



JOSHUA BASIN WATER DISTRICT
REGULAR MEETING OF THE BOARD OF DIRECTORS
WEDNESDAY, MAY 3, 2017 AT 6:30 PM
61750 CHOLLITA ROAD, JOSHUA TREE, CALIFORNIA 92252

AGENDA

1. **CALL TO ORDER**
2. **PLEDGE OF ALLEGIANCE**
3. **DETERMINATION OF A QUORUM**
4. **APPROVAL OF AGENDA**
5. **PUBLIC COMMENT**
Members of the public may address the Board at this time with regard to matters within the Board's jurisdiction that are not listed on the agenda. State law prohibits the Board of Directors from discussing or taking action on items not included on the agenda. Members of the public will have the opportunity for public comment on any item listed on the agenda when it is addressed on the agenda. Please limit comments to three (3) minutes or less.
6. **CONSENT CALENDAR**
Items on the Consent Calendar are considered routine in nature and will be adopted in total by one action of the Board of Directors unless any Board Member or any individual or organization interested in one or more consent calendar items wishes to be heard.
 - Approve Draft Minutes of the April 19, 2017 Regular Meeting of the Board of Directors
7. **RESOLUTION NO. 17-972 OBJECTING TO THE SALE OF TAX DEFAULTED PROPERTY.** Recommend that the Board adopt Resolution No. 17-972 objecting to the sale of tax defaulted property and authorizing the Board Secretary to acquire property at APN #0589192560000.
8. **RATIFICATION OF UNION MEMORANDUM OF UNDERSTANDING.** Recommend that the Board adopt Resolution No. 17-973 implementing the Memorandum of Understanding between the District and the Joshua Basin Chapter of AFSCME Local 1902 for the period of September 3, 2016 to September 2, 2019, at a cost over three years of \$371,272.
9. **COMPENSATION FOR THE MANAGEMENT SUPERVISORY AND CONFIDENTIAL (MSC) EMPLOYEES OF THE DISTRICT.** Recommend that in adherence with Article VII, Section A of the Personnel Policy, Resolution No. 333-90 of the Joshua Basin Water District, that the Board of Directors adopt the revised compensation plan for the Management, Supervisory and Confidential employees, by adopting Resolution No. 17-974 at a cost over three years of \$279,000.

Page 3

Pages 6-7

Pages 8-14

Pages 15-23

10. **CONSIDER TERMINATION OF JOSHUA BASIN–HI-DESERT FINANCING AUTHORITY**
Recommend that the Board approve the termination of the Joshua Basin-HiDesert Financing. (Approved by Finance Committee on April 26, 2017)
11. **2nd QUARTER ENDING 12/31/16 FINANCIAL REPORT**
Recommend that the Board accept and approve the 2nd Quarter Ending 12/31/16 Financial Report. (Approved by Finance Committee on April 26, 2017)
12. **STANDING COMMITTEE REPORTS**
 - A. **CITIZENS ADVISORY COMMITTEE:** Next meeting is scheduled for May 9, 2017 at 6:00 p.m.
 - B. **FINANCE COMMITTEE MEETING:** President Luckman and Vice President Johnson. Next meeting is scheduled for May 22, 2017 at 9:00 a.m.
 - C. **WATER RESOURCES AND OPERATIONS COMMITTEE:** President Luckman and Vice President Johnson. Next meeting is scheduled for May 22, 2017 at 10:00 a.m.
 - D. **LEGISLATIVE AND PUBLIC INFORMATION COMMITTEE:** President Luckman and Director Unger. Next meeting is scheduled for June 7, 2017 at 9:30 a.m. Kathleen Radnich, Public Outreach Consultant to report.
13. **DISTRICT GENERAL COUNSEL REPORT**
14. **GENERAL MANAGER REPORT**
15. **FUTURE DIRECTOR MEETINGS AND TRAINING OPPORTUNITIES**
 - Mojave Water Agency Board of Directors Meeting – **May 4, 2017 at 3:00 pm**– President Luckman (Please note date and time change due to ACWA Conference)
 - ACWA 2017 Spring Conference May 9-12, 2017 Monterey, California – GM Sauer and President Luckman attending.
 - ASBCSD – May 22, 2017 – The Roost Sports Café & Bar Hawks Landing Golf Club, 55100 Martinez Trail, Yucca Valley, CA 92284
 - Mojave Water Agency Technical Advisory Committee (TAC) – June 1, 2017 at 10 a.m.
16. **DIRECTOR REPORTS ON MEETINGS ATTENDED, COMMENTS/FUTURE AGENDA ITEMS**
17. **ADJOURNMENT**

INFORMATION

The public is invited to comment on any item on the agenda during discussion of that item. Any person with a disability who requires accommodation in order to participate in this meeting should telephone Joshua Basin Water District at (760) 366-8438, at least 48 hours prior to the meeting in order to make a request for a disability-related modification or accommodation.

Materials related to an item on this Agenda submitted to the Board of Directors after distribution of the agenda packet are available for public inspection in the District's office located at 61750 Chollita Road, Joshua Tree, California 92252 during normal business hours.

JOSHUA BASIN WATER DISTRICT
Minutes of the
REGULAR MEETING OF THE BOARD OF DIRECTORS

April 19, 2017

1. CALL TO ORDER: 6:30 PM

2. PLEDGE OF ALLEGIANCE

3. DETERMINATION OF QUORUM: Mickey Luckman Present
Bob Johnson Present
Geary Hund Present
Rebecca Unger Present

STAFF PRESENT: Susan Greer, Assistant General Manager
Beverly Waszak, Executive Assistant

CONSULTANTS PRESENT: Gil Granito, General Counsel
Kathleen Radnich, Public Outreach Consultant

GUESTS 5

4. APPROVAL OF AGENDA –
MSC/ Johnson/Unger 4/0 to approve the Regular Meeting of the Board of Directors, April 19, 2017 Agenda.

Hund	Aye
Luckman	Aye
Johnson	Aye
Unger	Aye

5. PUBLIC COMMENT –
Richard and Sarah Combs, Joshua Tree addressed the Board about their unusually high water bill and the Board referred them back to staff.

Steve Whitman, Joshua Tree commented that his bill every 12 months or so increases also.

6. CONSENT CALENDAR:
Items on the Consent Calendar are considered routine in nature and will be adopted in total by one action of the Board of Directors unless any Board Member or any individual or organization interested in one or more consent calendar items wishes to be heard.

A. Approve Draft Minutes of the April 5, 2017 Regular Meeting of the Board of Directors.

MSC/ Hund/Johnson 4/0 to approve the Consent Calendar.

Hund	Aye
Luckman	Aye
Johnson	Aye
Unger	Aye

7. FILLING OF VACANCY CREATED BY THE PASSING OF VICTORIA FULLER
Recommend that the Board take the following action: 1) Determine to fill the vacancy by appointment or election. 2) If the vacancy is to be filled by appointment, direct staff to advertise the vacancy and set the date and time for the interviews at the May 3, 2017 Regular Meeting of the Board of Directors. 3) If the vacancy is filled by election, direct staff to initiate proceedings to call for an election.

The Board unanimously voted to hold a Special Meeting of the Board of Directors on May 18, 2017 at 6:30 p.m. in order to interview prospective appointees. With the intent to appoint a new Director to fill the vacancy left by Director Fuller.

MSC/ Hund/Johnson 4/0 to approve holding a Special Meeting on May 18, 2017 at 6:30 p.m. to interview prospective appointees, with the intent to appoint a new Director.

Hund	Aye
Luckman	Aye
Johnson	Aye
Unger	Aye

8. STANDING COMMITTEE REPORTS

- A. **FINANCE COMMITTEE MEETING:** President Luckman and Vice President Johnson. Next meeting is scheduled for April 26, 2017 at 9:00 a.m. has passed
- B. **WATER RESOURCES AND OPERATIONS COMMITTEE:** President Luckman and Vice President Johnson. Next meeting is scheduled for April 26, 2017 at 10:00 a.m. has been cancelled.
- C. **LEGISLATIVE AND PUBLIC INFORMATION COMMITTEE:** President Luckman and Director Unger. Kathleen Radnich, Public Outreach Consultant to report. Next meeting is scheduled for May 3, 2017.

Kathleen Radnich reported on the following:

- May 9th CAC Meeting
- May 12th 10-11 am Part 1 of 4 learning how to “Wild Craft”
- District Tours
- May 17th from 4-630 pm a Celebration of Life for Victoria Fuller

9. DISTRICT GENERAL COUNSEL REPORT – None

- 10. GENERAL MANAGER REPORT –**Assistant General Manager Susan Greer informed the Board on the recent “Community Diplomat” award that JBWD’s Accountant Anne Roman received. The award recognizes 5 members of the nationwide Tyler Community, the top 1%, who willingly share their knowledge with others. Anne utilizes the Tyler Community to help JBWD, she also shares her extensive knowledge of the Tyler products for the benefit of everyone in the community, most of who she doesn’t even know.

PUBLIC COMMENT - None

11. FUTURE DIRECTOR MEETINGS AND TRAINING OPPORTUNITIES

- Mojave Water Agency Board of Directors Meeting – April 13, 2017 – Director Unger (had already passed)
- ASBCSD – April 17, 2017 – Los Serranos Country Club, Chino Hills, CA (had already passed).
- ACWA 2017 Spring Conference May 9-12, 2017 Monterey, California – GM Sauer and President Luckman attending.
- Mojave Water Agency Technical Advisory Committee (TAC) – June 1, 2017 at 10 a.m.

12. DIRECTOR REPORTS ON MEETINGS ATTENDED, COMMENTS/FUTURE AGENDA ITEMS

Director Unger did not attend any meetings. She congratulated Anne Roman on her recent award. Vice President Johnson invited everyone to come to the Finance Committee meeting and congratulated Anne Roman on her award.

Director Hund extended his congratulations to Anne Roman on her recent award. Director Hund went on to state that as of April 11, 2017 portions of California were still in a drought.

President Luckman stated that we are in a permanent drought here in the desert. This is a way of life and we need to always conserve water

13. **CLOSED SESSION**

At approximately 7:05PM the Board went into Closed Session pursuant to Government Code Section 54956.8 as reflected on tonight's agenda to consult with the District's acting designated negotiator (Susan Greer, Assistant General Manger) and directed Ms. Greer to proceed with negotiations pertaining to the potential acquisition of the real property identified in the agenda. No further action was taken. The Closed Session ended at approximately 7:24PM and the Board returned to Open Session.

14. **ADJOURNMENT at 7:24 p.m.**

MSC/ Unger/Johnson 4/0 to adjourn the Regular Meeting of the Board of Directors at 7:24 p.m.

Hund	Aye
Luckman	Aye
Johnson	Aye
Unger	Aye

Respectfully submitted:

Curt Sauer, GM and Board Secretary

**JOSHUA BASIN WATER DISTRICT
STAFF REPORT**

Meeting: Board of Directors

May 3, 2017

Report to: President and Members of the Board

Prepared by: Susan Greer

TOPIC: Resolution of the Board of Directors of the Joshua Basin Water District objecting to the sale of tax defaulted property, APN 0589192560000, per Chapter 8 of the California Revenue & Taxation Code and authorizing the Board Secretary to administratively acquire the tax defaulted property within the District's boundaries for the development of a water reservoir site and appropriate funds required for the acquisition of the tax defaulted parcel.

RECOMMENDATION: That the Board adopt Resolution No. 17-972, objecting to the sale, authorizing the Board Secretary to acquire the property and appropriate funds.

On March 2017, the District received information sent by the County of San Bernardino notifying staff that the Board of Supervisors had authorized the Treasurer-Tax Collector to conduct a public auction of tax-defaulted property in accordance with the California Revenue and Taxation Code.

Pursuant to the provisions of Chapter 8, of Code, public agencies enjoy priority to purchase tax defaulted properties for public use purposes, prior to public auction. Therefore, staff reviewed the list of properties proposed for auction and located a parcel, as identified below, which would be ideal for District facilities.

APN	Size	Price	Facility
058919256	7.5 acres	\$20,150	Water Reservoir Site

The acquisition of such future facility sites has been identified as a high priority for the Board of Directors.

The District must prepare an objection for the County in the form of a resolution specifying the description of the property and the public purpose intended for that property. After this resolution is board approved, it must be sent to the County. The County will then send a packet to the Board Secretary including the application, agreement, and total cost of the parcel including the purchase price, title/transfer fees and other paperwork.

With the Board's approval tonight, the Board Secretary would follow up with the administrative acquisition of the parcel. Funds are available and staff recommends that the Board approve the appropriation of those funds for the purchase of this land.

RESOLUTION NO. 17-972

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE JOSHUA BASIN WATER DISTRICT OBJECTING TO THE PUBLIC AUCTION OF TAX DEFAULTED PROPERTY APN # 0589192560000, PER CHAPTER 8, OF THE CALIFORNIA REVENUE AND TAXATION CODE FOR THE DEVELOPMENT OF A WELL SITE

WHEREAS, California Government Code, Chapter 7 of the Revenue and Taxation Code allows the public auction of tax-defaulted property; and

WHEREAS, California Government Code, Chapter 8 of the Revenue and Taxation Code allows public agencies priority to purchase tax-defaulted properties for public use purposes within their jurisdictions prior to public auction; and

WHEREAS, the County of san Bernardino does have a parcel, APN # 0589192560000 within the Joshua Basin Water District’s jurisdiction on the tax-default list; and

WHEREAS, in accordance with Government Code, Chapter 8, the Board of Directors has determined the need to request an objection from the public auction of APN# 0589192560000 for the development of a reservoir site which is included in the Joshua Basin Water District’s Reservoir Property Acquisition Report.

NOW, THEREFORE, IT IS HEREBY RESOLVED by the Board of Directors of the Joshua Basin Water District as follows:

SECTION 1: The Board of directors of the Joshua Basin Water District hereby requests the County of San Bernardino, Treasurer-Tax Collector and Board of Supervisors accept this objection to the public auction of APN# 0589192560000.

SECTION 2: The Board of Directors of the Joshua Basin Water District be allowed to purchase APN # 0589192560000 for the development of a reservoir within the District’s jurisdiction and that the County of San Bernardino forward all the paperwork to the Joshua Basin Water District Board Secretary for the acquisition of the parcel.

ADOPTED, SIGNED AND APPROVED this 3rd day of May, 2017.

Mickey Luckman _____
Robert Johnson _____
Geary Hund _____
Rebecca Unger _____

Mickey Luckman, President, Board of Directors

Curt Sauer, Board Secretary

JOSHUA BASIN WATER DISTRICT
MEETING AGENDA REPORT

ADDITION TO GM SAUER'S STAFF REPORT

Meeting of the Board of Directors

May 3, 2017

Report to: President and Members of the Board

Prepared by: Susan Greer 

TOPIC:
RATIFICATION OF UNION MEMORANDUM OF UNDERSTANDING

We are still negotiating one last section of the Union contract as the board packet is being prepared. This is language only and doesn't impact any costs which are presented in GM Sauer's report.

We anticipate approval before the meeting and will distribute the proposed MOU *document* as soon as available, expected early next week.

If agreement on the language isn't reached in time for the meeting, this item will be pulled from the agenda.

JOSHUA BASIN WATER DISTRICT STAFF REPORT

Meeting: Board of Directors

May 3, 2017

Report to: President and Members of the Board

Prepared by: Curt Sauer

TOPIC: Ratification of Union Memorandum of Understanding

RECOMMENDATION: That the Board adopt Resolution 17-973, implementing the Memorandum of Understanding Between the District and the Joshua Basin Chapter of AFSCME Local 1902 for the period of September 3, 2016 to September 2, 2019, at a cost over three years of \$371,272.

ANALYSIS: The existing contract with the Union expired September of 2016. Negotiations for a new contract, resulting in the revised MOU (attached), began in April of 2016.

There were three primary issues for the District, which were discussed and negotiated. These were:

1. ACWA-JPIA's Compliance - ACWA JPIA advised the District in 2015 that the District was not in compliance with their health insurance program. Their policy has a requirement for a minimum enrollment of no less than 75 percent employee enrollment. The District's enrollment was at 40 percent. JPIA agreed to wait until union negotiations could proceed in 2016/17. They also gave the District until January, 2018 to be in full compliance, or be removed from the plan.

We did extensive research into alternative health coverage plans, finding only a few options for public agencies; ACWA/JPIA, SDRMA (Special District Risk Management Authority), and CalPERS. CalPERS requires that the District provide insurance for retirees, which we have never done and which cost would be incurred forever. SDRMA will not accept the District because we have a cafeteria plan in place for insurance benefits. None of the other comparator agencies in the 2015 compensation study still use a cafeteria plan. The comparator agencies require employees to participate in the existing health plans and as of 2015, the comparator agencies were paying an average of up to \$1,695 per month for family coverage.

Other private insurers, where JBWD would have a stand-alone group policy, will only provide aged-based rates, meaning that younger employees and dependents will pay lower premiums than older employees and dependents. Rates that increase on each employee and dependent birthday are difficult to administer for the District and difficult to plan for on the employee's part.

Because of the challenges associated with SDRMA and CalPERS enrollment, it was decided that the best option was to remain with ACWA/JPIA, and negotiate for the removal of the Cafeteria Plan over time as union employees retire or thru attrition.

2. Health Insurance Compensation- review of the 2015 total compensation study demonstrated that District healthcare benefits were 78.4% below the average of the ten comparator agencies (\$1,695 average versus the District's \$950 at the time). The Union proposed a \$1,300 per month increase to the current \$1,000 cafeteria plan amount, increasing the monthly amount to \$2,300, with no mandatory participation in ACWA/JPIA. That proposal would have been \$1,300 more per month than the existing cafeteria plan and would not have solved the healthcare issue for the District. Instead, the District negotiated the following:

Tier 1 – For all Union Employees hired prior to 1/1/2017

For existing employees, the District negotiated a change from the cafeteria plan (\$1,000 per month cash), to a requirement to participate in an ACWA/JPIA medical plan, which will be paid from a ceiling of \$1,700 monthly. Any remaining balance will be paid to the employee. This ceiling increases each year by \$50 per month.

Tier 2 – For all Union employees hired AFTER 1/1/2017

There will be no cafeteria plan program for future union employees hired after January 2017 (currently 3 vacancies). Employees will be required to participate in one of the ACWA/JPIA medical plans and will have no more than the ceiling for medical/dental/vision benefits paid for by the District. If the employee costs exceed the ceiling, the employee will pay that additional cost. If premium costs are less than \$1,700 per month, the balance may not be received in cash nor used for reimbursement of medical expenses or deductibles. Tier 2 employees may use these funds to purchase any insurance products offered by the District, specifically including, but not limited to, short and long term disability insurance.

3. Salaries – The District’s salaries are within plus or minus 5 percent of the other agencies studied in 2015. The Union requested that all employees be placed in the 75th percentile, rather than the 50th percentile, effectively a 25 percent increase in salary. The District negotiated maintaining salaries at current rates with minor adjustment of ranges to match the pay scale recommended in Appendix IV of the compensation study, including an update in 2016 of the 2.5 percent COLA required by the previous contract.

Other items negotiated include new or updated policies including: safety boot allowance, promotion policy for Construction and Maintenance I employees, updated uniform policy, a cap on salary ranges, deferred compensation/457 plan, compensation in lieu of vacation changes, sick leave updates to meet current California paid sick leave law, fatigue policy, longevity pay and a Harassment, Discrimination and Retaliation policy.

COSTS

The annual cost for this contract is 10.7 percent per year, or 32 percent over three years, with a prorated effective date of 5/1/17. Similar rates were negotiated for the contracts of 2004 (35.5 percent) and 2008 (39.5 percent). Contracts for 2010 (18.8 percent) and 2013 (14.2 percent) were negotiated at a lower cost over the three-year period. The adjustments in 2004 and 2008 were to address salaries, which have maintained comparable levels in the past 12 years, due to Cost of Living Adjustments.

Costs to maintain health insurance for union employees, and bring health benefits to a median industry standard, based on 10 other comparable agencies, will be approximately \$278,000, or a yearly average cost of \$93,000. For existing employees, the District will pay an average of \$758 more per month in health benefits.

Health care costs represent 75 percent of the total cost of the negotiated contract.

Costs of salaries will remain essentially the same, with a 2.5 percent Cost of Living Adjustment (COLA) each year. The COLA costs are \$69,000 over three years and the roll up costs to the District for retirement, payroll taxes and workers compensation associated with salary increases are an additional \$13,000. This cost of \$82,000 over three years averages out to about \$27,333 per year.

Salary costs represent 22 percent of the total cost of the negotiated contract.

Other Costs in the three-year contract include; changes to the Deferred Compensation/457 Plan, an increase in matching from \$450 to \$700 per year (\$2,333); Work Boots, \$200 per employee per year (\$4,800); and Longevity Pay (\$4,440). This is a cost over three years of \$11,573.

Other Costs represent 3 percent of the total cost of the negotiated contract.

FISCAL IMPACT:

Approval of the MOU will have the following fiscal impacts over the contract period:

	Year 1 (4 mo.)	Year 2	Year 3	Total
Employee Insurance Benefits	\$36,400	\$117,000	\$124,800	\$278,200
Deferred Comp/457 Plan	333	1,000	1,000	2,333
Work Boots	1,600	1,600	1,600	4,800
Longevity Pay	440	1,840	2,160	4,440
Salaries	10,272	29,523	28,923	68,718
Roll-up costs (taxes, W/C, etc.)	1,906	5,484	5,391	12,781
TOTAL	\$50,951	\$156,447	\$163,874	\$371,272

**JOSHUA BASIN WATER DISTRICT
1/19/17 District Proposal #4 to Union**

PRORATED TO MAY 1, 2017 EFFECTIVE DATE - 4 MONTHS' COST IN FIRST YEAR

	<u>YEAR 1</u> eff:5/1/17	<u>YEAR 2</u>	<u>YEAR 3</u>
<u>EMPLOYEE INSURANCE BENEFITS</u>	36,400	117,000	124,800
Tier 1 Employees receive \$1,700 to opt in. Difference between cost of insurance and \$1,000, if any, is provided as cash Difference between \$1,000 and \$1,700 is available for deductibles/copays			278,200
Tier 2 New employees purchase insurance they need, JBWD contributes up to \$1,700; no cash out of remainder, no deductibles/copays			
Potential increase of \$700 per month per employee Total \$1,700 increases by COLA each year, not to exceed \$50 13 employees x \$700 per month x 12 months - year 1 Increase year 2 and 3 by \$50 per month			
<u>DEFERRED COMP/457 PLAN</u>	333	1,000	1,000
Increase matching from \$450 to \$700/year Requires an additional \$2,500 per year from employee Estimate 4 employees participate			2,333
<u>WORK BOOTS</u>	1,600	1,600	1,600
\$200 reimbursement for purchase of work boots per year 8 employees			4,800
<u>LONGEVITY PAY</u>	440	1,840	2,160
Increase pay for longevity: \$20/mo - 10 years \$40/mo - 15 years \$60/mo - 20 years			4,440

SALARIES & SALARY RANGES / PERFORMANCE EVALUATIONS

2.5% COLA as of January 1 each year

Adoption of Koff Appendix VI Placement
 Only minor adjustments initially, then range adjustments allow
 for additional salary increases for some employees previously topped out
 Roll-up costs, PERS, Taxes, W/C

	10,272	29,523	28,923	68,718
	1,906	5,484	5,391	12,781
	50,951	156,447	163,874	371,272
				31.5%

RESOLUTION NO. 17-973

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE JOSHUA BASIN WATER DISTRICT APPROVING A MEMORANDUM OF UNDERSTANDING WITH THE JOSHUA BASIN CHAPTER OF AFSCME LOCAL 1902

WHEREAS, the Board of Directors of the Joshua Basin Water District previously, by Resolution No. 13-911, established a Memorandum of Understanding between the District and the AFSCME Local 1902, and

WHEREAS, the term of the previous Memorandum of Understanding expired on September 2, 2016, and

WHEREAS, the District's negotiating team and the AFSCME negotiating team worked cooperatively to develop a new Memorandum of Understanding.

NOW, THEREFORE, IT IS HEREBY RESOLVED by the Board of Directors of the Joshua Basin Water District approve the attached Memorandum of Understanding for the term September 3, 2016 through September 2, 2019.

ADOPTED, SIGNED AND APPROVED this 3rd day of May 2017.

Mickey Luckman _____

Robert Johnson _____

Geary Hund _____

Rebecca Unger _____

Mickey Luckman, President, Board of Directors

Curt Sauer, Board Secretary


JOSHUA BASIN WATER DISTRICT
MEETING AGENDA REPORT

ADDITION TO GM SAUER'S STAFF REPORT

Meeting of the Board of Directors

May 3, 2017

Report to: President and Members of the Board

Prepared by: Susan Greer 

TOPIC:
COMPENSATION FOR MANAGEMENT, SUPERVISORY, CONFIDENTIAL (MSC)
EMPLOYEES

As previously indicated, relative to the Union contract, we are still negotiating some language in one section as the board packet is being prepared. Because we are attempting to align the language in the MSC Personnel Manual to the language in the MOU for ease of administration, there may still be some minor language changes to one section of the compensation plan for the MSC. That section has been identified in **red print** in the MSC resolution. This is language only and doesn't impact any costs which are presented in GM Sauer's report.

We anticipate approval of the MOU before the meeting, which language changes will also be incorporated into the MSC resolution, and then will distribute the final proposed MSC resolution as soon as available, expected early next week.

If agreement on the MOU language isn't reached in time for the meeting, this item will be pulled from the agenda.

JOSHUA BASIN WATER DISTRICT
MEETING AGENDA REPORT

Meeting of the Board of Directors

May 3, 2017

Report to: President and Members of the Board

Prepared by: Curt Sauer

TOPIC: Compensation for the Management Supervisory and Confidential (MSC) employees of the District.

RECOMMENDATION: Recommend that in adherence with Article VII, Section A of the Personnel Policy – Resolution No. 333-90 of the Joshua Basin Water District, that the Board of Directors adopt the revised compensation plan for the Management, Supervisory and Confidential employees, by adopting Resolution No.17-974, at a cost over three years of \$279,000.

ANALYSIS: It is the policy of the Board of Directors to authorize changes to MSC employee's salaries, health insurance and other benefits that have been granted to the Union employees. Because of the approved Memorandum of Understanding with the Union, and the changes in our health insurance coverage, we have negotiated an Open Enrollment with ACWA – JPIA for health insurance. However, ACWA will only allow one "special" open enrollment for all District Employees. Therefore, it is necessary to address the benefits package with the MSC employees concurrently.

HEALTH INSURANCE:

Legacy Option

This option was offered to the Union, which they did not accept. There are two MSC employees that have indicated they may prefer this option, potentially saving the District \$1400 per month in health insurance costs. Such an option, if chosen, would still allow the District to meet the ACWA – JPIA enrollment target of 75% for all employees.

Beginning in the first full month after approval by the District's Board of Directors, employees that were hired prior to January 1, 2017 may choose the Legacy Option. The District shall contribute \$1000.00 per month for each eligible MSC employee to be used for employee health, dental, vision, and related insurance benefits. Eligible MSC employees that select the legacy option, would be allowed to opt out of the District medical plan if they provide proof of other acceptable alternative group medical coverage. The eligible employee must provide proof of the existence of such acceptable alternative group medical coverage yearly, and must sign a written notice of declination yearly indicating that the employee is declining the District's medical insurance coverage and that the employee has acceptable alternative group medical coverage.

The employee will still be required to participate in dental and vision insurance benefits. From the monthly benefit, the District shall deduct the "employee only" mandatory premiums for the District's dental and vision insurance coverage. The eligible MSC employee would be permitted to use the balance of the contribution for any related insurance benefit offered by the District. The eligible MSC employee would be permitted to receive the unused balance of the contribution as a cash benefit. The cash benefit is subject to PERS and taxation.

If the eligible MSC employee has a loss in medical coverage and needs to come into the District sponsored medical plan, the employee will become covered under the Tier II provisions.

**JOSHUA BASIN WATER DISTRICT
DISTRICT PROPOSAL #4 TO UNION - AS APPLIED TO M/S/C EMPLOYEES
PRORATED TO MAY 1, 2017 EFFECTIVE DATE - 4 MONTHS' COST IN FIRST YEAR
8 employees, NOT including GM or Safety Officer**

	<u>YEAR 1</u> eff.5/1/17	<u>YEAR 2</u>	<u>YEAR 3</u>
<u>EMPLOYEE INSURANCE BENEFITS</u>	22,400	72,000	76,800
Legacy Employees receive \$1,000 to opt out, with acceptable alternative coverage			171,200
Tier 1 Employees receive \$1,700 to opt in. Difference between cost of insurance and \$1,000, if any, is provided as cash Difference between \$1,000 and \$1,700 is available for deductibles/copays			
Tier 2 New employees purchase insurance they need, JBWD contributes up to \$1,700; no cash out of remainder, no deductibles/copays			
Potential increase of \$700 per month per employee Total \$1,700 increases by COLA each year, not to exceed \$50 8 employees x \$700 per month x 12 months - year 1 Increase year 2 and 3 by \$50 per month			
<u>DEFERRED COMP/457 PLAN</u>	417	1,250	1,250
Increase matching from \$450 to \$700/year Requires an additional \$2,500 per year from employee Estimate 5 employees participate			2,917
<u>WORK BOOTS</u>	400	400	400
2 field supervisor employees - \$200 each year			1,200
<u>LONGEVITY PAY (see calculation on next page)</u> increase pay for longevity: \$20/mo - 10 years	700	2,320	2,400
			5,420

\$40/mo - 15 years
 \$60/mo - 20 years

SALARIES & SALARY RANGES / PERFORMANCE EVALUATIONS

2.5% COLA as of January 1 each year

Adoption of Koff Appendix VI Placement
 Only minor adjustments initially, then range adjustments allow
 for additional salary increases for some employees previously topped out
 ROLL-UP COSTS, PERS, Taxes, W/C

14,460	36,460	31,664	82,584
2739	6920	6027	15686
<u>41,116</u>	<u>119,350</u>	<u>118,541</u>	<u>279,007</u>

25.3%

RESOLUTION NO. 17-974

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE JOSHUA BASIN
WATER DISTRICT APPROVING THE COMPENSATION PLAN FOR THE
MANAGEMENT SUPERVISORY, AND CONFIDENTIAL UNIT**

WHEREAS, pursuant to Article VII, Section A of the Personnel Policy – Resolution No. 333-90 of the Joshua Basin Water District (hereafter “District”), the Board of Directors of the Joshua Basin Water District hereby adopts the revised compensation plan for the Management, Supervisory, and confidential Bargaining Unite (hereafter “MSC”).

NOW, THEREFORE, IT IS HEREBY RESOLVED by the Board of Directors of the Joshua Basin Water District that amendments and additions to the Articles VII and VIII of the Personnel Policy, Resolution No. 333-90, as set forth in Exhibit “A” to this Resolution and made a part of the Resolution are hereby adopted effective May 3, 2017.

ADOPTED, SIGNED AND APPROVED this 3rd day of May 2017.

Mickey Luckman _____
Robert Johnson _____
Geary Hund _____
Rebecca Unger _____

Mickey Luckman, President, Board of Directors

Curt Sauer, Board Secretary

EXHIBIT A to Resolution No. 17-974

Article VII – Compensation Plan, addition to the beginning of Section B – Salary Steps

Effective with the first full pay period starting after approval by the District’s Board of Directors, the District will adopt Appendix IV to the Koff report, entitled “Proposed Range Placement Recommendations.” No reductions in salary shall occur for any classification as a result of this range adjustment.

Effective with first full pay period starting after approval by the District’s Board of Directors, and after first making the range adjustment described above, all classifications subject to this ratification shall receive a cost of living increase for all steps equal to 2.5%.

Effective with the first full pay period starting in January 2018, all classifications subject to this ratification shall receive a cost of living increase for all steps equal to 2.5%.

Effective with the first full pay period starting in January 2019, all classifications subject to this ratification shall receive a cost of living increase for all steps equal to 2.5%.

No employee will be entitled to salary in excess of the top step for the employee’s classification, regardless of the employee’s performance evaluation.

Article VII – Compensation Plan, NEW Section J – Longevity Pay

Effective with the first full pay period after approval by the District’s Board of Directors, the District will pay longevity pay in the following amounts:

After 10 years of continuous District service: \$20.00 per month;

After 15 years of continuous District service: \$40.00 per month; and

After 20 years of continuous District service: \$60.00 per month.

Although stated as a monthly amount, the longevity pay shall be paid in each pay period in an amount equal to the monthly amounts stated above. Continuous District service preceding the approval of this resolution by the District’s Board of Directors shall count toward meeting the service thresholds described above.

Article VII – Compensation and Hours, NEW Section K – Safety Boot Allowance for Eligible Employees

The District will reimburse employees in the following eligible MSC classifications (Distribution Supervisor, Production Supervisor, and any other classification that is determined by the General Manger to be eligible) up to \$200.00 per calendar year for the purchase of safety boots to be used at work, in accordance with the safety boot policy. The employee is responsible for providing proof (e.g. a photocopy of boot specifications or the specifications depicted on the exterior of the boot box) that the “ASTM F2413-11 I/75 C/75 EH” standard has been satisfied, completing a District reimbursement form and submitting this form along with the original receipt of purchase to their immediate supervisor.

The immediate supervisor will review the submittal, physically inspect the safety boots, and ensure eligibility for reimbursement pursuant to this policy. If the documentation confirms eligibility, the immediate supervisor will process with the Finance Department for reimbursement.

Article VIII – Employee Benefits, addition to Section B4 - Group Health Insurance Program

Legacy Option

For all MSC employees subject to this resolution hired prior to 1/1/2017:

Beginning in the first full month after approval by the District’s Board of Directors, employees that were hired prior to January 1, 2017 may choose the Legacy Option. The District shall contribute \$1,000.00 per month for each eligible MSC employee to be used for employee health, dental, vision, and related insurance benefits.

Eligible MSC employees that select the legacy option are allowed to opt out of the District medical plan if they provide proof of other acceptable alternative group medical coverage. The eligible employee must provide proof of the existence of such acceptable alternative group medical coverage yearly, and must sign a written notice of declination yearly indicating that the employee is declining the District’s medical insurance coverage and that the employee has acceptable alternative group medical coverage.

The employee will still be required to participate in dental and vision insurance benefits. From the monthly benefit, the District shall deduct the “employee only” mandatory premiums for the District’s dental and vision insurance coverage.

The eligible MSC employee would be permitted to use the balance of the contribution for any related insurance benefit offered by the District. The eligible MSC employee would be permitted to receive the unused balance of the contribution as a cash benefit. The cash benefit may be subject to CalPERS and taxation.

If the eligible Legacy MSC employee has a qualifying loss of acceptable alternative group medical coverage, the employee must notify the District of their loss in coverage as soon as possible. The employee would become eligible to enroll in the District provided medical plan (subject to applicable waiting periods) under Tier 2 provisions.

Tier 1

For all MSC employees hired prior to 1/1/2017:

Beginning in the first full month after approval by the District’s Board of Directors, all MSC employees **MUST** enroll in the currently available District provided health plans. The employee must enroll at a **minimum level of single employee only coverage** for medical, dental and vision plans.

The District shall pay 100% of the premiums for *employee only* medical, dental, and vision coverage, subject to a monthly cap, set at \$1,700.00 at the time of this writing.

Employees may apply the remaining balance of the monthly cap (above the cost of required single employee only–premiums) to optional eligible dependent premiums. Dependent eligibility must be proven.

Any unused portion of the monthly contribution cap that is not used by the required single employee only enrollment in medical, dental, vision, and optional dependent coverage, will be paid to the employee. Tier 1 employees cannot convert back to the Legacy Option.

Tier 2

For all MSC employees hired AFTER 1/1/2017:

Beginning in the first full month after approval by the District's Board of Directors, all MSC employees **MUST** enroll in the currently available District provided health plans. The employee must enroll at a **minimum level of single employee only coverage** for medical, dental and vision plans.

The District shall pay 100% of the premiums for **employee only** medical, dental, and vision coverage, subject to a monthly cap, set at \$1,700.00 at the time of this writing.

Employees may apply the remaining balance of the monthly cap (above the cost of required single employee only–premiums) to optional eligible dependent premiums. Dependent eligibility must be proven.

If premium costs are less than the monthly contribution cap, the unused portion will not be paid to the employee. There will be **NO** opt out cash available nor can the employee receive cash above the cost of premiums.

Tier 2 employees may use these funds to purchase any insurance products offered by the District, specifically including, but not limited to, short and long term disability insurance.

Tier 1 and 2 - Additional Provisions

The 2017 monthly cap is \$1,700.00 and will be increased by \$50.00 per month in January 2018 and again in January 2019 for both Tier 1 and Tier 2.

Any cost for additional benefits in excess of the monthly contribution cap is the responsibility of the employee whether in Tier 1 or Tier 2.

Any full-time employees that are temporarily working fewer than forty (40) paid hours per week shall receive the applicable tier 1 or tier 2 benefits prorated based on the number of hours scheduled to work compared to a forty (40) hour schedule for the period of less than 40 hours per week of paid work. Any employee who is regularly scheduled to work less than 40 hours per week shall receive no benefits under this Article.

The District agrees to maintain the ACWA health insurance program and all other insurance products currently offered for the duration of this ratification to the extent they continue to be offered by the carrier.

Any full time employees that works fewer than 40 hours per week, for reasons other than using earned accruals or allowable paid leaves, shall receive the applicable tier 1 or tier 2 benefits prorated based on the number of hours paid. The proration calculation will be based upon a forty (40) hour schedule and prorated accordingly for the period of less than forty (40) hours per week of paid work. Unpaid leaves of absence are subject to proration. Any employee who is regularly scheduled to work less than forty (40) hours per week shall receive no benefits under this provision.

Article VIII – Employee Benefits, NEW Section B.1.c - Retirement Programs – Deferred Compensation/457

The District shall continue to provide a voluntary deferred compensation 457 plan to Eligible Employees. Effective with the first full pay period after approval by the District’s Board of Directors, the District shall make a matching contribution equal to 10% of the employee’s contribution, not to exceed \$700.00 per calendar year. (Example – employee contributes \$2,000.00 to the deferred compensation/457 Plan between January 1-December 31. The District shall be obligated to pay 10% of \$2,000.00 (\$200.00) into the employee’s account.) The District shall make its contribution at the end of the calendar year.

Upon retirement or termination, employees may choose to withdraw the money from their account, but penalties may apply based on their age, etc. Employees will be provided with the name of the individual administering the deferred compensation plan on the District’s behalf upon request.

Employees may request withdrawal of deferred compensation funds due to “unforeseeable emergencies”. Each request for withdrawal of funds shall be considered on a case-by-case basis. The General Manager will review the details surrounding the request and after consultation with the District’s auditors, the deferred compensation plan administrator, the IRS, and/or other similar experts, shall approve or disapprove the request for withdrawal.

JOSHUA BASIN WATER DISTRICT
MEETING AGENDA REPORT

Meeting of the Board of Directors

May 3, 2017

Report to: President and Board Members

Prepared by: Susan Greer 

TOPIC:

CONSIDER TERMINATION OF JOSHUA BASIN—HI-DESERT FINANCING AUTHORITY

RECOMMENDATION:

Approve Resolution 170975 terminating the Joshua Basin—Hi-Desert Financing Authority

ANALYSIS:

In 1991, Joshua Basin and Hi-Desert Water District formed the Joshua Basin—Hi-Desert Financing Authority (Authority) as a tool to assist with financing. At the time, forming the Joint Powers Authority provided an excellent opportunity for economical financing of debt with Marks Roos bonds. JBWD issued \$5.90M debt through the Authority in 1991, including early payoff of two state loans plus funding for infrastructure improvements, then reissued the debt in 1997 and paid it off in 2011. HDWD issued approximately \$4.25M debt through the Authority in 1998. Both of those debt issuances have either been paid off or have been refinanced outside of the Authority. There has been no use for the Authority for several years already. The State Controller's Office wants resolution to this matter, since they are expecting annual reporting for the Authority and there has been no activity or transactions for several years, and no reporting.

The need for the Authority no longer exists. There are more cost-effective opportunities for borrowing money now. Termination of the Authority requires a resolution that includes a Termination Agreement, which have both been prepared by counsel. Both HDWD and JBWD will need to adopt resolutions terminating the Authority, and HDWD has taken action to terminate the authority already. The resolutions give authority for the GM's to take any actions required to terminate the Authority, such as signing the Termination Agreements. Once completed, copies of all of those documents will be forwarded to the State Controller's Office as well as the Secretary of State.

FISCAL IMPACT:

N/A

RESOLUTION NO. 17-975

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE
JOSHUA BASIN WATER DISTRICT TERMINATING THE
JOSHUA BASIN WATER DISTRICT AND HI-DESERT FINANCING AUTHORITY**

WHEREAS, Joshua Basin Water District (“JBWD”) and Hi-Desert Water District (“HDWD”) entered into a Joint Exercise of Powers Agreement (“Agreement”) creating the Joshua Basin-Hi-Desert Financing Authority (“Authority”) on February 1, 1991, and

WHEREAS, the Authority was formed to assist JBWD and HDWD in the financing of public improvements to be acquired or constructed for the benefit of JBWD and HDWD; and

WHEREAS, JBWD and HDWD, through the Authority, financed public improvements for the benefit of their respective districts and issued bonds (“Bonds”); and

WHEREAS, the Bonds have been repaid in full and as a result thereof the Authority has been dormant for a number of years; and

WHEREAS, the parties to the Agreement have determined to terminate the Authority in accordance with the terms of the Agreement and California law, and

WHEREAS, the Agreement provides that the Authority “shall continue in effect until February 1, 2020, unless extended or earlier terminated by a supplemental agreement of” JBWD and HDWD, and

WHEREAS, JBWD and HDWD contemplate entering into that certain Termination Agreement attached hereto as Exhibit “A” (“Supplemental Agreement”) to satisfy the requirements of the Authority with respect to the termination of the Agreement; and

WHEREAS, the Board of Directors (“Board”) of JBWD desires to terminate the Agreement and Authority,

NOW, THEREFORE, THE BOARD OF DIRECTORS OF JOSHUA BASIN WATER DISTRICT DOES RESOLVE, DETERMINE AND ORDER AS FOLLOWS:

SECTION ONE. The Board consents to the termination of the Authority effective upon the consent of all of the parties to the Agreement to the termination thereof.

SECTION TWO. The form of the Supplemental Agreement attached hereto as Exhibit “A” presented at this meeting is hereby approved and the General Manager of the JBWD is hereby authorized and directed to execute such agreement in the form hereby approved with such additions therein and changes thereto as the General Manager deems necessary if such changes do not materially alter the substance or content thereof.

SECTION THREE. The General Manager is hereby authorized to take any actions and to execute and deliver any and all documents that are necessary to accomplish the termination of the Authority.

ADOPTED, SIGNED AND APPROVED THIS 3rd DAY OF MAY 2017.

Mickey Luckman _____

Robert Johnson _____

Geary Hund _____

Rebecca Unger _____

Mickey Luckman, President, Board of Directors


Curt Sauer, Board Secretary

EXHIBIT "A"
SUPPLEMENTAL AGREEMENT
TO
RESOLUTION NO. 17-975

TERMINATION AGREEMENT

THIS TERMINATION AGREEMENT ("Agreement") is made on this 3rd day of May 2017 ("Effective Date") by and between the HI-DESERT WATER DISTRICT, a public agency of the State of California ("HDWD") and JOSHUA BASIN WATER DISTRICT, a public agency of the State of California ("JBWD"). HDWD and JBWD may be collectively referred to as the "Parties" and individually as a "Party".

RECITALS

A. On or about February 1, 1991, HDWD and JBWD, entered into a Joint Exercise of Powers Agreement ("JPA Agreement") creating the Joshua Basin-Hi-Desert Financing Authority ("Authority"). 

B. The Authority was formed to assist JBWD and HDWD in the financing of public improvements to be acquired or constructed for the benefit of JBWD and HDWD

C. The Parties, through the Authority, financed public improvements for the benefit of their respective districts and issued bonds ("Bonds") of the Joshua Basin Assessment District No. 87-1.

D. The Bonds have been repaid in full and as a result thereof the Authority has been dormant for a number of years.

E. The Parties, through their respective boards of directors have determined to terminate the Authority in accordance with the terms of this Agreement and California law.

F. The Parties now desire to terminate the JPA Agreement and Authority and evidence such termination by execution and delivery of this Agreement.

NOW, THEREFORE, in consideration of the preceding promises and the mutual covenants and agreements hereinafter contained, the Parties hereto do hereby agree as follows:

1. All of the Recitals are hereby incorporated herein by this reference as to the same extent as though hereinagain set forth in full.

2. HDWD and JBWD hereby declare and agree that the JPA Agreement and the Authority be and is hereby terminated. Nothing herein shall be construed a release of any right by a Party against the other Party which existed prior to the execution of this Agreement.

3. Each Party shall assume the defense of, indemnify and hold harmless the other Party and its respective officers, directors, administrators, representatives, consultants, engineers, employees and agents, from and against all actions, causes of action, damages, demands, liabilities, costs (including, but not limited to, reasonable attorneys' fees), claims, losses and expenses of every type and description to which they may be subjected or put, by reason of, or resulting from or in connection with any responsibility, obligation, or liability of such Party arising from the JPA Agreement or a breach by such Party of the terms thereof.

4. (a) JBWD shall make such filing with the State of California, including, but not limited to, the Secretary of State evidencing the termination of the JPA Agreement and Authority.

(b) If any provision of this Agreement shall be ruled invalid, illegal or unenforceable, the Parties shall: (i) promptly negotiate a substitute for the provision which shall, to the greatest extent legally permissible, effect the intent of the Parties in the invalid, illegal or unenforceable provision, and (ii) negotiate such changes in, substitutions for or additions to the remaining provisions of this Agreement as may be necessary in addition to and in conjunction with clause (i) above to give effect to the intent of the Parties without the invalid, illegal or unenforceable provision. To the extent the Parties are unable to negotiate such changes, substitutions or additions as set forth in the preceding sentence, and the intent of the Parties with respect to the essential terms of the Agreement may be carried out without the invalid, illegal or unenforceable provision, the balance of this Agreement shall not be affected, and this Agreement shall be construed and enforced as if the invalid, illegal or unenforceable provision did not exist.

(c) Each Party hereto agrees to execute and deliver such documents and perform such other acts as may be necessary to effectuate the purposes of this Agreement.

(d) Each individual executing this Agreement hereby represents and warrants that he or she has the full power and authority to execute this Agreement on behalf of the named Parties

(e) This Agreement may be executed in counterparts, each of which shall be deemed an original, but all of which shall constitute but one instrument.

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the date first above written.

HDWD:

HI-DESERT WATER DISTRICT,
a agency of the State of California

By: _____
Ed Muzik, General Manager

JBWD:

JOSHUA BASIN WATER DISTRICT,
a public agency of the State of California

By: _____
Curt Sauer, General Manager

JOSHUA BASIN WATER DISTRICT
BOARD OF DIRECTORS AGENDA REPORT

Regular Meeting of the Board of Directors

May 3, 2017

Report to: Board Members

Prepared by: Susan Greer



TOPIC:
2nd Quarter Ending 12/31/2016 Financial Report

RECOMMENDATION:
The Financial Committee has reviewed the 2nd quarter financial report and recommends that the Board receive for information only.

ANALYSIS:
Our 2nd quarterly financial report is attached for fiscal year ending 2016.

STRATEGIC PLAN ITEM:
N/A

FISCAL IMPACT:
N/A

OTHER IMPACTS:
N/A



**JOSHUA BASIN WATER DISTRICT
2nd QUARTER ENDING 12/31/16 FINANCIAL REPORT SUMMARY**

CASH FLOW

**\$1.0M water bill payments collected during the quarter
\$1.1M property taxes/assessments collected
\$29K fees collected for 5 meters sold during quarter
\$82K spent on capital projects
Total cash INcreased \$1.1M during the quarter due to property tax receipts
Cash flow is sufficient to meet current budgetary needs**

CASH BALANCES

**Capital spending is minimal and property tax receipts are being received
Both Emergency and Opportunity Funds are at their target balances
Total cash is increased \$1.1M over last quarter, and increased \$949K from one year ago
Total cash balance is \$9.4M**

PROPERTY TAX AND ASSESSMENT COLLECTIONS

**Property tax revenues have been recorded; approximately 2% more than prior year
Overall property tax collection rate is almost identical to prior year
Current collections are less than last year; and prior year collections are more than last year**

BOARD REPORT

**Operating Revenues are 70% of budget
Water Revenues are 57% of budget
Total Expenses are 35% of budget
Total Operating Revenues exceed Total Operating Expenses by \$1.9M**

CONSUMPTION STATISTICS

**Usage for the 12 months ending 12/31/15/15 is 4% more than prior year
The highest users are the typical accounts, hospital, cemetery, multi-unit housing,
PLUS a customer with a huge leak over 1,000 units**



2nd Quarter Ending 12/31/16 CASH FLOW EXPLANATION

Beginning Cash Balance 10/1/16 **\$8,296,863**

Source of Funds (Revenues)

Total cash received during the quarter from all sources **2,246,389**

Water bill and related payments of \$1,054,905 received from ratepayers

Property Tax/Assessment Payments of \$1,129,755 received

HDMC Funding of \$19,935 (Reimb \$16K, OH \$3K)

**Meter Installion/Capacity Fees of \$29,735 received
5 new meters**

Interest Revenue of \$12,059 received

Use of Funds (Expenses)

Total use of cash during the quarter for all purposes **1,125,884**

Capital costs during the quarter - \$82,439

- Well 14 Rehab
- office remodel design/investigation costs
- Ditchwitch
- Mobilemini purchase - record storage

Other Use of Funds costs indicated are average and typical

Ending Cash Balance 12/31/16 **\$9,417,368**

Total cash increased during the quarter by \$1,120,504



P.O. Box 675 • 61750 Chollita Road • Joshua Tree • California 92252
 Phone (760) 366-8438 • Fax (760) 366-9528
 Website: www.jbwtd.com • Customer Service: customerservice@jbwtd.com

Cash Flow
Oct 2016 - Dec 2016

Beginning Cash		8,296,862.89
SOURCE OF FUNDS:		
Water A/R Collections	932,967.64	
Grant Revenues	0.00	
Turn On/Misc	6,237.61	
Consumer Deposits	13,500.00	
Project Deposits	102,199.27	
HDMC WWTP Operations Reimbursement	16,273.23	
HDMC WWTP Operations Overhead Revenue	3,661.45	
Property Taxes G.D.	209,755.59	
ID #2 Tax Collections	224.64	
Standby Collections - Prior	203,587.09	
Standby Collections - Current	574,820.23	
CMM Assessment Collections	141,367.34	
Water Capacity Charges	19,725.00	
Wastewater Capacity Charges	0.00	
Meter Installation Fees	10,010.00	
Interest	12,059.46	
	TOTAL SOURCE OF FUNDS	2,246,388.55
FUNDS USED:		
Debt Service	0.00	
Capital Additions	82,439.31	
Operating Expenses	500,150.33	
Employee Funded Payroll Taxes & CalPERS	143,923.94	
Employer Funded Payroll Taxes & CalPERS	65,789.13	
Employee Funded 457 Transfer	8,077.99	
Employer Funded 457 Transfer	3,620.56	804,001.26
Bank Transfer Payroll	318,638.95	
Bank Transfer Fees/Charges	3,243.85	321,882.80
	TOTAL USE OF FUNDS	1,125,884.06
Net Increase (Decrease)		1,120,504.49
Cash Balance at End of Period		9,417,367.38



CASH BALANCES 12/31/16

	Current	LEGALLY		BOARD	UNRESTRICTED		Last Quarter	One Year Ago
	12/31/16	RESTRICTED	DESIGNATED	DESIGNATED	UNRESTRICTED	TOTAL	9/30/2016	12/31/15
	TOTAL						TOTAL	TOTAL
Petty Cash	600				600		600	600
Change Fund	1,500				1,500		1,500	1,500
General Fund	361,460				361,460		282,940	326,542
Payroll Fund	4,925				4,925		75,000	5,000
LAIIF	3,560,436				3,560,436		2,703,343	2,895,546
Investment Fund	1,000,000		1,000,000				1,000,000	1,000,000
Emergency Fund	375,422		375,422				375,422	511,176
Equip & Tech Reserve	2,000,000		2,000,000				2,000,000	2,000,000
Opportunity Fund	274,628		274,628				274,628	300,000
Well & Booster Reserve	51,000		51,000				292,536	0
Building Reserve	394,622						88,649	186,920
Consumer Deposits	108,518	394,622					610,347	60,985
Water Capacity	611,342	108,518					51,000	524,513
Wastewater Capacity	425,147	611,342					293,535	407,749
CMM	244,754	425,147					244,355	244,355
Redemption Reserve	3,014	244,754					3,009	2,998
Prepayment	9,417,368	3,014					8,296,864	8,467,884
		1,787,397		3,701,050	3,928,921			

Total cash is increased \$1,120,000 from last quarter.

Total cash is increased \$949,000 from one year ago.



Property Tax and Assessment Revenues and Collections as of 12/31/16

	2016/2017		2015/2016	
	Revenue	Y-T-D Collections %	Revenue	Y-T-D Collections %
ID#2	952	952 100%	11,294	11,294 100%
General District Taxes	423,104	224,914 53%	386,553	208,798 54%
CMM Assessment District Prior	256,887	125,115 49%	258,095	129,279 50%
		27,909		36,292
Standby Assessments Prior	1,149,921	607,264 53%	1,140,297	628,574 55%
		227,262		178,698
TOTAL	1,830,864	1,213,416 66%	1,796,239	1,192,935 66%

General District and Standby Assessments are District funds and can be used for any legal District purpose. CMM Assessment District funds are restricted, "pass-through" only; we are collecting funds to pass through to a third party. ID#2 funds are pay-back to the District, after early payoff of the debt; no assessments on tax rolls since 14/15.



2nd Quarter Ending 12/31/16 BOARD REPORT SUMMARY

As of December 31, 2016, we are through 50% of the fiscal year

REVENUES

Total Operating Revenues are 70% of budget. 66% one year ago.
 Water Revenues are 57% of budget. 50% one year ago.
 HDMC 10% of budget - only first quarter billing prepared
 Property Tax Revenues are 101% of budget
 Other Revenues are 56% of budget
 Unbudgeted development fees of \$52K collected representing 8 meters sold

EXPENSES

	% of budget	
Production	26%	Haven't paid for recharge water costs yet
Distribution	39%	Costs tracking appropriately
Customer Service	40%	Costs tracking appropriately
Administration	42%	Costs tracking appropriately
Engineering	43%	Costs tracking appropriately
Finance	46%	Costs tracking appropriately
Human Resources	58%	Costs tracking appropriately
Bonds & Loans	38%	Costs tracking appropriately
HDMC Tmt. Plant	30%	Costs appropriate; billing in arrears
Benefits Allocated	47%	Costs tracking appropriately
Field Allocated	26%	Costs tracking appropriately
Office Allocated	52%	Costs tracking appropriately
<hr/>		
TOTAL	35%	

SUMMARY

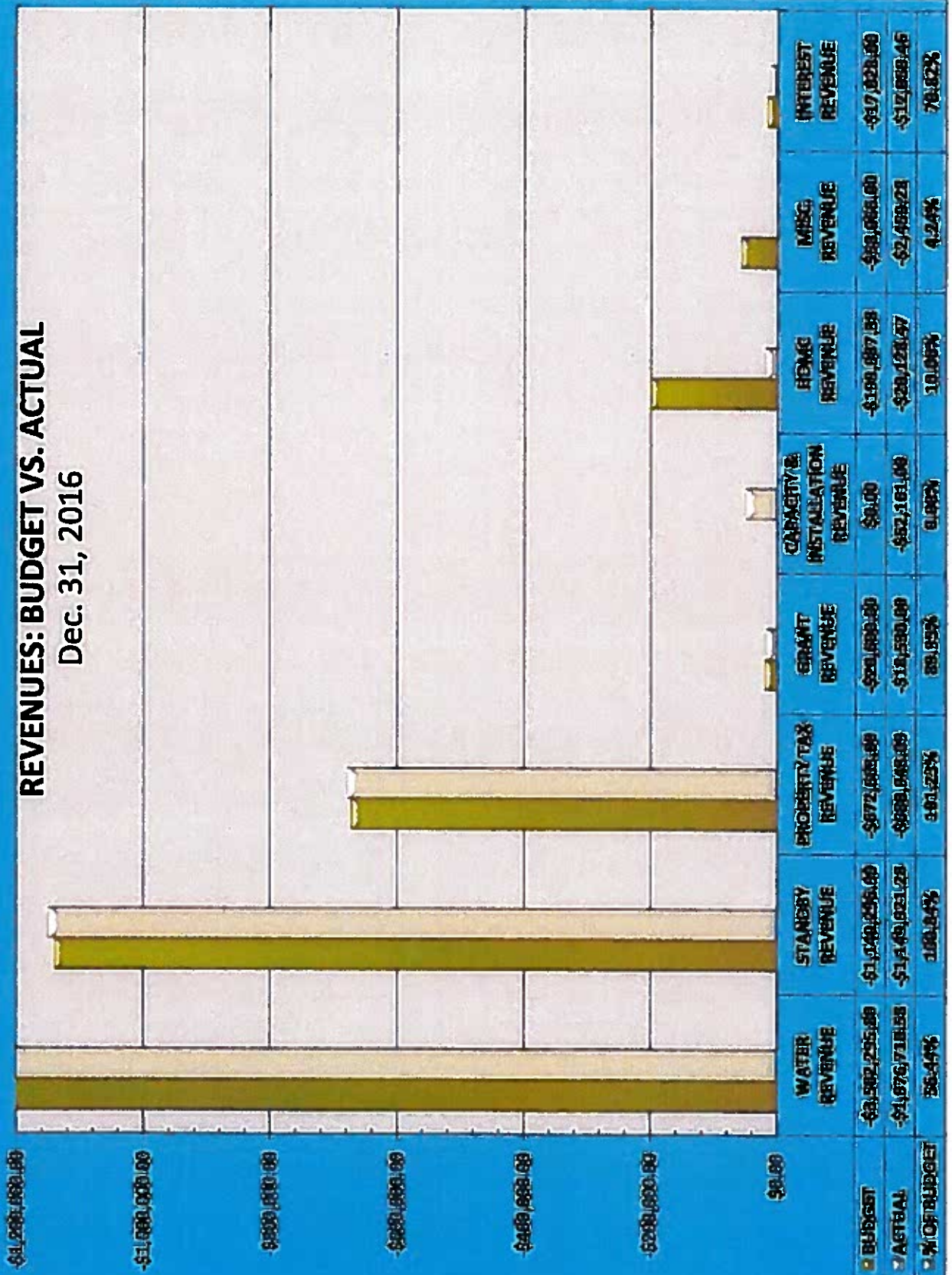
Total Operating Revenues exceed Total Operating Expenses by \$1,977,560

Total Operating Revenues are 70%, \$3.9M

Total Operating Expenses are 35%, \$1.9M

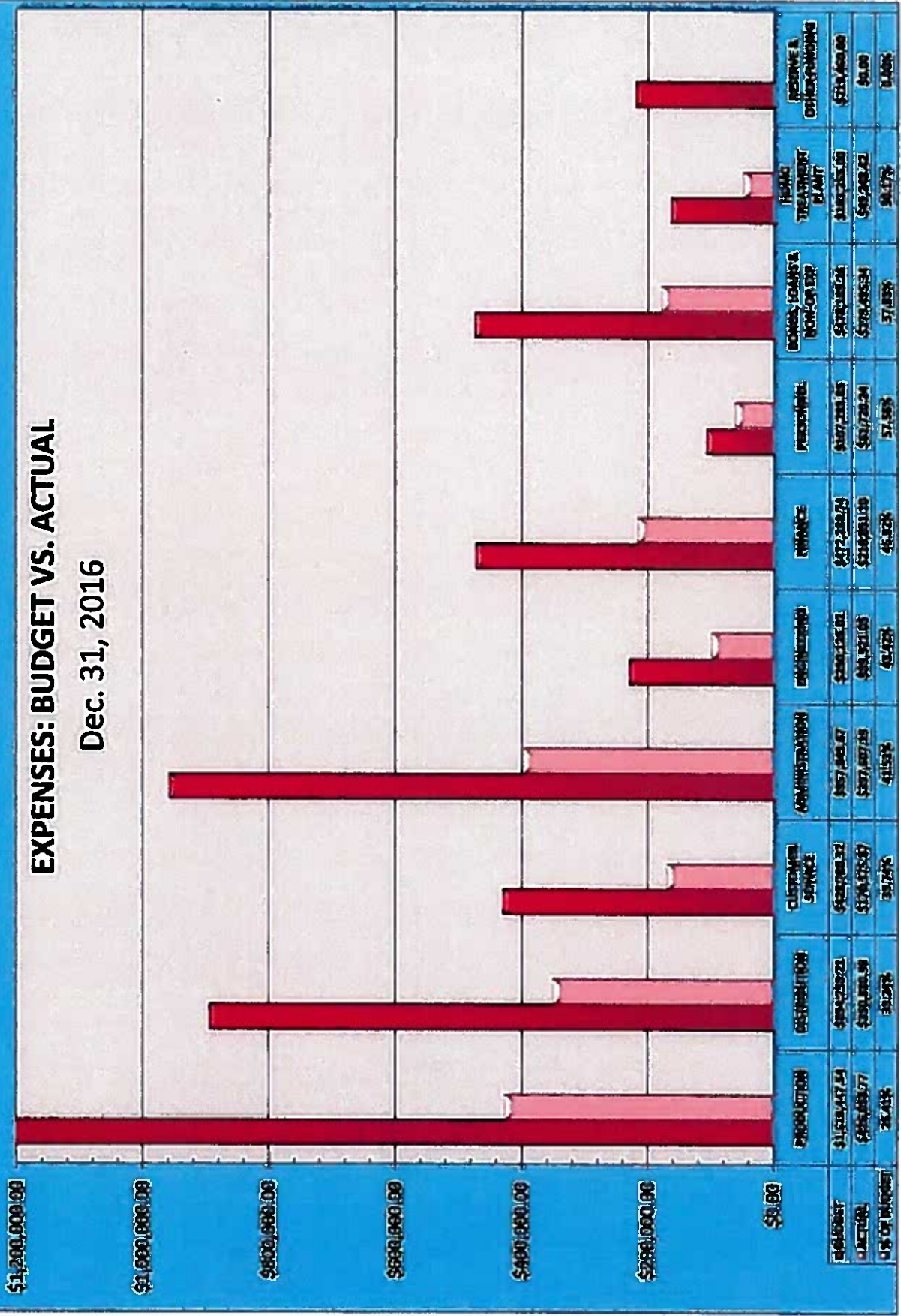
REVENUES: BUDGET VS. ACTUAL

Dec. 31, 2016



EXPENSES: BUDGET VS. ACTUAL

Dec. 31, 2016





My *Budget Report (Board Report)

Account Summary

For Fiscal: 2016-2017 Period Ending: 12/31/2016

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 01 - GENERAL FUND						
Revenue						
Program: 40 - ** REVENUES **						
01-40-41010-FI	METERED WATER SALES	1,674,532.00	1,674,532.00	115,296.73	1,045,131.78	-629,400.22 62.41 %
01-40-41012-FI	ALLOW FOR WAAP/BILLING ADJ	0.00	0.00	-800.00	-2,541.00	-2,541.00 0.00 %
01-40-41015-FI	BASIC FEES	1,403,988.00	1,403,988.00	119,234.98	716,407.02	-687,580.98 51.03 %
01-40-41016-FI	BASIC FEES - LOCKED/PULLED	291,340.80	291,340.80	21,401.88	131,527.33	-159,813.47 45.15 %
01-40-41030-FI	PRIVATE FIRE PROTECTION SERV.	21,642.00	21,642.00	1,803.46	10,820.76	-10,821.24 50.00 %
01-40-41040-FI	SPECIAL SERVICES REVENUE	110,793.00	110,793.00	11,665.02	74,957.86	-35,835.14 67.66 %
01-40-41045-FI	HDMC WWTP OPERATIONS REIMB	163,255.00	163,255.00	0.00	16,431.42	-146,823.58 10.06 %
01-40-41046-FI	HDMC WWTP OVERHEAD/FEES RE	36,732.38	36,732.38	0.00	3,697.05	-33,035.33 10.06 %
01-40-42100-FI	STANDBY REVENUE-CURRENT	1,140,296.99	1,140,296.99	-50.00	1,149,921.28	9,624.29 100.84 %
01-40-43000-FI	PROPERTY TAX REVENUE - G.D.	420,000.00	420,000.00	423,103.94	423,103.94	3,103.94 100.74 %
01-40-43010-FI	AD VALOREM REVENUE - ID #2	0.00	0.00	123.50	951.98	951.98 0.00 %
01-40-43020-FI	ASSESSMENT REVENUE - CMM	252,663.00	252,663.00	0.00	256,887.17	4,224.17 101.67 %
01-40-44010-FI	WATER CAPACITY CHARGES	0.00	0.00	3,945.00	31,560.00	31,560.00 0.00 %
01-40-44030-FI	METER INSTALLATION FEES	0.00	0.00	2,002.00	14,683.00	14,683.00 0.00 %
01-40-44035-FI	METER REPAIR REVENUE	0.00	0.00	0.00	414.83	414.83 0.00 %
01-40-44050-FI	WASTEWATER CAPACITY CHARGES	0.00	0.00	0.00	5,918.00	5,918.00 0.00 %
01-40-46121-FI	GRANT REVENUE - LOCAL (MWA)	30,200.00	20,600.00	0.00	18,530.00	-2,070.00 89.95 %
01-40-47000-FI	MISCELLANEOUS REVENUE	12,142.00	58,066.00	516.86	2,459.28	-55,606.72 4.24 %
01-40-47002-FI	INTEREST REVENUE - G.D.	17,028.00	17,028.00	0.00	12,059.46	-4,968.54 70.82 %
Program: 40 - ** REVENUES ** Total:		5,574,613.17	5,610,937.17	698,243.37	3,912,921.16	-1,698,016.01 69.74 %
Revenue Total:		5,574,613.17	5,610,937.17	698,243.37	3,912,921.16	-1,698,016.01 69.74 %
Expense						
Program: 01 - ** PRODUCTION **						
01-01-5-01-01118-FI	PRODUCTION SALARY	304,710.00	304,710.00	28,016.72	135,923.98	168,786.02 44.61 %
01-01-5-01-02205-RL	WATER TREATMENT EXPENSE	15,000.00	15,000.00	447.00	2,309.50	12,690.50 15.40 %
01-01-5-01-02210-RL	SMALL TOOLS - PRODUCTION	6,000.00	6,000.00	1,821.38	3,993.59	2,006.41 65.56 %
01-01-5-01-03102-GM	WATER RECHARGE PURCHASE	268,000.00	313,924.00	0.00	0.00	313,924.00 0.00 %
01-01-5-01-03105-GM	WATER SUPPLY MONITORING	31,725.00	31,725.00	0.00	0.00	31,725.00 0.00 %
01-01-5-01-03108-RL	RECHARGE MAINT/REPAIR	26,280.00	26,280.00	345.60	345.60	25,934.40 1.32 %
01-01-5-01-03111-D/P	EQUIPMENT RENTAL	12,500.00	12,500.00	0.00	0.00	12,500.00 0.00 %
01-01-5-01-03115-RL	PUMPING PLANT REPAIR & MAINT.	100,000.00	100,000.00	4,530.94	20,294.32	79,705.68 20.29 %
01-01-5-01-03120-RL	TANK & RESERVOIR MAINTENANCE	74,000.00	74,000.00	9,550.00	9,550.00	64,450.00 12.91 %
01-01-5-01-03207-RL	GENERATOR (LARGE) REPAIR & MA	27,000.00	27,000.00	118.20	118.20	26,881.80 0.44 %
01-01-5-01-04004-RL	LABORATORY SERVICES	20,000.00	20,000.00	1,729.00	6,826.00	13,174.00 34.13 %
01-01-5-01-06105-RL	POWER FOR PUMPING (ELECTRIC)	400,000.00	400,000.00	28,391.32	144,084.31	255,915.69 36.02 %
01-01-5-01-06501-RL	TELEMETRY / SCADA EXPENSE	15,000.00	15,000.00	0.00	292.12	14,707.88 1.95 %
01-01-5-01-07002-AGM	RIGHT OF WAY	41,553.10	15,990.00	500.00	500.00	15,490.00 3.13 %
01-01-5-01-98001-FI	EE BENEFITS ALLOCATED	172,715.12	172,715.12	45,190.51	81,747.62	90,967.50 47.33 %
01-01-5-01-98002-FI	FIELD EXPENSES ALLOCATED	78,364.50	78,603.42	14,951.69	20,073.53	58,529.89 25.54 %
Program: 01 - ** PRODUCTION ** Total:		1,592,847.72	1,613,447.54	135,592.36	426,058.77	1,187,388.77 26.41 %
Program: 02 - ** DISTRIBUTION **						
01-02-5-02-01130-FI	DISTRIBUTION SALARY	395,517.00	395,517.00	38,983.53	170,720.81	224,796.19 43.16 %
01-02-5-02-02211-JC	SMALL TOOLS - DISTRIBUTION	19,100.00	19,100.00	252.72	2,045.36	17,054.64 10.71 %
01-02-5-02-02920-FI	INVENTORY-OVER & SHORT	7,159.00	7,159.00	0.00	0.00	7,159.00 0.00 %
01-02-5-02-03106-JC	MAINLINE AND LEAK REPAIR	90,000.00	90,000.00	2,584.40	21,466.97	68,533.03 23.85 %
01-02-5-02-03130-JC	CROSS CONNECTION CONTROL EXP	3,000.00	3,000.00	0.00	0.00	3,000.00 0.00 %
01-02-5-02-03206-JC	TRACTOR REPAIR / MAINT.	7,000.00	7,000.00	9.18	4,706.05	2,293.95 67.23 %
01-02-5-02-04005-JC	UTILITY LOCATING (DIG ALERT)	12,000.00	12,000.00	1,009.72	5,890.04	6,109.96 49.08 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<u>01-02-5-02-98001-FI</u>	EE BENEFITS ALLOCATED	247,749.87	247,749.87	64,823.17	117,262.23	130,487.64	47.33 %
<u>01-02-5-02-98002-FI</u>	FIELD EXPENSES ALLOCATED	112,390.68	112,733.34	21,443.77	28,789.53	83,943.81	25.54 %
Program: 02 - ** DISTRIBUTION ** Total:		893,916.55	894,259.21	129,106.49	350,880.99	543,378.22	39.24 %
Program: 03 - ** CUSTOMER SERVICE **							
<u>01-03-5-03-01107-FI</u>	FIELD SALARY - CUSTOMER SERVICE	64,918.00	64,918.00	6,352.94	28,510.41	36,407.59	43.92 %
<u>01-03-5-03-01114-FI</u>	OFFICE SALARY - CUSTOMER SERV.	104,703.00	104,703.00	8,780.07	42,418.51	62,284.49	40.51 %
<u>01-03-5-03-03100-AGM</u>	METER INSTALLATION EXPENSE	0.00	0.00	0.00	2,103.64	-2,103.64	0.00 %
<u>01-03-5-03-03107-AGM</u>	METER SERVICE REPAIR	90,309.00	90,309.00	6,839.08	19,416.71	70,892.29	21.50 %
<u>01-03-5-03-07010-AGM</u>	BAD DEBT	11,338.00	11,338.00	0.00	617.92	10,720.08	5.45 %
<u>01-03-5-03-07015-AGM</u>	CUSTOMER SERVICE - OTHER	35,720.00	36,020.00	4,757.53	19,024.68	16,995.32	52.82 %
<u>01-03-5-03-98001-FI</u>	EE BENEFITS ALLOCATED	72,668.79	72,668.79	19,013.62	34,394.79	38,274.00	47.33 %
<u>01-03-5-03-98002-FI</u>	FIELD EXPENSES ALLOCATED	6,041.66	6,060.08	1,152.73	1,547.60	4,512.48	25.54 %
<u>01-03-5-03-98003-FI</u>	OFFICE EXPENSE ALLOCATED	42,763.45	42,763.45	11,210.88	22,341.61	20,421.84	52.24 %
Program: 03 - ** CUSTOMER SERVICE ** Total:		428,461.90	428,780.32	58,106.85	170,375.87	258,404.45	39.74 %
Program: 04 - ** ADMINISTRATION **							
<u>01-04-5-04-01108-FI</u>	ADMINISTRATION SALARY	295,718.00	287,765.00	26,524.77	103,005.53	184,759.47	35.80 %
<u>01-04-5-04-01115-FI</u>	SAFETY SALARY	8,640.00	8,640.00	800.00	1,760.00	6,880.00	20.37 %
<u>01-04-5-04-01121-FI</u>	DIRECTORS SALARY	20,835.60	20,835.60	3,472.60	16,434.85	4,400.75	78.88 %
<u>01-04-5-04-01210-GM</u>	DIRECTORS / C.A.C. EDUCATION	9,500.00	9,700.00	2,078.45	6,288.41	3,411.59	64.83 %
<u>01-04-5-04-07008-ALL</u>	BUSINESS EXPENSE	11,200.00	6,800.00	351.88	2,436.11	4,363.89	35.83 %
<u>01-04-5-04-07014-GM</u>	PUBLIC INFORMATION	56,500.00	58,500.00	4,850.90	20,663.08	37,836.92	35.32 %
<u>01-04-5-04-07016-ALL</u>	MEMBERSHIP, DUES & SUBSCRIPT	22,360.00	22,360.00	1,203.00	12,233.54	10,126.46	54.71 %
<u>01-04-5-04-07020-GM</u>	WATER CONSERVATION EXPENSE	69,400.00	44,100.00	2,190.50	19,442.00	24,658.00	44.09 %
<u>01-04-5-04-07025-GM</u>	LEGAL SERVICES - NON-PERSONNEL	80,000.00	80,000.00	5,049.50	26,517.48	53,482.52	33.15 %
<u>01-04-5-04-07028-GM</u>	WATER RECHARGE SAVINGS-OPP F	18,500.00	18,500.00	0.00	0.00	18,500.00	0.00 %
<u>01-04-5-04-07218-ALL</u>	SAFETY EXPENSE (EQUIP & SUPPLIE	25,000.00	32,953.00	5,295.85	10,866.96	22,086.04	32.98 %
<u>01-04-5-04-07219-GM</u>	EMERGENCY PREPAREDNESS	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
<u>01-04-5-04-07401-AGM</u>	PROPERTY INSURANCE	70,000.00	70,000.00	17,137.26	33,399.27	36,600.73	47.71 %
<u>01-04-5-04-98001-FI</u>	EE BENEFITS ALLOCATED	170,095.66	170,095.66	44,505.13	80,507.80	89,587.86	47.33 %
<u>01-04-5-04-98003-FI</u>	OFFICE EXPENSE ALLOCATED	122,600.41	122,600.41	32,140.97	64,052.16	58,548.25	52.24 %
Program: 04 - ** ADMINISTRATION ** Total:		985,349.67	957,849.67	145,600.81	397,607.19	560,242.48	41.51 %
Program: 05 - ** ENGINEERING **							
<u>01-05-5-05-01109-FI</u>	ENGINEERING/GIS/IT SALARY	88,806.00	88,806.00	8,931.86	42,603.77	46,202.23	47.97 %
<u>01-05-5-05-02305-ENG</u>	MAPS/DRAFTING SUPPLIES	1,145.00	1,170.00	0.00	1,290.28	-120.28	110.28 %
<u>01-05-5-05-04006-ENG</u>	PLAN CHECK / INSPECTION	0.00	0.00	0.00	13,059.72	-13,059.72	0.00 %
<u>01-05-5-05-04008-GM</u>	ENGINEERING CONTRACT SERVICES	25,000.00	53,600.00	0.00	220.00	53,380.00	0.41 %
<u>01-05-5-05-98001-FI</u>	EE BENEFITS ALLOCATED	50,276.66	50,276.66	13,154.77	23,796.39	26,480.27	47.33 %
<u>01-05-5-05-98003-FI</u>	OFFICE EXPENSE ALLOCATED	36,273.36	36,273.36	9,509.44	18,950.89	17,322.47	52.24 %
Program: 05 - ** ENGINEERING ** Total:		201,501.02	230,126.02	31,596.07	99,921.05	130,204.97	43.42 %
Program: 06 - ** FINANCE **							
<u>01-06-5-06-01101-FI</u>	FINANCE SALARY	215,717.00	215,717.00	21,082.67	89,698.33	126,018.67	41.58 %
<u>01-06-5-06-04009-AGM</u>	ACCOUNTING SERVICES	24,600.00	24,600.00	2,800.00	12,100.00	12,500.00	49.19 %
<u>01-06-5-06-07001-AGM</u>	FINANCE - OTHER	21,000.00	21,475.00	2,198.68	11,095.82	10,379.18	51.67 %
<u>01-06-5-06-98001-FI</u>	EE BENEFITS ALLOCATED	122,353.96	122,353.96	32,013.63	57,911.23	64,442.73	47.33 %
<u>01-06-5-06-98003-FI</u>	OFFICE EXPENSE ALLOCATED	88,134.78	88,134.78	23,105.45	46,045.72	42,089.06	52.24 %
Program: 06 - ** FINANCE ** Total:		471,805.74	472,280.74	81,200.43	216,851.10	255,429.64	45.92 %
Program: 07 - ** HUMAN RESOURCES **							
<u>01-07-5-07-01102-FI</u>	PERSONNEL SALARY	20,579.00	20,579.00	3,308.64	14,973.11	5,605.89	72.76 %
<u>01-07-5-07-01215-ALL</u>	TRAINING & EE EDUCATION	9,450.00	10,650.00	2,430.66	4,684.31	5,965.69	43.98 %
<u>01-07-5-07-01905-HR</u>	EMPLOYMENT RECRUITING EXPEN	5,000.00	5,000.00	0.00	1,003.30	3,996.70	20.07 %
<u>01-07-5-07-01910-HR</u>	LABOR LEGAL FEES	45,000.00	45,000.00	6,777.00	26,122.00	18,878.00	58.05 %
<u>01-07-5-07-01915-HR</u>	PERSONNEL - OTHER	10,000.00	10,300.00	0.00	7,181.00	3,119.00	69.72 %
<u>01-07-5-07-98001-FI</u>	EE BENEFITS ALLOCATED	9,125.85	9,125.85	2,387.75	4,319.34	4,806.51	47.33 %
<u>01-07-5-07-98003-FI</u>	OFFICE EXPENSE ALLOCATED	6,579.00	6,579.00	1,724.75	3,437.18	3,141.82	52.24 %
Program: 07 - ** HUMAN RESOURCES ** Total:		105,733.85	107,233.85	16,628.80	61,720.24	45,513.61	57.56 %

My *Budget Report (Board Report)

For Fiscal: 2016-2017 Period Ending: 12/31/2016

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Program: 09 - ** BONDS, LOANS & NON-OP EXP **							
<u>01-09-5-09-08115-FI</u>	CMM PRINCIPLE	102,000.00	102,000.00	0.00	102,000.00	0.00	100.00 %
<u>01-09-5-09-08120-FI</u>	MORONGO BASIN PIPELINE	219,898.26	219,898.26	0.00	0.00	219,898.26	0.00 %
<u>01-09-5-09-08215-FI</u>	INTEREST EXPENSE - CMM	140,760.00	140,760.00	0.00	71,514.85	69,245.15	50.81 %
<u>01-09-5-09-08315-FI</u>	ID #2 BONDS COLLECTION CHARGE	0.00	0.00	1.76	2.27	-2.27	0.00 %
<u>01-09-5-09-08320-FI</u>	GENERAL TAX COLLECTION CHARG	628.00	628.00	409.13	547.77	80.23	87.22 %
<u>01-09-5-09-08325-FI</u>	ADMINISTRATION - CMM	9,903.00	9,903.00	1,295.00	5,430.45	4,472.55	54.84 %
Program: 09 - ** BONDS, LOANS & NON-OP EXP ** Total:		473,189.26	473,189.26	1,705.89	179,495.34	293,693.92	37.93 %
Program: 20 - ** HDMC TREATMENT PLANT (Reimbursable) **							
<u>01-20-5-20-03101-DWR</u>	HDMC: OTHER	66,435.00	66,435.00	14,929.00	18,626.05	47,808.95	28.04 %
<u>01-20-5-20-04100-DWR</u>	HDMC: CONTRACTED OPERATION	76,220.00	76,220.00	1,149.69	27,632.93	48,587.07	36.25 %
<u>01-20-5-20-06100-DWR</u>	HDMC: PUMPING POWER	20,600.00	20,600.00	573.35	2,989.44	17,610.56	14.51 %
Program: 20 - ** HDMC TREATMENT PLANT (Reimbursable) ** To		163,255.00	163,255.00	16,852.04	49,248.42	114,006.58	30.17 %
Program: 42 - **RESERVE & OTHER FUNDING-OP**							
<u>01-42-5-99-00010-FI</u>	BUILDING RESERVE (OP FUNDED)	26,000.00	26,000.00	0.00	0.00	26,000.00	0.00 %
<u>01-42-5-99-00100-AGM</u>	EQUIP&TECH RESERVE (OP FUNDE	108,160.00	108,160.00	0.00	0.00	108,160.00	0.00 %
<u>01-42-5-99-00110-FI</u>	EQUIP&TECH RES (OP USED)	-8,700.00	-8,700.00	0.00	0.00	-8,700.00	0.00 %
<u>01-42-5-99-00200-AGM</u>	WELL/BOOSTER/TANKS RES (FUND	104,000.00	104,000.00	0.00	0.00	104,000.00	0.00 %
<u>01-42-5-99-00210-FI</u>	WELL/BOOSTER RES (OP USED)	-10,000.00	-10,000.00	0.00	0.00	-10,000.00	0.00 %
Program: 42 - **RESERVE & OTHER FUNDING-OP** Total:		219,460.00	219,460.00	0.00	0.00	219,460.00	0.00 %
Program: 51 - ** BENEFITS ALLOCATED TO DEPTS **							
<u>01-51-5-51-01211-FI</u>	COMPENSATED LEAVE	217,110.00	217,110.00	44,604.05	136,882.13	80,227.87	63.05 %
<u>01-51-5-51-01216-FI</u>	CAFETERIA PLAN EXPENSE	264,000.00	264,000.00	19,990.63	108,398.94	155,601.06	41.06 %
<u>01-51-5-51-01220-FI</u>	GROUP INSURANCE EXPENSE	11,555.00	11,555.00	909.33	5,481.28	6,073.72	47.44 %
<u>01-51-5-51-01225-FI</u>	WORKERS COMPENSATION INSUR	55,808.00	55,808.00	0.00	11,041.38	44,766.62	19.78 %
<u>01-51-5-51-01230-FI</u>	RETIREMENT: PERS Classic 2%@55	139,378.47	139,378.47	12,602.15	64,233.84	75,144.63	46.09 %
<u>01-51-5-51-01231-FI</u>	RETIREMENT: PERS Tier 2 2%@62	18,248.33	18,248.33	1,315.37	10,594.52	7,653.81	58.06 %
<u>01-51-5-51-01232-FI</u>	RETIREMENT: PERS - TEMP	2,808.11	2,808.11	0.00	0.00	2,808.11	0.00 %
<u>01-51-5-51-01233-FI</u>	RETIREMENT - 457 CONTRIBUTION	9,675.00	9,675.00	199.93	1,188.19	8,486.81	12.28 %
<u>01-51-5-51-01305-FI</u>	PAYROLL TAXES	126,403.00	126,403.00	13,688.45	62,119.12	64,283.88	49.14 %
<u>01-51-5-51-98000-FI</u>	ALLOCATED EXPENSES - BENEFITS	-844,985.91	-844,985.91	-221,088.58	-399,939.40	-445,046.51	47.33 %
Program: 51 - ** BENEFITS ALLOCATED TO DEPTS ** Total:		0.00	0.00	-127,778.67	0.00	0.00	0.00 %
Program: 52 - ** FIELD ALLOCATED TO DEPTS **							
<u>01-52-5-52-01240-D/P</u>	UNIFORMS (FIELD)	9,000.00	9,000.00	4,255.62	5,891.18	3,108.82	65.46 %
<u>01-52-5-52-02206-D/P</u>	SHOP EXPENSE - COMBINED	15,100.00	15,100.00	2,296.56	8,802.28	6,297.72	58.29 %
<u>01-52-5-52-02212-D/P</u>	SMALL TOOLS EXPENSE - COMBINE	10,800.00	10,800.00	0.00	2,754.72	8,045.28	25.51 %
<u>01-52-5-52-03205-D/P</u>	TOOL / EQUIP REPAIR	10,000.00	10,000.00	-9.72	179.69	9,820.31	1.80 %
<u>01-52-5-52-03905-D/P</u>	BUILDING REPAIR/MAINT-SHOP/SI	21,900.00	21,900.00	2,601.91	4,943.85	16,956.15	22.57 %
<u>01-52-5-52-05005-D/P</u>	FUEL-VEHICLES	41,000.00	41,000.00	0.00	8,042.80	32,957.20	19.62 %
<u>01-52-5-52-05010-D/P</u>	AUTO EXPENSE - FIELD	32,000.00	32,000.00	1,378.49	5,512.42	26,487.58	17.23 %
<u>01-52-5-52-05015-FI</u>	EQUIPMENT CLEARING ACCOUNT	0.00	0.00	0.00	36.25	-36.25	0.00 %
<u>01-52-5-52-06305-ENG</u>	COMMUNICATIONS	27,996.84	27,996.84	1,200.74	6,129.35	21,867.49	21.89 %
<u>01-52-5-52-07009-D/P</u>	REGULATORY-PERMITS, FEES, CERT	29,000.00	29,600.00	2,195.50	8,118.12	21,481.88	27.43 %
<u>01-52-5-52-98000-FI</u>	ALLOCATED EXPENSES - FIELD	-196,796.84	-197,396.84	-37,548.19	-50,410.66	-146,986.18	25.54 %
Program: 52 - ** FIELD ALLOCATED TO DEPTS ** Total:		0.00	0.00	-23,629.09	0.00	0.00	0.00 %
Program: 53 - ** OFFICE ALLOCATED TO DEPTS **							
<u>01-53-5-53-01405-ALL</u>	TEMPORARY LABOR FEES	50,721.00	50,721.00	3,773.49	38,425.03	12,295.97	75.76 %
<u>01-53-5-53-02105-ALL</u>	OFFICE SUPPLIES & EQUIPMENT	36,300.00	36,300.00	1,681.39	12,606.21	23,693.79	34.73 %
<u>01-53-5-53-02110-AGM</u>	POSTAGE	29,309.00	29,309.00	4,508.92	15,670.20	13,638.80	53.47 %
<u>01-53-5-53-03906-AGM</u>	BUILDING REPAIR/MAINT - OFFICE	18,486.00	18,486.00	2,475.21	11,823.99	6,662.01	63.96 %
<u>01-53-5-53-04015-AGM</u>	COMPUTER SOFTWARE & SUPPOR	93,335.00	93,335.00	28,483.73	48,592.84	44,742.16	52.06 %
<u>01-53-5-53-05010-AGM</u>	AUTO EXPENSE - OFFICE	5,714.00	5,714.00	401.33	1,283.59	4,430.41	22.46 %
<u>01-53-5-53-06205-AGM</u>	TELEPHONE AND UTILITIES	62,486.00	62,486.00	5,619.91	26,425.70	36,060.30	42.29 %
<u>01-53-5-53-98000-FI</u>	ALLOCATED EXPENSES - OFFICE	-296,351.00	-296,351.00	-77,691.49	-154,827.56	-141,523.44	52.24 %
Program: 53 - ** OFFICE ALLOCATED TO DEPTS ** Total:		0.00	0.00	-30,747.51	0.00	0.00	0.00 %

My *Budget Report (Board Report)

For Fiscal: 2016-2017 Period Ending: 12/31/2016

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Program: 95 - ** OVERHEAD **						
<u>01-95-6-60-60002-FI</u>	0.00	0.00	0.00	-16,555.16	16,555.16	0.00 %
<u>01-95-6-60-60004-FI</u>	0.00	0.00	0.00	-242.94	242.94	0.00 %
Program: 95 - ** OVERHEAD ** Total:	0.00	0.00	0.00	-16,798.10	16,798.10	0.00 %
Expense Total:	5,535,520.71	5,559,881.61	434,034.47	1,935,360.87	3,624,520.74	34.81 %
Fund: 01 - GENERAL FUND Surplus (Deficit):	39,092.46	51,055.56	264,208.90	1,977,560.29	1,926,504.73	3,873.35 %
Report Surplus (Deficit):	39,092.46	51,055.56	264,208.90	1,977,560.29	1,926,504.73	3,873.35 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
01 - GENERAL FUND	39,092.46	51,055.56	264,208.90	1,977,560.29	1,926,504.73
Report Surplus (Deficit):	39,092.46	51,055.56	264,208.90	1,977,560.29	1,926,504.73



JOSHUA BASIN WATER DISTRICT

Consumption Statistics as of 12/31/16

Consumption - 12 months ending:	CURRENT 12/31/2016	PRIOR 1 12/31/2015	PRIOR 2 12/31/2014
CCF	520,409	500,183	558,810
Gallons	389,265,932	374,136,884	417,989,880
Acre Feet	1,195	1,148	1,283
Change/PY	4.04% increase	-10.49% decrease	
Change 2014 - 2017			-6.87% decrease

Change does not correlate to conservation mandate.

CONSUMPTION RANKING - TOP TEN - Quarter Ending 12/31/16

<u>Ranking</u>	<u>Account Name</u>	<u>Consumption (CCF)</u>
1	Hi Desert Medical Center (hospital)	3,381
2	Quail Springs Village Apartments	2,712
3	Morongo Unified School District (3 locations)	1,695
4	Joshua Tree Parks & Recreation	1,479
5	Joshua Tree Memorial Park	1,454
6	Yucca Trails Apts	1,202
7	Lazy H Mobilehome Park	1,169
8	Combs - customer leak	1,118
9	Hi Desert Medical Center (continuing care)	788
10	Joshua Tree Laundry	775
		<hr/> 15,773

Breakdown of Top Ten Users by type:

Hospital/Medical	4,169
Housing (multi-unit)	6,201
Public agency	3,174
Commercial	2,229
	<hr/> 15,773