



JOSHUA BASIN WATER DISTRICT
REGULAR MEETING OF THE BOARD OF DIRECTORS
WEDNESDAY, AUGUST 21, 2019, AT 6:30 PM
61750 CHOLLITA ROAD, JOSHUA TREE, CA 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 –**
 - June 2019 Check Register (reviewed by the Finance Committee on 08/14/2019 and referred to the Board of Directors for approval)
 - Special meeting draft minutes- July 17, 2019
 - Special meeting draft minutes – July 31, 2019
 - 3rd Quarter Ending 3/31/19 Financial Report (reviewed by the Finance Committee on 08/14/2019 and referred to the Board of Directors to accept and file)
 - Bad Debt Write-Off (reviewed by the Finance Committee on 08/14/2019 and referred to the Board of Directors for approval)
7. **CITIZENS ADVISORY AND LEGISLATIVE & PUBLIC INFORMATION COMMITTEES** – Recommend that the Board consider approving changes to the Citizen’s Advisory “Committee” to Citizens Advisory “Council” (CAC); and recognizing the ability for the Legislative & Public Information Committee to meet with the Citizens Advisory Council, and President Johnson to appoint new CAC members.
 - Paul F. Coate
 - Jane Jarlsberg
 - Dave Mistal
8. **FIRST ANNUAL REVIEW OF THE RESERVE POLICY ADOPTED ON MAY 16, 2018-** Approve Resolution No. 19-1007 amending the Reserve Policy.
9. **INTERIM GENERAL MANAGER REPORT** – Mark Ban

Pages 3-17

Pages 18-22
Page 23

Pages 34-39

Pages 40-41

Pages 42-48

Pages 49-69

10. **DIRECTOR COMMENTS & REPORTS ON MEETINGS ATTENDED**

- Public Outreach Consultant – Kathleen Radnich
- Mojave Water Agency Board of Directors – August 8, 2019 – Vice President Unger
- Finance Committee – August 14, 2019 – President Johnson & Vice President Unger
- Water Resources & Operations Committee – August 14, 2019 – Vice President Unger and Director Reynolds
- Association of San Bernardino County Special Districts- August 19, 2019, at 6:00 p.m.- Director Reynolds

11. **FUTURE DIRECTOR MEETINGS AND TRAINING OPPORTUNITIES**

- Mojave Water Agency Board of Directors Meeting- August 22, 2019 at 9:30 a.m. – Director Reynolds
- JBWD Board of Directors Meeting- September 4, 2019 – CANCELED
- CAC Meeting – September 10, 2019, at 6:00 p.m.– Chairperson Karen Tracy
- Finance Committee –September 11, 2019, at 9:00 a.m. – President Johnson and Vice President Unger
- Water Resources and Operations Committee – September 11, 2019, at 10:30 a.m.- Director Hund and Director Reynolds
- Mojave Water Agency Board of Directors Meeting – September 12, 2019, at 9:30 a.m.- Director Floen

12. **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) 974-0072, 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

***Check Report JBWD**

By Check Number

Date Range: 06/01/2019 - 06/30/2019

Vendor Number Payable #	Vendor DBA Name Payable Type	Payment Date Payable Date	Payment Type Payable Description	Discount Amount Discount Amount	Payment Amount Payable Amount	Number
Bank Code: AP-AP Cash						
013814	CHRISTOPHER LEWALLAN	06/20/2019	Regular	0.00	-4.66	60464
005672	WILLIAM H. KLINE	06/20/2019	Regular	0.00	-35.20	60535
013812	SIGNS FOR LESS	06/20/2019	Regular	0.00	-575.00	60559
002565	DUDEK AND ASSOCIATES, INC	06/05/2019	Regular	0.00	6,300.00	61291
<u>20191682</u>	Invoice	06/05/2019	ENG SERV: MULTIPLE PROJECTS THRU 3/2	0.00	6,300.00	
013845	CONTAINER RANCH	06/05/2019	Regular	0.00	4,800.00	61292
<u>CRO50619</u>	Invoice	06/05/2019	40' SHIPPING CONTAINER W/ LOCKBOX	0.00	4,800.00	
013222	FRONTIER CALIFORNIA INC.	06/05/2019	Regular	0.00	201.18	61293
<u>FC0619</u>	Invoice	06/05/2019	HDMC WWTP - TELEPHONE	0.00	201.18	
000156	FORSHOCK	06/05/2019	Regular	0.00	5,234.78	61294
<u>1900343</u>	Invoice	06/05/2019	SCADA IMPROVEMENTS - PH 2	0.00	4,991.78	
<u>1900347</u>	Invoice	06/05/2019	MONTHLY SCADA MONITORING	0.00	38.00	
<u>1900348</u>	Invoice	06/05/2019	MONTHLY SCADA MONITORING	0.00	205.00	
013360	REDWINE AND SHERRILL, LLP	06/05/2019	Regular	0.00	5,564.00	61295
<u>1185</u>	Invoice	06/05/2019	LEGAL SERVICES - THRU 5/31/19	0.00	5,564.00	
013853	SHENKMAN & HUGHES PC	06/05/2019	Regular	0.00	30,000.00	61296
<u>SH053119</u>	Invoice	06/05/2019	REDISTRICTING - LEGAL	0.00	30,000.00	
013854	PAPE MACHINERY INC.	06/05/2019	Regular	0.00	107,748.92	61297
<u>PM060519</u>	Invoice	06/05/2019	LEEBOY 5000 LD ASPHALT PAVER	0.00	107,748.92	
013346	ANDY'S LANDSCAPE & TREE SERVICE INC.	06/06/2019	Regular	0.00	650.00	61298
<u>8041L</u>	Invoice	06/06/2019	DEMO GARDEN/BUILD MAINT THRU 5/15	0.00	650.00	
000675	AQUA-METRIC SALES COMPANY	06/06/2019	Regular	0.00	11,067.43	61299
<u>INV0073815</u>	Invoice	06/06/2019	INVENTORY	0.00	11,067.43	
013338	BEVERLY WASZAK	06/06/2019	Regular	0.00	172.50	61300
<u>BW060419</u>	Invoice	06/06/2019	REIMB: TABLES & CHAIRS RENTAL	0.00	172.50	
004110	BURRTEC WASTE & RECYCLING SVCS	06/06/2019	Regular	0.00	433.35	61301
<u>BW053119</u>	Invoice	06/06/2019	TRASH REMOVAL (SHOP) - MAY 19	0.00	433.35	
001560	CENTURY FORMS	06/06/2019	Regular	0.00	3,303.28	61302
<u>2110</u>	Invoice	06/06/2019	WATER BILLS JUN 19 & ENVELOPES	0.00	3,303.28	
013373	CORE & MAIN LP	06/06/2019	Regular	0.00	151.12	61303
<u>K526530</u>	Invoice	06/06/2019	SMALL TOOLS - CIRP	0.00	151.12	
VEN01466	FEDAK & BROWN LLP	06/06/2019	Regular	0.00	1,725.00	61304
<u>FB043019</u>	Invoice	06/06/2019	FINANCIAL AUDIT 18/19 - APR 19	0.00	1,250.00	
<u>FB053119</u>	Invoice	06/06/2019	FINANCIAL AUDIT 18/19 - MAY 19	0.00	475.00	
010900	USABUEBOOK	06/06/2019	Regular	0.00	976.39	61305
<u>902004</u>	Invoice	06/06/2019	PUMPING PLANT SUPPLIES	0.00	976.39	
013855	HI DESERT CULTURAL CENTER	06/11/2019	Regular	0.00	-300.00	61306
013855	HI DESERT CULTURAL CENTER	06/06/2019	Regular	0.00	300.00	61306
<u>HDCC060319</u>	Invoice	06/06/2019	DEPOSIT FOR ROOM RENTAL - GM RETIRE	0.00	300.00	
004152	HI-DESERT STAR	06/06/2019	Regular	0.00	960.00	61307
<u>19497</u>	Invoice	06/06/2019	PUBLIC NOTICE: DISTRICT BASED ELECTIO	0.00	960.00	

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Date Range: 06/01/2019 - 06/30/19

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	
009054	KATHLEEN J. RADNICH	06/06/2019	Regular	0.00	936.60	61308
<u>190602-1</u>	Invoice	06/06/2019	PUBLIC RELATIONS SERVICES	0.00	936.60	
006029	LIEBERT CASSIDY WHITMORE	06/06/2019	Regular	0.00	222.00	61309
<u>1477669</u>	Invoice	06/06/2019	LEGAL SERVICES - THRU 4/30/19	0.00	222.00	
VEND1091	THE MARY ORTON COMPANY, LLC	06/06/2019	Regular	0.00	2,184.00	61310
<u>19.975</u>	Invoice	06/06/2019	STRATEGIC PLAN 18/19	0.00	2,184.00	
000070	ONLINE INFORMATION SERVICES, INC.	06/06/2019	Regular	0.00	275.60	61311
<u>935061</u>	Invoice	06/06/2019	ID VERIF. SERV. THRU 05/31/19	0.00	275.60	
013779	PSC	06/06/2019	Regular	0.00	280.00	61312
<u>1622</u>	Invoice	06/06/2019	ANNUAL MEMBERSHIP RENEWAL 7/1/19	0.00	280.00	
008300	POSTMASTER	06/06/2019	Regular	0.00	4,000.00	61313
<u>50060519</u>	Invoice	06/06/2019	POSTAGE FOR WATER BILLING	0.00	4,000.00	
008415	PRUDENTIAL OVERALL SUPPLY	06/06/2019	Regular	0.00	153.35	61314
<u>22804090</u>	Invoice	06/06/2019	SHOP EXPENSE	0.00	97.37	
<u>22804091</u>	Invoice	06/06/2019	SHOP EXPENSE	0.00	55.98	
009065	RDO EQUIPMENT COMPANY	06/06/2019	Regular	0.00	78.00	61315
<u>P26947</u>	Invoice	06/06/2019	REGISTRATION FEES - 2019 KENWORTH T	0.00	26.00	
<u>P26948</u>	Invoice	06/06/2019	REGISTRATION FEES - 2000 GALLON WAT	0.00	26.00	
<u>P26949</u>	Invoice	06/06/2019	REGISTRATION FEES - 2019 KENWORTH T	0.00	26.00	
008414	PROVIDED	06/06/2019	Regular	0.00	300.00	61316
<u>1663</u>	Invoice	06/06/2019	VIDEO TAPING & YOU TUBE BD MEETING	0.00	300.00	
001932	SAN BERNARDINO COUNTY OFFICE OF THE ASS	06/06/2019	Regular	0.00	33.00	61317
<u>108471</u>	Invoice	06/06/2019	MAP REVISIONS - MAY 19	0.00	33.00	
009920	STANDARD INSURANCE CO	06/06/2019	Regular	0.00	984.80	61318
<u>510619</u>	Invoice	06/06/2019	EE LIFE INSURANCE - JUN 19	0.00	984.80	
011101	VAGABOND WELDING SUPPLY	06/06/2019	Regular	0.00	43.50	61319
<u>108454</u>	Invoice	06/06/2019	SHOP EXPENSE	0.00	43.50	
009980	SWRCB FEES	06/06/2019	Regular	0.00	60.00	61320
<u>SWRCB_053119</u>	Invoice	06/06/2019	T-2 RENEWAL	0.00	60.00	
013366	THE SOCO GROUP, INC.	06/06/2019	Regular	0.00	4,548.95	61321
<u>0676518-IN</u>	Invoice	06/06/2019	FUEL FOR VEHICLES	0.00	3,545.62	
<u>0676755-IN</u>	Invoice	06/06/2019	FUEL FOR VEHICLES	0.00	1,003.33	
010850	UNDERGROUND SERVICE ALERT	06/06/2019	Regular	0.00	194.64	61322
<u>18058FEE2685</u>	Invoice	06/06/2019	DIG SAFE BOARD FEES - 2018	0.00	93.89	
<u>520190342</u>	Invoice	06/06/2019	TICKET DELIVERY SERVICE - MAY 19	0.00	100.75	
010990	UTILIQUEST L.L.C.	06/06/2019	Regular	0.00	518.24	61323
<u>276267-Q</u>	Invoice	06/06/2019	CONTRACT LOCATING EXPENSE	0.00	152.52	
<u>276516-Q</u>	Invoice	06/06/2019	CONTRACT LOCATING EXPENSE	0.00	217.28	
<u>276755-Q</u>	Invoice	06/06/2019	CONTRACT LOCATING EXPENSE	0.00	92.00	
<u>277048-Q</u>	Invoice	06/06/2019	CONTRACT LOCATING EXPENSE	0.00	56.44	
000327	WATER QUALITY SPECIALISTS	06/06/2019	Regular	0.00	3,310.00	61324
<u>5986</u>	Invoice	06/06/2019	HDMC WWTP: OPERATION & MAINT - M	0.00	3,310.00	
011615	WESTERN EXTERMINATOR CO.	06/06/2019	Regular	0.00	32.00	61325
<u>WEQ43019</u>	Invoice	06/06/2019	PEST CONTROL SERVICES - SHOP	0.00	32.00	
000233	NAPA AUTO PARTS	06/06/2019	Regular	0.00	220.86	61326
<u>283680</u>	Invoice	06/06/2019	VEHICLE MAINT: V37 & V38/SHOP EXPEN	0.00	81.37	
<u>284729</u>	Invoice	06/06/2019	VEHICLE MAINT: JD410 / V38 / V37	0.00	93.37	

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Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
<u>284770</u>	Invoice	06/06/2019	VEHICLE MAINTENANCE: V38	0.00	46.12	
013855 <u>HDCC060319</u>	HI DESERT CULTURAL CENTER Invoice	06/06/2019	06/11/2019 Regular DEPOSIT FOR ROOM RENTAL - GM RETIRE	0.00	300.00	61336
013858 <u>BW061019</u>	BRANDON WARNER Invoice	06/11/2019	06/11/2019 Regular REIMB: PAVER TRANSPORT EXPENSES	0.00	115.61	61337
000048 <u>DB061019</u>	DANIEL BOCK Invoice	06/11/2019	06/11/2019 Regular REIMB: PAVER TRANSPORT EXPENSES	0.00	133.92	61338
000501 <u>0614775</u>	ACWA/JPIA Invoice	06/19/2019	06/19/2019 Regular EE HEALTH BENEFIT & EAP JUL 19	0.00	23,801.31	61339
000675 <u>INV0073956</u> <u>INV0074035</u>	AQUA-METRIC SALES COMPANY Invoice Invoice	06/19/2019 06/19/2019	06/19/2019 Regular METER READING SUPPLIES METER READING SUPPLIES	0.00 0.00	7,609.87 1,240.83 6,369.04	61340
000950 <u>0070</u>	ASSOCIATION OF THE S.B. CO. SPEC. DISTRICTS Invoice	06/19/2019	06/19/2019 Regular MONTHLY DINNER 06/19: REYNOLDS	0.00	29.00	61341
VEN01462 <u>726280</u>	BAY AREA CARBIDE, INC. Invoice	06/19/2019	06/19/2019 Regular TOOL/EQUIP REPAIR	0.00	71.70	61342
001555 <u>190603192101</u>	CENTRTEL Invoice	06/19/2019	06/19/2019 Regular DISPATCH SERVICES - MAY 19	0.00	604.46	61343
013850 <u>CP061719</u>	CHAD PRICE Invoice	06/19/2019	06/19/2019 Regular REIMB: SAFETY BOOTS	0.00	156.23	61344
001850 <u>969113</u> <u>969114</u>	CLINICAL LAB OF S.B. INC Invoice Invoice	06/19/2019 06/19/2019	06/19/2019 Regular SAMPLING - MAY 19 HDMC WWTP SAMPLING- MAY 19	0.00 0.00	1,389.00 537.00 852.00	61345
013790 <u>39217</u>	COLANTUONO, HIGHSMITH & WHATLEY, PC Invoice	06/19/2019	06/19/2019 Regular LEGAL SERVICES - MAY 19	0.00	2,205.00	61346
013365 <u>25AR954068</u>	IMAGE SOURCE Invoice	06/19/2019	06/19/2019 Regular SHOP EXPENSE 5/01/19 - 5/31/19	0.00	61.92	61347
002565 <u>20192919</u>	DUDEK AND ASSOCIATES, INC Invoice	06/19/2019	06/19/2019 Regular ENG SERV: MULTIPLE PROJECTS THRU 4/2	0.00	6,935.00	61348
003025 <u>6-582-68737</u>	FEDEX Invoice	06/19/2019	06/19/2019 Regular SHIPPING	0.00	140.39	61349
000058 <u>10490308</u>	GARDA CL WEST, INC. Invoice	06/19/2019	06/19/2019 Regular COURIER FEES - JUN 19	0.00	684.29	61350
013837 <u>119-13698</u>	GEMINI GROUP LLC Invoice	06/19/2019	06/19/2019 Regular CONSUMER CONFIDENCE REPORT PRODU	0.00	2,627.00	61351
004018 <u>11488408</u>	HACH COMPANY Invoice	06/19/2019	06/19/2019 Regular CHLORINE TEST SUPPLIES	0.00	669.26	61352
013802 <u>641096</u>	HASA, INC. Invoice	06/19/2019	06/19/2019 Regular WATER TREATMENT EXPENSE	0.00	518.87	61353
VEN01076 <u>57147</u>	HI-DESERT AIR, INC. Invoice	06/19/2019	06/19/2019 Regular A/C MAINTENANCE - OFFICE	0.00	245.00	61354
009054 <u>190609-1</u> <u>190616-1</u>	KATHLEEN J. RADNICH Invoice Invoice	06/19/2019 06/19/2019	06/19/2019 Regular PUBLIC RELATIONS SERVICES PUBLIC RELATIONS SERVICES	0.00 0.00	1,846.19 813.78 1,032.41	61355
000205	LORI G. HERBEL	06/19/2019	Regular	0.00	128.00	61356

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Date Range: 06/01/2019 - 06/30/2019

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>1H070119</u>	Invoice	06/19/2019	PUBLIC INFO/FARMER'S MARKET	0.00	128.00	
VEN01091	THE MARY ORTON COMPANY, LLC	06/19/2019	Regular	0.00	3,289.00	61357
<u>19-976</u>	Invoice	06/19/2019	STRATEGIC PLAN 18/19	0.00	3,289.00	
006507	McMASTER-CARR SUPPLY COMPANY	06/19/2019	Regular	0.00	323.46	61358
<u>96064195</u>	Invoice	06/19/2019	PUMPING PLANT SUPPLIES	0.00	323.46	
000156	FORSHOCK	06/19/2019	Regular	0.00	6,727.26	61359
<u>1900342</u>	Invoice	06/19/2019	SCADA REPAIRS: WELL 16 VANDALISM	0.00	1,638.51	
<u>1900349</u>	Invoice	06/19/2019	SCADA IMPROVEMENTS - PH 2	0.00	5,088.75	
006800	MDJAVE WATER AGENCY	06/19/2019	Regular	0.00	203,740.00	61360
<u>MWA053019</u>	Invoice	06/19/2019	WATER RECHARGE PURCHASE	0.00	203,740.00	
003930	NBS	06/19/2019	Regular	0.00	11,752.50	61361
<u>619000081</u>	Invoice	06/19/2019	PARCEL AUDIT	0.00	11,752.50	
000283	OCCU-MED, LTD.	06/19/2019	Regular	0.00	433.00	61362
<u>0519772QA</u>	Invoice	06/19/2019	EE RECRUITING EXPENSE	0.00	433.00	
000236	PAYPRO ADMINISTRATORS	06/19/2019	Regular	0.00	55.00	61363
<u>71900</u>	Invoice	06/19/2019	FSA ADMIN FEES - MAY 19	0.00	55.00	
008405	PRECISION ASSEMBLY	06/19/2019	Regular	0.00	1,424.80	61364
<u>18381</u>	Invoice	06/19/2019	MAY WATER BILL PRINT/MAIL	0.00	1,424.80	
008415	PRUDENTIAL OVERALL SUPPLY	06/19/2019	Regular	0.00	153.35	61365
<u>22811480</u>	Invoice	06/19/2019	SHOP EXPENSE	0.00	97.37	
<u>22811481</u>	Invoice	06/19/2019	SHOP EXPENSE	0.00	55.98	
001932	SAN BERNARDINO COUNTY OFFICE OF THE ASS	06/19/2019	Regular	0.00	12.00	61366
<u>108490</u>	Invoice	06/19/2019	MAP REVISIONS - JUN 19	0.00	12.00	
000091	SAN BERNARDINO COUNTY RECORDER	06/19/2019	Regular	0.00	16.00	61367
<u>58060519</u>	Invoice	06/19/2019	RELEASE OF LIENS	0.00	16.00	
VEN01020	SOUTHWEST NETWORKS, INC.	06/19/2019	Regular	0.00	15,128.19	61368
<u>19-5029</u>	Invoice	06/19/2019	SUPPLEMENTAL IT SERVICES (AMC) - THR	0.00	1,258.75	
<u>19-60025C</u>	Invoice	06/19/2019	IT SERVICES - 7/19 - 9/19	0.00	11,910.00	
<u>19-60085C</u>	Invoice	06/19/2019	OFFICE 365 MONTHLY MAINT - JUL 19	0.00	716.00	
<u>19-6516</u>	Invoice	06/19/2019	OFFICE EQUIPMENT SUPPLIES	0.00	1,243.44	
013852	SPENCER LAYMON	06/19/2019	Regular	0.00	200.00	61369
<u>51061719</u>	Invoice	06/19/2019	REIMB: SAFETY BOOTS	0.00	200.00	
010990	UTILIQUEST LLC.	06/19/2019	Regular	0.00	92.00	61370
<u>277346-Q</u>	Invoice	06/19/2019	CONTRACT LOCATING EXPENSE	0.00	48.12	
<u>277604-Q</u>	Invoice	06/19/2019	CONTRACT LOCATING EXPENSE	0.00	43.88	
011615	WESTERN EXTERMINATOR CO.	06/19/2019	Regular	0.00	34.00	61371
<u>WE053119</u>	Invoice	06/19/2019	PEST CONTROL SERVICES - SHOP	0.00	34.00	
013359	XEROX FINANCIAL SERVICES	06/19/2019	Regular	0.00	637.06	61372
<u>1648458</u>	Invoice	06/19/2019	OFFICE EXPENSE 6/7/19 - 7/6/19	0.00	395.66	
<u>1648459</u>	Invoice	06/19/2019	SHOP EXPENSE 5/27/19 - 6/26/19	0.00	241.40	
000233	NAPA AUTO PARTS	06/19/2019	Regular	0.00	745.06	61373
<u>285081</u>	Invoice	06/19/2019	SMALL TOOLS - CIRP	0.00	515.89	
<u>285450</u>	Invoice	06/19/2019	2018 DODGE RAM 5500 V38 SUPPLIES	0.00	17.16	
<u>286132</u>	Invoice	06/19/2019	2018 DODGE RAM 5500 V38 & VACUUM	0.00	23.78	
<u>286392</u>	Invoice	06/19/2019	2018 DODGE RAM 5500 V37 & V38/VEHI	0.00	124.59	
<u>287702</u>	Invoice	06/19/2019	VEHICLE MAINT: V27, 28, 29 & 36	0.00	63.64	
000985	AVALON URGENT CARE	06/19/2019	Regular	0.00	100.00	61374

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Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
<u>49230</u>	Invoice	06/19/2019	PHYSICAL DMV/DOT	0.00	100.00	
013814	CHRISTOPHER LEWALLAN	06/26/2019	Regular	0.00	4.66	61380
<u>C1083018</u>	Invoice	06/30/2018	PROJECT RECONCILIATION REFUND	0.00	4.66	
013812	SIGNS FOR LESS	06/26/2019	Regular	0.00	575.00	61381
<u>SF1082718</u>	Invoice	09/27/2018	SIGNS: SADDLEBACK MAINLINE REPLACE	0.00	575.00	
005672	WILLIAM H. KLINE	06/26/2019	Regular	0.00	35.20	61382
<u>WK090718</u>	Invoice	09/13/2018	REIMB: GAS: V29	0.00	35.20	
000575	AFSCME LOCAL 1902	06/26/2019	Regular	0.00	611.10	61401
<u>AFSCME0619</u>	Invoice	06/26/2019	EE UNION DUES - JUN 19	0.00	611.10	
000999	AMERICAN WATER WORKS ASSOC.	06/26/2019	Regular	0.00	433.00	61402
<u>AWWA0619</u>	Invoice	06/26/2019	MEMBERSHIP RENEWAL THRU 8/31/20	0.00	433.00	
013346	ANDY'S LANDSCAPE & TREE SERVICE INC.	06/26/2019	Regular	0.00	650.00	61403
<u>80511</u>	Invoice	06/26/2019	DEMO GARDEN/BUILD MAINT THRU 6/15	0.00	650.00	
000042	ANNE ROMAN	06/26/2019	Regular	0.00	1,005.00	61404
<u>AR062519</u>	Invoice	06/26/2019	EDUCATION REIMBURSEMENT	0.00	1,005.00	
000214	BABCOCK LABORATORIES, INC.	06/26/2019	Regular	0.00	34.00	61405
<u>BF92214-2287</u>	Invoice	06/26/2019	SAMPLING - SULLIVAN PLAN CHECK	0.00	34.00	
013365	IMAGE SOURCE	06/26/2019	Regular	0.00	1,072.27	61406
<u>25AR938607</u>	Invoice	06/26/2019	OFFICE EXPENSE 4/5/19 - 5/4/19	0.00	445.92	
<u>25AR957033</u>	Invoice	06/26/2019	OFFICE EXPENSE 5/5/19 - 6/4/19	0.00	626.35	
002820	EMPLOYEE RELATIONS, INC.	06/26/2019	Regular	0.00	279.90	61407
<u>85265</u>	Invoice	06/26/2019	EE RECRUITING EXPENSE	0.00	279.90	
013374	HERCULES INDUSTRIES, INC.	06/26/2019	Regular	0.00	458.24	61408
<u>106831</u>	Invoice	06/26/2019	BUILDING MAINT SUPPLIES - SHOP	0.00	458.24	
004152	HI-DESERT STAR	06/26/2019	Regular	0.00	252.00	61409
<u>20316</u>	Invoice	06/26/2019	PUBLIC NOTICE: WATER AVAILABILITY ASS	0.00	252.00	
013797	INFOSEND, INC.	06/26/2019	Regular	0.00	4,082.40	61410
<u>136579</u>	Invoice	06/26/2019	POSTAGE DEPOSIT: WATER BILL	0.00	4,082.40	
009054	KATHLEEN J. RADNICH	06/26/2019	Regular	0.00	1,210.99	61411
<u>190622-1</u>	Invoice	06/26/2019	PUBLIC RELATIONS SERVICES	0.00	1,210.99	
006029	LIEBERT CASSIDY WHITMORE	06/26/2019	Regular	0.00	370.00	61412
<u>1479782</u>	Invoice	06/26/2019	LEGAL SERVICES - THRU 5/31/19	0.00	370.00	
006507	McMASTER-CARR SUPPLY COMPANY	06/26/2019	Regular	0.00	170.51	61413
<u>97282248</u>	Invoice	06/26/2019	SMALL TOOLS - CIRP	0.00	170.51	
013860	NIKOLAUS WILSON	06/26/2019	Regular	0.00	69.00	61414
<u>NW061919</u>	Invoice	06/26/2019	REIMB: LIVE SCAN FEES	0.00	69.00	
008202	PITNEY BOWES INC.	06/26/2019	Regular	0.00	195.98	61415
<u>1013352955</u>	Invoice	06/26/2019	OFFICE SUPPLIES	0.00	195.98	
008415	PRUDENTIAL OVERALL SUPPLY	06/26/2019	Regular	0.00	201.60	61416
<u>22818472</u>	Invoice	06/26/2019	SHOP EXPENSE	0.00	97.37	
<u>22818474</u>	Invoice	06/26/2019	SHOP EXPENSE	0.00	104.23	
013228	SARAH J. JOHNSON	06/26/2019	Regular	0.00	21.73	61417
<u>SJ062519</u>	Invoice	06/26/2019	REIMB: DEMO GARDEN PADLOCK	0.00	21.73	
009920	STANDARD INSURANCE CO	06/26/2019	Regular	0.00	1,122.82	61418
<u>ST0719</u>	Invoice	06/26/2019	EE LIFE INSURANCE - JUL 19	0.00	1,122.82	

*Check Report JBWD

Date Range: 06/01/2019 - 06/30/

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	
011101	VAGABOND WELDING SUPPLY	06/26/2019	Regular	0.00	588.36	61419
<u>108679</u>	Invoice	06/26/2019	SHOP EXPENSE	0.00	588.36	
010690	TYLER TECHNOLOGIES	06/26/2019	Regular	0.00	19,042.36	61420
<u>025-259221</u>	Invoice	06/26/2019	ANNUAL MAINT: 9 MODULES THRU 6/30/	0.00	20,050.72	
<u>025-262580</u>	Credit Memo	06/26/2019	CREDIT: 1 MODULE ANNUAL MAINTENAN	0.00	-1,008.36	
000233	NAPA AUTO PARTS	06/26/2019	Regular	0.00	66.34	61421
<u>288027</u>	Invoice	06/26/2019	VEHICLE MAINTENANCE	0.00	25.61	
<u>288117</u>	Invoice	06/26/2019	SHOP EXPENSE	0.00	40.73	
009880	SOUTHERN CALIFORNIA EDISON CO	06/04/2019	Manual	0.00	1,923.83	901175
<u>SCE0519</u>	Invoice	06/04/2019	POWER TO BLDGS & GEN - MAY 19	0.00	1,923.83	
000510	TIME WARNER CABLE	06/07/2019	Manual	0.00	354.11	901176
<u>0008970052219</u>	Invoice	06/07/2019	CABLE & INTERNET - MAY 19	0.00	354.11	
009878	SOUTHERN CALIFORNIA EDISON	06/07/2019	Manual	0.00	23,167.22	901177
<u>SCE0519</u>	Invoice	06/07/2019	POWER FOR PUMPING - MAY 19	0.00	23,167.22	
001517	CalPERS	06/07/2019	Manual	0.00	12,654.70	901178
<u>PPE 5-24-19</u>	Invoice	06/07/2019	PAY PERIOD ENDING 5/24/19	0.00	12,654.70	
000248	PAYCHEX	06/14/2019	Manual	0.00	341.99	901179
<u>331460</u>	Invoice	06/14/2019	PAYROLL PROCESSING FEE	0.00	341.99	
000236	PAYPRO ADMINISTRATORS	06/14/2019	Manual	0.00	74.99	901180
<u>PPE 5-24-19</u>	Invoice	06/14/2019	EE FSA DEDUCTIONS 5-31-19	0.00	74.99	
VEN01533	PAYMENTUS GROUP INC.	06/19/2019	Manual	0.00	2,614.10	901181
<u>US19050222</u>	Invoice	06/19/2019	CREDIT CARD PROCESSING FEE - MAY 19	0.00	2,614.10	
001004	BUSINESS CARD	06/19/2019	Manual	0.00	725.02	901182
<u>BA0519</u>	Invoice	06/19/2019	TELEPHONE (OFFICE)/POSTAGE	0.00	725.02	
001005	BANK OF AMERICA	06/19/2019	Manual	0.00	7,632.24	901183
<u>BA0519</u>	Invoice	06/19/2019	DIRECTOR & CAC EDUCATION/EE TRAININ	0.00	7,632.24	
001009	BUSINESS CARD	06/19/2019	Manual	0.00	4,292.85	901184
<u>BA0519</u>	Invoice	06/19/2019	V38 2018 DODGE RAM/SMALL TOOLS/TO	0.00	4,292.85	
001630	AT&T MOBILITY	06/20/2019	Manual	0.00	2,554.62	901185
<u>829480028X0605</u>	Invoice	06/20/2019	COMMUNICATIONS - MAY 19	0.00	2,554.62	
004195	HOME DEPOT CREDIT SERVICES	06/20/2019	Manual	0.00	1,300.50	901186
<u>HD0519</u>	Invoice	06/20/2019	SMALL TOOLS/SHOP REMODEL/PUMPING	0.00	1,300.50	
013196	TELEPACIFIC COMMUNICATIONS	06/20/2019	Manual	0.00	88.23	901187
<u>117406119-0</u>	Invoice	06/20/2019	TELEPHONE (OFFICE) - MAY 19	0.00	88.23	
009898	SOCALGAS	06/20/2019	Manual	0.00	26.91	901188
<u>GAS0519</u>	Invoice	06/20/2019	HEAT FOR SHOP - THRU 6/17/19	0.00	26.91	
009880	SOUTHERN CALIFORNIA EDISON CO	06/20/2019	Manual	0.00	2,391.14	901189
<u>SCE0619</u>	Invoice	06/20/2019	POWER TO BLDGS & GEN - JUN 19	0.00	2,391.14	
001517	CalPERS	06/21/2019	Manual	0.00	12,787.21	901190
<u>PPE 6-7-19</u>	Invoice	06/21/2019	PAY PERIOD ENDING 6/07/19	0.00	12,787.21	
000510	TIME WARNER CABLE	06/27/2019	Manual	0.00	354.11	901191
<u>0008970062219</u>	Invoice	06/27/2019	CABLE & INTERNET - JUN 19	0.00	354.11	
000248	PAYCHEX	06/28/2019	Manual	0.00	377.87	901192
<u>331865</u>	Invoice	06/28/2019	PAYROLL PROCESSING FEE	0.00	377.87	
000236	PAYPRO ADMINISTRATORS	06/28/2019	Manual	0.00	74.99	901193

*Check Report JBWD

Date Range: 06/01/2019 - 06/30/

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>PPE 6-21-19</u>	Invoice	06/28/2019	EE FSA DEDUCTIONS 6-28-19	0.00	74.99	
000237	COLONIAL LIFE & ACCIDENT INSURANCE CO, IN	06/28/2019	Manual	0.00	2,144.58	901194
<u>3990561-060532</u>	Invoice	06/28/2019	EE LIFE INSURANCE - JUN 19	0.00	2,144.58	
000025	ICMA RC	06/30/2019	Manual	0.00	5,370.32	901195
<u>ICMARC0619</u>	Invoice	06/30/2019	457 REMITTANCE - JUN 19	0.00	5,370.32	
000248	PAYCHEX	06/28/2019	Manual	0.00	15.86	901196
<u>331896</u>	Invoice	06/28/2019	PAYROLL PROCESSING FEE	0.00	15.86	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	130	99	0.00	525,650.65
Manual Checks	22	22	0.00	81,267.39
Voided Checks	0	4	0.00	-914.86
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	<u>152</u>	<u>125</u>	<u>0.00</u>	<u>606,003.18</u>

*Check Report JBWD

Date Range: 06/01/2019 - 06/30/19

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: CN-CITY NATIONAL BANK - MUNI FIN LOAN						
013373	CORE & MAIN LP	06/25/2019	Manual	0.00	181,628.36	800012
<u>K519332</u>	Invoice	06/25/2019	INVENTORY - CIRP/SADDLEBACK SUPPLIE	0.00	55,642.10	
<u>K641428</u>	Invoice	06/25/2019	INVENTORY - CIRP/SADDLEBACK SUPPLIE	0.00	125,986.26	
004720	INLAND WATER WORKS	06/25/2019	Manual	0.00	225,487.20	800013
<u>S1023139.004</u>	Invoice	06/25/2019	INVENTORY - CIRP/SADDLEBACK SUPPLIE	0.00	117,326.36	
<u>S1023139.005</u>	Invoice	06/25/2019	INVENTORY - CIRP	0.00	108,160.84	
004720	INLAND WATER WORKS	06/25/2019	Manual	0.00	3,141.15	800014
<u>S1022442.002</u>	Invoice	06/25/2019	SMALL TOOLS - CIRP	0.00	2,249.15	
<u>S1022442.003</u>	Invoice	06/25/2019	SMALL TOOLS - CIRP	0.00	278.90	
<u>S1023881.001</u>	Invoice	06/25/2019	SMALL TOOLS - CIRP	0.00	613.10	
004720	INLAND WATER WORKS	06/25/2019	Manual	0.00	2,476.96	800015
<u>S1022442.004</u>	Invoice	06/25/2019	SMALL TOOLS - CIRP	0.00	1,553.76	
<u>S1022442.005</u>	Invoice	06/25/2019	SMALL TOOLS - CIRP	0.00	258.08	
<u>S1022620.005</u>	Invoice	06/25/2019	SMALL TOOLS - CIRP	0.00	665.12	

Bank Code CN Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	10	4	0.00	412,733.67
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	10	4	0.00	412,733.67

**JOSHUA BASIN WATER DISTRICT
UTILITY REFUND REGISTER**

<u>Account Number</u>	<u>Name</u>	<u>Date</u>	<u>Type</u>	<u>Amount</u>	<u>Reference</u>
05-00116-016	SCHNEIDER, ROGER	6/6/2019	Refund	10.22	Check #: 61327
07-00031-009	SHAW, PAMELA J	6/6/2019	Refund	1.43	Check #: 61328
07-00043-003	KELL, RAY C II	6/6/2019	Refund	14.62	Check #: 61329
13-00088-017	CUESTA, CHRIS N	6/6/2019	Refund	16.62	Check #: 61330
13-00240-013	SINCLAIR JOYCE TRUST 10/20/11	6/8/2019	Refund	170.26	Check #: 61331
50-00038-026	ROSATI, CRYSTAL L	6/6/2019	Refund	36.18	Check #: 61332
53-00037-013	CASTANEDA TRUST 5/27/15	6/6/2019	Refund	30.70	Check #: 61333
55-00098-011	TELLIANO, JACK A	6/6/2019	Refund	117.84	Check #: 61334
55-00177-013	BOUDREAU, GLEN E	6/6/2019	Refund	30.43	Check #: 61335
08-00057-016	HUTCHINSON, KELLY H	6/19/2019	Refund	217.80	Check #: 61375
10-00124-005	BOULCH, JEREMY D	6/19/2019	Refund	77.84	Check #: 61378
13-00220-020	UTLEY, CLAYTON M	6/19/2019	Refund	51.79	Check #: 61379
51-00115-000	CLINE, TRAVIS	6/19/2019	Refund	9.77	Check #: 61376
63-00140-008	JOHNSON, SARRA A	6/19/2019	Refund	41.76	Check #: 61377
03-00274-008	BRADLEY, NORMAN F	6/20/2019	Reverse Refund Check Adjustment	(77.80)	REVERSE REFUND
03-00455-004	BEEDE, BENJAMIN T	6/20/2019	Reverse Refund Check Adjustment	(26.96)	REVERSE REFUND
04-00092-009	JOHNSON, MARK R	6/20/2019	Reverse Refund Check Adjustment	(11.11)	REVERSE REFUND
04-00092-010	ELIAS, JASMINE E	6/20/2019	Reverse Refund Check Adjustment	(0.44)	REVERSE REFUND
04-00162-004	JUNE, RICHARD W	6/20/2019	Reverse Refund Check Adjustment	(3.78)	REVERSE REFUND
04-00165-014	MENDEZ, LINDA	6/20/2019	Reverse Refund Check Adjustment	(2.33)	REVERSE REFUND
06-00140-020	SIGNATURE CAPITAL PROPERTIES, LLC	6/20/2019	Reverse Refund Check Adjustment	(5.95)	REVERSE REFUND
07-00064-015	ANDERSON, DAVID A	6/20/2019	Reverse Refund Check Adjustment	(24.78)	REVERSE REFUND
08-00081-010	LEACY, MARK	6/20/2019	Reverse Refund Check Adjustment	(4.01)	REVERSE REFUND
08-00111-011	WESTERN SANDS MANAGEMENT INC	6/20/2019	Reverse Refund Check Adjustment	(1.04)	REVERSE REFUND
08-00151-014	PEVAHOUSE, RICHARD	6/20/2019	Reverse Refund Check Adjustment	(21.00)	REVERSE REFUND
09-00069-007	WATSON, ISAAC D	6/20/2019	Reverse Refund Check Adjustment	(48.77)	REVERSE REFUND
10-00447-003	KIRBY, JOHN W	6/20/2019	Reverse Refund Check Adjustment	(58.66)	REVERSE REFUND
11-00056-006	GREENE, PAUL E	6/20/2019	Reverse Refund Check Adjustment	(36.42)	REVERSE REFUND
12-00215-010	SHIPLEY, KIRK R	6/20/2019	Reverse Refund Check Adjustment	(135.85)	REVERSE REFUND
12-00314-003	ANTHONY, LINDA	6/20/2019	Reverse Refund Check Adjustment	(0.89)	REVERSE REFUND
13-00173-019	ONEIL, TYLER R	6/20/2019	Reverse Refund Check Adjustment	(46.29)	REVERSE REFUND
13-00352-016	MORALES, DENISE S	6/20/2019	Reverse Refund Check Adjustment	(7.28)	REVERSE REFUND
14-00041-015	HARRIS, SARAH R	6/20/2019	Reverse Refund Check Adjustment	(2.82)	REVERSE REFUND
50-00022-004	KRAMER, FRED K	6/20/2019	Reverse Refund Check Adjustment	(162.60)	REVERSE REFUND
50-00059-006	ANDRA, AUREL	6/20/2019	Reverse Refund Check Adjustment	(50.95)	REVERSE REFUND
52-00005-021	ZENTENO-TORRES, VICTORIA	6/20/2019	Reverse Refund Check Adjustment	(121.18)	REVERSE REFUND
53-00048-010	CAMPBELL, LORI A	6/20/2019	Reverse Refund Check Adjustment	(52.65)	REVERSE REFUND
55-00097-008	BUCHERT, CRYSTAL	6/20/2019	Reverse Refund Check Adjustment	(74.59)	REVERSE REFUND
55-00106-013	BARNES, KATHRYN J	6/20/2019	Reverse Refund Check Adjustment	(118.82)	REVERSE REFUND
55-00134-013	BULLARD, KELLY	6/20/2019	Reverse Refund Check Adjustment	(0.63)	REVERSE REFUND
55-00221-005	MERCER, GINA	6/20/2019	Reverse Refund Check Adjustment	(5.16)	REVERSE REFUND
55-00234-007	NICHOLS, JASMINE ANN	6/20/2019	Reverse Refund Check Adjustment	(22.15)	REVERSE REFUND
56-00008-002	LUCATERO, JOSE MARIA	6/20/2019	Reverse Refund Check Adjustment	(64.52)	REVERSE REFUND
58-00239-008	WADE, CHRISTOPHER M	6/20/2019	Reverse Refund Check Adjustment	(55.72)	REVERSE REFUND
59-00208-009	CARDENAS, ANTHONY J	6/20/2019	Reverse Refund Check Adjustment	(6.77)	REVERSE REFUND
62-00054-019	EVANS, MICHAEL Z	6/20/2019	Reverse Refund Check Adjustment	(7.48)	REVERSE REFUND
62-00094-002	CHRISTIAN, BEVERLY	6/20/2019	Reverse Refund Check Adjustment	(9.68)	REVERSE REFUND
62-00207-008	EGSTAD, NATALIE	6/20/2019	Reverse Refund Check Adjustment	(76.21)	REVERSE REFUND
63-00046-001	WIELAND, PAUL	6/20/2019	Reverse Refund Check Adjustment	(24.22)	REVERSE REFUND
63-00162-010	THOMAS, CHALAYE S	6/20/2019	Reverse Refund Check Adjustment	(36.46)	REVERSE REFUND
64-99243-000	GIBERT, CLAY J	6/20/2019	Reverse Refund Check Adjustment	(5.27)	REVERSE REFUND
65-00238-000	HUNT, DENNIS W	6/20/2019	Reverse Refund Check Adjustment	(1.72)	REVERSE REFUND
65-00494-000	GARRISON, TIMOTHY	6/20/2019	Reverse Refund Check Adjustment	(72.74)	REVERSE REFUND
03-00455-004	BEEDE, BENJAMIN T	6/26/2019	Refund	26.96	Check #: 61383
06-00140-020	SIGNATURE CAPITAL PROPERTIES, LLC	6/26/2019	Refund	5.95	Check #: 61384
08-00111-011	WESTERN SANDS MANAGEMENT INC	6/26/2019	Refund	1.04	Check #: 61385
10-00344-006	KLASOVSKY, TYRUS C	6/26/2019	Refund	58.00	Check #: 61394
12-00215-010	SHIPLEY, KIRK R	6/26/2019	Refund	135.85	Check #: 61386
13-00173-019	ONEIL, TYLER R	6/26/2019	Refund	46.29	Check #: 61387
14-00041-015	HARRIS, SARAH R	6/26/2019	Refund	2.82	Check #: 61388
52-00005-021	ZENTENO-TORRES, VICTORIA	6/26/2019	Refund	121.18	Check #: 61389
55-00134-013	BULLARD, KELLY	6/26/2019	Refund	0.63	Check #: 61390
55-00312-010	RAWSON, MARK	6/26/2019	Refund	137.28	Check #: 61395
56-00060-013	HERNANDEZ, NURIAN N	6/26/2019	Refund	73.92	Check #: 61396
58-00239-008	WADE, CHRISTOPHER M	6/26/2019	Refund	55.72	Check #: 61391
59-00208-009	CARDENAS, ANTHONY J	6/26/2019	Refund	6.77	Check #: 61392
62-00094-002	CHRISTIAN, BEVERLY	6/26/2019	Refund	9.68	Check #: 61393
62-00242-008	DUNCAN, BARBARA S	6/26/2019	Refund	38.27	Check #: 61397

64-00002-002 UPTON, BEVERLY A
64-99252-000 KUD DEVELOPMENT
65-00512-005 LE, TOT THI

6/26/2019 Refund
6/26/2019 Refund
6/26/2019 Refund

65.00 Check #: 61398
1402.66 Check #: 61399
50.48 Check #: 61400
1,580.06

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

DIRECTOR PAY
05/25/2019 - 06/21/2019

<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	06/08/2019	Director Pay Note: 5/30/19 STRATEGIC PLANNING WORKSHOP 1/DIR/504/	1.0000	\$173.63	
		06/08/2019	Director Pay Note: 6/5/19 JBWD BOARD MEETING 1/DIR/504/	1.0000	\$173.63	
		06/08/2019	Director Pay Note: 6/7/19 SOLAR MEETING 1/DIR/504/	1.0000	\$173.63	
		06/18/2019	Director Pay Note: SPECIAL JBWD BOARD MEETING 1/DIR/504/	1.0000	\$173.63	
Totals:					\$694.52	\$0.00
Employee Total:					\$694.52	

DIRECTOR PAY
05/25/2019 - 06/21/2019

<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	05/25/2019	Meal / Lodging Note: LUNCH REIMBURSEMENT (REYNOLDS, B. JOHNSON & BAN): GM AD HOC COMMITTEE MEETINGS 5/20/19 & 5/28/19 1/DIR/504/		\$73.12	
		05/28/2019	Director Pay Note: GM AD HOC COMMITTEE MEETINGS: 5/20/19, 5/21/19 & 5/28/19 1/DIR/504/	3.0000	\$520.89	
		05/30/2019	Director Pay Note: STRATEGIC PLANNING WORKSHOP 1/DIR/504/	1.0000	\$173.63	
		06/05/2019	Director Pay Note: JBWD BOARD MEETING 1/DIR/504/	1.0000	\$173.63	
		06/11/2019	Director Pay Note: GM AD HOC COMMITTEE MEETING 1/DIR/504/	1.0000	\$173.63	
		06/11/2019	Meal / Lodging Note: LUNCH: GM AD HOC COMMITTEE MEETING (JOHNSON, BAN & REYNOLDS) 1/DIR/504/		\$50.75	
		06/12/2019	Director Pay Note: SPECIAL JBWD BOARD MEETING 1/DIR/504/	1.0000	\$173.63	
		06/18/2019	Director Pay Note: SPECIAL JBWD BOARD MEETING 1/DIR/504/	1.0000	\$173.63	
		06/19/2019	Director Pay Note: JBWD BOARD MEETING 1/DIR/504/	1.0000	\$173.63	
Totals:					\$1,686.54	\$0.00
Employee Total:					\$1,686.54	

DIRECTOR PAY
05/25/2019 - 06/21/2019

<u>Employee Number</u>	<u>Employee Name</u>	<u>Date</u>	<u>Type</u>	<u>Units</u>	<u>Additions</u>	<u>Deductions</u>
10502	Luckman, Mickey	05/25/2019	Director Training Note: 5/5/19 - 5/9/19 ACWA SPRING CONFERENCE 1/DIR/504/		\$868.15	
		05/25/2019	Director Training Note: MILES: ACWA SPRING CONFERENCE 1/DIR/504/		\$534.18	
		05/30/2019	Director Pay Note: STRATEGIC PLANNING WORKSHOP 1/DIR/504/	1.0000	\$173.63	
		06/05/2019	Director Pay Note: JBWD BOARD MEETING 1/DIR/504/	1.0000	\$173.63	
Totals:					\$1,749.59	\$0.00
Employee Total:					\$1,749.59	

DIRECTOR PAY
05/25/2019 - 06/21/2019

<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	05/25/2019	Meal / Lodging Note: LUNCH REIMBURSEMENT (REYNOLDS, B. JOHNSON & BAN); GM AD HOC MEETING 5/21/19 1/DIR/504/		\$54.00	
		05/26/2019	Director Pay Note: SEXUAL HARASSMENT TRAINING 1/DIR/504/	1.0000	\$173.63	
		05/28/2019	Director Pay Note: GM AD HOC COMMITTEE MEETINGS: 5/20/19, 5/21/19 & 5/28/19 1/DIR/504/	3.0000	\$520.89	
		05/30/2019	Director Pay Note: STRATEGIC PLANNING WORKSHOP 1/DIR/504/	1.0000	\$173.63	
		06/05/2019	Director Pay Note: JBWD BOARD MEETING 1/DIR/504/	1.0000	\$173.63	
		06/12/2019	Director Pay Note: SPECIAL JBWD BOARD MEETING 1/DIR/504/	1.0000	\$173.63	
		06/18/2019	Director Pay Note: SPECIAL JBWD BOARD MEETING 1/DIR/504/	1.0000	\$173.63	
		06/19/2019	Director Pay Note: JBWD BOARD MEETING 1/DIR/504/	1.0000	\$173.63	
Totals:					\$1,616.67	\$0.00
Employee Total:					\$1,616.67	

DIRECTOR PAY
05/25/2019 - 06/21/2019

<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	05/30/2019	Director Pay Note: STRATEGIC PLANNING WORKSHOP 1/DIR/504/	1.0000	\$173.63	
		06/05/2019	Director Pay Note: JBWD BOARD MEETING 1/DIR/504/	1.0000	\$173.63	
		06/12/2019	Director Pay Note: SPECIAL JBWD BOARD MEETING 1/DIR/504/	1.0000	\$173.63	
		06/18/2019	Director Pay Note: JBWD BOARD MEETING 1/DIR/504/	1.0000	\$173.63	
		06/19/2019	Director Pay Note: JBWD BOARD MEETING 1/DIR/504/	1.0000	\$173.63	
Totals:					\$868.15	\$0.00
Employee Total:					\$868.15	

Pay Adjustment Summary

<u>Type</u>	<u>Units</u>	<u>Additions</u>	<u>Deductions</u>	Grand Totals:	\$6,615.47	\$0.00
Director Pay	29.0000	\$5,035.27		Grand Total:	\$6,615.47	
Meal / Lodging		\$177.87				
Director Training		\$1,402.33				

JOSHUA BASIN WATER DISTRICT
SPECIAL MEETING MINUTES
WEDNESDAY, JULY 17, 2019

CALL TO ORDER/PLEDGE OF ALLEGIANCE – President Johnson called the meeting to order at 6:30 p.m.

DETERMINATION OF A QUORUM – President Johnson, Vice President Unger, Director Hund, and Director Reynolds.

STAFF PRESENT - Mark Ban, IGM, Susan Greer, AGM-Finance, Sarah Johnson, Director of Administration, and Beverly Waszak, Executive Assistant

CONSULTANTS PRESENT - Kathleen Radnich, Public Outreach, and Mr. Gil Granito, District Counsel, Redwine and Sherrill

APPROVAL OF AGENDA – Director Reynolds moved to approve the Agenda. Vice President Unger seconded.

MSC' (Reynolds/Unger) motion carried by the following vote:

Ayes: Hund, Johnson, Reynolds, and Unger
Noes: None
Absent: None
Abstain: None

PUBLIC COMMENT – Karen Tracy, Joshua Tree and Chairperson of the Citizens Advisory Committee reported on the last CAC meeting because of the time sensitivity. The CAC recommendations for the vacant Board position are Gayle Austin and Tom Floen, both who have served on the CAC and have proven themselves knowledgeable in Joshua Basin Water District policy.

Al Marquez, Sun Fair Community did not understand why this meeting is a special meeting and not a regular meeting when the agenda is the same as a regular meeting.

CONSENT CALENDAR –

- June 18, 2019 – Special Meeting – Vice President Unger requested that “Wednesday” be changed to “Tuesday”.
- June 19, 2019 – Special Meeting & Regular Meeting – Director Hund abstained because he was absent

MSC' (Reynolds/Unger) motion carried by the following vote to approve the Special Meeting of June 18, 2019:

Ayes: Hund, Johnson, Reynolds, and Unger
Noes: None
Absent: None
Abstain: None

MSC' (Reynolds/Unger) motion carried by the following vote to approve the Special Meeting and Regular Meeting of June 19, 2019:

Ayes: Johnson, Reynolds, and Unger
Noes: None
Absent: None
Abstain: Hund

BOARD APPOINTMENT TO FILL THE BOARD VACANCY – The Board conducted interviews of the following individuals with Gayle Austin being interviewed telephonically. This was followed by lengthy discussions amongst the Board.

PUBLIC COMMENT –

Jane Jarlsberg, Joshua Tree asked how the announcement was made for the applicants, as she missed it and would have applied. She has been a community activist for most of her life. She was impressed with the candidates and told the Board they had a tough job ahead of them.

Al Marquez, Sunfair Community thanked, for the community, the four individuals applying for this position on the Board, even though we had a loss of a good person that was on the Board. He knows three of the individuals applying for the position on the Board and has a lot of respect for all three of them. He asked why there weren't any questions asking the candidates if they would represent the rate-payers of the District.

PUBLIC COMMENT CLOSED –

A long discussion ensued between the Board members. Director Hund made a motion to appoint Gayle Austin. Vice President Unger seconded. This was followed by another discussion between the Board members. Motion failed 2/2.

Ayes: Hund and Unger
Noes: Johnson and Reynolds
Absent: None
Abstain: None

Director Reynolds made a motion to appoint Paul F. Coate. President Johnson seconded. This was followed by a brief discussion. Motion failed 2/2.

Ayes: Johnson and Reynolds
Noes: Hund and Unger
Absent: None
Abstain: None

Vice President Unger made a motion to appoint Tom Floen. Director Hund seconded. This was followed by a brief discussion. Motion failed 2/2.

Ayes: Hund and Unger
Noes: Johnson and Reynolds
Absent: None
Abstain: None

Director Hund made a motion to appoint Wesley Bausmith. Vice President Unger seconded. A discussion ensued. Motion failed 2/2.

Ayes: Hund and Unger
Noes: Johnson and Reynolds
Absent: None
Abstain: None

Director Hund made a motion to appoint Gayle Austin. Vice President Unger seconded. This was followed by a discussion. Motion failed 2/2.

Ayes: Hund and Unger
Noes: Johnson and Reynolds
Absent: None
Abstain: None

Vice President Unger made a motion to appoint Tom Floen. Director Hund seconded. This was followed by a short discussion. Motion failed 2/2.

Ayes: Hund and Unger
Noes: Johnson and Reynolds
Absent: None
Abstain: None

Director Reynolds made a motion to appoint Paul F. Coate. President Johnson seconded. This was followed by a brief discussion. Motion failed 2/2.

Ayes: Johnson and Reynolds
Noes: Hund and Unger
Absent: None
Abstain: None

President Johnson moved item #7 – Appointment of Board Director to the end of the Agenda.

PUBLIC HEARING – President Johnson opened the Public Hearing to receive and discuss input & comments to consider dissolution of Improvement District #1 (Resolution No. 19-999) and dissolution of Improvement District #2 (Resolution No. 19-1000). AGM Greer gave the staff report.

Director Reynolds made a motion to adopt Resolution No. 19-999 and Resolution No. 19-1000. Vice President Unger seconded.

MSC' (Reynolds/Unger) motion carried by the following vote:

Ayes: Hund, Johnson, Reynolds, and Unger
Noes: None
Absent: None
Abstain: None

PUBLIC HEARING CLOSED –

APPROVE RESOLUTION NO. 19-1004 AMENDING THE RULES & REGULATIONS TO MODIFY METER QUOTE FEE CRITERIA AND ELIMINATE BACKFLOW/CROSS-CONNECTION FEE – AGM Greer gave the staff report and a brief Q&A and discussion followed with the Board.

MSC' (Unger/Hund) motion carried by the following vote:

Ayes: Hund, Johnson, Reynolds, and Unger
Noes: None
Absent: None
Abstain: None

CONSIDERATION OF A CONTRACT WITH ATKINSON, ANDELSON, LOYA, RUUD & ROMO (AALRR) TO PROVIDE EMPLOYMENT AND LABOR COUNSEL FOR THE DISTRICT – Director of Administration Sarah Johnson gave the staff report. A brief discussion with the Board followed.

PUBLIC COMMENT –

Tom Floen, Joshua Tree North thought the contract was very detailed and very specific where it details assigning responsibilities, he then read a paragraph on Documents and Destruction from the contract, and asked if we would request the law firm's copies of our own documents, to be sent to us, when the contract is up.

Sarah Johnson, Director of Administration, replied that those are their copies and we maintain the same files. Her plan is that this will be a long term relationship.

Vice President Unger motioned to approve the contract. Director Reynolds seconded.

MSC' (Unger/Reynolds) motion carried by the following vote:

Ayes: Hund, Johnson, Reynolds, and Unger

Noes: None

Absent: None

Abstain: None

BOARD TO CONSIDER APPROVING THE DELIVERY AND RECHARGE OF UP TO 1600 ACRE- FEET OF WATER PER THE WATER STORAGE AGREEMENT BETWEEN MOJAVE WATER AGENCY AND JOSHUA BASIN WATER DISTRICT – IGM Ban informed the Board that the Mojave Water Agency has approached JBWD staff with an opportunity to receive up to 1600 acre-feet of stored recharge water. The water would be stored within the Joshua Tee Groundwater Basin under the Water Storage Agreement between MWA and the District. This was followed with a brief discussion with the Board.

PUBLIC COMMENTS –

Jane Jarlsberg, Joshua Tree commented that the recharge sounds really positive and hopes that there will be a public announcement in the paper also.

Tom Floen, Joshua Tree North stated that the Mojave Water District has thought about this concept since 1994 and proceeded to read a paragraph from the contract about MWA maintaining the water storage.

IGM Ban replied that they do their own water metering and that is how we get our count at the end of the day.

Director Reynolds motioned to approve the 1600 acre-foot recharge of water storage. Vice President Unger seconded.

MSC' (Reynolds/Unger) motion carried by the following vote:

Ayes: Hund, Johnson, Reynolds, and Unger

Noes: None

Absent: None

Abstain: None

DISTRICT GENERAL COUNSEL REPORT – Mr. Gil Granito spoke about the Cadiz Project making it through the Assembly.

INTERIM GENERAL MANAGER REPORT – IGM Ban informed the Board that the Ribbon Cutting Ceremony for the Saddleback Main Line Replacement will be on August 13, 2019, at 9:00 a.m.

DIRECTOR COMMENTS & REPORTS ON MEETINGS ATTENDED –

President Johnson read off the meetings that were attended by the Board of Directors.

He reported on the Mojave Water Agency Board of Directors meeting he attended on July 11, 2019.

Vice President Unger reported on the Mojave Water Agency Board of Directors meeting she attended on June 27, 2019.

Director Hund reported on the California Special Leadership Academy that he had attended through the California Special Districts Association (CSDA).

FUTURE DIRECTOR MEETINGS AND TRAINING OPPORTUNITIES – President Johnson read off the upcoming meetings.

APPOINTMENT OF NEW BOARD DIRECTOR – President Johnson returned to item #7 to appoint a new Board Director. This was followed by a short discussion.

Director Hund motioned to appoint Tom Floen. Vice President Unger seconded. This was followed by a short discussion.

MSC' (Hund, Unger) motion carried by the following vote:

Ayes: Hund, Johnson, and Unger

Noes: Reynolds

Absent: None

Abstain: None

Abstain: None

Director Floen took his Oath of Office.

ADJOURNMENT – President Johnson adjourned the Board of Directors meeting at 8:13 p.m.

Respectfully submitted,

Mark Ban, Secretary of the Board & Interim General Manager

JOSHUA BASIN WATER DISTRICT
SPECIAL MEETING MINUTES
WEDNESDAY, JULY 31, 2019

CALL TO ORDER/PLEDGE OF ALLEGIANCE – President Johnson called the meeting to order at 2:00 p.m.

DETERMINATION OF A QUORUM – President Johnson, Vice President Unger, Director Floen, and Director Reynolds.
Director Hund - Absent

STAFF PRESENT -IGM Mark Ban, Susan Greer, AGM-Finance, Sarah Johnson, Director of Administration, Anne Roman, Accountant, and Beverly Waszak, Executive Assistant

CONSULTANTS PRESENT – Nate Kowalski, Partner, Atkinson, Andelson, Loya, Ruud & Romo (AALRR)

APPROVAL OF AGENDA – Director Reynolds moved to approve the Agenda. Vice President Unger seconded.

MSC' (Reynolds/Unger) motion carried by the following vote:

Ayes: Floen, Johnson, Reynolds, and Unger
Noes: None
Absent: Hund
Abstain: None

PUBLIC COMMENT – Gayle Austin of Joshua Tree thanked the Board for coming to a consensus to appoint Tom Floen to the Board of Directors and appreciated that it was done in one meeting, instead of holding another Special meeting or holding a Special Election.

APPOINT DIRECTOR TOM FLOEN TO THE LEGISLATIVE & PUBLIC INFORMATION COMMITTEE – President Johnson appointed Director Tom Floen to the Legislative & Public Information Committee.

CLOSED SESSION -

At approximately 2:04 p.m. the Board of Directors went into Closed Session pursuant to Government Code Section 54957.6 to consult with the District's Designated Negotiator Sarah Johnson, Director of Administration and Nate Kowalski, Labor Counsel, regarding labor negotiations pertaining to represented employees of the District. The Closed Session ended at approximately 3:52 p.m. and the Board returned to Open Session. No further reportable action was taken.

ADJOURNMENT – Vice President Unger moved to adjourn the meeting. President Johnson seconded.

MSC' (Unger/Johnson) motion carried by the following vote:

Ayes: Floen, Johnson, Reynolds, and Unger
Noes: None
Absent: Hund
Abstain: None

Respectfully submitted,

Mark Ban, Secretary of the Board & Interim General Manager

JOSHUA BASIN WATER DISTRICT
MEETING AGENDA REPORT

Meeting of the Board of Directors

August 21, 2019

Report to: President and Board

Prepared by: Susan Greer 

TOPIC: 3rd QUARTER ENDING 3/31/19 FINANCIAL REPORT

RECOMMENDATION: Receive and file.

ANALYSIS:

Our 3rd quarterly financial report is attached for fiscal year 18/19. The Finance Committee reviewed on August 14, 2019 and recommends for approval.

We are currently working on the 6/30/19 quarterly report as well, since we cannot move forward with final 18/19 audit results until our year-end reporting is complete.

FISCAL IMPACT:

N/A



JOSHUA BASIN WATER DISTRICT
3rd QUARTER ENDING 3/31/19 FINANCIAL REPORT SUMMARY

CASH BALANCES

Total cash as of 3/31/19 is \$11,792,451
Cash balance includes \$1,906,832 CIRP Board-restricted loan proceeds
Cash is increased \$1,879,070 from one year ago, due to loan proceeds
Cash is decreased \$728,904 from last quarter

CASH FLOW

\$971,241 water bill and related payments collected during the quarter
\$66,325 interest received, for general fund and CIRP loan fund
\$81,179 property taxes/assessments collected during the quarter
\$64,315 spent on CMMAD debt service (funded from assessments)
\$289,674 spent on District-funded capital additions
\$471,688 spent on CIRP loan-funded capital additions
Total cash decreased \$728,904 during the quarter

PROPERTY TAX AND ASSESSMENT COLLECTIONS

Property tax collections have decreased from 79% to 63% compared to one year ago
Prior collections also decreased for second year, may indicate property sales are declining

BOARD REPORT

Operating Revenues are 80% of budget
Water Revenues are 71% of budget
Operating Expenses are 57% of budget
Total operating revenues exceed total operating expenses by \$1,700,546

WATER SALES CONSUMPTION STATISTICS

Y-T-D usage through 3/31/19 is 3.78% MORE than last year and 5.47% MORE than two years ago

The top 10 users represent the following types of accounts:

Housing (multi-unit)	5,287
Hospital/Medical	2,218
Public agency	1,871
Commercial	625
	<hr/>
	10,001



CASH BALANCES 3/31/19

Account balances are redistributed per Reserve Policy adopted on 5/16/18; prior period comparisons, other than total, are not possible.

						<u>COMPARISONS</u>	
		<u>3/31/19</u>	<u>LEGALLY</u>	<u>DISTRICT</u>	<u>UN-</u>	<u>Prior Year</u>	<u>Prior Quarter</u>
		<u>TOTAL</u>	<u>RESTRICTED</u>	<u>RESTRICTED</u>	<u>RESTRICTED</u>	<u>3/31/18</u>	<u>12/31/18</u>
						<u>Balance</u>	<u>TOTAL</u>
Petty Cash		1,088				1,088	
Change Fund		1,500				1,500	
General Fund		338,583				338,583	
Payroll Fund		5,000				5,000	
LAIF	Operating Reserve	1,794,352				1,794,352	
	Cash Flow Reserve	433,253				433,253	
	Equip/Technology Reserve	450,384		450,384			
	Emergency Capital Reserve	2,000,000		2,000,000			
	Meter Replacement Reserve	500,000		500,000			
	Consumer Deposits	315,801	315,801				
	Building Reserve	30,000		30,000			
	Water Capacity	301,068	301,068				
	Wastewater Capacity	836,788	836,788				
	Studies/Reports Reserve	57,678		57,678			
	CIP Reserve	2,100,737		2,100,737			
CMM	Redemption Reserve	469,268	469,268				
	Prepayment	3,111	3,111				
	Subtotal	9,885,619	2,173,044	5,138,799	2,573,776	9,913,381	10,153,313
CIRP Loan Proceeds		1,906,832		1,906,832		0	2,368,042
	TOTAL	11,792,451	2,173,044	7,045,631	2,573,776	9,913,381	12,521,355



3rd Quarter Ending 3/31/19 CASH FLOW EXPLANATION

	General Fund	CIRP Loan Fund	TOTAL
Beginning Cash Balance 1/1/19	10,153,314	2,368,042	12,521,356
<u>Source of Funds (Revenues)</u>			
Total cash received during the quarter from all sources	1,225,325	10,478	1,235,803
Water bill and related payments of \$971,241			
Property Tax/Assessment Payments of \$81,179 received			
HDMC Funding of \$25,932 (Reimb \$21K, OH \$5K)			
Consumer/Project Deposits of \$34,781 received			
Interest Revenue of \$66,325 received			
<u>Use of Funds (Expenses)</u>			
Total use of cash during the quarter for all purposes	1,493,019	471,688	1,964,707
Capital costs during the quarter - \$289,674			
- Well 14 Rehab		- Office Remodel	
- Rate Study		- Water Model	
- Local Hazard Mitigation Plan		- SCADA upgrades	
- Two new Vehicles		- Well 14 Soft Start	
- Organizational Assessment			
CIRP loan funded \$471,688 in capital additions			
Copper Mountain Mesa Assessment District Debt, \$64,315			
Other Use of Funds costs indicated are average and typical			
Ending Cash Balance 3/31/19	<u>9,885,620</u>	<u>1,906,832</u>	<u>11,792,452</u>
Total cash decreased during the quarter by \$728,904			



3rd Quarter Ending 3/31/19 CASH FLOW EXPLANATION

	General Fund	CIRP Loan Fund	TOTAL
Beginning Cash Balance 1/1/19	10,153,314	2,368,042	12,521,356
<u>Source of Funds (Revenues)</u>			
Total cash received during the quarter from all sources	1,225,325	10,478	1,235,803
Water bill and related payments of \$971,241			
Property Tax/Assessment Payments of \$81,179 received			
HDMC Funding of \$25,932 (Reimb \$21K, OH \$5K)			
Consumer/Project Deposits of \$34,781 received			
Interest Revenue of \$66,325 received			
<u>Use of Funds (Expenses)</u>			
Total use of cash during the quarter for all purposes	1,493,019	471,688	1,964,707
Capital costs during the quarter - \$289,674			
- Well 14 Rehab		- Office Remodel	
- Rate Study		- Water Model	
- Local Hazard Mitigation Plan		- SCADA upgrades	
- Two new Vehicles		- Well 14 Soft Start	
- Organizational Assessment			
CIRP loan funded \$471,688 in capital additions			
Copper Mountain Mesa Assessment District Debt, \$64,315			
Other Use of Funds costs indicated are average and typical			
Ending Cash Balance 3/31/19	9,885,620	1,906,832	11,792,452
Total cash decreased during the quarter by \$728,904			



CASH FLOW

Jan - Mar 2019

	<u>GENERAL FUND</u>	<u>LOAN</u>
FUND BALANCE AT BEGINNING OF PERIOD	\$ 10,153,313.57	\$ 2,368,041.65
 FUNDS PROVIDED BY:		
Water Sales	\$ 926,349.14	
*Loan Proceeds	-	
Grant Revenues	-	
Turn On/Special Services Revenue/Misc	10,111.45	
Consumer Deposits	29,003.71	
HDMC WWTP Operations Reimbursement	21,168.67	
HDMC WWTP Operations Overhead Revenue	4,762.95	
Project Deposits	5,776.98	
Property Taxes Received - G.D.	39,999.31	
Property Taxes Received - ID #2	2,362.22	
Standby Collections - Prior	15,711.21	
Standby Collections - Current	91,126.02	
Property Taxes Received - CMM	23,105.89	
Water Capacity Charges/Connection Fees	-	
Wastewater Capacity Charges	-	
Hzone Reimbursement Fees	-	
Meter Installation Fees	-	
Interest	55,847.14	
TOTAL SOURCE OF FUNDS	<u>1,225,324.69</u>	<u>\$ 10,477.81</u>
 FUNDS USED FOR:		
Debt Service	\$ 64,314.85	
Capital Additions - Self funded	289,674.20	
Capital Additions - Loan Funded this period		471,687.71
Operating Expenses	520,997.63	
Total Disbursements	<u>874,986.68</u>	
Loan Fees	-	
Bank Transfer Payroll	354,539.68	
Employee Funded Payroll Taxes & CALPERS	163,791.57	
Employer Funded Payroll Taxes & CALPERS	85,684.01	
Employee Funded 457 Transfer	11,435.04	
Employer Funded 457 Annual Transfer	-	
Bank Fees/Charges	2,582.25	
Total Transfers	<u>618,032.55</u>	
TOTAL USE OF FUNDS	<u>1,493,019.23</u>	<u>471,687.71</u>
 FUND BALANCE AT END OF PERIOD	 <u>\$ 9,885,619.03</u>	 <u>\$ 1,906,831.75</u>



Property Tax and Assessment Revenues and Collections as of 3/31/19

	18/19 Fiscal Year			17/18 Fiscal Year		
	Billed <u>Revenue</u>	Y-T-D <u>Collections</u>	Billed % <u>Collected</u>	Billed <u>Revenue</u>	Y-T-D <u>Collections</u>	Billed % <u>Collected</u>
ID#2	0	-2,194		0	197	
General District Taxes	473,043	288,581	61%	441,402	270,862	61%
CMM Assessment District Prior	257,658	152,362 42,923	59%	256,241	157,068 57,517	61%
Standby Assessments Prior	1,148,487	738,671 143,792	64%	1,154,601	751,686 221,227	65%
TOTAL	1,879,188	1,364,135	73%	1,852,244	1,458,557	79%

While property tax revenues increased about 1%, collections have decreased almost 7% compared to last year. For the second year in a row, property tax collections are decreased compared to the prior year, mostly related to prior year collections. Prior collections can be an indicator of property sales, and decreased collections of prior taxes can indicate that property sales have slowed compared to one year ago.

ID#2 credit is a correction from the County.



**3rd Quarter Ending 3/31/19 BOARD REPORT SUMMARY
75% through the fiscal year**

REVENUES

Total Operating Revenues are 80% of budget
 Water Revenues are 71% of budget
 HDMC 25% of budget, billed in arrears after each quarter
 Property Tax Revenues are 102% of budget, although not fully collected yet.
 Development-related unbudgeted revenues total \$51,674

EXPENSES

	% of budget	
Production	56%	recharge costs in 4th quarter
Distribution	68%	
Customer Service	38%	meter replacement work lagging
Administration	66%	
Engineering	61%	
Finance	73%	
Human Resources	82%	
Bonds & Loans	48%	
HDMC Tmt. Plant	61%	
Benefits Allocated	74%	
Field Allocated	86%	
Office Allocated	76%	
<hr/>		
TOTAL	57%	

SUMMARY

Total Operating Revenues exceed Total Operating Expenses by \$1,700,546



My *Budget Report (Board Report)

Account Summary

For Fiscal: 2018-2019 Period Ending: 03/31/2019

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 01 - GENERAL FUND						
Revenue						
Program: 40 - ** REVENUES **						
<u>01-40-41010-FI</u>	METERED WATER SALES	2,219,000.00	2,219,000.00	256,417.40	1,703,506.11	-515,493.89 76.77 %
<u>01-40-41012-FI</u>	ALLOW FOR CAAP/BILLING ADJ	-5,000.00	-5,000.00	-914.88	-5,359.36	-359.36 107.19 %
<u>01-40-41015-FI</u>	BASIC FEES	1,903,000.00	1,903,000.00	293,313.04	1,201,749.00	-701,251.00 63.15 %
<u>01-40-41016-FI</u>	BASIC FEES - LOCKED/PULLED	298,000.00	298,000.00	52,411.66	215,038.55	-82,961.45 72.16 %
<u>01-40-41030-FI</u>	PRIVATE FIRE PROTECTION SERV.	22,000.00	22,000.00	4,963.06	20,200.80	-1,799.20 91.82 %
<u>01-40-41040-FI</u>	SPECIAL SERVICES REVENUE	141,000.00	141,000.00	11,414.33	95,776.89	-45,223.11 67.93 %
<u>01-40-41045-FI</u>	HDMC WWTP OPERATIONS REIMB	132,500.00	132,500.00	0.00	33,119.73	-99,380.27 25.00 %
<u>01-40-41046-FI</u>	HDMC WWTP OVERHEAD/FEES RE	29,812.50	29,812.50	0.00	7,451.97	-22,360.53 25.00 %
<u>01-40-42100-FI</u>	STANDBY REVENUE-CURRENT	1,139,000.00	1,139,000.00	0.00	1,148,486.50	9,486.50 100.83 %
<u>01-40-43000-FI</u>	PROPERTY TAX REVENUE - G.D.	437,000.00	437,000.00	0.00	473,043.15	36,043.15 108.25 %
<u>01-40-43010-FI</u>	AD VALOREM REVENUE - ID #2	0.00	0.00	1.88	-2,193.82	-2,193.82 0.00 %
<u>01-40-43020-FI</u>	ASSESSMENT REVENUE - CMM	256,240.00	256,240.00	0.00	257,658.25	1,418.25 100.55 %
<u>01-40-44010-FID</u>	WATER CAPACITY CHARGES	0.00	0.00	0.00	27,972.00	27,972.00 0.00 %
<u>01-40-44025-FID</u>	H ZONE ML REIMB FEES	0.00	0.00	0.00	4,921.00	4,921.00 0.00 %
<u>01-40-44030-FID</u>	METER INSTALLATION FEES	0.00	0.00	0.00	12,510.00	12,510.00 0.00 %
<u>01-40-44035-FID</u>	METER REPAIR REVENUE	0.00	0.00	503.20	3,908.91	3,908.91 0.00 %
<u>01-40-44050-FI</u>	WASTEWATER CAPACITY CHARGES	0.00	0.00	0.00	6,271.00	6,271.00 0.00 %
<u>01-40-47000-FI</u>	MISCELLANEOUS REVENUE	20,000.00	20,000.00	49.77	2,946.56	-17,053.44 14.73 %
<u>01-40-47002-FI</u>	INTEREST REVENUE - G.D.	99,000.00	99,000.00	3,202.81	126,249.19	27,249.19 127.52 %
<u>01-40-47030-FID</u>	PLANT SALES (SALES TAXABLE)	0.00	0.00	-95.40	-465.22	-465.22 0.00 %
Program: 40 - ** REVENUES ** Total:		6,691,552.50	6,691,552.50	621,266.87	5,332,791.21	-1,358,761.29 79.69 %
Revenue Total:		6,691,552.50	6,691,552.50	621,266.87	5,332,791.21	-1,358,761.29 79.69 %
Expense						
Program: 01 - ** PRODUCTION **						
<u>01-01-5-01-01118-FI</u>	PRODUCTION SALARY (incl STBY,CL	391,069.00	391,069.00	21,878.65	210,830.04	180,238.96 53.91 %
<u>01-01-5-01-02205-RL</u>	WATER TREATMENT EXPENSE	5,000.00	5,000.00	693.00	3,708.76	1,291.24 74.18 %
<u>01-01-5-01-02210-RL</u>	SMALL TOOLS - PRODUCTION	7,000.00	7,000.00	1,570.28	4,258.41	2,741.59 60.83 %
<u>01-01-5-01-03102-GM</u>	WATER RECHARGE PURCHASE	906,000.00	906,000.00	0.00	427,000.00	479,000.00 47.13 %
<u>01-01-5-01-03105-GM</u>	WATER SUPPLY MONITORING	40,000.00	40,000.00	0.00	8,756.18	31,243.82 21.89 %
<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	5,000.00	5,000.00	0.00	5,849.09	-849.09 116.98 %
<u>01-01-5-01-03115-RL</u>	PUMPING PLANT REPAIR & MAINT.	35,000.00	35,000.00	802.44	15,004.52	19,995.48 42.87 %
<u>01-01-5-01-03120-RL</u>	TANK & RESERVOIR MAINTENANCE	58,000.00	58,000.00	0.00	2,312.18	55,687.82 3.99 %
<u>01-01-5-01-03207-RL</u>	GENERATOR (LARGE) REPAIR & MA	16,000.00	16,000.00	0.00	16,451.31	-451.31 102.82 %
<u>01-01-5-01-04004-RL</u>	LABORATORY SERVICES	13,000.00	13,000.00	2,104.00	11,144.00	1,856.00 85.72 %
<u>01-01-5-01-06105-RL</u>	POWER FOR PUMPING (ELECTRIC)	350,000.00	350,000.00	23,360.35	242,924.22	107,075.78 69.41 %
<u>01-01-5-01-06501-RL</u>	TELEMETRY / SCADA EXPENSE	2,500.00	2,500.00	1,364.07	3,496.45	-996.45 139.86 %
<u>01-01-5-01-06590-RL</u>	PRODUCTION - OTHER	1,500.00	1,500.00	0.00	495.00	1,005.00 33.00 %
<u>01-01-5-01-07002-AGM</u>	RIGHT OF WAY	16,204.00	16,204.00	0.00	16,208.58	-4.58 100.03 %
<u>01-01-5-01-98001-FI</u>	EE BENEFITS ALLOCATED	210,378.61	210,378.61	17,243.22	156,724.99	53,653.62 74.50 %
<u>01-01-5-01-98002-FI</u>	FIELD EXPENSES ALLOCATED	74,491.28	74,491.28	14,544.84	64,015.89	10,475.39 85.94 %
Program: 01 - ** PRODUCTION ** Total:		2,134,142.89	2,134,142.89	83,560.85	1,189,179.62	944,963.27 55.72 %
Program: 02 - ** DISTRIBUTION **						
<u>01-02-5-02-01130-FI</u>	DISTRIBUTION SALARY (incl STBY,C	485,427.00	485,427.00	36,495.78	317,732.93	167,694.07 65.45 %
<u>01-02-5-02-02211-JC</u>	SMALL TOOLS - DISTRIBUTION	18,000.00	18,000.00	1,032.71	5,269.08	12,730.92 29.27 %
<u>01-02-5-02-02920-FI</u>	INVENTORY-OVER & SHORT	6,800.00	6,800.00	0.00	23,710.21	-16,910.21 348.68 %
<u>01-02-5-02-03106-JC</u>	MAINLINE AND LEAK REPAIR	80,000.00	80,000.00	6,438.02	22,194.41	57,805.59 27.74 %
<u>01-02-5-02-03206-JC</u>	TRACTOR REPAIR / MAINT.	2,000.00	2,000.00	104.20	2,046.54	-46.54 102.33 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<u>01-02-5-02-04005-KC</u>	UTILITY LOCATING (DIG ALERT)	15,000.00	15,000.00	1,105.41	6,123.52	8,876.48	40.82 %
<u>01-02-5-02-98001-FI</u>	EE BENEFITS ALLOCATED	306,195.76	306,195.76	25,096.66	228,105.56	78,090.20	74.50 %
<u>01-02-5-02-98002-FI</u>	FIELD EXPENSES ALLOCATED	108,352.76	108,352.76	21,156.49	93,115.58	15,237.18	85.94 %
Program: 02 - ** DISTRIBUTION ** Total:		1,021,775.52	1,021,775.52	91,429.27	698,297.83	323,477.69	68.34 %
Program: 03 - ** CUSTOMER SERVICE **							
<u>01-03-5-03-01107-FI</u>	FIELD SALARY - CUSTOMER SERVICE	84,329.00	84,329.00	6,427.16	61,848.76	22,480.24	73.34 %
<u>01-03-5-03-01114-FI</u>	OFFICE SALARY - CUSTOMER SERV.	131,927.00	131,927.00	7,771.58	63,645.51	68,281.49	48.24 %
<u>01-03-5-03-03100-FHD</u>	METER INSTALLATION EXPENSE (C	0.00	0.00	88.63	632.08	-632.08	0.00 %
<u>01-03-5-03-03107-HR</u>	METER SERVICE REPAIR (INTERNAL	383,315.00	383,315.00	463.15	22,950.66	360,364.34	5.99 %
<u>01-03-5-03-05201-HR</u>	METER READING EQUIPMENT & EX	8,000.00	8,000.00	-4,822.19	43.80	7,956.20	0.55 %
<u>01-03-5-03-07004-HR</u>	LOW INCOME ASSSITANCE (LIA)	6,650.00	6,650.00	200.00	2,800.00	3,850.00	42.11 %
<u>01-03-5-03-07010-AGM</u>	BAD DEBT	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00 %
<u>01-03-5-03-07015-HR</u>	CUSTOMER SERVICE - OTHER	46,800.00	46,800.00	4,355.17	36,334.96	10,465.04	77.64 %
<u>01-03-5-03-98001-FI</u>	EE BENEFITS ALLOCATED	132,723.64	132,723.64	10,878.40	98,874.65	33,848.99	74.50 %
<u>01-03-5-03-98002-FI</u>	FIELD EXPENSES ALLOCATED	16,224.04	16,224.04	3,167.85	13,942.55	2,281.49	85.94 %
<u>01-03-5-03-98003-FI</u>	OFFICE EXPENSE ALLOCATED	47,597.94	47,597.94	6,778.24	36,266.07	11,331.87	76.19 %
Program: 03 - ** CUSTOMER SERVICE ** Total:		882,566.62	882,566.62	35,307.99	337,339.04	545,227.58	38.22 %
Program: 04 - ** ADMINISTRATION **							
<u>01-04-5-04-01108-FI</u>	ADMINISTRATION SALARY	360,556.30	360,556.30	22,027.01	239,496.63	121,059.67	66.42 %
<u>01-04-5-04-01115-FI</u>	SAFETY SALARY	8,640.00	8,640.00	638.46	4,015.37	4,624.63	46.47 %
<u>01-04-5-04-01121-FI</u>	DIRECTORS SALARY	32,642.24	32,642.24	1,736.30	25,697.24	6,945.00	78.72 %
<u>01-04-5-04-01210-EXA</u>	DIRECTORS / C.A.C. EDUCATION	16,000.00	16,000.00	2,672.71	3,401.71	12,598.29	21.26 %
<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	13,000.00	13,000.00	213.60	3,481.35	9,518.65	26.78 %
<u>01-04-5-04-07014-GM</u>	PUBLIC INFORMATION	74,805.00	74,805.00	9,696.69	48,405.96	26,399.04	64.71 %
<u>01-04-5-04-07016-EXA</u>	MEMBERSHIP, DUES & SUBSCRIPT	37,792.00	37,792.00	561.00	38,674.05	-882.05	102.33 %
<u>01-04-5-04-07020-GM</u>	WATER CONSERVATION EXPENSE	16,000.00	16,000.00	0.00	6,309.74	9,690.26	39.44 %
<u>01-04-5-04-07025-GM</u>	LEGAL SERVICES - NON-PERSONNEL	85,000.00	85,000.00	-8,317.75	44,596.27	40,403.73	52.47 %
<u>01-04-5-04-07218-GM</u>	SAFETY EXPENSE (EQUIP & SUPPLIE	20,000.00	20,000.00	592.55	1,080.45	18,919.55	5.40 %
<u>01-04-5-04-07219-GM</u>	EMERGENCY PREPAREDNESS	14,000.00	14,000.00	0.00	2,230.80	11,769.20	15.93 %
<u>01-04-5-04-07401-AGM</u>	PROPERTY INSURANCE & RISK MG	72,800.00	72,800.00	17,184.75	51,525.84	21,274.16	70.78 %
<u>01-04-5-04-98001-FI</u>	EE BENEFITS ALLOCATED	236,690.49	236,690.49	19,399.81	176,326.45	60,364.04	74.50 %
<u>01-04-5-04-98003-FI</u>	OFFICE EXPENSE ALLOCATED	129,952.81	129,952.81	18,461.77	98,777.34	31,175.47	76.01 %
Program: 04 - ** ADMINISTRATION ** Total:		1,124,878.84	1,124,878.84	84,866.90	744,019.20	380,859.64	66.14 %
Program: 05 - ** DEVELOPMENT & ENGINEERING **							
<u>01-05-5-05-01109-FI</u>	DEVELOPMENT SALARY	95,973.00	95,973.00	5,833.63	47,523.83	48,449.17	49.52 %
<u>01-05-5-05-02305-ENG</u>	MAPS/DRAFTING SUPPLIES	3,130.41	3,130.41	10.00	1,912.10	1,218.31	61.08 %
<u>01-05-5-05-04006-FID</u>	PLAN CHECK / INSPECTION (CUSTO	0.00	0.00	0.00	2,672.19	-2,672.19	0.00 %
<u>01-05-5-05-04008-GM</u>	ENGINEERING CONTRACT SERVICES	24,750.00	24,750.00	1,325.00	10,171.39	14,578.61	41.10 %
<u>01-05-5-05-04013-ENG</u>	DEVELOPMENT - OTHER	2,869.59	2,869.59	0.00	0.00	2,869.59	0.00 %
<u>01-05-5-05-98001-FI</u>	EE BENEFITS ALLOCATED	69,854.55	69,854.55	5,725.47	52,039.28	17,815.27	74.50 %
<u>01-05-5-05-98003-FI</u>	OFFICE EXPENSE ALLOCATED	38,220.21	38,220.21	5,445.12	29,133.42	9,086.79	76.23 %
Program: 05 - ** DEVELOPMENT & ENGINEERING ** Total:		234,797.76	234,797.76	18,339.22	143,452.21	91,345.55	61.10 %
Program: 06 - ** FINANCE **							
<u>01-06-5-06-01101-FI</u>	FINANCE SALARY	241,817.90	241,817.90	25,035.63	178,333.76	63,484.14	73.75 %
<u>01-06-5-06-04009-AGM</u>	ACCOUNTING/AUDIT SERVICES	24,975.00	24,975.00	600.00	10,745.00	14,230.00	43.02 %
<u>01-06-5-06-07001-AGM</u>	FINANCE - OTHER	21,600.00	21,600.00	1,449.24	15,478.30	6,121.70	71.66 %
<u>01-06-5-06-98001-FI</u>	EE BENEFITS ALLOCATED	180,574.00	180,574.00	14,800.35	134,521.56	46,052.44	74.50 %
<u>01-06-5-06-98003-FI</u>	OFFICE EXPENSE ALLOCATED	99,091.89	99,091.89	14,082.20	75,345.04	23,746.85	76.04 %
Program: 06 - ** FINANCE ** Total:		568,058.79	568,058.79	55,967.42	414,423.66	153,635.13	72.95 %
Program: 07 - ** HUMAN RESOURCES **							
<u>01-07-5-07-01102-FI</u>	PERSONNEL SALARY	39,466.00	39,466.00	6,579.37	41,506.34	-2,040.34	105.17 %
<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	22,500.00	22,500.00	4,333.29	9,453.17	13,046.83	42.01 %
<u>01-07-5-07-01217-HR</u>	EMPLOYEE EDUCATION	12,000.00	12,000.00	0.00	1,238.65	10,761.35	10.32 %
<u>01-07-5-07-01905-HR</u>	EMPLOYMENT RECRUITING EXPEN	6,000.00	6,000.00	0.00	3,516.70	2,483.30	58.61 %
<u>01-07-5-07-01910-HR</u>	LABOR LEGAL FEES	30,000.00	30,000.00	0.00	50,243.57	-20,243.57	167.48 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<u>01-07-5-07-01915-HR</u>	PERSONNEL - OTHER	14,720.00	14,720.00	74.50	560.59	14,159.41	3.81 %
<u>01-07-5-07-98001-FI</u>	EE BENEFITS ALLOCATED	27,825.38	27,825.38	2,280.64	20,728.99	7,096.39	74.50 %
<u>01-07-5-07-98003-FI</u>	OFFICE EXPENSE ALLOCATED	15,355.24	15,355.24	2,173.35	11,628.24	3,727.00	75.73 %
Program: 07 - ** HUMAN RESOURCES ** Total:		170,366.62	170,366.62	15,441.15	138,876.25	31,490.37	81.52 %
Program: 09 - ** BONDS, LOANS & STANDBY **							
<u>01-09-5-09-08115-FI</u>	CMM PRINCIPLE	111,000.00	111,000.00	0.00	111,000.00	0.00	100.00 %
<u>01-09-5-09-08120-FI</u>	MORONGO BASIN PIPELINE	219,881.25	219,881.25	0.00	0.00	219,881.25	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>01-09-5-09-08215-FI</u>	INTEREST EXPENSE - CMM	133,152.50	133,152.50	64,314.85	131,127.20	2,025.30	98.48 %
<u>01-09-5-09-08315-FI</u>	ID #2 BONDS COLLECTION CHARGE	0.00	0.00	0.00	0.24	-0.24	0.00 %
<u>01-09-5-09-08320-FI</u>	GENERAL TAX COLLECTION CHARG	910.00	910.00	17.75	724.18	185.82	79.58 %
<u>01-09-5-09-08325-FI</u>	ADMINISTRATION - CMM	10,000.00	10,000.00	756.00	8,284.28	1,715.72	82.84 %
<u>01-09-5-09-08330-AGM</u>	STANDBY ADMINISTRATION	45,000.00	45,000.00	0.00	0.00	45,000.00	0.00 %
<u>01-09-5-09-08340-FI</u>	{CIRP} MUNICIPAL FINANCE LOAN F	0.00	0.00	0.00	10,000.00	-10,000.00	0.00 %
Program: 09 - ** BONDS, LOANS & STANDBY ** Total:		538,743.75	538,743.75	65,088.60	261,135.90	277,607.85	48.47 %
Program: 12 - ** CAPITAL IMPROVEMENT REPLACEMENT PROGRAM (CIRP)							
<u>01-12-5-12-02213-DWR</u>	CIRP: SMALL TOOLS/MISC. EXP.	30,000.00	30,000.00	4,865.99	4,865.99	25,134.01	16.22 %
Program: 12 - ** CAPITAL IMPROVEMENT REPLACEMENT PROGR		30,000.00	30,000.00	4,865.99	4,865.99	25,134.01	16.22 %
Program: 20 - ** HDMC TREATMENT PLANT (Reimbursable) **							
<u>01-20-5-20-03101-DWR</u>	HDMC: OTHER	40,000.00	40,000.00	0.00	23,798.97	16,201.03	59.50 %
<u>01-20-5-20-04100-DWR</u>	HDMC: CONTRACTED OPERATION	85,000.00	85,000.00	10,300.48	50,172.48	34,827.52	59.03 %
<u>01-20-5-20-06100-DWR</u>	HDMC: PUMPING POWER	7,500.00	7,500.00	978.38	6,973.78	526.22	92.98 %
Program: 20 - ** HDMC TREATMENT PLANT (Reimbursable) ** To		132,500.00	132,500.00	11,278.86	80,945.23	51,554.77	61.09 %
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)	-15,988.31	-15,988.31	0.00	0.00	-15,988.31	0.00 %
<u>01-42-5-99-00150-FI</u>	%METER REPL RES (OP Funded)	250,000.00	250,000.00	0.00	0.00	250,000.00	0.00 %
<u>01-42-5-99-00152-FI</u>	=METER REPL RES (OP Used)	-250,000.00	-250,000.00	0.00	0.00	-250,000.00	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:		234,011.69	234,011.69	0.00	0.00	234,011.69	0.00 %
Program: 51 - ** BENEFITS ALLOCATED TO DEPTS **							
<u>01-51-5-51-01211-FI</u>	COMPENSATED LEAVE	250,681.00	250,681.00	23,248.83	251,005.73	-324.73	100.13 %
<u>01-51-5-51-01216-FI</u>	CAFETERIA PLAN EXPENSE	562,650.00	562,650.00	36,570.88	323,176.48	239,473.52	57.44 %
<u>01-51-5-51-01220-FI</u>	GROUP INSURANCE EXPENSE	15,608.63	15,608.63	1,993.05	9,354.11	6,254.52	59.93 %
<u>01-51-5-51-01225-FI</u>	WORKERS COMPENSATION INSUR	50,759.00	50,759.00	0.00	20,131.53	30,627.47	39.66 %
<u>01-51-5-51-01230-FI</u>	RETIREMENT: PERS Classic 2%@55	208,173.34	208,173.34	16,121.05	120,622.95	87,550.39	57.94 %
<u>01-51-5-51-01231-FI</u>	RETIREMENT: PERS Tier 2 2%@62	23,376.46	23,376.46	3,737.09	18,733.66	4,642.80	80.14 %
<u>01-51-5-51-01232-FI</u>	RETIREMENT: PERS - TEMP	5,645.00	5,645.00	0.00	0.00	5,645.00	0.00 %
<u>01-51-5-51-01233-FI</u>	RETIREMENT - 457 CONTRIBUTION	10,000.00	10,000.00	386.06	3,526.77	6,473.23	35.27 %
<u>01-51-5-51-01305-FI</u>	PAYROLL TAXES	174,298.00	174,298.00	13,367.59	120,770.25	53,527.75	69.29 %
<u>01-51-5-51-98000-FI</u>	ALLOCATED EXPENSES - BENEFITS	-1,164,242.43	-1,164,242.43	-95,424.55	-867,321.48	-296,920.95	74.50 %
<u>01-51-5-51-98050-FI</u>	WIP CLEARING (BENE IN WIP)	-136,949.00	-136,949.00	0.00	0.00	-136,949.00	0.00 %
Program: 51 - ** BENEFITS ALLOCATED TO DEPTS ** Total:		0.00	0.00	0.00	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	13,600.00	1,517.62	6,228.00	7,372.00	45.79 %
<u>01-52-5-52-02206-D/P</u>	SHOP EXPENSE - COMBINED	20,568.08	20,568.08	3,875.40	23,137.74	-2,569.66	112.49 %
<u>01-52-5-52-02212-D/P</u>	SMALL TOOLS - COMBINED & REPA	3,500.00	3,500.00	748.10	3,865.97	-365.97	110.46 %
<u>01-52-5-52-03205-D/P</u>	TOOL / EQUIP REPAIR	1,650.00	1,650.00	0.00	126.72	1,523.28	7.68 %
<u>01-52-5-52-03905-D/P</u>	BUILDING REPAIR/MAINT-SHOP/SI	10,000.00	10,000.00	8,242.11	20,273.72	-10,273.72	202.74 %
<u>01-52-5-52-04015-EXA</u>	OPS: SOFTWARE,SUPPORT & COM	42,000.00	42,000.00	11,241.66	47,513.48	-5,513.48	113.13 %
<u>01-52-5-52-05005-D/P</u>	FUEL-VEHICLES	25,000.00	25,000.00	4,479.48	24,739.68	260.32	98.96 %
<u>01-52-5-52-05010-D/P</u>	AUTO EXPENSE - FIELD	20,000.00	20,000.00	3,031.26	8,704.09	11,295.91	43.52 %
<u>01-52-5-52-05015-FI</u>	EQUIPMENT CLEARING (FUEL)	0.00	0.00	-16.43	-44.24	44.24	0.00 %
<u>01-52-5-52-06305-EXA</u>	COMMUNICATIONS-MOBILE	24,000.00	24,000.00	2,308.20	15,477.29	8,522.71	64.49 %
<u>01-52-5-52-07009-D/P</u>	REGULATORY-PERMITS, FEES, CERT	38,750.00	38,750.00	310.00	21,051.57	17,698.43	54.33 %

My *Budget Report (Board Report)

For Fiscal: 2018-2019 Period Ending: 03/31/2019

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<u>01-52-5-52-98000-FI</u>	ALLOCATED EXPENSES - FIELD	-199,068.08	-199,068.08	-38,869.18	-171,074.02	-27,994.06	85.94 %
Program: 52 - ** FIELD ALLOCATED TO DEPTS ** Total:		0.00	0.00	-3,131.78	0.00	0.00	0.00 %
Program: 53 - ** OFFICE ALLOCATED TO DEPTS **							
<u>01-53-5-53-01405-HR</u>	TEMPORARY LABOR FEES	42,509.86	42,509.86	5,856.45	40,351.44	2,158.42	94.92 %
<u>01-53-5-53-02105-EXA</u>	OFFICE SUPPLIES	35,233.01	35,233.01	2,654.47	20,750.79	14,482.22	58.90 %
<u>01-53-5-53-02107-EXA</u>	OFFICE EQUIP & MAINT.	23,604.52	23,604.52	5,153.20	15,821.78	7,782.74	67.03 %
<u>01-53-5-53-02110-EXA</u>	POSTAGE	35,152.00	35,152.00	-2,070.99	19,286.53	15,865.47	54.87 %
<u>01-53-5-53-03906-EXA</u>	BUILDING REPAIR/MAINT - OFFICE	20,000.00	20,000.00	1,776.30	20,530.50	-530.50	102.65 %
<u>01-53-5-53-04015-EXA</u>	ADMIN: COMPUTER SOFTWARE &	100,190.40	100,190.40	20,691.90	78,533.01	21,657.39	78.38 %
<u>01-53-5-53-05010-AGM</u>	AUTO EXPENSE - OFFICE	5,943.00	5,943.00	537.88	3,319.67	2,623.33	55.85 %
<u>01-53-5-53-06205-EXA</u>	TELEPHONE AND UTILITIES	67,585.00	67,585.00	12,341.47	52,556.39	15,028.61	77.76 %
<u>01-53-5-53-98000-FI</u>	ALLOCATED EXPENSES - OFFICE	-330,217.79	-330,217.79	-46,940.68	-251,150.11	-79,067.68	76.06 %
Program: 53 - ** OFFICE ALLOCATED TO DEPTS ** Total:		0.00	0.00	0.00	0.00	0.00	0.00 %
Expense Total:		7,071,842.48	7,071,842.48	463,014.47	4,012,534.93	3,059,307.55	56.74 %
Fund: 01 - GENERAL FUND Surplus (Deficit):		-380,289.98	-380,289.98	158,252.40	1,320,256.28	1,700,546.26	-347.17 %
Report Surplus (Deficit):		-380,289.98	-380,289.98	158,252.40	1,320,256.28	1,700,546.26	-347.17 %



My *Budget Report (Board Report)

Account Summary

For Fiscal: 2018-2019 Period Ending: 03/31/2019

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 01 - GENERAL FUND						
Revenue						
Program: 40 - ** REVENUES **						
<u>01-40-41010-FI</u>	METERED WATER SALES	2,219,000.00	2,219,000.00	256,417.40	1,703,506.11	-515,493.89 76.77 %
<u>01-40-41012-FI</u>	ALLOW FOR CAAP/BILLING ADJ	-5,000.00	-5,000.00	-914.88	-5,359.36	-359.36 107.19 %
<u>01-40-41015-FI</u>	BASIC FEES	1,903,000.00	1,903,000.00	293,313.04	1,201,749.00	-701,251.00 63.15 %
<u>01-40-41016-FI</u>	BASIC FEES - LOCKED/PULLED	298,000.00	298,000.00	52,411.66	215,038.55	-82,961.45 72.16 %
<u>01-40-41030-FI</u>	PRIVATE FIRE PROTECTION SERV.	22,000.00	22,000.00	4,963.06	20,200.80	-1,799.20 91.82 %
<u>01-40-41040-FI</u>	SPECIAL SERVICES REVENUE	141,000.00	141,000.00	11,414.33	95,776.89	-45,223.11 67.93 %
<u>01-40-41045-FI</u>	HDMC WWTP OPERATIONS REIMB	132,500.00	132,500.00	0.00	33,119.73	-99,380.27 25.00 %
<u>01-40-41046-FI</u>	HDMC WWTP OVERHEAD/FEES RE	29,812.50	29,812.50	0.00	7,451.97	-22,360.53 25.00 %
<u>01-40-42100-FI</u>	STANDBY REVENUE-CURRENT	1,139,000.00	1,139,000.00	0.00	1,148,486.50	9,486.50 100.83 %
<u>01-40-43000-FI</u>	PROPERTY TAX REVENUE - G.D.	437,000.00	437,000.00	0.00	473,043.15	36,043.15 108.25 %
<u>01-40-43010-FI</u>	AD VALOREM REVENUE - ID #2	0.00	0.00	1.88	-2,193.82	-2,193.82 0.00 %
<u>01-40-43020-FI</u>	ASSESSMENT REVENUE - CMM	256,240.00	256,240.00	0.00	257,658.25	1,418.25 100.55 %
<u>01-40-44010-FID</u>	WATER CAPACITY CHARGES	0.00	0.00	0.00	27,972.00	27,972.00 0.00 %
<u>01-40-44025-FID</u>	H ZONE ML REIMB FEES	0.00	0.00	0.00	4,921.00	4,921.00 0.00 %
<u>01-40-44030-FID</u>	METER INSTALLATION FEES	0.00	0.00	0.00	12,510.00	12,510.00 0.00 %
<u>01-40-44035-FID</u>	METER REPAIR REVENUE	0.00	0.00	503.20	3,908.91	3,908.91 0.00 %
<u>01-40-44050-FI</u>	WASTEWATER CAPACITY CHARGES	0.00	0.00	0.00	6,271.00	6,271.00 0.00 %
<u>01-40-47000-FI</u>	MISCELLANEOUS REVENUE	20,000.00	20,000.00	49.77	2,946.56	-17,053.44 14.73 %
<u>01-40-47002-FI</u>	INTEREST REVENUE - G.D.	99,000.00	99,000.00	3,202.81	126,249.19	27,249.19 127.52 %
<u>01-40-47030-FID</u>	PLANT SALES (SALES TAXABLE)	0.00	0.00	-95.40	-465.22	-465.22 0.00 %
Program: 40 - ** REVENUES ** Total:		6,691,552.50	6,691,552.50	621,266.87	5,332,791.21	-1,358,761.29 79.69 %
Revenue Total:		6,691,552.50	6,691,552.50	621,266.87	5,332,791.21	-1,358,761.29 79.69 %
Expense						
Program: 01 - ** PRODUCTION **						
<u>01-01-5-01-01118-FI</u>	PRODUCTION SALARY (incl STBY,CL	391,069.00	391,069.00	21,878.65	210,830.04	180,238.96 53.91 %
<u>01-01-5-01-02205-RI</u>	WATER TREATMENT EXPENSE	5,000.00	5,000.00	693.00	3,708.76	1,291.24 74.18 %
<u>01-01-5-01-02210-RI</u>	SMALL TOOLS - PRODUCTION	7,000.00	7,000.00	1,570.28	4,258.41	2,741.59 60.83 %
<u>01-01-5-01-03102-GM</u>	WATER RECHARGE PURCHASE	906,000.00	906,000.00	0.00	427,000.00	479,000.00 47.13 %
<u>01-01-5-01-03105-GM</u>	WATER SUPPLY MONITORING	40,000.00	40,000.00	0.00	8,756.18	31,243.82 21.89 %
<u>01-01-5-01-03108-RI</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	5,000.00	5,000.00	0.00	5,849.09	-849.09 116.98 %
<u>01-01-5-01-03115-RI</u>	PUMPING PLANT REPAIR & MAINT.	35,000.00	35,000.00	802.44	15,004.52	19,995.48 42.87 %
<u>01-01-5-01-03120-RI</u>	TANK & RESERVOIR MAINTENANCE	58,000.00	58,000.00	0.00	2,312.18	55,687.82 3.99 %
<u>01-01-5-01-03207-RI</u>	GENERATOR (LARGE) REPAIR & MA	16,000.00	16,000.00	0.00	16,451.31	-451.31 102.82 %
<u>01-01-5-01-04004-RI</u>	LABORATORY SERVICES	13,000.00	13,000.00	2,104.00	11,144.00	1,856.00 85.72 %
<u>01-01-5-01-06105-RI</u>	POWER FOR PUMPING (ELECTRIC)	350,000.00	350,000.00	23,360.35	242,924.22	107,075.78 69.41 %
<u>01-01-5-01-06501-RI</u>	TELEMETRY / SCADA EXPENSE	2,500.00	2,500.00	1,364.07	3,496.45	-996.45 139.86 %
<u>01-01-5-01-06590-RI</u>	PRODUCTION - OTHER	1,500.00	1,500.00	0.00	495.00	1,005.00 33.00 %
<u>01-01-5-01-07002-AGM</u>	RIGHT OF WAY	16,204.00	16,204.00	0.00	16,208.58	-4.58 100.03 %
<u>01-01-5-01-98001-FI</u>	EE BENEFITS ALLOCATED	210,378.61	210,378.61	17,243.22	156,724.99	53,653.62 74.50 %
<u>01-01-5-01-98002-FI</u>	FIELD EXPENSES ALLOCATED	74,491.28	74,491.28	14,544.84	64,015.89	10,475.39 85.94 %
Program: 01 - ** PRODUCTION ** Total:		2,134,142.89	2,134,142.89	83,560.85	1,189,179.62	944,963.27 55.72 %
Program: 02 - ** DISTRIBUTION **						
<u>01-02-5-02-01130-FI</u>	DISTRIBUTION SALARY (incl STBY,C	485,427.00	485,427.00	36,495.78	317,732.93	167,694.07 65.45 %
<u>01-02-5-02-02211-JC</u>	SMALL TOOLS - DISTRIBUTION	18,000.00	18,000.00	1,032.71	5,269.08	12,730.92 29.27 %
<u>01-02-5-02-02920-FI</u>	INVENTORY-OVER & SHORT	6,800.00	6,800.00	0.00	23,710.21	-16,910.21 348.68 %
<u>01-02-5-02-03106-JC</u>	MAINLINE AND LEAK REPAIR	80,000.00	80,000.00	6,438.02	22,194.41	57,805.59 27.74 %
<u>01-02-5-02-03206-JC</u>	TRACTOR REPAIR / MAINT.	2,000.00	2,000.00	104.20	2,046.54	-46.54 102.33 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
<u>11-07-5-07-01915-HR</u>	PERSONNEL - OTHER	14,720.00	14,720.00	74.50	560.59	14,159.41	3.81 %
<u>11-07-5-07-98001-FI</u>	EE BENEFITS ALLOCATED	27,825.38	27,825.38	2,280.64	20,728.99	7,096.39	74.50 %
<u>11-07-5-07-98003-FI</u>	OFFICE EXPENSE ALLOCATED	15,355.24	15,355.24	2,173.35	11,628.24	3,727.00	75.73 %
Program: 07 - ** HUMAN RESOURCES ** Total:		170,366.62	170,366.62	15,441.15	138,876.25	31,490.37	81.52 %
Program: 09 - ** BONDS, LOANS & STANDBY **							
<u>11-09-5-09-08115-FI</u>	CMM PRINCIPLE	111,000.00	111,000.00	0.00	111,000.00	0.00	100.00 %
<u>11-09-5-09-08120-FI</u>	MORONGO BASIN PIPELINE	219,881.25	219,881.25	0.00	0.00	219,881.25	0.00 %
<u>11-09-5-09-08125-FI</u>	CHROM 6 LOAN PRINCIPLE	18,800.00	18,800.00	0.00	0.00	18,800.00	0.00 %
<u>11-09-5-09-08215-FI</u>	INTEREST EXPENSE - CMM	133,152.50	133,152.50	64,314.85	131,127.20	2,025.30	98.48 %
<u>11-09-5-09-08315-FI</u>	ID #2 BONDS COLLECTION CHARGE	0.00	0.00	0.00	0.24	-0.24	0.00 %
<u>11-09-5-09-08320-FI</u>	GENERAL TAX COLLECTION CHARG	910.00	910.00	17.75	724.18	185.82	79.58 %
<u>11-09-5-09-08325-FI</u>	ADMINISTRATION - CMM	10,000.00	10,000.00	756.00	8,284.28	1,715.72	82.84 %
<u>11-09-5-09-08330-AGM</u>	STANDBY ADMINISTRATION	45,000.00	45,000.00	0.00	0.00	45,000.00	0.00 %
<u>11-09-5-09-08340-FI</u>	(CIRP) MUNICIPAL FINANCE LOAN F	0.00	0.00	0.00	10,000.00	-10,000.00	0.00 %
Program: 09 - ** BONDS, LOANS & STANDBY ** Total:		538,743.75	538,743.75	65,088.60	261,135.90	277,607.85	48.47 %
Program: 12 - ** CAPITAL IMPROVEMENT REPLACEMENT PROGRAM (CIRP)							
<u>11-12-5-12-02213-DWR</u>	CIRP: SMALL TOOLS/MISC. EXP.	30,000.00	30,000.00	4,865.99	4,865.99	25,134.01	16.22 %
Program: 12 - ** CAPITAL IMPROVEMENT REPLACEMENT PROGRAM		30,000.00	30,000.00	4,865.99	4,865.99	25,134.01	16.22 %
Program: 20 - ** HDMC TREATMENT PLANT (Reimbursable) **							
<u>11-20-5-20-03101-DWR</u>	HDMC: OTHER	40,000.00	40,000.00	0.00	23,798.97	16,201.03	59.50 %
<u>11-20-5-20-04100-DWR</u>	HDMC: CONTRACTED OPERATION	85,000.00	85,000.00	10,300.48	50,172.48	34,827.52	59.03 %
<u>11-20-5-20-06100-DWR</u>	HDMC: PUMPING POWER	7,500.00	7,500.00	978.38	6,973.78	526.22	92.98 %
Program: 20 - ** HDMC TREATMENT PLANT (Reimbursable) ** To		132,500.00	132,500.00	11,278.86	80,945.23	51,554.77	61.09 %
Program: 42 - ** RESERVE & OTHER FUNDING-OP **							
<u>11-42-5-99-00010-FI</u>	%BUILDING RES (OP Funded)	30,000.00	30,000.00	0.00	0.00	30,000.00	0.00 %
<u>11-42-5-99-00100-AGM</u>	%EQUIP&TECH RES (OP Funded)	170,000.00	170,000.00	0.00	0.00	170,000.00	0.00 %
<u>11-42-5-99-00110-FI</u>	=EQUIP&TECH RES (OP Used)	-15,988.31	-15,988.31	0.00	0.00	-15,988.31	0.00 %
<u>11-42-5-99-00150-FI</u>	%METER REPL RES (OP Funded)	250,000.00	250,000.00	0.00	0.00	250,000.00	0.00 %
<u>11-42-5-99-00152-FI</u>	=METER REPL RES (OP Used)	-250,000.00	-250,000.00	0.00	0.00	-250,000.00	0.00 %
<u>11-42-5-99-00250-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:		234,011.69	234,011.69	0.00	0.00	234,011.69	0.00 %
Program: 51 - ** BENEFITS ALLOCATED TO DEPTS **							
<u>01-51-5-51-01211-FI</u>	COMPENSATED LEAVE	250,681.00	250,681.00	23,248.83	251,005.73	-324.73	100.13 %
<u>01-51-5-51-01216-FI</u>	CAFETERIA PLAN EXPENSE	562,650.00	562,650.00	36,570.88	323,176.48	239,473.52	57.44 %
<u>01-51-5-51-01220-FI</u>	GROUP INSURANCE EXPENSE	15,608.63	15,608.63	1,993.05	9,354.11	6,254.52	59.93 %
<u>01-51-5-51-01225-FI</u>	WORKERS COMPENSATION INSUR	50,759.00	50,759.00	0.00	20,131.53	30,627.47	39.66 %
<u>01-51-5-51-01230-FI</u>	RETIREMENT: PERS Classic 2%@55	208,173.34	208,173.34	16,121.05	120,622.95	87,550.39	57.94 %
<u>01-51-5-51-01231-FI</u>	RETIREMENT: PERS Tler 2 2%@62	23,376.46	23,376.46	3,737.09	18,733.66	4,642.80	80.14 %
<u>01-51-5-51-01232-FI</u>	RETIREMENT: PERS - TEMP	5,645.00	5,645.00	0.00	0.00	5,645.00	0.00 %
<u>01-51-5-51-01233-FI</u>	RETIREMENT - 457 CONTRIBUTION	10,000.00	10,000.00	386.06	3,526.77	6,473.23	35.27 %
<u>01-51-5-51-01305-FI</u>	PAYROLL TAXES	174,298.00	174,298.00	13,367.59	120,770.25	53,527.75	69.29 %
<u>01-51-5-51-98000-FI</u>	ALLOCATED EXPENSES - BENEFITS	-1,164,242.43	-1,164,242.43	-95,424.55	-867,321.48	-296,920.95	74.50 %
<u>01-51-5-51-98050-FI</u>	WIP CLEARING (BENE IN WIP)	-136,949.00	-136,949.00	0.00	0.00	-136,949.00	0.00 %
Program: 51 - ** BENEFITS ALLOCATED TO DEPTS ** Total:		0.00	0.00	0.00	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	13,600.00	1,517.62	6,228.00	7,372.00	45.79 %
<u>01-52-5-52-02206-D/P</u>	SHOP EXPENSE - COMBINED	20,568.08	20,568.08	3,875.40	23,137.74	-2,569.66	112.49 %
<u>01-52-5-52-02212-D/P</u>	SMALL TOOLS - COMBINED & REPA	3,500.00	3,500.00	748.10	3,865.97	-365.97	110.46 %
<u>01-52-5-52-03205-D/P</u>	TOOL / EQUIP REPAIR	1,650.00	1,650.00	0.00	126.72	1,523.28	7.68 %
<u>01-52-5-52-03905-D/P</u>	BUILDING REPAIR/MAINT-SHOP/SI	10,000.00	10,000.00	8,242.11	20,273.72	-10,273.72	202.74 %
<u>01-52-5-52-04015-EXA</u>	OPS: SOFTWARE,SUPPORT & COM	42,000.00	42,000.00	11,241.66	47,513.48	-5,513.48	113.13 %
<u>01-52-5-52-05005-D/P</u>	FUEL-VEHICLES	25,000.00	25,000.00	4,479.48	24,739.68	260.32	98.96 %
<u>01-52-5-52-05010-D/P</u>	AUTO EXPENSE - FIELD	20,000.00	20,000.00	3,031.26	8,704.09	11,295.91	43.52 %
<u>01-52-5-52-05015-FI</u>	EQUIPMENT CLEARING (FUEL)	0.00	0.00	-16.43	-44.24	44.24	0.00 %
<u>01-52-5-52-06305-EXA</u>	COMMUNICATIONS-MOBILE	24,000.00	24,000.00	2,308.20	15,477.29	8,522.71	64.49 %
<u>01-52-5-52-07009-D/P</u>	REGULATORY-PERMITS, FEES, CERT	38,750.00	38,750.00	310.00	21,051.57	17,698.43	54.33 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
01 - GENERAL FUND	-380,289.98	-380,289.98	158,252.40	1,320,256.28	1,700,546.26
Report Surplus (Deficit):	-380,289.98	-380,289.98	158,252.40	1,320,256.28	1,700,546.26



JOSHUA BASIN WATER DISTRICT

Water Sales Consumption Statistics as of 3/31/19

Consumption - 12 months ending:	CURRENT 3/31/2019	PRIOR 1 3/31/2018	PRIOR 2 3/31/2017
CCF	541,288	521,592	513,216
Gallons	404,883,424	390,150,816	383,885,568
Acre Feet	1,243	1,197	1,178
Change/PY	3.78% increase	1.63% increase	5.47% increase

Change 2017 - 2019

Change does not correlate to state conservation mandate.

Reflects customer consumption trends only.

CONSUMPTION RANKING - TOP TEN - Quarter Ending 3/31/19

<u>Ranking</u>	<u>Account Name</u>	<u>Consumption (CCF)</u>
1	Quail Springs Village Apartments	2,372
2	Hi Desert Medical Center (hospital)	1,593
3	Morongo Unified School District	1,031
4	Joshua Tree Parks & Recreation	840
5	Housing Partners	775
6	Yucca Trails Apartments	767
7	William Pyle (trailer park)	703
8	Lazy H Mobilehome Park	670
9	Hi Desert Medical Center (CC)	625
10	Joshua Tree Memorial park	625
		10,001

Breakdown of Top Ten Users by type:


Housing (multi-unit)	5,287
Hospital/Medical	2,218
Public agency	1,871
Commercial	625
	10,001

JOSHUA BASIN WATER DISTRICT
MEETING AGENDA REPORT

Meeting of the Board of Directors

August 21, 2019

Report to: President and Board of Directors

Prepared by: Susan Greer 

TOPIC:

18/19 BAD DEBT WRITE-OFF OF \$23,059.87

RECOMMENDATION:

Approve 18/19 bad debt write off in the amount of \$23,059.87

ANALYSIS:

The bad debt write-off for fiscal year 18/19 needs to be approved so results can be included in the audit. The Finance Committee reviewed on 8/14/19 and recommends for approval.

This write-off includes the second full year of inactive/locked meter bad debt in 20 years, which makes year-to-year comparisons difficult. In addition, we are no longer writing off balances of properties that have been liened. Also, both water rates and number of accounts billed are increasing, so logically, the write-off is also expected to increase.

- The number of accounts being written off has decreased by 15%, but that's a reflection of the 245% increase in the number of liens filed, which don't get written off (more about this later)
- The write off amounts range from 83¢ to \$1,207.94, with an average of \$119.48.
- Proposed write off of \$23,059.87 is a decrease of 16% after an increase of 78% last year and 21% increase the prior year.
- There are 13 addresses, representing 26 accounts, 13% of the total, that have two bad debts this year; that's *two bad debts at one location in one year, mostly from tenants*.
- There are another 20 accounts on the list that have had prior bad debt; 16 with one prior bad debt and four accounts with two prior bad debts.

This year, there are nine accounts with write-offs over \$500 on the list, six of the accounts are prior owners and two are tenants; there were six such accounts last year, this is an increase of 50% to the write off of large bills. There was only one such large bill write off two years ago.

The most noteworthy changes are occurring related to the inactive/locked meters. Those unpaid charges are significant enough that the 80% - 20% ratio of tenant to owner bad debt that we have seen for three decades has changed and property owners have become the bigger write off by a roughly 60% - 40% ratio.

- Proposed write off of 208 accounts includes 75 locked meter/owner accounts compared to 96

last year and 30 the prior year

- Owners make up 62% of the write off
- Tenants make up 38% of the write off

For perspective, it's important to remember that almost all customers pay their water bills as due. We are writing off \$23,060 which is what remains unpaid from the 17/18 water revenues totaling \$4,263,772; that's .54%, just over ½ of 1%. This figure has ranged from a low of .36% to a high of 1.32% over the last ten years. And although the current year figure is less than last year, we are not including \$22,636 which represents 38 liens filed, and *such lien figures were always included in prior year write offs.*

The District has been ramping up collections efforts since re-establishment of the locked meter charges in 2016. We are filing liens on more properties and increased that effort by 245% this year. Currently, the District has over \$101,500 in liens receivable. While we *eventually* expect to receive payment for many of those amounts, liens are a long-term proposition; they don't have to be paid until properties are sold. So while *technically* receivable, the liens are not cash in the bank and we cannot count on payment of liens to fund District operations. Liens also require maintenance as they expire after 10 years and must be renewed before expiration. Upon advice of the Auditor, we are no longer writing off the amounts that are filed as liens as we have done until this year, so the bad debt write off would have been \$22,636 MORE if we had not filed the liens, or \$45,696 total, an increase of 66% from prior year, and far over the \$25,000 budget. The good news is that we're seeing results from liens, but it is a labor intensive process and payments occur primarily when real estate is selling, and that market changes over time. We received payment on 29 liens this year, totaling \$8,181.

We will have to continue discussion of the long-term collection of liens with the Auditors and determine a reasonable point at which we would write off the balances if not received; *forever* isn't an option, so some of that liened balance could be coming back in the future for additional write off. In addition, the two different types of accounts, active water delivery and locked meters, result in very different collections methods and results. We are able to disconnect service for customers taking water delivery, thereby either resulting in payment or elimination of future charges. We have no such leverage for locked meters and we see that there are really two different collections paths. Next year will be the third year of write off associated with the locked meters and we will evaluate the two different types of write offs separately to see what patterns emerge.

The guarantee deposit is the District's first defense against bad debt and was increased last November. The deposit is also now designed so that it will increase as the water rates increase. This is good news as we are already seeing better results based on the proper amount of deposit. When the larger deposit is in place, as accounts are closed, we are seeing that most of the bills are covered by the deposit.

While most customers pay their bills as required, there are opportunities to change policy in order to collect more revenues and reduce bad debt because bad debt is an expense passed on to all ratepayers. Upon recommendation of the Finance Committee, we will be bringing back a policy requiring owner responsibility for tenant accounts.

FISCAL IMPACT:

\$23,059.87 bad debt expense for 18/19 fiscal year. 18/19 budget is \$25,000, so our actual cost is 10% less than budget. This figure does not include liens totaling \$22,636 historically written off in the past. These liens may or may not be fully collected in the future. If uncollected, they will have to come back for additional write off.

JOSHUA BASIN WATER DISTRICT
MEETING AGENDA REPORT

Meeting of the Board of Directors

August 15, 2019

Report to: President and Board of Directors

Prepared by: Mark Ban, General Manager

TOPIC: CITIZENS ADVISORY AND LEGISLATIVE/PUBLIC INFORMATION COMMITTEES

RECOMMENDATION:

Board to consider approving changes to the Citizens Advisory Committee Guidelines; changing the name of the Citizens Advisory “Committee” to the Citizens Advisory “Council” (CAC); and recognizing the ability for the Legislative and Public Information Committee to meet with the Citizens Advisory Council.

ANALYSIS:

During my first meeting with the CAC, it became very apparent that some form of attendance requirement be put into place. After 30 minutes of waiting for a member that actually had made prior arrangements to not attend, the Committee barely made a quorum to continue the meeting. Coincidentally, one of the topics on the agenda for that meeting was that the Committee discuss some of their thoughts for the future of the CAC. It was unanimously voiced that in light of recent attendance issues, current and future members had to be held to some form of attendance criteria so that future quorums can be met.

In addition to the attendance requirements, the CAC also wishes to change their name to the Citizens Advisory “Council”. The CAC feels that the name “Committee”, in the sense that it is used at the District, is reserved for a body made up of appointed Board members to focus on a specific task. The CAC feels that the word “Council”, with a definition of, “a body of people elected or appointed to serve in an administrative, legislative, or advisory capacity.”, is more appropriate.

Other changes include formalizing training for the CAC members through staff presentations and participation during District tours; as well as holding joint meetings between the CAC and other District Committees outside of the CAC’s normally scheduled meetings.

The CAC is intended to be broad-based with as many as 15 participants in order to include a wide array of interests, with appointments being made by the Board President or his/her delegate. The following individuals would like to volunteer for the CAC and support the Joshua Basin Water District and the Joshua Tree community:

1. Paul F. Coat has 45 years of experience in water, from operations to management and he has also been a past member on the Board of Directors.
2. Jane Jarlsberg is experienced in running a small city in Mendocino County where she learned what it takes to run a public entity.
3. Dave Mistal – Is a retired Firefighter & Paramedic and lives in Joshua Tree full time now.

At this time President Johnson will appoint the following individuals to the CAC:

- Paul F. Coat
- Jane Jarlsberg
- Dave Mistal

Attachment: Revised CAC Guidelines



CITIZENS ADVISORY COUNCIL APPLICATION PROCESS & GUIDELINES FOR MEMBERSHIP

PURPOSE – The purpose of the Joshua Basin Water District (JBWD) Citizens Advisory Council is to review important issues, such as policy development, and to make recommendations to the Board of Directors. Ideally, the Council will represent a cross-section of the community of Joshua Tree in order to present the varied interests of the community.

COUNCIL - The Council is made up of 6 to 12 members who are residents, account holders, or property owners in the District. Membership may be appointed based on other interests, for example, involvement with Joshua Tree based organizations. Members should demonstrate an interest in water-related issues.

ETHICS – This is a standing Council of the Joshua Basin Water District. As such, its members are expected to perform their duties ethically and responsibly. Transparency and open meeting laws, such as the Brown Act and Public Records Act, apply to the Council members and meetings.

MEMBERSHIP – Prospective members are asked to complete an application form and submit a cover letter to the District’s Executive Assistant. The application will be considered by the Board of Directors at a public meeting. Appointments to the Council are made by a majority vote of the Board of Directors. Membership on the Council is strictly voluntary, and the members **do not** receive monetary compensation.

MEETINGS – Regular meetings of the Citizens Advisory Council are scheduled bi-monthly on the 2nd Tuesday at 6:00 p.m. and are held at the District office. Special meetings are sometimes held on different dates. Joint meetings between the CAC and other Committees may be scheduled as needed. The Council will consider and discuss subjects of interest to the Board or staff before making recommendations. The Council may request additional information from staff to clarify the subject matter. Recommendations are presented to the Board following a majority vote of the Council.

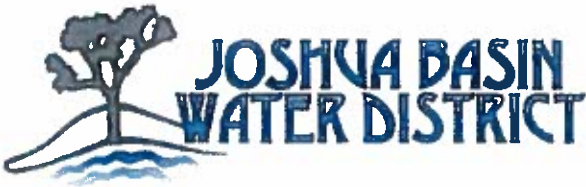
A Chairperson will be elected by a majority vote of the membership at the last regular Council meeting of each calendar year. The Chairperson is responsible for conducting meetings, and following each CAC meeting, will provide a report to the Board at a meeting of the Board of Directors. Reports to the Board on general Council activities may be verbal; however, recommendations to the Board should be presented in writing.

A quorum or majority of members must be present for a meeting to take place. Therefore, members are encouraged to attend meetings whenever possible. Low attendance, defined as absent for three (3) consecutive meetings, may result in removal from the Council. A member may request to be temporarily removed from the roster if circumstances prevent him/her from participating for a period of up to six (6) months. Requests for a temporary leave of absence should be made to the Executive Assistant.

TRAINING – The Board of Directors and staff of the Joshua Basin Water District are committed to providing CAC members with a general overview of District operations so that they may have a better understanding of how the District functions on a daily basis. At a minimum, the following departments will provide a presentation to the CAC as scheduled by the General Manager in conjunction with the CAC Chairperson:

- Production (overview of groundwater wells, boosters, reservoirs, and treatment)
- Distribution (overview of pipeline networks, fire hydrants, service lines, meters, and general maintenance)
- Finance (overview of budget, income, reserves, debt, and grants)
- Administration (overview of customer service, customer programs, Human Resources, water service requirements, and rules & regulations)
- Governance (overview of the Brown Act and Ethics)
- JBWD Water Tour – Each member of the CAC should attend at least one (1) of the water tours that are given by JBWD two (2) times a year.

DISCONTINUING MEMBERSHIP – Members who no longer wish to serve on the Council should present written notice to the Executive Assistant.



PO Box 675 61750 Chollita Road Joshua Tree CA 92252
Phone 760.366.8438 Fax 760.366.9528 email www.jbwd.com

CITIZEN'S ADVISORY COMMITTEE Application for Membership

Name: PAUL FRANKLIN COATE

Residence Address: 61165 MELTON TRAIL, JT 92252

Mailing Address (if different): _____

Phone (home): [REDACTED] Phone (cell): [REDACTED]

Email address: [REDACTED]

How did you hear about the Citizen's Advisory Committee (CAC)? AT BOARD MEETINGS

Please check all that apply:

- I am a registered voter in the Joshua Basin Water District (Required)
- I own a home in Joshua Tree I own a business in Joshua Tree
- I own property in Joshua Tree I am a customer of JBWD
- I live in Joshua Tree part-time I live in Joshua Tree full-time
- Other interest in JBWD and/or community of Joshua Tree (describe below):

How do you think you could contribute as a member of the CAC? 45 YEARS OF EXPERIENCE IN WATER FROM OPERATIONS TO MANAGEMENT

HAVE YOU EVER BEEN CONVICTED OF A CRIME (INCLUDING A PLEA OF GUILTY OR NO CONTEST) WHICH RESULTED IN A CRIMINAL CONVICTION (THAT HAS NOT BEEN JUDICIALLY ORDERED SEALED OR EXPUNGED)? (EXCLUDE MISDEMEANOR CONVICTIONS FOR MARIJUANA-RELATED OFFENSES MORE THAN TWO YEARS OLD; NOTWITHSTANDING ANY OF THE PRECEDING, YOU SHOULD NOT DISCLOSE CONVICTIONS THAT ARE OVER TWO YEARS OLD AS OF THE DATE THAT YOU COMPLETE THIS APPLICATION FOR VIOLATION OF HEALTH AND SAFETY CODE SECTIONS 11357, 11360, 11364, 11365 OR 11550, AS THOSE STATUTES RELATED TO MARIJUANA PRIOR TO JANUARY 1, 1976 OR A STATUTORY PREDECESSOR TO THOSE STATUTES.)

YES NO

IF YES, BRIEFLY DESCRIBE THE NATURE OF THE CRIME(S), THE DATE AND THE PLACE OF CONVICTION(S), THE CASE NUMBER, AND THE LEGAL DISPOSITION OF THE CASE(S):

THE BOARD WILL NOT DENY APPOINTMENT TO ANY APPLICANT SOLELY BECAUSE THE PERSON HAS BEEN CONVICTED OF A CRIME. THE BOARD, HOWEVER, MAY CONSIDER THE NATURE, DATE AND CIRCUMSTANCES OF THE OFFENSE AS WELL AS WHETHER THE OFFENSE IS RELEVANT TO THE DUTIES OF THE POSITION.

Please attach your resume, letter of interest, or biography to this application. Board of Directors Meeting August 21, 2010 Page 6 of 6 application and any attachments to Executive Secretary Maria Salbany at the District office



PO Box 675 61750 Chollita Road Joshua Tree CA 92252
Phone 760.366.8438 Fax 760.366.9528 email www.jbwd.com

CITIZEN'S ADVISORY COMMITTEE Application for Membership

Name: Jane Jarlsberg

Jane Jarlsberg

Residence Address: 6800 Sunset Road, Joshua Tree, 92252

Mailing Address (if different):

Phone (home):

Phone (cell):

Email address:

How did you hear about the Citizen's Advisory Committee (CAC)? JBWD Board meeting

Please check all that apply:

I am a registered voter in the Joshua Basin Water District (Required)

I own a home in Joshua Tree

I own a business in Joshua Tree

I own property in Joshua Tree

I am a customer of JBWD

I live in Joshua Tree part-time

I live in Joshua Tree full-time

Other interest in JBWD and/or community of Joshua Tree (describe below):
i know water is vastly important to our day to day life ,the health of the community

and the desert as well. I would like to help preserve that valuable resource for myself, family and community as much as i can.

How do you think you could contribute as a member of the CAC? I have always volunteered in my community where i live and work in hopes of helping make it a better place for all to live or work. I have recent experience running a small city in Mendocino County where i learned what it takes to run a public entity and feel i could bring good knowledge and skill to my current community.

HAVE YOU EVER BEEN CONVICTED OF A CRIME (INCLUDING A PLEA OF GUILTY OR NO CONTEST) WHICH RESULTED IN A CRIMINAL CONVICTION (THAT HAS NOT BEEN JUDICIALLY ORDERED SEALED OR EXPUNGED)? (EXCLUDE MISDEMEANOR CONVICTIONS FOR MARIJUANA-RELATED OFFENSES MORE THAN TWO YEARS OLD; NOTWITHSTANDING ANY OF THE PRECEDING, YOU SHOULD NOT DISCLOSE CONVICTIONS THAT ARE OVER TWO YEARS OLD AS OF THE DATE THAT YOU COMPLETE THIS APPLICATION FOR VIOLATION OF HEALTH AND SAFETY CODE SECTIONS 11357, 11360, 11364, 11365 OR 11550, AS THOSE STATUTES RELATED TO MARIJUANA PRIOR TO JANUARY 1, 1976 OR A STATUTORY PREDECESSOR TO THOSE STATUTES.)

YES NO

IF YES, BRIEFLY DESCRIBE THE NATURE OF THE CRIME(S), THE DATE AND THE PLACE OF CONVICTION(S), THE CASE NUMBER, AND THE LEGAL DISPOSITION OF THE CASE(S):

THE BOARD WILL NOT DENY APPOINTMENT TO ANY APPLICANT SOLELY BECAUSE THE PERSON HAS BEEN CONVICTED OF A CRIME. THE BOARD, HOWEVER, MAY CONSIDER THE NATURE, DATE AND CIRCUMSTANCES OF THE OFFENSE AS WELL AS WHETHER THE OFFENSE IS RELEVANT TO THE DUTIES OF THE POSITION.

Please attach your resume, letter of interest, or biography to this application. Return completed application and any attachments to Executive Secretary Marie Salsberry at the District office.

Board of Directors Meeting



PO Box 675 61750 Chollita Road Joshua Tree CA 92252
Phone 760.366.8438 Fax 760.366.9528 email www.jbwd.com

CITIZEN'S ADVISORY COMMITTEE Application for Membership

Name: DAVE MISTAL

Residence Address: 7167 SUNNY VISTA, JOSHUA TREE, 92252

Mailing Address (if different): _____

Phone (home): 0 Phone (cell): [REDACTED]

Email address: [REDACTED]

How did you hear about the Citizen's Advisory Committee (CAC)? A couple AT THE FARMERS MARKET TOLD ME ABOUT IT

Please check all that apply:

- I am a registered voter in the Joshua Basin Water District (Required)
- I own a home in Joshua Tree
- I own a business in Joshua Tree
- I own property in Joshua Tree
- I am a customer of JBWD
- I live in Joshua Tree part-time
- I live in Joshua Tree full-time
- Other interest in JBWD and/or community of Joshua Tree (describe below):

How do you think you could contribute as a member of the CAC? ISI I NEED TO KNOW WHAT ARE THE CONCERNS OF THE PEOPLE OF J.T.

HAVE YOU EVER BEEN CONVICTED OF A CRIME (INCLUDING A PLEA OF GUILTY OR NO CONTEST) WHICH RESULTED IN A CRIMINAL CONVICTION (THAT HAS NOT BEEN JUDICIALLY ORDERED SEALED OR EXPUNGED)? (EXCLUDE MISDEMEANOR CONVICTIONS FOR MARIJUANA-RELATED OFFENSES MORE THAN TWO YEARS OLD; NOTWITHSTANDING ANY OF THE PRECEDING, YOU SHOULD NOT DISCLOSE CONVICTIONS THAT ARE OVER TWO YEARS OLD AS OF THE DATE THAT YOU COMPLETE THIS APPLICATION FOR VIOLATION OF HEALTH AND SAFETY CODE SECTIONS 11357, 11360, 11364, 11365 OR 11550, AS THOSE STATUTES RELATED TO MARIJUANA PRIOR TO JANUARY 1, 1978 OR A STATUTORY PREDECESSOR TO THOSE STATUTES.)
YES NO

IF YES, BRIEFLY DESCRIBE THE NATURE OF THE CRIME(S), THE DATE AND THE PLACE OF CONVICTION(S), THE CASE NUMBER, AND THE LEGAL DISPOSITION OF THE CASE(S):

THE BOARD WILL NOT DENY APPOINTMENT TO ANY APPLICANT SOLELY BECAUSE THE PERSON HAS BEEN CONVICTED OF A CRIME. THE BOARD, HOWEVER, MAY CONSIDER THE NATURE, DATE AND CIRCUMSTANCES OF THE OFFENSE AS WELL AS WHETHER THE OFFENSE IS RELEVANT TO THE DUTIES OF THE POSITION.

Please attach your resume, letter of interest, or biography to this application. Return completed application and any attachments to Executive Secretary Marie Salsberry at the District Office

JOSHUA BASIN WATER DISTRICT
MEETING AGENDA REPORT

Meeting of the Board of Directors

August 21, 2019

Report to: President and Board

Prepared by: Susan Greer 

TOPIC:

FIRST ANNUAL REVIEW OF RESERVE POLICY ADOPTED ON MAY 16, 2018

RECOMMENDATION:

Approve Resolution 19-1007 amending the Reserve Policy

ANALYSIS:

The Reserve Fund Policy adopted on May 16, 2018 requires annual review in conjunction with the budget process. This is the first annual review, and while there aren't changes proposed that impact the budget, this is an example of any new policy that requires an initial review after implementation in order to ensure that the policy is working as intended. The Finance Committee reviewed on 8/14/19 and recommends for approval.

While there are some typos and other more routine changes and corrections suggested, the more substantive changes being proposed are listed below. Page numbers are from the CURRENT copy, attached.

Page 3, Capital Improvement Plan (CIP) Reserve Account. This reserve is currently designated only for projects identified in the CIP, and we have no reserve for other "new" capital work, which is not "replacement," which is funded via the various replacement reserves. The reserve will be renamed the Capital Reserve Account, and will include funding for both CIP work and other non-replacement Board-approved capital work. I have also eliminated the reference to depositing 50% of the annual operating net revenue into this account after audit. By the time the audit is approved, typically December, approximately one-half year has already transpired since fiscal year-end. Cash flow is dynamic, changing daily as monies are received and spent. Funds that had *seemed available*, before the audit was finalized, and subsequently designated or even spent for another purpose, would suddenly become earmarked for the CIP Reserve Account. This simply won't work and needs to be deleted. We also had not identified a funding source for replenishment of this reserve as it's depleted. We are now identifying the amount designated in the Rate Study as being the funding amount for this reserve.

Page 4, Building Replacement Reserve. References to a shop expansion have been deleted and the timeline for the office expansion has been reduced from 10 years to nine years. The target balance has also been reduced to reflect the deletion of the shop expansion.

Page 4, Equipment & Technology Replacement Reserve. Information about the \$1.7M costs for new CIRP vehicles/equipment has been added along with an indication that this reserve funding should be increased to fund replacement of that new equipment in 10 years has also been added. (Note that the additional cost would double the existing funding for the Equipment & Technology Replacement Reserve, and such funding doesn't exist within the current Rate Study funding. I recommend we leave as-is for now, address with the next Rate Study in 2021/2022 and play catch-up after that.)

Page 4, Meter Replacement Reserve. I added information that we would transfer any remaining balance in this reserve to the CIP Reserve OR leave in the meter replacement reserve to kick-start the next meter replacement cycle after the current meter replacement is complete.

Page 4, Studies & Reports Replacement Reserve. I changed the target balance amount from \$50,000 to \$100,000. I noticed while doing the long-term cash flow projections that we have even more studies and reports than I realized, with more each year. While this is the new target balance, there is no additional funding, beyond \$50,000 per year, identified in the Rate Study to increase this funding level yet. Will have to be addressed with next Rate Study.

Page 5, Use of CIP and Individual Replacement Reserves. Clarified, including addition of comment that the Board typically authorizes the use of reserve funds through the budget process. This explains that the references to funding and use of reserves included within the budget provides the Board authorization for staff to use reserves.

A copy of the CURRENT Reserve Fund Policy is attached, along with a MARK-UP copy of the proposed changes and a CLEAN copy of the proposed changes.

Since the Reserve Fund Policy was adopted by resolution, it has to be amended by resolution. The proposed resolution is attached.

FISCAL IMPACT:

N/A

RESOLUTION 19-1007

RESOLUTION OF THE BOARD OF DIRECTORS
OF THE JOSHUA BASIN WATER DISTRICT
AMENDING THE RESERVE POLICY

WHEREAS, Joshua Basin Water District (JBWD) previously adopted Resolution 18-985 establishing a Reserve Policy (Policy,)

WHEREAS, the Policy describes how and why specific reserves are established and maintained and provides JBWD ratepayers and taxpayers with assurance that reserve balances will be maintained at prudent and fiscally responsible levels; and

WHEREAS, annual review of the Policy is required, ensuring that the Policy continues to meet the District's needs, and such review took place on August 14, 2019, with the Finance Committee recommending the changes below.

NOW, THEREFORE BE IT RESOLVED that the following sections of the Reserve Policy are hereby amended in their entirety as follows:

9.01.03 RESTRICTED RESERVE FUNDS. Joshua Basin Water District has the following types of restricted reserve funds:

Water Capacity Account – Regulated per Government Code 66013(b)(3). Water capacity charges are used to provide funding for water system infrastructure that will be required in the future or to pay back the District for pre-built water system infrastructure already in existence at the time new water service connection is requested, as a pro-rata share of the costs to construct such facilities. Water capacity charges can fund either future system expansion required because of growth or may be used to reimburse the District for previously funded capital facilities that provide benefit to future users. Investment earnings shall be credited to the water capacity charge reserve fund.

Wastewater/Sewer Capacity Charge Account – Regulated per Government Code 66013(b)(3). Wastewater/sewer capacity charges are used to provide funding for wastewater/sewer system infrastructure that will be required to be constructed in the future, or to payback the District for pre-built wastewater/sewer system infrastructure already in existence at the time new wastewater/sewer connection is requested, as a pro-rata share of the costs to construct such facilities. Wastewater/sewer capacity charges can fund either future system expansion required because of growth or may be used to reimburse the District for previously funded capital facilities that provide benefit to future users. Investment earnings shall be credited to the wastewater/sewer capacity charge fund.

Consumer and Project Deposits Account – Good faith guarantee deposits provided by ratepayers for water service accounts or construction projects. Investment earnings shall be credited to the General Fund.

Copper Mountain Mesa Assessment District (CMMAD) Account – The District collects debt service and lien payoffs for the CMMAD, which funds are due to the bondholders. In addition, a reserve fund is established for CMMAD as required by the bonds and those reserve funds will

be applied towards the final debt service payment on the bonds. Investment earnings shall be credited to the various CMMAD reserve funds.

9.01.04 UNRESTRICTED RESERVE FUNDS. Joshua Basin Water District has the following types of unrestricted reserve funds:

Operating Reserve Account – The primary purpose of the Operating Reserve is to ensure that the District will, at all times, have sufficient funding available to meet operating and debt service costs. These funds are also available to support operating costs to minimize drastic fluctuations in rates, such as in the event of a drought when water use decreases, thus impacting operating revenues.

The target of the Operating Reserve fund is to maintain a balance equal to three (3) months average operating and debt service expenses excluding depreciation.

Cash Flow Reserve Account – This reserve is considered a cash flow requirement. It bridges the gap between the time expenses are paid, and revenues are collected from ratepayers, ensuring that the District preserves creditworthiness and provides for liquidity throughout the fiscal year.

The target of the Cash Flow Reserve fund is to maintain a balance equal to three (3) months average operating and debt service expenses excluding depreciation.

The combined target balance for both the Cash Flow Reserve and the Operating Reserve is equal to six (6) months average operating and debt service expenses excluding depreciation. As monies are neither received nor spent in twelve even monthly increments, the Cash Flow Reserve balance may exceed this combined balance as monies are received and held temporarily for disbursement at a later date.

Emergency Capital Replacement Reserve Account - This reserve is provided for emergencies or unplanned infrastructure failures. The target of the Emergency Reserve fund is to maintain a \$2 million balance.

Capital Reserve Account - This reserve provides funding for infrastructure projects designated in the approved Capital Improvement Plan (CIP) as well as other, Board-approved capital projects. The CIP identifies annual infrastructure projects for pipelines, wells, boosters, and reservoirs.

Funding for capital projects is outlined in the Capital Budget. Depending on the District's cash flow requirements, Capital Reserves funded during any fiscal year may or may not be available for use at the start of the fiscal/budget year. Funds deposited into the Capital Reserve Account each year shall be as designated in the most-recent Rate Study.

This reserve is to be used for capital projects that will be reviewed and approved by the Board of Directors, so *no maximum reserve level is recommended*. Because of the discretionary nature of this reserve, the ability to decide which projects will be funded and when, *no minimum balance is required*.

Note that capital projects may be concurrently funded and constructed within the same fiscal year, or, because infrastructure project costs are significant, projects may take more than one fiscal year to either plan/construct or be fully funded.

Individual Replacement Reserves Account - In addition to the water infrastructure projects funded via the CIP Reserve (above,) the District has other capital replacement requirements. Individual

replacement reserves are established for the following purposes, which are not otherwise funded via the Capital Improvement Plan.

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Equipment & Technology Replacement Reserve Account – Provides for regular replacement of vehicles, heavy equipment and computers, software and peripherals, office equipment and SCADA (Supervisory Control and Data Acquisition computerized monitoring system) with a cost of at least \$1,000. Target funding level is \$500,000. Approximately \$1.7M will be paid for vehicles/equipment associated with the CIRP pipeline replacement work. In order to fund replacement of this equipment after its 10-year life, the District will need to increase annual funding of the Equipment & Technology Replacement Reserve Account by approximately \$170,000 per year.

Meter Replacement Reserve Account - Targets replacement of water meters approximately every 20 years. A multi-year meter replacement project has been approved which began in fiscal year 18/19, scheduled to end in fiscal 22/23 at cost of \$2,000,000. In fiscal 23/24, or after meter replacement is complete, the annual funding should decrease so that the meter replacement fund achieves the appropriate balance after 20 years, (based on an updated estimated future replacement cost apportioned over 20 years), to provide funding for the subsequent meter replacement cycle. Any funds remaining in the Meter Replacement Reserve Account after meter replacement is complete will be transferred to the CIP Reserve Account or could be left to kick-start the next cycle of meter replacement. Board of Directors will make the determination when the current meter replacement cycle is completed, approximately fiscal 22/23.

Studies & Reports Replacement Account – Funding for periodic updates to studies and reports such as the Urban Water Management Plan, Rate Studies, Compensation Studies, Water Master Plan. JBWD spends in excess of \$50,000 per year on average for such studies and reports, although individual studies and reports can exceed that cost. Target funding level is \$100,000.

Investment earnings from all Unrestricted Reserves - Will be credited to the General Fund.

9.01.05 PROCEDURES

Policy Review - The Reserve Policy and its funding levels shall be reviewed every year, prior to the adoption of the budget.

Utilization of Reserves for Cash Flow Purposes - The Operating Reserves may be used at any time to meet cash flow requirements of District operations, as authorized by the Assistant General Manager/Controller. Authority to use the funds will be consistent with all of the District's financial policies.

Use of the Emergency Reserves can be authorized by the General Manager per Article 4.04.07 of the Administrative Code.

Use of Capital Reserves and the various Individual Replacement Reserves must be authorized by the JBWD Board of Directors. This is typically done through the budget approval process but may occur at other times.

Reallocation of Funds - The Board shall approve any reallocation of funds, transfers among reserve funds, or action that is inconsistent with this policy.

THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED, SIGNED, and APPROVED this 21st day of August, 2019, by Board of Directors of the Joshua Basin Water District by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Robert Johnson
President, Board of Directors

Mark Ban
Board Secretary

CURRENT

ARTICLE 9

RESERVE FUND POLICY

9.01 PURPOSE. It is the Joshua Basin Water District Board of Director's intent through this Policy to describe how and why specific reserves are established and maintained and to provide District ratepayers and taxpayers with assurance that reserve balances will be maintained at prudent and fiscally responsible levels.

Maintaining adequate cash reserves is an essential part of sound financial management, to meet both short-and long-term financial obligations. Reserves play a critical role in providing reliable service for our ratepayers, financing of long-term capital projects and responding to emergencies. Reserves can provide the savings necessary to balance budgets during periods of diminished revenues, allow for emergency preparedness, assist in maintaining stable water service rates, and preserve the financial stability of the District against present and future uncertainties in an ever-changing environment.

Suggested reserve funding balances are necessary to maintain Joshua Basin Water District's fiscal strength and flexibility and to adequately provide for:

- Compliance with applicable statutory requirements.
- Financing of future capital projects, and repair and replacement of existing assets.
- Cash flow requirements.
- Economic uncertainties, local disasters, and other financial hardships or downturns in the local or national economy.
- Contingencies or unforeseen operating or capital needs.

9.01.01 GUIDING PRINCIPLES

1. The District will prudently manage the resources entrusted to it by our ratepayers.
2. The District will maintain reserve funds in designated accounts in a manner that ensures its financial soundness and provides transparency to its ratepayers.
3. The District will maintain reserve funds that :
 - Are designated for specific purposes;
 - Are consistent with other financial policies, budgetary practices, District programs and legal requirements;
 - Allow the District to provide a high level of emergency preparedness for our ratepayers;
 - Provide funding for well-maintained infrastructure for current and future ratepayers; and
 - Allow the District to respond to an ever-changing environment, such as drought or new water quality mandates.

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9.01.01 AUTHORITY. Joshua Basin Water District has authority under Article XIII B of the California Constitution to establish such reserves as are deemed reasonable and proper.

9.01.02 DEFINITIONS

Restricted Reserves - Limitations on the use of restricted reserves are imposed by an outside source such as creditors, grantors, contributors, or laws or regulations of other Governmental entities.

Unrestricted Reserves - Have no externally imposed use restrictions. The use of unrestricted reserves is at the discretion of the Joshua Basin Water District Board of Directors. There are two categories of unrestricted reserves, Designated and Undesignated. Currently, all Unrestricted Reserves at Joshua Basin Water District are Designated Reserves.

Designated Reserves - Set aside for a specific purpose, which is determined at the sole discretion of the Board of Directors. The Board of Directors also has the authority to redirect the use of these reserve funds as the needs of the Joshua Basin Water District change.

9.01.03 RESTRICTED RESERVE FUNDS. Joshua Basin Water District has the following types of restricted reserve funds:

Water Capacity Account – Regulated per Government Code 66013(b)(3). Water capacity charges are used to provide funding for water system infrastructure that will be required in the future or to pay back the District for pre-built water system infrastructure already in existence at the time new water service connection is requested, as a pro-rata share of the costs to construct such facilities. Water capacity charges can fund either future system expansion required because of growth or may be used to reimburse the District for previously funded capital facilities that provide benefit to future users. Investment earnings shall be credited to the water capacity charge reserve fund.

Wastewater/Sewer Capacity Charge Account – Regulated per Government Code 66013(b)(3). Wastewater/sewer capacity charges are used to provide funding for wastewater/sewer system infrastructure that will be required to be constructed in the future, or to payback the District for pre-built water system infrastructure already in existence at the time new wastewater/sewer connection is requested, as a pro-rata share of the costs to construct such facilities. Wastewater/sewer capacity charges can fund either future system expansion required because of growth or may be used to reimburse the District or previously funded capital facilities that provide benefit to future users. Investment earnings shall be credited to the wastewater/sewer capacity charge fund.

Consumer and Project Deposits Account – Good faith guarantee deposits provided by ratepayers for water service accounts or construction projects. Investment earnings shall be credited to the General Fund.

CURRENT

Copper Mountain Mesa Assessment District (CMMAD) Account – The District collects debt service and lien payoffs for the CMMAD, which funds are due to the bondholders. In addition, a reserve fund is established for CMMAD as required by the bonds and those reserve funds will be applied towards the final debt service payment on the bonds. Investment earnings shall be credited to the various CMMAD reserve funds.

9.01.04 UNRESTRICTED RESERVE FUNDS. Joshua Basin Water District has the following types of unrestricted reserve funds:

Operating Reserve Account – The primary purpose of the Operating Reserve is to ensure that the District will, at all times, have sufficient funding available to meet operating and debt service costs. These funds are also available to support operating costs to minimize drastic fluctuations in rates, such as in the event of a drought when water use decreases, thus impacting operating revenues.

The target of the Operating Reserve fund is to maintain a balance equal to three (3) months average operating and debt service expenses excluding depreciation.

Cash Flow Reserve Account – This reserve is considered a cash flow requirement. It bridges the gap between the time expenses are paid, and revenues are collected from ratepayers, ensuring that the District preserves creditworthiness and provides for liquidity throughout the fiscal year.

The target of the Cash Flow Reserve fund is to maintain a balance equal to three (3) months average operating and debt service expenses excluding depreciation.

The combined target balance for both the Cash Flow Reserve and the Operating Reserve is equal to six (6) months average operating and debt service expenses excluding depreciation. As monies are neither received nor spent in twelve even monthly increments, the Cash Flow Reserve balance may exceed this combined balance as monies are received and held temporarily for disbursement at a later date.

Emergency Capital Replacement Reserve Account - This reserve is provided for emergencies or unplanned infrastructure failures.

The target of the Emergency Reserve fund is to maintain a \$2 million balance.

Capital Improvement Plan Reserve (CIP) Account - This reserve provides funding for infrastructure projects in the approved Capital Improvement Plan (CIP.) The CIP identifies annual infrastructure projects for pipelines, wells, boosters, and reservoirs.

Funding for CIP projects is outlined in the Capital Budget. In addition, 50% of annual operating net revenue, as determined by the annual audit, will be deposited into the CIP Reserve fund after audit acceptance by the Board of Directors. Depending on the District's cash flow requirements, CIP Reserves funded during any fiscal year may or may not be available for use at the start of the fiscal/budget year.

This reserve is to be used for priority capital projects that will be reviewed and approved by the Board of Directors, so *no maximum reserve level is recommended*. Because of the discretionary nature of this reserve, the ability to decide which projects will be funded and when *no minimum balance is required*.

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Investment earnings from all Unrestricted Reserves - Will be credited to the General Fund.

CURRENT

9.01.05 PROCEDURES

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Reallocation of Funds - The Board shall approve any reallocation of funds, transfers among reserve funds, or action that is inconsistent with this policy.

9.01.06 SUMMARY - The Reserve Fund Policy states that designated reserves will be maintained to allow for funding of the District's operating, capital and debt service obligations, as well as funding for unforeseen events. Reserves will be established, replenished, and used only in a manner, which allows the District to fund costs consistent with the Capital Improvement Plan, Financial Plan, and Rate Study, and other Board adopted actions. The District's Reserve Fund Policy shall be periodically reviewed and adjusted to meet the needs of the District.

ARTICLE 9

RESERVE FUND POLICY

9.01 PURPOSE. It is the Joshua Basin Water District Board of Director's intent through this Policy to describe how and why specific reserves are established and maintained and to provide District ratepayers and taxpayers with assurance that reserve balances will be maintained at prudent and fiscally responsible levels.

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MARK-UP

9.01.01 AUTHORITY. Joshua Basin Water District has authority under Article XIII B of the California Constitution to establish such reserves as are deemed reasonable and proper.

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Restricted Reserves - Limitations on the use of restricted reserves are imposed by an outside source such as creditors, grantors, contributors, or laws or regulations of other Governmental entities.

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Finance Committee review date 06/12 08/14/19
Reviewed and amended date XX/XX/XX

CLEAN

ARTICLE 9

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Building Replacement Reserve Account – Is designated for future office building expansion or replacement. Target funding level of \$\$200,000 is based on 1,000 square foot expansion of office building within the next nine years. Replacement cost is based on ACWA/JPIA annually escalated insurance replacement cost

Equipment & Technology Replacement Reserve Account – Provides for regular replacement of vehicles, heavy equipment and computers, software and peripherals, office equipment and SCADA (Supervisory Control and Data Acquisition computerized monitoring system) with a cost of at least \$1,000. Target funding level is \$500,000. Approximately \$1.7M will be paid for vehicles/equipment associated with the CIRP pipeline replacement work. In order to fund replacement of this equipment after its 10-year life, the District will need to increase annual funding of the Equipment & Technology Replacement Reserve Account by approximately \$170,000 per year.

Meter Replacement Reserve Account - Targets replacement of water meters approximately every 20 years. A multi-year meter replacement project has been approved which began in fiscal year 18/19, scheduled to end in fiscal 22/23 at cost of \$2,000,000. In fiscal 23/24, or after meter replacement is complete, the annual funding should decrease so that the meter replacement fund achieves the appropriate balance after 20 years, (based on an updated estimated future replacement cost apportioned over 20 years), to provide funding for the subsequent meter replacement cycle. Any funds remaining in the Meter Replacement Reserve Account after meter replacement is complete will be transferred to the CIP Reserve Account or could be left to kick-start the next cycle of meter replacement. Board of Directors will make the determination when the current meter replacement cycle is completed, approximately fiscal 22/23.

Studies & Reports Replacement Account – Funding for periodic updates to studies and reports such as the Urban Water Management Plan, Rate Studies, Compensation Studies, Water Master Plan. JBWD spends in excess of \$50,000 per year on average for such studies and reports, although individual studies and reports can exceed that cost. Target funding level is \$ \$100,000.

Investment earnings from all Unrestricted Reserves - Will be credited to the General Fund.

9.01.05 PROCEDURES

CLEAN

Policy Review - The Reserve Policy and its funding levels shall be reviewed every year, prior to the adoption of the budget.

Utilization of Reserves for Cash Flow Purposes - The Operating Reserves may be used at any time to meet cash flow requirements of District operations, as authorized by the Assistant General Manager/Controller. Authority to use the funds will be consistent with all of the District's financial policies.

Use of the Emergency Reserves can be authorized by the General Manager per Article 4.04.07 of the Administrative Code.

Use of CIP Reserves and the various Individual Replacement Reserves must be authorized by the JBWD Board of Directors. This is typically done through the budget approval process but may occur at other times.

Reallocation of Funds - The Board shall approve any reallocation of funds, transfers among reserve funds, or action that is inconsistent with this policy.

9.01.06 SUMMARY - The Reserve Fund Policy states that designated reserves will be maintained to allow for funding of the District's operating, capital and debt service obligations, as well as funding for unforeseen events. Reserves will be established, replenished, and used only in a manner, which allows the District to fund costs consistent with the Capital Improvement Plan, Financial Plan, and Rate Study, and other Board adopted actions. The District's Reserve Fund Policy shall be periodically reviewed and adjusted to meet the needs of the District.

Finance Committee review date 08/14/19
Reviewed and amended date XX/XX/XX