



REGULAR MEETING OF THE FINANCE COMMITTEE
MONDAY JANUARY 27, 2014 3:00 PM
61750 CHOLLITA ROAD, JOSHUA TREE, CA 92252
AGENDA

1. CALL TO ORDER
2. PLEDGE OF ALLEGIANCE
3. APPROVAL OF AGENDA
4. PUBLIC COMMENT
- Pg. 1 5. APPROVE MINUTES OF THE PRIOR COMMITTEE MEETING
- Pg. 2-3 6. DISCUSSION OF FINANCIAL REPORTING FREQUENCY
Committee to recommend quarterly financial reporting frequency to full Board.
- Pg. 4-14 7. CHECK AUDIT REVIEW FOR NOVEMBER 2013
Pg. 15-28 CHECK AUDIT REVIEW FOR DECEMBER 2013
- Pg. 29-36 8. OCTOBER 2013 FINANCIAL REPORT REVIEW
Pg. 37-44 NOVEMBER 2013 FINANCIAL REPORT REVIEW
- Pg. 45 9. DISCUSSION OF NEXT STEPS REQUIRED FOR RECONSIDERATION OF
PULLED/INACTIVE METER CHARGES
For discussion only.
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, November 19, 2013
61750 Chollita Road, Joshua Tree, CA 92252

1. CALL TO ORDER 3:00 PM

2. PLEDGE OF ALLEGIANCE

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

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

Consultant Present: Paul Kaymark, Charles Z. Fedak & Company

Guests: 0

3. APPROVAL OF AGENDA

MSC/Fuller/Johnson 2/0 to approve the agenda for the November 19, 2013 Special Meeting of the Finance Committee

4. PUBLIC COMMENT

None.

5. AUDIT DISCUSSION AND PRESENTATION BY AUDITOR BEFORE PRESENTATION TO FULL BOARD

Paul Kaymark presented and answered questions from Committee.

6. APPROVE MINUTES OF THE PRIOR COMMITTEE MEETING

MSC/Fuller/Johnson 2/0 to approve the minutes of October 28, 2013.

7. A. CHECK AUDIT REVIEW FOR OCTOBER 2013

B. SEPTEMBER FINANCIAL REPORT REVIEW

Approved

8. ADJOURNMENT

MSC//Johnson/Fuller 2/0 to adjourn the meeting at 4:49 PM.

Respectfully submitted;

Susan Greer, Acting General Manager/Controller

JOSHUA BASIN WATER DISTRICT
MEETING AGENDA REPORT

Meeting of the Finance Committee

January 27, 2014

Report to: Members of the Committee

Prepared by: Susan Greer



TOPIC:
DISCUSS FINANCIAL REPORTING FREQUENCY

RECOMMENDATION:
Committee to recommend quarterly financial reporting frequency to full Board

ANALYSIS:

The District's financial reporting changes over time at the request of the Board. We have prepared 20-50 pages of various financial reports each month, depending on Board direction, for many years. What has never changed is the frequency of the reporting, always staying at monthly. Staff suggests that the considerable effort involved in closing the month and coordinating it with generation of the financial report is effort that could better be utilized elsewhere. Understand that the financial reporting responsibilities fall on the highest-level employees in the Finance Department, including myself. I suggest quarterly reporting as an alternative, but am open to other suggestions.

I propose less frequent reporting for several reasons.

The effort involved in the monthly financial closings is considerable and we have no monthly budget to compare it to anyway. The beginning of the fiscal year, especially, is problematic showing very low expenses due to invoices being accrued into the previous fiscal year. That creates the appearance of very low expenses and a "good job" by Staff when it is really only a timing issue. Another example is periodic payments like debt service which are made either once (principle) or twice (interest) per year. It is confusing and potentially misleading to see that 100% of the budget has already been expended as of September, only three months into the fiscal year. That has the appearance that we are over budget when percentage of completion as of September should be 25% when, in fact, we are exactly where we should be and there will be no more cost for the remainder of the year.

Another consideration for less-frequent financial reporting is especially apparent at the beginning of the fiscal year for about the first 3-6 months of the year. Standby and other tax revenues, a significant portion of our annual revenues, are not recorded until at least September or October, sometimes later depending on the County. Meanwhile, expenses are still incurred as normal, creating an appearance that expenses are far-outpacing revenues. That is true and all part of the plan, but only looks odd for the first few months until the tax revenues are recorded. Again, with no monthly budget, it is misleading.

I think it also worthwhile to note that the financial reporting has taken many forms over my 26 years

with the District. Everything from over 50-pages of various system and manually-generated reports to a few pages of information in addition to the check register. There is no “right answer” here, the decision is the Board’s entirely—based on what you need in order to meet your fiduciary responsibility.

My perspective is that many Directors and members of the public see the check audit report as the most meaningful of the financial reports provided. I recommend that we continue to distribute the check register every month before review by the Finance Committee as we don’t want to delay. I also suggest distribution of the cash analysis, showing the amount of money in the bank, as a good piece of information to distribute monthly. Both the check register and the cash analysis are easily system-generated. The Finance Committee would then review after-the-fact.

This topic ties in nicely with one of the Board’s Strategic Plans, which is to develop new reporting to the Board. It is described as “develop new monthly reporting practices to the Board” and shows as complete but I’m not sure what that entailed or what was changed—this was complete before Joe left.

It is not uncommon for agencies to produce quarterly financials and locally, I know at least Hi Desert Water District does so.

Any change in financial reporting frequency must be taken to the full board for approval.

STRATEGIC PLAN ITEM:

4.3.3 Develop New Reporting to Board.

FISCAL IMPACT:

The transition from monthly to quarterly financial reporting will save an estimated 80 hours per year—two work weeks—for the Finance Department, equivalent to nearly \$3,000—time that can be spent on other tasks.

C H E C K A U D I T R E P O R T

CHECK NO	CHECK DATE	STATUS	VENDOR INFO		CHECK AMOUNT
053980	11/08/2013	R	000502	ASSOCIATION OF CALIFORNIA	
			I-AG14	AGENCY DUES 2014	9,725.00
					9,725.00
053981	11/08/2013	R	001004	BUSINESS CARD	
			I-BALL13	PUMP PLANT/EE RECRUIT/TRAINING	4,449.23
					4,449.23
053982	11/08/2013	R	001461	DEBORAH BOLLINGER	
			I-571	WATER CONSERVATION - OCT 13	2,500.00
			I-571A	NON-CONTRACT CONSERVATN OCT 13	225.00
					2,725.00
053983	11/08/2013	R	001555	CENTRATEL	
			I-131103192101	DISPATCH SERVICES - OCT 13	226.21
					226.21
053984	11/08/2013	R	000230	CHARLES Z. FEDAK & COMPANY, CPA'S	
			I-CFC1013	FINANCIAL AUDIT - 12/13	2,215.00
					2,215.00
053985	11/08/2013	R	000109	PATRICIA FREEMAN	
			I-PF110413	REIMB: NOTARY FEES & MILEAGE	259.78
					259.78
053986	11/08/2013	R	000058	GARDA CL WEST, INC.	
			I-194-262913	COURIER FEES - NOV 13	494.42
					494.42
053987	11/08/2013	R	004018	HACH COMPANY	
			I-8552156	CHLORINE TEST SUPPLIES	1,505.75
					1,505.75
053988	11/08/2013	R	004720	INLAND WATER WORKS	
			I-257004	SMALL TOOLS	64.80
			I-257005	SMALL TOOLS	1,015.20
			I-257006	SMALL TOOLS	570.29
			I-257455	INVENTORY/MAINLINE LEAK REPAIR	502.63
					2,152.92
053989	11/08/2013	R	005870	KRIEGER & STEWART INC.	

CHECK NO	CHECK DATE	STATUS	VENDOR INFO	CHECK AMOUNT
			I-36607 ENGINEERING SERVICES: RECHARGE	23,694.40

				23,694.40
053990	11/08/2013	R	000282 LABOR COMPLIANCE PROVIDERS, INC. I-101-001-RP-3-0913 RECHARGE: LABOR COMPLIANCE	7,055.00

				7,055.00
053991	11/08/2013	R	006200 HELEN A. MCALLISTER I-58408 JANITORIAL SERVICES - OCT 13	580.00

				580.00
053992	11/08/2013	R	006790 MOBILE MINI, LLC - CA I-217009173 23' RECORD STORAGE RENTAL	227.18

				227.18
053993	11/08/2013	R	000233 YUCCA VALLEY AUTO PARTS, INC. C-044685 SMALL TOOLS RETURN I-044638 SMALL TOOLS/AUTO EXPENSE I-044831 SMALL TOOLS/AUTO EXPENSE I-044929 VEHICLE REPAIRS	49.67CR 110.82 96.49 111.20

				268.84
053994	11/08/2013	R	003930 NBS I-1013000062 CMM ADMIN- ANNUAL REPORTING	1,295.00

				1,295.00
053995	11/08/2013	R	000070 ONLINE INFORMATION SERVICES, INC. I-536463 ID VERIF. SERV. THRU 10/31/13	294.60

				294.60
053996	11/08/2013	R	000236 PAYPRO ADMINISTRATORS I-PP110813 EE FSA DEDUCTIONS 11-8-13	470.81

				470.81
053997	11/08/2013	R	008414 ROBERT L. STEPHENSON I-1364 VIDEO TAPING BD MEETINGS - OCT	200.00

				200.00
053998	11/08/2013	R	008415 PRUDENTIAL OVERALL SPLY. I-20771787 SHOP EXPENSE	94.12

				94.12

CHECK NO	CHECK DATE	STATUS	VENDOR INFO		CHECK AMOUNT
053999	11/08/2013	R	009054	KATHLEEN J. RADNICH I-102713-42 PUBLIC RELATIONS SERVICES	590.40 ----- 590.40
054000	11/08/2013	R	009072	LAW OFFICES REDWINE AND SHERRILL I-RS1013 LAW OFFICES REDWINE AND SHERRI	9,685.61 ----- 9,685.61
054001	11/08/2013	R	009920	STANDARD INSURANCE CO I-ST1113 EE LIFE INSURANCE - NOV 13	698.05 ----- 698.05
054002	11/08/2013	R	000290	TFI RESOURCES, INC. I-NK585100 TEMPORARY LABOR	347.36 ----- 347.36
054003	11/08/2013	R	010645	TROPHY EXPRESS I-B70538 CUSTOMER SUGGESTION SIGN	27.44 ----- 27.44
054004	11/08/2013	R	010850	UNDERGROUND SERVICE ALERT I-1020130338 TICKET DELIVERY SERVICE - OCT	48.00 ----- 48.00
054005	11/08/2013	R	000247	UNITED STATES PLASTIC CORP I-3914465 PUMPING PLANT SUPPLIES	555.86 ----- 555.86
054006	11/08/2013	R	011101	VAGABOND WELDING SUPPLY I-90028 TANK LADDER REPAIR	238.66 ----- 238.66
054007	11/08/2013	R	003605	VERIZON CALIFORNIA I-V1113 TELEPHONE - HDMC WASTE WATER	50.13 ----- 50.13
054008	11/08/2013	R	1	CUSTOMER REFUNDS (MISC.) I-000201311072312 KAHLA, WILLIAM A :US REFUND	311.28 ----- 311.28

CHECK NO	CHECK DATE	STATUS	VENDOR INFO	CHECK AMOUNT
054009	11/15/2013	R 1	CUSTOMER REFUNDS (MISC.) I-000201311122313 HERCHBERGER, MARGARE:US REFUND	32.37
				32.37
054010	11/15/2013	R 1	CUSTOMER REFUNDS (MISC.) I-000201311122314 ROBIN T WALTER, TRUS:US REFUND	28.78
				28.78
054011	11/15/2013	R 1	CUSTOMER REFUNDS (MISC.) I-000201311122315 PIROLO, PHILIP A :US REFUND	2.31
				2.31
054012	11/15/2013	R 1	CUSTOMER RBFUNDS (MISC.) I-000201311122316 ESTATE OF MICHAEL MC:US REFUND	18.22
				18.22
054013	11/15/2013	R 1	CUSTOMER REFUNDS (MISC.) I-000201311122317 HAYNES, STEVEN S :US REFUND	23.56
				23.56
054014	11/15/2013	R 1	CUSTOMER REFUNDS (MISC.) I-000201311122318 SIM, INBO :US REFUND	73.00
				73.00
054015	11/15/2013	R 1	CUSTOMER REFUNDS (MISC.) I-000201311122319 CHIONG, MARIE F :US REFUND	40.93
				40.93
054016	11/15/2013	R 1	CUSTOMER REFUNDS (MISC.) I-000201311122320 MENDEZ, JENNIFER M :US REFUND	48.39
				48.39
054017	11/15/2013	R 1	CUSTOMER REFUNDS (MISC.) I-000201311122321 FIRST CHOICE REALTY :US REFUND	43.08
				43.08
054018	11/15/2013	R 1	CUSTOMER REFUNDS (MISC.) I-000201311122322 LASLO, MORRIS J :US REFUND	45.49
				45.49

CHECK NO	CHECK DATE	STATUS	VENDOR INFO		CHECK AMOUNT
054019	11/15/2013	R	1	CUSTOMER REFUNDS (MISC.) I-000201311122323 TURNER-HAUXWELL, MON:US REFUND	49.98 ----- 49.98
054020	11/15/2013	R	1	CUSTOMER REFUNDS (MISC.) I-000201311122324 ARGANDA, MICHAEL A :US REFUND	38.48 ----- 38.48
054021	11/15/2013	R	1	CUSTOMER REFUNDS (MISC.) I-000201311122325 REMONTE, JAIME :US REFUND	184.62 ----- 184.62
054022	11/15/2013	R	001630	AT&T MOBILITY I-829480028X11052013 COMMUNICATIONS - OCT 13	1,599.64 ----- 1,599.64
054023	11/15/2013	R	000109	PATRICIA FREEMAN I-PF111213 REIMB: FOOD: SAFETY LUNCH	84.92 ----- 84.92
054024	11/15/2013	R	000322	GARY L. BOWERS I-701 WATER DELIVERY-RECHARGE PIPELN	150.00 ----- 150.00
054025	11/15/2013	R	009980	SWRCB FEES I-WD-0091962 ANN'L DISCHRG PERMIT FEE HDMC I-WD-0091982 ANNUAL DISCHARGE PERMIT FEE	13,875.00 1,940.00 ----- 15,815.00
054026	11/15/2013	R	000290	TFI RESOURCES, INC. I-NK587043 TEMPORARY LABOR	249.67 ----- 249.67
054027	11/22/2013	R	000501	ACWA/JPIA I-ACWA1213 EE HEALTH BENEFIT & EAP DEC 13	11,604.86 ----- 11,604.86
054028	11/22/2013	R	000575	AFSCME LOCAL 1902 I-AFSCME1113 EE UNION DUES - NOV 13	546.00 ----- 546.00

CHECK NO	CHECK DATE	STATUS	VENDOR INFO		CHECK AMOUNT
054029	11/22/2013	R	000985 I-3093	AVALON URGENT CARE, INC EE RECRUITING EXPENSE	110.00 ----- 110.00
054030	11/22/2013	R	000229 I-1384	FRED D. COMPTON SHOP BUILDING ELECTRICAL WORK	160.00 ----- 160.00
054031	11/22/2013	R	001528 I-CC1013	CARPI & CLAY, INC LOBBYIST - OCT 13	1,750.00 ----- 1,750.00
054032	11/22/2013	R	001595 I-JBWD168	CHEM-TECH INTERNATIONAL, INC. WATER TREATMENT EXPENSE	1,215.32 ----- 1,215.32
054033	11/22/2013	R	001850 I-931951	CLINICAL LAB OF S.B. INC SAMPLING - OCT 13	669.00 ----- 669.00
054034	11/22/2013	R	001865	COMPUTER GALLERY	
			I-308095	UPS REPLACEMENT: FILE SERVERS	2,175.78
			I-308103CW	PLAT. MAINTENANCE - DEC 13	3,312.00
			I-308109CW	BDR BACKUP SERVICE - DEC 13	1,010.00
					----- 6,497.78
054035	11/22/2013	R	002565 I-20134495 I-20134629	DUDEK AND ASSOCIATES, INC CONST MGMT: HDMC WASTE WATER CONST MGMT: RECHARGE	8,984.09 2,915.00 ----- 11,899.09
054036	11/22/2013	R	003025 I-2-458-84038	FEDEX SHIPPING: METER TEST	40.06 ----- 40.06
054037	11/22/2013	R	004152 I-HDS103113	HI-DESERT STAR GENERAL MANAGER RECRUITING	1,751.52 ----- 1,751.52
054038	11/22/2013	R	004195 I-HD1113	HOME DEPOT CREDIT SERVICES BLD RPR/SML TOOLS/PMP PLNT/SHF	2,511.37 ----- 2,511.37

CHECK NO	CHECK DATE	STATUS	VENDOR INFO		CHECK AMOUNT
054039	11/22/2013	R	004720	INLAND WATER WORKS I-257619	813.69 ----- 813.69
054040	11/22/2013	R	000084	JOHNSON MACHINERY CO. C-03R075628 CREDIT: PARTS FROM NAPA I-SW030121780 GENERATOR MAINTENANCE & REPAIR	25.29CR 1,467.07 ----- 1,441.78
054041	11/22/2013	R	001700	VALLERI JORGE I-VJ111413	REIMB EE TRAINING:MILEAGE/MEAL 59.02 ----- 59.02
054042	11/22/2013	H	000323	KANEKO AND KRAMMER CORP I-1903	GENERAL MANAGER RECRUITMENT 1,250.00 ----- 1,250.00
054043	11/22/2013	R	000286	LEGACY OFFICE PRODUCTS I-0002523-001 OFFICE SUPPLIES/ SHOP EXPENSE I-0002523-002 SHOP EXPENSE	718.45 9.93 ----- 728.38
054044	11/22/2013	R	006504	MC CALL'S METERS, INC. I-24724	CERTIFIED FLOW TEST 45.61 ----- 45.61
054045	11/22/2013	R	008102	OFFICEMAX CONTRACT INC. C-110122 REBATE: OFFICE SUPPLIES I-198734 OFFICE SUPPLIES I-272722 SHOP EXPENSE I-437844 OFFICE SUPPLIES	156.77CR 51.90 76.52 122.46 ----- 94.11
054046	11/22/2013	R	000236	PAYPRO ADMINISTRATORS I-36793 FSA ADMIN FEES - OCT 13 I-PP112213 EE FSA DEDUCTIONS 11-22-13	50.00 470.81 ----- 520.81
054047	11/22/2013	R	008201	PURCHASE POWER I-PB111213	POSTAGE REFILL FOR METER 500.00 ----- 500.00

CHECK NO	CHECK DATE	STATUS	VENDOR INFO		CHECK AMOUNT
054048	11/22/2013	R	008300	POSTMASTER I-S0112013	POSTAGE FOR WATER BILLING 3,000.00 ----- 3,000.00
054049	11/22/2013	R	008405	PRECISION ASSEMBLY I-15786	OCT WATER BILLING & PUBL INFO 1,828.42 ----- 1,828.42
054050	11/22/2013	R	008415	PRUDENTIAL OVERALL SPLY. I-20778583	SHOP EXPENSE 94.12 ----- 94.12
054051	11/22/2013	R	009054	KATHLEEN J. RADNICH I-110313-45 I-111013-46 I-111713-46	PUBLIC RELATIONS SERVICES 622.80 PUBLIC RELATIONS SERVICES 550.80 PUBLIC RELATIONS SERVICES 648.00 ----- 1,821.60
054052	11/22/2013	R	001932	COUNTY OF SAN BERNARDINO I-105809	MAP REVISIONS - OCT 13 2.00 ----- 2.00
054053	11/22/2013	R	009880	SOUTHERN CALIFORNIA EDISON CO I-SCE1113	POWER TO BLOGS & GEN - NOV 13 1,697.96 ----- 1,697.96
054054	11/22/2013	R	003596	SUPERMEDIA LLC I-SM1113	MORONGO BASIN ADVERT - NOV 13 22.75 ----- 22.75
054055	11/22/2013	R	000290	TFI RESOURCES, INC. I-NK590326 I-NK591768	TEMPORARY LABOR 434.20 TEMPORARY LABOR 390.78 ----- 824.98
054056	11/22/2013	R	000510	TIME WARNER CABLE I-TW1113	CABLE & INTERNET - NOV 13 399.83 ----- 399.83
054057	11/22/2013	R	000247	UNITED STATES PLASTIC CORP I-3914466	PUMPING PLANT SUPPLIES 677.27 ----- 677.27

CHECK NO	CHECK DATE	STATUS	VENDOR INFO		CHECK AMOUNT
054058	11/22/2013	R	010990	UTILIQUEST L.L.C.	
			I-201733-Q	CONTRACT LOCATING EXPENSE	399.15
			I-201973-Q	CONTRACT LOCATING EXPENSE	55.33

					454.48
054059	11/22/2013	R	011101	VAGABOND WELDING SUPPLY	
			I-90139	TANK LADDER REPAIR	110.16

					110.16
054060	11/22/2013	R	003600	VERIZON CALIFORNIA	
			I-V1113	TELEPHONE (OFFICE) - NOV 13	797.56

					797.56
054061	11/22/2013	R	003605	VERIZON CALIFORNIA	
			I-VC1013	TELEPHONE- HDMC WASTE WATER	254.27

					254.27
054062	11/29/2013	R	1	CUSTOMER REFUNDS (MISC.)	
			I-000201311252326	LINK, ANITA :US REFUND	15.54

					15.54
054063	11/29/2013	R	1	CUSTOMER REFUNDS (MISC.)	
			I-000201311252327	PREFERRED GROUP PROP:US REFUND	61.89

					61.89
054064	11/29/2013	R	1	CUSTOMER REFUNDS (MISC.)	
			I-000201311252328	FAT CAT PROPERTY INV:US REFUND	58.16

					58.16
054065	11/29/2013	R	1	CUSTOMER REFUNDS (MISC.)	
			I-000201311252329	MASTERSON, NICOLE A :US REFUND	36.86

					36.86
054066	11/29/2013	R	1	CUSTOMER REFUNDS (MISC.)	
			I-000201311252330	LAGUNA, VERONICA A :US REFUND	49.36

					49.36
054067	11/29/2013	R	1	CUSTOMER REFUNDS (MISC.)	
			I-000201311252331	CARDENAS, GLADYS Y :US REFUND	99.21

					99.21

CASH ACCOUNT: 01 -11200

CHECK NO	CHECK DATE	STATUS	VENDOR INFO		CHECK AMOUNT
054068	11/22/2013	R	011114	VAN DYKE CORP	
			I-13	HDMC WASTEWATER CONSTRUCTION	18,005.83

					18,005.83
*900392	11/08/2013	D	001517	CalPERS	
			I-PPE 11-1-13	PAY PERIOD ENDING 11/01/13	8,306.71

					8,306.71
900393	11/08/2013	D	000248	PAYCHEX	
			I-208262	PAYROLL PROCESSING FEE	277.93

					277.93
900394	11/15/2013	D	000248	PAYCHEX	
			I-10904572	TIME & LABOR ONLINE USAGE FEE	51.30

					51.30
900395	11/22/2013	D	000248	PAYCHEX	
			I-209301	PAYROLL PROCESSING FEE	294.13

					294.13
900396	11/30/2013	D	000025	ICMA RC	
			I-900396	457 REMITTANCE - NOV 13	1,781.10

					1,781.10
900397	11/27/2013	D	001517	CalPERS	
			I-PPE 11-15-13	PAY PERIOD ENDING 11/15/13	8,706.30

					8,706.30
TOTALS:	95				182,952.61
				LESS - PRIOR MONTH VOIDS:	
				LESS - CURRENT MONTH VOIDS:	
					0.00
					0.00

					182,952.61

JOSHUA BASIN WATER DISTRICT**NOVEMBER 2013****DIRECTOR PAY****PAY PERIODS: 10/19/2013 - 11/15/2013**

Director	Date	Type	Amount	Notes
VICTORIA J FULLER	10/28/2013	UNPAID DIRECTOR	0.00	JBWD FINANCE COMMITTEE MEETING
VICTORIA J FULLER	10/30/2013	UNPAID DIRECTOR	0.00	AGENDA COMMITTEE MEETING
VICTORIA J FULLER	11/06/2013	Director Pay	173.63	JBWD BOARD MEETING
VICTORIA J FULLER	11/13/2013	UNPAID DIRECTOR	0.00	AGENDA COMMITTEE MEETING
			<u>173.63</u>	
ROBERT JOHNSON	10/28/2013	UNPAID DIRECTOR	0.00	JBWD FINANCE COMMITTEE MEETING
ROBERT JOHNSON	11/06/2013	Director Pay	173.63	JBWD BOARD MEETING
			<u>173.63</u>	
MICKEY C LUCKMAN	10/19/2013	UNPAID DIRECTOR	0.00	10/10/13 MWA BOARD MEETING
MICKEY C LUCKMAN	10/19/2013	Mileage/Vehicle Expense	73.45	10/10/13 MILES: MWA BOARD MEETING
MICKEY C LUCKMAN	10/30/2013	UNPAID DIRECTOR	0.00	AGENDA COMMITTEE MEETING
MICKEY C LUCKMAN	11/06/2013	Director Pay	173.63	JBWD BOARD MEETING
MICKEY C LUCKMAN	11/13/2013	UNPAID DIRECTOR	0.00	AGENDA COMMITTEE MEETING
			<u>247.08</u>	
MICHAEL P REYNOLDS	11/06/2013	Director Pay	173.63	JBWD BOARD MEETING
			<u>173.63</u>	
GARY L WILSON	11/06/2013	Director Pay	173.63	JBWD BOARD MEETING
			<u>173.63</u>	
		TOTAL	<u><u>941.60</u></u>	

CHECK NO	CHECK DATE	STATUS	VENDOR INFO		CHECK AMOUNT
054069	12/03/2013	R	005080	J & J BROTHERS CONST CO., INC. I-16846	183,554.61 ----- 183,554.61
054070	12/06/2013	R	005621	KENNY STRICKLAND, INC I-11121805 I-11121806	FUEL FOR VEHICLES FUEL FOR VEHICLES ----- 5,469.23
054071	12/06/2013	R	009878	SOUTHERN CALIFORNIA EDISON I-SC1113	POWER FOR PUMPING - NOV 13 ----- 24,337.32
054072	12/06/2013	R	000023	ULTIMATE MOTORS, INC. I-11172 I-11192 I-11316 I-11414	VEHICLE MAINTENANCE VEHICLE MAINTENANCE & REPAIRS VEHICLE MAINTENANCE VEHCILE MAINTENANCE ----- 8,908.48
054073	12/06/2013	VOID	C-CHECK	VOID CHECK	0.00 ----- 0.00
054074	12/06/2013	R	001460	SHIRLEY BOLHA I-SB120213	REIMBURSE MILEAGE ----- 58.03
054075	12/06/2013	R	002190	CDPH-OCP I-1360453	WATER SYSTEM FEES 7/12 - 6/13 ----- 4,624.89
054076	12/06/2013	R	004720	INLAND WATER WORKS I-258077	PRIVATE WELL METERING SUPPLIES ----- 626.57
054077	12/06/2013	R	000286	LEGACY OFFICE PRODUCTS I-0002535-001	OFFICE SUPPLIES ----- 6.48
054078	12/06/2013	R	000233	YUCCA VALLEY AUTO PARTS, INC.	

CHECK NO	CHECK DATE	STATUS	VENDOR INFO		CHECK AMOUNT
			C-046537	BATTERY CORE RETURN	16.20CR
			I-046399	VACUUM BATTERY & AUTO EXPENSE	245.97
			I-046963	SMALL TOOLS & AUTO EXPENSE	91.25

					321.02
054079	12/06/2013	R	009920	STANDARD INSURANCE CO	
			I-ST1213	EE LIFE INSURANCE - DEC 13	698.05

					698.05
054080	12/06/2013	R	000290	TFI RESOURCES, INC.	
			I-NK593847	TEMPORARY LABOR	358.22

					358.22
054081	12/06/2013	R	011101	VAGABOND WELDING SUPPLY	
			I-90226	EMERGENCY SUPPLIES	430.77

					430.77
054082	12/06/2013	R	1	CUSTOMER REFUNDS (MISC.)	
			I-000201312032332	MORNING, JENNIFER D :US REFUND	59.92

					59.92
054083	12/06/2013	R	1	CUSTOMER REFUNDS (MISC.)	
			I-000201312032333	ZWICKER, THEODORE B :US REFUND	49.74

					49.74
054084	12/06/2013	VOID	1	CUSTOMER REFUNDS (MISC.)	
			I-000201312032334	KERSEY, JOHN D :US REFUND	88.88

					88.88
054085	12/06/2013	R	1	CUSTOMER REFUNDS (MISC.)	
			I-000201312032335	SANDOVAL, LINDA :US REFUND	61.49

					61.49
054086	12/06/2013	R	1	CUSTOMER REFUNDS (MISC.)	
			I-000201312032336	GRAHAM, LONNY :US REFUND	28.46

					28.46
054087	12/06/2013	R	1	CUSTOMER REFUNDS (MISC.)	
			I-000201312032337	MAYES, GARLAND :US REFUND	136.14

					136.14

CHECK NO	CHECK DATE	STATUS	VENDOR INFO		CHECK AMOUNT
054088	12/06/2013	R	000236	PAYPRO ADMINISTRATORS	
			I-PP120613	EE FSA DEDUCTIONS 12-06-13	470.81

					470.81
054089	12/13/2013	R	000650	AKLUFU AND WYSOCKI	
			I-AK1113	LEGAL SERVICES - NOV 13	43.75

					43.75
054090	12/13/2013	R	001630	AT&T MOBILITY	
			I-829480028X12052013	COMMUNICATIONS - NOV 13	1,614.27

					1,614.27
054091	12/13/2013	R	001004	BUSINESS CARD	
			I-BA1213	PUMP PLANT/EE RECRUIT/TRAINING	1,735.07

					1,735.07
054092	12/13/2013	R	001012	BARTLE WELLS ASSOCIATES	
			I-BWA447B-1004	RATE & FEE STUDY - 2013	4,156.20

					4,156.20
054093	12/13/2013	R	001461	DEBORAH BOLLINGER	
			I-574	WATER CONSERVATION - NOV 13	2,500.00
			I-574A	NON-CONTRACT CONSERVATN NOV 13	75.00

					2,575.00
054094	12/13/2013	R	000261	BONTERRA CONSULTING	
			I-21006	RECHARGE PIPE CONSULT SERVICES	340.00

					340.00
054095	12/13/2013	R	001555	CENTRATTEL	
			I-131203192101	DISPATCH SERVICES - NOV 13	329.65

					329.65
054096	12/13/2013	R	001888	RICHARD H COOK	
			I-RC120313	EMERGENCY MANAGEMENT PROGRAM	2,855.34

					2,855.34
054097	12/13/2013	R	000156	MICHAEL JEAN KLUTTS	
			I-20131204-522	HDMC WASTEWATER: SCADA	1,362.60

					1,362.60

CHECK NO	CHECK DATE	STATUS	VENDOR INFO		CHECK AMOUNT
054098	12/13/2013	R	003505	LORI PARKER	
			I-9112	VEHICLE REPAIRS	215.75
			I-9119	VEHICLE REPAIRS	1,335.64
			I-9127	VEHICLE REPAIRS	19.00

					1,570.39
054099	12/13/2013	R	004152	HI-DESERT STAR	
			I-RD113013	GENERAL MANAGER RECRUITING	284.38

					284.38
054100	12/13/2013	R	004201	SCOTT HUDSON	
			I-SH120513	REIMB: MILES: SEPT - NOV 2013	271.20

					271.20
054101	12/13/2013	R	004720	INLAND WATER WORKS	
			I-258415	MAINLINE/LEAK REPAIR SUPPLIES	235.09
			I-258416	PRIVATE WELL METERING SUPPLIES	38.88
			I-258417	LARGE METER SUPPLYS/SMALL TOOL	370.87
			I-258418	INVENTORY/MAINLINE LEAK REPAIR	7,576.80
			I-258450	MAINLINE SUPPLIES	354.82

					8,576.46
054102	12/13/2013	R	000324	PEGGY JIMENEZ	
			I-PJ121213	MILEAGE REIMBURSEMENT	48.02

					48.02
054103	12/13/2013	R	000322	GARY L. BOWERS	
			I-724	WATER DELIVERY-RECHARGE PIPELN	150.00

					150.00
054104	12/13/2013	R	000323	KANEKO AND KRAMMER CORP	
			I-1935	GENERAL MANAGER RECRUITMENT	5,500.00

					5,500.00
054105	12/13/2013	R	000069	LIONEL GOODROW	
			I-2117	A/C MAINTENANCE	75.00

					75.00
054106	12/13/2013	R	006029	LIEBERT CASSIDY WHITMORE	
			I-172717	LEGAL SERVICES - OCT 13	6,260.60

					6,260.60

CHECK NO	CHECK DATE	STATUS	VENDOR INFO		CHECK AMOUNT
054107	12/13/2013	R	006504	MC CALL'S METERS, INC. I-24804 FLOW METER TEST	1,240.27 ----- 1,240.27
054108	12/13/2013	R	006200	HELEN A. MCALLISTER I-5849B JANITORIAL SERVICES - NOV 13	580.00 ----- 580.00
054109	12/13/2013	R	006800	MOJAVE WATER AGENCY I-201312030126 2014 AWAC CALENDARS	89.00 ----- 89.00
054110	12/13/2013	R	000070	ONLINE INFORMATION SERVICES, INC. I-543208 ID VERIF. SERV. THRU 11/30/13	216.30 ----- 216.30
054111	12/13/2013	R	008300	POSTMASTER I-SD121313 POSTAGE FOR WATER BILLING	3,000.00 ----- 3,000.00
054112	12/13/2013	R	008405	PRECISION ASSEMBLY I-15838 NOV WATER BILLING & PUBL INFO	1,827.54 ----- 1,827.54
054113	12/13/2013	R	008414	ROBERT L. STEPHENSON I-1371A VIDEO TAPING BD MEETINGS - NOV	200.00 ----- 200.00
054114	12/13/2013	R	008415	PRUDENTIAL OVERALL SPLY. I-20784957 SHOP EXPENSE	138.66 ----- 138.66
054115	12/13/2013	R	009054	KATHLEEN J. RADNICH I-131124-48 PUBLIC RELATIONS SERVICES I-131201-49 PUBLIC RELATIONS SERVICES	316.80 349.20 ----- 666.00
054116	12/13/2013	R	009065	RDO EQUIPMENT COMPANY I-W24557 JD 710G REPAIRS	1,000.75 ----- 1,000.75

CHECK NO	CHECK DATE	STATUS	VENDOR INFO		CHECK AMOUNT
054117	12/13/2013	R	009072	LAW OFFICES REDWINE AND SHERRILL I-RS1113 LEGAL SERVICES - NOV 13	8,775.00 ----- 8,775.00
054118	12/13/2013	R	009678	WANDA STADUM I-4289 SIGN FOR OUTSIDE PAYMENTS	148.77 ----- 148.77
054119	12/13/2013	R	000290	TFI RESOURCES, INC. I-NK595647 TEMPORARY LABOR	260.52 ----- 260.52
054120	12/13/2013	R	010990	UTILIQUEST L.L.C. I-202224-Q CONTRACT LOCATING EXPENSE I-202464-Q CONTRACT LOCATING EXPENSE	70.22 35.11 ----- 105.33
054121	12/13/2013	R	011109	VALLEY INDEPENDENT PRINTING I-32358 OFFICE SUPPLIES:BUSINESS CARDS	36.18 ----- 36.18
054122	12/13/2013	R	003605	VERIZON CALIFORNIA I-V1213 TELEPHONE- HDMC WASTE WATER	50.16 ----- 50.16
054123	12/20/2013	R	1	CUSTOMER REFUNDS (MISC.) I-000201312162338 ROGERS, GREGORY :US REFUND	61.82 ----- 61.82
054124	12/20/2013	R	1	CUSTOMER REFUNDS (MISC.) I-000201312162339 SIMPSON, BLAKE J :US REFUND	0.13 ----- 0.13
054125	12/20/2013	R	1	CUSTOMER REFUNDS (MISC.) I-000201312162340 ANDRADE, STEPHANIE R:US REFUND	82.46 ----- 82.46
054126	12/20/2013	R	1	CUSTOMER REFUNDS (MISC.) I-000201312162341 HANSON, RHONDA J :US REFUND	53.33 ----- 53.33

CHECK NO	CHECK DATE	STATUS	VENDOR INFO	CHECK AMOUNT
054127	12/20/2013	R 1	CUSTOMER REFUNDS (MISC.) I-000201312162342 SERRANILLA, DANILA L:US REFUND	8.00 ----- 8.00
054128	12/20/2013	R 1	CUSTOMER REFUNDS (MISC.) I-000201312162343 SANTORO, STEFFAN A :US REFUND	83.02 ----- 83.02
054129	12/20/2013	R 1	CUSTOMER REFUNDS (MISC.) I-000201312162344 CUSHMAN, MICHAEL :US REFUND	164.75 ----- 164.75
054130	12/20/2013	R 1	CUSTOMER REFUNDS (MISC.) I-000201312162345 PERKINS, TYLER A :US REFUND	157.92 ----- 157.92
054131	12/20/2013	R 1	CUSTOMER REFUNDS (MISC.) I-000201312162346 KROB, JIMMY :US REFUND	36.82 ----- 36.82
054132	12/20/2013	R 1	CUSTOMER REFUNDS (MISC.) I-000201312162347 JOHNS, ROBERT JR :US REFUND	80.39 ----- 80.39
054133	12/20/2013	R 1	CUSTOMER REFUNDS (MISC.) I-000201312162348 NICORICI, ROBERT C :US REFUND	2.55 ----- 2.55
054134	12/20/2013	R 1	CUSTOMER REFUNDS (MISC.) I-000201312162349 EVERED, WENDY :US REFUND	78.56 ----- 78.56
054135	12/20/2013	R 000501	ACWA/JPIA I-ACWA0114 EE HEALTH BENEFIT & EAP JAN 14	12,182.05 ----- 12,182.05
054136	12/20/2013	R 004110	BURRTEC WASTE & RECYCLING SVCS I-BW1213 RECYCLING - DEC 13 I-BW1213B TRASH REMOVAL - DEC 13 I-BW1213C TRASH REMOVAL - DEC 13	57.48 255.48 81.99 ----- 394.95

CHECK NO	CHECK DATE	STATUS	VENDOR INFO	CHECK AMOUNT
054137	12/20/2013	R	001519 CALIFORNIA RURAL WATER ASSOC I-CRWA2014 MEMBERSHIP DUES 01/14 - 01/15	1,060.00 ----- 1,060.00
054138	12/20/2013	R	000230 CHARLES Z. FEDAK & COMPANY, CPA'S I-CFC1113 FINANCIAL AUDIT - 12/13	1,000.00 ----- 1,000.00
054139	12/20/2013	R	001850 CLINICAL LAB OF S.B. INC I-932447 SAMPLING - NOV 13	553.00 ----- 553.00
054140	12/20/2013	R	001865 COMPUTER GALLERY I-308115CW PRINTER MAINTENANCE - NOV 13 I-308118CW PRINTER MAINT SHOP - NOV 13 I-308156CW PRINTER MAINT SHOP - DEC 13 I-308157CW PRINTER MAINTENANCE - DEC 13 I-308166CW BDR BACKUP SERVICE - JAN 14 I-308176CW PLAT. MAINTENANCE - JAN 14	24.00 30.00 58.59 176.48 1,010.00 3,312.00 ----- 4,611.07
054141	12/20/2013	R	001888 RICHARD H COOK I-RC120313A EMERGENCY MANAGEMENT PROGRAM	1,950.00 ----- 1,950.00
054142	12/20/2013	R	002200 DEPT OF THE INTERIOR-BLM I-2014006020 RIGHT OF WAY RENTAL - 2014 I-2014006044 RIGHT OF WAY RENTAL - 2014	500.00 9,056.48 ----- 9,556.48
054143	12/20/2013	R	002565 DUDEK AND ASSOCIATES, INC I-20134634 ENG SERV: MULTIPLE PROJECTS I-20134930 CONST MGMT: HDMC WASTE WATER I-20134931 CONST MGMT: RECHARGE I-20135017 ENG SERV: MULTIPLE PROJECTS	7,716.77 7,209.19 9,343.43 7,662.50 ----- 31,931.89
054144	12/20/2013	VOID	C-CHECK VOID CHECK	0.00 ----- 0.00
054145	12/20/2013	R	000058 GARDA CL WEST, INC.	

CHECK NO	CHECK DATE	STATUS	VENDOR INFO		CHECK AMOUNT
			I-194-591813	COURIER FEES - DEC 13	494.42
			I-7168556	EVENXCHANGE FEES - NOV 13	7.61

					502.03
054146	12/20/2013	R	003505	LORI PARKER	
			I-9198	VEHICLE REPAIRS	215.75

					215.75
054147	12/20/2013	R	004172	ROBERT TENBROOK	
			I-48972	TOWING SERVICES	90.00

					90.00
054148	12/20/2013	R	004195	HOME DEPOT CREDIT SERVICES	
			I-HD1213	BUILD RPR/PRIVATE WELL METER	325.83

					325.83
054149	12/20/2013	R	004720	INLAND WATER WORKS	
			I-258659	SMALL TOOLS	216.00
			I-258662	METER REPAIR SUPPLIES	502.20

					718.20
054150	12/20/2013	R	005870	KRIEGER & STEWART INC.	
			I-36705	ENGINEERING SERVICES: RECHARGE	1,868.90

					1,868.90
054151	12/20/2013	R	006790	MOBILE MINI, LLC - CA	
			I-217009699	23' RECORD STORAGE RENTAL	227.18

					227.18
054152	12/20/2013	R	006810	MOJAVE DESERT AQMD	
			I-MD1700	PERMIT FEE- HDMC GENERATOR	266.24

					266.24
054153	12/20/2013	R	000233	YUCCA VALLEY AUTO PARTS, INC.	
			I-049180	VEHICLE SUPPLIES	71.79

					71.79
054154	12/20/2013	R	000159	OASIS OFFICE SUPPLY	
			I-43200	OFFICE SUPPLIES	3.88
			I-46979	SHOP EXPENSE	1,452.82

					1,456.70

CHECK NO	CHECK DATE	STATUS	VENDOR INFO		CHECK AMOUNT
054155	12/20/2013	R	000236	PAYPRO ADMINISTRATORS	
			I-37301	FSA ADMIN FEES - NOV 13	50.00
			I-PP122013	EE FSA DEDUCTIONS 12-20-13	470.81

					520.81
054156	12/20/2013	R	008416	JOHN TERFEHR	
			I-023081	INSTALL 2 NEW KEYPADS	675.00

					675.00
054157	12/20/2013	R	008415	PRUDENTIAL OVERALL SFLY.	
			I-20792294	SHOP EXPENSE	94.12

					94.12
054158	12/20/2013	R	001932	COUNTY OF SAN BERNARDINO	
			I-105846	MAP REVISIONS - NOV 13	2.00

					2.00
054159	12/20/2013	R	000089	SEMS TECHNOLOGIES, LLC	
			I-A-5518	SEMS 12 MONTH RENEWAL	6,090.00

					6,090.00
054160	12/20/2013	R	009880	SOUTHERN CALIFORNIA EDISON CO	
			I-SCE1213	POWER TO BLDGS & GEN - DEC 13	1,762.09

					1,762.09
054161	12/20/2013	R	003596	SUPERMEDIA LLC	
			I-SM1213	MORONGO BASIN ADVERT - DEC 13	22.75

					22.75
054162	12/20/2013	R	000290	TFI RESOURCES, INC.	
			I-NK598947	TEMPORARY LABOR	390.78

					390.78
054163	12/20/2013	R	010690	TYLER TECHNOLOGIES	
			I-025-83208	ONLINE PRODUCTS - DEC 13	185.00
			I-025-84187	INCODE VERSION X MIGRATION	1,031.25

					1,216.25
054164	12/20/2013	R	010850	UNDERGROUND SERVICE ALERT	
			I-1120130332	TICKET DELIVERY SERVICE - NOV	27.00

					27.00

CHECK NO	CHECK DATE	STATUS	VENDOR INFO		CHECK AMOUNT
054165	12/20/2013	R	901353	MICHAEL W. BRANNING I-UGC120813	790.00 ----- 790.00
				DEMO GRDN/BLD MAINT OCT&NOV 13	
054166	12/20/2013	R	000013	U.S. POSTAL SERVICE I-PO1213	180.00 ----- 180.00
				PO BOX THROUGH 12/31/14	
054167	12/20/2013	R	010990	UTILIQUEST L.L.C. I-202742-Q	362.50
				I-202989-Q	21.92
					----- 384.42
054168	12/20/2013	R	011101	VAGABOND WELDING SUPPLY I-90400	54.00 ----- 54.00
				SMALL TOOLS	
054169	12/20/2013	R	003595	VERIZON CALIFORNIA I-V1113	252.83 ----- 252.83
				TELEPHONE (SHOP) - NOV 13	
054170	12/20/2013	R	012020	XEROX CORPORATION I-071545420	713.85 ----- 713.85
				OFFICE EXPENSE 9/20 - 10/30/13	
054171	12/27/2013	R	1	CUSTOMER REFUNDS (MISC.) I-000201312262350	21.74 ----- 21.74
				LIMBONG, FLORENS :US REFUND	
054172	12/27/2013	R	1	CUSTOMER REFUNDS (MISC.) I-000201312262351	50.95 ----- 50.95
				TEAGER, VANESSA :US REFUND	
054173	12/27/2013	R	1	CUSTOMER REFUNDS (MISC.) I-000201312262352	47.53 ----- 47.53
				LARA, CARI J :US REFUND	
054174	12/27/2013	R	1	CUSTOMER REFUNDS (MISC.) I-000201312262353	23.71 ----- 23.71
				JONES, SPENCER A :US REFUND	

CHECK NO	CHECK DATE	STATUS	VENDOR INFO			CHECK AMOUNT
054175	12/27/2013	R 1	CUSTOMER REFUNDS (MISC.)			
			I-000201312262354	MASON, D'MOND	:US REFUND	10.86

						10.86
054176	12/27/2013	R 1	CUSTOMER REFUNDS (MISC.)			
			I-000201312262355	PRICE, GLENN	:US REFUND	101.09

						101.09
054177	12/27/2013	R 1	CUSTOMER REFUNDS (MISC.)			
			I-000201312262356	WEASER, JUDI A	:US REFUND	51.81

						51.81
054178	12/27/2013	R 1	CUSTOMER REFUNDS (MISC.)			
			I-000201312262357	RISPER, JIMMIE L	:US REFUND	43.23

						43.23
054179	12/27/2013	R 1	CUSTOMER REFUNDS (MISC.)			
			I-000201312262358	KIDMAN, RAND L	:US REFUND	13.54

						13.54
*900398	12/06/2013	D	000237	COLONIAL LIFE & ACCIDENT INSURANCE CO, INC.		
			I-3990561-1105331	EE LIFE INSURANCE- NOV 13		680.20

						680.20
900399	12/06/2013	D	001517	CalPERS		
			I-PPE 11-29-13	PAY PERIOD ENDING 11/29/13		8,719.12

						8,719.12
900400	12/06/2013	D	000248	PAYCHEX		
			I-210459	PAYROLL PROCESSING FEE		290.89

						290.89
900401	12/13/2013	H	000248	PAYCHEX		
			C-NOVEMBER CREDIT	NOVEMBER TLO CREDIT		51.30CR
			I-11013876	TIME & LABOR ONLINE USAGE FEE		51.30

						0.00
900402	12/20/2013	D	000248	PAYCHEX		
			I-211436	PAYROLL PROCESSING FEE		291.93

						291.93

CHECK NO	CHECK DATE	STATUS	VENDOR INFO		CHECK AMOUNT
900403	12/20/2013	D	001517	CalPERS I-PPE 12-13-13	PAY PERIOD ENDING 12/13/13 8,300.80 ----- 8,300.80
900404	12/31/2013	D	000025	ICMA RC I-900404	457 REMITTANCE - DEC 13 1,781.10 ----- 1,781.10
900405	12/31/2013	D	000025	ICMA RC I-900405	457 REMITTANCE - 2013 ER CONTR 674.00 ----- 674.00
+999997	12/04/2013	N	000064	Jesse E. Henry & Susan Henry C-JH120313CM I-JH063009	REVERSE FOR VX MIGRATION REFUND DEPOSIT - MAINLINE EXT 511.69CR 511.69 ----- 0.00
TOTALS:	120				390,441.73
				LESS - PRIOR MONTH VOIDS:	
				LESS - CURRENT MONTH VOIDS:	
				54084	(88.88)
					0.00
					----- 390,352.85 -----

JOSHUA BASIN WATER DISTRICT

DECEMBER 2013

DIRECTOR PAY

PAY PERIODS: 11/16/2013 - 12/13/2013

Director	Date	Type	Amount	Notes
VICTORIA J FULLER	11/19/2013	UNPAID DIRECTOR	0.00	FINANCE COMMITTEE MEETING
VICTORIA J FULLER	11/20/2013	UNPAID DIRECTOR	0.00	PUBLIC INFO COMMITTEE
VICTORIA J FULLER	11/20/2013	Director Pay	173.63	JBWD BOARD MEETING
VICTORIA J FULLER	12/11/2013	UNPAID DIRECTOR	0.00	AGENDA COMMITTEE MEETING
			<u>173.63</u>	
ROBERT JOHNSON	11/19/2013	UNPAID DIRECTOR	0.00	FINANCE COMMITTEE MEETING
ROBERT JOHNSON	11/20/2013	Director Pay	173.63	JBWD BOARD MEETING
			<u>173.63</u>	
MICKEY C LUCKMAN	11/16/2013	UNPAID DIRECTOR	0.00	11/05/13 MWA TAC MEETING
MICKEY C LUCKMAN	11/16/2013	Mileage/Vehicle Expense	73.45	11/05/13 MILES: MWA TAC MEETING
MICKEY C LUCKMAN	11/16/2013	UNPAID DIRECTOR	0.00	11/07/13 MWA BOARD MEETING
MICKEY C LUCKMAN	11/16/2013	Mileage/Vehicle Expense	73.45	11/07/13 MILES: MWA BOARD MEETING
MICKEY C LUCKMAN	11/18/2013	UNPAID DIRECTOR	0.00	ASBCSD DINNER
MICKEY C LUCKMAN	11/18/2013	Meals/Lodging	31.00	MEAL: ASBCSD DINNER
MICKEY C LUCKMAN	11/20/2013	UNPAID DIRECTOR	0.00	PUBLIC INFORMATION COMMITTEE
MICKEY C LUCKMAN	11/20/2013	Director Pay	173.63	JBWD BOARD MEETING
MICKEY C LUCKMAN	12/02/2013	Director Pay	173.63	ACWA CONFERENCE
MICKEY C LUCKMAN	12/02/2013	Director Training	17.08	LUNCH: ACWA CONFERENCE
MICKEY C LUCKMAN	12/03/2013	Director Pay	173.63	ACWA CONFERENCE
MICKEY C LUCKMAN	12/03/2013	Director Training	17.17	LUNCH: ACWA CONFERENCE
MICKEY C LUCKMAN	12/03/2013	Director Training	43.97	DINNER: ACWA CONFERENCE (INCLUDES FULLER)
MICKEY C LUCKMAN	12/04/2013	Director Pay	173.63	ACWA CONFERENCE
MICKEY C LUCKMAN	12/05/2013	Director Pay	173.63	ACWA CONFERENCE
MICKEY C LUCKMAN	12/05/2013	Director Training	165.00	LODGING: ACWA CONFERENCE
MICKEY C LUCKMAN	12/05/2013	Director Training	200.00	PARKING: ACWA CONFERENCE
MICKEY C LUCKMAN	12/06/2013	Director Pay	173.63	ACWA CONFERENCE
MICKEY C LUCKMAN	12/06/2013	Director Training	146.90	MILES: ACWA CONFERENCE
MICKEY C LUCKMAN	12/06/2013	Director Training	10.00	LODGING: ACWA CONFERENCE
MICKEY C LUCKMAN	12/11/2013	UNPAID DIRECTOR	0.00	AGENDA COMMITTEE MEETING
			<u>1,819.80</u>	
MICHAEL P REYNOLDS	11/20/2013	Director Pay	173.63	JBWD BOARD MEETING
			<u>173.63</u>	
GARY L WILSON	11/20/2013	Director Pay	173.63	JBWD BOARD MEETING
			<u>173.63</u>	
TOTAL			<u><u>2,514.32</u></u>	



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 TELEPHONE (760) 366-8438 FAX (760) 366-9528 E-mail: customerservice@jbwd.com
www.jbwd.com

Cash Flow
October 31, 2013

Beginning Cash		2,493,749.98
SOURCE OF FUNDS:		
Water A/R Collections	290,085.77	
Turn On/Misc	2,541.33	
Consumer Deposits	6,405.00	
Project Deposits	0.00	
Property Taxes G.D.	0.00	
ID #2 Tax Collections	0.00	
Standby Collections - Prior	0.00	
Standby Collections - Current	0.00	
CMM Assessment Collections	0.00	
Water Capacity Charges	0.00	
Sewer Capacity Charges	0.00	
Meter Installation Fees	0.00	
Interest	1,837.90	
	<u>TOTAL SOURCE OF FUNDS</u>	300,870.00
FUNDS USED:		
Debt Service	0.00	
Capital Additions	76,258.24	
Operating Expenses	210,112.95	
Employee Funded Payroll Taxes & CalPERS	30,770.10	
Employer Funded Payroll Taxes & CalPERS	18,015.05	
Employee Funded 457 Transfer	1,781.10	336,937.44
	<u>Bank Transfer Payroll</u>	66,910.15
	<u>Bank Transfer Fees/Charges</u>	2,071.58
	<u>TOTAL USE OF FUNDS</u>	68,981.73
		<u>405,919.17</u>
Net Increase (Decrease)		(105,049.17)
Cash Balance at End of Period		<u><u>2,388,700.81</u></u>

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	BEGINNING	TOTAL	TOTAL	ENDING	AVERAGE	
	BALANCE	DEBITS	CREDITS	BALANCE	DAILY	
					BALANCE	
GENERAL FUND						
11 -11100	PETTY CASH FUND	600.00	0.00	0.00	600.00	600.00
11 -11110	CHANGE FUND	1,500.00	0.00	0.00	1,500.00	1,500.00
11 -11200	GENERAL FUND-U S	91,682.40	478,224.13	483,378.83CR	86,527.70	139,525.31
11 -11210	PAYROLL FUND - U	5,000.00	100,022.94	100,022.94CR	5,000.00	11,453.09
11 -11220	CREDIT CARD FUND	76,936.42	77,051.03	78,783.40CR	75,204.05	43,752.56
11 -11300	LAIF - INVESTMEN	111.63	56,202.87	56,314.50CR	0.00	16,743.86
11 -11305	LAIF - EMERGENCY	510,017.50	56,264.50	100,000.00CR	466,282.00	463,445.39
11 -11306	LAIF - EQUIP & T	361,807.34	0.00	0.00	361,807.34	361,807.34
11 -11307	LAIF - OPPORTUNI	0.00	0.00	0.00	0.00	0.00
11 -11308	LAIF - WELL & BO	50,000.00	0.00	0.00	50,000.00	50,000.00
11 -11309	LAIF - CONSUMER	395,832.47	50.00	348.33CR	395,534.14	395,822.85
11 -11310	LAIF - WATER CAP	23,121.09	19.50	0.00	23,140.59	23,131.78
11 -11313	LAIF - SEWER CAP	288,320.01	31.85	0.00	288,351.86	288,337.48
11 -11320	LAIF- CMM REDEMP	212,919.69	80.48	0.00	213,000.17	212,963.82
11 -11325	LAIF - CMM RESER	244,509.72	77.09	0.00	244,586.81	244,552.00
11 -11330	LAIF - CMM PREPA	2,982.24	0.84	0.00	2,983.08	2,982.70
11 -11338	LAIF - HI DESERT	228,409.47	384.79	54,611.19CR	174,183.07	210,864.73
FUND 01 TOTAL		2,493,749.98	768,410.02	873,459.19CR	2,388,700.81	2,467,482.91
REPORT TOTALS		2,493,749.98	768,410.02	873,459.19CR	2,388,700.81	2,467,482.91

TABLES SELECTED: ALL

RANK	ACCOUNT NO#	ACCOUNT NAME	ADDRESS	TABLE	CONSUMPTION
1	MULTIPLE	ROSENDIN ELECTRIC		Z	4,870
	64-99211-01	64-99212-01			
2	15-00038-01	HI-DESERT MEDICAL CENTER	6601 WHITEFEATHER RD	E	1,416
3	10-00088-03	JOSHUA TREE MEMORIAL PARK	60121 29 PALMS HWY	D	1,281
4	MULTIPLE	QUAIL SPRINGS VILLAGE APT LLC		C	631
	52-00096-02	52-00097-02 52-00098-02 52-00101-02 52-00109-02 52-00110-02			
4	52-00015-01	JOSHUA TREE PARKS & RECREATION	6171 SUNBURST ST	D	631
6	51-00098-05	SEGAL, THYRZA	6340 OLYMPIC RD	A	432
7	50-00054-03	LAZY H MOBILEHOME PARK	6426 VALLEY VIEW ST	D	427
8	51-00092-02	YUCCA TRAILS APTS.	61451 VERBENA RD	E	315
8	15-00067-01	HI-DESERT MEDICAL CENTER	6722 WHITEFEATHER RD	E	315
10	63-00014-04	BANGO, ESPERANZA	5616 RICE AVE	A	286

					10,604
					=====

11-20-2013 08:56 AM

BILLING SUMMARY

DATE RANGE: 10/2013 THRU 10/2013

SERVICE CODE: 100 -WATER USAGE

TABLES SELECTED: ALL

REVENUE CODE SELECTED: ALL

RANK	ACCOUNT NO#	ACCOUNT NAME	ADDRESS	TABLE	BILLING
1	MULTIPLE	ROSENDIN ELECTRIC		Z	20,791.50
	64-99211-01	64-99212-01			
2	15-00038-01	HI-DESERT MEDICAL CENTER	6601 WHITEFEATHER RD	E	3,622.44
3	10-00088-03	JOSHUA TREE MEMORIAL PARK	60121 29 PALMS HWY	D	3,188.59
4	MULTIPLE	QUAIL SPRINGS VILLAGE APT LLC		C	1,984.49
	52-00096-02	52-00097-02 52-00098-02 52-00101-02 52-00109-02 52-00110-02			
5	52-00015-01	JOSHUA TREE PARKS & RECREATION	6171 SUNBURST ST	D	1,635.09
6	51-00098-05	SEGAL, THYRZA	6340 OLYMPIC RD	A	1,199.77
7	50-00054-03	LAZY H MOBILEHOME PARK	6426 VALLEY VIEW ST	D	1,147.53
8	51-00092-02	YUCCA TRAILS APTS.	61451 VERBENA RD	E	991.05
8	15-00067-01	HI-DESERT MEDICAL CENTER	6722 WHITEFEATHER RD	E	991.05
10	MULTIPLE	MORONGO UNIFIED SCHOOL DIST.		A	936.00
	55-00313-01	55-00314-01			
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10					36,487.51
=====					=====



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Cash Flow
October 31, 2013

Beginning Cash		2,493,749.98
SOURCE OF FUNDS:		
Water A/R Collections	290,085.77	
Turn On/Misc	2,541.33	
Consumer Deposits	6,405.00	
Project Deposits	0.00	
Property Taxes G.D.	0.00	
ID #2 Tax Collections	0.00	
Standby Collections - Prior	0.00	
Standby Collections - Current	0.00	
CMM Assessment Collections	0.00	
Water Capacity Charges	0.00	
Sewer Capacity Charges	0.00	
Meter Installation Fees	0.00	
Interest	1,837.90	
	<u>300,870.00</u>	
	TOTAL SOURCE OF FUNDS	300,870.00
FUNDS USED:		
Debt Service	0.00	
Capital Additions	76,258.24	
Operating Expenses	210,112.95	
Employee Funded Payroll Taxes & CalPERS	30,770.10	
Employer Funded Payroll Taxes & CalPERS	18,015.05	
Employee Funded 457 Transfer	1,781.10	336,937.44
	<u>336,937.44</u>	
Bank Transfer Payroll	66,910.15	
Bank Transfer Fees/Charges	2,071.58	68,981.73
	<u>68,981.73</u>	
	TOTAL USE OF FUNDS	405,919.17
Net Increase (Decrease)		(105,049.17)
Cash Balance at End of Period		<u><u>2,388,700.81</u></u>

Handwritten initials/signature

		BEGINNING	TOTAL	TOTAL	ENDING	AVERAGE
		BALANCE	DEBITS	CREDITS	BALANCE	DAILY
						BALANCE
GENERAL FUND						
01 -11100	PETTY CASH FUND	600.00	0.00	0.00	600.00	600.00
01 -11110	CHANGE FUND	1,500.00	0.00	0.00	1,500.00	1,500.00
01 -11200	GENERAL FUND-U S	91,682.40	478,224.13	483,378.83CR	86,527.70	139,525.31
01 -11210	PAYROLL FUND - U	5,000.00	100,022.94	100,022.94CR	5,000.00	11,453.09
01 -11220	CREDIT CARD FUND	76,936.42	77,051.03	78,783.40CR	75,204.05	43,752.56
01 -11300	LAIF - INVESTMEN	111.63	56,202.87	56,314.50CR	0.00	16,743.86
01 -11305	LAIF - EMERGENCY	510,017.50	56,264.50	100,000.00CR	466,282.00	463,445.39
01 -11306	LAIF - EQUIP & T	361,807.34	0.00	0.00	361,807.34	361,807.34
01 -11307	LAIF - OPPORTUNI	0.00	0.00	0.00	0.00	0.00
01 -11308	LAIF - WELL & BO	50,000.00	0.00	0.00	50,000.00	50,000.00
01 -11309	LAIF - CONSUMER	395,832.47	50.00	348.33CR	395,534.14	395,822.85
01 -11310	LAIF - WATER CAP	23,121.09	19.50	0.00	23,140.59	23,131.78
01 -11313	LAIF - SEWER CAP	288,320.01	31.85	0.00	288,351.86	288,337.48
01 -11320	LAIF- CMM REDEMP	212,919.69	80.48	0.00	213,000.17	212,963.82
01 -11325	LAIF - CMM RESER	244,509.72	77.09	0.00	244,586.81	244,552.00
01 -11330	LAIF - CMM PREPA	2,982.24	0.84	0.00	2,983.08	2,982.70
01 -11338	LAIF - HI DESERT	228,409.47	384.79	54,611.19CR	174,183.07	210,864.73
FUND 01 TOTAL		2,493,749.98	768,410.02	873,459.19CR	2,388,700.81	2,467,482.91
REPORT TOTALS		2,493,749.98	768,410.02	873,459.19CR	2,388,700.81	2,467,482.91

TABLES SELECTED: ALL

RANK	ACCOUNT NO#	ACCOUNT NAME	ADDRESS	TABLE	CONSUMPTION
1	MULTIPLE	ROSENDIN ELECTRIC		Z	4,870
	64-99211-01	64-99212-01			
2	15-00038-01	HI-DESERT MEDICAL CENTER	6601 WHITEFEATHER RD	E	1,416
3	10-00088-03	JOSHUA TREE MEMORIAL PARK	60121 29 PALMS HWY	D	1,281
4	MULTIPLE	QUAIL SPRINGS VILLAGE APT LLC		C	631
	52-00096-02	52-00097-02 52-00098-02 52-00101-02 52-00109-02 52-00110-02			
4	52-00015-01	JOSHUA TREE PARKS & RECREATION	6171 SUNBURST ST	D	631
6	51-00098-05	SEGAL, THYRZA	6340 OLYMPIC RD	A	432
7	50-00054-03	LAZY H MOBILEHOME PARK	6426 VALLEY VIEW ST	D	427
8	51-00092-02	YUCCA TRAILS APTS.	61451 VERBENA RD	E	315
8	15-00067-01	HI-DESERT MEDICAL CENTER	6722 WHITEFEATHER RD	E	315
10	63-00014-04	BANGO, ESPERANZA	5616 RICE AVE	A	286
-----					10,604
10					=====
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11-20-2013 08:56 AM

BILLING COMPANY

DATE RANGE: 10/2013 THRU 10/2013

SERVICE CODE: 100 -WATER USAGE

TABLES SELECTED: ALL

REVENUE CODE SELECTED: All

RANK	ACCOUNT NO#	ACCOUNT NAME	ADDRESS	TABLE	BILLING
1	MULTIPLE	ROSENDIN ELECTRIC		Z	20,791.50
	64-99211-01	64-99212-01			
2	15-00038-01	HI-DESERT MEDICAL CENTER	6601 WHITEFEATHER RD	E	3,622.44
3	10-00088-03	JOSHUA TREE MEMORIAL PARK	60121 29 PALMS HWY	D	3,188.59
4	MULTIPLE	QUAIL SPRINGS VILLAGE APT LLC		C	1,984.49
	52-00096-02	52-00097-02 52-00098-02 52-00101-02 52-00109-02 52-00110-02			
5	52-00015-01	JOSHUA TREE PARKS & RECREATION	6171 SUNBURST ST	D	1,635.09
6	51-00098-05	SEGAL, THYRZA	6340 OLYMPIC RD	A	1,199.77
7	50-00054-03	LAZY H MOBILEHOME PARK	6426 VALLEY VIEW ST	D	1,147.53
8	51-00092-02	YUCCA TRAILS APTS.	61451 VERBENA RD	E	991.05
8	15-00067-01	HI-DESERT MEDICAL CENTER	6722 WHITEFEATHER RD	E	991.05
10	MULTIPLE	MORONGO UNIFIED SCHOOL DIST.		A	936.00
	55-00313-01	55-00314-01			
-----					36,487.51
10					=====



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Cash Flow

November 30, 2013

Beginning Cash			2,388,700.81
SOURCE OF FUNDS:			
Water A/R Collections	238,018.12		
Turn On/Misc	1,930.51		
Consumer Deposits	4,500.00		
Project Deposits	0.00		
Property Taxes G.D.	14,747.20		
ID #2 Tax Collections	38,707.96		
Standby Collections - Prior	77,661.97		
Standby Collections - Current	165,772.07		
CMM Assessment Collections	59,000.37		
Water Capacity Charges	3,652.00		
Sewer Capacity Charges	0.00		
Meter Installation Fees	594.00		
Interest	0.00		
		TOTAL SOURCE OF FUNDS	604,584.20
FUNDS USED:			
Debt Service	0.00		
Capital Additions	76,444.00		
Operating Expenses	87,899.12		
Employee Funded Payroll Taxes & CalPERS	30,902.32		
Employer Funded Payroll Taxes & CalPERS	17,858.85		
Employee Funded 457 Transfer	1,781.10		214,885.39
Bank Transfer Payroll	70,259.74		
Bank Transfer Fees/Charges	2,043.29		72,303.03
		TOTAL USE OF FUNDS	287,188.42
Net Increase (Decrease)			317,395.78
Cash Balance at End of Period			<u>2,706,096.59</u>

		BEGINNING BALANCE	TOTAL DEBITS	TOTAL CREDITS	ENDING BALANCE	AVERAGE DAILY BALANCE
GENERAL FUND						
1 -11100	PETTY CASH FUND	600.00	0.00	0.00	600.00	600.00
1 -11110	CHANGE FUND	1,500.00	0.00	0.00	1,500.00	1,500.00
1 -11200	GENERAL FUND-U S	86,527.70	677,608.87	608,761.30CR	155,375.27	181,539.66
1 -11210	PAYROLL FUND - U	5,000.00	102,815.88	102,867.18CR	4,948.70	11,845.84
1 -11220	CREDIT CARD FUND	75,204.05	68,598.07	69,998.56CR	73,803.56	54,787.01
1 -11300	LAIF - INVESTMEN	0.00	346,788.00	346,788.00CR	0.00	112,089.60
1 -11305	LAIF - EMERGENCY	466,282.00	264,564.41	0.00	730,846.41	475,100.81
1 -11306	LAIF - EQUIP & T	361,807.34	0.00	8,886.99CR	352,920.35	352,920.35
1 -11307	LAIF - OPPORTUNI	0.00	14,747.20	10,413.56CR	4,333.64	3,039.96CR
1 -11308	LAIF - WELL & BO	50,000.00	0.00	0.00	50,000.00	50,000.00
1 -11309	LAIF - CONSUMER	395,534.14	1,651.02	650.00CR	396,535.16	395,567.51
1 -11310	LAIF - WATER CAP	23,140.59	3,652.00	0.00	26,792.59	23,262.32
1 -11313	LAIF - SEWER CAP	288,351.86	0.00	0.00	288,351.86	288,351.86
1 -11320	LAIF- CMM REDEMP	213,000.17	59,231.96	9,599.42CR	262,632.71	242,188.09
1 -11325	LAIF - CMM RESER	244,586.81	0.00	231.59CR	244,355.22	244,579.09
1 -11330	LAIF - CMM PREPA	2,983.08	0.00	0.00	2,983.08	2,983.08
1 -11338	LAIF - HI DESERT	174,183.07	3,173.00	67,238.03CR	110,118.04	135,866.30
FUND 01 TOTAL		2,388,700.81	1,542,830.41	1,225,434.63CR	2,706,096.59	2,570,141.56
REPORT TOTALS		2,388,700.81	1,542,830.41	1,225,434.63CR	2,706,096.59	2,570,141.56

01 -GENERAL FUND
 FINANCIAL SUMMARY

% OF YEAR COMPLETED: 41.67

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>REVENUE SUMMARY</u>						
REVENUES	4,831,814	303,679.69	4,004,578.48	0.00	827,235.08	82.88
TOTAL REVENUES	4,831,814	303,679.69	4,004,578.48	0.00	827,235.08	82.88
<u>EXPENSE SUMMARY</u>						
Production	1,121,692	46,972.80	344,705.14	0.00	776,986.73	30.73
Distribution	655,639	52,169.86	238,588.83	0.00	417,049.72	36.39
Customer Service	510,780	38,100.15	182,104.04	0.00	328,675.65	35.65
Administration	536,286	32,628.33	140,332.18	0.00	395,953.81	26.17
Engineering	187,588	11,903.01	68,276.99	0.00	119,310.76	36.40
Finance	424,409	34,151.37	171,535.08	0.00	252,874.09	40.42
Personnel	154,208	8,503.76	62,493.70	0.00	91,714.56	40.53
Legal	104,000	8,868.61	30,233.61	0.00	73,766.39	29.07
Bonds & Loans	595,224	1,426.12	170,362.28	0.00	424,861.98	28.62
HDMC Treatment Plant	0 (	19,544.04)	2,534.67	0.00 (	2,534.67)	0.00
Benefits Allocated	0	0.00	0.00	0.00	0.00	0.00
Field Allocated	0	0.00	0.00	0.00	0.00	0.00
Office allocated	(1)	0.00	0.00	0.00 (	0.52)	0.00
Non-departmental	191,366	0.00	0.00	0.00	191,366.01	0.00
TOTAL EXPENSES	4,481,191	215,179.97	1,411,166.52	0.00	3,070,024.51	31.49
REVENUE OVER/ (UNDER) EXPENSES	350,623	88,499.72	2,593,411.96	0.00 (	2,242,789.43)	739.66

01 -GENERAL FUND

% OF YEAR COMPLETED: 41.67

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
01-41010 METERED WATER SALES	1,426,599	111,078.82	753,165.93	0.00	673,433.07	52.79
01-41012 ALLOW FOR WAAP/BILLING ADJ	0	0.00	0.00	0.00	0.00	0.00
01-41015 BASIC FEES	1,323,623	112,703.63	566,473.26	0.00	757,149.30	42.80
01-41030 PRIVATE FIRE PROTECTION SERV.	19,544	1,855.88	9,120.34	0.00	10,423.66	46.67
01-41040 SPECIAL SERVICES REVENUE	112,337	9,705.33	47,397.45	0.00	64,939.55	42.19
01-42100 STANDBY REVENUE-CURRENT	1,165,554	0.00	1,151,912.93	0.00	13,641.07	98.83
01-42110 STANDBY-UNCOLLECTED CURRENT	0	0.00	0.00	0.00	0.00	0.00
01-42341 PRIOR YR REFUNDED REVENUE	0	0.00	0.00	0.00	0.00	0.00
01-43000 PROPERTY TAX - G.D.	396,283	0.00	0.00	0.00	396,283.00	0.00
01-43010 AD VALOREM REVENUE - I.D. #2	121,500	0.00	124,175.56	0.00	(2,675.56)	102.20
01-43020 ASSESSMENT REVENUE - CMM	255,801	0.00	254,878.95	0.00	922.05	99.64
01-43030 BOND CALL REVENUE - CMM	0	0.00	0.00	0.00	0.00	0.00
01-44000 CONNECTION FEES-HYDRANT,ML EXT	0	0.00	0.00	0.00	0.00	0.00
01-44001 MAINLINE REIMBURSEMENT FEES	0	0.00	0.00	0.00	0.00	0.00
01-44010 WATER CAPACITY CHARGES	0	3,652.00	3,652.00	0.00	(3,652.00)	0.00
01-44020 PLAN CHECK/INSPECTION FEES	0	0.00	5,299.28	0.00	(5,299.28)	0.00
01-44025 H ZONE ML REIMB FEES	0	0.00	0.00	0.00	0.00	0.00
01-44030 METER INSTALLATION FEES	0	594.00	594.00	0.00	(594.00)	0.00
01-44035 METER REPAIR REVENUE	0	0.00	772.30	0.00	(772.30)	0.00
01-44050 SEWER CAPACITY CHARGES	0	0.00	0.00	0.00	0.00	0.00
01-45000 INTEREST REVENUE - G.D.	9,040	0.00	700.48	0.00	8,339.52	7.75
01-46100 GRANT REVENUE - FEDERAL	0	0.00	0.00	0.00	0.00	0.00
01-46110 GRANT REVENUE - STATE	0	0.00	0.00	0.00	0.00	0.00
01-46120 GRANT REVENUE - LOCAL (HMDC)	0	64,065.03	486,928.55	0.00	(486,928.55)	0.00
01-46121 GRANT REVENUE - LOCAL (MWA)	0	0.00	598,922.00	0.00	(598,922.00)	0.00
01-46200 CAPITAL CONTRIBUTIONS	0	0.00	0.00	0.00	0.00	0.00
01-47000 MISCELLANEOUS REVENUE	1,533	25.00	585.45	0.00	947.55	38.19
01-47010 GAIN/LOSS ON SALE OF ASSETS	0	0.00	0.00	0.00	0.00	0.00
01-47020 CHANGE IN MARKET VALUE	0	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE	4,831,814	303,679.69	4,004,578.48	0.00	827,235.08	82.88

01 -GENERAL FUND

% OF YEAR COMPLETED: 41.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>Production</u>						
01-501-01115 PRODUCTION SALARY	219,113	16,886.92	84,369.58	0.00	134,743.42	38.51
01-501-02205 WATER TREATMENT EXPENSE	14,400	1,215.32	6,039.78	0.00	8,360.22	41.94
01-501-03105 SOURCE OF SUPPLY/WELL MAIN	0	0.00	0.00	0.00	0.00	0.00
01-501-03110 CROSS CONNECTION CONTROL E	0	0.00	0.00	0.00	0.00	0.00
01-501-03115 PUMPING PLANT REPAIR & MAI	66,500	4,069.06	22,395.17	0.00	44,104.83	33.68
01-501-03120 TANK & RESERVOIR MAINTENAN	200,000	0.00	1,394.64	0.00	198,605.36	0.70
01-501-04005 LABORATORY SERVICES	9,500	669.00	4,346.61	0.00	5,153.39	45.75
01-501-06105 POWER FOR PUMPING (ELECTRI	326,223	0.00	114,520.44	0.00	211,703.01	35.10
01-501-07005 PROPERTY INSURANCE	95,000	8,113.42	42,210.59	0.00	52,789.41	44.43
01-501-08001 PRIVATE WELL METERING	0	3,283.81	3,283.81	0.00	3,283.81	0.00
01-501-98001 EE BENEFITS ALLOCATED	108,112	6,525.36	35,985.81	0.00	72,126.41	33.29
01-501-98002 FIELD EXPENSES ALLOCATED	82,843	6,209.91	30,158.71	0.00	52,684.49	36.40
01-601-99200 AUTOMATIC CONTROLS	0	0.00	0.00	0.00	0.00	0.00
01-601-99205 BOOSTER/PUMP STATIONS	0	0.00	0.00	0.00	0.00	0.00
01-601-99220 MONITOR WELLS	0	0.00	0.00	0.00	0.00	0.00
01-601-99230 PRODUCTION WELLS	0	0.00	0.00	0.00	0.00	0.00
01-601-99240 PUMPING PLANT	0	0.00	0.00	0.00	0.00	0.00
01-601-99250 SOURCE OF SUPPLY	0	0.00	0.00	0.00	0.00	0.00
01-601-99260 WATER SAMPLING STATIONS	0	0.00	0.00	0.00	0.00	0.00
01-601-99270 WATER SEEPAGE PITS	0	0.00	0.00	0.00	0.00	0.00
01-601-99280 TANKS & RESERVOIRS	0	0.00	0.00	0.00	0.00	0.00
01-601-99450 SHOP TOOLS & EQUIPMENT - P	0	0.00	0.00	0.00	0.00	0.00
01-601-99510 LARGE EQUIPMENT - PROD	0	0.00	0.00	0.00	0.00	0.00
01-601-99550 AUTOMOTIVE - PRODUCTION	0	0.00	0.00	0.00	0.00	0.00
01-601-99600 GROUND WATER SURVEY	0	0.00	0.00	0.00	0.00	0.00
01-601-99610 URBAN GROUND WATER MNGT	0	0.00	0.00	0.00	0.00	0.00
01-601-99750 SOFTWRE & COMPUTRS- PRODUC	0	0.00	0.00	0.00	0.00	0.00
TOTAL Production	1,121,692	46,972.80	344,705.14	0.00	776,986.73	30.73
<u>Distribution</u>						
01-502-01130 DISTRIBUTION SALARY	358,854	30,521.91	133,175.13	0.00	225,678.87	37.11
01-502-02920 INVENTORY-OVER & SHORT	2,000	418.84	418.84	0.00	1,581.16	20.94
01-502-03105 MAINLINE AND LEAK REPAIR	67,971	6,734.75	26,933.19	0.00	41,037.81	39.62
01-502-03110 EQUIPMENT RENTAL	2,933	227.18	1,135.90	0.00	1,797.10	38.73
01-502-03130 CROSS CONNECTION CONTROL E	1,100	0.00	0.00	0.00	1,100.00	0.00
01-502-04005 UTILITY LOCATING (DIG ALER	9,668	502.48	4,063.71	0.00	5,604.29	42.03
01-502-98001 EE BENEFITS ALLOCATED	151,357	9,135.50	50,380.12	0.00	100,976.59	33.29
01-502-98002 FIELD EXPENSES ALLOCATED	61,756	4,629.20	22,481.94	0.00	39,273.90	36.40
01-602-99210 MAINLINES & FIRE HYDRANTS	0	0.00	0.00	0.00	0.00	0.00
01-602-99220 METERS	0	0.00	0.00	0.00	0.00	0.00
01-602-99450 SHOP TOOLS & EQUIPMNT - DI	0	0.00	0.00	0.00	0.00	0.00
01-602-99550 AUTOMOTIVE - DISTRIBUTION	0	0.00	0.00	0.00	0.00	0.00
01-602-99580 LARGE EQUIPMENT - DISTRIBU	0	0.00	0.00	0.00	0.00	0.00
TOTAL Distribution	655,639	52,169.86	238,588.83	0.00	417,049.72	36.39

01 -GENERAL FUND

% OF YEAR COMPLETED: 41.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
<u>Customer Service</u>						
01-503-01105 FIELD SALRY - CUSTOMER SER	22,481	1,901.64	10,921.53	0.00	11,559.47	48.58
01-503-01110 OFFICE SALARY - CUSTOMER S	67,705	6,025.37	30,110.53	0.00	37,594.47	44.47
01-503-03100 METER INSTALLATION EXPENSE	0	262.80	262.80	0.00	262.80	0.00
01-503-03105 METER SERVICE REPAIR	18,710	4,156.77	9,351.06	0.00	9,358.94	49.98
01-503-04005 PLAN CHECK/INSPECTION	0	0.00	0.00	0.00	0.00	0.00
01-503-07005 CREDIT CARD FEES (CUSTOMER	17,000	1,249.85	8,321.80	0.00	8,678.20	48.95
01-503-07010 BAD DEBT	25,000	300.35	1,366.48	0.00	26,366.48	5.47
01-503-07015 PUBLIC INFORMATION	55,130	3,812.24	18,574.35	0.00	36,555.65	33.69
01-503-07020 WATER CONSERVATION EXPENSE	45,000	2,725.00	11,336.75	0.00	33,663.25	25.19
01-503-98001 EE BENEFITS ALLOCATED	122,527	7,395.41	40,783.92	0.00	81,743.13	33.29
01-503-98002 FIELD EXPENSES ALLOCATED	6,025	451.63	2,193.36	0.00	3,831.60	36.40
01-503-98003 OFFICE EXPENSE ALLOCATED	131,202	10,419.79	51,614.42	0.00	79,587.26	39.34
01-603-99400 METER READING EQUIPMENT	0	0.00	0.00	0.00	0.00	0.00
TOTAL Customer Service	510,780	38,100.15	182,104.04	0.00	328,675.65	35.65
<u>Administration</u>						
01-504-01105 ADMINISTRATION SALARY	204,930	6,568.47	34,010.75	0.00	170,919.25	16.60
01-504-01115 DIRECTORS SALARY	29,170	868.15	8,160.61	0.00	21,009.23	27.98
01-504-01210 DIRECTORS / C.A.C. EDUCATI	9,500	0.00	6,550.00	0.00	2,950.00	68.95
01-504-04005 LEGISLATIVE ADVOCACY	45,600	1,750.00	7,000.00	0.00	38,600.00	15.35
01-504-07005 BUSINESS EXPENSE	20,550	502.32	1,716.35	0.00	18,833.65	8.35
01-504-07015 OUTSIDE SERVICES	36,112	2,619.40	15,408.96	0.00	20,703.04	42.67
01-504-07016 MEMBERSHIP, DUES & SUBSCRI	22,420	9,725.00	10,120.00	0.00	12,300.00	45.14
01-504-98001 EE BENEFITS ALLOCATED	144,149	8,700.48	47,981.07	0.00	96,168.23	33.29
01-504-98003 OFFICE EXPENSE ALLOCATED	23,855	1,894.51	9,384.44	0.00	14,470.41	39.34
01-604-99100 LAND & EASEMENT	0	0.00	0.00	0.00	0.00	0.00
01-604-99300 BUILDINGS	0	0.00	0.00	0.00	0.00	0.00
01-604-99320 DEMO GARDEN	0	0.00	0.00	0.00	0.00	0.00
01-604-99450 OFFICE FURNITURE & EQUIPME	0	0.00	0.00	0.00	0.00	0.00
01-604-99600 STRATEGIC PLAN DEV	0	0.00	0.00	0.00	0.00	0.00
01-604-99610 VULNERABILITY ASSESSMENT	0	0.00	0.00	0.00	0.00	0.00
01-604-99620 WASTE WATER FEASIBILITY ST	0	0.00	0.00	0.00	0.00	0.00
01-604-99630 WATER AVAILABILITY EVALUAT	0	0.00	0.00	0.00	0.00	0.00
01-604-99640 DEMOGRAPHIC SURVEY	0	0.00	0.00	0.00	0.00	0.00
01-604-99650 GROUND WATER MONITORING PL	0	0.00	0.00	0.00	0.00	0.00
01-604-99660 RATE STUDIES	0	0.00	0.00	0.00	0.00	0.00
01-604-99900 WASTEWATER SYSTEM & STARTU	0	0.00	0.00	0.00	0.00	0.00
TOTAL Administration	536,286	32,628.33	140,332.18	0.00	395,953.81	26.17
<u>Engineering</u>						
01-505-01105 ENGINEERING/GIS/IT SALARY	81,831	6,963.33	30,723.87	0.00	51,107.13	37.55
01-505-02305 MAPS/DRAFTING SUPPLIES	1,950	0.00	2,064.69	0.00	114.69	105.88
01-505-04005 ENGINEERING CONTRACT SERVI	25,000	0.00	9,310.61	0.00	15,689.39	37.24
01-505-04010 MAPPING SYSTEM UPGRADES	4,500	0.00	0.00	0.00	4,500.00	0.00
01-505-98001 EE BENEFITS ALLOCATED	50,452	3,045.17	16,793.38	0.00	33,658.52	33.29
01-505-98003 OFFICE EXPENSE ALLOCATED	23,855	1,894.51	9,384.44	0.00	14,470.41	39.34
01-605-99400 ENGINEERING EQUIPMENT	0	0.00	0.00	0.00	0.00	0.00
01-605-99410 MAPPING SYSTEM	0	0.00	0.00	0.00	0.00	0.00

01 -GENERAL FUND

% OF YEAR COMPLETED: 41.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
01-605-99600 WATER MASTER PLAN	0	0.00	0.00	0.00	0.00	0.00
01-605-99700 WATER MODEL ASSESSMENT H2O	0	0.00	0.00	0.00	0.00	0.00
01-605-99750 SOFTWARE & COMPUTERS	0	0.00	0.00	0.00	0.00	0.00
TOTAL Engineering	187,588	11,903.01	68,276.99	0.00	119,310.76	36.40
<u>Finance</u>						
01-506-01100 FINANCE SALARY	223,383	20,316.92	99,168.24	0.00	124,214.76	44.39
01-506-04005 ACCOUNTING SERVICES	23,582	2,215.00	10,415.00	0.00	13,167.00	44.17
01-506-98001 EE BENEFITS ALLOCATED	129,734	7,830.43	43,182.96	0.00	86,551.51	33.29
01-506-98003 OFFICE EXPENSE ALLOCATED	47,710	3,789.02	18,768.88	0.00	28,940.82	39.34
TOTAL Finance	424,409	34,151.37	171,535.08	0.00	252,874.09	40.42
<u>Personnel</u>						
01-507-01100 PERSONNEL SALARY	40,111	2,214.61	11,983.75	0.00	28,127.25	29.88
01-507-01120 SAFETY SALARY	9,382	0.00	0.00	0.00	9,382.00	0.00
01-507-01215 TRAINING & EE EDUCATION	20,573	166.33	5,641.09	0.00	14,931.91	27.42
01-507-01905 EMPLOYMENT RECRUITING EXPE	19,300	4,305.52	13,960.14	0.00	5,339.86	72.33
01-507-01910 LABOR LEGAL FEES	30,000	0.00	13,488.45	0.00	16,511.55	44.96
01-507-07010 EMERGENCY PREPAREDNESS	8,500	0.00	7,929.95	0.00	570.05	93.29
01-507-98001 EE BENEFITS ALLOCATED	14,415	870.05	4,798.11	0.00	9,616.72	33.29
01-507-98003 OFFICE EXPENSE ALLOCATED	11,927	947.25	4,692.21	0.00	7,235.22	39.34
01-607-99600 PERSONNEL MANUAL/CLASS STU	0	0.00	0.00	0.00	0.00	0.00
TOTAL Personnel	154,208	8,503.76	62,493.70	0.00	91,714.56	40.53
<u>Legal</u>						
01-508-04000 LEGAL SERVICES	104,000	8,868.61	30,233.61	0.00	73,766.39	29.07
TOTAL Legal	104,000	8,868.61	30,233.61	0.00	73,766.39	29.07
<u>Bonds & Loans</u>						
01-509-08110 I.D. #2 BONDS PYBLE-PRINCP	110,000	0.00	0.00	0.00	110,000.00	0.00
01-509-08115 CMM PRINCIPAL	89,000	0.00	89,000.00	0.00	0.00	100.00
01-509-08120 MORONGO BASIN PIPELINE	219,696	0.00	0.00	0.00	219,695.76	0.00
01-509-08210 INTEREST EXPENSE I.D. #2	11,250	0.00	0.00	0.00	11,250.00	0.00
01-509-08215 INTEREST EXPENSE - CMM	153,653	0.00	77,814.85	0.00	75,837.65	50.64
01-509-08220 INTEREST EXPENSE-UTILITY S	0	0.00	0.00	0.00	0.00	0.00
01-509-08315 ID #2 BONDS COLLECTION CHA	330	36.05	67.30	0.00	262.70	20.39
01-509-08320 GENERAL TAX COLLECTION CHA	1,296	95.07	121.41	0.00	1,174.59	9.37
01-509-08325 ADMINISTRATION - CMM	10,000	1,295.00	3,358.72	0.00	6,641.28	33.59
01-509-09205 MISC NON-OP EXPENSE	0	0.00	0.00	0.00	0.00	0.00
TOTAL Bonds & Loans	595,224	1,426.12	170,362.28	0.00	424,861.98	28.62
<u>HDMC Treatment Plant</u>						
01-520-03100 HDMC: CHEMICALS	0	0.00	0.00	0.00	0.00	0.00
01-520-04100 HDMC: CONTRACTED OPERATION	0	19,544.04	481.52	0.00	481.52	0.00
01-520-06100 HDMC: PUMPING POWER	0	0.00	2,053.15	0.00	2,053.15	0.00
TOTAL HDMC Treatment Plant	0	19,544.04	2,534.67	0.00	2,534.67	0.00
<u>Benefits Allocated</u>						
01-551-01210 COMPENSATED LEAVE	193,458	8,586.43	57,430.44	0.00	136,027.56	29.69
01-551-01215 CAFETERIA PLAN EXPENSE	203,880	15,965.16	72,060.09	0.00	131,819.91	35.34

01 -GENERAL FUND

% OF YEAR COMPLETED: 41.67

EXPENSES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
01-551-01220 GROUP INSURANCE EXPENSE	10,815	756.31	3,206.81	0.00	7,608.19	29.65
01-551-01225 WORKERS COMPENSATION INSUR	28,486	0.00	10,446.24	0.00	18,039.76	36.67
01-551-01230 RETIREMENT: PERS Classic 2	166,566	10,258.33	55,716.26	0.00	110,849.24	33.45
01-551-01231 RETIREMENT: PERS Tier 2 2%	0	365.88	1,361.62	0.00	(1,361.62)	0.00
01-551-01232 RETIREMENT - TEMP	0	0.00	94.36	0.00	(94.36)	0.00
01-551-01233 RETIREMENT - 457 CONTRIBUT	0	82.00	328.00	0.00	(328.00)	0.00
01-551-01240 UNIFORMS	6,770	253.65	520.31	0.00	6,249.69	7.69
01-551-01245 ALLOWANCE AND ADJUSTMENTS	0	0.00	0.00	0.00	0.00	0.00
01-551-01305 PAYROLL TAXES	110,771	7,234.64	38,741.24	0.00	72,029.76	34.97
01-551-98000 ALLOCATED EXPENSES	(720,746)	(43,502.40)	(239,905.37)	0.00	(480,840.13)	33.29
TOTAL Benefits Allocated	0	0.00	0.00	0.00	0.00	0.00

Field Allocated

01-552-02205 SHOP EXPENSE - COMBINED	16,024	849.92	4,270.80	0.00	11,753.20	26.65
01-552-02210 SMALL TOOLS EXPENSE - COMB	8,500	3,911.26	5,394.83	0.00	3,105.17	63.47
01-552-02215 SAFETY EXPENSE	5,100	84.92	3,249.46	0.00	1,850.54	63.71
01-552-03205 TRACTOR/TOOL REPAIR	14,000	1,441.78	8,067.90	0.00	5,932.10	57.63
01-552-03905 BUILD'G REPAIR/MAINT-SHOP/	8,200	1,096.61	5,335.09	0.00	2,864.91	65.06
01-552-05005 FUEL-VEHICLES	39,500	0.00	13,061.47	0.00	26,438.53	33.07
01-552-05010 AUTO EXPENSE	31,100	366.61	4,866.98	0.00	26,233.02	15.65
01-552-05015 EQUIPMENT CLEARING ACCOUNT	0	0.00	0.00	0.00	0.00	0.00
01-552-06305 COMMUNICATIONS	15,000	1,599.64	7,301.94	0.00	7,698.06	48.68
01-552-07005 REGULATORY, PERMITS, ETC	13,200	1,940.00	3,285.54	0.00	9,914.46	24.89
01-552-98000 ALLOCATED EXPENSES	(150,624)	(11,290.74)	(54,834.01)	0.00	(95,789.99)	36.40
TOTAL Field Allocated	0	0.00	0.00	0.00	0.00	0.00

Office allocated

01-553-01405 TEMPORARY LABOR FEES	21,984	1,422.01	7,815.61	0.00	14,167.89	35.55
01-553-02105 OFFICE SUPPLIES & EQUIPMEN	47,219	2,965.70	16,285.73	0.00	30,932.86	34.49
01-553-02110 POSTAGE	23,200	3,554.66	10,808.49	0.00	12,391.51	46.59
01-553-03905 BUILDING REPAIR/MAINT - OF	17,200	468.90	4,949.28	0.00	12,250.72	28.77
01-553-04015 COMPUTER SUPPORT & LICENSE	92,146	7,389.50	35,373.75	0.00	56,772.13	38.39
01-553-06205 TELEPHONE AND UTILITIES	36,800	3,144.31	18,611.53	0.00	18,188.47	50.57
01-553-98000 ALLOCATED EXPENSES	(238,548)	(18,945.08)	(93,844.39)	0.00	(144,704.10)	39.34
TOTAL Office allocated	(1)	0.00	0.00	0.00	(0.52)	0.00

Non-departmental

01-599-00100 EQUIPMENT & TECH RESERVE	91,113	0.00	0.00	0.00	91,113.01	0.00
01-599-00200 WELL/BOOSTER RESERVE	50,000	0.00	0.00	0.00	50,000.00	0.00
01-599-00300 OPERATIONAL RESERVE & COLA	51,308	0.00	0.00	0.00	51,308.00	0.00
01-599-00400 BUDGET CLEARING	84,945	0.00	0.00	0.00	84,945.00	0.00
01-599-00500 OVERHEAD 17 (OTHER-90/53(	86,000)	0.00	0.00	0.00	(86,000.00)	0.00
01-599-00510 OVERHEAD 16 (LABOR-80/5390	0	0.00	0.00	0.00	0.00	0.00
01-599-08999 UNCOLLECTABLE STANDBYS	0	0.00	0.00	0.00	0.00	0.00
TOTAL Non-departmental	191,366	0.00	0.00	0.00	191,366.01	0.00

TOTAL EXPENSES	4,481,191	215,179.97	1,411,166.52	0.00	3,070,024.51	31.49
REVENUE OVER/(UNDER) EXPENSES	350,623	88,499.72	2,593,411.96	0.00	(2,242,789.43)	739.66

JOSHUA BASIN WATER DISTRICT
MEETING AGENDA REPORT

Meeting of the Finance Committee

January 27, 2014

Report to: Committee Members

Prepared by: Susan Greer



TOPIC:

DISCUSSION OF NEXT STEPS REQUIRED FOR RECONSIDERATION OF PULLED/INACTIVE METER CHARGES

RECOMMENDATION:

Discussion only.

ANALYSIS:

The Board rejected the charges for pulled and inactive meters when they recently approved the 5-year rate increases, citing the need to further analyze the issue. The revenue to be derived from those charges, between \$900,000 and \$1.35M over five years, is part of the District's financial plan. We will need to either re-address the charge and start collecting or reduce the budget over the next five years to make up the shortfall.

The Board spoke of putting together a committee of interested and affected property owners that would be required to pay the charges, if adopted, as a way of getting input and better understanding the issues. I think that's the best option at this point, because the Board wants to hear all of their concerns.

Another option could be to collect data from other agencies implementing a similar charge, but that doesn't seem to be the Board's concern. We already know the charge is legally defensible and that Hi-Desert Water District has implemented the charge locally, with success.

STRATEGIC PLAN ITEM:

2.2.2 Rate Study

FISCAL IMPACT:

\$900,000 - \$1.35M revenue over five years at stake