

AGENDA
Borrego Water District Board of Directors
Regular Meeting
May 28, 2014 9:00 a.m.
806 Palm Canyon Drive
Borrego Springs, CA 92004

I. OPENING PROCEDURES

- A. Call to Order
- B. Pledge of Allegiance
- C. Roll Call
- D. Approval of Agenda
- E. Approval of Minutes
 - Special meeting of April 3, 2014 (2)
 - Special meeting of April 22, 2014 (3-4)
 - Regular meeting of April 23, 2014 (5-8)
- F. Comments from Directors and Requests for Future Agenda Items
- G. Comments from the Public and Requests for Future Agenda Items (comments will be limited to 3 minutes)
- H. Correspondence:

II. CURRENT BUSINESS MATTERS

- A. Discussion of FY 2014-2015 surplus water for Rams Hill Golf Course
- B. Discussion of future availability of USGS Model
- C. Review of planning calendar (9-10)

III. STAFF REPORTS

- A. Financial Reports – April 2014 (11-24)
- B. General Manager / Operations Report (25-26)
- C. Water and Wastewater Operations Report – April 2014 (27)
- D. Water Production/Use Records – April 2014 (28-31)

IV. ATTORNEY’S REPORT

V. COMMITTEE REPORTS & PROPOSALS:

Ad Hoc Committees

- | | |
|--------------------------------------|------------------------|
| 1. Audit Committee | (M. Brecht, L. Brecht) |
| 2. Due-Diligence | (M. Brecht, L. Brecht) |
| 3. Strategic Planning Committee/IRWM | (Hart, L. Brecht) |
| 4. Executive Committee | (Estep, Hart) |
| 5. Operations & Management Committee | (M. Brecht, Delahay) |
| 6. Parks Committee | (Estep, Hart) |
| 7. Asset Ad Hoc Committee | (Hart, M. Brecht) |
| 8. Personnel Committee | (Hart, M. Brecht) |
| 9. Negotiating Committee | (Hart, Estep) |
| 10. CFD Committee | (Estep, M. Brecht) |

VI. INFORMATIONAL ITEMS

VII. CLOSED SESSION

- A. Conference with Legal Counsel – Anticipated Litigation
Significant exposure to litigation pursuant to paragraph (2) of subdivision (d) of Government Code section 54956.9. One potential case.

VIII. CLOSING PROCEDURE

The next Special Meeting of the Board of Directors is scheduled for June 17, 2014 at the Borrego Water District.
The next Regular Meeting of the Board of Directors is scheduled for June 25, 2014 at the Borrego Water District.

**Borrego Water District
MINUTES
Special Meeting of the Board of Directors
Thursday, April 3, 2014
2:30 PM
806 Palm Canyon Drive
Borrego Springs, CA 92004**

I. OPENING PROCEDURES

- A. Call to Order: President Hart called the meeting to order at 2:30 p.m.
- B. Pledge of Allegiance: Those present stood for the Pledge of Allegiance.
- C. Roll Call: Directors: Present: President Hart, Vice-President Lyle Brecht, Secretary/Treasurer Marshal Brecht, Delahay, Estep

 Staff: Jerry Rolwing, General Manager
 Wendy Quinn, Recording Secretary

 Public: Gil Lombard Jim Engelke, Tandem Solar
- D. Approval of Agenda: *MSC: L.Brecht/Estep approving the Agenda as written.*
- E. Comments from Directors and Requests for Future Agenda Items: None
- F. Comments from the Public and Requests for Future Agenda Items: Jim Engelke

reported that he met with Tandem Solar yesterday, and they have asked him to work with them on solar entitlements and due diligence. They are preparing a proposal to the Board, and they are asking that the Board serve as lead agency for the CEQA environmental studies. The biology survey needs to be done in the spring, so they would like to move ahead. There would be no cost to the District for this survey.

II. CURRENT BUSINESS MATTERS

A. Discussion and possible formation of a Mello-Roos Committee to negotiate the restructuring of the Rams Hill Mello-Roos bonds that are/will soon be owned by an affiliate of T2 Borrego: Mr. Rolwing explained that because of its fiduciary role, the Community Facilities District will eventually be approached by the T2 affiliate which is acquiring the bonds to concur in its restructuring plan. Discussion followed regarding whether to continue with the CFD's existing bond counsel. President Hart noted that Morton Park has recommended counsel from Sacramento with whom he has worked. Director Estep suggested researching other local counsel. The Board agreed to form a CFD Ad Hoc Committee. Directors Estep and Marshal Brecht agreed to serve on it.

III. CLOSED SESSION

A. Conference with Legal Counsel – Anticipated Litigation. Consideration of possible initiation of litigation pursuant to paragraph (4) of subdivision (d) of Government Code section 54956.9. One case: The Board adjourned to closed session at 2:45 p.m., and the public meeting reconvened at 3:45 p.m. There was no reportable action.

IV. CLOSING PROCEDURE

There being no further business, the Board adjourned at 3:45 p.m. The next Special Meeting/Budget Workshop of the Board of Directors is scheduled for April 22, 2014 at the Borrego Water District. The next Regular Meeting of the Board of Directors is scheduled for April 23, 2014 at the Borrego Water District.

**Borrego Water District
MINUTES
Special Meeting of the Board of Directors
Tuesday, April 22, 2014
9:00 AM
806 Palm Canyon Drive
Borrego Springs, CA 92004**

I. OPENING PROCEDURES

- A. Call to Order:** President Hart called the meeting to order at 9:00 a.m.
- B. Pledge of Allegiance:** Those present stood for the Pledge of Allegiance.
- C. Roll Call: Directors: Present: President Hart, Vice-President Lyle Brecht, Secretary/Treasurer Marshal Brecht, Delahay
Absent: Estep**
- Staff:** Jerry Rolwing, General Manager
 Kim Pitman, Administration Manager
 Greg Holloway, Operations Manager
 Morgan Foley, McDougal Love Eckis Boehmer & Foley
 Wendy Quinn, Recording Secretary
- Public:** Darby Burton Bill Burton
- D. Approval of Agenda:** *MSC: L.Brecht/M.Brecht approving the Agenda as written.*
- E. Comments from Directors and Requests for Future Agenda Items:** President Hart introduced Morgan Foley, an attorney from the same firm as Morton Park, who had accepted another position.
- F. Comments from the Public and Requests for Future Agenda Items:** Darby Burton complimented the Board and staff on the Town Hall Meeting.

II. CURRENT BUSINESS MATTERS

A. Update on 2014 Community Groundwater Management Plan (GWMP) progress: Jerry Rolwing reported that Jan Naragon had completed the stakeholder interviews of 15 people. The District has been working with the Borrego Water Coalition, and hopes to have a draft of the GWMP ready for the May Board meeting (workshop).

B. Discussion of DRAFT proposed budget for FY 2015: Kim Pitman invited the Board's attention to a handout showing the draft proposed budget for FY 2015. The chart showed last year's adopted budget, the projected year-end totals, and projected FY 2015 scenarios with 10 percent increases and no increases.

Director Lyle Brecht brought up the anticipated negotiations with T2 Borrego regarding availability fees. President Hart asked Director Marshal Brecht to attend the negotiations during her upcoming vacation, and Director Lyle Brecht asked Mr. Foley to review a memo from Raftelis on the subject before sharing it with T2.

Ms. Pitman pointed out that the maintenance expense projection was increased due to planned work on the treatment plant, and the professional expense projection was increased because either new software or a new computer will be needed.

The District's credit was discussed, including the best time to apply for a loan, whether a USDA loan is a viable option, and the fact that Wells Fargo is only willing to loan us \$100,000 at this time. Greg Holloway suggested contacting US Bank, and Ms. Pitman added that she would check with Umpquah as well.

Director Lyle Brecht reported that the Audit Committee recommended a 10 percent increase in water commodity rates and sewer rates, but was undecided about the base rate (meter fee). He distributed a chart comparing BWD's base rate to those in other communities, and ours was the highest. President Hart pointed out that it provides a guaranteed income, and the Board agreed to consult Raftelis. Director Delahay spoke in support of a 10 percent increase in the commodity rate, but suggested investigating a survival rate for the disadvantaged. After further discussion, the Board members present agreed to recommend 10 percent increases in commodity and sewer rates and leave the meter fee the same. The matter was tabled until the return of Director Estep. Director Lyle Brecht asked that a budget package be compiled for the Audit Committee's review and presented to the full Board at the May workshop.

C. Discussion of potential agenda items for May 20th special board meeting: Items for the May 20 meeting will include groundwater management, the budget and Rams Hill issues.

III. CLOSED SESSION

A. Public Employee Appointment, Government Code section 54957. Title: General Counsel:

B. Conference with Legal Counsel – Anticipated Litigation. Consideration of possible initiation of litigation pursuant to paragraph (4) of subdivision (d) of Government Code section 54956.9. One case: The Board adjourned to closed session at 10:30 a.m., and the public meeting reconvened at 11:50 a.m. The Board hired a new general counsel, Morgan Foley. The former counsel, Morton Parks, resigned to accept a position with the State Department in Washington DC.

IV. CLOSING PROCEDURE

There being no further business, the Board adjourned at 11:50 a.m. The next Regular Meeting of the Board of Directors is scheduled for April 23, 2014 at the Borrego Water District.

**Borrego Water District
MINUTES
Regular Meeting of the Board of Directors
Wednesday, April 23, 2014
9:00 AM
806 Palm Canyon Drive
Borrego Springs, CA 92004**

I. OPENING PROCEDURES

A. Call to Order: President Hart called the meeting to order at 9:00 a.m.

B. Pledge of Allegiance: Those present stood for the Pledge of Allegiance.

C. Roll Call: Directors: Present: President Hart, Vice-President Lyle Brecht,
Secretary/Treasurer Marshal Brecht, Delahay, Estep

Staff: Jerry Rolwing, General Manager
Kim Pitman, Administration Manager
Diana Del Bono, Administrative Assistant
Wendy Quinn, Recording Secretary

Public: Jim Engelke, Jack Light Gil Lombard
Jeannie Beck, *Borrego Sun*

D. Approval of Agenda: Director Lyle Brecht noted that Item I.F, "Comments from Directors and Requests for Future Agenda Items," was listed twice. *MSC: L.Brecht/M.Brecht approving the Agenda as amended.*

E. Approval of Minutes:

Special meeting of March 18, 2014

MSC: L.Brecht/Delahay approving the Minutes of the Special Meeting of March 18, 2014 as amended (Item II.E, delete "Water usage in Borrego Valley has declined by 60 percent in the last five years).

Regular meeting of March 26, 2014

MSC: L.Brecht/M.Brecht approving the Minutes of the Regular Meeting of March 26, 2014 as written.

Town Hall meeting of March 27, 2014

MSC: L.Brecht/Estep approving the Minutes of the Special Meeting of March 27, 2014 as amended (delete last sentence in section 2, first paragraph: "However, most of this is lost through evaporation"; section 2, end of first sentence on Agenda page 10, change in part to read, "...subsidence may ~~will~~ become an issue..."; delete the last sentence in section 3, "Desalination, a nonstructural alternative, looks more attractive and is becoming more affordable"; delete the second sentence in section 6, "The balance is positive after a two-year deficit"; section 6, next-to-the-last sentence, change in part to read, "...approach the bond markets by 2016 or 2017..." and section 7, fourth question, delete the portion of the answer that reads, "...but there is no prediction as to whether it would be statistically significant.")

F. Comments from Directors and Requests for Future Agenda Items: None

G. Comments from the Public and Requests for Future Agenda Items: Jim Engelke announced that he was starting work on a conservation subdivision for landowner Jack Light on the southwest corner of Borrego Springs Road and Big Horn. The property is presently zoned for one building per four acres, but the conservation subdivision would permit a greater density if 60 acres of the property are set aside for open space in perpetuity. Mr. Engelke asked whether

BWD would be interested in accepting the property for open space under its park authority. He noted that it could be used for storm water retention or a well. President Hart asked Mr. Engelke to work with Jerry Rolwing to explore the options. Director Lyle Brecht recommended consulting a land use attorney.

H. Correspondence: None

II. CURRENT BUSINESS MATTERS

A. Discussion and possible approval of Genus L.P. request for water credits on Pepper Farm property: President Hart reported that she and Director Marshal Brecht had been working with Paul Nordman and the Genus L.P. owner on Genus' request for water credits. They concluded that the property is agricultural land under the BWD water credit policy, so it could qualify for the District's Ag-3 credits but not the County's. BWD's offer was two credits per net farmable acre. The Board had agreed to this in 2009 but there was no follow-up action. The owners accepted the offer, 112 credits total with restrictive easements, and agreed that their well could be used as a monitoring well. **MSC: L.Brecht/Delahay approving the water credit agreement with Genus L.P.**

B. Update on Rams Hill well testing and Availability fees: Mr. Rolwing distributed an e-mail from Dudek Engineering regarding Wells 1 and 2, which were sold to T2 Borrego. He asked the Board to review it, and a Dudek representative will attend the May workshop to discuss it. Director Lyle Brecht asked that the production start date for these wells be included on the planning calendar.

Director Lyle Brecht inquired about a landscaping ordinance for new development. Mr. Rolwing explained that the County ordinance is not really applicable to Borrego Springs, and Director Lyle Brecht suggested that the Strategic Planning Committee investigate.

Director Lyle Brecht suggested scheduling periodic conference calls among BWD, Dudek and T2. President Hart recommended scheduling it for early May, noting that she may be out of town but can participate by phone although she will not have access to a printer. Director Delahay offered to sit in for her. President Hart asked that Dudek be requested to include a clear, bulleted conclusion in its correspondence.

C. Report by Director Lyle Brecht on Borrego Springs sustainability conference: Director Lyle Brecht reported on the sustainability conference held April 11 at De Anza Country Club. There were 80 attendees, including representatives of many local organizations and UCI professors and students. The objective was to discuss local economic development opportunities and how they might be affected by resolution of the overdraft. The presenters had studied other communities adjacent to parks and similar natural resources, and concluded that those who planned for their future achieved economic well-being.

D. Discussion and possible approval of David Taussig & Associates annual Consulting Agreement: **MSC: L.Brecht/Estep approving the annual consulting agreement with David Taussig & Associates.**

E. Continuation of FY 2015 Budget discussion (as needed): Director Lyle Brecht reported that at yesterday's workshop, those present agreed to a 10 percent increase in commodity water rates and sewer rates, leaving the meter fee as is. President Hart announced that a new counsel had been selected, Morgan Foley. He is a senior partner in McDougal Love Eckis Boehmer & Foley, the same firm from which prior counsel Morton Park resigned to accept a position with the State Department.

F. Review of planning calendar: Director Lyle Brecht asked that the yearly Raftelis cost analysis be included, and Mr. Rolwing recommended it be done in April. Other items to be added included T2 spare capacity in May and June, Ramona disposal services for Santiago Estates in June, budget in May, Proposition 218 process in January and February, the Raftelis input for the 2015 financial plan in September, and elections in November.

III. STAFF REPORTS

A. Financial Reports - March 2014: The Financial Reports were included in the Board package.

B. General Manager/Operations Report: Mr. Rolwing reported that the District sold three water credits. DWR has provided an economist to work with the Borrego Water Coalition. Six meters were removed during the past two months.

C. Water and Wastewater Operations Report - March 2014: Mr. Rolwing noted that some calculations were being corrected for ID 1.

D. Water Production/Use Records - March 2014: President Hart asked that the report on the surplus capacity being provided to the Rams Hill Golf Course be changed to "spare capacity," consistent with the contract.

E. Year to Date Meter Installations: Mr. Rolwing announced that he sold two two-inch meters to the new solar farm.

F. Meter Installation History: The meter installation history was included in the Board package.

IV. ATTORNEY'S REPORT

None

V. COMMITTEE REPORTS & PROPOSALS

Ad Hoc Committees

1. Audit Committee

Director Marshal Brecht reported that the Committee was working on availability fees and the budget.

2. Due-Diligence

Director Lyle Brecht reported that the Committee discussed financing issues.

3. Strategic Planning Committee/IRWM

Director Lyle Brecht reported that the Committee met with the Borrego Water Coalition. President Hart added that she had attended the sustainability conference with Director Lyle Brecht. Director Lyle Brecht reported that the Committee was working on a response to draft policy recommendations for the Coalition.

4. Executive Committee

President Hart reported that the Committee had reviewed the proposed retention of Mr. Foley as counsel.

5. Operations & Management Committee

Director Delahay reported that the Committee had concentrated on working with Mr. Rolwing on the budget.

6. Parks Committee

No report.

7. Asset Ad Hoc Committee

No report.

8. Personnel Committee

President Hart reported that this year's cost of living adjustment is 1.7 percent, and health and pension rates increased 3.8 percent. The Committee recommends returning the \$27,000 safety refund from JPIA to the employees, \$3,000 each to the regular staff and \$2,000 each to the managers. The Board concurred.

9. Negotiating Committee

No report.

10. CFD Committee

Director Estep reported that the Committee was reviewing recommended bond counsel.

VI. INFORMATION ITEMS

None

VII. CLOSING PROCEDURE

There being no further business, the Board adjourned at 10:30 a.m. The next Special Meeting of the Board of Directors is scheduled for May 20, 2014 at the Borrego Water District. The next Regular Meeting of the Board of Directors is scheduled for May 28, 2014 at the Borrego Water District.

Contract / Project	January	February	March	April	May	June
PAYMENTS						
1 Viking - payment due on 5th anniversary						
2 T2 Borrego	1/1/15: Pay spare cost in advance	2/27/14 ID1-2 well back into production (90 day pump period & testing begins) install transducers on select wells	2/27/14 Resolution for removal of past due avail. Fees. 3/12/2014: ID1-1 well back in production (90 day pump period & testing begins)	Raftelis spare capacity	5/1/14 Notice of 2014/2015 spare capacity due. 5/28/2014: ID1-2 pumping period over.	6/10/2014: ID1-1 well pumping period over. 6/15/14: commitment of annual spare capacity due from T2 6/30/15: T2 to follow 200 acre feet 6/30/15: T2 to pay BWD \$110 per a/f over 800.
3 Airport Access Permits						Annual Renewal Due
4 P & I Payment for ID4 COP's			1st half of payments due			
5						
6 CONTRACTS						
7 American Red Cross-can cancel any time for any reason						
8 Club Circle (Cameron)		option to renew lease by 2/28/2015				Lease expires 6/30/2015
9 Green Desert Landscape		discuss w/ Bob the option of continuing with contract 2/28/2015				Agreement expires 6/30/2015
10 JC Labs	1/15/2015 agreement expires/thereafter month to month.					
11 Konika Minolta						
12 Secap - postage machine				4/1/2017 send letter of cancellation if desired		
13 Ramona Disposal - Club Circle	contact RDS re: contract renewal					
14 Ramona Disposal - BWD Dumpsters	contact RDS re: contract renewal					
15						
16 REPORTS						
17 CCR					5/1/14 Send draft report to Alan Tell	Deliver CCR Reports by 7/1/14
18 Cameron Bros. Water Usage Report (golf course) to county						
19 Santago Estate						Occupancy report due
20 Annual EAR Report (CDHS)			Due 3/31 for previous year			
21						
22 ADMINISTRATIVE						
23 Audit					Begin audit	
24 Budget			Pump check	CIP meeting, draft budget document	Final Budget document / FY Rate Resolution	
25 Investment Policy						Investment polices restated
26 Rates	Begin 218 process for FY 2015	Begin 218 process for FY 2015	218 process spring 2015			
27 Special Assessments / tax bill resolutions-Taussig						Special Assessments resolutions due
28 Town Hall Meeting				3/27/2014		
29 Elections						

	July	August	September	October	November	December
1	7/8/2017 payment due					
2	7/1/17: establish water budget					12/31/14: T2 to purchase land to fallow 12/31/18 lease expires
3						
4			2nd half of payments due			
5						
6						
7						
8						
9	Cost of Water Adjustment each July 1st. With Cameron					
10						
11	Lease contract expires 7/2015					
12	lease expires 7/2017					
13	rate valid until 7/2016					
14	rate valid until 7/2016					
15						
16						
17				10/1/14 Mail CCR Certification fom		
18				Send to County DPLU by 10/31		
19						
20						
21						
22						
23						
24						
25						
26			Begin Raffelis financial plan			
27						
28						
29	Begin election process					

	C	D	AQ	AR	AS	AT	AU	BA	BB
1	BWD CASH FLOW								
2			ADOPTED	ACTUAL	PROJECTED	ACTUAL	YTD + PROJ MONTHS>>	PROJECTED	PROJECTED
3	2014-2015		BUDGET	APRIL	APRIL	YTD	PROJECTED	MAY	JUNE
4			2013-2014	2014	2014	2013-2014	2013-2014	2014	2014
5	REVENUE								
6	WATER REVENUE								
7	Residential Water Sales		822,850	84,917	75,020	685,991	850,394	76,538	87,865
8	Commercial Water Sales		114,404	10,125	10,150	93,334	112,483	9,989	9,160
9	Irrigation Water Sales		145,635	10,072	9,071	111,867	134,414	10,538	12,010
10	GWM Surcharge		102,709	9,863	9,235	88,892	107,777	9,492	9,392
11	Water Sales Power Portion		336,908	30,828	30,478	279,580	338,435	28,802	30,053
12	Readiness Water Charge		1,082,452	68,815	93,000	892,493	1,078,493	93,000	93,000
13	Readiness Water Charge - Liened properties		41,000	743	2,000	17,091	18,591	750	750
14	RH Golf Course surplus capacity lease			0	0	67,618	67,618	0	0
15	Meter Installation		0	9,227	0	15,036	15,036	0	0
16	Water hook-up charge		0	9,250	0	9,250	9,250	0	0
17	Reconnect Fees		6,800	1,020	340	6,120	6,800	340	340
18	Backflow Testing/Installation		4,575	1,165	0	5,765	5,765	0	0
19	Bulk Water Sales		6,235	0	482	1,429	3,198	970	799
20	Penalty & Interest Water Collection		12,197	(1,961)	1,127	(2,074)	(201)	873	1,000
21	TOTAL WATER REVENUE:		2,675,765	234,064	230,905	2,272,392	2,748,053	231,292	244,369
22		Receivables							
23	PROPERTY ASSESSMENTS/AVAILABILITY CHARGES	as of 05/06/14							
24	641500 1% Property Assessments	3,516	64,388	14,962	14,962	54,449	64,116	8,401	1,267
25	641502 Property Assess wtr/swr/flcd25 parcels \$96 ea(1,650))	7,140	25,369	1,188	1,188	19,432	25,871	5,512	927
27	641501 Water avail Standby	23,526	89,038	3,605	3,605	65,917	85,429	15,357	4,156
29	641504 ID 3 Water Standby (La Casa)	2,675	35,165	1,724	1,724	21,663	34,946	12,793	490
30	641503 Pest standby	20,069	15,474	1,897	1,897	11,731	17,904	5,651	523
31	TOTAL PROPERTY ASSES/AVAIL CHARGES:	56,926	229,434	23,377	23,377	173,192	228,266	47,713	7,362
32									
33	SEWER SERVICE CHARGES								
34	Town Center Sewer Holder's Fees		168,000	14,274	14,000	142,737	170,737	14,000	14,000
35	Town Center Sewer User Fees		37,920	3,170	3,160	31,680	38,000	3,160	3,160
36	Sewer user Fees		300,300	22,857	25,025	245,047	297,622	25,025	27,550
37	Sewer-liened		3,216	0	268	1,567	2,103	268	268
38	Penalty Interest-Sewer		1,200	0	100	(111)	89	100	100
39	Sewer Capacity Fees		0	0	0	-	-	0	0
40	TOTAL SEWER SERVICE CHARGES:		510,636	40,301	42,553	420,921	508,552	42,553	45,078
41									
42	OTHER INCOME								
44	Annexation Fees		0	0	0	-	-	0	0
45	Fire Hydrant Installation		0	0	0	-	-	0	0
46	Miscellaneous Income (net csd fee/JPIA rebate/check free)		10,320	36	80	28,536	28,696	80	80
47	Water Credits income		0	5,500	0	11,000	11,000	0	0
51	Interest Income		187	13	15	61	78	2	15
52	TOTAL OTHER INCOME:		10,507	5,549	95	39,597	39,774	82	95
53									
54	TOTAL INCOME:		3,426,341	303,290	296,929	2,906,102	3,524,646	321,640	296,904
55									
56	CASH BASIS ADJUSTMENTS								
57	Decrease (Increase) in Accounts Receivable			(20,692)		34,323	34,323		
58	CC Golf Equipment receivable		2,270	189	189	1,892	2,270	189	189
59	Other Cash Basis Adjustments- water credits sold			0	0	(10,322)	(10,322)	0	0
60	TOTAL CASH BASIS ADJUSTMENTS:		2,270	(20,503)	189	25,892	26,270	189	189
61									
62	TOTAL INCOME RECEIVED:		3,428,611	282,787	297,118	2,931,994	3,550,916	321,829	297,093

	BC	BD	BE	BF	BG	BH	BI	BJ
1	5/20/2014							
2	ADOPTED	YTD + PROJ MONTHS>>						
3	BUDGET	PROJECTED	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
4	2014-2015	2014-2015	2014	2014	2014	2014	2014	2014
5								
6								
7	899,221	898,330	83,154	83,539	75,080	82,109	78,774	62,765
8	120,570	120,408	11,764	11,648	9,651	10,787	10,043	8,118
9	142,918	142,741	13,714	16,141	15,646	18,639	12,863	9,098
10	114,930	114,808	10,754	11,321	10,258	11,178	10,287	8,154
11	364,158	363,666	35,547	35,450	32,070	34,957	32,129	25,490
12	1,080,000	1,080,000	90,000	90,000	90,000	90,000	90,000	90,000
13	27,600	9,000	750	750	750	750	750	750
14		0				0	0	0
15	5,809	5,809	0	0	0	0	0	0
16		0	0	0	0	0	0	0
17	4,080	4,080	340	340	340	340	340	340
18	4,600	4,600	0	0	0	0	0	0
19	3,500	3,500	0	41	0	0	750	0
20	6,000	6,000	500	500	500	500	500	500
21	2,773,387	2,752,941	246,523	249,730	234,295	249,260	236,435	205,214
22								
23								
24	64,625	64,625	0	971	626	759	1,995	21,031
25	1,650	1,650	0	0	0	0	0	1,650
27	82,559	82,559	0	867	984	429	6,180	21,949
29	33,722	33,722	0	0	21	89	1,070	15,015
30	17,938	17,938	0	100	113	54	400	4,559
31	200,493	200,493	0	1,938	1,745	1,331	9,645	64,203
32								
33								
34	170,190	170,190	14,274	14,274	14,274	14,274	14,274	14,274
35	38,040	38,040	3,170	3,170	3,170	3,170	3,170	3,170
36	345,125	360,250	27,500	30,250	30,250	30,250	30,250	30,250
37	2,160	2,160	180	180	180	180	180	180
38		0	0	0	0	0	0	0
39		0	0	0	0	0	0	0
40	555,515	570,640	45,124	47,874	47,874	47,874	47,874	47,874
41								
42								
44		0	0	0	0	0	0	0
45		0	0	0	0	0	0	0
46	15,880	15,880	80	80	80	80	80	80
47	8,250	8,250	0	0	0	2,750	0	2,750
51	80	80	2	2	2	16	2	2
52	24,210	24,210	82	82	82	2,846	82	2,832
53		0						
54	3,553,605	3,548,284	291,729	299,624	283,996	301,311	294,036	320,123
55								
56								
57		0	0	0	0	0	0	0
58	2,270	2,270	189	189	189	189	189	189
59		0	0	0	0	0	0	0
60	2,270	2,270	189	189	189	189	189	189
61								
62	3,555,875	3,550,553	291,918	299,813	284,185	301,500	294,225	320,312

	C	D	AQ	AR	AS	AT	AU	BA	BB
1	BWD CASH FLOW								
2			ADOPTED	ACTUAL	PROJECTED	ACTUAL	YTD + PROJ MONTHS>>	PROJECTED	PROJECTED
3	2014-2015		BUDGET	APRIL	APRIL	YTD	PROJECTED	MAY	JUNE
4			2013-2014	2014	2014	2013-2014	2013-2014	2014	2014
63	EXPENSES								
64	MAINTENANCE EXPENSE								
65	R & M Buildings & Equipment		130,000	11,852	5,000	126,355	136,355	5,000	5,000
66	R & M - WWTP		40,000	3,184	3,334	61,053	67,713	3,330	3,330
67	Telemetry		10,000	0	1,056	6,944	8,944	0	2,000
68	Trash Removal		3,655	287	287	2,870	3,444	287	287
69	Vehicle Expense		18,000	1,429	1,500	12,205	15,205	1,500	1,500
70	Fuel & Oil		33,000	1,581	2,750	24,913	30,413	2,750	2,750
71	TOTAL MAINTENANCE EXPENSE:		234,655	18,333	13,927	234,340	262,074	12,867	14,867
72	PROFESSIONAL SERVICES EXPENSE								
73	Tax Accounting (Taussig)		1,500	0	0	1,667	9,167	7,500	0
74	Administrative Services (ADP/Bank Fees)		6,000	2,988	500	17,512	18,512	500	500
75	Audit Fees		14,439	0	0	14,439	14,439	0	0
76	Computer billing-TBD		9,000	1,176	750	5,604	7,104	750	750
77	Consulting/Technical/Contract Labor		200	0	0	-	200	200	0
78	Engineering		25,200	7,075	2,100	13,290	17,490	2,100	2,100
79	District Legal Services		15,000	3,581	1,000	42,265	44,265	1,000	1,000
80	Testing/lab work		18,000	883	1,000	15,893	17,893	1,000	1,000
81	Regulatory Permit Fees		42,000	1,277	399	28,353	33,634	3,175	2,106
82	TOTAL PROFESSIONAL SERVICES EXPENSE:		131,339	16,979	5,749	139,023	162,705	16,226	7,456
83	INSURANCE/DEBT EXPENSE								
84	ACWA Insurance		73,650	16,804	31,000	56,231	56,231	0	0
85	Workers Comp		18,800	0	0	10,871	14,871	0	4,000
86	COP 2008 Installment		219,313	0	0	219,313	219,313	0	0
87	TOTAL INSURANCE/DEBT EXPENSE:		311,763	16,804	31,000	286,414	290,414	0	4,000
88	PERSONNEL EXPENSE								
89	Board Meeting Expense (board stipend/board secretary)		12,870	2,165	1,170	9,945	12,285	1,170	1,170
90	Salaries & Wages (gross)		750,000	88,813	62,000	615,590	739,590	62,000	62,000
91	Taxes on Payroll		16,000	1,473	896	14,916	16,360	766	677
92	Medical Insurance Benefits	+5% Jan-June 2015)	181,000	14,583	15,660	155,025	170,685	15,660	0
93	Calpers Retirement Benefits		157,200	12,437	12,529	123,897	148,955	12,529	12,529
94	Salaries & Wages contra account		(12,870)	(3,595)	(1,170)	(10,525)	(12,865)	(1,170)	(1,170)
95	Conference/Conventions/Training/Seminars		7,500	290	70	5,612	6,272	600	60
96	TOTAL PERSONNEL EXPENSE:		1,111,700	116,166	91,155	914,460	1,081,281	91,555	75,266
97	OFFICE EXPENSE								
98	Office Supplies		18,000	1,587	1,500	18,628	21,628	1,500	1,500
99	Office Equipment/ Rental/Maintenance Agreements		25,400	1,615	1,800	19,841	23,441	1,800	1,800
100	Postage & Freight		13,000	9	15	11,901	13,116	1,200	15
101	Taxes on Property		2,150	0	0	2,366	2,366	0	0
102	Telephone/Answering Service		8,400	815	700	6,325	7,725	700	700
103	Dues & Subscriptions		4,400	0	50	3,844	3,939	50	45
104	Printing, Publications & Notices		747	0	0	747	847	0	100
105	Uniforms		7,177	307	500	4,097	5,097	500	500
106	OSHA Requirements/Emergency preparedness		4,842	0	200	1,026	1,426	200	200
107	TOTAL OFFICE EXPENSE:		84,838	4,332	4,765	68,777	79,587	5,950	4,860
108	UTILITIES EXPENSE								
109	Pumping-Electricity		360,000	31,809	26,466	270,306	328,916	27,457	31,153
110	Office/Shop Utilities		16,875	1,242	1,079	13,809	16,415	1,137	1,470
111	Cellular Phone		8,777	661	756	6,383	7,895	756	756
112	TOTAL UTILITIES EXPENSE:		385,652	33,712	28,301	290,499	353,227	29,350	33,379
113	TOTAL EXPENSES:		2,259,946	206,327	174,897	1,933,513	2,229,288	155,948	139,828
114	CASH BASIS ADJUSTMENTS								
115	Decrease (Increase) in Accounts Payable			43,597		32,490	32,490		
116	Increase (Decrease) in Inventory			6,254		28,757	28,757		
117	Other Cash Basis Adjustments					3,973	3,973		
118	TOTAL CASH BASIS ADJUSTMENTS:			49,851	0	65,220	65,220	0	0
119	TOTAL EXPENSES PAID:		2,259,946	256,178	174,897	1,998,733	2,294,508	155,948	139,828
120	NET CASH FLOW (O&M)		1,168,665	26,610	122,221	933,261	1,256,407	165,881	157,265

	BC	BD	BE	BF	BG	BH	BI	BJ
1	5/20/2014							
2	ADOPTED	YTD + PROJ MONTHS>>						
3	BUDGET	PROJECTED	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
4	2014-2015	2014-2015	2014	2014	2014	2014	2014	2014
63								
64								
65								
66	142,000	142,000	12,000	12,000	12,000	12,000	12,000	12,000
67	60,000	60,000	5,000	5,000	5,000	5,000	5,000	5,000
68	20,000	20,000	1,500	1,500	1,500	1,500	2,000	1,500
69	3,600	3,600	300	300	300	300	300	300
70	18,000	18,000	1,000	1,000	1,000	1,675	1,487	1,838
71	33,000	33,000	2,750	2,750	2,750	2,750	2,750	2,750
72	276,600	276,600	22,550	22,550	22,550	23,225	23,537	23,388
73								
74								
75	3,000	3,000	0	1,500	0	0	0	0
76	6,000	6,000	500	500	500	500	500	500
77	14,439	14,439	0	4,813	0	4,813	4,813	0
78	18,250	18,250	750	10,000	750	750	750	750
79	1,200	1,200	100	100	100	100	100	100
80	35,000	35,000	3,000	3,000	2,900	2,900	2,900	2,900
81	20,000	20,000	1,500	1,500	1,500	1,500	2,000	1,500
82	18,000	18,000	445	4,000	450	990	1,220	1,050
83	38,000	38,000	500	2,000	4,000	500	18,080	500
84	153,889	153,889	6,795	27,413	10,200	12,053	30,363	7,300
85								
86								
87	74,000	74,000	0	0	30,000	0	0	0
88	14,400	14,400	0	0	3,600	0	0	3,600
89	255,713	255,713	0	0	196,875	0	0	0
90	344,113	344,113	0	0	230,475	0	0	3,600
91								
92								
93	12,870	12,870	1,170	0	1,170	1,170	1,170	1,170
94	730,000	730,000	62,085	59,231	60,852	62,472	62,611	62,472
95	15,500	15,500	900	800	900	900	1,100	930
96	180,000	180,000	29,165	14,583	14,583	14,583	14,583	14,583
97	162,000	162,000	13,500	13,500	13,500	13,500	13,500	13,500
98	(12,195)	(12,195)	(1,170)	0	(1,170)	(1,170)	(1,170)	(1,170)
99	7,000	7,000	500	500	1,900	700	1,000	600
100	1,095,175	1,095,175	106,150	88,614	91,735	92,155	92,794	92,085
101								
102								
103	18,000	18,000	1,500	1,500	1,500	1,500	1,500	1,500
104	25,000	25,000	1,700	1,700	5,350	2,650	1,700	1,700
105	13,000	13,000	2,172	2,093	2,251	2,000	20	2,014
106	2,366	2,366	0	0	0	2,188	0	0
107	7,674	7,674	603	608	668	645	617	596
108	3,970	3,970	133	449	339	0	0	25
109	838	838	72	0	0	550	0	0
110	6,000	6,000	500	500	500	500	500	500
111	4,500	4,500	375	375	375	375	375	375
112	81,347	81,347	7,056	7,225	10,982	10,409	4,712	6,710
113								
114								
115	360,000	360,000	30,000	30,000	30,000	30,000	30,000	30,000
116	17,319	17,319	2,140	1,954	1,960	1,313	1,185	1,174
117	8,000	8,000	667	667	667	667	667	667
118	385,319	348,907	30,077	29,040	29,056	28,351	26,937	28,497
119								
120	2,336,442	2,300,031	172,628	174,842	394,998	166,192	178,343	161,580
121								
122								
123		0	0	0	0	0	0	0
124		0	0	0	0	0	0	0
125		0	0	0	0	0	0	0
126		0	0	0	0	0	0	0
127								
128	2,336,442	2,300,031	172,628	174,842	394,998	166,192	178,343	161,580
129								
130	1,219,433	1,250,523	119,290	124,971	(110,813)	135,307	115,882	158,732

	C	D	AQ	AR	AS	AT	AU	BA	BB
1	BWD CASH FLOW								
2			ADOPTED	ACTUAL	PROJECTED	ACTUAL	YTD + PROJ MONTHS>>	PROJECTED	PROJECTED
3	2014-2015		BUDGET	APRIL	APRIL	YTD	PROJECTED	MAY	JUNE
4			2013-2014	2014	2014	2013-2014	2013-2014	2014	2014
131	NON O & M EXPENSES								
132	USGS Basin study (\$49,028 balance)	(\$49,000 br frwd FY)	57,500	0		8,460	57,488	0	49,028
133	GWM -Plan Completion		30,000	6,901	2,500	13,657	18,657	2,500	2,500
136	Viking Ranch Purchase		69,000			70,493	70,493		
138	Rams Hill #1 1980 steel needs inside coating, 1.25mg/pathodic protection)		200,000			203,912	203,912		
139	800 Tank		123,576			125,825	125,825		
140	Twin Tanks, 1970's-inside coating (rescheduled into 2013-2014)		40,000			-	40,000		40,000
142	ID4, Reducing Station design and installation		20,000			-	20,000		20,000
146	ID 5, Reducing Station design and installation					-	20,000		20,000
147	GWM-Plan conversion to IRWM					-	-		
148	Application for IRVMP round three implementation					-	-		
149	Collection system repairs \$25,000/manhole replacement \$50,000		70,000		10,000	52,079	72,079	10,000	10,000
151	Lugo building repairs		5,000		1,000	980	1,980		1,000
152	Pipeline-Country Club Road Booster Sta #3 south to Slash M		154,000		0	-	154,000		154,000
153	Fire Hydrant Replacements		12,360		4,120	-	8,240	4,120	4,120
154	Rewind motors-ID1-10/ID4-11		35,000			4,997	35,000	15,000	15,003
155	Rewind motors-ID1-12/ID5-5					-	-		
156	ID 1-16 pump and casing cleaning		60,000	2,700	14,667	19,153	48,486	14,667	14,667
157	ID4-4 pump and casing cleaning					-	44,000	44,000	
158	ID4-Well 18 new submersible pump					24,500	24,500		
159	Booster Station Motors					-	-		
160	WWTP-Skid Steer					-	-		
161	WWTP-Portable engine driven pump					-	-		
162	WWTP-Rehab grit chamber & sludge holding tank diffuser system					-	-		
163	WWTP-Jetting & Vactor Truck Service					-	-		
164	WWTP-Rehab Clarifier		28,000		4,725	17,775	23,275		5,500
165	WWTP-Video Collection Lines		10,000			10,000	10,000		
166	RHGC Settlement Statement-Availability fees past/present					(75,793)	(75,793)		
167	RHGC Settlement Statement-Sale of wells ID 1-1 & ID1-2					(106,436)	(106,436)		
168	RHGC Settlement Statement-other cost less \$6,000 deposit					(1,792)	(1,792)		
169	RHGC Settlement Statement-Well 12 purchase agreement pay off					372,963	372,963		
170	218 Process					-	-		
171	Circle J Pipeline project					-	-		
172	Trailer to haul pipe					-	-		
173	Air Quality Compliance					-	-		
174	New Computer for server					-	-		
175	TOTAL NON O&M EXPENSES		914,436	9,601	37,012	740,771	1,166,876	90,287	335,818
176									
177	CASH RECAP								
178	Cash beginning of period		1,471,674	1,647,156	1,630,616	1,471,674	1,471,674	1,664,165	1,739,759
179	Net Cash Flow (O&M)		1,168,665	26,610	122,221	933,261	1,256,407	165,881	157,265
180	Total Non O&M Expenses		(914,436)	(9,601)	(37,012)	(740,771)	(1,166,876)	(90,287)	(335,818)
181	CASH AT END OF PERIOD		1,725,903	1,664,165	1,715,826	1,664,164	1,561,206	1,739,759	1,561,207
182									
183	RESERVES								
184	Working Capital (4 months)								
185	Viking Ranch								
186	Available for Emergency Reserves								
187	Target Emergency Reserves								
188	Emergency Reserves Deficit								
189									
190									
191	SIGNIFICANT ITEMS		ACTUAL	PROJECTED					
192									
193	Readiness Water Charge	68,815	93,000	Wrote off \$25,000 meter fee R/H					
194	R & M Buildings & Equipment	11,852	5,000	\$5,000 to repair backhoe/\$2,600 flaggers for main break					
195	Engineering	7,075	2,100	\$3,000 sewer/\$2,000 R/H					
196	District Legal Services	3,581	1,000	\$2,000 R/H					
197	ACWA Insurance	16,804	31,000	Premium 1/2 the cost					
198	Salaries & Wages (gross)	88,813	62,000	Staff bonus-JPIA Rebate \$27,000					
199									
200	Total Significant Items:	196,939	194,100						

	BC	BD	BE	BF	BG	BH	BI	BJ
1	5/20/2014							
2	ADOPTED	YTD + PROJ MONTHS>>						
3	BUDGET	PROJECTED	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
4	2014-2015	2014-2015	2014	2014	2014	2014	2014	2014
131								
132		0		0				
133	15,000	15,000	1,250	1,250	1,250	1,250	1,250	1,250
136		0						
138		0						
139		0						
140		0				0		
142		0						
146	10,000	10,000			10,000			
147	35,000	35,000	2,913	2,917	2,917	2,917	2,917	2,917
148	35,000	35,000	2,913	2,917	2,917	2,917	2,917	2,917
149	75,000	75,000			25,000	50,000		
151	5,000	5,000		400	400	400	400	400
152		0						
153		0						
154		0						
155	30,000	30,000				15,000		
156								
157	60,000	60,000			60,000			
158		0						
159	16,000	16,000			8,000			
160	65,000	65,000	65,000					
161	10,000	10,000		10,000				
162	30,000	30,000						
163	10,000	10,000						
164	40,000	40,000					40,000	
165	25,000	25,000						
166		0						
167		0						
168		0						
169		0						
170	110,000	110,000					13,750	13,750
171	57,000	57,000				57,000		
172	10,000	10,000		10,000				
173	40,000	40,000						40,000
174	10,000	10,000			10,000			
175	688,000	688,000	72,076	27,484	120,484	129,484	61,234	61,234
176								
177								
178	1,688,382	1,561,206	1,561,206	1,608,419	1,705,907	1,474,610	1,480,433	1,535,081
179	1,219,433	1,250,523	119,290	124,971	(110,813)	135,307	115,882	158,732
180	(688,000)	(688,000)	(72,076)	(27,484)	(120,484)	(129,484)	(61,234)	(61,234)
181	2,219,815	2,123,728	1,608,419	1,705,907	1,474,610	1,480,433	1,535,081	1,632,579
182								
183								
184	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)	(750,000)
185	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)	(300,000)
186	1,169,815	1,073,728	558,419	655,907	424,610	430,433	485,081	582,579
187	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000	2,000,000
188	(830,185)	(926,272)	(1,441,581)	(1,344,093)	(1,575,390)	(1,569,567)	(1,514,919)	(1,417,421)
189								
190								
191								
192								
193								
194								
195								
196								
197								
198								
199								
200								



BORREGO WATER DISTRICT

	BALANCE SHEET April 30, 2014 (unaudited)	BALANCE SHEET March 31, 2014 (unaudited)	MONTHLY CHANGE (unaudited)
ASSETS:			
CURRENT ASSETS			
Cash and cash equivalents	\$ 1,664,164.61	\$ 1,647,155.69	\$ 17,008.92
Accounts receivable from water sales and sewer charges	\$ 403,594.00	\$ 382,902.26	\$ 20,691.74
Interest receivable	\$ -	\$ -	\$ -
Inventory	\$ 167,851.43	\$ 166,413.38	\$ 1,438.05
Availability charges receivable	\$ -	\$ -	\$ -
Allowance for uncollectable availability charges	\$ -	\$ -	\$ -
Grant Receivable	\$ -	\$ -	\$ -
Prepaid expenses	\$ 43,007.66	\$ 43,007.66	\$ -
Other Receivables	\$ 2,649.00	\$ 2,838.20	\$ (189.20)
TOTAL CURRENT ASSETS	\$ 2,281,266.70	\$ 2,242,317.19	\$ 38,949.51
RESTRICTED ASSETS			
Debt Service:			
Deferred amount of COP Refunding	\$ 142,558.65	\$ 142,558.65	\$ -
Unamortized bond issue costs	\$ 98,942.11	\$ 98,942.11	\$ -
Total Debt service	\$ 241,500.76	\$ 241,500.76	\$ -
Trust fund:			
Investments with fiscal agent -CFD 2007-1	\$ 70,299.07	\$ 69,117.42	\$ 1,181.65
Total Trust fund	\$ 70,299.07	\$ 69,117.42	\$ 1,181.65
TOTAL RESTRICTED ASSETS	\$ 311,799.83	\$ 310,618.18	
UTILITY PLANT IN SERVICE			
Land	\$ 3,118,375.65	\$ 3,129,375.65	\$ (11,000.00)
Flood Control Facilities	\$ 4,319,603.58	\$ 4,319,603.58	\$ -
Capital Improvement Projects	\$ 186,213.42	\$ 186,213.42	\$ -
Sewer Facilities	\$ 5,521,773.57	\$ 5,510,444.37	\$ 11,329.20
Water facilities	\$ 10,413,412.75	\$ 10,413,412.75	\$ -
Pipelines, wells and tanks	\$ 151,699.02	\$ 151,699.02	\$ -
General facilities	\$ 1,006,881.13	\$ 1,006,881.13	\$ -
Equipment and furniture	\$ 312,133.38	\$ 312,133.38	\$ -
Vehicles	\$ 495,572.91	\$ 495,572.91	\$ -
Accumulated depreciation	\$ (10,434,368.79)	\$ (10,434,368.79)	\$ -
NET UTILITY PLANT IN SERVICE	\$ 15,091,296.62	\$ 15,090,967.42	\$ 329.20
OTHER ASSETS			
Water rights -ID4	\$ 185,000.00	\$ 185,000.00	\$ -
TOTAL OTHER ASSETS	\$ 185,000.00	\$ 185,000.00	
TOTAL ASSETS	\$ 17,869,363.15	\$ 17,828,902.79	\$ 40,460.36

Balance sheet continued

	BALANCE SHEET April 30, 2014 (unaudited)	BALANCE SHEET March 31, 2014 (unaudited)	MONTHLY CHANGE (unaudited)
LIABILITIES:			
CURRENT LIABILITIES PAYABLE FROM CURRENT ASSETS			
Accounts Payable	\$ 65,373.38	\$ 108,970.35	\$ (43,596.97)
Accrued expenses	\$ 115,112.00	\$ 115,112.00	\$ -
Deferred Revenue	\$ -	\$ -	\$ -
Deposits	\$ 22,593.75	\$ 22,593.75	\$ -
TOTAL CURRENT LIABILITIES PAYABLE FROM CURRENT ASSETS	\$ 203,079.13	\$ 246,676.10	\$ (43,596.97)
CURRENT LIABILITIES PAYABLE FOM RESTRICTED ASSETS			
Debt Service:			
Accounts Payable to CFD 2007-1	\$ 70,299.07	\$ 69,117.42	\$ 1,181.65
TOTAL CURRENT LIABILITIES PAYABLE FROM RESTRICTED ASSETS	\$ 70,299.07	\$ 69,117.42	\$ 1,181.65
LONG TERM LIABILITIES			
2008 Certificates of participation (payable from restricted assets)	\$ 2,750,000.00	\$ 2,750,000.00	\$ -
Viking Ranch Note	\$ 1,494,000.00	\$ 1,494,000.00	\$ -
TOTAL LONG TERM LIABILITIES	\$ 4,244,000.00	\$ 4,244,000.00	\$ -
TOTAL LIABILITIES	\$ 4,517,378.20	\$ 4,559,793.52	\$ (42,415.32)
FUND EQUITY			
Contributed equity	\$ 9,611,814.35	\$ 9,611,814.35	\$ -
Retained Earnings:			
Unrestricted Reserves/Retained Earnings	\$ 3,740,170.60	\$ 3,657,294.92	\$ 82,875.68
Total retained earnings	\$ 3,740,170.60	\$ 3,657,294.92	\$ 82,875.68
TOTAL FUND EQUITY	\$ 13,351,984.95	\$ 13,269,109.27	\$ 82,875.68
TOTAL LIABILITIES AND FUND EQUITY	\$ 17,869,363.15	\$ 17,828,902.79	\$ 40,460.36



BORREGO WATER DISTRICT

Treasurer's Report April, 2014

% of Portfolio

Bank Balance	Carrying Value	Fair Value	Current Actual	Rate of Interest	Maturity	Valuation Source
--------------	----------------	------------	----------------	------------------	----------	------------------

Cash and Cash Equivalents:

Demand Accounts at WFB/BSB/LAIF

WFB/BSB General Account/Petty Cash	\$ 1,595,934	\$ 1,533,148	\$ 1,533,148	92.13%	0.00%	N/A	WFB/AB
Payroll Account	\$ 61,219	\$ 59,670	\$ 59,670	3.59%	0.01%	N/A	WFB
MMA	\$ 50,430	\$ 50,430	\$ 50,430	3.03%	0.03%	N/A	WFB
LAIF	\$ 20,916	\$ 20,916	\$ 20,916	1.26%	0.23%	N/A	LAIF
Total Cash and Cash Equivalents	\$ 1,728,499	\$ 1,664,165	\$ 1,664,165	100.00%			

Facilities District No. 2007-1

First American Treas Obligation -US BANK	\$ 70,299	\$ 70,299	\$ 70,299				
Total Cash, Cash Equivalents & Investments	\$ 1,798,798	\$ 1,734,464	\$ 1,734,464				

Cash and investments conform to the District's Investment Policy statement filed with the Board of Directors on June 26, 2013.

Cash, investments and future cash flows are sufficient to meet the needs of the District for the next six months.

Sources of valuations are Borrego Springs Bank (BSB), Wells Fargo Bank (WFB), LAIF and US Trust Bank.



Kim Pitman, Administration Manager



BORREGO WATER DISTRICT

To: BWD Board of Directors
From: Kim Pitman
Subject: Consideration of the Disbursements and Claims Paid
Month Ending April, 2014

A. Vendor disbursements paid during this period:		\$	150,998.90
<u>Significant items:</u>			
Utilities		\$	32,604.73
CalPERS Payments		\$	15,088.91
Employee Health Benefits		\$	15,742.94
ACWA/JPIA-Difference in Conditions annual premium		\$	16,803.85
B. Capital Projects/Fixed Asset Outlays:			
C. Total Professional Services for this Period:			
<i>(included in vendor disbursements paid above)</i>			
McDougal, Love, Eckis, Attorneys	Legal-general	\$	3,580.50
	GWM	\$	214.50
	Total Invoice:	\$	3,795.00
Downey Brand, Attorneys	Legal-general	\$	-
	GWM	\$	6,035.50
	Total Invoice:	\$	6,035.50
Dynamic Consulting Engineers	Eng-general	\$	5,575.00
	Total Invoice:	\$	5,575.00
Raftelis Financial-Stand-by Assess review	T-2	\$	2,515.00
	Total Invoice:	\$	2,515.00
D. Payroll for this Period:			
Gross Payroll		\$	88,812.79
Employer Payroll Taxes and ADP Fee		\$	1,649.73
Total		\$	90,462.52

BORREGO WATER DISTRICT
FOR BOARD CONSIDERATION AND APPROVAL
APRIL 30, 2014

GENERAL ACCOUNT

CHECK#	DATE	PAYEE & DESCRIPTION	AMOUNT
19133	05/08/14	U.S.BANK CORPORATE PAYMENT SYS SEE INVOICE FOR DETAILS SEE INVOICE FOR DETAILS	2,850.28
19105	04/22/14	ABILITY ANSWERING/PAGING SER ANSWERING SERVICE	201.34
19155	05/16/14	ABILITY ANSWERING/PAGING SER ANSWERING SERVICE	160.67
19099	04/10/14	CB&T ACWA-JPIA EMPLOYEE INSURANCE FOR MAY	15,742.94
19122	04/29/14	ACWA/JPIA DIFFERENCE IN CONDITIONS 5/6/14 - 4/1/15	16,803.85
19106	04/22/14	AFLAC EMPLOYEE PAID SUPPLEMENTAL INS	1,864.46
19134	05/08/14	AMERICAN LINEN INC. UNIFORMS FOR CREW	306.84
19135	05/08/14	AT CONFERENCE CONFERENCE CALLS	22.47
19136	05/08/14	AT&T MOBILITY CELL PHONES FOR CREW	508.34
19137	05/08/14	AT&T-CALNET 2 WWTP PHONE OFFICE PHONES MAINTENANCE BUILDING PHONE	312.41
19107	04/22/14	USABLUBOOK GREASE AND OIL FOR BLOWER PACKAGE UNIT	917.94
19123	04/29/14	D.G.HUNSINGER/ WWTP SEWER REPAIRS	407.70
19108	04/22/14	BORREGO SPRINGS BOTTLED WATER WATER FOR CREW	112.30
19156	05/16/14	BORREGO SPRINGS BOTTLED WATER WATER FOR CREW	8.00
19157	05/16/14	CALIFORNIA STATE REPORT ID 1016474 LORNE OLSEN ESCHEATMENT TO STATE	42.00
19124	04/29/14	CMS BUSINESS FORMS, INC. WATER BILLS AND ENVELOPES	1,202.18
19100	04/10/14	COUNTY OF SAN DIEGO RENEW UNIFIED PROGRAM FACILITY PERMIT DEH2005-HUPFP-204660 WELL #11 RENEW UNIFIED PROGRAM FACILITY PERMIT DEH2005-HUPFP-204659 WILCOX WELL	584.00
19138	05/08/14	COUNTY OF SAN DIEGO COUNTY PERMIT APPLICATIONS	917.40
19109	04/22/14	DATASTREAM BUSINESS HP 9000 PROGRAMMING MARCH	997.50
19139	05/08/14	JAMES G HORMUTH/DBA TRUE VALUE	

BORREGO WATER DISTRICT
FOR BOARD CONSIDERATION AND APPROVAL
APRIL 30, 2014

CHECK#	DATE	PAYEE & DESCRIPTION	AMOUNT
19101	04/10/14	SEE INVOICE FOR DETAILS DEBBIE MORETTI PEST MANAGEMENT WWTP PEST MANAGEMENT MAIN OFFICE PEST MANAGEMENT MAIN	132.60 113.00
19125	04/29/14	CDPH-OCP OPERATOR CERTIFICATE RENEWAL CODY COX	 60.00
19140	05/08/14	CDPH-OCP RENEWAL FOR TREATMENT 2 CERT JERRY ROLWING	 60.00
19141	05/08/14	DOWNNEY BRAND FEES FOR PROFESSIONAL SERVICES	 6,035.50
19142	05/08/14	DYNAMIC CONSULTING ENGINEERS ENGINEERING ASSISTANCE RAMS HILL AND LA CASA	 5,575.00
19143	05/08/14	E.S. BABCOCK & SONS, INC. SAMPLES TO LAB	 725.00
19158	05/16/14	EMPIRE SOUTHWEST REPLACE STABILIZER LEG CYLINDER ON BACKHOE	 4,769.09
19110	04/22/14	FED EX POSTAGE FOR SAMPLES TO LAB	 9.13
19159	05/16/14	FREDERICKS SERVICES FLAGGERS FOR MAIN BREAK AT PALM CANYON DR & OCOTILLO CIR	 2,640.00
19144	05/08/14	GREEN DESERT LANDSCAPE MANAGEMENT FEE, CLUB CIRCLE APRIL	 5,210.80
19111	04/22/14	HIDDEN VALLEY PUMP SYSTEMS INC REPLACE 6X3 SPOOL ID1 WELL 12	 1,409.45
19160	05/16/14	HOME DEPOT CREDIT SERVICES SEE INVOICE FOR DETAILS	 111.67
19145	05/08/14	INTERSTATE BATTERY OF YUMA BATTERY FOR GMC CANYON TRUCK	 88.03
19126	04/29/14	JANICE R. NARAGON RESEARCH GWMP	 637.50
19146	05/08/14	JC LABS & MONITORING SERVICE WASTEWATER CONSULTING SERVICES APRIL	 1,500.00
19112	04/22/14	KENNY STRICKLAND, INC. FUEL FOR DISTRICT VEHICLES	 711.46
19127	04/29/14	KENNY STRICKLAND, INC. FUEL FOR DISTRICT VEHICLES	 869.15
19161	05/16/14	KONICA MINOLTA COPIER LEASE 4.25.14 / 5.24.14	 1,298.47
19102	04/10/14	MAR-CON PRODUCTS 24" RING AND COVERS	 429.30
19128	04/29/14	McCALLS METERS, INC PRODUCTION WELL METER TOP PLATE REPAIRS	 2,226.38
19162	05/16/14	McCALLS METERS, INC FLOW TEST ON 3" METER AT BSR	 70.00
19113	04/22/14	McDOUGAL LOVE ECKIS	

BORREGO WATER DISTRICT
FOR BOARD CONSIDERATION AND APPROVAL
APRIL 30, 2014

CHECK#	DATE	PAYEE & DESCRIPTION	AMOUNT
19147	05/08/14	PROFESSIONAL SERVICES GENERAL PROFESSIONAL SERVICES RAMS HIL NAPA AUTO PARTS INC	3,795.00
15902	03/26/10	VEHICLE MAINTENANCE PARTS OLSEN, LORNE	23.09
19103	04/10/14	REFUND ACCT# 0979200 PACIFIC PIPELINE SUPPLY INC	-42.00
19129	04/29/14	RETURN OF ITEM INVOICE #165505 INVENTORY SPARE PARTS MATERIALS TO REDEVELOP WELL 16 MATERIALS NEW WATER SERVICES PALM CANYON DRIVE INVENTORY PACIFIC PIPELINE SUPPLY INC	6,089.69
19163	05/16/14	INVENTORY SPARE PARTS MATERIAL INVENTORY SPARE PARTS GATE VALVES FOR BOOSTER STA 2 PACIFIC PIPELINE SUPPLY INC	6,016.01
19104	04/10/14	INVENTORY PARTS INVENTORY PARTS CASH	206.82
19114	04/22/14	REPLENISH PETTY CASH PUBLIC EMP'S RETIREMENT SYSTEM RETIREMENT PROGRAM	300.00
19148	05/08/14	4/1/14-4/15/14 PUBLIC EMP'S RETIREMENT SYSTEM EMPLOYEE RETIREMENT	7,506.68
19115	04/22/14	4/16/14 - 4/30/14 QUILL CORPORATION OFFICE SUPPLIES	7,582.23
19149	05/08/14	QUILL CORPORATION OFFICE SUPPLIES	194.89
19164	05/16/14	OFFICE SUPPLIES RAFTELIS FINANCIAL	52.85
19130	04/29/14	PROFESSIONAL SERVICES APRIL RAMONA DISPOSAL SERVICE	2,515.00
19116	04/22/14	TRASH SERVICE WWTP, OFFICE, CLUB CIRCLE RECORDER/COUNTY CLERK'S OFFICE	3,184.50
19131	04/29/14	RELEASE OF LIENS MONTESORUS REX AND LEFTO SAN DIEGO GAS & ELECTRIC	221.00
19150	05/08/14	ELECTRIC CHARGES SAN DIEGO GAS & ELECTRIC	29,704.22
19117	04/22/14	ELECTRICITY CHARGES SECAP FINANCE	2,900.51
19151	05/08/14	COPIER LEASE STAPLES CREDIT PLAN	137.49
19152	05/08/14	LAMINATING POUCHES SWRCB	47.81
19132	04/29/14	RENEWAL OF WWTP CERTIFICATE ROGELIO MARTINEZ SYNECO SYSTEMS, INC	230.00
19153	05/08/14	BIOLOGIC FOR ODOR CONTROL CENTER MARKET	937.62
		EGGS FOR GNAT ABATEMENT	3.98

BORREGO WATER DISTRICT
 FOR BOARD CONSIDERATION AND APPROVAL
 APRIL 30, 2014

CHECK#	DATE	PAYEE & DESCRIPTION	AMOUNT
19118	04/22/14	TROY DEPRIEST REIMBURSE T2 CERTIFICATION LICENSE FEE	60.00
19119	04/22/14	TYCO INTEGRATED SECURITY LLC SECURITY SYSTEM 5/1/14 - 7/31/14	178.88
19154	05/08/14	UNDERGROUND SERVICE ALERT DIG ALERTS	6.00
19120	04/22/14	VERIZON WIRELESS EMERGENCY PHONES	76.24
19165	05/16/14	VERIZON WIRELESS EMERGENCY PHONES	76.24
19121	04/22/14	WENDY QUINN RECORDING SERVICES	180.00
19166	05/16/14	WENDY QUINN RECORDING SERVICES	170.00
TOTAL			----- 150,998.90 =====

Borrego Water District Management Report – May 2014

By: Jerry Rolwing

FEDERAL LEVEL

U.S. Geological Survey: Final comments are due for the USGS Draft Report. Please submit them now if you have any comments - LAST CALL. I had a conference call with Claudia Faunt and Michael Wright on future use of the numeric model and will report in May Board meeting.

U.S. Bureau of Reclamation: I spoke with Jack Simes and the draft SE CA Basin Study has been submitted for approval and should be finalized this summer.

STATE LEVEL

The DWR staff was in the Valley for their semi-annual static water level roundup. I have also been consulting with Tim Ross on creating a "Recharge Area Map" for the basin (attachment A). The map was generated from the County's "Flood Hazard Map" to be utilized for the Borrego Water Coalition work and will be included in the Borrego Valley Groundwater Management Plan.

COUNTY LEVEL

I have been working with County staff on determining water credits for Center Pivot palm grove. The property owner has submitted all necessary paperwork and fees. The next step is to get County determination on available AG-1 credits. The paperwork has been submitted and we are waiting for their approval.

LOCAL LEVEL

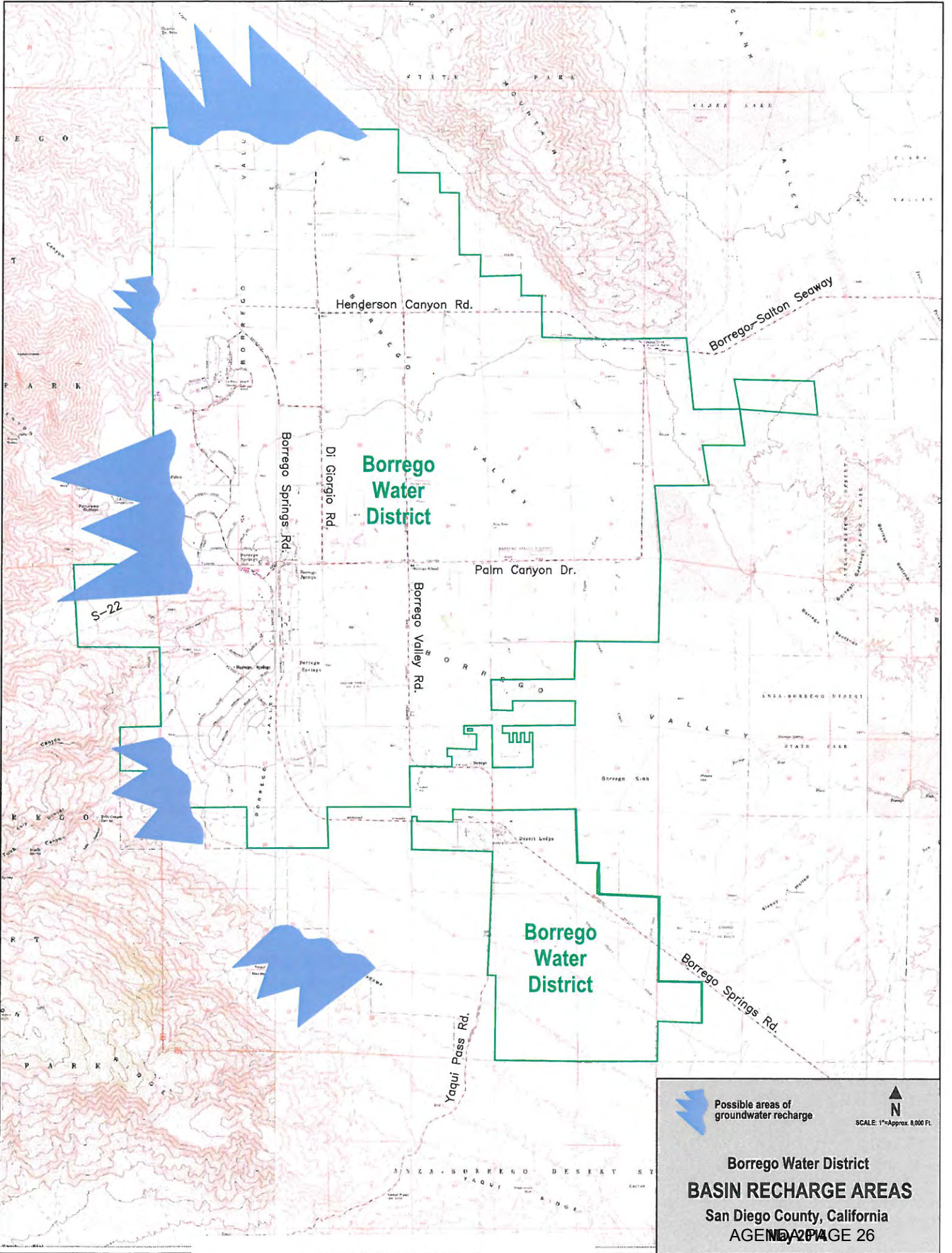
I met with Bill Wright and reviewed the infrastructure requirements for the proposed new library. The Strategic Planning Committee and I met with potential new owners of the Cameron Property in regards to future water requirements and with the owners of Agri-Empire (potato farm) on issuing water credits. Both issues will be on-going.

DISTRICT LEVEL

I have been working with District legal counsel on two water credit projects - Monica Request for 14 AG-1 credits, Pepper Farm for 120 AG-2 water credits and amendment language for the T2/BWD agreement on accepting AG-2 credits on a 1.33:1 ratio of AG-1 credits.

I contacted District Legal Counsel Morgan Foley on accepting donated land to the District. Morgan did not foresee any problems accepting the land. I'm also working with the U.C. Extension Service on mitigation of vacant land after fallowing for water credits.

Work continues writing sections of the GWMP with Jan Naragon.



ATTACHMENT A



BORREGO WATER DISTRICT

April 2014

WATER OPERATIONS REPORT

WELL	TYPE	FLOW RATE	STATUS	COMMENT
ID1-1	Irrigation	150	Standby	SOLD
ID1-2	Irrigation	150	Standby	SOLD
ID1-8	Production	350	In Use	
ID1-10	Production	300	In Use	
ID1-12	Production	950	In Use	
ID1-16	Production	950	Out of Service	
Wilcox	Production	150	In Use	Diesel backup well for ID-4
ID4-4	Production	350	In Use	
ID4-10	Production	80	In Use	
ID4-11	Production	1000	In Use	Diesel engine drive exercised monthly
ID4-18	Production	250	In Use	
ID5-5	Production	900	In Use	Diesel engine drive exercised monthly

System Problems: ID1-Well 16 has been extracted and is in the evaluation process.
All other Production Wells and reservoirs are in operating condition.

WASTEWATER OPERATIONS REPORT

Rams Hill Water Reclamation Plant serving ID-1, ID-2 and ID-5 Total Cap. 0.25 MGD (million gallons per day):

Average flow: 81908 (gallons per day)
Peak flow: 106173 gpd Saturday April 12, 2014



BORREGO WATER DISTRICT

WATER PRODUCTION SUMMARY

April 2014

DATE	ID-1	ID-3	ID-4	ID-5	DISTRICT-WIDE TOTALS
May-12	20.98	13.34	131.79	8.31	174.42
Jun-12	31.57	13.84	133.24	5.36	184.01
Jul-12	33.18	14.27	135.30	6.36	189.11
Aug-12	42.43	17.76	157.68	6.35	224.22
Sep-12	27.60	12.72	117.15	3.14	160.61
Oct-12	33.21	12.41	122.78	29.77	198.17
Nov-12	36.38	11.13	100.49	0.00	148.00
Dec-12	20.41	8.54	101.89	0.00	130.84
Jan-13	15.18	10.21	103.59	2.05	131.03
Feb-13	11.65	9.60	76.50	2.26	100.01
Mar-13	10.26	8.33	85.01	4.54	108.14
Apr-13	12.26	10.88	135.54	7.10	165.78
May-13	22.86	11.86	118.08	5.37	158.17
Jun-13	26.59	12.71	133.18	2.86	175.34
Jul-13	27.81	14.19	153.49	2.42	197.91
Aug-13	27.96	13.26	123.17	2.45	166.84
Sep-13	30.51	11.16	117.30	0.92	159.89
Oct-13	29.63	10.86	137.93	4.34	182.76
Nov-13	21.45	11.58	113.46	5.28	151.77
Dec-13	16.85	6.75	89.16	3.48	116.24
Jan-14	12.51	7.44	99.13	4.12	123.20
Feb-14	20.59	6.37	90.06	3.81	120.83
Mar-14	34.62	6.90	89.53	3.93	134.98
Apr-14	29.52	8.32	118.08	6.35	162.27
12 Mo. TOTAL	300.90	121.40	1382.57	45.33	1850.20

Totals reflect individual improvement district usage. Interties from ID-3 and ID-5 have been subtracted from well pumpage totals and applied to respective ID's. All figures in Acre Feet of water pumped or recorded on intertie meters.

WATER LOSS SUMMARY (%)

DATE	ID-1	ID-3	ID-4	ID-5	DISTRICT-WIDE AVERAGE
Mar-14	4.89	1.08	10.40	N/A	5.46
12 Mo. Average	8.59	1.43	12.42	N/A	7.48

BORREGO WATER DISTRICT
 Water Production / Use Records
 ID # 1
 Month of April 2014

----- Water Production (Acre Feet) -----								
Date	Well 1	Well 2	Well 8	Well 10	Well 12	Well 16	Total	LessID3&4
=====	=====	=====	=====	=====	=====	=====	=====	=====
APR'13	0.00	0.00	0.00	0.00	23.14	0.00	23.14	12.26
MAY'13	0.00	0.00	0.00	0.00	34.72	0.00	34.72	22.86
JUN'13	0.00	0.00	6.78	0.04	32.48	0.00	39.30	26.59
JUL'13	0.00	0.00	0.02	7.16	34.82	0.00	42.00	27.81
AUG'13	0.00	0.00	0.08	13.53	27.61	0.00	41.22	27.96
SEP'13	0.00	0.00	1.00	10.35	30.32	0.00	41.67	30.51
OCT'13	0.00	0.00	0.06	11.21	29.22	0.00	40.49	29.63
NOV'13	0.00	0.00	0.00	11.99	21.04	0.00	33.03	21.45
DEC'13	0.00	0.00	0.94	7.26	15.40	0.00	23.60	16.85
JAN'14	0.00	0.00	0.00	0.09	19.86	0.00	19.95	12.51
FEB'14	0.00	0.00	0.20	8.03	18.73	0.00	26.96	14.59
MAR'14	5.35	6.74	0.00	27.26	17.92	0.00	57.27	34.62
APR'14	0.00	0.00	0.07	32.69	31.33	0.00	64.09	29.52
TOTALS	5.35	6.74	9.15	129.61	313.45	0.00	464.30	294.90
=====	=====	=====	=====	=====	=====	=====	=====	=====

----- Water Use (Acre Feet) -----										
Date	Domestic	Irrigat'n	Constrt'n	Golf Course	Golf Spare Cap	ID 3	ID 4	Total	Water Loss	% Loss
=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
APR'13	8.37	5.51	0.00	0.00	0.00	10.88	0.00	24.76	-1.62	-7.00%
MAY'13	9.50	7.03	0.00	0.00	0.00	11.86	0.00	28.39	6.33	18.22%
JUN'13	10.01	10.56	0.00	0.00	0.00	12.71	0.00	33.28	6.02	15.29%
JUL'13	11.08	15.99	0.00	0.00	0.00	14.19	0.00	41.26	0.74	1.71%
AUG'13	11.20	18.22	0.00	0.00	0.00	13.26	0.00	42.68	-1.46	-3.55%
SEP'13	10.20	18.81	0.00	0.00	0.00	11.16	0.00	40.17	1.50	3.61%
OCT'13	11.13	13.31	0.06	0.00	0.00	10.86	0.00	35.36	5.13	12.67%
NOV'13	9.63	10.24	0.00	0.00	0.00	11.58	0.00	31.45	1.58	4.77%
DEC'13	8.10	7.67	0.00	0.00	0.00	6.75	0.00	22.52	1.08	4.57%
JAN'14	8.41	8.29	0.00	0.00	0.00	7.44	0.00	24.14	-4.19	-20.98%
FEB'14	6.66	5.11	0.00	0.00	6.00	6.37	0.00	24.14	2.82	10.45%
MAR'14	6.89	4.98	1.88	3.62	15.75	6.90	0.00	40.02	17.25	30.11%
APR'14	9.20	8.32	1.90	6.96	26.25	8.32	0.00	60.95	3.14	4.89%
TOTALS	112.01	128.53	3.84	10.58	48.00	121.40	0.00	424.36	39.94	8.59%
=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

BORREGO WATER DISTRICT
Water Production / Use Records
ID # 3
Month of April 2014

Date	La Casa del Zorro Total Acre Feet		Deep Well Trail / Others Acre Feet			Total Irrigat'n	Total Domestic	Total Acre Feet
	Irrigat'n	Domestic	Irrigat'n	Domestic	Total			
APR'13	0.79	4.03	0.02	5.40	5.42	0.81	9.43	10.24
MAY'13	0.83	5.16	0.08	5.89	5.97	0.91	11.05	11.96
JUN'13	1.06	5.21	0.15	6.06	6.21	1.21	11.27	12.48
JUL'13	1.08	6.31	0.11	6.36	6.47	1.19	12.67	13.86
AUG'13	1.10	5.74	0.03	5.98	6.01	1.13	11.72	12.85
SEP'13	0.93	4.67	0.03	5.36	5.39	0.96	10.03	10.99
OCT'13	1.17	4.50	0.06	4.96	5.02	1.23	9.46	10.69
NOV'13	0.59	3.28	0.12	6.84	6.96	0.71	10.12	10.83
DEC'13	0.20	3.22	0.10	3.77	3.87	0.30	6.99	7.29
JAN'14	0.00	2.60	0.12	4.65	4.77	0.12	7.25	7.37
FEB'14	0.00	2.04	0.04	4.15	4.19	0.04	6.19	6.23
MAR'14	0.00	3.02	0.08	3.78	3.86	0.08	6.80	6.88
APR'14	0.00	3.37	0.06	4.80	4.86	0.06	8.17	8.23
TOTALS	6.96	49.12	0.98	62.60	63.58	7.94	111.72	119.66

Date	Water Produced Acre Feet	Water Delivered Acre Feet	Wtr Loss	% Loss
APR'13	10.87	10.24	0.63	5.80%
MAY'13	11.86	11.96	- .10	-.84%
JUN'13	12.71	12.48	0.23	1.81%
JUL'13	14.19	13.86	0.33	2.33%
AUG'13	13.26	12.85	0.41	3.09%
SEP'13	11.16	10.99	0.17	1.52%
OCT'13	10.86	10.69	0.17	1.57%
NOV'13	11.58	10.83	0.75	6.48%
DEC'13	6.75	7.29	-.54	-8.00%
JAN'14	7.44	7.37	0.07	0.94%
FEB'14	6.37	6.23	0.14	2.20%
MAR'14	6.90	6.88	0.02	0.29%
APR'14	8.32	8.23	0.09	1.08%
TOTALS	121.40	119.66	1.74	1.43%

BORREGO WATER DISTRICT
 Water Production / Use Records
 ID # 4
 Month of April 2014

----- Water Production (Acre Feet) -----											
Date	Well 2	Well 3	Well 4	Well 5	Well 10	Well 11	Well 18	Wilcox	Well 85	Total	Less ID5
=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====
APR '13	0.00	0.00	0.00	37.31	11.28	88.84	5.21	0.00	0.00	142.64	135.54
MAY '13	0.00	0.00	0.09	13.14	9.40	96.00	4.82	0.00	0.00	123.45	118.08
JUN '13	0.00	0.00	0.88	16.22	9.52	102.65	6.02	0.75	0.00	136.04	133.18
JUL '13	0.00	0.00	10.28	19.46	11.12	114.63	0.04	0.38	0.00	155.91	153.49
AUG '13	0.00	0.00	3.08	11.83	9.31	98.37	3.03	0.00	0.00	125.62	123.17
SEP '13	0.00	0.00	0.00	7.60	9.42	95.61	4.33	0.34	0.00	117.30	116.38
OCT '13	0.00	0.00	0.09	12.89	10.69	113.95	4.64	0.01	0.00	142.27	137.93
NOV '13	0.00	0.00	0.22	10.85	9.41	93.97	4.29	0.00	0.00	118.74	113.46
DEC '13	0.00	0.00	15.89	5.63	9.26	59.13	2.32	0.41	0.00	92.64	89.16
JAN '14	0.00	0.00	53.25	6.89	10.82	29.03	3.24	0.02	0.00	103.25	99.13
FEB '14	0.00	0.00	45.47	6.06	9.34	29.74	3.26	0.00	0.00	93.87	90.06
MAR '14	0.00	0.00	42.13	6.11	8.97	33.10	3.12	0.03	0.00	93.46	89.53
APR '14	0.00	0.00	52.05	10.17	10.42	47.59	4.20	0.00	0.00	124.43	118.08
TOTALS	0.00	0.00	223.43	126.85	117.68	913.77	43.31	1.94	0.00	1426.98	1381.65
=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

Date	Water Produced Acre Feet	Water Use Acre Feet	Wtr Loss	% Loss	ID 5 Acre Feet
=====	=====	=====	=====	=====	=====
APR '13	142.64	121.24	21.40	15.00%	7.10
MAY '13	123.45	110.38	13.07	10.59%	5.37
JUN '13	136.04	116.02	20.02	14.72%	2.86
JUL '13	155.91	130.18	25.73	16.50%	2.42
AUG '13	125.62	111.32	14.30	11.38%	2.45
SEP '13	117.30	98.64	18.66	15.91%	0.92
OCT '13	142.27	120.86	21.41	15.05%	4.34
NOV '13	118.74	105.30	13.44	11.32%	5.28
DEC '13	92.64	86.59	6.05	6.53%	3.48
JAN '14	103.25	92.56	10.69	10.35%	4.12
FEB '14	93.87	83.65	10.22	10.89%	3.81
MAR '14	93.46	82.69	10.77	11.52%	3.93
APR '14	124.43	111.49	12.94	10.40%	6.35
TOTALS	1426.98	1249.68	177.30	12.42%	45.33
=====	=====	=====	=====	=====	=====