

**MARIANA RANCHOS COUNTY WATER DISTRICT
BOARD OF DIRECTORS**

MEETING PLACE: DISTRICT OFFICE
9600 Manzanita Street
Apple Valley, CA

Thursday, December 10, 2015
4:00 p.m.

*" The mission of the Mariana Ranchos County Water District is to efficiently
serve our customers with the highest quality water 24/7."*

**REGULAR MEETING
AGENDA**

1. **CALL MEETING TO ORDER:** Invocation and Pledge of Allegiance.
2. **ROLL CALL:** Directors - Ronald Dodge, Lauren Stewart, Gary Adams and Patricia Stiles. Attorney Michael Silander will be attending by phone.

3. **APPROVAL OF AGENDA**

CONSENT AGENDA

4. A. Approval of the Minutes for the Regular Meeting of November 12, 2015.
B. Approval of Financial Statements for November 2015. Copies are available upon request.

PUBLIC COMMENT

5. All comments are limited to 5 minutes, as recognized by the Chair. No action can be taken on subjects not on the Agenda. Please state the subject you wish to address or an item that you request to have on a future Agenda. Please also state your name and address for the record.

Each item on the agenda shall be deemed to include any appropriate motion, resolution, or ordinance to take action on any item.

NEW BUSINESS

6. A. Re-organization of the Board.
B. Joshua Porter from US Bank.
C. Potential vacancy for Board of Director position.
D. Sec 21 Swimming Pool; is in need of new toilets.
E. GM to review Finances.
F. Re-organization of the Adhoc Committees.

7. **ONGOING BUSINESS**

- A. Drought contingency update.
- B. GM's yearly compensation review.
- C. Final review of the Board of Directors Handbook.
- D. Final review our 2014-2015 Audit.
- E. Update on Toilet Program.
- F. Update on Well rehabilitation.

8. **INFORMATION REPORTS**

- A. **ATTORNEY'S REPORT**
- B. **GREEN COMMITTEES REPORT**
- C. **GENERAL MANAGER'S REPORTS**
 - 1. Monthly report on subjects not covered on the agenda.

9. **OTHER BUSINESS**
None

10. **CORRESPONDENCE/CONFERENCES/SEMINARS/MEETINGS**

Current correspondence, conferences, seminars and meetings will be noted and discussed for possible authorization and/or action. (All correspondence is available for review at the District office).

- A. **ABC's of Water: "Catching Rainwater the Right Way"**, Tuesday, January 26th from 5:30 to 7:30pm. MWA Headquarters, 13846 Conference Center Drive, Apple Valley. Please RSVP by 1-25-16 by calling Gloria Golike at (760) 946-7001.

Save The Date for these upcoming events

- B. High Desert Water Summit: April 13 2016
- C. Mojave Water Agency Facilities Mini Tour: May 19 2016

11. **DIRECTOR'S COMMENTS**

Comments by individual Board Members concerning District business, which may be of interest to the Board and the public. No action is to be taken on comments made by the Board members other than to place a matter on a future Agenda.

12. **ADJOURNMENT**

*** A complete agenda packet containing all accompanying reports for this agenda is available through the District's website at : www.marianaranchoscwd.org ***

Pursuant to Government Code Section 54954.2(a), any request for a disability-related modification or accommodation, including auxiliary aids or services, that is sought in order to participate in the below agendized public meeting should be directed to the General Manager's office at (760) 247-9405 at least 24 hours prior to said meeting.

MARIANA RANCHOS COUNTY WATER DISTRICT

9600 Manzanita Street
Apple Valley, CA 92308

MINUTES

REGULAR MEETING OF THE BOARD OF DIRECTORS

November 12, 2015

The Regular Meeting of the Board of Directors of the Mariana Ranchos County Water District (MRCWD) was called to order by Board President Ronald Dodge at 4:00 p.m. at the District office, 9600 Manzanita St., Apple Valley, CA. A quorum was declared.

ROLL CALL

PRESENT: President Ronald Dodge, Director's; Gary Adams, Lauren Stewart and Chuck Spini.

ABSENT: Director Marilyn Cresser.

STAFF: James Hansen, General Manager, Phyllis Walker, Office Assistant/Board Secretary and Attorney Colin O'Neill attended by phone.

AUDIENCE: Customers; Carol Johnson & Patricia Stiles.

Guest; Thomas Dittman from Miers & Miers CPA.

APPROVAL OF AGENDA

A first motion was made by Director Adams to approve the agenda and a 2nd by Director Stewart, AYE's were 4-0, unanimous, motion carries at 100%.

CONSENT AGENDA

Director Adams made a 1st motion and a 2nd motion was made by Director Spini for approval of the consent agenda, items A & B. There was some discussion about the financials. AYE's were 4-0, unanimous, motion carries at 100%.

PUBLIC COMMENT

Patricia Stiles asked that at the next board meeting to please include on the agenda, under new business; new toilets for Sec 21 Swimming Pool. The ones they have are aged and they could really use 2 new ones.

NEW BUSINESS

- A. Brief discussion about moving next months board meeting. A first motion was made by Director Stewart and a 2nd by Director Adams to move the board meeting from Dec 17th to Dec 10th. AYE's were 4-0, unanimous, motion carries at 100%.
- B. Some GM reviews were given to the Board President. There was no discussion and the rest of the reviews were handed in at the end of the board meeting.
- C. Review of the Directors Handbook is tabled until next months board meeting.
- D. The GM went over the new property schedule and deductibles. After some discussion the board agreed to leave things as they are and gave the GM a directive to keep it as is.
- E. The Board Secretary presented information about online banking. The GM shared that we had spoke with Joshua at US Bank and Thomas Dittman CPA from Miers & Miers and they all agree that using online banking to pay re-occurring monthly operations would benefit the District. A first motion was made by Director Adams to go ahead and utilize online banking for the monthly re-occurring operations of the

District. A second was made by Director Stewart. AYE's were 4-0, unanimous, motion carries at 100%.

ONGOING BUSINESS

- A. Drought contingency update; nothing at this time.
- B. The GM brought the board up to date on the well rehabilitation program. We have reached a snag with Utility Services locating CO2 and with the holidays fast approaching things are postponed until Jan 2016.
- C. Thomas Dittman CPA from Miers & Miers distributed bound copies of the final draft of MRCWD Financial Audit for the 2014-2015 year. He reported that the State Filer Report was done and there are a few subtle changes in the final draft from what they had last month. This item is tabled until the next meeting to allow the board members time to go over the final copy before voting on its approval.
- D. Update on the Toilet Program; we purchased 12 toilets and they have all been picked up. We have one that is complete and 11 that are either in pre-inspection stage or the post inspection stage.

INFORMATION REPORTS

- A. Attorney Report; Nothing to report, dismissed at 4:41pm
- B. Green Committee; none at this time, would like to re-organize it at the next board meeting.
- C. Monthly report on subjects not covered on the agenda. The GM's report is available for review.

OTHER BUSINESS

NONE

CORRESPONDENCE/CONFERENCES/SEMINARS/MEETINGS

- A. Reviewed upcoming classes that were posted on the agenda.

DIRECTOR'S COMMENTS

None

ADJOURNMENT

A motion was made by Director Adams to adjourn the meeting at 4:50 p.m. and was 2nd by Director Spini. AYE's 4-0, unanimous, motion carries at 100%.

Approved: _____

Ronald Dodge, Board President

Phyllis Walker, Secretary to the Board

12/08/15

Mariana Ranchos County Water District
Checking & Saving Accounts

Nov 30, 15

ASSETS

Current Assets

Checking/Savings

002 - Cash Clearing 577.20

053 - US Bank Parent

053.1 - US Bank Checking #1161 42,302.96

053.2 - Tank Loan Fund -4,546.53

053.4 - Supplemental Water-Restricted 550.00

053.5 - Security Fee 9,120.29

053 - US Bank Parent - Other 1.43

Total 053 - US Bank Parent 47,428.15

055 - 2013 PR Checks not Cashed 554.10

130 - CIP & Debt Resv-Restrict-Parent

130.2 - AmSec 3 Mo CD - Capitol Imp Res 59,673.46

130.5 - Debt Reserve Acct. - Interest -6,012.50

Total 130 - CIP & Debt Resv-Restrict-Parent 53,660.96

140 - LAIF - Unrestricted - Parent

140.1 - LAIF-Unrestricted -38,697.29

140.3 - CIP Fund 395,723.89

140.4 - O&M Reserves 43,158.52

140.5 - Emergency Reserves 27,071.85

140 - LAIF - Unrestricted - Parent - Other -434.38

Total 140 - LAIF - Unrestricted - Parent 426,822.59

180 - LAIF - Restricted - Parent

180.2 - Debt Reserve - Principle 36,183.30

180.3 - Debt Reserve- Interest 8,009.37

Total 180 - LAIF - Restricted - Parent 44,192.67

Total Checking/Savings 573,235.67

Total Current Assets 573,235.67

TOTAL ASSETS 573,235.67

LIABILITIES & EQUITY 0.00

1:28 PM

12/08/15

Accrual Basis

Mariana Ranchos County Water District
 Check Register for this Month

As of November 30, 2015

Type	Date	Num	Name	Memo	Amount
053 - US Bank Parent					
053.1 - US Bank Checking #1161					
Deposit	11/01/2015			Deposit	158.20
Transfer	11/01/2015			Funds Transfer for Security Fees	-1,205.00
Transfer	11/01/2015			Funds Transfer for Tank Loan Fu...	-2,700.00
Deposit	11/02/2015			Deposit	216.81
Deposit	11/02/2015			Deposit	1,592.05
Check	11/02/2015	INV CLOUD	Invoice Cloud Monthly Charge		-216.80
Deposit	11/03/2015			Deposit	150.00
Deposit	11/03/2015			Deposit	1,259.42
Check	11/03/2015	6983	T-Mobile	Acc # 343784752	-34.66
Check	11/03/2015	6984	Valero Marketing and Supply Company	Acc # 6960 2563	-150.84
Check	11/03/2015	6985	Southern California Edison	Acc # 2-21-351-6206	-2,415.73
Check	11/03/2015	6986	First Bankcard (Phyllis)	Acc # 5477 2593 4723 5611	-2,485.32
Deposit	11/04/2015			Deposit	686.80
Deposit	11/05/2015			Deposit	880.90
Deposit	11/06/2015			11-9-15	3,286.14
Check	11/06/2015	CompuPay	Compupay		-27.79
Check	11/06/2015	CompuPay	Compupay		-6,325.91
Check	11/06/2015	Taxes	Compupay		-2,160.86
Deposit	11/06/2015			Deposit	70.20
Deposit	11/06/2015			Deposit	1,198.70
Deposit	11/08/2015			Deposit	509.35
Check	11/09/2015	6988	Lemieux & O'Neill	Client-Matter No190	-356.00
Check	11/09/2015	6989	O'Reilly Auto Parts	Customer # 253174	-128.46
Check	11/09/2015	6990	Underground Service Alert	Invoice # 1020150452	-7.50
Check	11/09/2015	6991	Utility Service Co., Inc.	Invoice # 381018 & 381019	-8,336.18
Check	11/09/2015	6992	Inland Water Works Supply	Invoice # 278998	-4,254.12
Check	11/09/2015	6993	Association of California Water Agencies	ID # 891	-3,180.00
Check	11/09/2015	6994	Cintas Corporation #150	Account # 150-02400	-316.96
Transfer	11/09/2015			Funds Transfer Low Flush Toilet ...	-8.08
Deposit	11/09/2015			Deposit	1,479.75
Deposit	11/09/2015			Deposit	65.04
Deposit	11/10/2015			Deposit	131.40
Deposit	11/10/2015			Deposit	1,105.14
Deposit	11/11/2015			Deposit	18.22
Deposit	11/11/2015			Deposit	363.90
Check	11/11/2015	6995	Miers & Miers	Financial Statement Audit Endin...	-7,700.00
Deposit	11/12/2015			Deposit	55.70
Deposit	11/12/2015			Deposit	1,442.70
Deposit	11/13/2015			11-16-15	3,248.65
Deposit	11/13/2015			Deposit	1,222.45
Deposit	11/14/2015			Deposit	55.00
Deposit	11/14/2015			Deposit	248.40
Deposit	11/15/2015			Deposit	143.40
Deposit	11/15/2015			Deposit	258.10
Deposit	11/16/2015			Deposit	9,632.96
Check	11/16/2015	6996	Aflac	Invoice # 647682	-333.36
Check	11/16/2015	6997	Goodspeed Distributing, Inc.	Invoice CLO7121	-100.16
Deposit	11/16/2015			Deposit	688.20
Deposit	11/16/2015			Deposit	6,035.15
Deposit	11/17/2015			Deposit	40,000.00
Deposit	11/17/2015			Deposit	63.00
Deposit	11/17/2015			Deposit	1,168.72
Deposit	11/18/2015			Deposit	301.70
General Jour...	11/19/2015			Zillner, M. Acc# 00820132 Paym...	-2.50
General Jour...	11/19/2015			Zillner, M. Acc# 00820132 Paym...	-47.90
General Jour...	11/19/2015			Zillner, M. Acc# 00820132 Paym...	-15.00
Deposit	11/19/2015			Deposit	603.60
Deposit	11/20/2015			12-7-15	1,260.14
Deposit	11/20/2015			Deposit	78.40
Deposit	11/20/2015			Deposit	267.90
Check	11/20/2015	CompuPay	Compupay		-32.92
Check	11/20/2015	CompuPay	Compupay		-3,420.57
Check	11/20/2015	7000	Compupay		-975.44
Check	11/23/2015	ONL	Inland Water Works Supply		-213.84
Check	11/23/2015	ONL	Utility Service Co., Inc.		-8,336.18
Deposit	11/23/2015			Deposit	179.00
Deposit	11/23/2015			Deposit	304.80
General Jour...	11/24/2015			Adams, Richard Acc # 00815316...	-75.00
General Jour...	11/24/2015			Adams, Richard Acc # 00815316...	-15.00
Deposit	11/24/2015			Deposit	106.20
Deposit	11/24/2015			Deposit	119.20
Deposit	11/25/2015			Deposit	214.59
Deposit	11/25/2015			Deposit	131.40
Check	11/27/2015	ONL	Charter Communications		-292.55
Deposit	11/27/2015			12-7-15	61.00
Deposit	11/27/2015			Deposit	53.40

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12/08/15

Accrual Basis

Mariana Ranchos County Water District
Check Register for this Month

As of November 30, 2015

Type	Date	Num	Name	Memo	Amount
Deposit	11/28/2015			Deposit	48.10
Deposit	11/29/2015			Deposit	112.20
Deposit	11/30/2015			Deposit	322.60
Deposit	11/30/2015			Deposit	632.50
Total 053.1 - US Bank Checking #1161					<u>26,360.55</u>
Total 053 - US Bank Parent					<u>26,360.55</u>
TOTAL					<u><u>26,360.55</u></u>

Mariana Ranchos County Water District
Income Statement
 November 2015

	Nov 15
Ordinary Income/Expense	
Income	
600 - Water Sales	29,549.07
601 - Meter Fees & Installation	476.00
605 - Stand-by Charges	9,632.96
606 - Late Fees	360.00
618 - Supplemental Water Fee	183.00
655 - Inactive Meters	225.50
656 - Multiple Meters	166.25
657 - Security Fee	1,105.00
690 - Convenience Fees - Parent	
690.5 - Credit Card Fee	108.00
Total 690 - Convenience Fees - Parent	108.00
Total Income	41,805.78
Gross Profit	41,805.78
Expense	
800 - Payroll Exp - Parent	
800.1 - Field Labor	0.00
800.2 - Admin Salaries	1,680.00
800.3 - Board Meetings	
800.31 - Directors Compensation	409.20
800.32 - Board Secretary Compensation	50.00
Total 800.3 - Board Meetings	459.20
800.4 - General Manager Salary	9,975.77
800.6 - On Call (Pager)	120.00
800.8 - Payroll Taxes	950.37
800.9 - PR Process Co (QB-Benefit Mall)	60.71
Total 800 - Payroll Exp - Parent	13,246.05
801 - Installation/ Repair Supplies	
801.1 - Meter Installation supplies	165.00
801.3 - clamps saddles taps	33.00
Total 801 - Installation/ Repair Supplies	198.00
805 - Dig Alert	7.50
806 - Pumping Station Power-Parent	
806 2 - Well #2	969.52
806 3 - Moonbeam Booster	251.11
806 5 - Alegre Vista Booster	73.09
806 6 - Well #1	957.23
Total 806 - Pumping Station Power-Parent	2,250.95
811 - Maintenance-Wells & Pumps	3,939.00
821 - Office Supplies - Parent	
821.1 - Office Supplies	33.47
Total 821 - Office Supplies - Parent	33.47
830 - Sales Tax (on purchases)	742.44
832 - Bank/IC/Sage NSF/Reject Charges	
832.5 - IC/Sage Reject	30.00
Total 832 - Bank/IC/Sage NSF/Reject Charges	30.00
836 - Billing Fees - Parent	
836.4 - INV Cloud Monthly Charge	216.80
Total 836 - Billing Fees - Parent	216.80
845 - Conservation Expense	1,108.08
851 - Legal Fees - Parent	
851.1 - Attorney/Legal	356.00
Total 851 - Legal Fees - Parent	356.00

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12/08/15
Accrual Basis

Mariana Ranchos County Water District
Income Statement
November 2015

	<u>Nov 15</u>
852 - Auditor	7,700.00
854 - Postage	2,451.85
855 - Office Utilities - Parent	
855.2 - SCE	164.78
Total 855 - Office Utilities - Parent	<u>164.78</u>
856 - Telephone - Parent	
856.1 - Office	105.70
856.2 - Internet	186.85
856.5 - Cell Phones	32.70
Total 856 - Telephone - Parent	<u>325.25</u>
857 - Membership Fees	3,180.00
858 - Repairs & Maint - Parent	
858.3 - Tank Maint Program	16,272.36
Total 858 - Repairs & Maint - Parent	<u>16,272.36</u>
863 - Vehicle (Rolling Stock) - Parent	
863.1 - Truck Expenses	118.94
Total 863 - Vehicle (Rolling Stock) - Parent	<u>118.94</u>
868 - Fuel - Parent	
868.1 - Gasoline	101.43
868.2 - Diesel	132.19
868.3 - Fed Fuel Tax ADJ	-11.59
868.7 - Red Diesel	28.97
Total 868 - Fuel - Parent	<u>251.00</u>
870 - Personal Safety Equip - Parent	
870.1 - Personal Protect Equip	40.00
870.2 - Uniform (Cintas)	316.96
Total 870 - Personal Safety Equip - Parent	<u>356.96</u>
Total Expense	<u>52,949.43</u>
Net Ordinary Income	-11,143.65
Other Income/Expense	
Other Income	
910 - Interest Income-District	5.14
Total Other Income	<u>5.14</u>
Net Other Income	<u>5.14</u>
Net Income	<u><u>-11,138.51</u></u>

Mariana Ranchos County Water District
Income Statement Previous Year Comparison jim
November 2015

	Nov 15	Nov 14	\$ Change	% Change
Ordinary Income/Expense				
Income				
600 · Water Sales	29,549.07	32,755.82	-3,206.75	-9.8%
601 · Meter Fees & Installation	476.00	0.00	476.00	100.0%
605 · Stand-by Charges	9,632.96	7,552.23	2,080.73	27.6%
606 · Late Fees	360.00	465.00	-105.00	-22.6%
607 · Turn Off/On Service Fees	0.00	50.00	-50.00	-100.0%
618 · Supplemental Water Fee	183.00	0.00	183.00	100.0%
636 · Customer Returned Item Charges				
636.3 · Customer Returned Check Fee	0.00	50.00	-50.00	-100.0%
Total 636 · Customer Returned Item Charges	0.00	50.00	-50.00	-100.0%
655 · Inactive Meters	225.50	1,103.00	-877.50	-79.6%
656 · Multiple Meters	166.25	87.50	78.75	90.0%
657 · Security Fee	1,105.00	1,103.80	1.20	0.1%
690 · Convenience Fees - Parent				
690.5 · Credit Card Fee	108.00	81.00	27.00	33.3%
Total 690 · Convenience Fees - Parent	108.00	81.00	27.00	33.3%
696 · Reimb of State Mandated Costs	0.00	444.00	-444.00	-100.0%
Total Income	41,805.78	43,692.35	-1,886.57	-4.3%
Gross Profit	41,805.78	43,692.35	-1,886.57	-4.3%
Expense				
800 · Payroll Exp - Parent				
800.1 · Field Labor	0.00	1,800.00	-1,800.00	-100.0%
800.10 · Payrol Advance	0.00	-260.00	260.00	100.0%
800.2 · Admin Salaries	1,680.00	1,428.00	252.00	17.7%
800.3 · Board Meetings				
800.31 · Directors Compensation	409.20	500.00	-90.80	-18.2%
800.32 · Board Secretary Compensation	50.00	50.00	0.00	0.0%
Total 800.3 · Board Meetings	459.20	550.00	-90.80	-16.5%
800.4 · General Manager Salary	9,975.77	5,534.40	4,441.37	80.3%
800.6 · On Call (Pager)	120.00	60.00	60.00	100.0%
800.8 · Payroll Taxes	950.37	738.46	211.91	28.7%
800.9 · PR Process Co (QB-Benefit Mall)	60.71	15.60	45.11	289.2%
Total 800 · Payroll Exp - Parent	13,246.05	9,866.46	3,379.59	34.3%
801 · Installation/ Repair Supplies				
801.1 · Meter Installation supplies	165.00	0.00	165.00	100.0%
801.3 · clamps saddles taps	33.00	0.00	33.00	100.0%
Total 801 · Installation/ Repair Supplies	198.00	0.00	198.00	100.0%
805 · Dig Alert	7.50	3.00	4.50	150.0%
806 · Pumping Station Power-Parent				
806 2 · Well #2	969.52	962.14	7.38	0.8%
806 3 · Moonbeam Booster	251.11	421.11	-170.00	-40.4%
806 5 · Alegre Vista Booster	73.09	81.53	-8.44	-10.4%
806 6 · Well #1	957.23	959.83	-2.60	-0.3%
Total 806 · Pumping Station Power-Parent	2,250.95	2,424.61	-173.66	-7.2%
811 · Maintenance-Wells & Pumps	3,939.00	0.00	3,939.00	100.0%
821 · Office Supplies - Parent				
821.1 · Office Supplies	33.47	11.61	21.86	188.3%
Total 821 · Office Supplies - Parent	33.47	11.61	21.86	188.3%
825 · Computer				
825.1 · Supplies	0.00	99.00	-99.00	-100.0%
Total 825 · Computer	0.00	99.00	-99.00	-100.0%
830 · Sales Tax (on purchases)	742.44	199.23	543.21	272.7%
832 · Bank/IC/Sage NSF/Reject Charges				
832.1 · Bank fee	0.00	6.00	-6.00	-100.0%
832.3 · Bank Charge - NSF	0.00	15.00	-15.00	-100.0%
832.5 · IC/Sage Reject	30.00	0.00	30.00	100.0%
Total 832 · Bank/IC/Sage NSF/Reject Charges	30.00	21.00	9.00	42.9%
836 · Billing Fees - Parent				
836.2 · EFT Fees (Sage)	0.00	29.30	-29.30	-100.0%
836.4 · INV Cloud Monthly Charge	216.80	196.80	20.00	10.2%
Total 836 · Billing Fees - Parent	216.80	226.10	-9.30	-4.1%
841 · Shredding Service	0.00	71.66	-71.66	-100.0%
845 · Conservation Expense	1,108.08	0.00	1,108.08	100.0%
851 · Legal Fees - Parent				
851.1 · Attorney/Legal	356.00	157.50	198.50	126.0%
Total 851 · Legal Fees - Parent	356.00	157.50	198.50	126.0%
852 · Auditor	7,700.00	0.00	7,700.00	100.0%
854 · Postage	2,451.85	0.00	2,451.85	100.0%
855 · Office Utilities - Parent				
855.1 · Gas	0.00	11.00	-11.00	-100.0%
855.2 · SCE	164.78	151.36	13.42	8.9%
Total 855 · Office Utilities - Parent	164.78	162.36	2.42	1.5%

Mariana Ranchos County Water District
Income Statement Previous Year Comparison jim
November 2015

	Nov 15	Nov 14	\$ Change	% Change
856 · Telephone - Parent				
856.1 · Office	105.70	138.10	-32.40	-23.5%
856.2 · Internet	186.85	169.43	17.42	10.3%
856.5 · Cell Phones	32.70	31.60	1.10	3.5%
Total 856 · Telephone - Parent	325.25	339.13	-13.88	-4.1%
857 · Membership Fees	3,180.00	3,145.00	35.00	1.1%
858 · Repairs & Maint - Parent				
858.2 · Office Repairs/Maint	0.00	5.38	-5.38	-100.0%
858.3 · Tank Maint Program	16,272.36	8,136.18	8,136.18	100.0%
858.7 · Cleaning Service	0.00	150.00	-150.00	-100.0%
Total 858 · Repairs & Maint - Parent	16,272.36	8,291.56	7,980.80	96.3%
863 · Vehicle (Rolling Stock) - Parent				
863.1 · Truck Expenses	118.94	244.28	-125.34	-51.3%
Total 863 · Vehicle (Rolling Stock) - Parent	118.94	244.28	-125.34	-51.3%
868 · Fuel - Parent				
868.1 · Gasoline	101.43	11.01	90.42	821.3%
868.2 · Diesel	132.19	64.00	68.19	106.6%
868.3 · Fed Fuel Tax ADJ	-11.59	-4.63	-6.96	-150.3%
868.7 · Red Diesel	28.97	0.00	28.97	100.0%
Total 868 · Fuel - Parent	251.00	70.38	180.62	256.6%
870 · Personal Safety Equip - Parent				
870.1 · Personal Protect Equip	40.00	20.00	20.00	100.0%
870.2 · Uniform (Cintas)	316.96	390.10	-73.14	-18.8%
Total 870 · Personal Safety Equip - Parent	356.96	410.10	-53.14	-13.0%
Total Expense	52,949.43	25,742.98	27,206.45	105.7%
Net Ordinary Income	-11,143.65	17,949.37	-29,093.02	-162.1%
Other Income/Expense				
Other Income				
906 · Charges for Copies	0.00	21.00	-21.00	-100.0%
910 · Interest Income-District	5.14	7.30	-2.16	-29.6%
Total Other Income	5.14	28.30	-23.16	-81.8%
Net Other Income	5.14	28.30	-23.16	-81.8%
Net Income	-11,138.51	17,977.67	-29,116.18	-162.0%

Mariana Ranchos County Water District
Profit & Loss Prev Year Comparison
November 2015

	Nov 15	Nov 14	\$ Change	% Change
Ordinary Income/Expense				
Income				
600 · Water Sales	29,549.07	32,755.82	-3,206.75	-9.8%
601 · Meter Fees & Installation	476.00	0.00	476.00	100.0%
605 · Stand-by Charges	9,632.96	7,552.23	2,080.73	27.6%
606 · Late Fees	360.00	465.00	-105.00	-22.6%
607 · Turn Off/On Service Fees	0.00	50.00	-50.00	-100.0%
618 · Supplemental Water Fee	183.00	0.00	183.00	100.0%
636 · Customer Returned Item Charges				
636.3 · Customer Returned Check Fee	0.00	50.00	-50.00	-100.0%
Total 636 · Customer Returned Item Charges	0.00	50.00	-50.00	-100.0%
655 · Inactive Meters	225.50	1,103.00	-877.50	-79.6%
656 · Multiple Meters	166.25	87.50	78.75	90.0%
657 · Security Fee	1,105.00	1,103.80	1.20	0.1%
690 · Convenience Fees - Parent				
690.5 · Credit Card Fee	108.00	81.00	27.00	33.3%
Total 690 · Convenience Fees - Parent	108.00	81.00	27.00	33.3%
696 · Reimb of State Mandated Costs	0.00	444.00	-444.00	-100.0%
Total Income	41,805.78	43,692.35	-1,886.57	-4.3%
Gross Profit	41,805.78	43,692.35	-1,886.57	-4.3%
Expense				
800 · Payroll Exp - Parent				
800.1 · Field Labor	0.00	1,800.00	-1,800.00	-100.0%
800.10 · Payrol Advance	0.00	-260.00	260.00	100.0%
800.2 · Admin Salaries	1,680.00	1,428.00	252.00	17.7%
800.3 · Board Meetings				
800.31 · Directors Compensation	409.20	500.00	-90.80	-18.2%
800.32 · Board Secretary Compensation	50.00	50.00	0.00	0.0%
Total 800.3 · Board Meetings	459.20	550.00	-90.80	-16.5%
800.4 · General Manager Salary	9,975.77	5,534.40	4,441.37	80.3%
800.6 · On Call (Pager)	120.00	60.00	60.00	100.0%
800.8 · Payroll Taxes	950.37	738.46	211.91	28.7%
800.9 · PR Process Co (QB-Benefit Mall)	60.71	15.60	45.11	289.2%
Total 800 · Payroll Exp - Parent	13,246.05	9,866.46	3,379.59	34.3%
801 · Installation/ Repair Supplies				
801.1 · Meter Installation supplies	165.00	0.00	165.00	100.0%
801.3 · clamps saddles taps	33.00	0.00	33.00	100.0%
Total 801 · Installation/ Repair Supplies	198.00	0.00	198.00	100.0%
805 · Dig Alert	7.50	3.00	4.50	150.0%
806 · Pumping Station Power-Parent				
806 2 · Well #2	969.52	962.14	7.38	0.8%
806 3 · Moonbeam Booster	251.11	421.11	-170.00	-40.4%
806 5 · Alegre Vista Booster	73.09	81.53	-8.44	-10.4%
806 6 · Well #1	957.23	959.83	-2.60	-0.3%
Total 806 · Pumping Station Power-Parent	2,250.95	2,424.61	-173.66	-7.2%
811 · Maintenance-Wells & Pumps	3,939.00	0.00	3,939.00	100.0%
821 · Office Supplies - Parent				
821.1 · Office Supplies	33.47	11.61	21.86	188.3%
Total 821 · Office Supplies - Parent	33.47	11.61	21.86	188.3%
825 · Computer				
825.1 · Supplies	0.00	99.00	-99.00	-100.0%
Total 825 · Computer	0.00	99.00	-99.00	-100.0%
830 · Sales Tax (on purchases)	742.44	199.23	543.21	272.7%
832 · Bank/IC/Sage NSF/Reject Charges				
832.1 · Bank fee	0.00	6.00	-6.00	-100.0%
832.3 · Bank Charge - NSF	0.00	15.00	-15.00	-100.0%
832.5 · IC/Sage Reject	30.00	0.00	30.00	100.0%
Total 832 · Bank/IC/Sage NSF/Reject Charges	30.00	21.00	9.00	42.9%
836 · Billing Fees - Parent				
836.2 · EFT Fees (Sage)	0.00	29.30	-29.30	-100.0%
836.4 · INV Cloud Monthly Charge	216.80	196.80	20.00	10.2%
Total 836 · Billing Fees - Parent	216.80	226.10	-9.30	-4.1%
841 · Shredding Service	0.00	71.66	-71.66	-100.0%
845 · Conservation Expense	1,108.08	0.00	1,108.08	100.0%
851 · Legal Fees - Parent				
851.1 · Attorney/Legal	356.00	157.50	198.50	126.0%
Total 851 · Legal Fees - Parent	356.00	157.50	198.50	126.0%
852 · Auditor	7,700.00	0.00	7,700.00	100.0%
854 · Postage	2,451.85	0.00	2,451.85	100.0%
855 · Office Utilities - Parent				
855.1 · Gas	0.00	11.00	-11.00	-100.0%
855.2 · SCE	164.78	151.36	13.42	8.9%
Total 855 · Office Utilities - Parent	164.78	162.36	2.42	1.5%

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Accrual Basis

Mariana Ranchos County Water District
Profit & Loss Prev Year Comparison
November 2015

	Nov 15	Nov 14	\$ Change	% Change
856 · Telephone - Parent				
856.1 · Office	105.70	138.10	-32.40	-23.5%
856.2 · Internet	186.85	169.43	17.42	10.3%
856.5 · Cell Phones	32.70	31.60	1.10	3.5%
Total 856 · Telephone - Parent	325.25	339.13	-13.88	-4.1%
857 · Membership Fees	3,180.00	3,145.00	35.00	1.1%
858 · Repairs & Maint - Parent				
858.2 · Office Repairs/Maint	0.00	5.38	-5.38	-100.0%
858.3 · Tank Maint Program	16,272.36	8,136.18	8,136.18	100.0%
858.7 · Cleaning Service	0.00	150.00	-150.00	-100.0%
Total 858 · Repairs & Maint - Parent	16,272.36	8,291.56	7,980.80	96.3%
863 · Vehicle (Rolling Stock) - Parent				
863.1 · Truck Expenses	118.94	244.28	-125.34	-51.3%
Total 863 · Vehicle (Rolling Stock) - Parent	118.94	244.28	-125.34	-51.3%
868 · Fuel - Parent				
868.1 · Gasoline	101.43	11.01	90.42	821.3%
868.2 · Diesel	132.19	64.00	68.19	106.6%
868.3 · Fed Fuel Tax ADJ	-11.59	-4.63	-6.96	-150.3%
868.7 · Red Diesel	28.97	0.00	28.97	100.0%
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Mariana Ranchos County Water District
Statement of Cash Flows for Board Meetings
November 2015

	<u>Nov 15</u>
OPERATING ACTIVITIES	
Net Income	-11,138.51
Adjustments to reconcile Net Income to net cash provided by operations:	
405 - Customer Deposit	300.00
410 - Payroll - Parent:410.6 - Paycheck Clearing	9.20
430 - Bond Payable-COP (Current)	-40,000.00
Net cash provided by Operating Activities	<u>-50,829.31</u>
Net cash increase for period	-50,829.31
Cash at beginning of period	<u>624,064.98</u>
Cash at end of period	<u><u>573,235.67</u></u>



The public is invited...

Mojave Water Agency Facilities Mini Tour

Thursday, May 19, 2016
8:00 a.m. - 12:30 p.m. (lunch included)



This tour is free and designed to acquaint and educate the community about the vital mission MWA performs. The tour involves a visit to some of our field sites which provides a first-hand perspective of how we operate our facilities and the role MWA plays in maintaining the economic vitality of our region. If you are interested, please call Gloria Golike at (760) 946-7001 by the RSVP deadline of April 28, 2016. Meet at the MWA office, 13846 Conference Center Dr., Apple Valley, CA.

NOTE: Participants who are required through their employment to accrue “contact hours” can receive them by participating in the entire tour.