO	11/28/2017	Regular	0.00	2,330.12	59500
<u>SCE1117</u>	Invoice	11/28/2017	POWER TO BLDGS & GEN - NOV 17	0.00	2,330.12	
000510	TIME WARNER CABLE	11/28/2017	Regular	0.00	343.61	59501
<u>TW1117</u>	Invoice	11/28/2017	CABLE & INTERNET - NOV 17	0.00	343.61	
000233	NAPA AUTO PARTS	11/28/2017	Regular	0.00	474.68	59502
<u>217886</u>	Invoice	11/28/2017	VEHICLE & VACUUM MAINTENANCE	0.00	474.68	
000236	PAYPRO ADMINISTRATORS	11/02/2017	Manual	0.00	449.97	900844
<u>PPE 10-27-17</u>	Invoice	11/02/2017	EE FSA DEDUCTIONS 11-03-17	0.00	449.97	
001517	CalPERS	11/03/2017	Manual	0.00	8,827.23	900845
<u>PPE 10-27-17</u>	Invoice	11/03/2017	PAY PERIOD ENDING 10/27/17	0.00	8,827.23	
000248	PAYCHEX	11/03/2017	Manual	0.00	340.30	900846
<u>309634</u>	Invoice	11/03/2017	PAYROLL PROCESSING FEE	0.00	340.30	
000248	PAYCHEX	11/10/2017	Manual	0.00	99.00	900847
<u>17223252</u>	Invoice	11/10/2017	TIME & LABOR ONLINE USAGE FEE	0.00	99.00	
VEN01533	PAYMENTUS GROUP INC.	11/15/2017	Manual	0.00	2,091.55	900848
<u>US17100185</u>	Invoice	11/15/2017	CREDIT CARD PROCESSING FEE - OCT 17	0.00	2,091.55	
000236	PAYPRO ADMINISTRATORS	11/17/2017	Manual	0.00	449.97	900849
<u>PPE 11-10-17</u>	Invoice	11/17/2017	EE FSA DEDUCTIONS 11-17-17	0.00	449.97	
001517	CalPERS	11/17/2017	Manual	0.00	8,833.49	900850
<u>PPE 11-10-17</u>	Invoice	11/17/2017	PAY PERIOD ENDING 11/10/17	0.00	8,833.49	
000248	PAYCHEX	11/17/2017	Manual	0.00	340.30	900851
<u>310247</u>	Invoice	11/17/2017	PAYROLL PROCESSING FEE	0.00	340.30	
004195	HOME DEPOT CREDIT SERVICES	11/17/2017	Manual	0.00	1,373.47	900852
<u>HD1117</u>	Invoice	11/17/2017	MAINLINE/LEAK SUPPLIES/SAFETY/SHOP	0.00	1,373.47	
001005	BANK OF AMERICA	11/17/2017	Manual	0.00	657.79	900853
<u>BA1117</u>	Invoice	11/17/2017	OFFICE SUPPLIES	0.00	657.79	
001004	BUSINESS CARD	11/17/2017	Manual	0.00	3,282.93	900854
<u>BA1117</u>	Invoice	11/17/2017	EE RECRUITMENT/EE TRAINING/TELEPHO	0.00	3,282.93	

*Check Report JBWD

Date Range: 11/01/2017 - 11/30/2017

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
001008	BUSINESS CARD	11/17/2017	Manual	0.00	8,653.70	900855
<u>BA1117</u>	Invoice	11/17/2017	SMALL TOOLS - DIST/UNIFORMS/PUMPIN	0.00	8,653.70	
000236	PAYPRO ADMINISTRATORS	11/30/2017	Manual	0.00	449.97	900856
<u>PPE 11-24-17</u>	Invoice	11/30/2017	EE FSA DEDUCTIONS 12-1-17	0.00	449.97	
000025	ICMA RC	11/30/2017	Manual	0.00	3,802.96	900857
<u>900857</u>	Invoice	11/30/2017	457 REMITTANCE - NOV 17	0.00	3,802.96	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	118	86	0.00	246,787.91
Manual Checks	14	14	0.00	39,652.63
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	132	100	0.00	286,440.54

**JOSHUA BASIN WATER DISTRICT
UTILITY REFUND REGISTER**

<u>Account Number</u>	<u>Name</u>	<u>Date</u>	<u>Type</u>	<u>Amount</u>	<u>Reference</u>
62-00125-011	GOFF, DAVID J	11/1/2017	Refund	31.60	Check #: 59436
03-00400-008	BRADLEY, WILLIAM & AMANDA	11/1/2017	Refund	6.48	Check #: 59437
10-00475-000	CRAIG, MARLENE & JAMES	11/1/2017	Refund	46.40	Check #: 59438
65-00380-002	VILLARREAL, ABEL	11/1/2017	Refund	1,904.73	Check #: 59439
03-00262-003	REYNOLDS FAMILY TRUST	11/15/2017	Refund	161.54	Check #: 59441
06-00090-006	LAFLIN, JASON S	11/15/2017	Refund	24.06	Check #: 59442
13-00350-014	PLETCHER, JEREMY	11/15/2017	Refund	20.61	Check #: 59443
50-00095-012	AZALEA GARDENS G P	11/15/2017	Refund	22.66	Check #: 59444
59-00001-002	TALBOT, JEANNE D	11/15/2017	Refund	166.46	Check #: 59445
62-00166-012	GRANT, ANTULIO X	11/15/2017	Refund	48.44	Check #: 59446
62-00160-013	GALLARDO, DAISY	11/15/2017	Refund	121.29	Check #: 59447
14-00180-011	LIGMAN, JOHN	11/15/2017	Refund	32.35	Check #: 59448
08-00148-009	OWENS, HILLARY O	11/28/2017	Refund	59.29	Check #: 59503
63-00150-011	WRIGHT, LEON O	11/28/2017	Refund	57.91	Check #: 59504
65-00494-000	GARRISON, TIMOTHY	11/28/2017	Refund	72.74	Check #: 59505
07-00119-005	EARLY, DUKE L	11/28/2017	Refund	100.00	Check #: 59506
				<u>2,876.56</u>	

JOSHUA BASIN WATER DISTRICT**NOVEMBER 2017****DIRECTOR PAY****PAY PERIODS: 9/16/2017 - 10/13/2017**


Director	Date	Type	Amount	Notes
THOMAS FLOEN	10/18/2017	Director Pay	173.63	JBWD BOARD MEETING
THOMAS FLOEN	10/30/2017	UNPAID DIRECTOR	0.00	FINANCE & WATER RESOURCES OPS COMMITTEE MEETINGS
THOMAS FLOEN	11/01/2017	Director Pay	173.63	JBWD BOARD MEETING
			<u>347.26</u>	
GEARY HUND	10/18/2017	Director Pay	173.63	JBWD BOARD MEETING
GEARY HUND	11/01/2017	Director Pay	173.63	JBWD BOARD MEETING
			<u>347.26</u>	
ROBERT JOHNSON	10/18/2017	Director Pay	173.63	JBWD BOARD MEETING
ROBERT JOHNSON	10/30/2017	Director Pay	173.63	FINANCE & WATER RESOURCES OPS COMMITTEE MEETINGS
ROBERT JOHNSON	11/01/2017	Director Pay	173.63	JBWD BOARD MEETING
			<u>520.89</u>	
MICKEY C LUCKMAN	10/18/2017	Director Pay	173.63	JBWD BOARD MEETING
MICKEY C LUCKMAN	11/01/2017	Director Pay	173.63	JBWD BOARD MEETING
			<u>347.26</u>	
REBECCA UNGER	10/18/2017	Director Pay	173.63	JBWD BOARD MEETING
REBECCA UNGER	11/01/2017	Director Pay	173.63	JBWD BOARD MEETING
			<u>347.26</u>	
		TOTAL	<u>1,909.93</u>	

JOSHUA BASIN WATER DISTRICT
MEETING AGENDA REPORT

Meeting of the Finance Committee

December 18, 2017

Report to: Committee

Prepared by: Susan Greer 

TOPIC:
1st QUARTER ENDING 9/30/17 FINANCIAL REPORT

RECOMMENDATION:
Receive information and recommend for approval by Board of Directors

ANALYSIS:
The financial report for the first quarter ending 9/30/17 is attached. We will review in detail at the meeting.

FISCAL IMPACT:
N/A



JOSHUA BASIN WATER DISTRICT
1st QUARTER ENDING 9/30/17 FINANCIAL REPORT SUMMARY

CASH FLOW

\$1.1M water bill payments collected during the quarter
\$39K collected from HDMC for wastewater treatment operations
\$110K property taxes/assessments collected during the quarter
\$193K grant funding received from SWRCB - Cr6 Planning
\$117K Development fees received
\$176K spent on Copper Mountain Mesa Assessment District debt
\$329K spent on capital projects during the quarter
Total cash increased \$57K during the quarter

CASH BALANCES

Both Emergency and Opportunity Funds are at their target balances
Total cash as of 9/30/17 is increased \$57K over last quarter, and \$786K from one year ago

PROPERTY TAX AND ASSESSMENT COLLECTIONS

Current year property tax collections have not begun yet.
Year-end cleanup check in the amount of \$109K received for fiscal 16/17.

BOARD REPORT

Total Revenues are 40% of budget, including standbys but no other property tax/assessment revenues
Property taxes and assessments comprise 31% of 17/18 budgeted revenues
Water Revenues are 31% of budget
Total Expenses are 18% of budget
Total revenues exceed total expenses by \$1.2M

CONSUMPTION STATISTICS

Usage for the 12 months ending 9/30/17 is 1.8% less than prior year and .8% less than two years ago
The top 10 users represent the following types of businesses:

Public agency	7,518
Housing (multi-unit)	6,630
Hospital	4,693
Commercial	1,736
	<hr/>
	20,577



1st Quarter Ending 9/30/17 CASH FLOW EXPLANATION

Beginning Cash Balance 7/1/17 **\$9,026,230**

Source of Funds (Revenues)

Total cash received during the quarter from all sources 1,580,954

Grant Revenue of \$193,372 - SWRCB Cr6 Planning

Water bill and related payments of \$1,101,758 received from ratepayers

Property Tax/Assessment Payments of \$110,063 received

HDMC Funding of \$38,566 (Reimb \$31K, OH \$7K)

Meter Installation/Capacity Fees of \$116,503 received
4 new meters plus HDMC annual wastewater capacity fee

Interest Revenue of \$20,692 received

Use of Funds (Expenses)

Total use of cash during the quarter for all purposes 1,523,890

Capital costs during the quarter - \$329,461

- Well 14 Rehab
- HVAC Office Upgrade
- K1 Booster Pumps
- Parcel Filing System

CMMAD Debt Service - \$176,220

Other Use of Funds costs indicated are average and typical

Ending Cash Balance 9/30/17 **\$9,083,294**

Total cash increased during the quarter by \$57,064



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 Phone (760) 366-8438 * Fax (760) 366-9528
 Website: www.jbwd.com * Customer Service: customerservice@jbwd.com

CASH FLOW

July - September 2017

FUND BALANCE AT BEGINNING OF PERIOD		\$ 9,026,229.74
FUNDS PROVIDED BY:		
Water Sales	\$ 1,040,703.23	
Grant Revenues	193,372.12	
Turn On/Special Services Revenue/Misc	7,281.72	
Consumer Deposits	13,950.00	
HDMC WWTP Operations Reimbursement	31,482.34	
HDMC WWTP Operations Overhead Revenue	7,083.53	
Project Deposits	39,822.86	
Property Taxes Received - G.D.	10,238.37	
Property Taxes Received - ID #2	108.47	
Standby Collections - Year End Reconciliation Checks	82,618.13	
Property Taxes Received - CMM	17,097.54	
Interest	20,692.09	
Water Capacity Charges/Connection Fees	22,260.00	
Wastewater Capacity Charges	86,235.19	
Hzone Reimbursement Fees	-	
Meter Installation Fees	8,008.00	
TOTAL SOURCE OF FUNDS		1,580,953.59
FUNDS USED FOR:		
Debt Service	\$ 176,219.85	
Capital Additions	329,460.60	
Operating Expenses	492,008.99	
Total Disbursements		997,689.44
Bank Transfer Payroll	289,384.10	
Employee Funded Payroll Taxes & CALPERS	150,822.72	
Employer Funded Payroll Taxes & CALPERS	71,810.40	
Employee Funded 457 Transfer	11,208.88	
Employer Funded 457 Annual Transfer	-	
Bank Fees/Charges	2,973.99	
Total Transfers		526,200.09
TOTAL USE OF FUNDS		1,523,889.53
FUND BALANCE AT END OF PERIOD		\$ 9,083,293.80



CASH BALANCES 9/30/17

	9/30/17 <u>TOTAL</u>	LEGALLY <u>RESTRICTED</u>	BOARD <u>DESIGNATED</u>	COMPARISONS	
				6/30/17 <u>TOTAL</u>	9/30/16 <u>Balance</u>
Petty Cash	600			600	600
Change Fund	1,500			1,500	1,500
General Fund	450,037			213,665	282,940
Payroll Fund	5,000			5,000	75,000
LAIIF					
Investment Fund	2,904,639			3,212,461	2,703,343
Emergency Fund	1,000,000		1,000,000	1,000,000	1,000,000
Equip & Tech Reserve	487,908		487,908	375,422	375,422
Opportunity Fund	2,000,000		2,000,000	2,000,000	2,000,000
Well & Booster Reserve	382,788		382,788	274,628	274,628
Consumer Deposits	350,143	350,143		409,887	292,536
Water Capacity	155,893	155,893		145,575	88,649
Wastewater Capacity	701,149	701,149		613,472	610,347
Building Reserve	78,040		78,040	51,000	51,000
CMM					
Redemption	316,382	316,382		474,390	293,535
Reserve	246,184	246,184		245,606	244,355
Prepayment	3,031	3,031		3,024	3,009
	<u>9,083,294</u>	<u>1,772,782</u>	<u>3,948,736</u>	<u>9,026,230</u>	<u>8,296,864</u>

COMPARED TO ONE YEAR AGO

Board Designated	485,846	increase
Legally Restricted	210,450	increase
Unrestricted	90,134	increase
TOTAL	786,430	INCREASE



1st Quarter Ending 9/30/17 BOARD REPORT SUMMARY

As of September 30, 2017 we are through 25% of the fiscal year

REVENUES

- Total Revenues are 40% of budget
- Water Revenues are 31% of budget
- HDMC First quarter billing not yet prepared
- Property Tax Revenues amounts are still being calculated, only Standby Revenue recorded

<u>EXPENSES</u>	% of budget				
Production	14%	Costs tracking appropriately			
Distribution	18%	Costs tracking appropriately			
Customer Service	15%	Costs tracking appropriately			
Administration	20%	Costs tracking appropriately			
Engineering	20%	Costs tracking appropriately			
Finance	20%	Costs tracking appropriately			
Human Resources	13%	Costs tracking appropriately			
Bonds & Loans	38%	CMM principle payment for year made already			
HDMC Tmt. Plant	8%	Costs tracking appropriately			
Benefits Allocated	22%	Costs tracking appropriately			
Field Allocated	20%	Costs tracking appropriately			
Office Allocated	28%	Costs tracking appropriately			
<table border="0" style="width: 100%;"> <tr> <td style="width: 25%;">TOTAL</td> <td style="width: 25%; text-align: center;">18%</td> <td></td> </tr> </table>			TOTAL	18%	
TOTAL	18%				

SUMMARY

Total Operating Revenues exceed Total Expenses by \$1,267,845

Total Operating Revenues are 40%, \$2,327,438

Total Operating Expenses are 18%, \$1,059,593



My *Budget Report (Board Report)

Account Summary

For Fiscal: 2017-2018 Period Ending: 09/30/2017

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 01 - GENERAL FUND						
Revenue						
Program: 40 - ** REVENUES **						
<u>01-40-41010-FI</u>	METERED WATER SALES	1,818,000.00	1,818,000.00	220,897.41	648,860.73	-1,169,139.27 35.69 %
<u>01-40-41012-FI</u>	ALLOW FOR CAAP/BILLING ADJ	0.00	0.00	-778.14	-1,771.75	-1,771.75 0.00 %
<u>01-40-41015-FI</u>	BASIC FEES	1,463,292.00	1,463,292.00	123,023.08	368,283.21	-1,095,008.79 25.17 %
<u>01-40-41016-FI</u>	BASIC FEES - LOCKED/PULLED	296,986.00	296,986.00	22,184.05	79,297.01	-217,688.99 26.70 %
<u>01-40-41030-FI</u>	PRIVATE FIRE PROTECTION SERV.	22,271.00	22,271.00	1,855.88	5,567.64	-16,703.36 25.00 %
<u>01-40-41040-FI</u>	SPECIAL SERVICES REVENUE	115,225.00	115,225.00	13,532.43	38,874.98	-76,350.02 33.74 %
<u>01-40-41045-FI</u>	HDMC WWTP OPERATIONS REIMB	163,255.00	163,255.00	0.00	-5,341.69	-168,596.69 3.27 %
<u>01-40-41046-FI</u>	HDMC WWTP OVERHEAD/FEES RE	36,732.38	36,732.38	0.00	-1,201.88	-37,934.26 3.27 %
<u>01-40-42100-FI</u>	STANDBY REVENUE-CURRENT	1,140,296.99	1,140,296.99	1,154,601.11	1,154,601.11	14,304.12 101.25 %
<u>01-40-43000-FI</u>	PROPERTY TAX REVENUE - G.D.	428,000.00	428,000.00	0.00	0.00	-428,000.00 0.00 %
<u>01-40-43010-FI</u>	AD VALOREM REVENUE - ID #2	0.00	0.00	0.00	108.49	108.49 0.00 %
<u>01-40-43020-FI</u>	ASSESSMENT REVENUE - CMM	242,556.48	242,556.48	0.00	0.00	-242,556.48 0.00 %
<u>01-40-44010-FI</u>	WATER CAPACITY CHARGES	0.00	0.00	12,189.00	22,260.00	22,260.00 0.00 %
<u>01-40-44030-FI</u>	METER INSTALLATION FEES	0.00	0.00	6,006.00	8,008.00	8,008.00 0.00 %
<u>01-40-44035-FI</u>	METER REPAIR REVENUE	0.00	0.00	1,093.65	3,596.39	3,596.39 0.00 %
<u>01-40-44050-FI</u>	WASTEWATER CAPACITY CHARGES	0.00	0.00	6,008.00	6,008.00	6,008.00 0.00 %
<u>01-40-47000-FI</u>	MISCELLANEOUS REVENUE	11,656.00	11,656.00	0.00	287.95	-11,368.05 2.47 %
<u>01-40-47002-FI</u>	INTEREST REVENUE - G.D.	37,028.00	37,028.00	0.00	0.00	-37,028.00 0.00 %
Program: 40 - ** REVENUES ** Total:		5,775,298.85	5,775,298.85	1,560,612.47	2,327,438.19	-3,447,860.66 40.30 %
Revenue Total:		5,775,298.85	5,775,298.85	1,560,612.47	2,327,438.19	-3,447,860.66 40.30 %
Expense						
Program: 01 - ** PRODUCTION **						
<u>01-01-5-01-01118-FI</u>	PRODUCTION SALARY	327,757.00	327,757.00	20,860.43	64,576.96	263,180.04 19.70 %
<u>01-01-5-01-02205-RI</u>	WATER TREATMENT EXPENSE	11,000.00	11,000.00	372.50	1,415.50	9,584.50 12.87 %
<u>01-01-5-01-02210-RI</u>	SMALL TOOLS - PRODUCTION	6,000.00	10,000.00	369.51	5,400.78	4,599.22 54.01 %
<u>01-01-5-01-03102-GM</u>	WATER RECHARGE PURCHASE	286,500.00	286,500.00	0.00	0.00	286,500.00 0.00 %
<u>01-01-5-01-03105-GM</u>	WATER SUPPLY MONITORING	96,925.00	96,925.00	0.00	0.00	96,925.00 0.00 %
<u>01-01-5-01-03108-RI</u>	RECHARGE MAINT/REPAIR	25,000.00	25,000.00	0.00	0.00	25,000.00 0.00 %
<u>01-01-5-01-03111-D/P</u>	EQUIPMENT RENTAL	6,200.00	6,200.00	0.00	0.00	6,200.00 0.00 %
<u>01-01-5-01-03115-RI</u>	PUMPING PLANT REPAIR & MAINT.	100,000.00	100,000.00	8,296.18	10,412.12	89,587.88 10.41 %
<u>01-01-5-01-03120-RI</u>	TANK & RESERVOIR MAINTENANCE	45,000.00	45,000.00	2,366.96	2,366.96	42,633.04 5.26 %
<u>01-01-5-01-03207-RI</u>	GENERATOR (LARGE) REPAIR & MA	27,000.00	27,000.00	5,403.30	7,581.88	19,418.12 28.08 %
<u>01-01-5-01-04004-RI</u>	LABORATORY SERVICES	29,900.00	28,400.00	2,118.25	1,457.25	26,942.75 5.13 %
<u>01-01-5-01-06105-RI</u>	POWER FOR PUMPING (ELECTRIC)	330,000.00	330,000.00	38,955.30	75,474.30	254,525.70 22.87 %
<u>01-01-5-01-06501-RI</u>	TELEMETRY / SCADA EXPENSE	15,000.00	15,000.00	690.00	690.00	14,310.00 4.60 %
<u>01-01-5-01-07002-AGM</u>	RIGHT OF WAY	16,000.00	16,000.00	0.00	0.00	16,000.00 0.00 %
<u>01-01-5-01-98001-FI</u>	EE BENEFITS ALLOCATED	224,458.68	224,458.68	48,379.54	48,379.54	176,079.14 21.55 %
<u>01-01-5-01-98002-FI</u>	FIELD EXPENSES ALLOCATED	64,073.90	64,073.90	12,630.79	12,630.79	51,443.11 19.71 %
Program: 01 - ** PRODUCTION ** Total:		1,610,814.58	1,613,314.58	140,442.76	230,386.08	1,382,928.50 14.28 %
Program: 02 - ** DISTRIBUTION **						
<u>01-02-5-02-01130-FI</u>	DISTRIBUTION SALARY	451,766.00	451,766.00	29,138.81	82,873.18	368,892.82 18.34 %
<u>01-02-5-02-02211-JC</u>	SMALL TOOLS - DISTRIBUTION	11,000.00	13,500.00	370.35	511.08	12,988.92 3.79 %
<u>01-02-5-02-02920-FI</u>	INVENTORY-OVER & SHORT	7,445.00	7,445.00	0.00	0.00	7,445.00 0.00 %
<u>01-02-5-02-03106-JC</u>	MAINLINE AND LEAK REPAIR	90,000.00	90,000.00	727.01	11,555.47	78,444.53 12.84 %
<u>01-02-5-02-03130-JC</u>	CROSS CONNECTION CONTROL EXP	3,000.00	3,000.00	0.00	0.00	3,000.00 0.00 %
<u>01-02-5-02-03206-JC</u>	TRACTOR REPAIR / MAINT.	9,000.00	9,000.00	16.14	16.14	8,983.86 0.18 %
<u>01-02-5-02-04005-JC</u>	UTILITY LOCATING (DIG ALERT)	14,000.00	14,000.00	1,100.21	1,989.02	12,010.98 14.21 %
<u>01-02-5-02-98001-FI</u>	EE BENEFITS ALLOCATED	321,665.21	321,665.21	69,331.29	69,331.29	252,333.92 21.55 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<u>01-02-5-02-98002-FI</u>	FIELD EXPENSES ALLOCATED	91,895.04	91,895.04	18,115.13	18,115.13	73,779.91	19.71 %
	Program: 02 - ** DISTRIBUTION ** Total:	999,771.25	1,002,271.25	118,798.94	184,391.31	817,879.94	18.40 %
	Program: 03 - ** CUSTOMER SERVICE **						
<u>01-03-5-03-01107-FI</u>	FIELD SALARY - CUSTOMER SERVICE	65,741.00	65,741.00	4,781.11	12,405.06	53,335.94	18.87 %
<u>01-03-5-03-01114-FI</u>	OFFICE SALARY - CUSTOMER SERV.	122,499.00	122,499.00	7,045.77	18,996.06	103,502.94	15.51 %
<u>01-03-5-03-03107-AGM</u>	METER SERVICE REPAIR	93,921.00	93,921.00	552.59	997.71	92,923.29	1.06 %
<u>01-03-5-03-07010-AGM</u>	BAD DEBT	31,680.00	31,680.00	0.00	0.00	31,680.00	0.00 %
<u>01-03-5-03-07015-AGM</u>	CUSTOMER SERVICE - OTHER	37,449.00	37,449.00	3,682.05	7,376.21	30,072.79	19.70 %
<u>01-03-5-03-98001-FI</u>	EE BENEFITS ALLOCATED	94,224.04	94,224.04	20,308.93	20,308.93	73,915.11	21.55 %
<u>01-03-5-03-98002-FI</u>	FIELD EXPENSES ALLOCATED	4,939.90	4,939.90	973.79	973.79	3,966.11	19.71 %
<u>01-03-5-03-98003-FI</u>	OFFICE EXPENSE ALLOCATED	38,549.02	38,549.02	10,787.58	10,787.58	27,761.44	27.98 %
	Program: 03 - ** CUSTOMER SERVICE ** Total:	489,002.96	489,002.96	48,131.82	71,845.34	417,157.62	14.69 %
	Program: 04 - ** ADMINISTRATION **						
<u>01-04-5-04-01108-FI</u>	ADMINISTRATION SALARY	322,982.00	322,982.00	25,988.28	65,638.34	257,343.66	20.32 %
<u>01-04-5-04-01115-FI</u>	SAFETY SALARY	8,640.00	8,640.00	1,633.07	2,433.07	6,206.93	28.16 %
<u>01-04-5-04-01121-FI</u>	DIRECTORS SALARY	31,253.40	31,253.40	1,562.67	5,035.27	26,218.13	16.11 %
<u>01-04-5-04-01210-GM</u>	DIRECTORS / C.A.C. EDUCATION	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
<u>01-04-5-04-07008-ALL</u>	BUSINESS EXPENSE	6,700.00	6,700.00	270.00	1,443.00	5,257.00	21.54 %
<u>01-04-5-04-07014-GM</u>	PUBLIC INFORMATION	69,240.00	69,240.00	4,480.50	11,751.04	57,488.96	16.97 %
<u>01-04-5-04-07016-ALL</u>	MEMBERSHIP, DUES & SUBSCRIPT	27,000.00	27,000.00	1,129.00	11,129.00	15,871.00	41.22 %
<u>01-04-5-04-07020-GM</u>	WATER CONSERVATION EXPENSE	44,000.00	44,000.00	0.00	2,108.75	41,891.25	4.79 %
<u>01-04-5-04-07025-GM</u>	LEGAL SERVICES - NON-PERSONNEL	80,000.00	80,000.00	3,116.00	5,415.00	74,585.00	6.77 %
<u>01-04-5-04-07028-GM</u>	WATER RECHARGE SAVINGS-OPP F	20,055.00	20,055.00	0.00	0.00	20,055.00	0.00 %
<u>01-04-5-04-07218-ALL</u>	SAFETY EXPENSE (EQUIP & SUPPLIE	15,000.00	15,000.00	395.00	1,132.86	13,867.14	7.55 %
<u>01-04-5-04-07219-GM</u>	EMERGENCY PREPAREDNESS	5,000.00	5,000.00	4,850.00	5,375.35	-375.35	107.51 %
<u>01-04-5-04-07401-AGM</u>	PROPERTY INSURANCE	72,800.00	72,800.00	16,775.72	16,775.72	56,024.28	23.04 %
<u>01-04-5-04-98001-FI</u>	EE BENEFITS ALLOCATED	224,458.68	224,458.68	48,379.54	48,379.54	176,079.14	21.55 %
<u>01-04-5-04-98003-FI</u>	OFFICE EXPENSE ALLOCATED	110,517.89	110,517.89	30,927.41	30,927.41	79,590.48	27.98 %
	Program: 04 - ** ADMINISTRATION ** Total:	1,047,646.97	1,047,646.97	139,507.19	207,544.35	840,102.62	19.81 %
	Program: 05 - ** ENGINEERING **						
<u>01-05-5-05-01109-FI</u>	ENGINEERING/GIS/IT SALARY	93,133.00	93,133.00	7,956.63	23,526.57	69,606.43	25.26 %
<u>01-05-5-05-02305-FNG</u>	MAPS/DRAFTING SUPPLIES	1,215.80	1,215.80	0.00	251.41	964.39	20.68 %
<u>01-05-5-05-04006-FNG</u>	PLAN CHECK / INSPECTION	0.00	0.00	38.25	38.25	-38.25	0.00 %
<u>01-05-5-05-04008-GM</u>	ENGINEERING CONTRACT SERVICES	45,000.00	45,000.00	980.91	980.91	44,019.09	2.18 %
<u>01-05-5-05-98001-FI</u>	EE BENEFITS ALLOCATED	64,730.70	64,730.70	13,951.98	13,951.98	50,778.72	21.55 %
<u>01-05-5-05-98003-FI</u>	OFFICE EXPENSE ALLOCATED	32,698.55	32,698.55	9,150.39	9,150.39	23,548.16	27.98 %
	Program: 05 - ** ENGINEERING ** Total:	236,778.05	236,778.05	32,078.16	47,899.51	188,878.54	20.23 %
	Program: 06 - ** FINANCE **						
<u>01-06-5-06-01101-FI</u>	FINANCE SALARY	248,876.00	248,876.00	17,074.86	44,809.51	204,066.49	18.00 %
<u>01-06-5-06-04009-AGM</u>	ACCOUNTING SERVICES	24,600.00	24,600.00	0.00	2,400.00	22,200.00	9.76 %
<u>01-06-5-06-07001-AGM</u>	FINANCE - OTHER	22,315.00	22,315.00	1,719.57	5,206.52	17,108.48	23.33 %
<u>01-06-5-06-98001-FI</u>	EE BENEFITS ALLOCATED	157,408.28	157,408.28	33,927.58	33,927.58	123,480.70	21.55 %
<u>01-06-5-06-98003-FI</u>	OFFICE EXPENSE ALLOCATED	79,448.92	79,448.92	22,233.05	22,233.05	57,215.87	27.98 %
	Program: 06 - ** FINANCE ** Total:	532,648.20	532,648.20	74,955.06	108,576.66	424,071.54	20.38 %
	Program: 07 - ** HUMAN RESOURCES **						
<u>01-07-5-07-01102-FI</u>	PERSONNEL SALARY	40,745.00	40,745.00	1,713.74	6,258.04	34,486.96	15.36 %
<u>01-07-5-07-01215-ALL</u>	TRAINING & EE EDUCATION	24,598.00	24,598.00	2,468.21	4,156.46	20,441.54	16.90 %
<u>01-07-5-07-01905-HR</u>	EMPLOYMENT RECRUITING EXPEN	5,000.00	5,000.00	0.00	69.00	4,931.00	1.38 %
<u>01-07-5-07-01910-HR</u>	LABOR LEGAL FEES	30,000.00	30,000.00	2,057.20	2,107.20	27,892.80	7.02 %
<u>01-07-5-07-01915-HR</u>	PERSONNEL - OTHER	10,440.00	10,440.00	0.00	12.00	10,428.00	0.11 %
<u>01-07-5-07-98001-FI</u>	EE BENEFITS ALLOCATED	17,673.91	17,673.91	3,809.41	3,809.41	13,864.50	21.55 %
<u>01-07-5-07-98003-FI</u>	OFFICE EXPENSE ALLOCATED	5,930.62	5,930.62	1,659.63	1,659.63	4,270.99	27.98 %
	Program: 07 - ** HUMAN RESOURCES ** Total:	134,387.53	134,387.53	11,708.19	18,071.74	116,315.79	13.45 %
	Program: 09 - ** BONDS, LOANS & NON-OP EXP **						
<u>01-09-5-09-08115-FI</u>	CMM PRINCIPLE	107,000.00	107,000.00	107,000.00	107,000.00	0.00	100.00 %
<u>01-09-5-09-08120-FI</u>	MORONGO BASIN PIPELINE	219,594.51	219,594.51	0.00	0.00	219,594.51	0.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<u>01-09-5-09-08215-FI</u>	INTEREST EXPENSE - CMM	136,057.50	136,057.50	69,219.85	69,219.85	66,837.65	50.88 %
<u>01-09-5-09-08315-FI</u>	ID #2 BONDS COLLECTION CHARGE	0.00	0.00	0.00	0.02	-0.02	0.00 %
<u>01-09-5-09-08320-FI</u>	GENERAL TAX COLLECTION CHARG	653.00	653.00	0.00	8.48	644.52	1.30 %
<u>01-09-5-09-08325-FI</u>	ADMINISTRATION - CMM	10,299.00	10,299.00	0.00	2,083.09	8,215.91	20.23 %
Program: 09 - ** BONDS, LOANS & NON-OP EXP ** Total:		473,604.01	473,604.01	176,219.85	178,311.44	295,292.57	37.65 %
Program: 20 - ** HDMC TREATMENT PLANT (Reimbursable) **							
<u>01-20-5-20-03101-DWR</u>	HDMC: OTHER	66,435.00	66,435.00	0.00	0.00	66,435.00	0.00 %
<u>01-20-5-20-04100-DWR</u>	HDMC: CONTRACTED OPERATION	76,220.00	76,220.00	7,373.36	11,010.84	65,209.16	14.45 %
<u>01-20-5-20-06100-DWR</u>	HDMC: PUMPING POWER	20,600.00	20,600.00	776.61	1,555.61	19,044.39	7.55 %
Program: 20 - ** HDMC TREATMENT PLANT (Reimbursable) ** To		163,255.00	163,255.00	8,149.97	12,566.45	150,688.55	7.70 %
Program: 42 - **RESERVE & OTHER FUNDING-OP**							
<u>01-42-5-99-00010-FI</u>	%BUILDING RESERVE (OP Funded)	27,040.00	27,040.00	0.00	0.00	27,040.00	0.00 %
<u>01-42-5-99-00100-AGM</u>	%EQUIP&TECH RESERVE (OP Funde	112,486.00	112,486.00	0.00	0.00	112,486.00	0.00 %
<u>01-42-5-99-00200-AGM</u>	%WELL/BOOSTER/TANKS RES (OP	108,160.00	108,160.00	0.00	0.00	108,160.00	0.00 %
Program: 42 - **RESERVE & OTHER FUNDING-OP** Total:		247,686.00	247,686.00	0.00	0.00	247,686.00	0.00 %
Program: 51 - ** BENEFITS ALLOCATED TO DEPTS **							
<u>01-51-5-51-01211-FI</u>	COMPENSATED LEAVE	238,825.00	238,825.00	17,086.21	54,486.46	184,338.54	22.81 %
<u>01-51-5-51-01216-FI</u>	CAFETERIA PLAN EXPENSE	448,800.00	448,800.00	33,504.52	97,755.66	351,044.34	21.78 %
<u>01-51-5-51-01220-FI</u>	GROUP INSURANCE EXPENSE	11,555.00	11,555.00	99.45	3,311.83	8,243.17	28.66 %
<u>01-51-5-51-01225-FI</u>	WORKERS COMPENSATION INSUR	64,927.00	64,927.00	0.00	0.00	64,927.00	0.00 %
<u>01-51-5-51-01230-FI</u>	RETIREMENT: PERS Classic 2%@55	159,588.00	159,588.00	13,230.87	40,356.23	119,231.77	25.29 %
<u>01-51-5-51-01231-FI</u>	RETIREMENT: PERS Tier 2 2%@62	19,802.55	19,802.55	2,743.99	6,560.12	13,242.43	33.13 %
<u>01-51-5-51-01232-FI</u>	RETIREMENT: PERS - TEMP	2,795.95	2,795.95	0.00	0.00	2,795.95	0.00 %
<u>01-51-5-51-01233-FI</u>	RETIREMENT - 457 CONTRIBUTION	15,050.00	15,050.00	380.30	1,120.90	13,929.10	7.45 %
<u>01-51-5-51-01305-FI</u>	PAYROLL TAXES	143,276.00	143,276.00	11,129.93	34,497.07	108,778.93	24.08 %
<u>01-51-5-51-98000-FI</u>	ALLOCATED EXPENSES - BENEFITS	-1,104,619.50	-1,104,619.50	-238,088.27	-238,088.27	-866,531.23	21.55 %
Program: 51 - ** BENEFITS ALLOCATED TO DEPTS ** Total:		0.00	0.00	-159,913.00	0.00	0.00	0.00 %
Program: 52 - ** FIELD ALLOCATED TO DEPTS **							
<u>01-52-5-52-01240-D/P</u>	UNIFORMS (FIELD)	8,800.00	8,800.00	249.60	363.73	8,436.27	4.13 %
<u>01-52-5-52-02206-D/P</u>	SHOP EXPENSE - COMBINED	15,100.00	15,100.00	1,373.01	6,309.64	8,790.36	41.79 %
<u>01-52-5-52-02212-D/P</u>	SMALL TOOLS EXPENSE - COMBINE	10,800.00	10,800.00	1,435.28	2,589.47	8,210.53	23.98 %
<u>01-52-5-52-03205-D/P</u>	TOOL / EQUIP REPAIR	5,000.00	0.00	0.00	1,202.91	-1,202.91	0.00 %
<u>01-52-5-52-03905-D/P</u>	BUILDING REPAIR/MAINT-SHOP/SI	17,900.00	17,900.00	545.92	1,452.67	16,447.33	8.12 %
<u>01-52-5-52-05005-D/P</u>	FUEL-VEHICLES	30,000.00	30,000.00	0.00	5,025.39	24,974.61	16.75 %
<u>01-52-5-52-05010-D/P</u>	AUTO EXPENSE - FIELD	25,000.00	25,000.00	288.76	1,819.48	23,180.52	7.28 %
<u>01-52-5-52-05015-FI</u>	EQUIPMENT CLEARING ACCOUNT	0.00	0.00	-22.50	-299.36	299.36	0.00 %
<u>01-52-5-52-06305-ENG</u>	COMMUNICATIONS	28,308.84	28,308.84	1,253.59	2,507.78	25,801.06	8.86 %
<u>01-52-5-52-07009-D/P</u>	REGULATORY-PERMITS, FEES, CERT	20,000.00	20,000.00	10,748.00	10,748.00	9,252.00	53.74 %
<u>01-52-5-52-98000-FI</u>	ALLOCATED EXPENSES - FIELD	-160,908.84	-160,908.84	-31,719.71	-31,719.71	-129,189.13	19.71 %
Program: 52 - ** FIELD ALLOCATED TO DEPTS ** Total:		0.00	-5,000.00	-15,848.05	0.00	-5,000.00	0.00 %
Program: 53 - ** OFFICE ALLOCATED TO DEPTS **							
<u>01-53-5-53-01405-ALL</u>	TEMPORARY LABOR FEES	20,000.00	20,000.00	3,037.60	13,327.47	6,672.53	66.64 %
<u>01-53-5-53-02105-ALL</u>	OFFICE SUPPLIES & EQUIPMENT	38,740.00	38,740.00	1,488.60	4,471.68	34,268.32	11.54 %
<u>01-53-5-53-02110-AGM</u>	POSTAGE	30,481.00	30,481.00	4,004.60	8,934.35	21,546.65	29.31 %
<u>01-53-5-53-03906-AGM</u>	BUILDING REPAIR/MAINT - OFFICE	20,000.00	20,000.00	602.39	1,612.17	18,387.83	8.06 %
<u>01-53-5-53-04015-AGM</u>	COMPUTER SOFTWARE & SUPPOR	86,995.00	86,995.00	18,835.39	29,080.39	57,914.61	33.43 %
<u>01-53-5-53-05010-AGM</u>	AUTO EXPENSE - OFFICE	5,943.00	5,943.00	71.69	575.45	5,367.55	9.68 %
<u>01-53-5-53-06205-AGM</u>	TELEPHONE AND UTILITIES	64,986.00	64,986.00	5,678.93	16,756.55	48,229.45	25.78 %
<u>01-53-5-53-98000-FI</u>	ALLOCATED EXPENSES - OFFICE	-267,145.00	-267,145.00	-74,758.06	-74,758.06	-192,386.94	27.98 %
Program: 53 - ** OFFICE ALLOCATED TO DEPTS ** Total:		0.00	0.00	-41,038.86	0.00	0.00	0.00 %
Expense Total:		5,935,594.55	5,935,594.55	533,192.03	1,059,592.88	4,876,001.67	17.85 %
Fund: 01 - GENERAL FUND Surplus (Deficit):		-160,295.70	-160,295.70	1,027,420.44	1,267,845.31	1,428,141.01	-790.94 %
Report Surplus (Deficit):		-160,295.70	-160,295.70	1,027,420.44	1,267,845.31	1,428,141.01	-790.94 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
01 - GENERAL FUND	-160,295.70	-160,295.70	1,027,420.44	1,267,845.31	1,428,141.01
Report Surplus (Deficit):	-160,295.70	-160,295.70	1,027,420.44	1,267,845.31	1,428,141.01



Property Tax and Assessment Revenues and Collections as of 9/30/17

REPORT OF PRIOR YEAR TAX COLLECTIONS COLLECTED IN FIRST QUARTER

Current year property tax collections don't begin until the second quarter - all YTD collections are prior year
 Revenues are not recorded as of the first quarter

	2017/2018		2016/2017	
	<u>Revenue</u>	<u>Y-T-D Collections</u> % <u>Collected</u>	<u>Revenue</u>	<u>Y-T-D Collections</u> % <u>Collected</u>
ID#2	0	108	0	725
General District Taxes	0	10,238	0	10,499
CMM Assessment District Prior	0	0	0	0
		17,098		11,657
Standby Assessments Prior	0	0	0	0
		81,526		61,766
TOTAL	0	108,970	0	84,647

General District and Standby Assessments are unrestricted and can be used for any legal purpose.
 CMM Assessment District funds are legally restricted "pass-through;" we collect funds to pass through to a third party.
 ID#2 funds are pay-back to the District, after early payoff of the debt 4 years ago; there are no more assessments on the tax rolls.



JOSHUA BASIN WATER DISTRICT

Water Sales Consumption Statistics as of 9/30/17

Consumption - 12 months ending:	CURRENT 9/30/2017	PRIOR 1 9/30/2016	PRIOR 2 9/30/2015
CCF	510,584	519,734	514,660
Gallons	381,916,832	388,761,032	384,965,680
Acre Feet	1,172	1,193	1,181
Change/PY	-1.76% decrease	0.99% increase	
Change 2015 - 2017			-0.79% decrease

Change does not correlate to conservation mandate.

CONSUMPTION RANKING - TOP TEN - Quarter Ending 9/30/17

<u>Ranking</u>	<u>Account Name</u>	<u>Consumption (CCF)</u>
1	Joshua Tree Parks & Recreation	5,257
2	Hi Desert Medical Center (hospital)	3,677
3	Quail Springs Village Apartments	3,155
4	Joshua Tree Memorial park	1,736
5	Lazy H Mobilehome Park	1,441
6	Morongo Unified School District	1,433
7	Yucca Trails Apartments	1,116
8	Hi Desert Medical Center (CC)	1,016
9	William Pyle (mobilehome park)	918
10	S. B. County Office	828
		<hr/> 20,577

Breakdown of Top Ten Users by type:

Public agency	7,518
Housing (multi-unit)	6,630
Hospital/Medical	4,693
Commercial	1,736
	<hr/> 20,577

JOSHUA BASIN WATER DISTRICT
MEETING AGENDA REPORT

Meeting of the Finance Committee

December 18, 2017

Report to: Committee

Prepared by: Susan Greer



TOPIC:
REVIEW PROPOSED RESERVE FUND POLICY

RECOMMENDATION:
Information only. Review and recommend to the Board for approval at the appropriate time.

ANALYSIS:
A draft Reserve Fund Policy is attached for your review and consideration. The document spells out the District's policy with regard to reserve funds. The policy has been kept as simple as possible, keeping in mind that this document provides instruction for staff as well as information for the public.

We're moving forward with the proposed policy on several different levels at the same time. The policy is being presented to and reviewed by the Finance Committee. At the same time, it is being forwarded to the consultant that provided our reserve training last month, along with Alex Handlers, our rate study consultant. Lastly, the Board will receive the draft policy for information only for their December 20 meeting, requesting that they inform one of the Finance Committee members if they have any suggestions. Then, once we've received feedback from all the Board and the consultants and make any amendments, the policy will be brought back for Board approval January 17.

On page three, is a statement suggesting that 50% of the District's net revenue each year should go into the CIP Reserve fund. This is a suggestion from one of the policies presented by the reserve training consultant which seemed promising. Does that make sense for us, and if so, what happens to the other 50%? Another reserve? Or 100% into the CIP reserve? We're also waiting to hear about future SCADA replacement, which hasn't previously been considered and is a potentially big ticket item that impacts the Equipment & Technology replacement reserve.

FISCAL IMPACT:
N/A

JOSHUA BASIN WATER DISTRICT
RESERVE FUND POLICY
Adopted XX/XX/XX

PURPOSE

It is the Joshua Basin Water District Board of Director's intent through this Policy to describe how and why specific reserves are established and maintained and to provide District ratepayers and taxpayers with assurance that reserve balances will be maintained at prudent and fiscally responsible levels.

Maintaining adequate cash reserves is an essential part of sound financial management, in order to meet both short-and long-term financial obligations. Reserves play a critical role in providing reliable service for our ratepayers, financing of long-term capital projects and responding to emergencies. Reserves can provide the savings necessary to balance budgets during periods of diminished reserves, allow for emergency preparedness, assist in maintaining stable water service rates, and preserve the financial stability of the District against present and future uncertainties in an ever-changing environment.

Suggested reserve funding balances are necessary to maintain Joshua Basin Water District's fiscal strength and flexibility and to adequately provide for:

- Compliance with applicable statutory requirements.
- Financing of future capital projects, and repair and replacement of existing assets.
- Cash flow requirements.
- Economic uncertainties, local disasters, and other financial hardships or downturns in the local or national economy.
- Contingencies or unforeseen operating or capital needs.

GUIDING PRINCIPLES

1. The District will prudently manage the resources entrusted to it by our ratepayers.
2. The District will maintain reserve funds in designated accounts in a manner that ensures its financial soundness and provides transparency to its ratepayers.
3. The District will maintain reserve funds that :
 - Are designated for specific purposes;
 - Are consistent with other financial policies, budgetary practices, District programs and legal requirements;
 - Allow the District to provide a high level of emergency preparedness for our ratepayers;
 - Provide well-maintained infrastructure for current and future ratepayers;
 - Permit investment in the future; and
 - Allow the District to respond to changing circumstances.

AUTHORITY

Joshua Basin Water District has authority under Article XIII B of the California Constitution to establish such reserves as are deemed reasonable and proper.

DEFINITIONS

Restricted Reserves: Limitations on the use of restricted reserves are imposed by an outside source such as creditors, grantors, contributors, or laws or regulations of other governmental entities.

Unrestricted Reserves: Have no externally imposed use restrictions. The use of unrestricted reserves is at the discretion of the JBWD Board of Directors. There are two categories of unrestricted reserves – Designated and Undesignated. Currently, all Unrestricted Reserves at Joshua Basin Water District are Designated Reserves.

Designated Reserves: Set aside for a specific purpose, which is determined at the sole discretion of the Board of Directors. The Board of Directors also has the authority to redirect the use of these reserve funds as the needs of the Joshua Basin Water District change.

RESTRICTED RESERVE FUNDS: JBWD has the following types of restricted reserve funds:

Water Capacity Charges – Regulated per Government Code 66013(b)(3). Water capacity charges are used to provide funding for water system infrastructure that will be required to be constructed in the future, or to pay-back the District for pre-built water system infrastructure already in existence at the time new water service connection is requested, as a pro-rata share of the costs to construct such facilities. Water capacity charges can fund either future system expansion required because of growth or may be used to fund capital replacement for facilities that have been pre-built by current users that will benefit future users.

Wastewater/Sewer Capacity Charge – Regulated per Government Code 66013(b)(3). Wastewater/sewer capacity charges are used to provide funding for wastewater/sewer system infrastructure that will be required to be constructed in the future, or to pay-back the District for pre-built water system infrastructure already in existence at the time new wastewater/sewer connection is requested, as a pro-rata share of the costs to construct such facilities. Wastewater/sewer capacity charges can fund either future system expansion required because of growth or may be used to fund capital replacement for facilities that have been pre-built by current users that will benefit future users.

Consumer and Project Deposits – good faith guarantee deposits provided by ratepayers for water service accounts or for construction projects.

Copper Mountain Mesa Assessment District (CMMAD) funds – the District collects debt service and lien payoffs for the CMMAD, which funds are due to the bondholder. In addition, a reserve fund is established for CMMAD as required by the bondholder and those reserve funds will be used towards the final debt service payment to the bondholder.

Investment earnings from Restricted Reserves - shall be credited to the respective reserve funds.

UNRESTRICTED RESERVE FUNDS: JBWD has the following types of unrestricted reserve funds:

Operating Reserve - This reserve is considered a cash flow requirement. It bridges the gap between the time expenses are paid and revenues are collected from ratepayers, ensuring that the District preserves credit worthiness and provides for liquidity throughout the fiscal year. The purpose of the Operating Reserve is to ensure that the District will at all times have sufficient funding available to meet annual operating costs. These funds are also available to support operating costs in order to minimize drastic fluctuations in rates, such as in the event of a drought when water use decreases, thus impacting operating revenues.

The goal of the Operating Reserve fund is to maintain six months' average operating and debt service expenses excluding depreciation.

Emergency Capital Replacement Reserve - This reserve is provided for emergencies or unplanned infrastructure failures.

The goal of the Emergency Reserve fund is to maintain a \$2 million balance.

CIP Reserve

This reserve provides funding for infrastructure projects in the approved Capital Improvement Plan (CIP.) The CIP identifies annual infrastructure projects for pipelines, wells, boosters and reservoirs.

Funding for CIP projects is set forth in the Capital Budget. In addition, **50% of annual operating net revenue**, as determined by the annual audit, will be deposited into the CIP Reserve fund after audit acceptance by the Board of Directors. Depending on the District's cash flow requirements, CIP Reserves funded during any fiscal year may or may not be available for use at the start of the fiscal/budget year.

This reserve is to be used for priority capital projects that will be reviewed and approved by the Board of Directors, so *no maximum reserve level is recommended*. Because of the discretionary nature of this reserve, the ability to decide which projects will be funded and when, *no minimum balance is required*.

Note that CIP projects may be concurrently funded and constructed within the same fiscal year, or, because infrastructure project costs are significant, projects may take more than one fiscal year to either plan/construct or be fully funded.

Individual Replacement Reserves

In addition to the water infrastructure projects funded via the CIP Reserve (above,) the District has other capital replacement requirements. Individual replacement reserves are established for the following purposes, which are not otherwise funded via the Capital Improvement Plan:

Building Replacement Reserve – is designated for future office/shop building expansion or replacement. Target funding level of \$315,000 is based on 1,000 square foot expansion of both shop and office buildings within the next 10 years. Replacement cost is based on ACWA/JPIA annually escalated insurance replacement cost.

Equipment & Technology Replacement Reserve – provides for regular replacement of vehicles, heavy equipment and computers, software and peripherals, office equipment and SCADA with a cost of at least \$1,000. **Waiting on info from RM about SCADA replacement, which hasn't been replaced in 30 years – quote hopefully by Friday, 12/15, some upgrades will be due.**

Meter Replacement Reserve – targets replacement of water meters approximately every 20 years. Meter replacement is overdue at the time this policy was written, and the District intends to replace meters over the next five fiscal years (2018/19 – 2022/23) at an estimated cost of \$2,500,000, requiring annual funding of \$500,000 through 2022/23. In 2023/24, or after meter replacement is complete, the annual funding will decrease so that the meter replacement fund achieves the appropriate balance after 20 years, (based on an updated estimated future replacement cost apportioned over 20 years), to provide funding for the subsequent meter replacement cycle.

Studies & Reports Replacement Reserve – funding for periodic updates to studies and reports such as the Urban Water Management Plan, Rate Studies, Compensation Studies, Water Master Plan. JBWD spends approximately \$50,000 per year on average for such studies and reports, although individual studies and

reports can exceed that cost. Target funding level is \$100,000.

In addition, a Wells, Boosters, Reservoir replacement reserve was previously established and currently has a balance of \$382,788 available for funding of appropriate projects. This Reserve will no longer be funded beginning in fiscal 18/19 and the current balance will be transferred to the CIP Reserve account.

Totals and Inflation

Annual funding from the 17/18 operating budget for all of the existing Capital Replacement Reserves is approximately \$247,000. Including additions for the newly-identified reserves for meter replacement and studies & reports, and elimination of future funding for wells, boosters and reservoir replacement reserves, future reserve funding should be approximately \$690,000 per year as of the date of this policy and such funding has been included in the 17/18 Rate Study. Reserve funding should be increased each year in order to keep up with inflation. Funding levels for the Meter Replacement reserve will decrease after 5 years or when all water meters are replaced.

Investment earnings from Unrestricted Reserves - shall be credited to the General Fund.

PROCEDURES

Policy Review - The Reserve Policy and its funding levels shall be reviewed every two years prior to adoption of the two-year budget. The Reserve Policy and funding levels will also be reviewed during the mid-term review of the budget that occurs during the second year of the two-year budget cycle.

Utilization of Reserves for Cash Flow Purposes - The Operating Reserves may be used at any time to meet cash flow requirements of District operations, as authorized by the Assistant General Manager/Controller. Authority to use the funds will be consistent with all of the District's financial policies.

Use of the Emergency Reserves can be authorized by the General Manager.

Use of Capital Replacement Reserves must be authorized by the JBWD Board of Directors.

Reallocation of Funds - The Board shall approve any reallocation of funds, transfers among reserve funds, or action that is inconsistent with this policy.

SUMMARY

The Reserve Fund Policy states that designated reserves will be maintained to allow for funding of the District's operating, capital and debt service obligations, as well as funding for unforeseen events. Reserves will be established, replenished, and used only in a manner which allows the District to fund costs consistent with the Capital Improvement Plan, Financial Plan and Rate Study, and other Board adopted actions, and in a manner that requires minimal annual adjustment to water rates. The District's Reserve Fund Policy shall be periodically reviewed and adjusted to meet the needs of the District.