



REGULAR MEETING OF THE FINANCE COMMITTEE  
MONDAY, NOVEMBER 30, 2015 4:00 PM  
61750 CHOLLITA ROAD, JOSHUA TREE, CA 92252  
AGENDA

1. CALL TO ORDER
2. PLEDGE OF ALLEGIANCE
3. DETERMINATION OF QUORUM
4. APPROVAL OF AGENDA
5. PUBLIC COMMENT
- Pgs. 1-2 6. APPROVE MINUTES OF THE PRIOR COMMITTEE MEETING
- Pgs. 3-61 7. FINANCE COMMITTEE TO RECEIVE AUDITOR PRESENTATION OF DRAFT FINANCIAL REPORT FOR FISCAL YEAR ENDING 6/30/15
- Pgs. 62-77 8. 1<sup>ST</sup> QUARTER ENDING 9/30/15 FINANCIAL REPORT
- Pgs. 78-93 9. REVIEW OCTOBER CHECK REGISTER
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, October 26, 2015  
61750 Chollita Road, Joshua Tree, CA 92252

**1. CALL TO ORDER** 4:00 PM

**2. PLEDGE OF ALLEGIANCE**

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

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

Guests: 1

**3. DETERMINATION OF QUORUM**

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

**4. APPROVAL OF AGENDA**

MSC/Johnson/Fuller 2/0 to approve the agenda for the October 26, 2015 Regular Meeting of the Finance Committee.

**5. PUBLIC COMMENT**

None.

**6. APPROVE MINUTES OF THE PRIOR COMMITTEE MEETING**

MSC/Johnson/Fuller 2/0 to approve minutes of the August 25, 2015 Special Meeting of the Finance Committee.

**7. REVIEW CHECK REGISTERS FOR 1<sup>ST</sup> QUARTER ENDING 09/30/15**

Accepted for information/discussion only.

**8. WATER REVENUE IMPACTS FROM CONSERVATION**

Accepted for information/discussion only.

**9. DISCUSSION OF CASH FLOW PROJECTIONS FOR CHROMIUM VI  
REMEDATION GRANT APPLICATION**

Accepted for information/discussion only.

**10. DISCUSSION OF POLICIES RELATED TO POSSIBLE INACTIVE METER  
CHARGE IMPLEMENTATION**

Accepted for information/discussion only.

**11. STAFF REPORT**

None.

**12. ADJOURNMENT**

MSC/ Johnson/Fuller 2/0 adjourned the meeting at 5:30 PM

Respectfully submitted;

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Susan Greer, Assistant General Manager/Controller


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JOSHUA BASIN WATER DISTRICT  
FINANCE COMMITTEE AGENDA REPORT

Meeting of the Finance Committee

November 30, 2015

Report to: Committee Members

Prepared by: Susan Greer 

TOPIC:  
FINANCE COMMITTEE TO RECEIVE AUDITOR PRESENTATION OF DRAFT FINANCIAL  
REPORT FOR FISCAL YEAR ENDING 6/30/15

RECOMMENDATION:  
Review, make suggestions for any changes and recommend for adoption by the full Board of Directors.

ANALYSIS:  
Our Auditor will attend the Committee Meeting and present the draft financial report for the fiscal year ending 6/30/15. He is thereafter scheduled to attend the 12/16/15 Board Meeting to present the report to the full board.

STRATEGIC PLAN ITEM:  
N/A

FISCAL IMPACT:  
N/A

OTHER IMPACTS:  
N/A



**Joshua Basin Water District**

**Annual Financial Report**

**For the Fiscal Year Ended June 30, 2015**

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**Joshua Basin Water District  
Board of Directors as of June 30, 2015**

<u>Name</u>	<u>Title</u>	<u>Elected/ Appointed</u>	<u>Current Term</u>
Victoria Fuller	President	Elected	12/14-12/18
Michael Reynolds	Vice President	Elected	12/12-12/16
Robert Johnson	Director	Appointed	12/14-12/16
Mickey Luckman	Director	Elected	12/12-12/16
Rebecca Unger	Director	Elected	12/14-12/18

**Joshua Basin Water District  
Curt Sauer, General Manager  
61750 Chollita Road  
Joshua Tree, California 92252-0675  
(760) 366-8438 – [www.jbwd.com](http://www.jbwd.com)**

**Joshua Basin Water District**  
**Annual Financial Report**  
**For the Fiscal Year Ended June 30, 2015**

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**Joshua Basin Water District  
Annual Financial Report  
For the Fiscal Year Ended June 30, 2015**

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## **Financial Section**

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## **Independent Auditor's Report**

Board of Directors  
Joshua Basin Water District  
Joshua Tree, California

### ***Report on the Financial Statements***

We have audited the accompanying financial statements of the Joshua Basin Water District (District), which comprises the statement of net position as of June 30, 2015, and the related statement of revenues, expenses and changes in net position for the year then ended, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## Independent Auditor's Report, continued

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Joshua Basin Water District as of June 30, 2015, and the respective changes in net position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

### ***Emphasis of matter***

As described in Note 1.C to the basic financial statements, the District adopted the provisions of Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions*, and No. 71, *Pension Transition for Contributions made Subsequent to the Measurement Date - An Amendment of GASB Statement No. 68*, for the year ended June 30, 2015. Our opinion is not modified with respect to this matter.

### ***Report on Summarized Comparative Information***

We have previously audited the District's June 30, 2014 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 31, 2014. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2015 is consistent, in all material respects, with the audited financial statements from which it has been derived.

### ***Other Matters***

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 6 and the required supplementary information on pages 32 to 33 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated November 30, 2015, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance. This report can be found on pages 34 and 35.

**Fedak & Brown LLP**  
Cypress, California  
November 30, 2015

**Joshua Basin Water District**  
**Management's Discussion and Analysis**  
**For the Fiscal Year Ended June 30, 2015**  
**With Comparative Amounts as of June 30, 2014**

The following Management's Discussion and Analysis (MD&A) of activities and financial performance of the Joshua Basin Water District (District) provides an introduction to the financial statements of the District for the fiscal year ended June 30, 2015 (with comparative information for fiscal year ended June 30, 2014). We encourage readers to consider the information presented here with additional information that we have furnished in the accompanying basic financial statements and related notes, which follow this section.

**Financial Highlights**

- In 2015, the District's net position increased 1.3%, or \$479,334 to \$37,457,765, which is comprised of an increase from operations of \$835,241 and a decrease from prior period adjustment in the amount of \$355,907. Please see note 5 to the basic financial statements for further discussion.
- In 2015, the District's total revenues increased 4.13%, or \$207,163 to \$5,224,616, primarily due to an increase in water consumption sales of \$97,731 and an increase in reimbursement revenue from the HDMC project of \$138,819. The increase in water consumption sales and reimbursement revenue was offset by a \$29,387 decrease in other revenues consisting of property taxes, special assessment and investment earnings.
- In 2015, the District's total expenses increased by 6.35% or 316,992 to \$5,309,451, primarily due to a \$98,331 increase in water fund expenses, a \$90,165 increase in depreciation and a \$128,496 increase in District expenses related to the HDMC project. Please see note 10 for a detailed discussion.

**Using This Financial Report**

This annual report consists of a series of financial statements. The Statement of Net Position, Statement of Revenues, Expenses and Changes in Net Position and Statement of Cash Flows provide information about the activities and performance of the District using accounting methods similar to those used by private sector companies.

The Statement of Net Position includes all of the District's investments in resources (assets) and deferred outflows of resources, obligations to creditors (liabilities) and deferred inflows of resources. It also provides the basis for computing a rate of return, evaluating the capital structure of the District and assessing the liquidity and financial flexibility of the District. All of the current year's revenue and expenses are accounted for in the Statement of Revenues, Expenses and Changes in Net Position. This statement measures the success of the District's operations over the past year and can be used to determine if the District has successfully recovered all of its costs through its rates and other charges. This statement can also be used to evaluate profitability and credit worthiness. The final required financial statement is the Statement of Cash Flows, which provides information about the District's cash receipts and cash payments during the reporting period. The Statement of Cash Flows reports cash receipts, cash payments and net changes in cash resulting from operations, investing, non-capital financing, and capital and related financing activities and provides answers to such questions as where did cash come from, what was cash used for, and what was the change in cash balance during the reporting period.

**Financial Analysis of the District**

One of the most important questions asked about the District's finances is, "Is the District better off or worse off as a result of this year's activities?" The Statement of Net Position and the Statement of Revenues, Expenses and Changes in Net Position report information about the District in a way that helps answer this question. These statements include all assets, deferred outflows of resources, liabilities and deferred inflows of resources using the *accrual basis of accounting*, which is similar to the accounting method used by most private sector companies. All of the current year's revenues and expenses are taken into account regardless of when the cash is received or paid.

**Joshua Basin Water District**  
**Management's Discussion and Analysis**  
**For the Fiscal Year Ended June 30, 2015**  
**With Comparative Amounts as of June 30, 2014**

**Financial Analysis of the District, continued**

These two statements report the District's *net position* and changes in them. You can think of the District's net position – the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources – as one way to measure the District's financial health, or *financial position*. Over time, *increases or decreases* in the District's net position are one indicator of whether its *financial health* is improving or deteriorating. However, one will need to consider other non-financial factors such as changes in economic conditions, population growth, zoning and new or changed government legislation, such as changes in Federal and State water quality standards.

**Notes to the Basic Financial Statements**

The notes provide additional information that is essential to a full understanding of the data provided in the basic financial statements. The notes to the basic financial statements can be found on pages 12 through 31.

**Statement of Net Position**

<b>Condensed Statements of Net Position</b>			
	<b>2015</b>	<b>2014</b>	<b>Change</b>
<b>Assets:</b>			
Current assets	\$ 9,535,632	9,335,648	199,984
Non-current assets	895,325	969,935	(74,610)
Capital assets, net	31,214,205	31,378,673	(164,468)
<b>Total assets</b>	<b>41,645,162</b>	<b>41,684,256</b>	<b>(39,094)</b>
<b>Deferred outflows of resources</b>	147,279	-	147,279
<b>Liabilities:</b>			
Current liabilities	664,184	1,336,411	(672,227)
Non-current liabilities	3,566,162	3,369,414	196,748
<b>Total liabilities</b>	<b>4,230,346</b>	<b>4,705,825</b>	<b>(475,479)</b>
<b>Deferred inflows of resources</b>	104,330	-	104,330
<b>Net position:</b>			
Net investment in capital assets	27,937,205	28,008,673	(71,468)
Unrestricted	9,520,560	8,969,758	550,802
<b>Total net position</b>	<b>\$ 37,457,765</b>	<b>36,978,431</b>	<b>479,334</b>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets plus deferred outflows of resources of the District exceeded liabilities and deferred inflows of resources by \$37,457,765 as of June 30, 2015. Compared to prior year, net position of the District increased 1.3% or \$479,334. The District's total net position is made up of two components: (1) net investment of capital assets and (2) unrestricted net position.

By far the largest portion of the District's net position (75.74% as of June 30, 2015) reflects the District's investment in capital assets (net of accumulated depreciation) less any related debt used to acquire those assets that is still outstanding. The District uses these capital assets to provide services to customers within the District's service area; consequently, these assets are not available for future spending.

At the end of fiscal years 2015, the District showed a positive balance in its unrestricted net position of \$9,520,560, which may be utilized in future years. See note 14 for further information.

**Joshua Basin Water District**  
**Management's Discussion and Analysis**  
**For the Fiscal Year Ended June 30, 2015**  
**With Comparative Amounts as of June 30, 2014**

**Statement of Revenues, Expenses and Changes in Net Position**

**Condensed Statements of Revenues, Expenses and Changes in Net Position**

	<u>2015</u>	<u>2014</u>	<u>Change</u>
<b>Revenue:</b>			
Operating revenue	\$ 4,471,015	4,234,465	236,550
Non-operating revenue	753,601	782,988	(29,387)
<b>Total revenue</b>	<u>5,224,616</u>	<u>5,017,453</u>	<u>207,163</u>
<b>Expense:</b>			
Operating expense	3,466,368	3,368,037	98,331
Depreciation	1,255,109	1,164,944	90,165
Non-operating expense	587,974	459,478	128,496
<b>Total expense</b>	<u>5,309,451</u>	<u>4,992,459</u>	<u>316,992</u>
<b>Net income (loss) before capital contributions</b>	(84,835)	24,994	(109,829)
<b>Capital contributions</b>	<u>920,076</u>	<u>3,371,819</u>	<u>(2,451,743)</u>
<b>Change in net position</b>	<u>835,241</u>	<u>3,396,813</u>	<u>(2,561,572)</u>
<b>Net position, beginning of period, as previously stated</b>	36,978,431	33,581,618	3,396,813
<b>Prior period adjustment (note 5)</b>	<u>(355,907)</u>	-	<u>(355,907)</u>
<b>Net position, beginning of period, as restated</b>	<u>36,622,524</u>	<u>33,581,618</u>	<u>3,040,906</u>
<b>Net position, end of period</b>	<u>\$ 37,457,765</u>	<u>36,978,431</u>	<u>479,334</u>

Net position increased by 1.3% or \$479,334 to \$37,457,765, which comprised of an increase from operations of \$835,241 and a decrease from prior period adjustment in the amount of \$355,907. Please see note 5 to the basic financial statements for further discussion.

Total revenues increased 4.13%, or \$207,163 to \$5,224,616, primarily due to an increase in water consumption sales of \$97,731 and an increase in reimbursement revenue from the HDMC project of \$138,819. The increase in water consumption sales and reimbursement revenue was offset by a \$29,387 decrease in other revenues consisting of property taxes, special assessment and investment earnings.

Total expenses increased by 6.35% or 316,992 to \$5,309,451, primarily due to a \$98,331 increase in water fund expenses, a \$90,165 increase in depreciation and a \$128,496 increase in District expenses related to the HDMC project. Please see note 10 for a detailed discussion.

**Joshua Basin Water District**  
**Management's Discussion and Analysis**  
**For the Fiscal Year Ended June 30, 2015**  
**With Comparative Amounts as of June 30, 2014**

**Capital Asset Administration**

Changes in capital asset amounts for 2015 were as follows:

	<u>Balance 2014</u>	<u>Additions</u>	<u>Transfers/ Deletions</u>	<u>Balance 2015</u>
Capital assets:				
Non-depreciable assets	\$ 4,930,072	121,702	(4,055,942)	995,832
Depreciable assets	48,903,640	5,024,881	-	53,928,521
Accumulated depreciation	<u>(22,455,039)</u>	<u>(1,255,109)</u>	<u>-</u>	<u>(23,710,148)</u>
Total capital assets, net	<u>\$ 31,378,673</u>	<u>3,891,474</u>	<u>(4,055,942)</u>	<u>31,214,205</u>

At the end of fiscal year 2015, the District's investment in capital assets amounted to \$31,214,205 (net of accumulated depreciation). This investment in capital assets includes land, transmission and distribution systems, buildings, equipment, vehicles and construction-in-process. The capital assets of the District are more fully analyzed in Note 7 to the basic financial statements.

**Debt Administration**

Changes in long-term debt amounts for 2015 were as follows:

	<u>Balance 2014</u>	<u>Additions</u>	<u>Transfers/ Deletions</u>	<u>Balance 2015</u>
Long-term debt:				
Bonds payable	\$ 3,370,000	-	(93,000)	3,277,000
Total long-term debt	<u>\$ 3,370,000</u>	<u>-</u>	<u>(93,000)</u>	<u>3,277,000</u>

The debt agreement of the District is fully analyzed in Note 11 to the basic financial statements.

**Conditions Affecting Current Financial Position**

Management is unaware of any conditions which could have a significant impact on the District's current financial position, net position or operating results based on past, present and future events.

**Requests for Information**

This financial report is designed to provide the District's present users, including funding sources, customers, stakeholders and other interested parties with a general overview of the District's finances and to demonstrate the District's accountability with an overview of the District's financial operations and financial condition. Should the reader have questions regarding the information included in this report or wish to request additional financial information, please contact the District's Assistant General Manager/Controller, Susan Greer at Joshua Basin Water District, 61750 Chollita Road, Joshua Tree, California, 92252 or (760) 366-8438.



## **Basic Financial Statements**

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**Joshua Basin Water District**  
**Statement of Net Position**  
**June 30, 2015**

	<b>2015</b>
<b>Current assets:</b>	
Cash and cash equivalents (note 2)	\$ 6,264,166
Accrued interest receivable	6,557
Accounts receivable – water sales and services, net (note 3)	1,011,198
Property taxes receivable	28,241
Special assessments receivable	90,518
Grants receivable	1,922,013
Accounts receivable – other	43,203
Materials and supplies inventory	99,180
Prepaid expenses and other deposits	70,556
<b>Total current assets</b>	<b>9,535,632</b>
<b>Non-current assets:</b>	
Note receivable – Hi-Desert Medical Center (note 4)	895,325
Capital assets – not being depreciated (note 7)	995,832
Capital assets, net – being depreciated (note 7)	30,218,373
<b>Total non-current assets</b>	<b>32,109,530</b>
<b>Total assets</b>	<b>41,645,162</b>
<b>Deferred outflows of resources:</b>	
Deferred pension outflows (note 6 and 12)	147,279
<b>Total deferred outflows of resources</b>	<b>\$ 147,279</b>

*Continued on next page*

See accompanying notes to the basic financial statements

**Joshua Basin Water District**  
**Statement of Net Position**  
**June 30, 2015**

**Current liabilities:**

Accounts payable and accrued expenses	\$	174,485
Accrued wages and related payables		83,864
Customer deposits and unearned revenue		225,760
Construction and retentions payable		-
Construction deposits and unearned revenue		-
Accrued interest payable		49,155
Long-term liabilities – due within one year:		
Compensated absences (note 8)		32,920
Bonds payable (note 11)		98,000
<b>Total current liabilities</b>		<u>664,184</u>

**Non-current liabilities:**

Long-term liabilities – due in more than one year:		
Compensated absences (note 8)		98,759
Bonds payable (note 11)		3,179,000
Net pension liability (note 12)		288,403
<b>Total non-current liabilities</b>		<u>3,566,162</u>
<b>Total liabilities</b>		<u>4,230,346</u>

**Deferred inflows of resources:**

Deferred pension inflows (note 12)		104,330
<b>Total deferred inflows of resources</b>		<u>104,330</u>

**Net position:**

Net investment in capital assets (note 13)		27,937,205
Unrestricted (note 14)		9,520,560
<b>Total net position</b>	\$	<u><u>37,457,765</u></u>

See accompanying notes to the basic financial statements

**Joshua Basin Water District**  
**Statement of Revenues, Expenses and Changes in Net Position**  
**For the Fiscal Year Ended June 30, 2015**

	<b>2015</b>
<b>Operating revenues:</b>	
Water consumption sales	\$ 1,544,760
Water service charges	1,387,143
Standby service charges	1,210,582
HDMC operations revenue	204,301
Other charges for services	124,229
	<b>4,471,015</b>
<b>Operating expenses:</b>	
Pumping, production and treatment	936,333
Transmission and distribution	763,025
Customer service	321,773
General and administrative	1,445,237
	<b>3,466,368</b>
Operating income before depreciation expense	1,004,647
Depreciation expense	(1,255,109)
	<b>(250,462)</b>
<b>Non-operating revenue (expense):</b>	
Property taxes	364,437
Special assessments for debt service	373,472
Investment earnings	15,692
Morongo Basin pipeline (note 15)	(219,578)
Interest expense	(146,802)
Debt administration charges	(11,172)
Property tax administration charge	(622)
HDMC project – District expense (note 10)	(206,785)
Other non-operating expenses, net	(3,015)
	<b>165,627</b>
<b>Net loss before capital contributions</b>	<b>(84,835)</b>
<b>Capital contributions:</b>	
Water capacity charges	18,957
State capital grant	891,969
Local capital grant – MWA for recharge project	9,150
	<b>920,076</b>
<b>Change in net position</b>	<b>835,241</b>
<b>Net position, beginning of period, as restated (note 5)</b>	<b>36,622,524</b>
<b>Net position, end of period</b>	<b>\$ 37,457,765</b>

See accompanying notes to the basic financial statements

**Joshua Basin Water District  
Statement of Cash Flows  
For the Fiscal Year Ended June 30, 2015**

	<b>2015</b>
<b>Cash flows from operating activities:</b>	
Cash receipts from customers for water sales and services	\$ 4,498,876
Cash paid to employees for salaries and wages	(1,443,432)
Cash paid to vendors and suppliers for materials and services	(2,958,642)
Net cash provided by operating activities	96,802
<b>Cash flows from non-capital financing activities:</b>	
Property taxes	387,575
Net cash provided by non-capital financing activities	387,575
<b>Cash flows from capital and related financing activities:</b>	
Acquisition and construction of capital assets	(1,090,641)
HDMC project expense	(206,785)
Capital contributions	2,279,038
Payments received for note receivable	74,610
Change in construction and retentions payable	(82,328)
Special assessments for debt service	391,001
Principle paid on debt	(93,000)
Interest paid on debt	(149,532)
Net cash provided by capital and related financing activities	1,122,363
<b>Cash flows from investing activities:</b>	
Investment earnings	14,311
Net cash provided by investing activities	14,311
<b>Net increase in cash and cash equivalents</b>	<b>1,621,051</b>
<b>Cash and cash equivalents, beginning of year</b>	<b>4,643,115</b>
<b>Cash and cash equivalents, end of year</b>	<b>\$ 6,264,166</b>

*Continued on next page*

See accompanying notes to the basic financial statements

**Joshua Basin Water District  
Statement of Cash Flows, continued  
For the Fiscal Year Ended June 30, 2015**

**Reconciliation of operating loss to net cash provided by operating activities:**

	<b>2015</b>
<b>Cash and cash equivalents, end of year</b>	<b>\$ (250,462)</b>
<b>Operating loss</b>	<b>\$ (250,462)</b>
<b>Adjustments to reconcile operating loss to net cash provided by operating activities:</b>	
Depreciation	1,255,109
Morongo Basin pipeline	(219,578)
Debt administration charges	(11,172)
Property tax administration charge	(622)
Other non-operating expenses, net	(3,015)
<b>Changes in assets, deferred outflows of resources, liabilities and deferred inflows of resources:</b>	
(Increase) decrease in assets:	
Accounts receivable – water sales and services, net	21,659
Accounts receivable – other	9,217
Materials and supplies inventory	(4,905)
Prepaid expenses and other deposits	(3,152)
(Increase) in deferred outflows	(109,123)
Increase (decrease) in liabilities:	
Accounts payable and accrued expenses	(647,404)
Accrued wages and related payables	8,732
Customer deposits and unearned revenue	44,388
Compensated absences	8,460
Net pension liability	(105,659)
Increase in deferred inflows	104,330
<b>Total adjustments</b>	<b>347,265</b>
<b>Net cash provided by operating activities</b>	<b>\$ 96,803</b>

See accompanying notes to the basic financial statements

**Joshua Basin Water District**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended June 30, 2015**

**(1) Reporting Entity and Summary of Significant Accounting Policies**

**A. Organization and Operations of the Reporting Entity**

The Joshua Basin Water District (District) was organized in January 1963, under provisions of Division 12 of the Water Code of the State of California. The purpose of the District is to finance, construct, operate and maintain a water system and wastewater system to serve properties within the District's boundaries. The District services approximately 96 square miles in the unincorporated area of Joshua Tree, located in the Morongo Basin of San Bernardino County. The District is governed by a Board of Directors made up of five members elected by the qualified voters in the District.

The criteria used in determining the scope of the financial reporting entity is based on the provisions of Governmental Accounting Statements No. 61, *The Financial Reporting Entity*. The District is the primary governmental unit based on the foundation of a separately elected governing board that is elected by the citizens in a general popular election. Component units are legally separate organizations for which the elected officials of the primary government are financially accountable. The District is financially accountable if it appoints a voting majority of the organization's governing body and: 1) It is able to impose its will on that organization, or 2) There is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government.

The District normally conducts two monthly general meetings of the Board of Directors which are held on the first and third Wednesdays of the month in the District's office.

**B. Basis of Accounting and Measurement Focus**

The District reports its activities as an enterprise fund, which is used to account for operations that are financed and operated in a manner similar to a private business enterprise, where the intent of the District is that the cost of providing water to its service area on a continuing basis be financed or recovered primarily through user charges (water sales), capital grants and similar funding. Revenues and expenses are recognized on the full accrual basis of accounting. Revenues are recognized in the accounting period in which they are earned and expenses are recognized in the period incurred, regardless of when the related cash flows take place.

Operating revenues and expenses, such as water sales and water purchases, result from exchange transactions associated with the principal activity of the District. Exchange transactions are those in which each party receives and gives up essentially equal value. Management, administration and depreciation expenses are also considered operating expenses. Other revenues and expenses not included in the above categories are reported as non-operating revenues and expenses. Non-operating revenues and expenses, such as grant funding, investment income and interest expense, result from non-exchange transactions, in which the District gives (receives) value without directly (giving) value in exchange.

**C. Financial Reporting**

The District's basic financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP), as applied to enterprise funds. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The District solely operates as a special-purpose government which means it is only engaged in business-type activities; accordingly, activities are reported in the District's proprietary fund. Standards applicable to governmental entities that use proprietary fund include:

*Government Accounting Standards Board Statement No. 68*

For the fiscal year ended June 30, 2015, the District implemented Government Accounting Standards Board Statement No. 68 (GASB 68), *Accounting and Financial Reporting for Pensions*. The requirements of this statement are effective for the financial statement periods beginning after June 15, 2014.

**Joshua Basin Water District**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended June 30, 2015**

**(1) Reporting Entity and Summary of Significant Accounting Policies, continued**

**C. Financial Reporting, continued**

*Government Accounting Standards Board Statement No. 68, continued*

GASB 68 improves accounting and financial reporting by state and local governments for pensions. It also improves information provided by state and local governmental employers about financial support for pensions that is provided by other entities. This Statement results from a comprehensive review of the effectiveness of existing standards of accounting and financial reporting for pensions with regard to providing decision – useful information, supporting assessments of accountability and inter-period equity and creating additional transparency.

GASB 68 replaces the requirements of Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, as well as the requirements of Statement No. 50, *Pension Disclosures*, as they relate to pensions that are provided through pension plans administered as trusts or equivalent arrangements (hereafter jointly referred to as trusts) that meet certain criteria. The requirements of Statements 27 and 50 remain applicable for pensions that are not covered by the scope of this Statement.

*Government Accounting Standards Board Statement No. 71*

For the fiscal year ended June 30, 2015, the District implemented Government Accounting Standards Board Statement No. 71 (GASB 71), *Pension Transition for Contributions made Subsequent to the Measurement Date – An Amendment of GASB Statement No. 68*. The requirements of this statement are effective for the financial statement periods beginning after June 15, 2014. The provisions of this Statement are applied simultaneously with the provisions of GASB Statement No. 68.

GASB 71 improves accounting and financial reporting by addressing the issue in GASB 68 concerning transition provisions related to certain pension contributions made to defined benefit pension plans prior to implementation by employers and non-employer contributing entities. The issue relates to amounts associated with contributions, if any, made by a state or local government employer or non-employer contributing entity to a defined benefit pension plan after the measurement date of the government's beginning net pension liability.

**D. Assets, Deferred Outflows, Liabilities, Deferred Inflows and Net Position**

**1. Use of Estimates**

The preparation of the basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported changes in net position during the reporting period. Actual results could differ from those estimates.

**2. Cash and Cash Equivalents**

Substantially all of the District's cash is invested in interest bearing accounts. The District considers all highly liquid investments with a maturity of three months or less to be cash equivalents.

**3. Investments**

Changes in fair value that occur during a fiscal year are recognized as investment income reported for that fiscal year. Investment income includes interest earnings, changes in fair value, and any gains or losses realized upon the liquidation or sale of investments.

**4. Accounts Receivable and Allowance for Uncollectible Accounts**

The District extends credit to customers in the normal course of operations. When management deems customer accounts uncollectible, the District uses the allowance method for the reservation and write-off of those accounts.



**Joshua Basin Water District**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended June 30, 2015**

**(1) Reporting Entity and Summary of Significant Accounting Policies, continued**

**D. Assets, Deferred Outflows, Liabilities, Deferred Inflows and Net Position, continued**

**5. Property Taxes and Assessments**

The San Bernardino County Assessor's Office assesses all real and personal property within the County each year. The San Bernardino County Tax Collector's Offices bills and collects the District's share of property taxes and assessments. The San Bernardino County Treasurer's Office remits current and delinquent property tax collections to the District throughout the year. Property tax in California is levied in accordance with Article 13A of the State Constitution at one percent (1%) of countywide assessed valuations.

Property taxes receivable at year-end are related to property taxes collected by the San Bernardino County which have not been credited to the District's cash balance as of June 30. The property tax calendar is as follows:

Lien date	March 1
Levy date	July 1
Due dates	November 1 and March 1
Collection dates	December 10 and April 10

**6. Materials and Supplies Inventory**

Materials and supplies inventory consists primarily of water meters, pipe and pipefittings for construction and repair to the District's water transmission and distribution system. Inventory is valued at cost using the weighted-average method. Inventory items are charged to expense at the time that individual items are withdrawn from inventory or consumed.

**7. Prepaid Expenses**

Certain payments to vendors reflect costs or deposits applicable to future accounting periods and are recorded as prepaid items in the basic financial statements.

**8. Capital Assets**

Capital assets acquired and/or constructed are capitalized at historical cost. District policy has set the capitalization threshold for reporting capital assets at \$5,000. Donated assets are recorded at estimated fair market value at the date of donation. Upon retirement or other disposition of capital assets, the cost and related accumulated depreciation are removed from the respective balances and any gains or losses are recognized. Depreciation is recorded on a straight-line basis over the estimated useful lives of the assets as follows:

- Transmission and distribution system – 3 to 50 years
- Structures and improvements – 10 to 30 years
- Vehicles and large equipment – 5 to 10 years
- Office furniture and equipment – 5 to 10 years
- Water rights – 25 years
- Wastewater system in development – 15 years
- Surveys and plans – 2 to 5 years

**9. Deferred Outflows of Resources**

Deferred outflows of resources represent the consumption of resources that is applicable to future periods.

**Joshua Basin Water District**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended June 30, 2015**

**(1) Reporting Entity and Summary of Significant Accounting Policies, continued**

**D. Assets, Deferred Outflows, Liabilities, Deferred Inflows and Net Position, continued**

**10. Compensated Absences**

The District's policy is to permit employees to accumulate earned vacation up to a total of 400 hours, with amounts exceeding the limit being paid out as part of the employee's regular compensation. Upon termination of employment, employees are paid all unused vacation and forfeit any unused sick time.

**11. Deferred Inflows of Resources**

Deferred inflows of resources represent the acquisition of resources that is applicable to future periods.

**12. Pensions**

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plans (Plans) and addition to/deduction from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

GASB 68 requires that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

- Valuation Date: June 30, 2013
- Measurement Date: June 30, 2014
- Measurement Period: July 1, 2013 to June 30, 2014

**13. Net Position**

The financial statements utilize a net position presentation. Net position is categorized as follows:

- **Investment in Capital Assets** – Investment in capital assets, net of related debt consists of capital assets, net of accumulated depreciation and amortization, and reduced by outstanding balances of any debt, or other long-term borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- **Restricted** – Restricted consists of assets that have restrictions placed upon their use by external constraints imposed either by creditors (debt covenants), grantors, contributors, or laws and regulations of other governments or constraints imposed by law through enabling legislation.
- **Unrestricted** – Unrestricted consists of the net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of the net investment in capital assets or restricted component of net position.

**14. Water Sales and Services**

Water sales are billed on a monthly cyclical basis and recognize the respective revenues when they are earned.

**15. Capital Contributions**

Capital contributions represent cash and capital asset additions contributed to the District by property owners, granting agencies or real estate developers desiring services that require capital expenditures or capacity commitment.

**Joshua Basin Water District**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended June 30, 2015**

**(1) Reporting Entity and Summary of Significant Accounting Policies, continued**

**D. Assets, Deferred Outflows, Liabilities, Deferred Inflows and Net Position, continued**

**16. Budgetary Policies**

The District adopts a bi-annual non-appropriated budget for planning, control, and evaluation purposes. Budgetary control and evaluation are affected by comparisons of actual revenues and expenses with planned revenues and expenses for the period. Encumbrance accounting is not used to account for commitments related to unperformed contracts for construction and services.

**(2) Cash and Cash Equivalents**

***Authorized Deposits and Investments***

The District's investment policy authorizes investments in Certificates-of-deposit and the California Local Agency Investment Fund (LAIF). The District's investment policy does contain specific provisions intended to limit its exposure to interest rate risk, credit risk, custodial risk, and concentration of credit risk.

Cash and investments as of June 30, consist of the following:

		<u>2015</u>
Cash on hand	\$	2,100
Deposits held with financial institutions		235,338
Deposits held with California Local Agency Investment Fund		<u>6,026,728</u>
Total cash and investments	\$	<u><u>6,264,166</u></u>

***Investments Authorized by the California Government Code and the District's Investment Policy***

The table below identifies the investment types that are authorized by the District in accordance with the California Government Code (or the District's investment policy, where more restrictive). The table also identifies certain provisions of the California Government Code (or the District's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk.

<b>Authorized Investment Type</b>	<b>Maximum Maturity</b>	<b>Maximum Percentage Of Portfolio</b>	<b>Maximum Investment in One Issuer</b>
State and Local Agency Bonds	5 years	100%	None
U.S. Agency Obligations	5 years	None	None
State Obligations - CA and Others	5 years	None	None
CA Local Agency Obligations	5 years	None	None
Commercial Paper	270 days	40%	10%
Non-negotiable Certificates of Deposit	5 years	None	None
Negotiable Certificates of Deposit	5 years	30%	None
Repurchase agreements	1 year	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None

**Joshua Basin Water District**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended June 30, 2015**

**(2) Cash and Cash Equivalents, continued**

***Local Agency Investment Fund***

The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The fair value of the District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

***Custodial Credit Risk***

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and the District's investment policy does not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits. The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. Of the District's bank balances, up to \$250,000 held at each institution were federally insured and the remaining balance is collateralized in accordance with the Code; however, the collateralized securities are not held in the District's name.

The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Code and the District's investment policy contains legal and policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools.

***Interest Rate Risk***

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment the greater the sensitivity of its fair value to changes in market interest rates.

***Credit Risk***

Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization.

***Concentration of Credit Risk***

The District's investment policy does not contain various limitations on the amounts that can be invested in any one issuer as beyond as stipulated by the California Government Code. The District's deposit portfolio with governmental agencies such as the Local Agency Investment Fund (LAIF) was 96% of the District's total depository and investment portfolio as of June 30, 2015.

**Joshua Basin Water District  
Notes to the Financial Statements  
For the Fiscal Year Ended June 30, 2015**

**(3) Accounts Receivable – Water Sales and Services, net**

Accounts receivable, net consisted of the following as of June 30:

	<u>2015</u>
Accounts receivable – water sales	\$ 294,666
Unbilled water sales receivables	278,726
Standby charges receivables	553,669
Allowance for doubtful accounts	<u>(115,863)</u>
Total accounts receivable, net	<u>\$ 1,011,198</u>

**(4) Note Receivable – Hi-Desert Medical Center**

On July 1, 2012, the District executed a note receivable with the Hi-Desert Medical Center for \$1,119,156 for capacity charges due for sanitary sewer service to the Hi-Desert Medical Center Wastewater Treatment Plant. The note is to be repaid over a 15-year period (\$74,610 principal per year) with interest charged at the quarterly LAIF interest earnings rate. As of June 30, 2015, the note principal balance remaining was \$895,325. Accrued interest receivable on the note was \$2,315 and included in the accrued interest receivable balance at June 30, 2015.

**5) Prior Period Adjustment**

In fiscal year 2015, the District implemented GASB pronouncements 68 and 71 to recognize its proportionate share of the net pension liability.

As a result of the implementation, the District recognized the pension liability and recorded a net prior period adjustment of \$355,907 to decrease the proprietary activities' beginning net position. The adjustment was made to reflect the prior period costs related to the implementation of GASB 68 and 71.

The adjustment to net position is as follows:

Net position at July 1, 2014, as previously stated	\$ <u>36,978,431</u>
Effect of adjustment to record net pension liability	(394,062)
Effect of adjustment to record deferred pension outflows	<u>38,155</u>
Total adjustments	<u>(355,907)</u>
Net position at July 1, 2014, as restated	<u>\$ 36,622,524</u>

**(6) Deferred Outflows of Resources**

Changes in deferred outflows of resources for 2015, were as follows:

	<u>Balance 2014</u>	<u>Additions</u>	<u>Transfers</u>	<u>Amortization</u>	<u>Balance 2015</u>
Deferred outflows of resources:					
Pension contributions, 2014	\$ 38,155	-	(38,155)	-	-
Pension contributions, 2015	-	146,314	-	-	146,314
Adjustments due to differences in proportions	-	<u>1,310</u>	-	<u>(345)</u>	<u>965</u>
Total deferred outflows of resources	<u>\$ 38,155</u>	<u>147,624</u>	<u>(38,155)</u>	<u>(345)</u>	<u>147,279</u>

**Joshua Basin Water District**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended June 30, 2015**

**(7) Capital Assets**

Major capital assets additions during the years include upgrades and extensions of the District's water transmission and distribution systems, recharge facilities and equipment purchases in the following schedules:

Changes in capital assets for the year ended were as follows:

	<u>Balance 2014</u>	<u>Additions/</u>	<u>Deletions/ Transfers</u>	<u>Balance 2015</u>
<b>Non-depreciable assets:</b>				
Land and land rights	\$ 508,177	-	-	508,177
Construction-in-process	4,421,895	121,702	(4,055,942)	487,655
Total non-depreciable assets	<u>4,930,072</u>	<u>121,702</u>	<u>(4,055,942)</u>	<u>995,832</u>
<b>Depreciable assets:</b>				
Transmission and distribution system	40,152,771	344,446	-	40,497,217
Recharge facilities	4,598,927	4,500,989	-	9,099,916
Structures and improvements	850,283	46,923	-	897,206
Vehicles and large equipment	1,353,316	106,270	-	1,459,586
Office furniture and equipment	1,066,262	-	-	1,066,262
Water rights	263,759	-	-	263,759
Wastewater system in development	22,419	-	-	22,419
Surveys and plans	595,903	26,254	-	622,157
Total depreciable assets	<u>48,903,640</u>	<u>5,024,882</u>	<u>-</u>	<u>53,928,522</u>
<b>Accumulated depreciation:</b>				
Transmission and distribution mains	(19,441,923)	(938,893)	-	(20,380,816)
Recharge facilities	(7,665)	(99,480)	-	(107,145)
Structures and improvements	(385,878)	(28,422)	-	(414,300)
Vehicles and large equipment	(834,495)	(74,133)	-	(908,628)
Office furniture and equipment	(968,403)	(73,601)	-	(1,042,004)
Water rights	(202,464)	(10,216)	-	(212,680)
Wastewater system in development	(18,308)	(4,111)	-	(22,419)
Surveys and plans	(595,903)	(26,254)	-	(622,157)
Total accumulated depreciation	<u>(22,455,039)</u>	<u>(1,255,110)</u>	<u>-</u>	<u>(23,710,149)</u>
Total depreciable assets, net	<u>26,448,601</u>	<u>3,769,772</u>	<u>-</u>	<u>30,218,373</u>
<b>Total capital assets, net</b>	<u>\$ 31,378,673</u>	<u>3,891,474</u>	<u>(4,055,942)</u>	<u>31,214,205</u>

**Construction-In-Process**

The District is involved in construction projects throughout the year. Once completed, projects are capitalized and depreciated over the life of the asset. The balance of construction-in-process was \$487,655 as of June 30, 2015, as follows:

Construction-in-process consisted of the following projects:

<u>Project Description</u>	<u>2015</u>
Grading for new tank	\$ 238,199
Various other minor projects < \$100,000	<u>249,456</u>
Total construction-in-process	<u>\$ 487,655</u>

**Joshua Basin Water District**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended June 30, 2015**

**(8) Compensated Absences**

Changes to compensated absences for 2015, were as follows:

<u>Balance</u> <u>2014</u>	<u>Earned</u>	<u>Taken</u>	<u>Balance</u> <u>2015</u>	<u>Due within</u> <u>One Year</u>	<u>Due in more</u> <u>than one year</u>
\$ 123,219	242,695	(234,235)	131,679	32,920	98,759

**(9) Deferred Compensation Savings Plan**

For the benefit of its employees, the District participates in a 457 Deferred Compensation Program (Program). The purpose of this Program is to provide deferred compensation for public employees that elect to participate in the Program. Generally, eligible employees may defer receipt of a portion of their salary until termination, retirement, death or unforeseeable emergency. Until the funds are paid or otherwise made available to the employee, the employee is not obligated to report the deferred salary for income tax purposes.

Federal law requires deferred compensation assets to be held in trust for the exclusive benefit of the participants. Accordingly, the District is in compliance with this legislation. Therefore, these assets are not the legal property of the District, and are not subject to claims of the District's general creditors. Market value of all plan assets held in trust by ICMA-RC at June 30, 2015 was \$432,989.

The District has implemented GASB Statement No. 32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. Since the District has little administrative involvement and does not perform the investing function for this plan, the assets and related liabilities are not shown on the statement of net position.

**(10) Hi-Desert Medical Center Project**

In fiscal year 2013, the District was engaged by the Hi-Desert Medical Center (HDMC) to construct, own and operate the HDMC's Wastewater Treatment Plant (Plant). Please see note 4 for more details of the District's agreement with HDMC. During the construction phase, HDMC was making capital contributions to the District for the construction of the Wastewater Treatment Plant in the amount of \$2,901,551. Upon completion, it was agreed that HDMC will continue to own the Plant, while the District shall operate and maintain the Plant. In fiscal year 2015, the District incurred \$206,785 in reimbursable costs towards the project.

**(11) Long-Term Debt**

Changes in long-term debt amounts for the year were as follows:

	<u>Balance</u> <u>2014</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance</u> <u>2015</u>	<u>Current</u> <u>Portion</u>
Long-term debt:					
Bonds payable:					
1996 Bonds	\$ 3,370,000	-	(93,000)	3,277,000	98,000
Total bonds payable	\$ 3,370,000	-	(93,000)	3,277,000	98,000

**Joshua Basin Water District**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended June 30, 2015**

**(11) Long-Term Debt, continued**

***1996 Limited Obligation Improvement Bonds***

In March 1996, the District authorized the issuance of \$4,551,389 in Copper Mountain Mesa limited obligation improvement bonds pursuant to the provisions of the Municipal Improvement Act of 1913. The bonds are payable solely from and secured solely by special assessments on property parcels and the amounts held by the District. The District is not obligated to, but may in its sole discretion, advance available surplus funds from the District treasury. The bonds bear interest at 4.5% per annum.

Principal and interest are payable on March 2<sup>nd</sup> and September 2<sup>nd</sup> of each year as follows:

***1996 Limited Obligation Improvement Bonds, continued***

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2016	\$ 98,000	145,260	243,260
2017	102,000	140,760	242,760
2018	107,000	136,057	243,057
2019	111,000	131,153	242,153
2020	116,000	126,045	242,045
2021-2025	663,000	545,243	1,208,243
2026-2030	823,000	378,786	1,201,786
2031-2035	1,025,000	171,608	1,196,608
2036	<u>232,000</u>	<u>5,220</u>	<u>237,220</u>
Total	3,277,000	<u>1,780,132</u>	<u>5,057,132</u>
Current	<u>(98,000)</u>		
Long-term	<u>\$ 3,179,000</u>		

**(12) Defined Benefit Pension Plan**

***Plan Description***

All qualified permanent and probationary employees are eligible to participate in the District's separate Miscellaneous Employee Pension Plans, cost-sharing multiple employer defined benefit pension plans administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plan is established by State statute and Local Government resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website or may be obtained from their executive office: 400 P Street, Sacramento, CA, 95814.

***Benefits provided***

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: The Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.



**Joshua Basin Water District  
Notes to the Financial Statements  
For the Fiscal Year Ended June 30, 2015**

**(12) Defined Benefit Pension Plan, continued**

***Benefits provided, continued***

On September 12, 2012, the California Governor signed the California Public Employees' Pension Reform Act of 2013 (PEPRA) into law. PEPRA took effect January 1, 2013. The new legislation closed the District's CalPERS 2.5% at 55 Risk Pool Retirement Plan to new employee entrants effective December 31, 2013. All employees hired after January 1, 2013 are eligible for the District's CalPERS 2.0% at 62 Retirement Plan under PEPRA.

The Plans' provision and benefits in effect at June 30, 2015 are summarized as follows:

	<b>Miscellaneous Plan</b>	
	<b>Classic</b>	<b>PEPRA</b>
	Prior to January 1, 2011	On or after January 1, 2013
Hire date		
Benefit formula	2.5% @ 55	2.0% @ 62
Benefit vesting schedule	5 years of service	5 years of service
Benefit payments	monthly for life	monthly for life
Retirement age	50 - 55	52 - 67
Monthly benefits, as a % of eligible compensation	2.0% to 2.5%	1.0% to 2.5%
Required employee contribution rates	7.00%	6.50%
Required employer contribution rates	12.33%	6.70%

***Contributions***

Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates, for all public employers, be determined on an annual basis by the actuary and shall be effective on July 1 following notice of the change in rate. Funding contributions for the Plan is determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

As of the fiscal year ended June 30, 2015, the contributions recognized as part of pension expense for the Plan was as follows:

	<b>Miscellaneous Plan</b>
Contributions – employer	\$ 146,314
Total employer paid contributions	\$ 146,314

As of the fiscal year ended June 30, 2015, the District reported net pension liabilities for its proportionate shares of the net pension liability of the Plan as follows:

	<b>Proportionate Share of Pension Liabilities</b>
Miscellaneous Plan	\$ 288,403

**Joshua Basin Water District**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended June 30, 2015**

**(12) Defined Benefit Pension Plan, continued**

***Contributions, continued***

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2014, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2013, rolled forward to June 30, 2014, using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the pension liability for the Plan as of June 30, 2013 and 2014 was as follows:

	<b>Miscellaneous Plan</b>
Proportion – June 30, 2013 (Valuation Date)	0.00489%
Proportion – June 30, 2014 (Measurement Date)	0.00463%
Change – Increase (Decrease)	0.00026%

As a result of the implementation of the GASB 68 pronouncement at June 30, 2015, the District recognized pension expense of \$35,861 at June 30, 2015.

As of the fiscal year ended June 30, 2015, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

<b>Description</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Pension contributions subsequent to measurement date	\$ 146,314	-
Net differences between projected and actual earnings on plan investments	-	(96,916)
Adjustments due to differences in proportion	965	(7,414)
Total	\$ 147,279	(104,330)

As of June 30, 2015, employer pension contributions reported as deferred outflows of resources related to contributions subsequent to the measurement date of \$146,314 will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2016.

As of the fiscal year ended June 30, 2015, the District reported deferred outflows of resources and deferred inflows of resources for June 30, 2014 related to pensions as part of its adjustment to the beginning net position as of July 1, 2014 (Note 5) from the following sources:

<b>Description</b>	<b>Deferred Outflows of Resources</b>
Pension contributions between the valuation and measurement date	\$ 38,155

Employer pension contributions reported as deferred outflows of resources related to contributions between the valuation date and measurement date of \$38,155 were recognized as an adjustment to the beginning net position as of July 1, 2014.

**Joshua Basin Water District  
Notes to the Financial Statements  
For the Fiscal Year Ended June 30, 2015**

**(12) Defined Benefit Pension Plan, continued**

***Contributions, continued***

As a result of the implementation of the GASB 68 at June 30, 2015, the District recognized other amounts reported by the Plan actuarial as deferred outflows of resources and deferred inflows of resources related to the pension liability. Pension related amounts will be recognized as pension expense as follows.

<b>Fiscal Year Ending June 30:</b>	<b>Deferred Outflows/(Inflows) of Resources</b>
2016	\$ (26,532)
2017	(26,532)
2018	(26,072)
2019	(24,229)
2020	-
Thereafter	-

The total pension liability in the June 30, 2013 actuarial valuation report was determined using the following actuarial assumptions:

Actuarial cost method	Entry Age Normal in accordance with the requirements of GASB Statement No. 68
<b>Actuarial assumptions:</b>	
Discount rate	7.50%
Inflation	2.75%
Salary increases	Varies by Entry Age and Service
Investment Rate of Return	7.50 % Net of Pension Plan Investment and Administrative Expenses; includes inflation
Mortality Rate Table*	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit	Contract COLA up to 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter

\* The mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table, please refer to the 2014 experience study report. Further details of the Experience Study can be found on the CalPERS website.

***Discount Rate***

The Discount rate used to measure the total pension liability was 7.50% for the Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.50% discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.50% will be applied to all plans in the Public Employees' Retirement Fund (PERF). The stress test results are presented in a detailed report which can be obtained from the CalPERS website.

**Joshua Basin Water District**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended June 30, 2015**

**(12) Defined Benefit Pension Plan, continued**

***Discount Rate, continued***

According to Paragraph 30 of Statement 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The 7.50% investment return assumption used in this accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. An investment return excluding administrative expenses would have been 7.65%. Using this lower discount rate has resulted in a slightly higher Total Pension Liability and Net Pension Liability. CalPERS confirmed the materiality threshold for the difference in the calculation and did not find it to be a material difference.

CalPERS is scheduled to review all actuarial assumptions as part of its regular Asset Liability Management (ALM) review cycle that is scheduled to be completed in February 2018. Any changes to the Discount rate will require CalPERS Board action and proper stakeholder outreach. For these reasons, CalPERS expects to continue using a discount rate net of administrative expenses for GASB 67 and 68 calculations through at least the fiscal year ended 2017-2018. CalPERS will continue to check the materiality of the difference in the calculation until such time as it has changed its methodology.

The long-term expected rate of return on pension plan investments was determine using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculates over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation.

<b>Asset Class</b>	<b>New Strategic Allocation</b>	<b>Real Return Years 1–10*</b>	<b>Real Return Year 11+**</b>
Global Equity	47.0%	5.25%	5.71%
Global Fixed Income	19.0	0.99	2.43
Inflation Sensitive	6	0.45	3.36
Private Equity	12.0	6.83	6.95
Real Estate	11.0	4.50	5.13
Infrastructure and Forestland	3	4.50	5.09
Liquidity	2	(0.55)	(1.05)
Total	<u>100.0%</u>		

\* An expected inflation of 2.5% used for this period

\*\* An expected inflation of 3.0% used for this period

**Joshua Basin Water District  
Notes to the Financial Statements  
For the Fiscal Year Ended June 30, 2015**

**(12) Defined Benefit Pension Plan, continued**

***Sensitivity of the Proportionate Share of Net Pension Liability to Changes in the Discount Rate***

The following table presents the District's proportionate share of the net position liability for the Plan, calculated using the discount rate, as well as what the District's proportional share of the net pension liability would be if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate:

	<b>Discount Rate – 1% (6.50%)</b>	<b>Current Discount Rate (7.50%)</b>	<b>Discount Rate + 1% (8.50%)</b>
Plan's Net Pension Liability/(Asset) \$	513,844	288,403	101,307

***Pension Plan Fiduciary Net Position***

Detailed information about the pension plan's fiduciary net position is available in separately issued CalPERS financial reports. See pages 32 through 33 for the Required Supplementary Schedules.

**(13) Net Investment in Capital Assets, Net of Related Debt**

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

	<b>2015</b>
Investment in capital assets, net of related debt	
Capital assets, not being depreciated	\$ 995,832
Depreciable capital assets, net	30,218,373
Current:	
Bonds payable	(98,000)
Non-current:	
Bonds payable	(3,179,000)
	<u>\$ 27,937,205</u>

**(14) Unrestricted Net Position**

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

	<b>2015</b>
Non-spendable net position:	
Materials and supplies inventory	\$ 99,180
Prepaid expenses and other deposits	70,556
Total non-spendable net position	<u>169,736</u>
Spendable net assets are designated as follows:	
Capital replacement reserve	6,233,883
Rate stabilization reserve	3,116,941
Total spendable net position	<u>9,350,824</u>
Total unrestricted net position	<u>\$ 9,520,560</u>

**Joshua Basin Water District**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended June 30, 2015**

**(15) Morongo Basin Pipeline Project**

During the year ended June 30, 1991, the District executed an Agreement for construction, operation and financing of the Morongo Basin Pipeline project with the Mojave Water Agency (Agency). Pursuant to this Agreement, the Agency has constructed a pipeline to supply, on a wholesale basis, certain areas of San Bernardino County, including the Joshua Basin Water District, with water from the State Water Project.

Voters within the area to be served by the pipeline project approved the issuance of \$66,500,000 principal amount of general obligation bonds to finance the pipeline project. This resulted in the formation of Improvement District M of the Mojave Water Agency. In the Agreement, the District has agreed to make certain payments to the Agency to cover the District's share of fixed project costs, including debt service.

The District makes annual payments under the Agreement for Improvement District M's general obligation bond sales of \$12,000,000 principal amount in May 1991 (Series A) and \$40,735,000 principal amount in 1993 (Series B). The District is obligated to pay 27% of the debt service on Improvement District M's general obligation bonds.

Improvement District M bonds are general obligations of the Mojave Water Agency and are secured by and payable from the taxes levied upon the taxable property in Improvement District M. As part of the agreement, approximately 70% of the debt service will be derived from the levy of taxes on properties within Improvement District M, and 30% of the debt service on the bonds will be derived from payments to be made by the Mojave Water Agency participants.

In April 1996, \$50,485,000 of the Improvement District Bonds was refinanced with \$51,780,000 Improvement District M of the Mojave Water Agency General Obligation Bonds (Morongo Basin Pipeline Project) election of 1990, refunding Series of 1996. Interest rates range from 3.75% to 5.80%.

Payments of fixed project costs to the Agency have been classified as non-operating expenses in the amount of \$219,578 for the year ended June 30, 2015.

**(16) Joint-Venture: Joshua Basin – Hi-Desert Financing Authority**

In February 1991, the District and Hi-Desert Water District created the Joshua Basin – Hi-Desert Financing Authority (Authority) pursuant to the laws of the State of California. The Authority is a joint exercise of powers agreement by and between Joshua Basin Water District and Hi-Desert Water District. The purpose of the Authority is to cause the acquisition and construction of water facilities and to finance such projects through the issuance of bonds. The Authority has a five-member Board of Directors comprised of: (a) three members of the Board of Directors of Joshua Basin Water District and (b) two members of the Board of Directors of Hi-Desert Water District. Participation in the joint venture gives the District the ability to finance the cost of the installation and construction of any building, facility, structure, or other improvement which may be used to provide water to the lands and inhabitants of the District. As provided in the law, the Authority shall be a public entity separate from Joshua Basin Water District and Hi-Desert Water District. The debts, liabilities and obligations of the Authority shall not constitute debts, liabilities or obligations of Joshua Basin Water District or Hi-Desert Water District. The debts, liabilities and obligations of either Joshua Basin Water District or Hi-Desert Water District shall not constitute debts, liabilities or obligations of the other agency.

**Joshua Basin Water District**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended June 30, 2015**

**(17) Risk Management**

The District is exposed to various risks of loss related to torts, theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District is a member of the Association of California Water Agencies/Joint Powers Insurance Authority (ACWA/JPIA), an intergovernmental risk sharing joint powers authority created to provide self-insurance programs for California water agencies. The purpose of the ACWA/JPIA is to arrange and administer programs of self-insured losses and to purchase excess insurance coverage. At June 30, 2015, the District participated in the liability and property programs of the ACWA/JPIA as follows:

- General and auto liability, public officials and employees' errors and omissions: Total risk financing self-insurance limits of \$1,000,000, combined single limit at \$1,000,000 per occurrence. The JPIA purchases additional excess coverage layers: \$60 million per occurrence for general, auto and public officials liability, which increases the limits on the insurance coverage noted above.

In addition to the above, the District also has the following insurance coverage:

- Employee dishonesty coverage up to \$100,000 per loss includes public employee dishonesty, forgery or alteration and theft, disappearance and destruction coverages.
- Property loss, including boiler and machinery coverage is paid at the replacement cost for property on file \$17,410,865 if replaced within two years after the loss, otherwise paid on an actual cash value basis, to a combined total of \$150 million per occurrence, subject to a \$2,500 deductible per occurrence.
- Workers' compensation insurance up to California statutory limits for all work related injuries/illnesses covered by California law. The ACWA/JPIA is self-insured up to \$2.0 million and excess insurance coverage has been purchased.

Settled claims have not exceeded any of the coverage amounts in any of the last three fiscal years and there were no reductions in the District's insurance coverage during the year ending June 30, 2015. Liabilities are recorded when it is probable that a loss has been incurred and the amount of the loss can be reasonably estimated net of the respective insurance coverage. Liabilities include an amount for claims that have been incurred but not reported (IBNR). There was no IBNR claims payable as of June 30, 2015.

**(18) Governmental Accounting Standards Board Statements**

The Governmental Accounting Standards Board (GASB) has issued several pronouncements prior to June 30, 2015, that has effective dates that may impact future financial presentations.

***Governmental Accounting Standards Board Statement No. 72***

In February 2015, the GASB issued Statement No. 72 – *Fair Value Measurement and Application*. The objective of this Statement is to enhance comparability of financial statements among governments by measurement of certain assets and liabilities at their fair value using a consistent and more detailed definition of fair value and accepted valuation techniques. The definition of *fair value* is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. This Statement provides guidance for determining a fair value measurement for financial reporting purposes. This Statement also provides guidance for applying fair value to certain investments and disclosures related to all fair value measurements. The provisions of this Statement are effective for financial statements for periods beginning after December 15, 2015. The impact of the implementation of this Statement to the District's financial statements has not been assessed at this time.

**Joshua Basin Water District**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended June 30, 2015**

**(18) Governmental Accounting Standards Board Statements, continued**

***Governmental Accounting Standards Board Statement No. 73***

In June 2015, the GASB issued Statement No. 73 – *Accounting and Financial Reporting for Pensions*. The objective of this Statement is to improve the usefulness of information about pensions included in the general purpose external financial reports of state and local governments for making decisions and assessing accountability. This Statement establishes requirements for defined benefit pensions that are not within the Scope of Statement No. 68, *Accounting and Financial Reporting for Pensions*, as well as for the assets accumulated for purposes of providing those pensions. In addition, it establishes requirements for defined contribution pensions that are not within the scope of Statement No. 68. It also amends certain provisions of Statement No. 67, *Financial Reporting for Pension Plans*, and Statement No. 68 for pension plans as pensions that are within their respective scopes.

The requirements of this statement that address accounting and financial reporting by employers and governmental non-employer contributing entities for pensions that are not within the scope of Statement 68 are effective for financial statements for fiscal years beginning after June 15, 2016, and the requirements of this statement that address financial reporting for assets accumulated for purposes of providing those pensions are effective for fiscal years beginning after December 15, 2015. The requirements of this Statement for pension plans that are within the scope of Statement No. 67 or for pensions that are within the scope of Statement 68 are effective for fiscal years beginning after June 15, 2015. The impact of the implementation of this Statement to the District's financial statements has not been assessed at this time.

***Governmental Accounting Standards Board Statement No. 74***

In June 2015, the GASB issued Statement No. 74 – *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*. The objective of this Statement is to improve the usefulness or information about postemployment benefits other than pensions (other postemployment benefits of OPEB) included in the general purpose external financial reports of state and local governmental OPEB plans for making decisions and assessing accountability.

This Statement replaces Statements No. 43, *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*, as amended, and No. 57, *OPEB Measurements by Agent Employers and Multiple-Employer Plans*. It also includes requirements for defined contribution OPEB plans that replace the requirements for those OPEB plans in Statement No. 25, *Financial Reporting for Defined Benefit Pension Plans and Note Disclosures for Defined Contribution Plans*, as amended, Statement 43, and Statement No.50, *Pension Disclosures*.

The provisions of this Statement are effective for financial statements for periods beginning after December 15, 2016. The impact of the implementation of this Statement to the District's financial statements has not been assessed at this time.

***Governmental Accounting Standards Board Statement No. 75***

In June 2015, the GASB issued Statement No. 75 – *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The objective of this Statement is to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions (OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities.



**Joshua Basin Water District  
Notes to the Financial Statements  
For the Fiscal Year Ended June 30, 2015**

**(18) Governmental Accounting Standards Board Statements, continued**

***Governmental Accounting Standards Board Statement No. 75, continued***

This Statement replaces the requirements of Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, as amended, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*, for OPEB. The provisions of this Statement are effective for financial statements for periods beginning after December 15, 2017. The impact of the implementation of this Statement to the District's financial statements has not been assessed at this time.

***Governmental Accounting Standards Board Statement No. 76***

In June 2015, the GASB issued Statement No. 76 – *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. The objective of this Statement is to identify – in the context of the current governmental financial reporting environment – the hierarchy of generally accepted accounting principles (GAAP). The “GAAP hierarchy” consists of the sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with GAAP and the framework for selecting those principles. This statement reduces the GAAP hierarchy to two categories of authoritative GAAP and addresses the use of authoritative and non-authoritative literature in the event that the accounting treatment for a transaction or other event is not specified within the source of authoritative GAAP.

This Statement replaces the requirements of Statement No. 55, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. The provisions of this Statement are effective for financial statements for periods beginning after December 15, 2015, and should be applied retroactively.

***Governmental Accounting Standards Board Statement No. 77***

In August 2015, the GASB issued Statement No. 77 – *Tax Abatement Disclosures*. The objective of this Statement is to improve financial reporting by giving users of financial statements essential information that is not consistently or comprehensively reported to the public at present. Financial statement users need information about certain limitations on a government's ability to raise resources. This includes limitations on revenue-raising capacity resulting from governmental programs that use tax abatements to induce behavior by individuals and entities that is beneficial to the government or its citizens. Tax abatements are widely used by state and local governments, particularly to encourage economic development. This Statement is effective for financial statements for periods beginning after December 15, 2015. It is believed that the implementation of this Statement will not have a material effect to the District's financial statements.

**(19) Commitments and Contingencies**

***Grant Awards***

Grant funds received by the District are subject to audit by the grantor agencies. Such audit could lead to requests for reimbursements to the grantor agencies for expenditures disallowed under terms of the grant. Management of the District believes that such disallowances, if any, would not be significant.

***Construction Contracts***

The District has a variety of agreements with private parties relating to the installation, improvement or modification of water and wastewater facilities and distribution systems within its service area. The financing of such construction contracts is being provided primarily from the District's replacement reserves and capital contributions.

**Joshua Basin Water District**  
**Notes to the Financial Statements**  
**For the Fiscal Year Ended June 30, 2015**

**(19) Commitments and Contingencies, continued**

***Litigation***

In the ordinary course of operations, the District is subject to claims and litigation from outside parties. After consultation with legal counsel, the District believes the ultimate outcome of such matters, if any, will not materially affect its financial condition.

**(20) Subsequent Events**

Events occurring after June 30, 2015, have been evaluated for possible adjustment to the financial statements or disclosure as of November 30, 2015, which is the date the financial statements were available to be issued. The District is not aware of any subsequent events that would require recognition or disclosure in the financial statements.

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**Required Supplementary Information**

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**Joshua Basin Water District**  
**Schedule of the District's Proportionate Share of the Net Pension Liability**  
**As of June 30, 2015**  
**Last Ten Years\***

	<u>6/30/2014 (a)</u>
District's proportion of the net pension liability (asset)	0.00463%
District's proportionate share of the net pension liability (asset)	\$ <u>288,403</u>
District's covered-employee payroll (b)	\$ <u>1,385,362</u>
District's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	<u>20.82%</u>
Plan's fiduciary net position as a percentage of the total pension liability	<u>81.15%</u>

**Notes:**

- (a) Historical information is required only for measurement periods for which GASB 68 is applicable.
  - (b) Covered-Employee Payroll represented above is based on pensionable earnings provided by the employer. However, GASB 68 defines covered-employee payroll as the total payroll of employees that are provided pensions through the pension plan. Accordingly, if pensionable earnings are different than total earnings for covered-employees, the employer should display in the disclosure footnotes the payroll based on total earnings for the covered group and recalculate the required payroll related ratios.
- \* Fiscal Year 2015 was the first year of implementation, therefore only one year is shown.

**Joshua Basin Water District  
Schedule of Pension Plan Contributions  
As of June 30, 2015  
Last Ten Years\***

<u>Schedule of Pension Plan Contributions (a):</u>	<u>Fiscal Year 2013-2014</u>
Actuarially determined contribution (b)	\$ 138,973
Contributions in relation to the actuarially determined contribution (b)	<u>(138,973)</u>
Contribution deficiency (excess)	\$ -
District's covered payroll (c), (d)	\$ <u>1,385,362</u>
Contribution's as a percentage of covered-employee payroll (c)	<u>10.03%</u>

**Notes:**

- (a) Historical information is required only for measurement periods for which GASB 68 is applicable.
  - (b) Employers are assumed to make contributions equal to the actuarially determined contributions (which is the actuarially determined contribution). However, some employer's may choose to make additional contributions towards their side fund or unfunded liability. Employer contributions for such plans exceed the actuarially determined contributions. CalPERS has determined that employer obligations referred to as "side funds" do not conform to the circumstances described in paragraph 120 of GASB 68, therefore are not considered separately financed specific liabilities.
  - (c) Covered-Employee Payroll represented above is based on pensionable earnings provided by the employer. However, GASB 68 defines covered-employee payroll as the total payroll of employees that are provided pensions through the pension plan. Accordingly, if pensionable earnings are different than total earnings for covered-employees, the employer should display in the disclosure footnotes the payroll based on total earnings for the covered group and recalculate the required payroll-related ratios.
  - (d) Payroll from prior year (\$1,345,011) was assumed to increase by the 3.00 percent payroll growth assumption.
- \* Fiscal Year 2015 was the first year of implementation, therefore only one year is shown.

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**Report on Internal Controls and Compliance**

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**Independent Auditor's Report on Internal Controls Over Financial Reporting  
And on Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards***

Board of Directors  
Joshua Basin Water District  
Joshua Tree, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Joshua Basin Water District (District) as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprises the District's basic financial statements, and have issued our report thereon dated November 30, 2015.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Independent Auditor's Report on Internal Controls Over Financial Reporting  
And on Compliance and Other Matters Based on an Audit of Financial Statements  
Performed in Accordance with *Government Auditing Standards*, (continued)**

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**Fedak & Brown LLP**  
Cypress, California  
November 30, 2015

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**Joshua Basin Water District**

**Management Report**

**June 30, 2015**

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**Joshua Basin Water District**

**Management Report**

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**CONFIDENTIAL**

Board of Directors  
Joshua Basin Water District  
Joshua Tree, California

**Dear Members of the Board:**

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States; and the State Controller's Minimum Audit Requirements for California Special Agency's, the basic financial statements of the Joshua Basin Water District (District) as of and for the year ended June 30, 2015, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of District internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited period described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weakness or, significant deficiencies. Given these limitations during our audit we did not identify any deficiencies in internal control to be material weaknesses. However, material weaknesses may exist that have not been identified.

Our comments, all of which have been discussed with the appropriate members of management, are summarized as follows:

**Summary of Current Year Comments and Recommendations**

**None Noted**

**Summary of Prior Year Comments and Recommendations**

***Disclosure of Audit Adjustments and Reclassifications***

As your external auditor, we assume that the books and records of the District are properly adjusted before the start of the audit. In many cases, however, audit adjustments and reclassifications are made in the normal course of the audit process to present the District's financial statements in conformity with accounting principles generally accepted in the United States of America or for comparison purposes with the prior year. For the Board of Directors to gain a full and complete understanding and appreciation of the scope and extent of the audit process we have presented these audit adjustments and reclassifications as an attachment to this letter. There can be very reasonable explanations for situations of having numerous adjustments as well as having no adjustments at all. However, the issue is simply disclosure of the adjustments and reclassifications that were made and to provide the Board of Directors with a better understanding of the scope of the audit.

**Management's Response**

The District has reviewed and approved all of the audit adjustment and reclassification entries provided by the auditor and have entered those entries into the District's accounting system to close-out the District's year-end trial balance.

\*\*\*\*\*

This report is intended solely for the information and use of management and the Board of Directors of the District. This restriction is not intended to limit the distribution of this letter, which is a matter of public record.

We appreciate the courtesy and cooperation extended to us during our examination. We would be pleased to discuss the contents of this letter with you at your convenience. Please do not hesitate to contact us.

**Fedak & Brown LLP**  
Cypress, California  
November 30, 2015



**APPENDIX**

**Joshua Basin Water District  
Audit/Finance Committee Letter**

**June 30, 2015**

**DRAFT**

Board of Directors  
Joshua Basin Water District  
Joshua Tree, California

We have audited the basic financial statements of the Joshua Basin Water District (District) for the year ended June 30, 2015 and have issued our report thereon dated November 30, 2015. Generally accepted auditing standards require that we provide the Governing Board and management with the following information related to our audit of the District's basic financial statements.

**Auditor's Responsibility under United States Generally Accepted Auditing Standards**

As stated in our Audit Engagement Letter dated April 14, 2015, our responsibility, as described by professional standards, is to express an opinion about whether the basic financial statements prepared by management with oversight of the Governing Board are fairly presented, in all material respects, in conformity with United States generally accepted accounting principles. Our audit of the financial statements does not relieve the Governing Board or management of its responsibilities of oversight in the District's external financial reporting process or any other processes.

In planning and performing our audit, we considered the District's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Governmental Auditing Standards*.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

**Planned Scope and Timing of the Audit**

We performed the audit according to the planned scope and timing requirements previously communicated to management.

### **Qualitative Aspects of Accounting Practices**

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the basic financial statements.

As described in Note 5, 6 and 12 to the financial statements, the District changed accounting policies related to Governmental Accounting Standards Board Statement No. 68, Accounting and Financial Reporting for Pensions, and No. 71, Pension Transition for Contributions made Subsequent to the Measurement Date – An Amendment of GASB Statement No. 68, as of June 30, 2015. Accordingly, the cumulative effect of the accounting change as of the beginning of the year is reported in the Statement of Activities.

We noted no transactions entered into by the District during fiscal year 2015 for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

### **Management's Judgments, Accounting Estimates and Financial Disclosures**

Accounting estimates play an integral part in the preparation of basic financial statements by management and are based upon management's knowledge, experience and current judgment(s) about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the basic financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the position in the basic financial statements is (are):

Management's estimate of the fair value of cash and investments is based on information provided by financial institutions. We evaluated the key factors and assumptions used to develop the fair value of cash and investments in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of the allowance for delinquent/doubtful accounts is based on historical write-offs of past due delinquent/doubtful customer accounts, customer creditworthiness, and calculated assumptions of expected future write-offs. We evaluated the key factors and assumptions used to develop the allowance for delinquent/doubtful accounts in determining that it is reasonable in relation to the financial statements taken as a whole.

Management's estimate of capital assets depreciation is based on historical estimates of each capitalized item's useful life expectancy or cost recovery period. We evaluated the key factors and assumptions used to develop the capital asset depreciation calculations in determining that they are reasonable in relation to the financial statements taken as a whole.

Management's estimate of the defined benefit pension plan's deferred outflows of resources, net pension liability, and deferred inflows of resources are based on an actuarial evaluation of these amounts which was conducted by a third-party actuary. We evaluated the basis, actuarial methods and assumptions used by the actuary to calculate these amounts for the District to determine that it is reasonable in relation to the financial statements taken as a whole.

The disclosures in the basic financial statements are neutral, consistent and clear. Certain basic financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure(s) affecting the basic financial statements is (are):

The disclosure of fair value of cash and investments in Note 2 to the basic financial statements represents amounts susceptible to market fluctuations.

The disclosure of the District's allowance for delinquent/doubtful accounts in Note 3 to the basic financial statements represents amounts susceptible to external factors the District has no control over, such as, the state of the economy in the District's service area.

**Management’s Judgments, Accounting Estimates and Financial Disclosures, continued**

The disclosure of capital assets, net in Note 7 to the basic financial statements is based on historical information which could differ from actual useful lives of each capitalized item.

The disclosure of the District’s defined benefit pension plan in Note 5, 6 and 12 to the basic financial statements is based on actuarial assumptions which could differ from actual costs.

**Difficulties Encountered in Performing the Audit**

We encountered no significant difficulties in dealing with management in performing and completing our audit.

**Corrected and Uncorrected Misstatements**

Professional Standards require us to accumulate all known and likely misstatements identified during the audit, except those that are considered trivial, and communicate them to the appropriate level of management. (See Page 5)

**Disagreements with Management**

For the purpose of this letter, professional standards define a disagreement with management as a financial accounting, reporting or auditing matter, whether or not resolved to our satisfaction that could be significant to the basic financial statements or the auditor’s report. We are pleased to report that no such disagreements arose during the course of our audit of the District.

**Management Representations**

We have requested certain representations from management that are included in the Management Representational Letter to the Auditor dated November 30, 2015.

**Management Consultations with Other Independent Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves the application of an accounting principal to the District’s basic financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

**Other Audit Findings or Issues**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District’s auditor. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

**Conclusion**

We appreciate the cooperation extended us by Susan Greer, Anne Roman and the District staff in the performance of our audit testwork.

We will be pleased to respond to any questions you have about the foregoing. We appreciate the opportunity to continue to be of service to the District.

**Restriction on Use**

This report is intended solely for the information and use of the Board of Directors and management and is not intended to be and should not be used by anyone other than the specified, parties. This restriction is not intended to limit the distribution of this letter, which is a matter of public record.

**Fedak & Brown LLP**  
Cypress, California  
November 30, 2015

DRAFT



Joshua Basin Water District  
 Schedule of GASB 68 Adjustments  
 June 30, 2015

The District has recorded the following adjustments with regard to the adoption of Governmental Accounting Standards Board No 68 and 71.

**GASB 68 Entry No. 1** - To record prior period adjustment for change in accounting principle of GASB 68 as of June 30, 2014

100-13600	DEFERRED OUTFLOWS - PENSIONS	38,155.00	
300-31300	RETAINED EARNINGS (3)	355,907.00	
200-22360	NET PENSION LIABILITY		394,062.00
<b>Total</b>		<b>394,062.00</b>	<b>394,062.00</b>

**GASB 68 No. 2** - To reclassify 2014 contributions to NPL at June 30, 2015.

200-22360	NET PENSION LIABILITY	38,155.00	
100-13600	DEFERRED OUTFLOWS - PENSIONS		38,155.00
<b>Total</b>		<b>38,155.00</b>	<b>38,155.00</b>

**GASB 68 Entry No. 3** - To reclassify 2015 contributions to Deferred Outflows of Resources at June 30, 2015.

100-13600	DEFERRED OUTFLOWS - PENSIONS	146,314.00	
551-01230	RETIREMENT: PERS Classic 2%@55		131,864.00
551-01231	RETIREMENT: PERS Tier 2 2%@62		14,450.00
<b>Total</b>		<b>146,314.00</b>	<b>146,314.00</b>

**GASB 68 Entry No. 4** - To record changes in pension liability during FY13/14 at June 30, 2015.

200-22360	NET PENSION LIABILITY	67,504.00	
551-01230	RETIREMENT: PERS Classic 2%@55	119,377.00	
551-01230	RETIREMENT: PERS Classic 2%@55	223,531.00	
551-01231	RETIREMENT: PERS Tier 2 2%@62	18.00	
551-01231	RETIREMENT: PERS Tier 2 2%@62	5,776.00	
100-13600	DEFERRED OUTFLOWS - PENSIONS		8,752.00
200-23050	DEFERRED INFLOWS - PENSIONS		121,145.00
551-01230	RETIREMENT: PERS Classic 2%@55		90,166.00
551-01230	RETIREMENT: PERS Classic 2%@55		189,047.00
551-01231	RETIREMENT: PERS Tier 2 2%@62		14.00
551-01231	RETIREMENT: PERS Tier 2 2%@62		7,082.00
<b>Total</b>		<b>416,206.00</b>	<b>416,206.00</b>

**GASB 68 Entry No. 5** - To record changes in the deferred outflows and deferred inflows (amortization) during FY13/14 at June 30, 2015.

100-13600	DEFERRED OUTFLOWS - PENSIONS	2,303.00	
200-23050	DEFERRED INFLOWS - PENSIONS	24,229.00	
551-01231	RETIREMENT: PERS Tier 2 2%@62	341.00	
551-01230	RETIREMENT: PERS Classic 2%@55		26,873.00
<b>Total</b>		<b>26,873.00</b>	<b>26,873.00</b>

**GASB 68 Entry No. 6** - To adjust deferred outflows and inflows to agree with page 10 of the actuarial report.

100-13600	DEFERRED OUTFLOWS - PENSIONS	7,414.00	
200-23050	DEFERRED INFLOWS - PENSIONS		7,414.00
<b>Total</b>		<b>7,414.00</b>	<b>7,414.00</b>

JOSHUA BASIN WATER DISTRICT  
FINANCE COMMITTEE AGENDA REPORT

Meeting of the Finance Committee

November 30, 2015

Report to: Committee Members

Prepared by: Susan Greer 

TOPIC:  
1st QUARTER ENDING 9/30/15 FINANCIAL REPORT

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

ANALYSIS:  
Our 1st quarterly financial report is attached for fiscal year 15/16. We will discuss the enclosed information in detail at the meeting.

STRATEGIC PLAN ITEM:  
N/A

FISCAL IMPACT:  
N/A

OTHER IMPACTS:  
N/A



JOSHUA BASIN WATER DISTRICT  
1st QUARTER ENDING 9/30/15 FINANCIAL REPORT SUMMARY

CASH FLOW

\$807K water bill payments collected during the quarter  
\$90K property taxes/assessments collected during the quarter  
\$1.77M grant revenue received from CDPH  
\$172K spent on Copper Mountain Mesa Assessment District debt  
\$69K spent on capital projects during the quarter  
Total cash INcreased \$1.64M during the quarter due to grant fund receipt

CASH BALANCES

Capital spending has stabilized and grants are almost fully collected increasing cash balances  
Both Emergency and Opportunity Funds are at their target balances  
Total cash as of 9/30/15 is INcreased \$1.66M over last quarter, and \$4.12M from one year ago

PROPERTY TAX AND ASSESSMENT COLLECTIONS

Current year property tax collections have not begun yet.  
Year-end cleanup check received for fiscal 14/15.

BOARD REPORT

Total Revenues are 17% of budget, excluding property tax and assessment revenues  
Property taxes and assessments make up 35% of revenues  
Water Revenues are 27% of budget  
Total Expenses are 17% of budget  
Total expenses exceed total revenues by \$7K because taxes haven't been billed yet

CONSUMPTION STATISTICS

Usage for the 12 months ending 9/30/15 is 9.6% less than prior year and 12.1% less than two years ago  
The top 10 users represent the following types of businesses:

Hospital	4,876
Housing (multi-unit)	5,813
Public agency	5,462
Commercial	1,448
	<hr/>
	17,599





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[www.jbwd.com](http://www.jbwd.com)

## Cash Flow

July - September 2015

Beginning Cash 6,261,901.16

### SOURCE OF FUNDS:

Water A/R Collections	806,585.75	
Grant Revenues	1,774,013.33	
Turn On/Misc	95,411.07	
Consumer Deposits	14,909.18	
Project Deposits	4,513.23	
HDMC WWTP Operations Reimbursement	29,615.49	
HDMC WWTP Operations Overhead Revenue	6,663.48	
Property Taxes G.D.	9,303.29	
ID #2 Tax Collections	9,762.98	
Standby Collections - Prior	19,023.73	
Standby Collections - Current	37,355.04	
CMM Assessment Collections	15,009.54	
Water Capacity Charges	3,852.00	
Sewer Capacity Charges	0.00	
Meter Installation Fees	594.00	
Interest	4,242.35	
<b>TOTAL SOURCE OF FUNDS</b>		<b>2,830,854.46</b>

### FUNDS USED:

Debt Service	171,719.85	
Capital Additions	68,690.97	
Operating Expenses	442,007.68	
<b>Employee</b> Funded Payroll Taxes & CalPERS	139,546.35	
<b>Employer</b> Funded Payroll Taxes & CalPERS	66,788.64	
<b>Employee</b> Funded 457 Transfer	8,513.54	897,267.03
Bank Transfer Payroll	285,605.03	
Bank Transfer Fees/Charges	3,290.89	288,895.92
<b>TOTAL USE OF FUNDS</b>		<b>1,186,162.95</b>

Net Increase (Decrease)	1,644,691.51
Cash Balance at End of Period	7,906,592.67



1st Quarter Ending 9/30/15 CASH FLOW EXPLANATION

**Beginning Cash Balance 7/1/15** **\$6,261,901**

**Source of Funds (Revenues)**

Total cash received during the quarter from all sources 2,830,854

Grant Revenue from CDPH of \$1,774,013 received

Water bill and related payments of \$916,906 received from ratepayers

Property Tax/Assessment Payments of \$90,455 received

HDMC Funding of \$36,279 (Reimb \$30K, OH \$6K)

Project Deposits of \$4,513 received

**Use of Funds (Expenses)**

Total use of cash during the quarter for all purposes 1,186,163

CMMAD Debt - \$171,720

Capital costs during the quarter - \$68,691

- Compensation Study
- SCADA
- Chromium VI study
- Capital Improvement Plan development
- VX Software upgrade

Other Use of Funds costs indicated are average and typical

**Ending Cash Balance 9/30/15** **\$7,906,593**

Total cash increased during the quarter by \$1,645,000



CASH BALANCES 9/30/15

	9/30/15 <u>TOTAL</u>	LEGALLY <u>RESTRICTED</u>	DISTRICT <u>RESTRICTED</u>	COMPARISONS	
				6/30/2015 <u>Balance</u>	9/30/14 <u>Balance</u>
Petty Cash	600			600	600
Change Fund	1,500			1,500	1,500
General Fund	270,787			171,150	116,370
Payroll Fund	5,000			64,187	5,000
Credit Card Fund	0			0	91,086
LAIF					
Investment Fund	2,464,531			976,411	88,254
Emergency Fund	1,000,000		1,000,000	1,000,000	1,000,000
Equip & Tech Reserve	511,176		511,176	416,897	410,087
Opportunity Fund	2,000,000		2,000,000	2,000,000	683,050
Well & Booster Reserve	300,000		300,000	200,000	100,000
Consumer Deposits	257,977	257,977		261,071	248,542
Water Capacity	60,941	60,941		57,049	45,505
Sewer Capacity	524,133	524,133		446,846	512,761
CMM	262,597	262,597		418,587	230,315
Redemption Reserve	244,355	244,355		244,609	244,802
Prepayment	2,996	2,996		2,994	2,989
	<u>7,906,593</u>	<u>1,352,999</u>	<u>3,811,176</u>	<u>6,261,901</u>	<u>3,780,861</u>



**CASH BALANCE COMPARISONS      2015 to 2014**

	<u>9/30/2015</u>	<u>9/30/2014</u>	Change
<b>TOTAL CASH</b>	<u>7,906,593</u>	<u>3,780,861</u>	<u>4,125,732</u>
District RESTRICTED	3,811,176	2,193,137	1,618,039 increase
Legally RESTRICTED	1,352,999	1,284,914	68,085 decrease
UNRESTRICTED	2,742,418	302,810	2,439,608 increase

**Capital projects affect cash position**

Total cash balance as of 9/30/15 is increased \$1.6M over last quarter due primarily to receipt of grant funds  
 Total cash balance as of 9/30/15 is increased \$4.1M from one year ago, also due to receipt of grant funds  
 Both Emergency and Opportunity Funds are at the target goal balances.

**District-restricted funds have been Board-designated for a special purpose, but the Board may change this at any time**

Reserves - equipment and technology- for replacement of vehicles, equipment and technology  
 wells and boosters- for replacement of wells and boosters  
 Opportunity Fund - for special opportunities, such as early payoff of the ID#2 bonds in 2012, saving about \$19,000 interest  
 Emergency Fund - as the title implies, for emergencies, such as well failure or earthquake

**Legally-restricted funds are restricted by law for a specific purpose**

CMM funds received are all legally-restricted for costs associated with the CMM Assessment District  
 Consumer Deposits belong to customers and will eventually be returned or applied to account balances, as appropriate  
 Capacity Fees, both water and sewer, can legally be used only for costs associated with "growth," such as new infrastructure



Property Tax and Assessment Revenues and Collections as of 9/30/15

No CURRENT YEAR property taxes billed or received yet.

ID#2	2015/2016		2014/2015	
	<u>Revenue</u>	<u>Y-T-D Collections</u> % <u>Collected</u>	<u>Revenue</u>	<u>Y-T-D Collections</u> % <u>Collected</u>
General District Taxes			92,336	110,807 120%
CMM Assessment District Prior			404,000	385,588 95%
Standby Assessments Prior			252,525	219,111 87%
			1,151,913	1,001,116 87%
				<u>252,928</u>
TOTAL	0	0	1,900,774	2,036,967 107%

Final clean-up checks for fiscal year 14/15 received July 2015.

General District and Standby Assessments are District funds and can be used for any legal District purpose. CMM Assessment District funds are "pass-through" only; we are collecting funds to pass through to a third party. ID#2 funds are pay-back to the District, after early payoff of the debt; this is final year of assessment.



1st Quarter Ending 9/30/15 BOARD REPORT SUMMARY

As of September 30, 2015, we are through 25% of the fiscal year

**REVENUES**

- Total Revenues are 17% of budget
- Water Revenues are 27% of budget
- HDMC First quarter billing not yet prepared
- Property Tax Revenues amounts are still being calculated, not yet recorded
- Misc Revenues are 106% of budget, related to MWA reimbursement for demo garden repairs

<b><u>EXPENSES</u></b>	% of budget				
Production	12%	Costs tracking appropriately			
Distribution	19%	Costs tracking appropriately			
Customer Service	18%	Costs tracking appropriately			
Administration	17%	Costs tracking appropriately			
Engineering	21%	Costs tracking appropriately			
Finance	20%	Costs tracking appropriately			
Personnel	5%	Salary reflects long-term absence			
Bonds & Loans	37%	CMM principle payment for year made already			
HDMC Tmt. Plant	11%	Costs tracking appropriately			
Benefits Allocated	20%	Costs tracking appropriately			
Field Allocated	10%	Costs tracking appropriately			
Office Allocated	19%	Costs tracking appropriately			
<table border="0" style="width: 100%;"> <tr> <td style="width: 25%;"><b>TOTAL</b></td> <td style="width: 25%; text-align: center;"><b>17%</b></td> <td></td> </tr> </table>			<b>TOTAL</b>	<b>17%</b>	
<b>TOTAL</b>	<b>17%</b>				

**SUMMARY**

Total Operating Expenses exceed Total Revenues by \$7K because of \$1.8M unrecorded property tax revenues

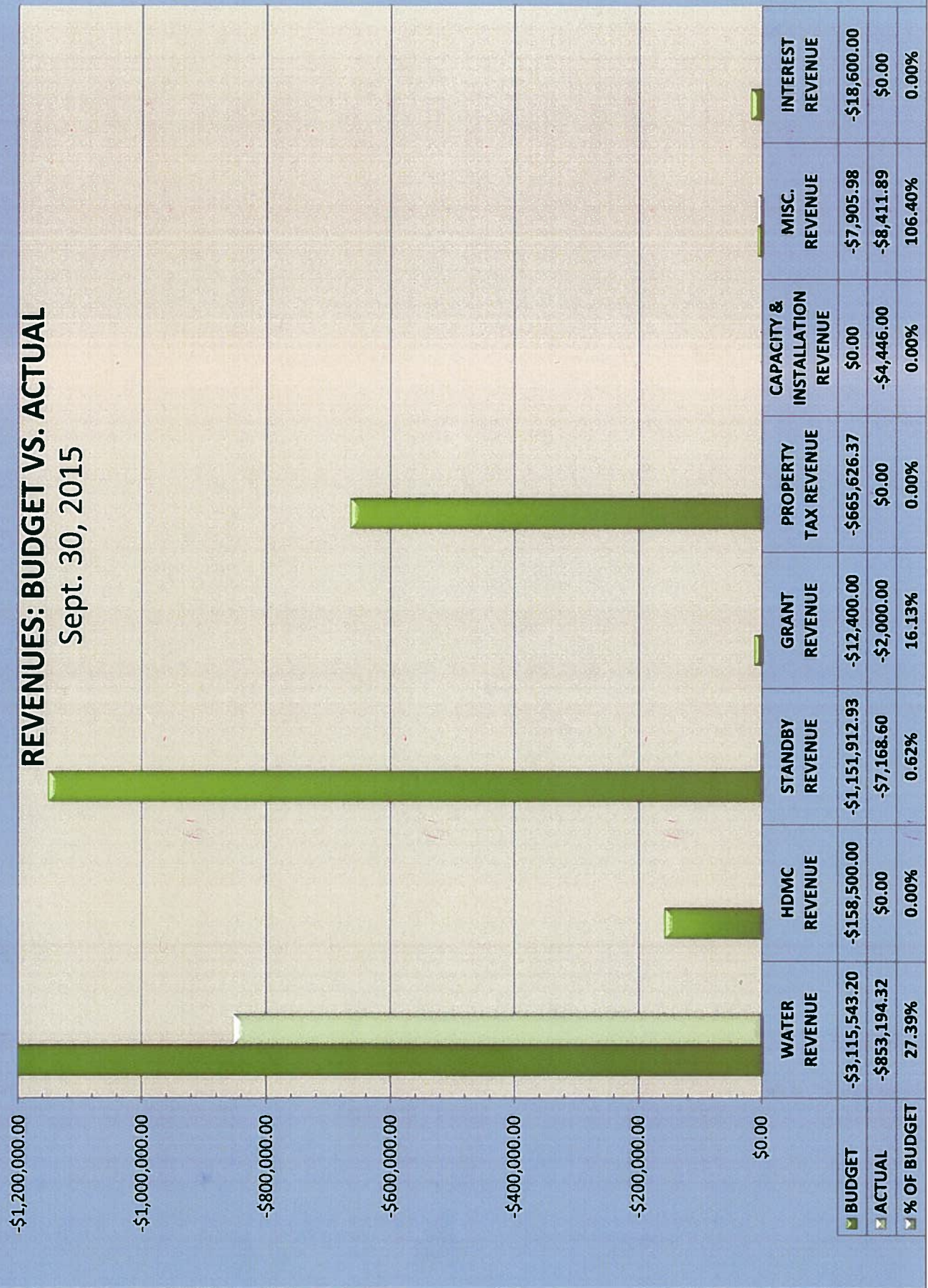
Total Operating Revenues are 17%, \$875K

Total Operating Expenses are also 17%, \$883K



# REVENUES: BUDGET VS. ACTUAL

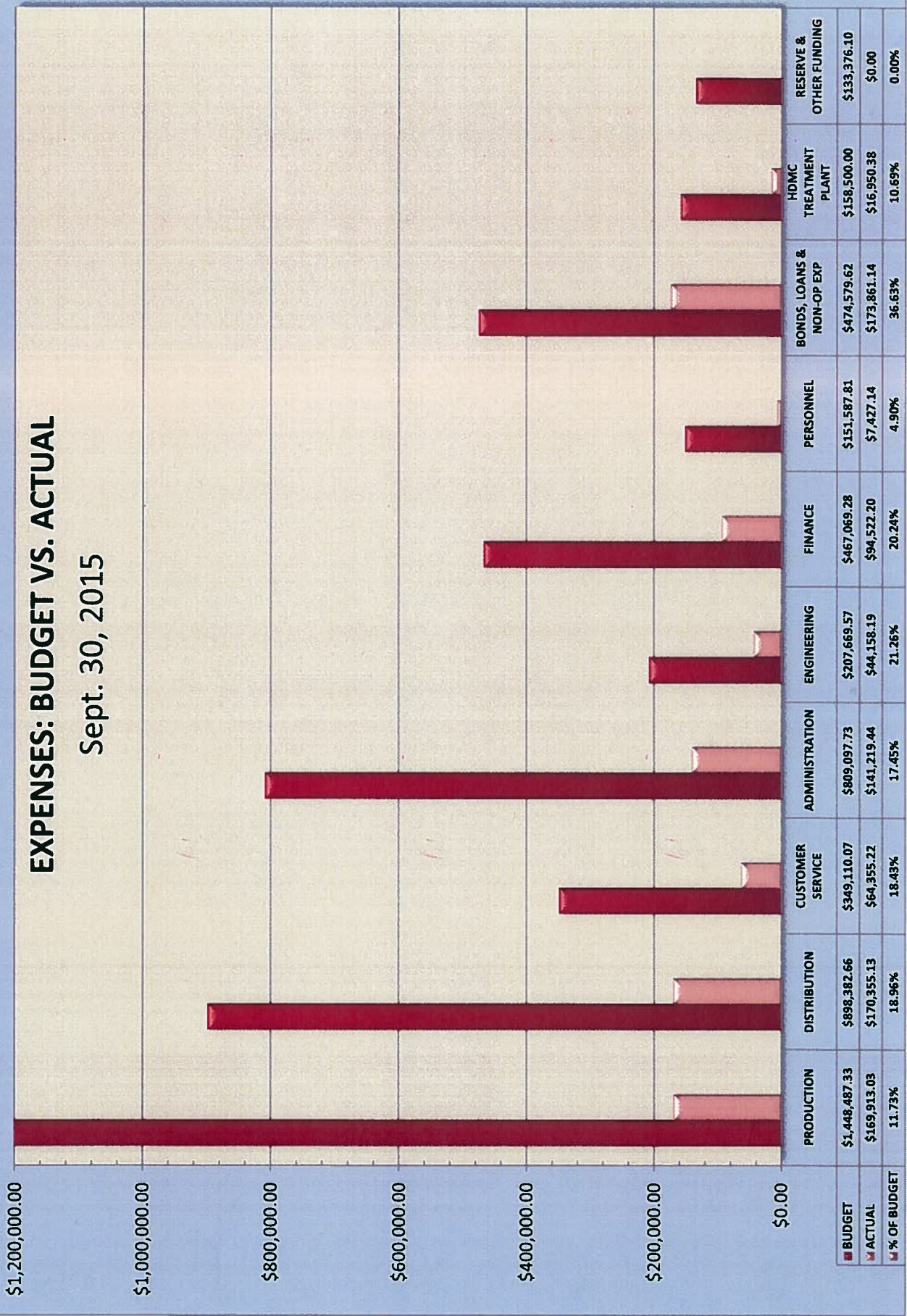
Sept. 30, 2015





# EXPENSES: BUDGET VS. ACTUAL

Sept. 30, 2015







# \*Budget Report (Board Report)

## Account Summary

For Fiscal: 2015-2016 Period Ending: 09/30/2015

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Revenue</b>							
<b>Program: 40 - ** Revenues **</b>							
<u>01-40-41010-FI</u>	METERED WATER SALES	1,600,000.00	1,600,000.00	147,900.26	466,864.75	-1,133,135.25	29.18 %
<u>01-40-41015-FI</u>	BASIC FEES	1,380,000.00	1,380,000.00	116,381.56	348,217.01	-1,031,782.99	25.23 %
<u>01-40-41030-FI</u>	PRIVATE FIRE PROTECTION SERV.	23,335.30	23,335.30	1,705.29	5,115.87	-18,219.43	21.92 %
<u>01-40-41040-FI</u>	SPECIAL SERVICES REVENUE	112,207.90	112,207.90	10,080.10	32,069.24	-80,138.66	28.58 %
<u>01-40-41045-FI</u>	HDMC WWTP OPERATIONS REIMB	129,432.00	129,432.00	0.00	0.00	-129,432.00	0.00 %
<u>01-40-41046-FI</u>	HDMC WWTP OVERHEAD/FEES RE	29,068.00	29,068.00	0.00	0.00	-29,068.00	0.00 %
<u>01-40-42100-FI</u>	STANDBY REVENUE-CURRENT	1,151,912.93	1,151,912.93	7,168.60	7,168.60	-1,144,744.33	0.62 %
<u>01-40-43000-FI</u>	PROPERTY TAX - G.D.	412,000.00	412,000.00	0.00	0.00	-412,000.00	0.00 %
<u>01-40-43020-FI</u>	ASSESSMENT REVENUE - CMM	253,626.37	253,626.37	0.00	0.00	-253,626.37	0.00 %
<u>01-40-44010-FI</u>	WATER CAPACITY CHARGES	0.00	0.00	0.00	3,852.00	3,852.00	0.00 %
<u>01-40-44030-FI</u>	METER INSTALLATION FEES	0.00	0.00	0.00	594.00	594.00	0.00 %
<u>01-40-44035-FI</u>	METER REPAIR REVENUE	0.00	0.00	0.00	927.45	927.45	0.00 %
<u>01-40-46121-FI</u>	GRANT REVENUE - LOCAL (MWA)	12,400.00	12,400.00	2,000.00	2,000.00	-10,400.00	16.13 %
<u>01-40-47000-FI</u>	MISCELLANEOUS REVENUE	7,905.98	7,905.98	1,606.00	8,410.89	504.91	106.39 %
<u>01-40-47002-FI</u>	INTEREST REVENUE - G.D.	18,600.00	18,600.00	0.00	0.00	-18,600.00	0.00 %
<u>01-40-47040-FI</u>	DEMO GARDEN DONATIONS	0.00	0.00	1.00	1.00	1.00	0.00 %
	<b>Program: 40 - ** Revenues ** Total:</b>	<b>5,130,488.48</b>	<b>5,130,488.48</b>	<b>286,842.81</b>	<b>875,220.81</b>	<b>-4,255,267.67</b>	<b>17.06 %</b>
	<b>Revenue Total:</b>	<b>5,130,488.48</b>	<b>5,130,488.48</b>	<b>286,842.81</b>	<b>875,220.81</b>	<b>-4,255,267.67</b>	<b>17.06 %</b>
<b>Expense</b>							
<b>Program: 01 - ** Production **</b>							
<u>01-01-5-01-01118-FI</u>	PRODUCTION SALARY	296,297.00	296,297.00	24,819.67	60,721.01	235,575.99	20.49 %
<u>01-01-5-01-02205-RL</u>	WATER TREATMENT EXPENSE	15,395.41	15,395.41	1,468.00	2,814.95	12,580.46	18.28 %
<u>01-01-5-01-02210-RL</u>	SMALL TOOLS - PRODUCTION	6,008.89	6,008.89	176.62	796.98	5,211.91	13.26 %
<u>01-01-5-01-03102-GM</u>	WATER RECHARGE PURCHASE	340,000.00	340,000.00	0.00	0.00	340,000.00	0.00 %
<u>01-01-5-01-03108-RL</u>	RECHARGE POND REPAIR & MAINT	42,600.00	42,600.00	0.00	0.00	42,600.00	0.00 %
<u>01-01-5-01-03111-RL</u>	EQUIPMENT RENTAL	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
<u>01-01-5-01-03115-RL</u>	PUMPING PLANT REPAIR & MAINT.	89,865.75	89,865.75	4,397.62	11,939.45	77,926.30	13.29 %
<u>01-01-5-01-03207-RL</u>	GENERATOR (LARGE) REPAIR & MA	14,400.00	14,400.00	0.00	0.00	14,400.00	0.00 %
<u>01-01-5-01-04004-RL</u>	LABORATORY SERVICES	12,680.35	12,680.35	1,011.00	1,011.00	11,669.35	7.97 %
<u>01-01-5-01-06105-RL</u>	POWER FOR PUMPING (ELECTRIC)	363,000.00	363,000.00	19,475.37	49,196.14	313,803.86	13.55 %
<u>01-01-5-01-06501-RL</u>	TELEMETRY / SCADA EXPENSE	47,623.90	47,623.90	2,891.09	2,891.09	44,732.81	6.07 %
<u>01-01-5-01-98001-FI</u>	EE BENEFITS ALLOCATED	159,030.38	159,030.38	34,659.70	34,659.70	124,370.68	21.79 %
<u>01-01-5-01-98002-FI</u>	FIELD EXPENSES ALLOCATED	58,585.65	58,585.65	5,882.71	5,882.71	52,702.94	10.04 %
	<b>Program: 01 - ** Production ** Total:</b>	<b>1,448,487.33</b>	<b>1,448,487.33</b>	<b>94,781.78</b>	<b>169,913.03</b>	<b>1,278,574.30</b>	<b>11.73 %</b>
<b>Program: 02 - ** Distribution **</b>							
<u>01-02-5-02-01130-FI</u>	DISTRIBUTION SALARY	432,261.00	432,261.00	34,778.19	94,637.53	337,623.47	21.89 %
<u>01-02-5-02-02211-JC</u>	SMALL TOOLS - DISTRIBUTION	11,840.00	11,840.00	77.43	269.44	11,570.56	2.28 %
<u>01-02-5-02-02920-FI</u>	INVENTORY-OVER & SHORT	2,300.00	2,300.00	0.00	919.08	1,380.92	39.96 %
<u>01-02-5-02-03106-JC</u>	MAINLINE AND LEAK REPAIR	94,400.05	94,400.05	4,311.08	11,738.91	82,661.14	12.44 %
<u>01-02-5-02-03206-JC</u>	TRACTOR REPAIR / MAINT.	10,281.12	10,281.12	775.03	866.16	9,414.96	8.42 %
<u>01-02-5-02-04005-JC</u>	UTILITY LOCATING (DIG ALERT)	10,491.52	10,491.52	1,435.39	2,796.36	7,695.16	26.65 %
<u>01-02-5-02-98001-FI</u>	EE BENEFITS ALLOCATED	246,139.96	246,139.96	50,551.56	50,551.56	195,588.40	20.54 %
<u>01-02-5-02-98002-FI</u>	FIELD EXPENSES ALLOCATED	90,669.01	90,669.01	8,576.09	8,576.09	82,092.92	9.46 %
	<b>Program: 02 - ** Distribution ** Total:</b>	<b>898,382.66</b>	<b>898,382.66</b>	<b>100,504.77</b>	<b>170,355.13</b>	<b>728,027.53</b>	<b>18.96 %</b>
<b>Program: 03 - ** Customer Service **</b>							
<u>01-03-5-03-01107-FI</u>	FIELD SALARY - CUSTOMER SERVICE	24,275.00	24,275.00	2,159.44	4,649.64	19,625.36	19.15 %
<u>01-03-5-03-01114-FI</u>	OFFICE SALARY - CUSTOMER SERV.	104,971.00	104,971.00	8,176.91	22,510.66	82,460.34	21.44 %
<u>01-03-5-03-03100-AGM</u>	METER INSTALLATION EXPENSE	0.00	0.00	448.09	448.09	-448.09	0.00 %
<u>01-03-5-03-03107-AGM</u>	METER SERVICE REPAIR	54,474.80	54,474.80	5,995.63	7,677.32	46,797.48	14.09 %

**\*Budget Report (Board Report)**

**For Fiscal: 2015-2016 Period Ending: 09/30/2015**

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<u>01-03-5-03-07007-AGM</u>	CREDIT CARD FEES (CUSTOMER)	6,311.50	6,311.50	0.00	0.00	6,311.50	0.00 %
<u>01-03-5-03-07010-AGM</u>	BAD DEBT	15,500.00	15,500.00	-208.83	-461.23	15,961.23	-2.98 %
<u>01-03-5-03-07015-AGM</u>	CUSTOMER SERVICE - OTHER	17,900.00	17,900.00	2,617.48	5,379.73	12,520.27	30.05 %
<u>01-03-5-03-98001-FI</u>	EE BENEFITS ALLOCATED	77,175.32	77,175.32	15,070.15	15,070.15	62,105.17	19.53 %
<u>01-03-5-03-98002-FI</u>	FIELD EXPENSES ALLOCATED	4,918.11	4,918.11	479.52	479.52	4,438.59	9.75 %
<u>01-03-5-03-98003-FI</u>	OFFICE EXPENSE ALLOCATED	43,584.34	43,584.34	8,601.34	8,601.34	34,983.00	19.73 %
<b>Program: 03 - ** Customer Service ** Total:</b>		<b>349,110.07</b>	<b>349,110.07</b>	<b>43,339.73</b>	<b>64,355.22</b>	<b>284,754.85</b>	<b>18.43 %</b>
<b>Program: 04 - ** Administration **</b>							
<u>01-04-5-04-01108-FI</u>	ADMINISTRATION SALARY	190,939.00	190,939.00	13,533.41	35,076.61	155,862.39	18.37 %
<u>01-04-5-04-01115-FI</u>	SAFETY SALARY	9,600.00	9,600.00	480.00	1,220.00	8,380.00	12.71 %
<u>01-04-5-04-01121-FI</u>	DIRECTORS SALARY	20,835.60	20,835.60	2,604.45	5,208.90	15,626.70	25.00 %
<u>01-04-5-04-01210-GM</u>	DIRECTORS / C.A.C. EDUCATION	9,500.00	9,500.00	0.00	190.00	9,310.00	2.00 %
<u>01-04-5-04-07008-GM</u>	BUSINESS EXPENSE	10,000.00	10,000.00	286.56	419.56	9,580.44	4.20 %
<u>01-04-5-04-07014-GM</u>	PUBLIC INFORMATION	47,000.00	47,000.00	4,168.41	9,268.33	37,731.67	19.72 %
<u>01-04-5-04-07016-GM</u>	MEMBERSHIP, DUES & SUBSCRIPT	18,000.00	18,000.00	0.00	10,413.00	7,587.00	57.85 %
<u>01-04-5-04-07020-GM</u>	WATER CONSERVATION EXPENSE	59,500.00	59,500.00	5,357.50	13,252.90	46,247.10	22.27 %
<u>01-04-5-04-07025-GM</u>	LEGAL SERVICES - NON-PERSONNEL	80,000.00	80,000.00	3,705.00	7,217.00	72,783.00	9.02 %
<u>01-04-5-04-07218-GM</u>	SAFETY EXPENSE	14,953.68	14,953.68	0.00	159.65	14,794.03	1.07 %
<u>01-04-5-04-07219-GM</u>	EMERGENCY PREPAREDNESS	6,000.00	6,000.00	0.00	0.00	6,000.00	0.00 %
<u>01-04-5-04-07401-GM</u>	PROPERTY INSURANCE	107,834.02	107,834.02	15,459.00	15,459.00	92,375.02	14.34 %
<u>01-04-5-04-98001-FI</u>	EE BENEFITS ALLOCATED	139,572.35	139,572.35	25,456.56	25,456.56	114,115.79	18.24 %
<u>01-04-5-04-98003-FI</u>	OFFICE EXPENSE ALLOCATED	95,363.08	95,363.08	17,877.93	17,877.93	77,485.15	18.75 %
<b>Program: 04 - ** Administration ** Total:</b>		<b>809,097.73</b>	<b>809,097.73</b>	<b>88,928.82</b>	<b>141,219.44</b>	<b>667,878.29</b>	<b>17.45 %</b>
<b>Program: 05 - ** Engineering **</b>							
<u>01-05-5-05-01109-FI</u>	ENGINEERING/GIS/IT SALARY	91,405.00	91,405.00	7,350.08	19,988.93	71,416.07	21.87 %
<u>01-05-5-05-02305-ENG</u>	MAPS/DRAFTING SUPPLIES	3,118.00	3,118.00	108.00	108.00	3,010.00	3.46 %
<u>01-05-5-05-04006-ENG</u>	PLAN CHECK / INSPECTION	0.00	0.00	0.00	4,332.00	-4,332.00	0.00 %
<u>01-05-5-05-04008-GM</u>	ENGINEERING CONTRACT SERVICES	25,000.00	25,000.00	1,490.00	1,490.00	23,510.00	5.96 %
<u>01-05-5-05-04013-ENG</u>	ENG-TRAINING, MAPPING & OTHE	1,669.16	1,669.16	0.00	0.00	1,669.16	0.00 %
<u>01-05-5-05-98001-FI</u>	EE BENEFITS ALLOCATED	52,544.88	52,544.88	10,715.09	10,715.09	41,829.79	20.39 %
<u>01-05-5-05-98003-FI</u>	OFFICE EXPENSE ALLOCATED	33,932.53	33,932.53	7,524.17	7,524.17	26,408.36	22.17 %
<b>Program: 05 - ** Engineering ** Total:</b>		<b>207,669.57</b>	<b>207,669.57</b>	<b>27,187.34</b>	<b>44,158.19</b>	<b>163,511.38</b>	<b>21.26 %</b>
<b>Program: 06 - ** Finance **</b>							
<u>01-06-5-06-01101-FI</u>	FINANCE SALARY	215,364.00	215,364.00	16,328.01	44,189.16	171,174.84	20.52 %
<u>01-06-5-06-04009-AGM</u>	ACCOUNTING SERVICES	24,100.00	24,100.00	1,800.00	1,800.00	22,300.00	7.47 %
<u>01-06-5-06-07001-AGM</u>	FINANCE - OTHER	19,000.00	19,000.00	1,453.03	5,589.40	13,410.60	29.42 %
<u>01-06-5-06-98001-FI</u>	EE BENEFITS ALLOCATED	125,368.82	125,368.82	25,226.48	25,226.48	100,142.34	20.12 %
<u>01-06-5-06-98003-FI</u>	OFFICE EXPENSE ALLOCATED	83,236.46	83,236.46	17,717.16	17,717.16	65,519.30	21.29 %
<b>Program: 06 - ** Finance ** Total:</b>		<b>467,069.28</b>	<b>467,069.28</b>	<b>62,524.68</b>	<b>94,522.20</b>	<b>372,547.08</b>	<b>20.24 %</b>
<b>Program: 07 - ** Personnel **</b>							
<u>01-07-5-07-01102-FI</u>	PERSONNEL SALARY	22,542.00	22,542.00	0.00	0.00	22,542.00	0.00 %
<u>01-07-5-07-01215-HR</u>	TRAINING & EE EDUCATION	26,000.00	26,000.00	108.00	304.58	25,695.42	1.17 %
<u>01-07-5-07-01905-HR</u>	EMPLOYMENT RECRUITING EXPEN	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
<u>01-07-5-07-01910-HR</u>	LABOR LEGAL FEES	45,000.00	45,000.00	2,589.90	2,589.90	42,410.10	5.76 %
<u>01-07-5-07-01915-HR</u>	PERSONNEL - OTHER	13,000.00	13,000.00	0.00	0.00	13,000.00	0.00 %
<u>01-07-5-07-98001-FI</u>	EE BENEFITS ALLOCATED	21,182.17	21,182.17	2,662.34	2,662.34	18,519.83	12.57 %
<u>01-07-5-07-98003-FI</u>	OFFICE EXPENSE ALLOCATED	18,863.64	18,863.64	1,870.32	1,870.32	16,993.32	9.91 %
<b>Program: 07 - ** Personnel ** Total:</b>		<b>151,587.81</b>	<b>151,587.81</b>	<b>7,230.56</b>	<b>7,427.14</b>	<b>144,160.67</b>	<b>4.90 %</b>
<b>Program: 09 - ** Bonds, Loans &amp; Non-Op Exp **</b>							
<u>01-09-5-09-08115-FI</u>	CMM PRINCIPLE	98,000.00	98,000.00	98,000.00	98,000.00	0.00	100.00 %
<u>01-09-5-09-08120-FI</u>	MORONGO BASIN PIPELINE	219,898.00	219,898.00	0.00	0.00	219,898.00	0.00 %
<u>01-09-5-09-08215-FI</u>	INTEREST EXPENSE - CMM	145,260.00	145,260.00	73,719.85	73,719.85	71,540.15	50.75 %
<u>01-09-5-09-08315-FI</u>	ID #2 BONDS COLLECTION CHARGE	0.00	0.00	0.00	24.18	-24.18	0.00 %
<u>01-09-5-09-08320-FI</u>	GENERAL TAX COLLECTION CHARG	1,055.25	1,055.25	0.00	23.81	1,031.44	2.26 %
<u>01-09-5-09-08325-FI</u>	ADMINISTRATION - CMM	10,366.37	10,366.37	0.00	2,093.30	8,273.07	20.19 %
<b>Program: 09 - ** Bonds, Loans &amp; Non-Op Exp ** Total:</b>		<b>474,579.62</b>	<b>474,579.62</b>	<b>171,719.85</b>	<b>173,861.14</b>	<b>300,718.48</b>	<b>36.63 %</b>

**\*Budget Report (Board Report)**

For Fiscal: 2015-2016 Period Ending: 09/30/2015

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Program: 20 - ** HDMC Treatment Plant **</b>							
<u>01-20-5-20-03101-AGM</u>	HDMC: OTHER	64,500.00	64,500.00	0.00	0.00	64,500.00	0.00 %
<u>01-20-5-20-04100-AGM</u>	HDMC: CONTRACTED OPERATION	74,000.00	74,000.00	9,546.62	13,714.18	60,285.82	18.53 %
<u>01-20-5-20-06100-AGM</u>	HDMC: PUMPING POWER	20,000.00	20,000.00	1,643.98	3,236.20	16,763.80	16.18 %
<b>Program: 20 - ** HDMC Treatment Plant ** Total:</b>		<b>158,500.00</b>	<b>158,500.00</b>	<b>11,190.60</b>	<b>16,950.38</b>	<b>141,549.62</b>	<b>10.69 %</b>
<b>Program: 42 - **RESERVE &amp; OTHER FUNDING-OP**</b>							
<u>01-42-5-99-00010-FI</u>	BUILDING RESERVE (FUNDED IN OP	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00 %
<u>01-42-5-99-00100-AGM</u>	EQUIP&TECH RESERVE (FUNDED IN	79,000.00	79,000.00	0.00	0.00	79,000.00	0.00 %
<u>01-42-5-99-00110-FI</u>	EQUIP&TECH RES ( OP USED)	-45,623.90	-45,623.90	0.00	0.00	-45,623.90	0.00 %
<u>01-42-5-99-00200-AGM</u>	WELL/BOOSTER/TANKS RES (FUND	100,000.00	100,000.00	0.00	0.00	100,000.00	0.00 %
<b>Program: 42 - **RESERVE &amp; OTHER FUNDING-OP** Total:</b>		<b>158,376.10</b>	<b>158,376.10</b>	<b>0.00</b>	<b>0.00</b>	<b>158,376.10</b>	<b>0.00 %</b>
<b>Program: 51 - ** Benefits Allocated **</b>							
<u>01-51-5-51-01211-FI</u>	COMPENSATED LEAVE	221,500.00	221,500.00	10,163.12	49,595.79	171,904.21	22.39 %
<u>01-51-5-51-01216-FI</u>	CAFETERIA PLAN EXPENSE	263,700.00	263,700.00	18,525.00	45,600.00	218,100.00	17.29 %
<u>01-51-5-51-01220-FI</u>	GROUP INSURANCE EXPENSE	8,662.40	8,662.40	162.28	1,124.79	7,537.61	12.98 %
<u>01-51-5-51-01225-FI</u>	WORKERS COMPENSATION INSUR	52,300.00	52,300.00	0.00	0.00	52,300.00	0.00 %
<u>01-51-5-51-01230-FI</u>	RETIREMENT: PERS Classic 2%@55	125,024.00	125,024.00	11,486.94	34,365.40	90,658.60	27.49 %
<u>01-51-5-51-01231-FI</u>	RETIREMENT: PERS Tier 2 2%@62	15,916.00	15,916.00	2,542.32	4,793.04	11,122.96	30.11 %
<u>01-51-5-51-01232-FI</u>	RETIREMENT: PERS - TEMP	2,115.48	2,115.48	185.47	443.76	1,671.72	20.98 %
<u>01-51-5-51-01233-FI</u>	RETIREMENT - 457 CONTRIBUTION	10,125.00	10,125.00	167.00	501.00	9,624.00	4.95 %
<u>01-51-5-51-01305-FI</u>	PAYROLL TAXES	121,671.00	121,671.00	10,034.49	27,918.10	93,752.90	22.95 %
<u>01-51-5-51-98000-FI</u>	ALLOCATED EXPENSES - BENEFITS	-821,013.88	-821,013.88	-164,341.88	-164,341.88	-656,672.00	20.02 %
<b>Program: 51 - ** Benefits Allocated ** Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>-111,075.26</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00 %</b>
<b>Program: 52 - ** Field Allocated **</b>							
<u>01-52-5-52-01240-D/P</u>	UNIFORMS (FIELD)	8,170.00	8,170.00	0.00	0.00	8,170.00	0.00 %
<u>01-52-5-52-02206-D/P</u>	SHOP EXPENSE - COMBINED	15,598.69	15,598.69	1,368.63	3,024.51	12,574.18	19.39 %
<u>01-52-5-52-02212-D/P</u>	SMALL TOOLS EXPENSE - COMBINE	7,050.00	7,050.00	568.75	725.43	6,324.57	10.29 %
<u>01-52-5-52-03205-D/P</u>	TOOL / EQUIP REPAIR	4,232.80	4,232.80	0.00	0.00	4,232.80	0.00 %
<u>01-52-5-52-03905-D/P</u>	BUILDING REPAIR/MAINT-SHOP/SI	13,695.36	13,695.36	392.18	1,548.83	12,146.53	11.31 %
<u>01-52-5-52-05005-D/P</u>	FUEL-VEHICLES	42,640.00	42,640.00	0.00	4,820.06	37,819.94	11.30 %
<u>01-52-5-52-05010-D/P</u>	AUTO EXPENSE - FIELD	31,143.59	31,143.59	1,823.84	1,933.49	29,210.10	6.21 %
<u>01-52-5-52-05015-FI</u>	EQUIPMENT CLEARING ACCOUNT	0.00	0.00	0.00	-172.82	172.82	0.00 %
<u>01-52-5-52-06305-ENG</u>	COMMUNICATIONS	19,337.92	19,337.92	1,274.57	2,978.82	16,359.10	15.40 %
<u>01-52-5-52-07009-D/P</u>	REGULATORY, PERMITS, ETC	12,304.41	12,304.41	0.00	80.00	12,224.41	0.65 %
<u>01-52-5-52-98000-FI</u>	ALLOCATED EXPENSES - FIELD	-154,172.77	-154,172.77	-14,938.32	-14,938.32	-139,234.45	9.69 %
<b>Program: 52 - ** Field Allocated ** Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>-9,510.35</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00 %</b>
<b>Program: 53 - ** Office Allocated **</b>							
<u>01-53-5-53-01405-AGM</u>	TEMPORARY LABOR FEES	39,074.40	39,074.40	3,007.91	6,124.92	32,949.48	15.68 %
<u>01-53-5-53-02105-AGM</u>	OFFICE SUPPLIES & EQUIPMENT	54,000.00	54,000.00	985.27	5,569.54	48,430.46	10.31 %
<u>01-53-5-53-02110-AGM</u>	POSTAGE	24,719.73	24,719.73	517.00	4,033.99	20,685.74	16.32 %
<u>01-53-5-53-03906-AGM</u>	BUILDING REPAIR/MAINT - OFFICE	23,447.16	23,447.16	1,548.36	2,474.04	20,973.12	10.55 %
<u>01-53-5-53-04015-AGM</u>	COMPUTER SOFTWARE & SUPPOR	75,000.00	75,000.00	17,591.84	18,113.23	56,886.77	24.15 %
<u>01-53-5-53-05010-AGM</u>	AUTO EXPENSE - OFFICE	5,713.76	5,713.76	63.23	648.58	5,065.18	11.35 %
<u>01-53-5-53-06205-AGM</u>	TELEPHONE AND UTILITIES	53,025.00	53,025.00	5,614.28	16,626.62	36,398.38	31.36 %
<u>01-53-5-53-98000-FI</u>	ALLOCATED EXPENSES - OFFICE	-274,980.05	-274,980.05	-53,590.92	-53,590.92	-221,389.13	19.49 %
<b>Program: 53 - ** Office Allocated ** Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>-24,263.03</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00 %</b>
<b>Program: 95 - ** Overhead **</b>							
<u>01-95-6-60-60002-FI</u>	OVERHEAD - GENERAL & ADMIN (5	0.00	0.00	0.00	-80.25	80.25	0.00 %
<u>01-95-6-60-60004-FI</u>	OVERHEAD - LABOR (5390)	0.00	0.00	0.00	-178.51	178.51	0.00 %
<b>Program: 95 - ** Overhead ** Total:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-258.76</b>	<b>258.76</b>	<b>0.00 %</b>
<b>Expense Total:</b>		<b>5,122,860.17</b>	<b>5,122,860.17</b>	<b>462,559.49</b>	<b>882,503.11</b>	<b>4,240,357.06</b>	<b>17.23 %</b>
<b>Report Surplus (Deficit):</b>		<b>7,628.31</b>	<b>7,628.31</b>	<b>-175,716.68</b>	<b>-7,282.30</b>	<b>-14,910.61</b>	<b>-95.46 %</b>

**Group Summary**

Program	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<b>Revenue</b>						
40 - ** Revenues **	5,130,488.48	5,130,488.48	286,842.81	875,220.81	-4,255,267.67	17.06 %
<b>Revenue Total:</b>	<b>5,130,488.48</b>	<b>5,130,488.48</b>	<b>286,842.81</b>	<b>875,220.81</b>	<b>-4,255,267.67</b>	<b>17.06 %</b>
<b>Expense</b>						
01 - ** Production **	1,448,487.33	1,448,487.33	94,781.78	169,913.03	1,278,574.30	11.73 %
02 - ** Distribution **	898,382.66	898,382.66	100,504.77	170,355.13	728,027.53	18.96 %
03 - ** Customer Service **	349,110.07	349,110.07	43,339.73	64,355.22	284,754.85	18.43 %
04 - ** Administration **	809,097.73	809,097.73	88,928.82	141,219.44	667,878.29	17.45 %
05 - ** Engineering **	207,669.57	207,669.57	27,187.34	44,158.19	163,511.38	21.26 %
06 - ** Finance **	467,069.28	467,069.28	62,524.68	94,522.20	372,547.08	20.24 %
07 - ** Personnel **	151,587.81	151,587.81	7,230.56	7,427.14	144,160.67	4.90 %
09 - ** Bonds, Loans & Non-Op Exp **	474,579.62	474,579.62	171,719.85	173,861.14	300,718.48	36.63 %
20 - ** HDMC Treatment Plant **	158,500.00	158,500.00	11,190.60	16,950.38	141,549.62	10.69 %
42 - **RESERVE & OTHER FUNDING-OP**	158,376.10	158,376.10	0.00	0.00	158,376.10	0.00 %
51 - ** Benefits Allocated **	0.00	0.00	-111,075.26	0.00	0.00	0.00 %
52 - ** Field Allocated **	0.00	0.00	-9,510.35	0.00	0.00	0.00 %
53 - ** Office Allocated **	0.00	0.00	-24,263.03	0.00	0.00	0.00 %
95 - ** Overhead **	0.00	0.00	0.00	-258.76	258.76	0.00 %
<b>Expense Total:</b>	<b>5,122,860.17</b>	<b>5,122,860.17</b>	<b>462,559.49</b>	<b>882,503.11</b>	<b>4,240,357.06</b>	<b>17.23 %</b>
<b>Report Surplus (Deficit):</b>	<b>7,628.31</b>	<b>7,628.31</b>	<b>-175,716.68</b>	<b>-7,282.30</b>	<b>-14,910.61</b>	<b>-95.46 %</b>

### Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
01 - GENERAL FUND	7,628.31	7,628.31	-175,716.68	-7,282.30	-14,910.61
Report Surplus (Deficit):	7,628.31	7,628.31	-175,716.68	-7,282.30	-14,910.61



JOSHUA BASIN WATER DISTRICT

Consumption Statistics as of 9/30/15

Consumption - 12 months ending:	CURRENT 9/30/2015	PRIOR 1 9/30/2014	PRIOR 2 9/30/2013
CCF	513,918	568,438	584,432
Gallons	384,410,664	425,191,624	437,155,136
Acre Feet	1,180	1,305	1,342
Change/PY	-9.59% decrease	-2.74% decrease	
Change 2013 - 2015			-12.07% decrease

CONSUMPTION RANKING - TOP TEN - Quarter Ending 9/30/15

<u>Ranking</u>	<u>Account Name</u>	<u>Consumption (CCF)</u>
1	Hi Desert Medical Center (hospital)	3,851
2	Joshua Tree Parks & Recreation	3,671
3	Quail Springs Village Apartments	2,263
4	Joshua Tree Memorial Park	1,448
5	Lazy H Mobilehome Park	1,385
6	William Pyle (mobilehome park)	1,288
7	Hi Desert Medical Center (continuing care)	1,025
8	Morongo Unified School District (3 locations)	1,023
9	J & H Asset Property Mgmt ( mobilehome park)	877
10	San Bernardino County office	768
		<hr/> 17,599

Breakdown of Top Ten Users by type:

Hospital/Medical	4,876
Housing (multi-unit)	5,813
Public agency	5,462
Commercial	1,448
	<hr/> 17,599



Joshua Basin Water District

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By Check Number

Date Range: 10/01/2015 - 10/31/2015

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
Bank Code: AP-AP Cash						
VEN01612 <u>INV0000581</u>	JACKSON, MATTHEW Invoice	10/01/2015	10/01/2015 Regular JACKSON, MATTHEW	0.00 0.00	200.83 200.83	56635
VEN01611 <u>INV0000580</u>	STAGNER, RICHARD H Invoice	10/01/2015	10/01/2015 Regular STAGNER, RICHARD H	0.00 0.00	47.20 47.20	56636
VEN01614 <u>INV0000583</u>	CASAS, JENNIFER Invoice	10/06/2015	10/06/2015 Regular CASAS, JENNIFER	0.00 0.00	46.23 46.23	56637
VEN01613 <u>INV0000582</u>	ROSS, DAVID M Invoice	10/06/2015	10/06/2015 Regular ROSS, DAVID M	0.00 0.00	42.37 42.37	56638
000504 <u>5459</u>	ACTION PUMPING, INC. Invoice	10/07/2015	10/07/2015 Regular HDMC WW: PUMPING	0.00 0.00	1,075.00 1,075.00	56639
001012 <u>1001</u>	BARTLE WELLS ASSOCIATES Invoice	10/07/2015	10/07/2015 Regular RATE & FEE STUDY - INACTIVE METERS	0.00 0.00	2,000.00 2,000.00	56640
004110 <u>BW1015</u> <u>BW1015B</u> <u>BW1015C</u>	BURRTEC WASTE & RECYCLING SVCS Invoice Invoice Invoice	10/07/2015 10/07/2015 10/07/2015	10/07/2015 Regular RECYCLING - OCT 15 TRASH REMOVAL - OCT 15 TRASH REMOVAL - OCT 15	0.00 0.00 0.00	412.54 59.58 267.18 85.78	56641
001005 <u>BA1015</u>	BANK OF AMERICA Invoice	10/07/2015	10/07/2015 Regular DIRECTOR & EE TRAINING	0.00 0.00	700.00 700.00	56642
001004 <u>BA1015</u>	BUSINESS CARD Invoice	10/07/2015	10/07/2015 Regular PUMP PLANT/SMALL TOOLS/SHOP EXPEN	0.00 0.00	3,104.37 3,104.37	56643
001555 <u>151003192101</u>	CENTRATEL Invoice	10/07/2015	10/07/2015 Regular DISPATCH SERVICES - SEPT 15	0.00 0.00	252.46 252.46	56644
000230 000230 <u>CF0915</u>	CHARLES Z. FEDAK & COMPANY, CPA'S CHARLES Z. FEDAK & COMPANY, CPA'S Invoice	10/07/2015 10/07/2015 10/07/2015	10/07/2015 Regular 10/07/2015 Regular FINANCIAL AUDIT 14/15	0.00 0.00 0.00	-6,400.00 6,400.00 6,400.00	56645 56645
000330 <u>CS100115</u>	CURT SAUER Invoice	10/07/2015	10/07/2015 Regular REIMB: AUG/SEPT 15 MONTHLY MILEAGE	0.00 0.00	470.93 470.93	56646
000252 <u>201106</u>	DEBORAH S. MALLANTS Invoice	10/07/2015	10/07/2015 Regular TEMPORARY LABOR	0.00 0.00	695.07 695.07	56647
002420 <u>S1300300</u>	DLT SOLUTIONS, INC Invoice	10/07/2015	10/07/2015 Regular 2016 AUTOCAD SUBSCRIPT RENEWAL	0.00 0.00	1,325.28 1,325.28	56648
003025 <u>5-171-34870</u>	FEDEX Invoice	10/07/2015	10/07/2015 Regular SHIPPING: MONUMENT MANOR J#C1500	0.00 0.00	15.05 15.05	56649
000058 <u>10144549</u> <u>70025461</u>	GARDA CL WEST, INC. Invoice Invoice	10/07/2015 10/07/2015 10/07/2015	10/07/2015 Regular COURIER FEES - OCT 15 EVENXCHANGE FEES - SEPT 15	0.00 0.00 0.00	546.19 533.98 12.21	56650
010900 <u>749216</u> <u>755890</u> <u>755959</u>	USABLUEBOOK Invoice Invoice Invoice	10/07/2015 10/07/2015 10/07/2015 10/07/2015	10/07/2015 Regular PUMPING PLANT SUPPLIES PUMPING PLANT SUPPLIES PUMPING PLANT SUPPLIES	0.00 0.00 0.00 0.00	10,975.97 1,046.35 6,873.22 3,056.40	56651
006200	MCALLISTERS JANITORIAL SERV.	10/07/2015	10/07/2015 Regular	0.00	580.00	56652

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Date Range: 10/01/2015 - 10/31/2015

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>6038B</u>	Invoice	10/07/2015	JANITORIAL SERVICES - SEPT 15	0.00	580.00	
004720	INLAND WATER WORKS	10/07/2015	Regular	0.00	7,727.15	56653
<u>277599</u>	Invoice	10/07/2015	INVENTORY	0.00	3,833.97	
<u>277702</u>	Invoice	10/07/2015	RECHARGE MAINTENANCE SUPPLIES	0.00	93.15	
<u>277810</u>	Invoice	10/07/2015	INVENTORY/ MAINLINE & LEAK REPAIR S	0.00	2,671.43	
<u>278016</u>	Invoice	10/07/2015	INVENTORY	0.00	307.80	
<u>278017</u>	Invoice	10/07/2015	METER SERVICE REPAIR	0.00	820.80	
013197	INTER VALLEY POOL SUPPLY, INC.	10/07/2015	Regular	0.00	521.50	56654
<u>80171</u>	Invoice	10/07/2015	WATER TREATMENT EXPENSE	0.00	223.50	
<u>80856</u>	Invoice	10/07/2015	WATER TREATMENT EXPENSE	0.00	298.00	
009054	KATHLEEN J. RADNICH	10/07/2015	Regular	0.00	620.22	56655
<u>150927-1</u>	Invoice	10/07/2015	PUBLIC RELATIONS SERVICES	0.00	620.22	
000134	KENNEDY/JENKS CONSULTANTS, INC.	10/07/2015	Regular	0.00	3,055.00	56656
<u>95826</u>	Invoice	10/07/2015	CONSULTING: 2015 URBAN MGMT PLN U	0.00	3,055.00	
009072	LAW OFFICES REDWINE AND SHERRILL	10/07/2015	Regular	0.00	6,419.00	56657
<u>RS0915</u>	Invoice	10/07/2015	LEGAL SERVICES - SEPT 15	0.00	6,419.00	
003505	GARRYS TIRES	10/07/2015	Regular	0.00	38.00	56658
<u>11472</u>	Invoice	10/07/2015	VEHICLE REPAIRS	0.00	19.00	
<u>11513</u>	Invoice	10/07/2015	VEHICLE REPAIRS	0.00	19.00	
006507	McMASTER-CARR SUPPLY COMPANY	10/07/2015	Regular	0.00	313.96	56659
<u>39132668</u>	Invoice	10/07/2015	RECHARGE POND SUPPLIES	0.00	313.96	
000156	FORSHOCK	10/07/2015	Regular	0.00	2,455.26	56660
<u>1500083</u>	Invoice	10/07/2015	REPLACE RASCAL TO PLC: E1 (G BOOSTER)	0.00	2,455.26	
003930	NBS	10/07/2015	Regular	0.00	2,046.31	56661
<u>91500160</u>	Invoice	10/07/2015	CMM ADMIN FEES - 4TH QTR 15	0.00	2,046.31	
000070	ONLINE INFORMATION SERVICES, INC.	10/07/2015	Regular	0.00	259.50	56662
<u>672380</u>	Invoice	10/07/2015	ID VERIF. SERV. THRU 09/30/15	0.00	259.50	
000236	PAYPRO ADMINISTRATORS	10/07/2015	Regular	0.00	170.82	56663
<u>PPE 10-2-15</u>	Invoice	10/07/2015	EE FSA DEDUCTIONS 10-09-15	0.00	170.82	
008300	POSTMASTER	10/07/2015	Regular	0.00	3,000.00	56664
<u>SD100115</u>	Invoice	10/07/2015	POSTAGE FOR WATER BILLING	0.00	3,000.00	
008405	PRECISION ASSEMBLY	10/07/2015	Regular	0.00	3,732.42	56665
<u>16932</u>	Invoice	10/07/2015	PUBLIC INFORMATION NOTICE	0.00	1,602.19	
<u>16950</u>	Invoice	10/07/2015	SEPT WATER BILLING	0.00	2,130.23	
008415	PRUDENTIAL OVERALL SPLY.	10/07/2015	Regular	0.00	218.83	56666
<u>22117594</u>	Invoice	10/07/2015	SHOP EXPENSE	0.00	37.53	
<u>22117595</u>	Invoice	10/07/2015	SHOP EXPENSE	0.00	83.54	
<u>22121219</u>	Invoice	10/07/2015	SHOP EXPENSE	0.00	11.88	
<u>22125061</u>	Invoice	10/07/2015	SHOP EXPENSE	0.00	39.73	
<u>22125062</u>	Invoice	10/07/2015	SHOP EXPENSE	0.00	46.15	
VEN01293	SARGENT COMMUNICATIONS	10/07/2015	Regular	0.00	300.90	56667
<u>1242</u>	Invoice	10/07/2015	OFFICE PHONE REPAIRS	0.00	300.90	
008414	PROVIDEO	10/07/2015	Regular	0.00	200.00	56668
<u>1564</u>	Invoice	10/07/2015	VIDEO TAPING BD MEETINGS - SEPT	0.00	200.00	
000091	SAN BERNARDINO COUNTY RECORDER	10/07/2015	Regular	0.00	21.00	56669
<u>SB093015</u>	Invoice	10/07/2015	RELEASE OF A LIEN	0.00	21.00	
009878	SOUTHERN CALIFORNIA EDISON	10/07/2015	Regular	0.00	28,457.28	56670



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Date Range: 10/01/2015 - 10/31/2015

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>SCE0915</u>	Invoice	10/07/2015	POWER FOR PUMPING - SEPT 15	0.00	28,457.28	
VEN01020	SOUTHWEST NETWORKS, INC.	10/07/2015	Regular	0.00	308.75	56671
<u>15-9058</u>	Invoice	10/07/2015	SUPPLEMENTAL IT SERVICES (AMC) - SEPT	0.00	308.75	
013198	DECAL DEPOT	10/07/2015	Regular	0.00	523.00	56672
<u>201747</u>	Invoice	10/07/2015	DEMO GARDEN SIGN	0.00	523.00	
011101	VAGABOND WELDING SUPPLY	10/07/2015	Regular	0.00	107.46	56673
<u>96212</u>	Invoice	10/07/2015	SHOP EXPENSE	0.00	107.46	
009980	SWRCB FEES	10/07/2015	Regular	0.00	3,060.00	56674
<u>EW-1000773</u>	Invoice	10/07/2015	WATER SYSTEM FEES 7/14 - 6/15	0.00	3,060.00	
010690	TYLER TECHNOLOGIES	10/07/2015	Regular	0.00	250.00	56675
<u>025-136138</u>	Invoice	10/07/2015	INCODE VERSION X MIGRATION	0.00	250.00	
000023	ULTIMATE MOTORS, INC.	10/07/2015	Regular	0.00	998.92	56676
<u>17943</u>	Invoice	10/07/2015	VEHICLE REPAIRS	0.00	998.92	
010850	UNDERGROUND SERVICE ALERT	10/07/2015	Regular	0.00	54.00	56677
<u>920150339</u>	Invoice	10/07/2015	TICKET DELIVERY SERVICE - SEPT	0.00	54.00	
010990	UTILIQUEST L.L.C.	10/07/2015	Regular	0.00	249.55	56678
<u>225917-Q</u>	Invoice	10/07/2015	CONTRACT LOCATING EXPENSE	0.00	17.47	
<u>226195-Q</u>	Invoice	10/07/2015	CONTRACT LOCATING EXPENSE	0.00	87.92	
<u>226445-Q</u>	Invoice	10/07/2015	CONTRACT LOCATING EXPENSE	0.00	144.16	
003605	VERIZON CALIFORNIA	10/07/2015	Regular	0.00	158.12	56679
<u>V1015</u>	Invoice	10/07/2015	HDMC WWTP - TELEPHONE	0.00	158.12	
000327	WATER QUALITY SPECIALISTS	10/07/2015	Regular	0.00	4,010.00	56680
<u>4277</u>	Invoice	10/07/2015	HDMC WWTP: OPERATION & MAINT - SE	0.00	4,010.00	
000009	WESTERN PUMP, INC.	10/07/2015	Regular	0.00	1,483.48	56681
<u>W58931</u>	Invoice	10/07/2015	REPAIRS: GAS PUMP	0.00	1,483.48	
012955	YUCCA RENTALS	10/07/2015	Regular	0.00	319.00	56682
<u>101943</u>	Invoice	10/07/2015	EQUIPMENT RENTAL	0.00	319.00	
000233	NAPA AUTO PARTS	10/07/2015	Regular	0.00	436.37	56683
<u>124468</u>	Invoice	10/07/2015	VEHICLE REPAIRS	0.00	116.88	
<u>124990</u>	Invoice	10/07/2015	VACUUM MAINTENANCE	0.00	120.58	
<u>124992</u>	Invoice	10/07/2015	VEHICLE REPAIRS	0.00	17.14	
<u>125090</u>	Invoice	10/07/2015	SHOP EXPENSE	0.00	15.66	
<u>125531</u>	Invoice	10/07/2015	VEHICLE MAINTENANCE	0.00	166.11	
VEN01618	CARRINGTON REAL ESTATE SERVICE	10/13/2015	Regular	0.00	46.27	56684
<u>INV0000585</u>	Invoice	10/13/2015	CARRINGTON REAL ESTATE SERVICE	0.00	46.27	
VEN01619	DESANTIS, JOHN	10/13/2015	Regular	0.00	41.85	56685
<u>INV0000586</u>	Invoice	10/13/2015	DESANTIS, JOHN	0.00	41.85	
VEN01620	MORGAN, DEBORAH A	10/13/2015	Regular	0.00	74.35	56686
<u>INV0000587</u>	Invoice	10/13/2015	MORGAN, DEBORAH A	0.00	74.35	
VEN01617	WILLIAMS, ELIZABETH A	10/13/2015	Regular	0.00	109.74	56687
<u>INV0000584</u>	Invoice	10/13/2015	WILLIAMS, ELIZABETH A	0.00	109.74	
001630	AT&T MOBILITY	10/15/2015	Regular	0.00	1,243.43	56688
<u>829480028X1005</u>	Invoice	10/15/2015	COMMUNICATIONS - SEPT 15	0.00	1,243.43	
000252	DEBORAH S. MALLANTS	10/15/2015	Regular	0.00	590.82	56689
<u>201107</u>	Invoice	10/15/2015	TEMPORARY LABOR	0.00	590.82	
004195	HOME DEPOT CREDIT SERVICES	10/15/2015	Regular	0.00	901.16	56690

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Date Range: 10/01/2015 - 10/31/2015

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>HD1015</u>	Invoice	10/15/2015	SHOP EXP/SMALL TOOLS/BUIDING REPAI	0.00	901.16	
009054	KATHLEEN J. RADNICH	10/15/2015	Regular	0.00	1,476.00	56691
<u>151004-1</u>	Invoice	10/15/2015	PUBLIC RELATIONS SERVICES	0.00	720.00	
<u>151011-1</u>	Invoice	10/15/2015	PUBLIC RELATIONS SERVICES	0.00	756.00	
013196	TELEPACIFIC COMMUNICATIONS	10/15/2015	Regular	0.00	588.48	56692
<u>71030515-0</u>	Invoice	10/15/2015	TELEPHONE (OFFICE) - OCT 15	0.00	588.48	
VEN01625	AFFORDABLE RENTALS	10/20/2015	Regular	0.00	3.20	56693
<u>INV0000592</u>	Invoice	10/20/2015	AFFORDABLE RENTALS	0.00	3.20	
VEN01623	CAMPOS, ENRIQUE	10/20/2015	Regular	0.00	30.85	56694
<u>INV0000590</u>	Invoice	10/20/2015	CAMPOS, ENRIQUE	0.00	30.85	
VEN01624	LACERDA, LEURA A	10/20/2015	Regular	0.00	13.43	56695
<u>INV0000591</u>	Invoice	10/20/2015	LACERDA, LEURA A	0.00	13.43	
VEN01621	MOORE, CRAIG J	10/20/2015	Regular	0.00	10.64	56696
<u>INV0000588</u>	Invoice	10/20/2015	MOORE, CRAIG J	0.00	10.64	
VEN01622	WHITNEY, COSMO GARRY	10/20/2015	Regular	0.00	52.36	56697
<u>INV0000589</u>	Invoice	10/20/2015	WHITNEY, COSMO GARRY	0.00	52.36	
000504	ACTION PUMPING, INC.	10/21/2015	Regular	0.00	1,175.00	56698
<u>5575</u>	Invoice	10/21/2015	HDMC WW: PUMPING	0.00	1,175.00	
000501	ACWA/JPIA	10/21/2015	Regular	0.00	12,246.23	56699
<u>JPIA093015</u>	Invoice	10/21/2015	WORKERS COMP JUL - SEPT 15	0.00	12,246.23	
000095	AIR RESOURCES BOARD (ARB / PERP)	10/21/2015	Regular	0.00	570.00	56700
<u>P-5839-1215</u>	Invoice	10/21/2015	PERP RENEWAL FOR GENERATOR	0.00	570.00	
000675	AQUA-METRIC SALES COMPANY	10/21/2015	Regular	0.00	11,475.01	56701
<u>0058253-IN</u>	Invoice	10/21/2015	INVENTORY	0.00	11,475.01	
VEN01471	BESST, INC.	10/21/2015	Regular	0.00	7,000.00	56702
<u>JBWD080715</u>	Invoice	10/21/2015	CHROMIUM VI STUDY	0.00	7,000.00	
001850	CLINICAL LAB OF S.B. INC	10/21/2015	Regular	0.00	4,135.00	56703
<u>946121</u>	Invoice	10/21/2015	SAMPLING - SEPT 15	0.00	2,597.00	
<u>946122</u>	Invoice	10/21/2015	HDMC WWTP SAMPLING- SEPT 15	0.00	1,538.00	
001865	COMPUTER GALLERY	10/21/2015	Regular	0.00	-445.26	56704
001865	COMPUTER GALLERY	10/21/2015	Regular	0.00	445.26	56704
<u>309450CW</u>	Invoice	10/21/2015	PRINTER MAINTENANCE - OCT 15	0.00	445.26	
001461	BOLLINGER CONSULTING GROUP	10/21/2015	Regular	0.00	3,717.50	56705
<u>668</u>	Invoice	10/21/2015	WATER CONSERVATION - SEPT 15	0.00	2,500.00	
<u>668A</u>	Invoice	10/21/2015	NON-CONTRACT CONSERVATION - SEPT 1	0.00	375.00	
<u>669</u>	Invoice	10/21/2015	LANDSCAPE IRRIGATION AUDITS	0.00	842.50	
000252	DEBORAH S. MALLANTS	10/21/2015	Regular	0.00	693.94	56706
<u>201108</u>	Invoice	10/21/2015	TEMPORARY LABOR	0.00	693.94	
003596	DEX MEDIA	10/21/2015	Regular	0.00	23.00	56707
<u>DM1015</u>	Invoice	10/21/2015	MORONGO BASIN ADVERT - SEPT 15	0.00	23.00	
002565	DUDEK AND ASSOCIATES, INC	10/21/2015	Regular	0.00	522.50	56708
<u>20154735</u>	Invoice	10/21/2015	ENG SERV: CHROMIUM VI GRANT	0.00	522.50	
VEN01466	FEDAK & BROWN LLP	10/21/2015	Regular	0.00	6,400.00	56709
<u>FB092315</u>	Invoice	10/21/2015	FINANCIAL AUDIT 14/15	0.00	6,400.00	
003025	FEDEX	10/21/2015	Regular	0.00	46.45	56710
<u>5-185-80915</u>	Invoice	10/21/2015	SHIPPING	0.00	46.45	

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Date Range: 10/01/2015 - 10/31/2015

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	
000229	C & S ELECTRIC	10/21/2015	Regular	0.00	1,093.00	56711
<u>1850</u>	Invoice	10/21/2015	WELL 15: REPAIR CONTROL CIRCUIT	0.00	1,093.00	
004018	HACH COMPANY	10/21/2015	Regular	0.00	327.78	56712
<u>9604056</u>	Invoice	10/21/2015	CHLORINE TEST SUPPLIES	0.00	251.86	
<u>9605058</u>	Invoice	10/21/2015	CHLORINE TEST SUPPLIES	0.00	75.92	
013199	HI-DESERT CULTURAL CENTER	10/21/2015	Regular	0.00	1,137.50	56713
<u>2015-23</u>	Invoice	10/21/2015	WATER CONSERVATION ADVERTISING	0.00	1,137.50	
004720	INLAND WATER WORKS	10/21/2015	Regular	0.00	518.40	56714
<u>278384</u>	Invoice	10/21/2015	PUMPING PLANT SUPPLIES	0.00	518.40	
009054	KATHLEEN J. RADNICH	10/21/2015	Regular	0.00	601.20	56715
<u>151018-1</u>	Invoice	10/21/2015	PUBLIC RELATIONS SERVICES	0.00	601.20	
005621	KENNY STRICKLAND, INC	10/21/2015	Regular	0.00	5,823.98	56716
<u>10198538</u>	Invoice	10/21/2015	FUEL FOR VEHICLES	0.00	1,973.72	
<u>10198539</u>	Invoice	10/21/2015	FUEL FOR VEHICLES	0.00	3,850.26	
006029	LIEBERT CASSIDY WHITMORE	10/21/2015	Regular	0.00	110.00	56717
<u>1411558</u>	Invoice	10/21/2015	LEGAL SERVICES - EE MATTERS	0.00	110.00	
000205	LORI G. HERBEL	10/21/2015	Regular	0.00	108.00	56718
<u>LH110115</u>	Invoice	10/21/2015	PUBLIC INFO/FARMER'S MARKET	0.00	108.00	
000325	MAIL STREAM CORPORATION	10/21/2015	Regular	0.00	1,778.16	56719
<u>519527</u>	Invoice	10/21/2015	PROP 218 MAILINGS	0.00	1,778.16	
006504	MC CALL'S METERS SALES & SERVICE	10/21/2015	Regular	0.00	140.00	56720
<u>27447</u>	Invoice	10/21/2015	CERTIFIED FLOW TESTS	0.00	140.00	
006507	McMASTER-CARR SUPPLY COMPANY	10/21/2015	Regular	0.00	689.19	56721
<u>40251753</u>	Invoice	10/21/2015	SHOP EXPENSE	0.00	204.39	
<u>40291124</u>	Invoice	10/21/2015	SHOP EXPENSE	0.00	484.80	
000156	FORSHOCK	10/21/2015	Regular	0.00	6,422.52	56722
<u>1500085</u>	Invoice	10/21/2015	REPLACE RASCAL TO PLC: G1 BOOSTERS	0.00	3,038.46	
<u>1500088</u>	Invoice	10/21/2015	REPLACE RASCAL TO PLC: D21 (F BOOSTE	0.00	3,384.06	
006800	MOJAVE WATER AGENCY	10/21/2015	Regular	0.00	87,648.00	56723
<u>MWA100115</u>	Invoice	10/21/2015	WATER RECHARGE PURCHASE	0.00	87,648.00	
013200	NIIT TECHNOLOGIES, INC.	10/21/2015	Regular	0.00	4,500.00	56724
<u>26319547</u>	Invoice	10/21/2015	CAD TO GIS WATER DATA MIGRATION	0.00	4,500.00	
000236	PAYPRO ADMINISTRATORS	10/21/2015	Regular	0.00	170.82	56725
<u>PPE 10-16-15</u>	Invoice	10/21/2015	EE FSA DEDUCTIONS 10-26-15	0.00	170.82	
000236	PAYPRO ADMINISTRATORS	10/21/2015	Regular	0.00	50.00	56726
<u>54046</u>	Invoice	10/21/2015	FSA ADMIN FEES - SEPT 15	0.00	50.00	
008200	PITNEY BOWES INC.	10/21/2015	Regular	0.00	294.71	56727
<u>1285502-OT15</u>	Invoice	10/21/2015	LEASING CHARGES - 4TH QTR 15	0.00	294.71	
008403	PRECISION GARAGE DOORS & GATES, INC.	10/21/2015	Regular	0.00	225.00	56728
<u>29625</u>	Invoice	10/21/2015	BAY DOORS REPAIR	0.00	225.00	
008415	PRUDENTIAL OVERALL SPLY.	10/21/2015	Regular	0.00	138.06	56729
<u>22128613</u>	Invoice	10/21/2015	SHOP EXPENSE	0.00	11.88	
<u>22128614</u>	Invoice	10/21/2015	SHOP EXPENSE	0.00	40.30	
<u>22133093</u>	Invoice	10/21/2015	SHOP EXPENSE	0.00	39.73	
<u>22133094</u>	Invoice	10/21/2015	SHOP EXPENSE	0.00	46.15	
008201	PURCHASE POWER	10/21/2015	Regular	0.00	503.50	56730

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Date Range: 10/01/2015 - 10/31/2015

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>PB101215</u>	Invoice	10/21/2015	POSTAGE REFILL FOR METER	0.00	503.50	
001912	SAN BERNARDINO COUNTY FIRE PROTECTION I	10/21/2015	Regular	0.00	1,009.00	56731
<u>IN0108694</u>	Invoice	10/21/2015	HAZMAT CUPA PERMIT TO 11/30/16	0.00	1,009.00	
009880	SOUTHERN CALIFORNIA EDISON CO	10/21/2015	Regular	0.00	3,420.18	56732
<u>SCE1015</u>	Invoice	10/21/2015	POWER TO BLDGS & GEN - OCT 15	0.00	3,420.18	
000510	TIME WARNER CABLE	10/21/2015	Regular	0.00	405.38	56733
<u>TW1015</u>	Invoice	10/21/2015	CABLE & INTERNET - OCT 15	0.00	405.38	
010690	TYLER TECHNOLOGIES	10/21/2015	Regular	0.00	4,083.83	56734
<u>025-136702</u>	Invoice	10/21/2015	INSITE TRANS FEES: JUL-SEPT	0.00	104.80	
<u>025-136882</u>	Invoice	10/21/2015	INCODER VERSION X MIGRATION	0.00	3,979.03	
010990	UTILIQUEST L.L.C.	10/21/2015	Regular	0.00	527.60	56735
<u>226710-Q</u>	Invoice	10/21/2015	CONTRACT LOCATING EXPENSE	0.00	408.36	
<u>226975-Q</u>	Invoice	10/21/2015	CONTRACT LOCATING EXPENSE	0.00	94.12	
<u>227221-Q</u>	Invoice	10/21/2015	CONTRACT LOCATING EXPENSE	0.00	25.12	
012020	XEROX CORPORATION	10/21/2015	Regular	0.00	371.89	56736
<u>081698682</u>	Invoice	10/21/2015	OFFICE EXPENSE 9/03/15 - 10/05/15	0.00	371.89	
000233	NAPA AUTO PARTS	10/21/2015	Regular	0.00	457.84	56737
<u>125128</u>	Credit Memo	10/21/2015	VEHICLE REPAIRS	0.00	-19.44	
<u>127561</u>	Invoice	10/21/2015	VEHICLE MAINTENANCE	0.00	104.76	
<u>127948</u>	Invoice	10/21/2015	VEHICLE REPAIRS	0.00	259.85	
<u>128466</u>	Invoice	10/21/2015	VEHICLE SUPPLIES/RECHARGE POND SUP	0.00	112.67	
000575	AFSCME LOCAL 1902	10/27/2015	Regular	0.00	507.00	56738
<u>AFSCME1015</u>	Invoice	10/27/2015	EE UNION DUES - OCT 15	0.00	507.00	
000237	COLONIAL LIFE & ACCIDENT INSURANCE CO, IN	10/27/2015	Regular	0.00	823.80	56739
<u>3990561-100599</u>	Invoice	10/27/2015	EE LIFE INSURANCE - OCT 15	0.00	823.80	
000183	CYBERSPIKE	10/27/2015	Regular	0.00	280.00	56740
<u>CS102715</u>	Invoice	10/27/2015	WEBSITE REVISION- DROUGHT	0.00	280.00	
000252	DEBORAH S. MALLANTS	10/27/2015	Regular	0.00	635.50	56741
<u>201109</u>	Invoice	10/27/2015	TEMPORARY LABOR	0.00	635.50	
000248	PAYCHEX	10/09/2015	Manual	0.00	296.85	900554
<u>264875</u>	Invoice	10/09/2015	PAYROLL PROCESSING FEE	0.00	296.85	
001517	CalPERS	10/13/2015	Manual	0.00	8,411.28	900555
<u>PPE 10-2-15</u>	Invoice	10/13/2015	PAY PERIOD ENDING 10/02/15	0.00	8,411.28	
000248	PAYCHEX	10/16/2015	Manual	0.00	35.00	900556
<u>13707113</u>	Invoice	10/16/2015	TIME & LABOR ONLINE USAGE FEE	0.00	35.00	
000248	PAYCHEX	10/23/2015	Manual	0.00	310.89	900557
<u>266095</u>	Invoice	10/23/2015	PAYROLL PROCESSING FEE	0.00	310.89	
001517	CalPERS	10/26/2015	Manual	0.00	7,878.79	900558
<u>PPE 10-16-15</u>	Invoice	10/26/2015	PAY PERIOD ENDING 10/16/15	0.00	7,878.79	
000025	ICMA RC	10/31/2015	Manual	0.00	2,632.44	900559
<u>900509</u>	Invoice	10/31/2015	457 REMITTANCE - OCT 15	0.00	2,632.44	
VEN01533	PAYMENTUS GROUP INC.	10/26/2015	Manual	0.00	1,407.30	900560

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Date Range: 10/01/2015 - 10/31/2015

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>US15090183</u>	Invoice	10/26/2015	CREDIT CARD PROCESSING FEE - SEPT 15	0.00	1,407.30	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	146	107	0.00	278,839.60
Manual Checks	7	7	0.00	20,972.55
Voided Checks	0	2	0.00	-6,845.26
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	<b>153</b>	<b>116</b>	<b>0.00</b>	<b>292,966.89</b>

**JOSHUA BASIN WATER DISTRICT**

**OCTOBER 2015**

**DIRECTOR PAY**

**PAY PERIODS: 09/19/2015 - 10/16/2015**

<b>Director</b>	<b>Date</b>	<b>Type</b>	<b>Amount</b>	<b>Notes</b>
VICTORIA J FULLER	10/07/2015	Director Pay	<u>173.63</u>	JBWD BOARD MEETING
			<u>173.63</u>	
ROBERT JOHNSON	10/07/2015	Director Pay	<u>173.63</u>	JBWD BOARD MEETING
			<u>173.63</u>	
MICKEY C LUCKMAN	09/19/2015	UNPAID DIRECTOR	0.00	9/10/15 MWA MEETING
MICKEY C LUCKMAN	09/19/2015	Mileage/Vehicle Expense	74.75	9/10/15 MWA MEETING
MICKEY C LUCKMAN	09/19/2015	Director Pay	173.63	9/18/15 ACWA REGION 9 DROUGHT WORKSHOP
MICKEY C LUCKMAN	09/23/2015	Director Pay	173.63	ACWA GROUNDWATER COMMITTEE MEETING
MICKEY C LUCKMAN	09/23/2015	Director Training	495.44	REIMB: ACWA GROUNDWATER COMMITTEE MEETING
MICKEY C LUCKMAN	10/07/2015	Director Pay	173.63	JBWD BOARD MEETING
MICKEY C LUCKMAN	10/14/2015	Director Pay	<u>173.63</u>	ACWA REGULATORY SUMMIT
			<u>1,264.71</u>	
MICHAEL P REYNOLDS	10/07/2015	Director Pay	<u>173.63</u>	JBWD BOARD MEETING
			<u>173.63</u>	
REBECCA UNGER	10/07/2015	Director Pay	<u>173.63</u>	JBWD BOARD MEETING
			<u>173.63</u>	
<b>TOTAL</b>			<b><u>1,959.23</u></b>	



Joshua Basin Water District

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By Check Number

Date Range: 10/01/2015 - 10/31/2015

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
<b>Bank Code: AP-AP Cash</b>						
VEN01612 <u>INV0000581</u>	JACKSON, MATTHEW Invoice	10/01/2015	10/01/2015 Regular JACKSON, MATTHEW	0.00 0.00	200.83 200.83	56635
VEN01611 <u>INV0000580</u>	STAGNER, RICHARD H Invoice	10/01/2015	10/01/2015 Regular STAGNER, RICHARD H	0.00 0.00	47.20 47.20	56636
VEN01614 <u>INV0000583</u>	CASAS, JENNIFER Invoice	10/06/2015	10/06/2015 Regular CASAS, JENNIFER	0.00 0.00	46.23 46.23	56637
VEN01613 <u>INV0000582</u>	ROSS, DAVID M Invoice	10/06/2015	10/06/2015 Regular ROSS, DAVID M	0.00 0.00	42.37 42.37	56638
000504 <u>5459</u>	ACTION PUMPING, INC. Invoice	10/07/2015	10/07/2015 Regular HDMC WW: PUMPING	0.00 0.00	1,075.00 1,075.00	56639
001012 <u>1001</u>	BARTLE WELLS ASSOCIATES Invoice	10/07/2015	10/07/2015 Regular RATE & FEE STUDY - INACTIVE METERS	0.00 0.00	2,000.00 2,000.00	56640
004110 <u>BW1015</u> <u>BW1015B</u> <u>BW1015C</u>	BURRTEC WASTE & RECYCLING SVCS Invoice Invoice Invoice	10/07/2015 10/07/2015 10/07/2015	10/07/2015 Regular RECYCLING - OCT 15 TRASH REMOVAL - OCT 15 TRASH REMOVAL - OCT 15	0.00 0.00 0.00	412.54 59.58 267.18 85.78	56641
001005 <u>BA1015</u>	BANK OF AMERICA Invoice	10/07/2015	10/07/2015 Regular DIRECTOR & EE TRAINING	0.00 0.00	700.00 700.00	56642
001004 <u>BA1015</u>	BUSINESS CARD Invoice	10/07/2015	10/07/2015 Regular PUMP PLANT/SMALL TOOLS/SHOP EXPEN	0.00 0.00	3,104.37 3,104.37	56643
001555 <u>151003192101</u>	CENTRATEL Invoice	10/07/2015	10/07/2015 Regular DISPATCH SERVICES - SEPT 15	0.00 0.00	252.46 252.46	56644
000230 000230 <u>CF0915</u>	CHARLES Z. FEDAK & COMPANY, CPA'S CHARLES Z. FEDAK & COMPANY, CPA'S Invoice	10/07/2015 10/07/2015 10/07/2015	10/07/2015 Regular 10/07/2015 Regular FINANCIAL AUDIT 14/15	0.00 0.00 0.00	-6,400.00 6,400.00 6,400.00	56645
000330 <u>CS100115</u>	CURT SAUER Invoice	10/07/2015	10/07/2015 Regular REIMB: AUG/SEPT 15 MONTHLY MILEAGE	0.00 0.00	470.93 470.93	56646
000252 <u>201106</u>	DEBORAH S. MALLANTS Invoice	10/07/2015	10/07/2015 Regular TEMPORARY LABOR	0.00 0.00	695.07 695.07	56647
002420 <u>S1300300</u>	DLT SOLUTIONS, INC Invoice	10/07/2015	10/07/2015 Regular 2016 AUTOCAD SUBSCRIPT RENEWAL	0.00 0.00	1,325.28 1,325.28	56648
003025 <u>5-171-34870</u>	FEDEX Invoice	10/07/2015	10/07/2015 Regular SHIPPING: MONUMENT MANOR J#C1500	0.00 0.00	15.05 15.05	56649
000058 <u>10144549</u> <u>70025461</u>	GARDA CL WEST, INC. Invoice Invoice	10/07/2015 10/07/2015 10/07/2015	10/07/2015 Regular COURIER FEES - OCT 15 EVENXCHANGE FEES - SEPT 15	0.00 0.00 0.00	546.19 533.98 12.21	56650
010900 <u>749216</u> <u>755890</u> <u>755959</u>	USABLUEBOOK Invoice Invoice Invoice	10/07/2015 10/07/2015 10/07/2015	10/07/2015 Regular PUMPING PLANT SUPPLIES PUMPING PLANT SUPPLIES PUMPING PLANT SUPPLIES	0.00 0.00 0.00	10,975.97 1,046.35 6,873.22 3,056.40	56651
006200	MCALLISTERS JANITORIAL SERV.	10/07/2015	10/07/2015 Regular	0.00	580.00	56652

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Date Range: 10/01/2015 - 10/31/2015

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>6038B</u>	Invoice	10/07/2015	JANITORIAL SERVICES - SEPT 15	0.00	580.00	
004720	INLAND WATER WORKS	10/07/2015	Regular	0.00	7,727.15	56653
<u>277599</u>	Invoice	10/07/2015	INVENTORY	0.00	3,833.97	
<u>277702</u>	Invoice	10/07/2015	RECHARGE MAINTENANCE SUPPLIES	0.00	93.15	
<u>277810</u>	Invoice	10/07/2015	INVENTORY/ MAINLINE & LEAK REPAIR S	0.00	2,671.43	
<u>278016</u>	Invoice	10/07/2015	INVENTORY	0.00	307.80	
<u>278017</u>	Invoice	10/07/2015	METER SERVICE REPAIR	0.00	820.80	
013197	INTER VALLEY POOL SUPPLY, INC.	10/07/2015	Regular	0.00	521.50	56654
<u>80171</u>	Invoice	10/07/2015	WATER TREATMENT EXPENSE	0.00	223.50	
<u>80856</u>	Invoice	10/07/2015	WATER TREATMENT EXPENSE	0.00	298.00	
009054	KATHLEEN J. RADNICH	10/07/2015	Regular	0.00	620.22	56655
<u>150927-1</u>	Invoice	10/07/2015	PUBLIC RELATIONS SERVICES	0.00	620.22	
000134	KENNEDY/JENKS CONSULTANTS, INC.	10/07/2015	Regular	0.00	3,055.00	56656
<u>95826</u>	Invoice	10/07/2015	CONSULTING: 2015 URBAN MGMT PLN U	0.00	3,055.00	
009072	LAW OFFICES REDWINE AND SHERRILL	10/07/2015	Regular	0.00	6,419.00	56657
<u>RS0915</u>	Invoice	10/07/2015	LEGAL SERVICES - SEPT 15	0.00	6,419.00	
003505	GARRYS TIRES	10/07/2015	Regular	0.00	38.00	56658
<u>11472</u>	Invoice	10/07/2015	VEHICLE REPAIRS	0.00	19.00	
<u>11513</u>	Invoice	10/07/2015	VEHICLE REPAIRS	0.00	19.00	
006507	McMASTER-CARR SUPPLY COMPANY	10/07/2015	Regular	0.00	313.96	56659
<u>39132668</u>	Invoice	10/07/2015	RECHARGE POND SUPPLIES	0.00	313.96	
000156	FORSHOCK	10/07/2015	Regular	0.00	2,455.26	56660
<u>1500083</u>	Invoice	10/07/2015	REPLACE RASCAL TO PLC: E1 (G BOOSTER)	0.00	2,455.26	
003930	NBS	10/07/2015	Regular	0.00	2,046.31	56661
<u>91500160</u>	Invoice	10/07/2015	CMM ADMIN FEES - 4TH QTR 15	0.00	2,046.31	
000070	ONLINE INFORMATION SERVICES, INC.	10/07/2015	Regular	0.00	259.50	56662
<u>672380</u>	Invoice	10/07/2015	ID VERIF. SERV. THRU 09/30/15	0.00	259.50	
000236	PAYPRO ADMINISTRATORS	10/07/2015	Regular	0.00	170.82	56663
<u>PPE 10-2-15</u>	Invoice	10/07/2015	EE FSA DEDUCTIONS 10-09-15	0.00	170.82	
008300	POSTMASTER	10/07/2015	Regular	0.00	3,000.00	56664
<u>SD100115</u>	Invoice	10/07/2015	POSTAGE FOR WATER BILLING	0.00	3,000.00	
008405	PRECISION ASSEMBLY	10/07/2015	Regular	0.00	3,732.42	56665
<u>16932</u>	Invoice	10/07/2015	PUBLIC INFORMATION NOTICE	0.00	1,602.19	
<u>16950</u>	Invoice	10/07/2015	SEPT WATER BILLING	0.00	2,130.23	
008415	PRUDENTIAL OVERALL SPLY.	10/07/2015	Regular	0.00	218.83	56666
<u>22117594</u>	Invoice	10/07/2015	SHOP EXPENSE	0.00	37.53	
<u>22117595</u>	Invoice	10/07/2015	SHOP EXPENSE	0.00	83.54	
<u>22121219</u>	Invoice	10/07/2015	SHOP EXPENSE	0.00	11.88	
<u>22125061</u>	Invoice	10/07/2015	SHOP EXPENSE	0.00	39.73	
<u>22125062</u>	Invoice	10/07/2015	SHOP EXPENSE	0.00	46.15	
VEN01293	SARGENT COMMUNICATIONS	10/07/2015	Regular	0.00	300.90	56667
<u>1242</u>	Invoice	10/07/2015	OFFICE PHONE REPAIRS	0.00	300.90	
008414	PROVIDEO	10/07/2015	Regular	0.00	200.00	56668
<u>1564</u>	Invoice	10/07/2015	VIDEO TAPING BD MEETINGS - SEPT	0.00	200.00	
000091	SAN BERNARDINO COUNTY RECORDER	10/07/2015	Regular	0.00	21.00	56669
<u>SB093015</u>	Invoice	10/07/2015	RELEASE OF A LIEN	0.00	21.00	
009878	SOUTHERN CALIFORNIA EDISON	10/07/2015	Regular	0.00	28,457.28	56670



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Date Range: 10/01/2015 - 10/31/2015

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>SCE0915</u>	Invoice	10/07/2015	POWER FOR PUMPING - SEPT 15	0.00	28,457.28	
VEN01020	SOUTHWEST NETWORKS, INC.	10/07/2015	Regular	0.00	308.75	56671
<u>15-9058</u>	Invoice	10/07/2015	SUPPLEMENTAL IT SERVICES (AMC) - SEPT	0.00	308.75	
013198	DECAL DEPOT	10/07/2015	Regular	0.00	523.00	56672
<u>201747</u>	Invoice	10/07/2015	DEMO GARDEN SIGN	0.00	523.00	
011101	VAGABOND WELDING SUPPLY	10/07/2015	Regular	0.00	107.46	56673
<u>96212</u>	Invoice	10/07/2015	SHOP EXPENSE	0.00	107.46	
009980	SWRCB FEES	10/07/2015	Regular	0.00	3,060.00	56674
<u>EW-1000773</u>	Invoice	10/07/2015	WATER SYSTEM FEES 7/14 - 6/15	0.00	3,060.00	
010690	TYLER TECHNOLOGIES	10/07/2015	Regular	0.00	250.00	56675
<u>025-136138</u>	Invoice	10/07/2015	INCODE VERSION X MIGRATION	0.00	250.00	
000023	ULTIMATE MOTORS, INC.	10/07/2015	Regular	0.00	998.92	56676
<u>17943</u>	Invoice	10/07/2015	VEHICLE REPAIRS	0.00	998.92	
010850	UNDERGROUND SERVICE ALERT	10/07/2015	Regular	0.00	54.00	56677
<u>920150339</u>	Invoice	10/07/2015	TICKET DELIVERY SERVICE - SEPT	0.00	54.00	
010990	UTILIQUEST L.L.C.	10/07/2015	Regular	0.00	249.55	56678
<u>225917-Q</u>	Invoice	10/07/2015	CONTRACT LOCATING EXPENSE	0.00	17.47	
<u>226195-Q</u>	Invoice	10/07/2015	CONTRACT LOCATING EXPENSE	0.00	87.92	
<u>226445-Q</u>	Invoice	10/07/2015	CONTRACT LOCATING EXPENSE	0.00	144.16	
003605	VERIZON CALIFORNIA	10/07/2015	Regular	0.00	158.12	56679
<u>V1015</u>	Invoice	10/07/2015	HDMC WWTP - TELEPHONE	0.00	158.12	
000327	WATER QUALITY SPECIALISTS	10/07/2015	Regular	0.00	4,010.00	56680
<u>4277</u>	Invoice	10/07/2015	HDMC WWTP: OPERATION & MAINT - SE	0.00	4,010.00	
000009	WESTERN PUMP, INC.	10/07/2015	Regular	0.00	1,483.48	56681
<u>W58931</u>	Invoice	10/07/2015	REPAIRS: GAS PUMP	0.00	1,483.48	
012955	YUCCA RENTALS	10/07/2015	Regular	0.00	319.00	56682
<u>101943</u>	Invoice	10/07/2015	EQUIPMENT RENTAL	0.00	319.00	
000233	NAPA AUTO PARTS	10/07/2015	Regular	0.00	436.37	56683
<u>124468</u>	Invoice	10/07/2015	VEHICLE REPAIRS	0.00	116.88	
<u>124990</u>	Invoice	10/07/2015	VACUUM MAINTENANCE	0.00	120.58	
<u>124992</u>	Invoice	10/07/2015	VEHICLE REPAIRS	0.00	17.14	
<u>125090</u>	Invoice	10/07/2015	SHOP EXPENSE	0.00	15.66	
<u>125531</u>	Invoice	10/07/2015	VEHICLE MAINTENANCE	0.00	166.11	
VEN01618	CARRINGTON REAL ESTATE SERVICE	10/13/2015	Regular	0.00	46.27	56684
<u>INV0000585</u>	Invoice	10/13/2015	CARRINGTON REAL ESTATE SERVICE	0.00	46.27	
VEN01619	DESANTIS, JOHN	10/13/2015	Regular	0.00	41.85	56685
<u>INV0000586</u>	Invoice	10/13/2015	DESANTIS, JOHN	0.00	41.85	
VEN01620	MORGAN, DEBORAH A	10/13/2015	Regular	0.00	74.35	56686
<u>INV0000587</u>	Invoice	10/13/2015	MORGAN, DEBORAH A	0.00	74.35	
VEN01617	WILLIAMS, ELIZABETH A	10/13/2015	Regular	0.00	109.74	56687
<u>INV0000584</u>	Invoice	10/13/2015	WILLIAMS, ELIZABETH A	0.00	109.74	
001630	AT&T MOBILITY	10/15/2015	Regular	0.00	1,243.43	56688
<u>829480028X1005</u>	Invoice	10/15/2015	COMMUNICATIONS - SEPT 15	0.00	1,243.43	
000252	DEBORAH S. MALLANTS	10/15/2015	Regular	0.00	590.82	56689
<u>201107</u>	Invoice	10/15/2015	TEMPORARY LABOR	0.00	590.82	
004195	HOME DEPOT CREDIT SERVICES	10/15/2015	Regular	0.00	901.16	56690

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Date Range: 10/01/2015 - 10/31/2015

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>HD1015</u>	Invoice	10/15/2015	SHOP EXP/SMALL TOOLS/BUIDING REPAI	0.00	901.16	
009054	KATHLEEN J. RADNICH	10/15/2015	Regular	0.00	1,476.00	56691
<u>151004-1</u>	Invoice	10/15/2015	PUBLIC RELATIONS SERVICES	0.00	720.00	
<u>151011-1</u>	Invoice	10/15/2015	PUBLIC RELATIONS SERVICES	0.00	756.00	
013196	TELEPACIFIC COMMUNICATIONS	10/15/2015	Regular	0.00	588.48	56692
<u>71030515-0</u>	Invoice	10/15/2015	TELEPHONE (OFFICE) - OCT 15	0.00	588.48	
VEN01625	AFFORDABLE RENTALS	10/20/2015	Regular	0.00	3.20	56693
<u>INV0000592</u>	Invoice	10/20/2015	AFFORDABLE RENTALS	0.00	3.20	
VEN01623	CAMPOS, ENRIQUE	10/20/2015	Regular	0.00	30.85	56694
<u>INV0000590</u>	Invoice	10/20/2015	CAMPOS, ENRIQUE	0.00	30.85	
VEN01624	LACERDA, LEURA A	10/20/2015	Regular	0.00	13.43	56695
<u>INV0000591</u>	Invoice	10/20/2015	LACERDA, LEURA A	0.00	13.43	
VEN01621	MOORE, CRAIG J	10/20/2015	Regular	0.00	10.64	56696
<u>INV0000588</u>	Invoice	10/20/2015	MOORE, CRAIG J	0.00	10.64	
VEN01622	WHITNEY, COSMO GARRY	10/20/2015	Regular	0.00	52.36	56697
<u>INV0000589</u>	Invoice	10/20/2015	WHITNEY, COSMO GARRY	0.00	52.36	
000504	ACTION PUMPING, INC.	10/21/2015	Regular	0.00	1,175.00	56698
<u>5575</u>	Invoice	10/21/2015	HDMC WW: PUMPING	0.00	1,175.00	
000501	ACWA/JPIA	10/21/2015	Regular	0.00	12,246.23	56699
<u>JPIA093015</u>	Invoice	10/21/2015	WORKERS COMP JUL - SEPT 15	0.00	12,246.23	
000095	AIR RESOURCES BOARD (ARB / PERP)	10/21/2015	Regular	0.00	570.00	56700
<u>P-5839-1215</u>	Invoice	10/21/2015	PERP RENEWAL FOR GENERATOR	0.00	570.00	
000675	AQUA-METRIC SALES COMPANY	10/21/2015	Regular	0.00	11,475.01	56701
<u>0058253-IN</u>	Invoice	10/21/2015	INVENTORY	0.00	11,475.01	
VEN01471	BESST, INC.	10/21/2015	Regular	0.00	7,000.00	56702
<u>JBWD080715</u>	Invoice	10/21/2015	CHROMIUM VI STUDY	0.00	7,000.00	
001850	CLINICAL LAB OF S.B. INC	10/21/2015	Regular	0.00	4,135.00	56703
<u>946121</u>	Invoice	10/21/2015	SAMPLING - SEPT 15	0.00	2,597.00	
<u>946122</u>	Invoice	10/21/2015	HDMC WWTP SAMPLING- SEPT 15	0.00	1,538.00	
001865	COMPUTER GALLERY	10/21/2015	Regular	0.00	-445.26	56704
001865	COMPUTER GALLERY	10/21/2015	Regular	0.00	445.26	56704
<u>309450CW</u>	Invoice	10/21/2015	PRINTER MAINTENANCE - OCT 15	0.00	445.26	
001461	BOLLINGER CONSULTING GROUP	10/21/2015	Regular	0.00	3,717.50	56705
<u>668</u>	Invoice	10/21/2015	WATER CONSERVATION - SEPT 15	0.00	2,500.00	
<u>668A</u>	Invoice	10/21/2015	NON-CONTRACT CONSERVATION - SEPT 1	0.00	375.00	
<u>669</u>	Invoice	10/21/2015	LANDSCAPE IRRIGATION AUDITS	0.00	842.50	
000252	DEBORAH S. MALLANTS	10/21/2015	Regular	0.00	693.94	56706
<u>201108</u>	Invoice	10/21/2015	TEMPORARY LABOR	0.00	693.94	
003596	DEX MEDIA	10/21/2015	Regular	0.00	23.00	56707
<u>DM1015</u>	Invoice	10/21/2015	MORONGO BASIN ADVERT - SEPT 15	0.00	23.00	
002565	DUDEK AND ASSOCIATES, INC	10/21/2015	Regular	0.00	522.50	56708
<u>20154735</u>	Invoice	10/21/2015	ENG SERV: CHROMIUM VI GRANT	0.00	522.50	
VEN01466	FEDAK & BROWN LLP	10/21/2015	Regular	0.00	6,400.00	56709
<u>FB092315</u>	Invoice	10/21/2015	FINANCIAL AUDIT 14/15	0.00	6,400.00	
003025	FEDEX	10/21/2015	Regular	0.00	46.45	56710
<u>5-185-80915</u>	Invoice	10/21/2015	SHIPPING	0.00	46.45	

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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	
000229	C & S ELECTRIC	10/21/2015	Regular	0.00	1,093.00	56711
<u>1850</u>	Invoice	10/21/2015	WELL 15: REPAIR CONTROL CIRCUIT	0.00	1,093.00	
004018	HACH COMPANY	10/21/2015	Regular	0.00	327.78	56712
<u>9604056</u>	Invoice	10/21/2015	CHLORINE TEST SUPPLIES	0.00	251.86	
<u>9605058</u>	Invoice	10/21/2015	CHLORINE TEST SUPPLIES	0.00	75.92	
013199	HI-DESERT CULTURAL CENTER	10/21/2015	Regular	0.00	1,137.50	56713
<u>2015-23</u>	Invoice	10/21/2015	WATER CONSERVATION ADVERTISING	0.00	1,137.50	
004720	INLAND WATER WORKS	10/21/2015	Regular	0.00	518.40	56714
<u>278384</u>	Invoice	10/21/2015	PUMPING PLANT SUPPLIES	0.00	518.40	
009054	KATHLEEN J. RADNICH	10/21/2015	Regular	0.00	601.20	56715
<u>151018-1</u>	Invoice	10/21/2015	PUBLIC RELATIONS SERVICES	0.00	601.20	
005621	KENNY STRICKLAND, INC	10/21/2015	Regular	0.00	5,823.98	56716
<u>10198538</u>	Invoice	10/21/2015	FUEL FOR VEHICLES	0.00	1,973.72	
<u>10198539</u>	Invoice	10/21/2015	FUEL FOR VEHICLES	0.00	3,850.26	
006029	LIEBERT CASSIDY WHITMORE	10/21/2015	Regular	0.00	110.00	56717
<u>1411558</u>	Invoice	10/21/2015	LEGAL SERVICES - EE MATTERS	0.00	110.00	
000205	LORI G. HERBEL	10/21/2015	Regular	0.00	108.00	56718
<u>LH110115</u>	Invoice	10/21/2015	PUBLIC INFO/FARMER'S MARKET	0.00	108.00	
000325	MAIL STREAM CORPORATION	10/21/2015	Regular	0.00	1,778.16	56719
<u>519527</u>	Invoice	10/21/2015	PROP 218 MAILINGS	0.00	1,778.16	
006504	MC CALL'S METERS SALES & SERVICE	10/21/2015	Regular	0.00	140.00	56720
<u>27447</u>	Invoice	10/21/2015	CERTIFIED FLOW TESTS	0.00	140.00	
006507	McMASTER-CARR SUPPLY COMPANY	10/21/2015	Regular	0.00	689.19	56721
<u>40251753</u>	Invoice	10/21/2015	SHOP EXPENSE	0.00	204.39	
<u>40291124</u>	Invoice	10/21/2015	SHOP EXPENSE	0.00	484.80	
000156	FORSHOCK	10/21/2015	Regular	0.00	6,422.52	56722
<u>1500085</u>	Invoice	10/21/2015	REPLACE RASCAL TO PLC: G1 BOOSTERS	0.00	3,038.46	
<u>1500088</u>	Invoice	10/21/2015	REPLACE RASCAL TO PLC: D21 (F BOOSTE	0.00	3,384.06	
006800	MOJAVE WATER AGENCY	10/21/2015	Regular	0.00	87,648.00	56723
<u>MWA100115</u>	Invoice	10/21/2015	WATER RECHARGE PURCHASE	0.00	87,648.00	
013200	NIIT TECHNOLOGIES, INC.	10/21/2015	Regular	0.00	4,500.00	56724
<u>26319547</u>	Invoice	10/21/2015	CAD TO GIS WATER DATA MIGRATION	0.00	4,500.00	
000236	PAYPRO ADMINISTRATORS	10/21/2015	Regular	0.00	170.82	56725
<u>PPE 10-16-15</u>	Invoice	10/21/2015	EE FSA DEDUCTIONS 10-26-15	0.00	170.82	
000236	PAYPRO ADMINISTRATORS	10/21/2015	Regular	0.00	50.00	56726
<u>54046</u>	Invoice	10/21/2015	FSA ADMIN FEES - SEPT 15	0.00	50.00	
008200	PITNEY BOWES INC.	10/21/2015	Regular	0.00	294.71	56727
<u>1285502-OT15</u>	Invoice	10/21/2015	LEASING CHARGES - 4TH QTR 15	0.00	294.71	
008403	PRECISION GARAGE DOORS & GATES, INC.	10/21/2015	Regular	0.00	225.00	56728
<u>29625</u>	Invoice	10/21/2015	BAY DOORS REPAIR	0.00	225.00	
008415	PRUDENTIAL OVERALL SPLY.	10/21/2015	Regular	0.00	138.06	56729
<u>22128613</u>	Invoice	10/21/2015	SHOP EXPENSE	0.00	11.88	
<u>22128614</u>	Invoice	10/21/2015	SHOP EXPENSE	0.00	40.30	
<u>22133093</u>	Invoice	10/21/2015	SHOP EXPENSE	0.00	39.73	
<u>22133094</u>	Invoice	10/21/2015	SHOP EXPENSE	0.00	46.15	
008201	PURCHASE POWER	10/21/2015	Regular	0.00	503.50	56730

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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>PB101215</u>	Invoice	10/21/2015	POSTAGE REFILL FOR METER	0.00	503.50	
001912	SAN BERNARDINO COUNTY FIRE PROTECTION I	10/21/2015	Regular	0.00	1,009.00	56731
<u>IN0108694</u>	Invoice	10/21/2015	HAZMAT CUPA PERMIT TO 11/30/16	0.00	1,009.00	
009880	SOUTHERN CALIFORNIA EDISON CO	10/21/2015	Regular	0.00	3,420.18	56732
<u>SCE1015</u>	Invoice	10/21/2015	POWER TO BLDGS & GEN - OCT 15	0.00	3,420.18	
000510	TIME WARNER CABLE	10/21/2015	Regular	0.00	405.38	56733
<u>TW1015</u>	Invoice	10/21/2015	CABLE & INTERNET - OCT 15	0.00	405.38	
010690	TYLER TECHNOLOGIES	10/21/2015	Regular	0.00	4,083.83	56734
<u>025-136702</u>	Invoice	10/21/2015	INSITE TRANS FEES: JUL-SEPT	0.00	104.80	
<u>025-136882</u>	Invoice	10/21/2015	INCODER VERSION X MIGRATION	0.00	3,979.03	
010990	UTILIQUEST L.L.C.	10/21/2015	Regular	0.00	527.60	56735
<u>226710-Q</u>	Invoice	10/21/2015	CONTRACT LOCATING EXPENSE	0.00	408.36	
<u>226975-Q</u>	Invoice	10/21/2015	CONTRACT LOCATING EXPENSE	0.00	94.12	
<u>227221-Q</u>	Invoice	10/21/2015	CONTRACT LOCATING EXPENSE	0.00	25.12	
012020	XEROX CORPORATION	10/21/2015	Regular	0.00	371.89	56736
<u>081698682</u>	Invoice	10/21/2015	OFFICE EXPENSE 9/03/15 - 10/05/15	0.00	371.89	
000233	NAPA AUTO PARTS	10/21/2015	Regular	0.00	457.84	56737
<u>125128</u>	Credit Memo	10/21/2015	VEHICLE REPAIRS	0.00	-19.44	
<u>127561</u>	Invoice	10/21/2015	VEHICLE MAINTENANCE	0.00	104.76	
<u>127948</u>	Invoice	10/21/2015	VEHICLE REPAIRS	0.00	259.85	
<u>128466</u>	Invoice	10/21/2015	VEHICLE SUPPLIES/RECHARGE POND SUP	0.00	112.67	
000575	AFSCME LOCAL 1902	10/27/2015	Regular	0.00	507.00	56738
<u>AFSCME1015</u>	Invoice	10/27/2015	EE UNION DUES - OCT 15	0.00	507.00	
000237	COLONIAL LIFE & ACCIDENT INSURANCE CO, IN	10/27/2015	Regular	0.00	823.80	56739
<u>3990561-100599</u>	Invoice	10/27/2015	EE LIFE INSURANCE - OCT 15	0.00	823.80	
000183	CYBERSPIKE	10/27/2015	Regular	0.00	280.00	56740
<u>CS102715</u>	Invoice	10/27/2015	WEBSITE REVISION- DROUGHT	0.00	280.00	
000252	DEBORAH S. MALLANTS	10/27/2015	Regular	0.00	635.50	56741
<u>201109</u>	Invoice	10/27/2015	TEMPORARY LABOR	0.00	635.50	
000248	PAYCHEX	10/09/2015	Manual	0.00	296.85	900554
<u>264875</u>	Invoice	10/09/2015	PAYROLL PROCESSING FEE	0.00	296.85	
001517	CalPERS	10/13/2015	Manual	0.00	8,411.28	900555
<u>PPE 10-2-15</u>	Invoice	10/13/2015	PAY PERIOD ENDING 10/02/15	0.00	8,411.28	
000248	PAYCHEX	10/16/2015	Manual	0.00	35.00	900556
<u>13707113</u>	Invoice	10/16/2015	TIME & LABOR ONLINE USAGE FEE	0.00	35.00	
000248	PAYCHEX	10/23/2015	Manual	0.00	310.89	900557
<u>266095</u>	Invoice	10/23/2015	PAYROLL PROCESSING FEE	0.00	310.89	
001517	CalPERS	10/26/2015	Manual	0.00	7,878.79	900558
<u>PPE 10-16-15</u>	Invoice	10/26/2015	PAY PERIOD ENDING 10/16/15	0.00	7,878.79	
000025	ICMA RC	10/31/2015	Manual	0.00	2,632.44	900559
<u>900509</u>	Invoice	10/31/2015	457 REMITTANCE - OCT 15	0.00	2,632.44	
VEN01533	PAYMENTUS GROUP INC.	10/26/2015	Manual	0.00	1,407.30	900560

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Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
<u>US15090183</u>	Invoice	10/26/2015	CREDIT CARD PROCESSING FEE - SEPT 15	0.00	1,407.30	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	146	107	0.00	278,839.60
Manual Checks	7	7	0.00	20,972.55
Voided Checks	0	2	0.00	-6,845.26
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	<b>153</b>	<b>116</b>	<b>0.00</b>	<b>292,966.89</b>

**JOSHUA BASIN WATER DISTRICT****OCTOBER 2015****DIRECTOR PAY****PAY PERIODS: 09/19/2015 - 10/16/2015**

<b>Director</b>	<b>Date</b>	<b>Type</b>	<b>Amount</b>	<b>Notes</b>
VICTORIA J FULLER	10/07/2015	Director Pay	<u>173.63</u>	JBWD BOARD MEETING
			<u>173.63</u>	
ROBERT JOHNSON	10/07/2015	Director Pay	<u>173.63</u>	JBWD BOARD MEETING
			<u>173.63</u>	
MICKEY C LUCKMAN	09/19/2015	UNPAID DIRECTOR	0.00	9/10/15 MWA MEETING
MICKEY C LUCKMAN	09/19/2015	Mileage/Vehicle Expense	74.75	9/10/15 MWA MEETING
MICKEY C LUCKMAN	09/19/2015	Director Pay	173.63	9/18/15 ACWA REGION 9 DROUGHT WORKSHOP
MICKEY C LUCKMAN	09/23/2015	Director Pay	173.63	ACWA GROUNDWATER COMMITTEE MEETING
MICKEY C LUCKMAN	09/23/2015	Director Training	495.44	REIMB: ACWA GROUNDWATER COMMITTEE MEETING
MICKEY C LUCKMAN	10/07/2015	Director Pay	173.63	JBWD BOARD MEETING
MICKEY C LUCKMAN	10/14/2015	Director Pay	<u>173.63</u>	ACWA REGULATORY SUMMIT
			<u>1,264.71</u>	
MICHAEL P REYNOLDS	10/07/2015	Director Pay	<u>173.63</u>	JBWD BOARD MEETING
			<u>173.63</u>	
REBECCA UNGER	10/07/2015	Director Pay	<u>173.63</u>	JBWD BOARD MEETING
			<u>173.63</u>	
		<b>TOTAL</b>	<b><u>1,959.23</u></b>	