



**REGULAR FINANCE COMMITTEE MEETING
WEDNESDAY, MARCH 11, 2020, AT 9:00 AM
61750 CHOLLITA ROAD, JOSHUA TREE, CA 92252**

AGENDA

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

- Draft Minutes – February 12, 2020

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- Pages 39-41
7. REVIEW FEBRUARY 2020 CHECK REGISTER – Review and forward to the Board of Directors for approval.
 8. RECEIVE 2ND QUARTER ENDING 12/31/19 FINANCIAL BRIEFING –Receive and refer to the Board of Directors for approval.
 9. PURCHASE OF REAL PROPERTY – Recommend the Finance Committee support this item being brought before the Board of Directors for approval at the March 18, 2020 regular meeting.
 10. CONSIDER AMENDMENT TO REFUND AGREEMENT POLICY – Review and refer to the Board of Directors for approval of revision to the Refund Agreement payback period from 15 years to the life of the pipeline, along with recommendation to refer topics discussed previously to the Board of Directors for approval; elimination of the H Zone Front Footage Fee and continuation of the CMC Front Footage Fee.
 11. STAFF REPORT – Mark Ban, GM or Susan Greer, AGM-Finance
 12. ADJOURNMENT -

INFORMATION

During "Public Comment," please use the podium microphone. State your name, have your information prepared, and be ready to provide your comments. The District is interested and appreciates your comments. A 3-minute time limit will be imposed. Any person with a disability who requires accommodation to participate in this meeting should telephone Joshua Basin Water District at (760) 366-8438, at least 48 hours before the meeting to request a disability-related modification or accommodation. Materials related to an item on this Agenda submitted to the Committee after distribution of the agenda packet are available for public inspection in the District's office located at 61750 Chollita Road, Joshua Tree, California 92252 during regular business hours.

JOSHUA BASIN WATER DISTRICT
Minutes of the
REGULAR MEETING OF THE FINANCE COMMITTEE
Wednesday, February 12, 2020
61750 Chollita Road, Joshua Tree, CA 92252

CALL TO ORDER/PLEDGE OF ALLEGIANCE – President Johnson called the meeting to order at 9:00 a.m.

DETERMINATION OF A QUORUM – President Johnson and Vice President Unger

STAFF PRESENT - Mark Ban, GM, Susan Greer, AGM - Finance, Anne Roman, Accountant

GUESTS -1

APPROVAL OF AGENDA -

MSC¹ (Unger/Johnson) motion carried to approve the February 12, 2020, Finance Committee Agenda.

PUBLIC COMMENT – None

APPROVE MINUTES OF THE PRIOR COMMITTEE MEETING

- Draft Minutes of January 8, 2019

MSC¹ (Unger/Johnson) motion carried to approve the draft minutes of January 8, 2020.

REVIEW DECEMBER 2019 AND JANUARY 2020 CHECK REGISTERS – The Finance Committee reviewed December 2019 and January 2020 check registers.

MSC¹ (Unger/Johnson) motion carried to refer the December 2019 and January 2020 check registers to the Board of Directors for approval.

CONSIDER AWARDED CONTRACT FOR CODIFICATION TO MUNICIPAL CODE CORPORATION AT A COST OF \$14,690 INCLUDING A CONTINGENCY FEE – AGM Greer gave the staff report and reviewed the proposal with the Finance Committee.

MSC¹ (Unger/Johnson) motion carried to refer Municipal Code Contract to Board of Directors for approval.

DISCUSS PERS PENSION PLAN UNFUNDED ACCRUED LIABILITY – The Finance Committee discussed the Pers Pension Plan and will bring to the Board of Directors during budget discussions. No action was taken.

STAFF REPORT – AGM Greer discussed early payoff of the CIRP Loan and that she attended the CSMFO (CA Society of Municipal Finance Officers) Conference. She followed up with discussing the CALPERS annual report highlights.

ADJOURNMENT - MSC¹ (Unger/Johnson) to adjourn the Finance Committee meeting at 10:22 a.m.

Respectfully Submitted,

Susan Greer, Assistant General Manager/Controller



Joshua Basin Water District

***Check Report JBWD**

By Check Number

Date Range: 02/01/2020 - 02/29/2020

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	
Bank Code: AP-AP Cash						
000091	SAN BERNARDINO COUNTY RECORDER	02/19/2020	Regular	0.00	-16.00	61979
013346	ANDY'S LANDSCAPE & TREE SERVICE INC.	02/05/2020	Regular	0.00	775.00	62038
<u>9023L</u>	Invoice	02/05/2020	DEMO GARDEN/BUILD MAINT THRU 1/15	0.00	775.00	
000042	ANNE ROMAN	02/05/2020	Regular	0.00	440.84	62039
<u>AR013120</u>	Invoice	02/05/2020	REIMB: CSMFO CONFERENCE	0.00	440.84	
000950	ASSOCIATION OF THE S.B. CO. SPEC. DISTRICTS	02/05/2020	Regular	0.00	24.00	62040
<u>0073</u>	Invoice	02/05/2020	MONTHLY DINNER 01/20: REYNOLDS	0.00	24.00	
000214	BABCOCK LABORATORIES, INC.	02/05/2020	Regular	0.00	252.00	62041
<u>CA01756-2287</u>	Invoice	02/05/2020	SAMPLING	0.00	252.00	
004110	BURRTEC WASTE & RECYCLING SVCS	02/05/2020	Regular	0.00	444.19	62042
<u>BW0220</u>	Invoice	02/05/2020	TRASH & RECYCLING (OFFICE) - FEB 20	0.00	156.51	
<u>BW0220B</u>	Invoice	02/05/2020	TRASH REMOVAL (SHOP) - FEB 20	0.00	287.68	
000237	COLONIAL LIFE & ACCIDENT INSURANCE CO, IN	02/05/2020	Regular	0.00	2,203.88	62043
<u>3990561-010522</u>	Invoice	02/05/2020	EE LIFE INSURANCE - JAN 20	0.00	2,203.88	
013222	FRONTIER COMMUNICATIONS INC.	02/05/2020	Regular	0.00	203.15	62044
<u>FC0220</u>	Invoice	02/05/2020	HDMC WWTP - TELEPHONE	0.00	203.15	
009054	KATHLEEN J. RADNICH	02/05/2020	Regular	0.00	1,406.10	62045
<u>200126-1</u>	Invoice	02/05/2020	PUBLIC RELATIONS SERVICES	0.00	683.70	
<u>200202-1</u>	Invoice	02/05/2020	PUBLIC RELATIONS SERVICES	0.00	722.40	
006507	McMASTER-CARR SUPPLY COMPANY	02/05/2020	Regular	0.00	145.88	62046
<u>29625647</u>	Invoice	02/05/2020	SMALL TOOLS - PRODUCTION & TOOL/EQ	0.00	81.00	
<u>29811175</u>	Invoice	02/05/2020	SMALL TOOLS - PRODUCTION & SHOP EX	0.00	64.88	
013828	PRO SECURITY SYSTEMS, INC.	02/05/2020	Regular	0.00	445.00	62047
<u>13718</u>	Invoice	02/05/2020	SECURITY UPGRADE @ OFFICE	0.00	445.00	
013820	SC FUELS	02/05/2020	Regular	0.00	1,822.52	62048
<u>0748961-IN</u>	Invoice	02/05/2020	PUMPING PLANT SUPPLIES	0.00	1,822.52	
013833	SERVICEMASTER 360 PREMIER CLEANING	02/05/2020	Regular	0.00	1,278.09	62049
<u>J81538</u>	Invoice	02/05/2020	JANITORIAL SERVICES - FEB 20	0.00	1,278.09	
009920	STANDARD INSURANCE CO	02/05/2020	Regular	0.00	1,594.74	62050
<u>ST0220</u>	Invoice	02/05/2020	EE LIFE INSURANCE - FEB 20	0.00	1,594.74	
009980	SWRCB FEES	02/05/2020	Regular	0.00	10,463.20	62051
<u>LW-1025240</u>	Invoice	02/05/2020	WATER SYSTEM FEES 7/01/19 - 6/30/20	0.00	10,463.20	
010635	TOPS N BARRICADES	02/05/2020	Regular	0.00	2,650.65	62052
<u>1080007</u>	Invoice	02/05/2020	SAFETY SUPPLIES	0.00	2,650.65	
010990	UTILIQUEST L.L.C.	02/05/2020	Regular	0.00	242.24	62053
<u>286223-Q</u>	Invoice	02/05/2020	CONTRACT LOCATING EXPENSE	0.00	242.24	
000327	WATER QUALITY SPECIALISTS	02/05/2020	Regular	0.00	3,310.00	62054
<u>6391</u>	Invoice	02/05/2020	HDMC WWTP: OPERATION & MAINT - JA	0.00	3,310.00	
013878	ARTURO GRADILLA	02/13/2020	Regular	0.00	248.43	62055
<u>AR021120</u>	Invoice	02/13/2020	REIMB: SAFETY BOOTS & LIVE SCAN FEES	0.00	248.43	
001555	CENTRATTEL LLC	02/13/2020	Regular	0.00	544.08	62056

*Check Report JBWD

Date Range: 02/01/2020 - 02/29/20

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>200202252101</u>	Invoice	02/13/2020	DISPATCH SERVICES - JAN 20	0.00	544.08	
VEN01466	FEDAK & BROWN LLP	02/13/2020	Regular	0.00	610.00	62057
<u>FB012820</u>	Invoice	02/13/2020	STATE CONTROLLER'S REPORT 6/30/19	0.00	610.00	
013802	HASA, INC.	02/13/2020	Regular	0.00	432.39	62058
<u>670809</u>	Invoice	02/13/2020	WATER TREATMENT EXPENSE	0.00	432.39	
009054	KATHLEEN J. RADNICH	02/13/2020	Regular	0.00	684.60	62059
<u>200209_1</u>	Invoice	02/13/2020	PUBLIC RELATIONS SERVICES	0.00	684.60	
000205	LORI G. HERBEL	02/13/2020	Regular	0.00	140.00	62060
<u>MARCH20</u>	Invoice	02/13/2020	PUBLIC INFO/FARMER'S MARKET	0.00	140.00	
006507	McMASTER-CARR SUPPLY COMPANY	02/13/2020	Regular	0.00	79.25	62061
<u>32473721</u>	Invoice	02/13/2020	GENERATOR MAINTENANCE	0.00	79.25	
000156	FORSHOCK	02/13/2020	Regular	0.00	243.00	62062
<u>2000021</u>	Invoice	02/13/2020	MONTHLY SCADA MONITORING	0.00	38.00	
<u>2000022</u>	Invoice	02/13/2020	MONTHLY SCADA MONITORING	0.00	205.00	
013879	MYSTAFFINGPRO	02/13/2020	Regular	0.00	2,760.00	62063
<u>520461</u>	Invoice	02/13/2020	EMPLOYEE RECRUITMENT SOFTWARE	0.00	2,760.00	
000070	ONLINE INFORMATION SERVICES, INC.	02/13/2020	Regular	0.00	235.70	62064
<u>980415</u>	Invoice	02/13/2020	ID VERIF. SERV. THRU 01/31/20	0.00	235.70	
013356	BUILDER'S SUPPLY	02/13/2020	Regular	0.00	10.96	62065
<u>266952/Y</u>	Invoice	02/13/2020	CIRP SUPPLIES	0.00	10.96	
008415	PRUDENTIAL OVERALL SUPPLY	02/13/2020	Regular	0.00	153.35	62066
<u>22936585</u>	Invoice	02/13/2020	SHOP EXPENSE	0.00	55.98	
<u>22936586</u>	Invoice	02/13/2020	SHOP EXPENSE	0.00	97.37	
006150	RANDY MAYES	02/13/2020	Regular	0.00	134.38	62067
<u>RM020620</u>	Invoice	02/13/2020	REIMB: MILES TO 2020 REGIONAL BUSINE	0.00	101.77	
<u>RM021020</u>	Invoice	02/13/2020	REIMB: MAPS/DRAFTING SUPPLIES	0.00	32.61	
013835	4 SPORTS N MORE	02/13/2020	Regular	0.00	1,470.01	62068
<u>2078</u>	Invoice	02/13/2020	UNIFORMS	0.00	1,470.01	
008414	PROVIDEO	02/13/2020	Regular	0.00	150.00	62069
<u>1728</u>	Invoice	02/13/2020	VIDEO TAPING & YOU TUBE BD MEETINGS	0.00	150.00	
000091	SAN BERNARDINO COUNTY RECORDER	02/13/2020	Regular	0.00	56.00	62070
<u>58021120</u>	Invoice	02/13/2020	RELEASE OF LIENS	0.00	56.00	
013831	SATMODO LLC	02/13/2020	Regular	0.00	151.86	62071
<u>141777</u>	Invoice	02/13/2020	EMERGENCY SATELLITE PHONES - FEB 20	0.00	151.86	
VEN01020	SOUTHWEST NETWORKS, INC.	02/13/2020	Regular	0.00	1,075.86	62072
<u>20_1072</u>	Invoice	02/13/2020	SUPPLEMENTAL IT SERVICES (AMC) - THR	0.00	878.75	
<u>20_1531</u>	Invoice	02/13/2020	OFFICE EQUIPMENT	0.00	113.06	
<u>20_1532</u>	Invoice	02/13/2020	OFFICE EQUIPMENT	0.00	84.05	
001006	SUSAN GREER	02/13/2020	Regular	0.00	242.46	62073
<u>SG020520</u>	Invoice	02/13/2020	REIMB: MILEAGE & BUSINESS EXPENSES	0.00	242.46	
010850	UNDERGROUND SERVICE ALERT	02/13/2020	Regular	0.00	432.80	62074
<u>120200343</u>	Invoice	02/13/2020	TICKET DELIVERY SERVICE - JAN 20	0.00	110.65	
<u>DSB20190254</u>	Invoice	02/13/2020	DIG SAFE BOARD FEES - 2019	0.00	322.15	
010990	UTILIQUEST L.L.C.	02/13/2020	Regular	0.00	300.80	62075
<u>286497-Q</u>	Invoice	02/13/2020	CONTRACT LOCATING EXPENSE	0.00	167.04	
<u>286804-Q</u>	Invoice	02/13/2020	CONTRACT LOCATING EXPENSE	0.00	133.76	

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Date Range: 02/01/2020 - 02/29/20

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	
000233	NAPA AUTO PARTS	02/13/2020	Regular	0.00	54.19	62076
<u>311075</u>	Invoice	02/13/2020	VEHICLE MAINTENANCE: V27, 28 & 29	0.00	33.55	
<u>311492</u>	Invoice	02/13/2020	VEHICLE MAINTENANCE: V38 & V39	0.00	20.64	
000214	BABCOCK LABORATORIES, INC.	02/19/2020	Regular	0.00	786.00	62085
<u>CB00153-2287</u>	Invoice	02/19/2020	SAMPLING	0.00	102.00	
<u>CB00553-2287</u>	Invoice	02/19/2020	SAMPLING	0.00	85.00	
<u>CB00560-2287</u>	Invoice	02/19/2020	SAMPLING	0.00	102.00	
<u>CB00710-2287</u>	Invoice	02/19/2020	SAMPLING	0.00	210.00	
<u>CB01167-2287</u>	Invoice	02/19/2020	SAMPLING	0.00	119.00	
<u>CB01276-2287</u>	Invoice	02/19/2020	SAMPLING	0.00	168.00	
013869	HURCO TECHNOLOGIES, INC.	02/19/2020	Regular	0.00	6,491.46	62086
<u>73685</u>	Invoice	02/19/2020	HAPCO VALVE TURNING MACHINE UPGRA	0.00	6,491.46	
009054	KATHLEEN J. RADNICH	02/19/2020	Regular	0.00	663.00	62087
<u>200216-1</u>	Invoice	02/19/2020	PUBLIC RELATIONS SERVICES	0.00	663.00	
000091	SAN BERNARDINO COUNTY RECORDER	02/19/2020	Regular	0.00	16.00	62088
<u>SB010620</u>	Invoice	01/15/2020	RELEASE OF LIENS	0.00	16.00	
013820	SC FUELS	02/19/2020	Regular	0.00	3,283.39	62089
<u>0757322-IN</u>	Invoice	02/19/2020	FUEL FOR VEHICLES	0.00	1,022.49	
<u>0757323-IN</u>	Invoice	02/19/2020	FUEL FOR VEHICLES	0.00	2,260.90	
000675	AQUA-METRIC SALES COMPANY	02/19/2020	Regular	0.00	6,338.59	62090
<u>INV0076710</u>	Invoice	02/19/2020	INVENTORY	0.00	6,951.82	
<u>SCM000193</u>	Credit Memo	06/30/2019	CREDIT: METER READING SUPPLIES	0.00	-613.23	
013880	VISTA IRRIGATION DISTRICT	02/19/2020	Regular	0.00	1,050.00	62091
<u>1140</u>	Invoice	02/19/2020	EE TRAINING	0.00	875.00	
<u>1141</u>	Invoice	02/19/2020	EE TRAINING	0.00	175.00	
013359	XEROX FINANCIAL SERVICES	02/19/2020	Regular	0.00	765.63	62092
<u>1967066</u>	Invoice	02/19/2020	OFFICE EXPENSE 2/7/20 - 3/6/20	0.00	493.96	
<u>1968233</u>	Invoice	02/19/2020	SHOP EXPENSE 1/27/20 - 2/26/20	0.00	271.67	
000233	NAPA AUTO PARTS	02/19/2020	Regular	0.00	3,382.11	62093
<u>312258</u>	Invoice	02/19/2020	SMALL TOOLS - DISTRIBUTION	0.00	3,382.11	
013365	IMAGE SOURCE	02/27/2020	Regular	0.00	327.33	62105
<u>25AR1085801</u>	Invoice	02/27/2020	SHOP EXPENSE 1/01/20 - 1/31/20	0.00	59.96	
<u>25AR1089504</u>	Invoice	02/27/2020	OFFICE EXPENSE 1/5/20 - 2/4/20	0.00	267.37	
002205	DESERT FIRE EXT. CO. INC	02/27/2020	Regular	0.00	1,084.69	62106
<u>17948796</u>	Invoice	02/27/2020	FIRE EXTINGUISHER SERVICE - OFFICE	0.00	97.08	
<u>17948854</u>	Invoice	02/27/2020	FIRE EXTINGUISHER SERVICE - SHOP	0.00	987.61	
003025	FEDEX	02/27/2020	Regular	0.00	25.36	62107
<u>6-928-96309</u>	Invoice	02/27/2020	SHIPPING	0.00	25.36	
000058	GARDA CL WEST, INC.	02/27/2020	Regular	0.00	751.08	62108
<u>10542096</u>	Invoice	02/27/2020	COURIER FEES - FEB 20	0.00	751.08	
000236	PAYPRO ADMINISTRATORS	02/27/2020	Regular	0.00	55.00	62109
<u>74124</u>	Invoice	02/27/2020	FSA ADMIN FEES - JAN 20	0.00	55.00	
013808	NOBEL SYSTEMS, INC.	02/27/2020	Regular	0.00	9,693.00	62110
<u>14732</u>	Invoice	02/27/2020	GIS DATA UPDATES WITH REFERENCE TO	0.00	5,693.00	
<u>14733</u>	Invoice	02/27/2020	CIRP MODULE CHANGES AND REPORTS U	0.00	4,000.00	
009898	SOCALGAS	02/05/2020	Manual	0.00	646.42	901341
<u>GAS0120</u>	Invoice	02/05/2020	HEAT FOR SHOP - THRU 1/15/20	0.00	646.42	
000510	TIME WARNER CABLE	02/05/2020	Manual	0.00	355.72	901342

*Check Report JBWD

Date Range: 02/01/2020 - 02/29/20

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>0008970012220</u>	Invoice	02/05/2020	CABLE & INTERNET - JAN 20	0.00	355.72	
000236	PAYPRO ADMINISTRATORS	02/07/2020	Manual	0.00	135.41	901343
<u>PPE 1-31-20</u>	Invoice	02/07/2020	EE FSA DEDUCTIONS 2-7-20	0.00	135.41	
000248	PAYCHEX	02/07/2020	Manual	0.00	346.67	901344
<u>338392</u>	Invoice	02/07/2020	PAYROLL PROCESSING FEE	0.00	346.67	
009878	SOUTHERN CALIFORNIA EDISON	02/13/2020	Manual	0.00	18,875.39	901345
<u>SCEQ120</u>	Invoice	02/13/2020	POWER FOR PUMPING - JAN 20	0.00	18,875.39	
004110	BURRTEC WASTE & RECYCLING SVCS	02/13/2020	Manual	0.00	392.57	901346
<u>BA013120</u>	Invoice	02/13/2020	TRASH REMOVAL (SHOP) - JAN 20	0.00	392.57	
013196	TPX COMMUNICATIONS	02/14/2020	Manual	0.00	505.70	901347
<u>125940808-0</u>	Invoice	02/14/2020	TELEPHONE (OFFICE) - JAN 20	0.00	505.70	
001004	BUSINESS CARD	02/14/2020	Manual	0.00	747.54	901348
<u>BA0120</u>	Invoice	02/14/2020	TELEPHONE (OFFICE) & CSMFO MEMBERS	0.00	747.54	
001013	BUSINESS CARD	02/14/2020	Manual	0.00	258.09	901349
<u>BA0120</u>	Invoice	02/14/2020	PERSONNEL SUPPLIES/OFFICE SUPPLIES/	0.00	258.09	
001011	BUSINESS CARD	02/14/2020	Manual	0.00	6,150.98	901350
<u>BA0120</u>	Invoice	02/14/2020	CUST SVC SUPPLIES/OFFICE EQUIP & SUP	0.00	6,150.98	
001009	BUSINESS CARD	02/14/2020	Manual	0.00	8,074.09	901351
<u>BA0120</u>	Invoice	02/14/2020	DISTRICTING 2019/PUMPING PLANT/UNIF	0.00	8,074.09	
001630	AT&T MOBILITY	02/14/2020	Manual	0.00	3,297.87	901352
<u>829480028X0205</u>	Invoice	02/14/2020	COMMUNICATIONS - JAN 20	0.00	3,297.87	
000236	PAYPRO ADMINISTRATORS	02/21/2020	Manual	0.00	135.41	901353
<u>PPE 2-14-20</u>	Invoice	02/21/2020	EE FSA DEDUCTIONS 2-21-20	0.00	135.41	
004195	HOME DEPOT CREDIT SERVICES	02/21/2020	Manual	0.00	2,067.88	901354
<u>HD0120</u>	Invoice	02/21/2020	BUILDING REPAIR/SHOP EXPENSE/OFFICE	0.00	2,067.88	
000248	PAYCHEX	02/21/2020	Manual	0.00	365.90	901355
<u>338741</u>	Invoice	02/21/2020	PAYROLL PROCESSING FEE	0.00	365.90	
VEN01533	PAYMENTUS GROUP INC.	02/25/2020	Manual	0.00	3,152.75	901356
<u>INV-15-100374</u>	Invoice	02/25/2020	CREDIT CARD PROCESSING FEE - JAN 20	0.00	3,152.75	
001517	CalPERS	02/28/2020	Manual	0.00	13,009.87	901357
<u>PPE 1-31-20</u>	Invoice	02/14/2020	PAY PERIOD ENDING 1/31/20	0.00	13,009.87	
000025	ICMA RC	02/28/2020	Manual	0.00	5,947.80	901358
<u>ICMARC0220</u>	Invoice	02/29/2020	457 REMITTANCE - FEB 20	0.00	5,947.80	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	77	54	0.00	72,624.24
Manual Checks	18	18	0.00	64,466.06
Voided Checks	0	1	0.00	-16.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	95	73	0.00	137,074.30

**JOSHUA BASIN WATER DISTRICT
UTILITY REFUND REGISTER**

<u>Account</u>		<u>Date</u>	<u>Type</u>	<u>Amount</u>	<u>Reference</u>
<u>Number</u>	<u>Name</u>				
03-00285-018	ELLIS, BRIANNA A	2/5/2020	Refund	159.43	Check #: 62032
04-00092-010	ELIAS, JASMINE E	2/5/2020	Refund	0.44	Check #: 62033
07-00091-002	ORDAZ, MARIA T	2/5/2020	Refund	97.61	Check #: 62034
09-00009-005	JESSON, JAKE	2/5/2020	Refund	153.48	Check #: 62035
50-00112-001	JOSEPH L GOODPASTER & SUSAN L GOODPASTER	2/5/2020	Refund	7.14	Check #: 62036
55-00129-017	ESTATE OF MICHAEL J MCGOOKIN	2/5/2020	Refund	156.54	Check #: 62037
04-00156-005	BOJORQUEZ, RINA M	2/13/2020	Refund	19.50	Check #: 62077
09-00074-009	ESTRADA, RAMON	2/13/2020	Refund	67.72	Check #: 62078
13-00108-012	A.I.M. RENTAL PROPERTIES	2/13/2020	Refund	110.66	Check #: 62079
13-00151-010	DELSHEM, MARK A	2/13/2020	Refund	140.28	Check #: 62080
13-00186-017	CLARK, CURTIS W	2/13/2020	Refund	93.92	Check #: 62081
58-00087-010	HOUT, MARANIE	2/13/2020	Refund	67.70	Check #: 62082
64-99251-000	INC, DYNAMIC DESIGN BUILD	2/13/2020	Refund	1,482.25	Check #: 62083
64-99253-000	WALL TO WALL SERVICES	2/13/2020	Refund	2,068.98	Check #: 62084
08-00080-011	RICH, EMILY K	2/19/2020	Refund	8.80	Check #: 62094
12-00075-004	JACKSON, MARGARET	2/19/2020	Refund	151.96	Check #: 62095
13-00108-012	A.I.M. RENTAL PROPERTIES	2/19/2020	Refund	35.10	Check #: 62096
52-00162-025	MAGNATE FUND # 2 LLC	2/19/2020	Refund	178.25	Check #: 62097
54-00183-016	MAGNATE FUND # 2 LLC	2/19/2020	Refund	164.31	Check #: 62098
65-00224-000	LLC, ARNIE PROPERTY HOLDINGS	2/19/2020	Refund	12.34	Check #: 62099
03-00244-013	KRAUSE, SCOTT A	2/26/2020	Refund	43.90	Check #: 62100
05-00129-012	LOWE, KAREN	2/26/2020	Refund	200.17	Check #: 62101
11-00084-006	BOWMAN, SARAH	2/26/2020	Refund	143.71	Check #: 62102
53-00040-006	CONANT, MICHAEL	2/26/2020	Refund	135.94	Check #: 62103
65-00655-001	BENES, VACLAV	2/26/2020	Refund	128.80	Check #: 62104
				<u><u>5,828.93</u></u>	

JOSHUA BASIN WATER
 DISTRICT
 PO BOX 675
 JOSHUA TREE, CA 92252

DIRECTOR PAY
 01/18/2020 - 02/14/2020

<u>Employee Number</u>	<u>Employee Name</u>	<u>Date</u>	<u>Type</u>	<u>Units</u>	<u>Additions</u>	<u>Deductions</u>
10511	Floen, Thomas	02/05/2020	Director Pay Note: LEGISLATIVE & PUBLIC INFO COMMITTEE & JBWD BOARD MEETINGS 1/DIR/504/	1.0000	\$173.63	
Totals:					\$173.63	\$0.00
Employee Total:					\$173.63	

<u>Employee Number</u>	<u>Employee Name</u>	<u>Date</u>	<u>Type</u>	<u>Units</u>	<u>Additions</u>	<u>Deductions</u>
10510	Hund, Geary	02/05/2020	Director Pay Note: JBWD BOARD MEETING 1/DIR/504/	1.0000	\$173.63	
Totals:					\$173.63	\$0.00
Employee Total:					\$173.63	

DIRECTOR PAY
01/18/2020 - 02/14/2020

<u>Employee Number</u>	<u>Employee Name</u>	<u>Date</u>	<u>Type</u>	<u>Units</u>	<u>Additions</u>	<u>Deductions</u>
10508	Johnson, Robert	01/22/2020	Director Pay Note: GM ADHOC COMMITTEE MEETING 1/DIR/504/	1.0000	\$173.63	
		01/22/2020	Meal / Lodging Note: MEAL: GM ADHOC COMMITTEE MEETING 1/DIR/504/		\$52.49	
		01/28/2020	Director Pay Note: GM ADHOC COMMITTEE MEETING 1/DIR/504/	1.0000	\$173.63	
		01/28/2020	Meal / Lodging Note: MEAL: GM ADHOC COMMITTEE MEETING 1/DIR/504/		\$33.42	
		01/29/2020	Director Pay Note: GM ADHOC COMMITTEE MEETING 1/DIR/504/	1.0000	\$173.63	
		01/29/2020	Meal / Lodging Note: MEAL: GM ADHOC COMMITTEE MEETING 1/DIR/504/		\$58.42	
		02/05/2020	Director Pay Note: JBWD BOARD MEETING 1/DIR/504/	1.0000	\$173.63	
		02/12/2020	Director Pay Note: FINANCE COMMITTEE MEETING 1/DIR/504/	1.0000	\$173.63	
Totals:					\$1,012.48	\$0.00
Employee Total:					\$1,012.48	

DIRECTOR PAY
01/18/2020 - 02/14/2020

<u>Employee Number</u>	<u>Employee Name</u>	<u>Date</u>	<u>Type</u>	<u>Units</u>	<u>Additions</u>	<u>Deductions</u>
10505	Reynolds, Michael	01/28/2020	Director Pay Note: GM ADHOC COMMITTEE MEETING 1/DIR/504/	1.0000	\$173.63	
		01/29/2020	Director Pay Note: GM ADHOC COMMITTEE MEETING 1/DIR/504/	1.0000	\$173.63	
		02/05/2020	Director Pay Note: JBWD BOARD MEETING 1/DIR/504/	1.0000	\$173.63	
Totals:					\$520.89	\$0.00
Employee Total:					\$520.89	

DIRECTOR PAY
01/18/2020 - 02/14/2020

<u>Employee Number</u>	<u>Employee Name</u>	<u>Date</u>	<u>Type</u>	<u>Units</u>	<u>Additions</u>	<u>Deductions</u>
10509	Unger, Rebecca	01/23/2020	Director Pay Note: MWA MEETING 1/DIR/504/	1.0000	\$173.63	
		01/23/2020	Mileage / Vehicle Exp Note: MILES: MWA MEETING 1/DIR/504/		\$77.05	
		01/29/2020	Director Pay Note: MORONGO BASIN PIPELINE COMMISSION 1/DIR/504/	1.0000	\$173.63	
		01/29/2020	Mileage / Vehicle Exp Note: MILES: MORONGO BASIN PIPELINE COMMISSION 1/DIR/504/		\$21.96	
		02/05/2020	Director Pay Note: LEGISLATIVE & PUBLIC INFO COMMITTEE & JBWD BOARD MEETINGS 1/DIR/504/	1.0000	\$173.63	
		02/12/2020	Director Pay Note: FINANCE COMMITTEE MEETING 1/DIR/504/	1.0000	\$173.63	
		02/13/2020	Director Pay Note: MWA MEETING 1/DIR/504/	1.0000	\$173.63	
		02/13/2020	Mileage / Vehicle Exp Note: MILES: MWA MEETING 1/DIR/504/		\$76.94	
Totals:					\$1,044.10	\$0.00
Employee Total:					\$1,044.10	

Pay Adjustment Summary

<u>Type</u>	<u>Units</u>	<u>Additions</u>	<u>Deductions</u>
Director Pay	15.0000	\$2,604.45	
Meal / Lodging		\$144.33	
Mileage / Vehicle Exp		\$175.95	

Grand Totals:	\$2,924.73	\$0.00
Grand Total:	\$2,924.73	

JOSHUA BASIN WATER DISTRICT
MEETING AGENDA REPORT

Meeting of the Finance Committee

March 11, 2020

Report to: Committee

Prepared by: Susan Greer

TOPIC: RECEIVE 2nd QUARTER ENDING 12/31/19 FINANCIAL BRIEFING

RECOMMENDATION: Receive and refer to Board of Directors

ANALYSIS: The second quarter financial report, ending 12/31/19, is attached. We will discuss in detail at the meeting.

FISCAL IMPACT:

N/A



2nd QUARTER ENDING 12/31/19 FINANCIAL REPORT SUMMARY

CASH BALANCES

Total cash as of 12/31/19 is \$11,229,161
 Cash balance includes \$786,250 CIRP restricted loan proceeds

CASH FLOW

\$1,301,048 water bill and related payments collected during the quarter
 \$176,915 reimbursement from CIRP Loan to General District
 \$1,125,914 property taxes/assessments collected during the quarter
 \$299,568 refund of MWA overpayment
 \$134,113 spent on capital projects
 Total cash increased \$1,380,853 during the quarter

PROPERTY TAX AND ASSESSMENT COLLECTIONS

All property taxes have been billed; revenues are recorded
 Property tax revenues are almost identical to last year
 Property tax collections are decreased \$168,518 or 13% compared to last year
 Prior standby collections decreased while prior CMM collections increased.

BOARD REPORT

Operating Revenues are 65% of budget
 Water Revenues are 51% of budget
 Operating Expenses are 43% of budget
 Total operating revenues exceed total operating expenses by \$1,830,620

WATER SALES CONSUMPTION STATISTICS

Y-T-D usage through 12/31/19 is 14.61% less than last year and 9.06% less than two years go
 The top 10 users represent the following types of accounts:

Housing (multi-unit)	5,186
Public agency	3,152
Hospital/Medical	3,400
Commercial	2,875
Customer Leak	835
	<hr/>
	15,448



CASH BALANCES 12/31/19

	12/31/19	LEGALLY	DISTRICT	9/30/19	12/31/18
	<u>TOTAL</u>	<u>RESTRICTED</u>	<u>RESTRICTED</u>	<u>TOTAL</u>	<u>TOTAL</u>
Petty Cash	800			1,119	832
Change Fund	1,500			1,500	1,500
General Fund	407,754			356,690	412,493
Payroll Fund	15,941			5,000	4,888
LAIF Operating Reserve	1,686,373			1,609,789	1,746,790
Cash Flow Reserve	1,240,086			0	674,796
Equip/Technology Reserve	389,952		389,952	389,952	450,384
Emergency Capital Reserve	2,000,000		2,000,000	2,000,000	2,000,000
Meter Replacement Reserve	262,835		262,835	262,835	500,000
Building Reserve	6,441		6,441	6,441	283,049
Studies/Reports Reserve	11,306		11,306	11,307	30,000
Consumer/Project Deposits	358,613	358,613		357,209	300,516
Water Capacity	404,631	404,631		399,727	833,015
Wastewater Capacity	969,819	969,819		953,170	57,678
Cap Improv Reserve	1,878,168	1,878,168		1,878,168	2,100,737
CMM Redemption	559,911	559,911		388,936	505,126
Reserve	245,611	245,611		250,296	248,417
Prepayment	3,170	3,170		3,151	3,092
	<u>10,442,911</u>	<u>4,419,923</u>	<u>2,670,534</u>	<u>8,875,290</u>	<u>10,153,313</u>
CIRP Loan Fund	<u>786,250</u>	<u>786,250</u>		<u>973,018</u>	<u>2,358,643</u>
	<u>11,229,161</u>	<u>5,206,173</u>	<u>2,670,534</u>	<u>9,848,308</u>	<u>12,511,956</u>

Restricted = \$7,876,707 Unrestricted = \$3,352,454

Total Cash is \$1,380,853 MORE than last quarter. Total Cash is \$1,282,795 LESS than one year ago.



2nd Quarter 12/31/19 CASH FLOW EXPLANATION

	<u>General Fund</u>	<u>CIRP Loan</u>
Beginning Cash Balance 10/1/19	\$8,875,291	\$973,018
<u>Source of Funds (Revenues)</u>		
Total cash received during the quarter from all sources	2,987,668	2,956
Water bill payments of \$1,265,552 received from customers		
Property Tax/Assessment Payments \$1,125,914		
Refund of overpayment to MWA of \$299,568		
HDMC Funding of \$24,349 (Reimb \$19,877, OH \$4,472)		
Customer/Project Deposits \$25,522		
Meter Installation/Capacity Fees of \$17,806 received		
Interest Revenue \$52,037 Gen Fund, \$2,956 CIRP Loan		
CIRP Loan Fund Reimburse General Fund	176,915	-176,915
<u>Use of Funds (Expenses)</u>		
Total use of cash during the quarter for all purposes	1,420,047	12,809
Operating expenses typical		
Capital costs during the quarter - \$134,113		
\$121,304 JBWD funded; \$12,809 CIRP Loan funded		
Alarm Upgrades	Towmaster Trailer	
Kitchen Remodel	Solar Feasibility Study	
Ending Cash Balance 12/31/19	<u>\$10,442,911</u>	<u>\$786,250</u>
Total cash increased during the quarter by \$1,380,853		



CASH FLOW

Sept. - Dec. 2019

	<u>GENERAL FUND</u>	<u>LOAN</u>
FUND BALANCE AT BEGINNING OF PERIOD	\$ 8,875,291.00	\$ 973,017.77
FUNDS PROVIDED BY:		
Water Sales	\$ 1,242,369.35	
Loan Reimb. to GF	176,914.98	(176,914.98)
Grant Revenues	-	
Turn On/Special Services Revenue/Misc	16,615.02	
Liens & Bad Debt	6,567.33	
Refunds to District (MWA)	299,568.00	
Consumer Deposits	24,522.37	
HDMC WWTP Operations Reimbursement	19,877.01	
HDMC WWTP Operations Overhead Revenue	4,472.33	
Project Deposits	1,005.00	
Property Taxes Received - G.D.	273,227.29	
Property Taxes Received - ID #2	70.55	
Standby Collections - Prior	95,045.35	
Standby Collections - Current	595,227.25	
Property Taxes Received - CMM	162,343.16	
Water Capacity Charges/Connection Fees	4,351.00	
Wastewater Capacity Charges	12,870.00	
Hzone Reimbursement Fees	-	
Meter Installation Fees	585.00	
Interest	52,036.54	2,955.86
TOTAL SOURCE OF FUNDS	2,987,667.53	
FUNDS USED FOR:		
Debt Service	\$ -	
Capital Additions - Self funded	121,304.10	
Capital Additions - Loan Funded	-	12,808.74
Operating Expenses	<u>577,558.21</u>	
Total Disbursements		698,862.31
Loan Fees	-	
Bank Transfer Payroll	425,860.90	
Employee Funded Payroll Taxes & CALPERS	177,013.55	
Employer Funded Payroll Taxes & CALPERS	89,524.01	
Employee Funded 457 Transfer	19,741.88	
Employer Funded 457 Annual Transfer	6,541.79	
Bank Fees/Charges (net of interest)	<u>2,502.53</u>	
Total Transfers		721,184.66
TOTAL USE OF FUNDS	<u><u>1,420,046.97</u></u>	
FUND BALANCE AT END OF PERIOD	<u><u>\$ 10,442,911.56</u></u>	<u><u>\$ 786,249.91</u></u>



Property Tax and Assessment Revenues and Collections as of 12/31/19

	19/20			18/19		
	Billed Revenue	Y-T-D Collections	Billed % Collected	Billed Revenue	Y-T-D Collections	Billed % Collected
ID#2	0	66		0	-2,194	
General District Taxes	473,043	281,013	59%	473,043	288,581	61%
CMM Assessment District	257,278	133,583	52%	257,658	152,362	59%
Prior		47,895			42,923	
Standby Assessments	1,145,634	625,828	55%	1,148,487	738,671	64%
Prior		107,232			143,792	
TOTAL	1,875,955	1,195,617	64%	1,879,188	1,364,135	73%

Prior year tax collections can be an indication of property sales as taxes must be paid as property ownership is transferred.

CMM prior year tax collections are increased 11% compared to prior year.
 Standby prior year tax collections are decreased 25% compared to prior year.



2nd Quarter Ending 12/31/19 BOARD REPORT SUMMARY

REVENUES

Total Operating Revenues are 65% of budget, including property tax revenues
 Water Revenues are 51% of budget
 Special Services Revenue reflects increased service fees
 HDMC 15% of budget, billed in arrears after each quarter
 Property Tax Revenues exceed the amended budget by \$49,910 or 2%
 Development-related unbudgeted revenues total \$89,408

<u>EXPENSES</u>	% of budget
Production	39%
Distribution	42%
Customer Service	47%
Administration	39%
Dev & Engineering	39%
Finance	48%
Human Resources	39%
Bonds/Loans/Standbys	59%
CIRP	100%
HDMC Tmt. Plant	50%
Benefits Allocated	46%
Field Allocated	47%
Office Allocated	45%
<hr/>	
TOTAL	43%

SUMMARY

Total Operating Revenues exceed Total Operating Expenses by \$1,830,620



**Operating Board Report (Budget Report)

Account Summary

For Fiscal: 2019-2020 Period Ending: 12/31/2019

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 01 - GENERAL FUND						
Revenue						
Program: 40 - ** OPERATING REVENUES **						
<u>01-40-41010-FI</u>	METERED WATER SALES	2,475,000.00	2,796,000.00	168,458.50	1,470,894.45	-1,325,105.55 52.61 %
<u>01-40-41012-FI</u>	ALLOW FOR CAAP/BILLING ADJ	0.00	0.00	0.00	-373.40	-373.40 0.00 %
<u>01-40-41015-FI</u>	BASIC FEES	2,192,000.00	1,871,000.00	148,956.21	891,081.36	-979,918.64 47.63 %
<u>01-40-41016-FI</u>	BASIC FEES - LOCKED/PULLED	336,000.00	336,000.00	26,344.64	156,186.47	-179,813.53 46.48 %
<u>01-40-41030-FI</u>	PRIVATE FIRE PROTECTION SERV.	22,000.00	22,000.00	2,482.93	14,876.78	-7,123.22 67.62 %
<u>01-40-41040-FI</u>	SPECIAL SERVICES REVENUE	121,000.00	121,000.00	12,483.92	104,499.50	-16,500.50 86.36 %
<u>01-40-41045-FI</u>	HDMC WWTP OPERATIONS REIMB	130,000.00	130,000.00	0.00	19,877.01	-110,122.99 15.29 %
<u>01-40-41046-FI</u>	HDMC WWTP OVERHEAD/FEES REI	29,250.00	29,250.00	0.00	4,472.33	-24,777.67 15.29 %
<u>01-40-42100-FI</u>	STANDBY REVENUE-CURRENT	1,078,000.00	1,138,000.00	0.00	1,145,633.98	7,633.98 100.67 %
<u>01-40-43000-FI</u>	PROPERTY TAX REVENUE - G.D.	446,000.00	446,000.00	0.00	473,043.21	27,043.21 106.06 %
<u>01-40-43010-FI</u>	AD VALOREM REVENUE - ID #2	0.00	0.00	0.00	-4.64	-4.64 0.00 %
<u>01-40-43020-FI</u>	ASSESSMENT REVENUE - CMM	242,045.00	242,045.00	0.00	257,277.64	15,232.64 106.29 %
<u>01-40-44010-FID</u>	WATER CAPACITY CHARGES	0.00	0.00	0.00	59,445.00	59,445.00 0.00 %
<u>01-40-44030-FID</u>	METER INSTALLATION FEES	0.00	0.00	0.00	17,093.00	17,093.00 0.00 %
<u>01-40-44035-FID</u>	METER REPAIR REVENUE	0.00	0.00	0.00	4,505.88	4,505.88 0.00 %
<u>01-40-44050-FI</u>	WASTEWATER CAPACITY CHARGES	0.00	0.00	0.00	12,870.00	12,870.00 0.00 %
<u>01-40-47000-FI</u>	MISCELLANEOUS REVENUE	20,000.00	20,000.00	226.78	19,347.35	-652.65 96.74 %
<u>01-40-47002-FI</u>	INTEREST REVENUE - G.D.	125,000.00	127,000.00	2,960.31	63,898.54	-63,101.46 50.31 %
Program: 40 - ** OPERATING REVENUES ** Total:		7,216,295.00	7,278,295.00	361,913.29	4,714,624.46	-2,563,670.54 64.78 %
Revenue Total:		7,216,295.00	7,278,295.00	361,913.29	4,714,624.46	-2,563,670.54 64.78 %
Expense						
Program: 01 - ** PRODUCTION **						
<u>01-01-5-01-01118-FI</u>	PRODUCTION SALARY (incl STBY,CL	417,150.00	417,150.00	24,940.58	161,391.55	255,758.45 38.69 %
<u>01-01-5-01-02205-RL</u>	WATER TREATMENT EXPENSE	6,000.00	6,000.00	0.00	2,272.03	3,727.97 37.87 %
<u>01-01-5-01-02210-RL</u>	SMALL TOOLS - PRODUCTION	7,500.00	7,500.00	128.25	3,285.50	4,214.50 43.81 %
<u>01-01-5-01-03102-GM</u>	WATER RECHARGE PURCHASE	0.00	0.00	0.00	38,552.00	-38,552.00 0.00 %
<u>01-01-5-01-03105-GM</u>	WATER SUPPLY MONITORING	40,000.00	40,000.00	0.00	0.00	40,000.00 0.00 %
<u>01-01-5-01-03108-RL</u>	RECHARGE MAINT/REPAIR	3,000.00	3,000.00	0.00	0.00	3,000.00 0.00 %
<u>01-01-5-01-03111-D/P</u>	EQUIPMENT RENTAL	3,500.00	3,500.00	0.00	2,992.74	507.26 85.51 %
<u>01-01-5-01-03115-RL</u>	PUMPING PLANT REPAIR & MAINT.	35,000.00	35,000.00	1,427.82	16,123.39	18,876.61 46.07 %
<u>01-01-5-01-03120-RL</u>	TANK & RESERVOIR MAINTENANCE	65,000.00	65,000.00	0.00	0.00	65,000.00 0.00 %
<u>01-01-5-01-03207-RL</u>	GENERATOR (LARGE) REPAIR & MAI	28,000.00	28,000.00	770.22	13,374.07	14,625.93 47.76 %
<u>01-01-5-01-04004-RL</u>	LABORATORY SERVICES	20,000.00	20,000.00	354.00	5,603.00	14,397.00 28.02 %
<u>01-01-5-01-06105-RL</u>	POWER FOR PUMPING (ELECTRIC)	350,000.00	350,000.00	19,532.10	130,589.34	219,410.66 37.31 %
<u>01-01-5-01-06501-RL</u>	TELEMETRY / SCADA EXPENSE	5,000.00	5,000.00	243.00	1,983.00	3,017.00 39.66 %
<u>01-01-5-01-06590-RL</u>	PRODUCTION - OTHER	0.00	0.00	0.00	668.79	-668.79 0.00 %
<u>01-01-5-01-07002-AGM</u>	RIGHT OF WAY	16,533.00	16,533.00	16,538.50	16,538.50	-5.50 100.03 %
<u>01-01-5-01-98001-FI</u>	EE BENEFITS ALLOCATED	281,324.99	282,699.03	53,144.99	101,412.16	181,286.87 35.87 %
<u>01-01-5-01-98002-FI</u>	FIELD EXPENSES ALLOCATED	67,172.59	68,073.74	17,313.85	32,262.99	35,810.75 47.39 %
Program: 01 - ** PRODUCTION ** Total:		1,345,180.58	1,347,455.77	134,393.31	527,049.06	820,406.71 39.11 %
Program: 02 - ** DISTRIBUTION **						
<u>01-02-5-02-01130-FI</u>	DISTRIBUTION SALARY (incl STBY,C	426,104.00	426,104.00	15,695.19	135,837.16	290,266.84 31.88 %
<u>01-02-5-02-02211-JC</u>	SMALL TOOLS - DISTRIBUTION	15,000.00	15,000.00	88.05	8,619.61	6,380.39 57.46 %
<u>01-02-5-02-02920-FI</u>	INVENTORY-OVER & SHORT	7,134.67	7,134.67	0.00	0.00	7,134.67 0.00 %
<u>01-02-5-02-03106-JC</u>	MAINLINE AND LEAK REPAIR	80,000.00	53,139.56	2,970.58	29,451.72	23,687.84 55.42 %
<u>01-02-5-02-03206-JC</u>	TRACTOR REPAIR / MAINT.	8,000.00	8,000.00	104.26	978.26	7,021.74 12.23 %
<u>01-02-5-02-04005-JC</u>	UTILITY LOCATING (DIG ALERT)	15,000.00	15,000.00	1,074.90	5,682.72	9,317.28 37.88 %
<u>01-02-5-02-98001-FI</u>	EE BENEFITS ALLOCATED	287,427.21	289,498.31	80,106.05	152,859.71	136,638.60 52.80 %

****Operating Board Report (Budget Report)**

For Fiscal: 2019-2020 Period Ending: 12/31/2019

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<u>01-02-5-02-98002-FI</u>	FIELD EXPENSES ALLOCATED	98,436.56	99,757.13	25,372.19	47,279.07	52,478.06	47.39 %
	Program: 02 - ** DISTRIBUTION ** Total:	937,102.44	913,633.67	125,411.22	380,708.25	532,925.42	41.67 %
	Program: 03 - ** CUSTOMER SERVICE **						
<u>01-03-5-03-01107-FI</u>	FIELD SALARY - CUSTOMER SERVICE	46,236.00	46,236.00	9,497.96	43,958.95	2,277.05	95.08 %
<u>01-03-5-03-01114-FI</u>	OFFICE SALARY - CUSTOMER SERV.	141,777.00	141,777.00	9,532.65	59,353.07	82,423.93	41.86 %
<u>01-03-5-03-03100-FID</u>	METER INSTALLATION EXPENSE (CU	0.00	0.00	0.00	5,458.79	-5,458.79	0.00 %
<u>01-03-5-03-03107-HR</u>	METER SERVICE REPAIR (INTERNAL)	407,685.00	407,685.00	150,103.85	192,745.97	214,939.03	47.28 %
<u>01-03-5-03-05201-HR</u>	METER READING EQUIPMENT & EX	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
<u>01-03-5-03-07000-FID</u>	MISC UTILITY ADJUSTMENTS	0.00	0.00	0.00	100.00	-100.00	0.00 %
<u>01-03-5-03-07004-HR</u>	LOW INCOME ASSSITANCE (LIA)	6,650.00	6,650.00	50.00	1,950.00	4,700.00	29.32 %
<u>01-03-5-03-07010-AGM</u>	BAD DEBT	35,000.00	35,000.00	-15.03	-411.92	35,411.92	-1.18 %
<u>01-03-5-03-07015-HR</u>	CUSTOMER SERVICE - OTHER	46,000.00	46,000.00	3,491.48	21,895.38	24,104.62	47.60 %
<u>01-03-5-03-98001-FI</u>	EE BENEFITS ALLOCATED	126,776.82	127,595.22	31,653.85	60,402.41	67,192.81	47.34 %
<u>01-03-5-03-98002-FI</u>	FIELD EXPENSES ALLOCATED	18,079.16	18,321.70	4,659.94	8,683.42	9,638.28	47.39 %
<u>01-03-5-03-98003-FI</u>	OFFICE EXPENSE ALLOCATED	46,769.72	47,040.61	10,465.27	20,986.12	26,054.49	44.61 %
	Program: 03 - ** CUSTOMER SERVICE ** Total:	879,973.70	881,305.53	219,439.97	415,122.19	466,183.34	47.10 %
	Program: 04 - ** ADMINISTRATION **						
<u>01-04-5-04-01108-FI</u>	ADMINISTRATION SALARY	392,544.00	392,544.00	25,386.79	161,675.38	230,868.62	41.19 %
<u>01-04-5-04-01115-FI</u>	SAFETY SALARY	7,025.00	7,025.00	298.46	3,279.99	3,745.01	46.69 %
<u>01-04-5-04-01121-FI</u>	DIRECTORS SALARY	32,642.44	32,642.44	2,083.56	17,536.63	15,105.81	53.72 %
<u>01-04-5-04-01210-EXA</u>	DIRECTORS / C.A.C. EDUCATION	16,000.00	16,000.00	0.00	3,640.88	12,359.12	22.76 %
<u>01-04-5-04-04007-GM</u>	LEGISLATIVE ADVOCACY	7,000.00	7,000.00	0.00	0.00	7,000.00	0.00 %
<u>01-04-5-04-07008-EXA</u>	BUSINESS EXPENSE	10,000.00	10,000.00	268.05	1,374.58	8,625.42	13.75 %
<u>01-04-5-04-07014-GM</u>	PUBLIC INFORMATION	76,000.00	76,000.00	2,097.40	26,242.34	49,757.66	34.53 %
<u>01-04-5-04-07016-EXA</u>	MEMBERSHIP, DUES & SUBSCRIPT	33,573.00	33,573.00	2,443.11	13,753.08	19,819.92	40.96 %
<u>01-04-5-04-07020-GM</u>	WATER CONSERVATION EXPENSE	15,000.00	15,000.00	400.00	3,000.00	12,000.00	20.00 %
<u>01-04-5-04-07025-GM</u>	LEGAL SERVICES - NON-PERSONNEL	65,000.00	65,000.00	70.00	8,943.63	56,056.37	13.76 %
<u>01-04-5-04-07218-GM</u>	SAFETY EXPENSE (EQUIP & SUPPLIE	10,000.00	13,400.00	219.71	565.29	12,834.71	4.22 %
<u>01-04-5-04-07219-GM</u>	EMERGENCY PREPAREDNESS	20,000.00	20,000.00	0.00	4,714.72	15,285.28	23.57 %
<u>01-04-5-04-07401-AGM</u>	PROPERTY INSURANCE & RISK MG	88,000.00	88,000.00	19,264.66	44,840.76	43,159.24	50.96 %
<u>01-04-5-04-98001-FI</u>	EE BENEFITS ALLOCATED	269,369.61	270,956.94	61,394.71	117,154.41	153,802.53	43.24 %
<u>01-04-5-04-98003-FI</u>	OFFICE EXPENSE ALLOCATED	131,693.69	132,456.46	29,467.99	59,092.49	73,363.97	44.61 %
	Program: 04 - ** ADMINISTRATION ** Total:	1,173,847.74	1,179,597.84	143,394.44	465,814.18	713,783.66	39.49 %
	Program: 05 - ** DEVELOPMENT & ENGINEERING **						
<u>01-05-5-05-01109-FI</u>	DEVELOPMENT SALARY	69,403.00	69,403.00	4,431.82	33,556.49	35,846.51	48.35 %
<u>01-05-5-05-02305-ENG</u>	MAPS/DRAFTING SUPPLIES	4,500.00	4,500.00	6.00	1,378.01	3,121.99	30.62 %
<u>01-05-5-05-04006-FID</u>	PLAN CHECK / INSPECTION (CUSTO	0.00	0.00	17.00	17.00	-17.00	0.00 %
<u>01-05-5-05-04008-GM</u>	ENGINEERING CONTRACT SERVICES	25,000.00	25,000.00	0.00	3,722.21	21,277.79	14.89 %
<u>01-05-5-05-04013-ENG</u>	DEVELOPMENT - OTHER	13,750.00	13,750.00	0.00	0.00	13,750.00	0.00 %
<u>01-05-5-05-98001-FI</u>	EE BENEFITS ALLOCATED	46,825.23	47,135.12	11,986.02	22,871.92	24,263.20	48.52 %
<u>01-05-5-05-98003-FI</u>	OFFICE EXPENSE ALLOCATED	22,879.92	23,012.44	5,119.65	10,266.49	12,745.95	44.61 %
	Program: 05 - ** DEVELOPMENT & ENGINEERING ** Total:	182,358.15	182,800.56	21,560.49	71,812.12	110,988.44	39.28 %
	Program: 06 - ** FINANCE **						
<u>01-06-5-06-01101-FI</u>	FINANCE SALARY	263,826.00	263,826.00	18,190.46	132,064.91	131,761.09	50.06 %
<u>01-06-5-06-04009-AGM</u>	ACCOUNTING/AUDIT SERVICES	24,825.00	24,825.00	0.00	11,983.00	12,842.00	48.27 %
<u>01-06-5-06-07001-AGM</u>	FINANCE - OTHER	26,857.00	26,857.00	1,535.89	10,044.19	16,812.81	37.40 %
<u>01-06-5-06-98001-FI</u>	EE BENEFITS ALLOCATED	177,836.25	178,998.54	44,955.04	85,783.95	93,214.59	47.92 %
<u>01-06-5-06-98003-FI</u>	OFFICE EXPENSE ALLOCATED	86,943.71	87,447.29	19,454.67	39,012.66	48,434.63	44.61 %
	Program: 06 - ** FINANCE ** Total:	580,287.96	581,953.83	84,136.06	278,888.71	303,065.12	47.92 %
	Program: 07 - ** HUMAN RESOURCES **						
<u>01-07-5-07-01102-FI</u>	PERSONNEL SALARY	82,816.00	82,816.00	4,066.48	34,343.57	48,472.43	41.47 %
<u>01-07-5-07-01105-HR</u>	AWARDS SALARY/LEAVE	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
<u>01-07-5-07-01215-HR</u>	EMPLOYEE TRAINING	30,000.00	30,000.00	275.00	7,894.03	22,105.97	26.31 %
<u>01-07-5-07-01217-HR</u>	EMPLOYEE EDUCATION	6,000.00	6,000.00	2,130.00	4,560.00	1,440.00	76.00 %
<u>01-07-5-07-01905-HR</u>	EMPLOYMENT RECRUITING EXPENS	6,000.00	6,000.00	0.00	2,118.00	3,882.00	35.30 %
<u>01-07-5-07-01910-HR</u>	LABOR LEGAL FEES	70,000.00	70,000.00	4,220.48	26,973.46	43,026.54	38.53 %
<u>01-07-5-07-01915-HR</u>	PERSONNEL - OTHER	20,000.00	20,000.00	0.00	1,530.67	18,469.33	7.65 %

****Operating Board Report (Budget Report)**

For Fiscal: 2019-2020 Period Ending: 12/31/2019

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<u>01-07-5-07-01920-HR</u>	AWARDS GIFTS	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
<u>01-07-5-07-98001-FI</u>	EE BENEFITS ALLOCATED	55,791.76	56,196.71	15,662.52	29,887.49	26,309.22	53.18 %
<u>01-07-5-07-98003-FI</u>	OFFICE EXPENSE ALLOCATED	27,298.12	27,456.24	6,108.27	12,248.98	15,207.26	44.61 %
Program: 07 - ** HUMAN RESOURCES ** Total:		302,905.88	303,468.95	32,462.75	119,556.20	183,912.75	39.40 %
Program: 09 - ** BONDS, LOANS & STANDBY **							
<u>01-09-5-09-08115-FI</u>	CMM PRINCIPLE	116,000.00	116,000.00	0.00	116,000.00	0.00	100.00 %
<u>01-09-5-09-08120-FI</u>	MORONGO BASIN PIPELINE	220,033.26	220,033.26	0.00	0.00	220,033.26	0.00 %
<u>01-09-5-09-08125-FIO</u>	CHROM 6 LOAN PRINCIPLE	18,800.00	18,800.00	0.00	0.00	18,800.00	0.00 %
<u>01-09-5-09-08130-FI</u>	(CIRP) MUNICIPAL FINANCE LOAN P	152,005.90	152,005.90	0.00	152,005.90	0.00	100.00 %
<u>01-09-5-09-08215-FI</u>	INTEREST EXPENSE - CMM	126,045.00	126,045.00	0.00	64,314.85	61,730.15	51.03 %
<u>01-09-5-09-08220-FI</u>	(CIRP) INTEREST EXPENSE-MUNICIP	115,885.00	115,885.00	0.00	115,885.00	0.00	100.00 %
<u>01-09-5-09-08320-FI</u>	GENERAL TAX COLLECTION CHARG	1,200.00	1,200.00	497.65	705.94	494.06	58.83 %
<u>01-09-5-09-08325-FI</u>	ADMINISTRATION - CMM	11,500.00	11,500.00	1,295.00	6,186.62	5,313.38	53.80 %
<u>01-09-5-09-08330-AGM</u>	STANDBY ADMINISTRATION	20,250.00	20,250.00	0.00	8,837.53	11,412.47	43.64 %
Program: 09 - ** BONDS, LOANS & STANDBY ** Total:		781,719.16	781,719.16	1,792.65	463,935.84	317,783.32	59.35 %
Program: 12 - ** CAPITAL IMPROVEMENT REPLACEMENT PROGRAM (CIRP)							
<u>01-12-5-12-01212-FI</u>	CIRP: COMPENSATED LEAVE	0.00	0.00	3,295.75	5,716.21	-5,716.21	0.00 %
<u>01-12-5-12-01221-FI</u>	CIRP: EXPENSED BENE (MTR REPL,	0.00	0.00	4,502.51	6,363.79	-6,363.79	0.00 %
<u>01-12-5-12-02213-FI</u>	CIRP: SALARY (incl STBY,CLBK)	284,167.04	284,167.04	26,527.63	126,386.03	157,781.01	44.48 %
<u>01-12-5-12-02213-GM</u>	CIRP: SMALL TOOLS/MISC. EXP.	0.00	13,000.00	914.24	26,128.47	-13,128.47	200.99 %
<u>01-12-5-12-05016-FI</u>	CIRP: EQUIP CLEARING	0.00	0.00	0.00	-914.30	914.30	0.00 %
<u>01-12-5-12-98002-FI</u>	FIELD EXPENSES ALLOCATED	66,023.91	66,909.64	17,017.77	31,711.28	35,198.36	47.39 %
<u>01-12-5-12-98777-FI</u>	CIRP: WIP SALARY CLEARING	-267,931.04	-267,931.04	-55,943.23	-98,797.45	-169,133.59	36.87 %
Program: 12 - ** CAPITAL IMPROVEMENT REPLACEMENT PROGRA		82,259.91	96,145.64	-3,685.33	96,594.03	-448.39	100.47 %
Program: 20 - ** HDMC TREATMENT PLANT (Reimbursable) **							
<u>01-20-5-20-03101-DWR</u>	HDMC: OTHER	40,000.00	40,000.00	0.00	23,239.33	16,760.67	58.10 %
<u>01-20-5-20-04100-DWR</u>	HDMC: CONTRACTED OPERATION E	80,000.00	80,000.00	5,882.12	36,036.49	43,963.51	45.05 %
<u>01-20-5-20-06100-DWR</u>	HDMC: PUMPING POWER	10,000.00	10,000.00	868.45	5,248.33	4,751.67	52.48 %
Program: 20 - ** HDMC TREATMENT PLANT (Reimbursable) ** Tot		130,000.00	130,000.00	6,750.57	64,524.15	65,475.85	49.63 %
Program: 42 - ** RESERVE & OTHER FUNDING-OP **							
<u>01-42-5-99-00010-FI</u>	%BUILDING RES (OP Funded)	30,000.00	30,000.00	0.00	0.00	30,000.00	0.00 %
<u>01-42-5-99-00100-AGM</u>	%EQUIP&TECH RES (OP Funded)	170,000.00	170,000.00	0.00	0.00	170,000.00	0.00 %
<u>01-42-5-99-00110-FI</u>	=EQUIP&TECH RES (OP Used)	-34,000.00	-34,000.00	0.00	0.00	-34,000.00	0.00 %
<u>01-42-5-99-00150-FI</u>	%METER REPL RES (OP Funded)	500,000.00	500,000.00	0.00	0.00	500,000.00	0.00 %
<u>01-42-5-99-00152-FI</u>	=METER REPL RES (OP Used)	-366,145.00	-366,145.00	0.00	0.00	-366,145.00	0.00 %
<u>01-42-5-99-00250-FI</u>	%STUDIES/REPORTS RES (OP Funde	50,000.00	50,000.00	0.00	0.00	50,000.00	0.00 %
Program: 42 - ** RESERVE & OTHER FUNDING-OP ** Total:		349,855.00	349,855.00	0.00	0.00	349,855.00	0.00 %
Program: 51 - ** BENEFITS ALLOCATED TO DEPTS **							
<u>01-51-5-51-01211-FI</u>	COMPENSATED LEAVE	329,307.00	329,307.00	31,984.65	154,016.86	175,290.14	46.77 %
<u>01-51-5-51-01216-FI</u>	CAFETERIA PLAN EXPENSE	610,200.00	610,200.00	40,160.40	239,730.36	370,469.64	39.29 %
<u>01-51-5-51-01220-FI</u>	GROUP INSURANCE EXPENSE	10,085.00	10,085.00	2,436.41	8,643.22	1,441.78	85.70 %
<u>01-51-5-51-01225-FI</u>	WORKERS COMPENSATION INSURA	46,504.00	46,504.00	0.00	10,024.19	36,479.81	21.56 %
<u>01-51-5-51-01230-FI</u>	RETIREMENT: PERS Classic 2%@55	201,648.00	201,648.00	12,726.48	100,048.52	101,599.48	49.62 %
<u>01-51-5-51-01231-FI</u>	RETIREMENT: PERS Tier 2 2%@62	25,101.00	25,101.00	2,740.86	18,572.31	6,528.69	73.99 %
<u>01-51-5-51-01232-FI</u>	RETIREMENT: PERS - TEMP	2,717.50	2,717.50	0.00	0.00	2,717.50	0.00 %
<u>01-51-5-51-01233-FI</u>	RETIREMENT - 457 CONTRIBUTION	20,300.00	20,300.00	1,460.80	3,562.80	16,737.20	17.55 %
<u>01-51-5-51-01250-HR</u>	MISC. BENEFITS: WELLNESS	0.00	7,728.00	4,110.00	4,110.00	3,618.00	53.18 %
<u>01-51-5-51-01305-FI</u>	PAYROLL TAXES	160,248.00	160,248.00	12,337.70	82,889.91	77,358.09	51.73 %
<u>01-51-5-51-98000-FI</u>	ALLOCATED EXPENSES - BENEFITS	-1,245,351.87	-1,253,079.87	-298,903.18	-570,372.05	-682,707.82	45.52 %
<u>01-51-5-51-98050-FI</u>	CIRP WIP BENEFITS CLEARING	-160,758.63	-160,758.63	-24,061.31	-51,226.12	-109,532.51	31.87 %
Program: 51 - ** BENEFITS ALLOCATED TO DEPTS ** Total:		0.00	0.00	-215,007.19	0.00	0.00	0.00 %
Program: 52 - ** FIELD ALLOCATED TO DEPTS **							
<u>01-52-5-52-01240-D/P</u>	UNIFORMS (FIELD)	13,600.00	10,200.00	0.00	1,937.20	8,262.80	18.99 %
<u>01-52-5-52-02206-D/P</u>	SHOP EXPENSE - COMBINED	15,000.00	15,000.00	2,472.60	8,836.22	6,163.78	58.91 %
<u>01-52-5-52-02209-EXA</u>	SHOP OFFICE SUPPLIES	12,000.00	12,000.00	560.19	1,418.48	10,581.52	11.82 %
<u>01-52-5-52-02212-D/P</u>	SMALL TOOLS - COMBINED & REPAI	5,150.00	5,150.00	365.28	619.43	4,530.57	12.03 %

****Operating Board Report (Budget Report)**

For Fiscal: 2019-2020 Period Ending: 12/31/2019

		Original	Current	Period	Fiscal	Variance	Percent
		Total Budget	Total Budget	Activity	Activity	Favorable (Unfavorable)	Used
<u>01-52-5-52-03205-D/P</u>	TOOL / EQUIP REPAIR	0.00	0.00	0.00	238.31	-238.31	0.00 %
<u>01-52-5-52-03905-D/P</u>	BUILDING REPAIR/MAINT-SHOP/SIT	38,000.00	44,749.99	987.77	13,896.43	30,853.56	31.05 %
<u>01-52-5-52-04015-EXA</u>	OPS: SOFTWARE,SUPPORT & COMP	80,019.84	80,019.84	12,275.00	26,155.98	53,863.86	32.69 %
<u>01-52-5-52-05005-D/P</u>	FUEL-VEHICLES	52,000.00	52,000.00	4,518.19	32,369.73	19,630.27	62.25 %
<u>01-52-5-52-05010-D/P</u>	AUTO EXPENSE - FIELD	15,000.00	15,000.00	2,636.80	10,127.19	4,872.81	67.51 %
<u>01-52-5-52-05015-FI</u>	EQUIPMENT CLEARING (WIP FUEL)	-31,057.62	-31,057.62	0.00	-7,765.72	-23,291.90	25.00 %
<u>01-52-5-52-06305-EXA</u>	COMMUNICATIONS-MOBILE	25,000.00	25,000.00	3,164.33	24,470.43	529.57	97.88 %
<u>01-52-5-52-07009-D/P</u>	REGULATORY-PERMITS, FEES, CERT	25,000.00	25,000.00	120.00	7,633.08	17,366.92	30.53 %
<u>01-52-5-52-98000-FI</u>	ALLOCATED EXPENSES - FIELD	-249,712.22	-253,062.21	-64,363.75	-119,936.76	-133,125.45	47.39 %
Program: 52 - ** FIELD ALLOCATED TO DEPTS ** Total:		0.00	0.00	-37,263.59	0.00	0.00	0.00 %
Program: 53 - ** OFFICE ALLOCATED TO DEPTS **							
<u>01-53-5-53-01405-HR</u>	TEMPORARY LABOR FEES	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00 %
<u>01-53-5-53-02105-EXA</u>	OFFICE SUPPLIES	20,000.00	20,000.00	2,800.10	12,562.60	7,437.40	62.81 %
<u>01-53-5-53-02107-EXA</u>	OFFICE EQUIP & MAINT.	14,011.16	18,839.04	1,884.55	7,006.31	11,832.73	37.19 %
<u>01-53-5-53-02110-EXA</u>	POSTAGE	41,152.00	41,152.00	0.00	7,518.96	33,633.04	18.27 %
<u>01-53-5-53-03906-EXA</u>	BUILDING REPAIR/MAINT - OFFICE	24,159.00	21,159.00	4,033.96	9,646.68	11,512.32	45.59 %
<u>01-53-5-53-04015-EXA</u>	ADMIN: COMPUTER SOFTWARE &	117,320.00	117,320.00	31,733.09	79,938.52	37,381.48	68.14 %
<u>01-53-5-53-05010-AGM</u>	AUTO EXPENSE - OFFICE	5,943.00	5,943.00	77.49	1,797.09	4,145.91	30.24 %
<u>01-53-5-53-06205-EXA</u>	TELEPHONE AND UTILITIES	68,000.00	68,000.00	1,463.14	23,136.58	44,863.42	34.02 %
<u>01-53-5-53-98000-FI</u>	ALLOCATED EXPENSES - OFFICE	-315,585.16	-317,413.04	-70,615.85	-141,606.74	-175,806.30	44.61 %
Program: 53 - ** OFFICE ALLOCATED TO DEPTS ** Total:		0.00	0.00	-28,623.52	0.00	0.00	0.00 %
Expense Total:		6,745,490.52	6,747,935.95	484,761.83	2,884,004.73	3,863,931.22	42.74 %
Fund: 01 - GENERAL FUND Surplus (Deficit):		470,804.48	530,359.05	-122,848.54	1,830,619.73	1,300,260.68	345.17 %
Report Surplus (Deficit):		470,804.48	530,359.05	-122,848.54	1,830,619.73	1,300,260.68	345.17 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
01 - GENERAL FUND	470,804.48	530,359.05	-122,848.54	1,830,619.73	1,300,260.68
Report Surplus (Deficit):	470,804.48	530,359.05	-122,848.54	1,830,619.73	1,300,260.68



JOSHUA BASIN WATER DISTRICT

Proudly providing water from an ancient sourcewell into the future.

Water Sales Consumption Statistics as of 12/31/19

Consumption - 12 months ending:	CURRENT 12/31/2019	PRIOR 1 12/31/2018	PRIOR 2 12/31/2017
CCF	468,607	548,759	515,289
Gallons	350,518,036	410,471,732	385,436,172
Acre Feet	1,076	1,260	1,183
Change/PY	-14.61% decrease	6.50% increase	
Change 2017 - 2019			-9.06% decrease

Change does not correlate to conservation mandate.

CONSUMPTION RANKING - TOP TEN - Quarter Ending 12/31/19

<u>Ranking</u>	<u>Account Name</u>	<u>Consumption (CCF)</u>
1	HDMC (hospital and CC)	3,400
2	Joshua Tree Memorial Park	1,919
3	Quail Springs Village Apartments	1,845
4	Joshua Tree Parks & Recreation	1,766
5	Lazy H Mobilehome Park	1,525
6	Morongo Unified School District	1,386
7	Matich Corporation (Park Blvd repaving)	956
8	Housing Partners Inc	951
9	William Pyle (mobilehome park)	865
10	Customer Leak	835
		<hr/> 15,448

Breakdown of Top Ten Users by type:

Housing (multi-unit)	5,186
Public agency	3,152
Hospital/Medical	3,400
Commercial	2,875
Customer Leak	835
	<hr/> 15,448

JOSHUA BASIN WATER DISTRICT
MEETING AGENDA REPORT

Meeting of the Finance Committee

March 11, 2020

Report to: Finance Committee

Prepared by: Mark Ban, General Manager

TOPIC: PURCHASE OF REAL PROPERTY

RECOMMENDATION: Committee to support this item being brought before the Board of Directors for approval at the March 18, 2020 regular meeting.

ANALYSIS:

The District was approached by the owner of a vacant parcel at 7644 Olympic Rd. concerned about runoff and soils deposits that had originated from District owned parcels to the south of his property. These parcels include a vacant lot owned by the District at 7674 Olympic and a corner lot at 60112 Onaga Trail that contains the District's "H" Zone Reservoir. The District purchased 7674 Olympic in a prior transaction after a planned multi-family housing project failed to be constructed. This lot was already brushed and finished at the time the District purchased it and part of the multi-family construction plans included an underground retention basin to assist in capturing runoff. Since the private project was never completed, these flood control measures were never constructed.

The property owner stated during his conversations with the District that he was concerned about the finish work of the parcel, completed by others, encroaching upon his property and that runoff and soil deposits had made their way onto his property from the District. The property owner went on to state that he was told by the County that in order to remove the deposited soil, he would be required to over-excavate and compact these areas substantially increasing costs to the planned development of the property.

Additional conversations may be held between the property owner and the District to further discuss to what extent the District is responsible for the runoff and soil deposits that have occurred and continue to occur during rain events, including what may be put into place to mitigate future issues; however, this is also an opportunity for the District to not only obtain more space for future improvements of the "H" Zone Reservoir, but also distance District infrastructure from development by purchasing the property. The District was able to obtain an appraisal for the property which provided an Opinion of Value of \$29,000.00. The owner's initial asking price for the parcel was \$40,000.00 but following several discussions, he is now willing to accept \$35,000.00 as well as cover all necessary closing costs.

Attachments:

Property Location Map and Appraisal of Real Property



APPRAISAL OF REAL PROPERTY

LOCATED AT

7644 Olympic Rd
Joshua Tree, CA 92252
TRACT 5656 LOT 102

FOR

JOSHUA BASIN WATER DISTRICT

OPINION OF VALUE

29,000

AS OF

09/14/2019

BY

TOME MEGHNAGI
TOMER MEGHNAGI

760-275-6681
tomercorp@yahoo.com

Tomer Meghnagi
LAND APPRAISAL REPORT

File No. 7644

SUBJECT	Borrower <u>N/A</u> Census Tract <u>0104.19</u> Map Reference <u>4957/H2</u>							
	Property Address <u>7644 Olympic Rd</u>							
	City <u>Joshua Tree</u> County <u>SAN BERNARDINO</u> State <u>CA</u> Zip Code <u>92252</u>							
	Legal Description <u>TRACT 5658 LOT 102</u>							
	Sale Price \$ <u>VALUE ONLY</u> Date of Sale <u>N/A</u> Loan Term <u>N/A</u> yrs. Property Rights Appraised <input checked="" type="checkbox"/> Fee <input type="checkbox"/> Leasehold <input type="checkbox"/> De Minimis PUO							
	Actual Real Estate Taxes \$ <u>322</u> (yr) Loan charges to be paid by seller \$ <u>N/A</u> Other sales concessions <u>N/A</u>							
	Lender/Client <u>JOSHUA TREE WATER DISTRICT BASIN</u> Address <u>61750 CHOLITA RD, JOSHUA TREE, CA 92252</u>							
	Occupant <u>VACANT LAND</u> Appraiser <u>TOME MEGHNAGI</u> Instructions to Appraiser <u>VALUE BASED ON SALE COMPARABLES</u>							
NEIGHBORHOOD	Location	<input type="checkbox"/> Urban <input checked="" type="checkbox"/> Suburban <input type="checkbox"/> Rural						
	Build Up	<input type="checkbox"/> Over 75% <input checked="" type="checkbox"/> 25% to 75% <input type="checkbox"/> Under 25%						
	Growth Rate	<input type="checkbox"/> Rapid <input type="checkbox"/> Steady <input checked="" type="checkbox"/> Slow						
	Property Values	<input type="checkbox"/> Increasing <input checked="" type="checkbox"/> Stable <input type="checkbox"/> Declining						
	Demand/Supply	<input type="checkbox"/> Shortage <input checked="" type="checkbox"/> In Balance <input type="checkbox"/> Oversupply						
	Marketing Time	<input type="checkbox"/> Under 3 Mos. <input checked="" type="checkbox"/> 4-6 Mos. <input type="checkbox"/> Over 6 Mos.						
	Present	<u>65</u> % One-Unit <u>5</u> % 2-4 Unit <u>2</u> % Apts. <u>1</u> % Condo <u> </u> % Commercial						
	Land Use	<u>5</u> % Industrial <u>5</u> % Vacant <u>17</u> %						
	Change in Present Land Use	<input checked="" type="checkbox"/> Not Likely <input type="checkbox"/> Likely (*) <input type="checkbox"/> Taking Place (*)						
	Predominant Occupancy	<input checked="" type="checkbox"/> Owner <input type="checkbox"/> Tenant <u>17</u> % Vacant						
One-Unit Price Range	\$ <u>40,000</u> to \$ <u>925,000</u> Predominant Value \$ <u>210,000</u>							
One-Unit Age Range	<u>1</u> yrs. to <u>75</u> yrs. Predominant Age <u>25</u> yrs.							
Comments including those factors, favorable or unfavorable, affecting marketability (e.g. public parks, schools, view, noise) <u>THE SUBJECT IS LOCATED IN AN UNINCORPORATED AREA OF SAN BERNARDINO COUNTY KNOWN AS JOSHUA TREE. IT IS IN CLOSE PROXIMITY TO EMPLOYMENT, PARKS, SCHOOLS, HWY ACCESS AND SHOPPING CENTERS. MOSTLY LOCATED IN NEIGHBORING CITY OF YUCCA VALLEY.</u>								
SITE	Dimensions	<u>98.54 X 317.36</u> = <u>31,273 sf VACANT</u> <input type="checkbox"/> Corner Lot						
	Zoning Classification	<u>RM-RESIDENTIAL- MULTI-FAMILY</u> Present Improvements <input checked="" type="checkbox"/> Do <input type="checkbox"/> Do Not Conform to Zoning Regulations						
	Highest and Best Use	<input type="checkbox"/> Present Use <input checked="" type="checkbox"/> Other (specify) <u>MULTI-FAMILY RESIDENTIAL IS HIGHEST AND BEST USE.</u>						
	Elec.	<input checked="" type="checkbox"/> Public <input type="checkbox"/> Private						
	Gas	<input checked="" type="checkbox"/> Public <input type="checkbox"/> Private						
	Water	<input checked="" type="checkbox"/> Public <input type="checkbox"/> Private						
	San. Sewer	<input type="checkbox"/> Storm Sewer <input type="checkbox"/> Curb/Gutter						
		<input type="checkbox"/> Sidewalk <input type="checkbox"/> Street Lights						
		<input type="checkbox"/> Underground Elect. & Tel.						
		Topo <u>LEVEL AVERAGE</u>						
	Size <u>0.717 ACRE</u>							
	Shape <u>RECTANGULAR</u>							
	View <u>SRDNG. MTS.</u>							
	Drainage <u>UNKNOWN</u>							
	Is the property located in a FEMA Special Flood Hazard Area? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No							
Comments (favorable or unfavorable including any apparent adverse easements, encroachments, or other adverse conditions) <u>THE SUBJECT PROPERTY IS LOCATED DIRECTLY NEXT TO A LARGE WATER DISTRICT RESERVOIR WATER TANK. THIS MAY OR MAY NOT BE DESIRABLE DEPENDING ON USAGE AND OPINION.</u>								
MARKET DATA ANALYSIS	The undersigned has recited the following recent sales of properties most similar and proximate to subject and has considered these in the market analysis. The description includes a dollar adjustment reflecting market reaction to those items of significant variation between the subject and comparable properties. If a significant item in the comparable property is superior to or more favorable than the subject property, a minus (-) adjustment is made, thus reducing the indicated value of subject; if a significant item in the comparable is inferior to or less favorable than the subject property, a plus (+) adjustment is made thus increasing the indicated value of the subject.							
	ITEM	SUBJECT PROPERTY	COMPARABLE NO. 1	COMPARABLE NO. 2	COMPARABLE NO. 3			
	Address	<u>7644 Olympic Rd Joshua Tree, CA 92252</u>	<u>7584 Olympic Rd Joshua Tree, CA 92252</u>	<u>Olympic Rd Joshua Tree, CA 92252</u>	<u>7160 Olympic Rd Joshua Tree, CA 92252</u>			
	Proximity to Subject		<u>0.09 miles N</u>	<u>0.64 miles N</u>	<u>0.67 miles N</u>			
	Sales Price	\$ <u>VALUE ONLY</u>	\$ <u>18,000</u>	\$ <u>24,000</u>	\$ <u>40,000</u>			
	Price	\$	\$	\$	\$			
	Data Source(s)	<u>NDC/PUBLIC/REC</u>	<u>NDC/PUBLIC/REC</u>	<u>NDC/PUBLIC/REC</u>	<u>NDC/PUBLIC/REC</u>			
	ITEM	DESCRIPTION	DESCRIPTION	+(-) \$ Adjust.	DESCRIPTION	+(-) \$ Adjust.	DESCRIPTION	+(-) \$ Adjust.
	Date of Sale/Time Adj.	<u>N/A</u>	<u>04/15/2019</u>		<u>04/17/2019</u>		<u>11/15/18</u>	
	Location	<u>N.Res.</u>	<u>N.Res.</u>		<u>N.Res.</u>		<u>N.Res.</u>	
	Site/View	<u>31,273 sf VACANT</u>	<u>31,245 sf VACANT</u>		<u>24,325 sf VACANT</u>		<u>18,500 sf VACANT</u>	<u>0</u>
	APN#	<u>0588-152-11-0-000</u>	<u>0588-152-08-0-000</u>		<u>0601-442-06-0-000</u>		<u>0601-456-02-0-000</u>	
	Prior Sale 3 years	<u>8/15/18 for \$20,200</u>	<u>None in past 3 yrs</u>		<u>None in past 3 yrs</u>		<u>None in past 3 yrs</u>	
	Sales or Financing Concessions	<u>N/A</u>	<u>N/A</u>		<u>N/A</u>		<u>N/A</u>	
	Net Adj. (Total)		<u>+</u> <u>-</u> <u>\$</u>		<u>+</u> <u>-</u> <u>\$</u>		<u>+</u> <u>-</u> <u>\$</u>	
Indicated Value of Subject		\$ <u>18,000</u>		\$ <u>24,000</u>		\$ <u>40,000</u>		
Comments on Market Data <u>Comparable sales were documented sales and were the best comparables available. They are assumed to be arms length transactions but cannot be verified due to not being offered sale on the MLS/open market. Adjustments are not made for lot size due to lack of data to extract from the market. Generally there is no market reaction for lot size under 20,000 sq. ft. difference in this market area.</u>								
Comments and Conditions of Appraisal <u>THIS REPORT IS FOR PRIVATE PURPOSES TO BE USED BY JOSHUA TREE WATER DISTRICT BASIN. IT IS NOT TO BE USED FOR LENDING OR FINANCING PURPOSES.</u>								
RECONCILIATION	Final Reconciliation <u>All comparables considered including the prior sale of the subject which provides support for the conclusion. High weight is given to comparable 1 and 2 in the most current sales. Moderate weight to older comparable sales 3, 4 & 5. Low to moderate weight to comparable 6.</u>							
	I (WE) ESTIMATE THE MARKET VALUE, AS DEFINED, OF THE SUBJECT PROPERTY AS OF <u>09/14/2019</u> TO BE \$ <u>29,000</u>							
	Appraiser	<u>TOME MEGHNAGI</u>			Supervisory Appraiser (if applicable)			
	Date of Signature and Report	<u>09/19/2019</u>			Date of Signature			
	Title	<u>CERTIFIED RESIDENTIAL APPRAISER</u>			Title			
State Certification #	<u>AR 035513</u>			State Certification #				
Or State License #				Or State License #				
Expiration Date of State Certification or License	<u>11/02/2020</u>			Expiration Date of State Certification or License				
Date of Inspection (if applicable)	<u>09/14/2019</u>			Did <input type="checkbox"/> Did Not <input type="checkbox"/> Inspect Property	Date of Inspection			

ADDITIONAL COMPARABLE SALES

File No. 7544

ITEM	SUBJECT PROPERTY	COMPARABLE NO. 4	COMPARABLE NO. 5	COMPARABLE NO. 6
Address	7644 Olympic Rd Joshua Tree, CA 92252	7202 Olympic Rd Joshua Tree, CA 92252	7050 Olympic Rd Joshua Tree, CA 92252	7765 Sunny Vista Rd Joshua Tree, CA 92252
Proximity to Subject		0.61 miles N	0.80 miles N	0.98 miles E
Sales Price	\$ VALUE ONLY	\$ 40,000	\$ 20,000	\$ 23,300
Price	\$	\$	\$	\$
Data Source(s)	NDC/PUBLIC/REC	NDC/PUBLIC/REC	NDC/PUBLIC/REC	NDC/PUBLIC/REC
ITEM	DESCRIPTION	DESCRIPTION	DESCRIPTION	DESCRIPTION
Date of Sale/Time Adj.	N/A	11/15/18	09/19/2019	12/20/2018
Location	N.Res.	N.Res.	N.Res.	N.Res.
Site/View	31,273 sf VACANT	20,720 sf VACANT	18,250 sf VACANT	23,300 sf VACANT
APN#	0588-152-11-0-000	0601-441-01-0-000	0601-485-02-0-000	0588-402-13-0-000
Prior Sale 3 years	6/15/18 for \$20,200	None in past 3 yrs	None in past 3 yrs	None in past 3 yrs
Sales or Financing Concessions	N/A	N/A	N/A	N/A
Net Adj. (Total)		<input type="checkbox"/> + <input type="checkbox"/> - \$	<input type="checkbox"/> + <input type="checkbox"/> - \$	<input type="checkbox"/> + <input type="checkbox"/> - \$
Indicated Value of Subject		\$ 40,000	\$ 20,000	\$ 23,300
<p>Comments on Market Data SALE 1 AND 2 ARE THE MOST CURRENT SALES. SALE 1 HAS A SIMILAR LOT SIZE AND SALE 2 HAS A SMALLER LOT SIZE AND SOLD FOR MORE</p> <p>SALE 3 AND 4 ARE OLDER SALES WITH A SMALLER LOT SIZE THAT SOLD FOR MORE</p> <p>SALE 5 IS AN OLDER SALE THAT SOLD FOR A SIMILAR PRICE AS SALE 1 AND 2 THE MOST CURRENT SALES.</p> <p>SALE 6 IS IN AN INFERIOR ZONED PARCEL AND IS AN OLDER SALE WITH A SMALLER LOT SIZE AND SOLD FOR A SIMILAR PRICE AS SALE 1 AND 2.</p> <p>SALE 1-5 HAVE THE SAME ZONING, UTILITIES AND PAVED ROAD ACCESS.</p> <p>AS DEMONSTRATED ABOVE THERE IS NO LOGIC OR SENSE OF SIZE AND TIME OF SALE OF SOLD PRICE SALES TO EXTRACT MARKET REACTION. SO THE THE CORRECT APPRAISED VALUE IS A RANGE FROM \$18,000 TO \$40,000. THE APPRAISED VALUE IN THE REPORT SHALL BE IN THE MIDDLE.</p>				

MARKET DATA ANALYSIS

Subject Photo Page

Borrower	N/A						
Property Address	7644 Olympic Rd						
City	Joshua Tree	County	SAN BERNARDINO	State	CA	Zip Code	92252
Lender/Client	JOSHUA TREE WATER DISTRICT BASIN						



Subject Front

7644 Olympic Rd

See fence of lot next to subject of reservoir tank.



Subject Street



Subject Street

Comparable Photo Page

Borrower	N/A						
Property Address	7644 Olympic Rd						
City	Joshua Tree	County	SAN BERNARDINO	State	CA	Zip Code	92252
Lender/Client	JOSHUA TREE WATER DISTRICT BASIN						



Comparable 1
7584 Olympic Rd



Comparable 2
Olympic Rd



Comparable 3
7160 Olympic Rd

Comparable Land Photo Page

Broker	N/A			
Property Address	7644 Olympic Rd			
City	Joshua Tree	County	SAN BERNARDINO	State CA Zip Code 92252
Lender/Client	JOSHUA TREE WATER DISTRICT BASIN			



Comparable 4

7202 Olympic Rd
0.61 miles N

APN# 0601-441-01-0-000
Prior Sale 3 years None in past 3 yrs



Comparable 5

7050 Olympic Rd
Prox. to Subject 0.80 miles N

Sales Price 20,000
Date of Sale 09/19/2019
Site Area
Location N, Res;
APN# 0601-465-02-0-000
Prior Sale 3 years None in past 3 yrs



Comparable 6

7765 Sunny Vista Rd
Prox. to Subject 0.98 miles E

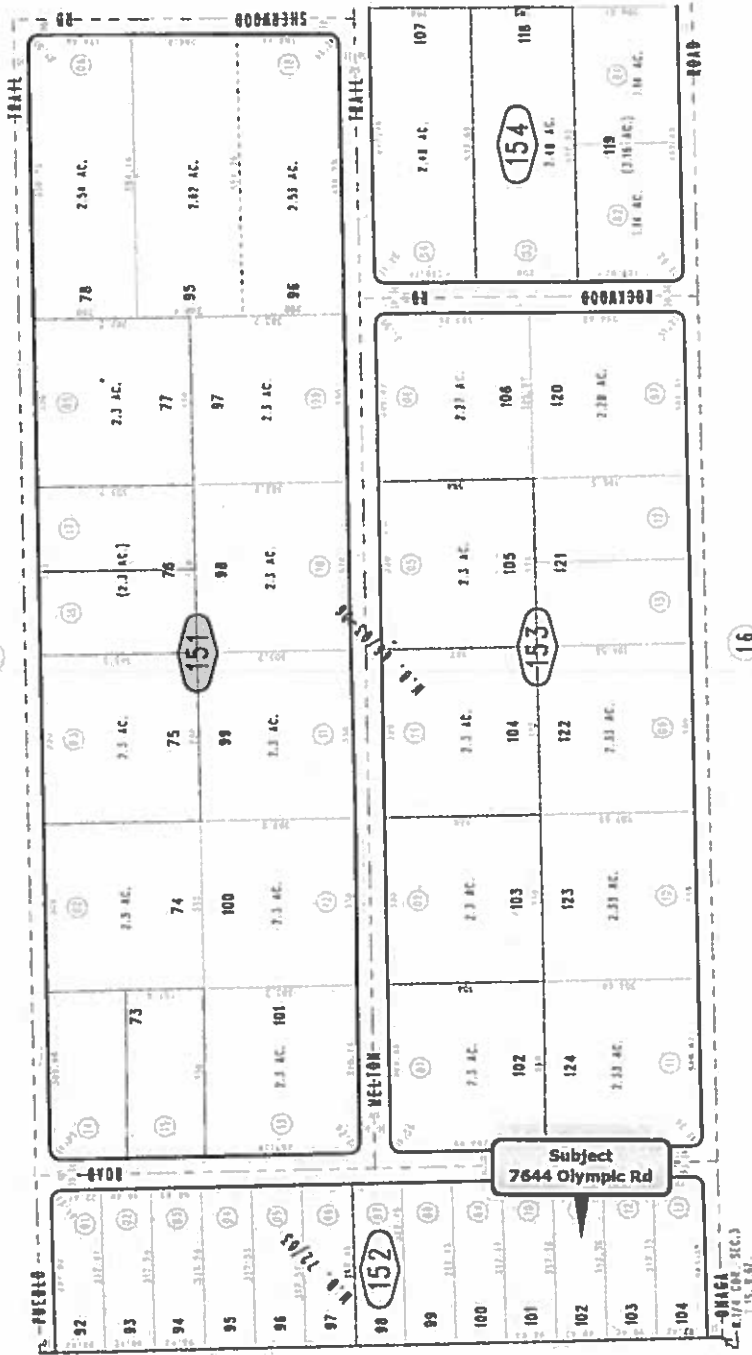
Sales Price 23,300
Date of Sale 12/20/2018
Site Area
Location N, Res;
APN# 0588-402-13-0-000
Prior Sale 3 years None in past 3 yrs

Plat Map

Morengo Unified
Tax Rate Area
94004

Ptn. Tract No. 5427, M.B. 66/03-06
Ptn. Tract No. 5656, M.B. 72/03

THIS MAP IS FOR THE PURPOSE
OF AD VALOREM TASSATION ONLY.



REVISED
10/24/19 AC

Assessor's Map
Book 0588 Page 15
San Bernardino County

Ptn. N.W. 1/4, Sec. 3
T.15., R.6E.

December 2004

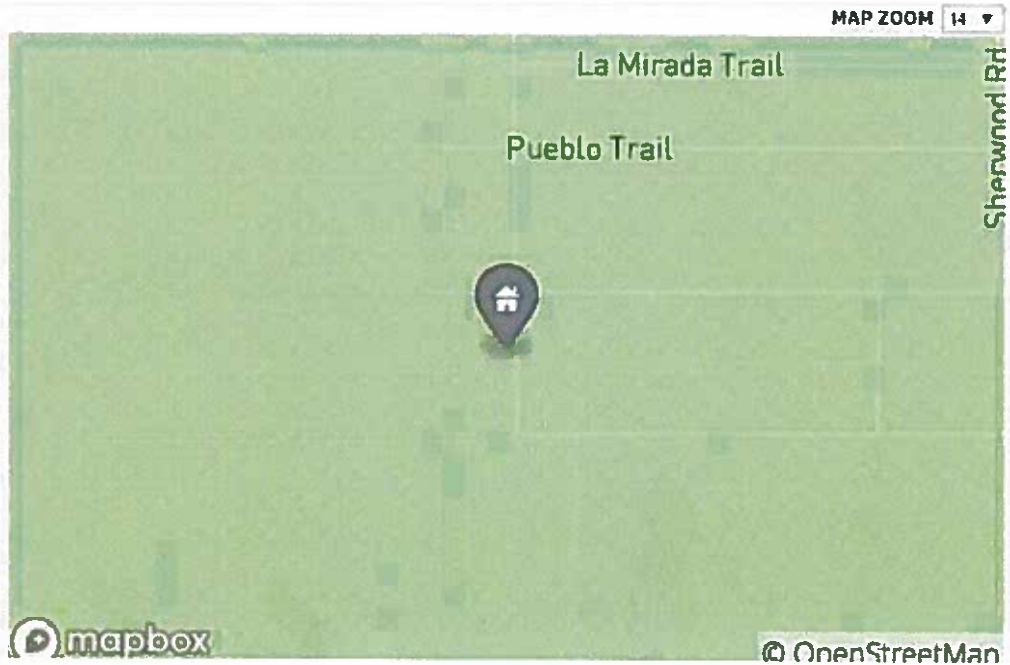
Flood Data

Flood Zone: **D** ⓘ
In SFHA: **NO**
NFIP Community Name: **San Bernardino County Unincorporated Areas**
Participation Status: **TRUE**
Panel Number: **06071C8880H**
Panel Date: **2008-08-28**
Community Number: **060270**
Census Block: **060710104191**

Flood Map

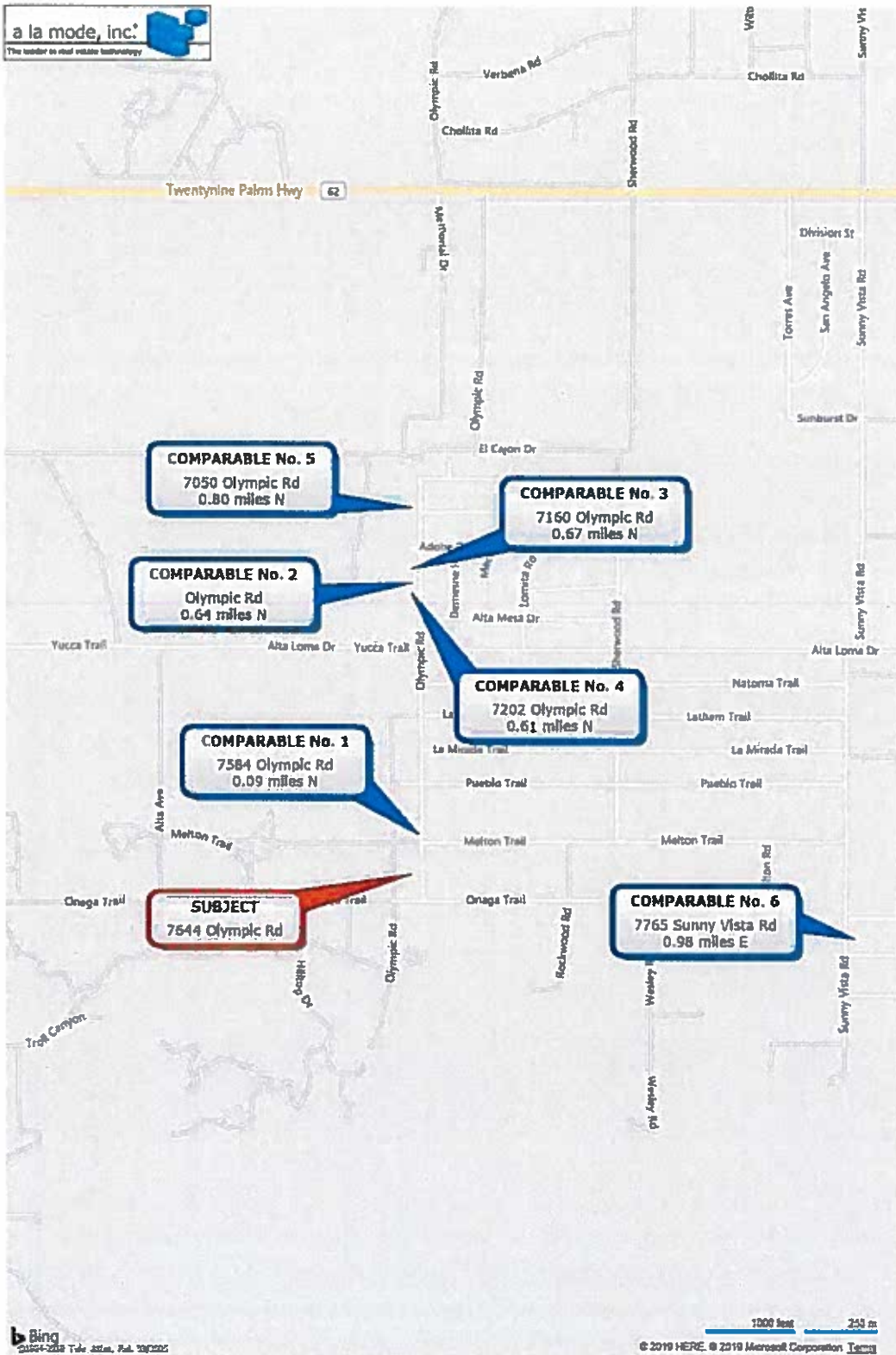
LEGEND

-  Zone A
-  Zone B
-  Zone D
-  Zone V
-  Zones C or X



Location Map

Border	N/A		
Property Address	7644 Olympic Rd		
City	Joshua Tree	County	SAN BERNARDINO
		State	CA
		Zip Code	92252
Lender/Client	JOSHUA TREE WATER DISTRICT BASIN		





Assumptions, Limiting Conditions & Scope of Work

File No.: 7644

Property Address: 7644 Olympic Rd	City: Joshua Tree	State: CA	Zip Code: 92252
Client: JOSHUA BASIN WATER DISTRICT	Address: 61750 CHOLITA RD, JOSHUA TREE, CA 92252		
Appraiser: TOME MEGHNAGI	Address: 74923 HWY 111 #143, INDIAN WELLS, CA 92210		

STATEMENT OF ASSUMPTIONS & LIMITING CONDITIONS

- The appraiser will not be responsible for matters of a legal nature that affect either the property being appraised or the title to it. The appraiser assumes that the title is good and marketable and, therefore, will not render any opinions about the title. The property is appraised on the basis of it being under responsible ownership.
- The appraiser may have provided a plat and/or parcel map in the appraisal report to assist the reader in visualizing the lot size, shape, and/or orientation. The appraiser has not made a survey of the subject property.
- If so indicated, the appraiser has examined the available flood maps that are provided by the Federal Emergency Management Agency (or other data sources) and has noted in the appraisal report whether the subject site is located in an identified Special Flood Hazard Area. Because the appraiser is not a surveyor, he or she makes no guarantees, express or implied, regarding this determination.
- The appraiser will not give testimony or appear in court because he or she made an appraisal of the property in question, unless specific arrangements to do so have been made beforehand.
- The appraiser has noted in the appraisal report any adverse conditions (including, but not limited to, the presence of hazardous wastes, toxic substances, etc.) observed during the inspection of the subject property, or that he or she became aware of during the normal research involved in performing the appraisal. Unless otherwise stated in the appraisal report, the appraiser has no knowledge of any hidden or unapparent conditions of the property, or adverse environmental conditions (including, but not limited to, the presence of hazardous wastes, toxic substances, etc.) that would make the property more or less valuable, and has assumed that there are no such conditions and makes no guarantees or warranties, express or implied, regarding the condition of the property. The appraiser will not be responsible for any such conditions that do exist or for any engineering or testing that might be required to discover whether such conditions exist. Because the appraiser is not an expert in the field of environmental hazards, the appraisal report must not be considered as an environmental assessment of the property.
- The appraiser obtained the information, estimates, and opinions that were expressed in the appraisal report from sources that he or she considers to be reliable and believes them to be true and correct. The appraiser does not assume responsibility for the accuracy of such items that were furnished by other parties.
- The appraiser will not disclose the contents of the appraisal report except as provided for in the Uniform Standards of Professional Appraisal Practice, and any applicable federal, state or local laws.
- An appraiser's client is the party (or parties) who engage an appraiser in a specific assignment. Any other party acquiring this report from the client does not become a party to the appraiser-client relationship. Any persons receiving this appraisal report because of disclosure requirements applicable to the appraiser's client do not become intended users of this report unless specifically identified by the client at the time of the assignment.
- The appraiser's written consent and approval must be obtained before this appraisal report can be conveyed by anyone to the public, through advertising, public relations, news, sales, or by means of any other media, or by its inclusion in a private or public database. Possession of this report or any copy thereof does not carry with it the right of publication.
- Forecasts of effective demand for the highest and best use or the best fitting and most appropriate use were based on the best available data concerning the market and are subject to conditions of economic uncertainty about the future.

The Scope of Work is the type and extent of research and analyses performed in an appraisal assignment that is required to produce credible assignment results, given the nature of the appraisal problem, the specific requirements of the intended user(s) and the intended use of the appraisal report. Reliance upon this report, regardless of how acquired, by any party or for any use, other than those specified in this report by the Appraiser, is prohibited. The Opinion of Value that is the conclusion of this report is credible only within the context of the Scope of Work, Effective Date, the Date of Report, the Intended User(s), the Intended Use, the stated Assumptions and Limiting Conditions, any Hypothetical Conditions and/or Extraordinary Assumptions, and the Type of Value, as defined herein. The appraiser, appraisal firm, and related parties assume no obligation, liability, or accountability, and will not be responsible for any unauthorized use of this report or its conclusions.

Additional Comments (Scope of Work, Extraordinary Assumptions, Hypothetical Conditions, etc.): None



Certifications & Definitions

File No.: 7644

Property Address: 7644 Olympic Rd	City: Joshua Tree	State: CA	Zip Code: 92252
Client: JOSHUA BASIN WATER DISTRICT		Address: 61750 CHOLITA RD, JOSHUA TREE, CA 92252	
Appraiser: TOME MEGHNAGI		Address: 74923 HWY 111 #143, INDIAN WELLS, CA 92210	

APPRAISER'S CERTIFICATION

I certify that, to the best of my knowledge and belief:


- The statements of fact contained in this report are true and correct.
- The credibility of this report, for the stated use by the stated user(s), of the reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and are my personal, impartial, and unbiased professional analyses, opinions, and conclusions.
- I have no present or prospective interest in the property that is the subject of this report and no personal interest with respect to the parties involved.
- I have no bias with respect to the property that is the subject of this report or to the parties involved with this assignment.
- My engagement in this assignment was not contingent upon developing or reporting predetermined results.
- My compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
- My analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice that were in effect at the time this report was prepared.
- I did not base, either partially or completely, my analysis and/or the opinion of value in the appraisal report on the race, color, religion, sex, handicap, familial status, or national origin of either the prospective owners or occupants of the subject property, or of the present owners or occupants of the properties in the vicinity of the subject property.
- Unless otherwise indicated, I have made a personal inspection of the property that is the subject of this report.
- Unless otherwise indicated, no one provided significant real property appraisal assistance to the person(s) signing this certification.

DEFINITION OF MARKET VALUE *:

Market value means the most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby:

1. Buyer and seller are typically motivated;
2. Both parties are well informed or well advised and acting in what they consider their own best interests;
3. A reasonable time is allowed for exposure in the open market;
4. Payment is made in terms of cash in U.S. dollars or in terms of financial arrangements comparable thereto; and
5. The price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale.

* This definition is from regulations published by federal regulatory agencies pursuant to Title XI of the Financial Institutions Reform, Recovery, and Enforcement Act (FIRREA) of 1989 between July 5, 1990, and August 24, 1990, by the Federal Reserve System (FRS), National Credit Union Administration (NCUA), Federal Deposit Insurance Corporation (FDIC), the Office of Thrift Supervision (OTS), and the Office of Comptroller of the Currency (OCC). This definition is also referenced in regulations jointly published by the OCC, OTS, FRS, and FDIC on June 7, 1994, and in the Interagency Appraisal and Evaluation Guidelines, dated October 27, 1994.

Client Contact: RANDY MAYES	Client Name: JOSHUA BASIN WATER DISTRICT
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<p>APPRAISER</p>  <p>Appraiser Name: TOME MEGHNAGI Company: TOMER MEGHNAGI Phone: 760-275-6681 Fax: _____ E-Mail: tomercorp@yahoo.com Date Report Signed: 09/19/2019 License or Certification #: AR 035513 State: CA Designation: CERTIFIED RESIDENTIAL APPRAISER Expiration Date of License or Certification: 11/02/2020 Inspection of Subject: <input checked="" type="checkbox"/> Did Inspect <input type="checkbox"/> Did Not Inspect (Desktop) Date of Inspection: 09/14/2019</p>	<p>SUPERVISORY APPRAISER (If required) or CO-APPRAISER (If applicable)</p> <p>Supervisory or Co-Appraiser Name: _____ Company: _____ Phone: _____ Fax: _____ E-Mail: _____ Date Report Signed: _____ License or Certification #: _____ State: _____ Designation: _____ Expiration Date of License or Certification: _____ Inspection of Subject: <input type="checkbox"/> Did Inspect <input type="checkbox"/> Did Not Inspect Date of Inspection: _____</p>



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JOSHUA BASIN WATER DISTRICT
MEETING AGENDA REPORT

Meeting of the Finance Committee

March 11, 2020

Report to: Committee

Prepared by: Susan Greer

TOPIC: CONSIDER AMENDMENT TO REFUND AGREEMENT POLICY

RECOMMENDATION: Refer to Board for approval of revision to the Refund Agreement payback period from 15 years to the life of the pipeline, along with recommendation to refer topics discussed previously to the Board for approval; elimination of the H Zone Front Footage Fee and continuation of the CMC Front Footage Fee.

ANALYSIS:

At the 7/10/19 Finance Committee meeting, we discussed elimination of the H Zone front footage reimbursement requirement and continuance of the CMC reimbursement of front footage fees. A summary of the information presented at that meeting is below.

The H Zone requirement to reimburse for the mainlines was initiated after the District *replaced* the pipes and hydrants in the H Zone area in 2007, eliminating the need for the developers in the area to install either a fire hydrant or sprinkler system, a real savings for developers. Subsequently, the building requirements have changed, and all new development requires sprinklers, so no savings is provided to developers because of our project. In the end, responsibility for replacement of mainlines is the District's and staff recommends that the H Zone Front Footage Fee be eliminated.

The CMC front footage reimbursement is related to the District *extending* the water system in 2004, adding 11,710 feet of water mains and hydrants along the highway to reach the college. This project is treated similar to a refund agreement, with any customers that develop the previously unserved and vacant parcels having to pay a front-footage fee to reimburse the District for the mainline extension. Unlike the H Zone project, which replaced already existing water mains, the CMC project extended the mainline over two miles, providing opportunity for development that didn't previously exist. Staff recommends that the CMC front footage reimbursement requirement be maintained.

The Committee agreed generally with the Staff recommendations, elimination of H Zone reimbursement and continuance of CMC reimbursement, but there is another level of complexity that impacts the CMC reimbursement that needs to be discussed before action is taken by the Board.

The CMC reimbursement policy treats the District *sort of* like any other developer, requiring reimbursement from any subsequent developer that connects in the future to the mainline that we installed at our expense. See copy of that policy below:

ARTICLE 7.5 Reimbursement For District-installed Mainline Extensions

Where the District has installed new water and/or wastewater mainlines or replaced water and/or wastewater mainlines adjacent to parcels not currently connected to the water system, the District will be reimbursed a Front Footage Fee. The footage is measured along the side of the parcel that sits adjacent to the water and/or wastewater mainline, from property corner to property corner. In situations where the mainline sits adjacent to two sides of the parcel, the shortest measurement will be

used to compute the fee. The fee is computed by taking all of the costs incurred to install or upgrade the water and/or wastewater mainline divided by the number of feet of water and/or waste water mainline installed then divided in half to allocate the charge to parcels on both sides of the street. The Front Footage Fee is calculated by multiplying the footage measurement by the fee. The Board will adopt each Front Footage Fee subject to reimbursement separately as projects are completed. Adopted reimbursement fees are listed in Article 13.18.1

There is no time limit for the refunds paid to the District, unlike the actual refund agreement policy applied to customer-developers which arbitrarily limits refunds to 15 years. While the CMC mainline extension funded by the District in 2004 is still eligible for reimbursement from future developers, that would not be the case for a private developer because the arbitrary 15-year time limit had already expired even though that pipeline will be in place and functional for many more decades.

This situation provides an opportunity to evaluate the policy from the developer perspective. Per current Refund Agreement policy, the District as the developer would no longer be entitled to any refunds from other developers connecting to the CMC pipeline because the 15-year refund agreement timeline has expired, although the pipe has a useful life of another 40 years or more. This seems like a fairness or equity issue. The current policy is copied below:

ARTICLE 7.4 Refund Agreement

After the completion of any water and/or wastewater system facility, which qualifies for a refund agreement, the District shall prepare a final and complete accounting of the refundable costs. A refund agreement prepared on a standard form provided by the District will be presented to the Applicant, which shows the complete and total terms of the refund and the refundable cost attributable to each adjacent benefited parcel. Benefited parcels in this case are defined as those that are situated alongside the water and/or wastewater mainline and did not previously have an adjacent mainline, and do not extend beyond the end of the mainline.

Subject to receipt of such amount and upon request of the refund agreement holder, the District will refund any refundable portion provided for in the refund agreement for each adjacent parcel that has water and/or wastewater services installed. Such refund will be paid within ninety (90) days of the receipt of payment from the adjacent parcel property owner for the new customer service facilities.

The refund agreement will have attached as Exhibit A the list of the benefited parcels, and a benefited parcel plat showing the relationship of the benefited parcels to the facility extension provided by the Applicant. Refunds shall continue until the term of the refund agreement shall end, or until the total refundable cost has been refunded to the Applicant, whichever is earlier.

Each refund agreement will expire at the end of fifteen (15) years from the date of execution, or when the Applicant has been fully repaid for the cost that is refundable to him, whichever first occurs. All non-refunded charges collected thereafter shall belong to the District.

With District approval, refund agreements may be sold, conveyed, or assigned by the original signatory Applicant. The District will honor the agreement, which has been transferred, provided that such transfer is evidenced by a document recorded with the County Recorder.

With existing GIS technology, refund agreement documentation can easily be retained for as long as needed, so administratively, that's not an issue. With pipeline material that lasts 50-100 years, and refund agreements that can be transferred or assigned to a subsequent property owner, Staff doesn't see any reason to limit refunds to an arbitrary 15 years. After discussion with GM Ban, we recommend that the policy be changed to allow for refund until said pipeline is replaced, for the life of the pipeline.

Remember that this discussion is part of the bigger issue that was discussed last July— elimination of the H Zone Reimbursement Fee and continuance of the CMC Reimbursement Fee. To that end, the following are the staff recommendations that will be incorporated into the resolution for the Board's approval, if the

Committee concurs:

- Elimination of the H Zone reimbursement requirement
- Continuation of the CMC reimbursement requirement
- Amendment of Refund Agreement policy to allow refunds until such time as the pipeline installed that is the subject of the refund agreement is replaced.

There have been only two refund agreements that resulted in any reimbursement to customers in over 32 years. Customer-funded mainline extensions are rare, so refund agreements are also rare, and many mainline extensions don't include opportunity for refund agreements at all. The District has not had even one parcel connect to the CMC pipeline in the 15 years since installation of that pipeline in 2004.

FISCAL IMPACT: Elimination of the H Zone reimbursement fee would result in loss of some minor revenue, average \$3,582 per year, although individual charges vary because of front footage differences. The CMC reimbursement fee has generated zero revenue since inception in 2004. Assume some minor loss of revenue from extending refund agreement term from 15 years to life of the pipeline, but impossible to quantify.