



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

Due to COVID-19 there will be no public location to attend in person.

This meeting will be streamed at <https://us02web.zoom.us/j/89367241539>

You may also join by phone at 1-253-215-8782, Meeting ID: 8936 7241 539

Members of the public, who wish to comment on any item on the agenda, may submit comments by emailing them to Beverly Waszak at bwaszak@jbwd.com two hours prior to the start of the meeting. Written comments shall follow the three-minute prescribed time limit when read during the meeting and will become part of the Finance Committee meeting minutes.

AGENDA

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

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- Draft Minutes August 12, 2020

Pages 3-11

7. REVIEW THE JULY 2020 CHECK REGISTER – Review and refer to the Board of Directors for approval.

Pages 12-24

8. 4TH QUARTER ENDING 6/30/20 FINANCIAL REPORT – Susan Greer - Receive information and refer to the Board of Directors for approval.

Pages 25-28

9. 19/20 BAD DEBT WRITE OFF OF \$20,585.16 – Susan Greer– Receive information and refer to the Board of Directors for approval.

Pages 29-34

10. ANNUAL RE-APPROVAL OF INVESTMENT POLICY – Susan Greer – Receive for information only.

11. STAFF REPORTS – Mark Ban, GM, Susan Greer, AGM-Finance, or Anne Roman, Accountant

12. ADJOURNMENT -

INFORMATION

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

JOSHUA BASIN WATER DISTRICT
Minutes of the
FINANCE COMMITTEE
Wednesday, August 12, 2020
61750 Chollita Road, Joshua Tree, CA 92252

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

DETERMINATION OF A QUORUM – President Johnson and Vice President Unger

STAFF PRESENT – Mark Ban, GM, Susan Greer, AGM - Finance, Anne Roman, Accountant, Sarah Johnson, Director of Administration, and Jim Corbin, Distribution Supervisor.

GUESTS -3

APPROVAL OF AGENDA –

MSC' (Unger/Johnson) motion carried to approve the August 12, 2020, Finance Committee Agenda.

PUBLIC COMMENT – None

APPROVE MINUTES OF THE PRIOR COMMITTEE MEETING

- Draft Minutes of July 8, 2020

MSC' (Unger/Johnson) motion carried to approve the minutes of June 3, 2020.

REVIEW THE JUNE 2020 CHECK REGISTER – The Committee reviewed the June 2020 check register and a brief Q&A followed.

MSC' (Unger/Johnson) motion carried to refer the June check register to the Board of Directors for approval

APPROPRIATION LIMIT FOR FISCAL YEAR 2020/21 - Anne Roman, Accountant gave the staff report. The Committee received and reviewed the information and, after a brief Q&A period, referred to the Board of Directors for approval.

MSC' (Unger/Johnson) motion carried to refer the Appropriation Limit for Fiscal Year 2020/21 to the Board of Directors for approval.

RESERVE FUNDING TRANSFER FOR 2019/20 – Anne Roman, Accountant, gave the staff report and the Committee received & reviewed the information and referred to the Board of Directors for approval.

MSC' (Unger/Johnson) motion carried to refer the Reserve Funding Transfer for 2019/20 to the Board of Directors for approval.

DIRECTOR OF ACCOUNTING & ACCOUNTING SUPERVISOR JOB DESCRIPTIONS – Sarah Johnson, Director of Administration gave the staff report. The Committee reviewed and referred to the Board of Directors for approval and formal adoption of the job descriptions.

MSC' (Unger/Johnson) motion carried to refer the job descriptions to the Board of Directors for approval.

STAFF REPORT – GM Ban informed the Committee that JBWD did not receive the IRWMP grant and updated everyone on the Customer Service remodel.

ADJOURNMENT - MSC' (Unger/Johnson) to adjourn the Finance Committee meeting at 9:43 a.m.

Respectfully Submitted,

Susan Greer, Assistant General Manager/Controller

*Check Report JBWD

By Check Number

Date Range: 07/01/2020 - 07/31/2020



Joshua Basin Water District

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP-AP Cash						
000214	BABCOCK LABORATORIES, INC.	07/07/2020	Regular	0.00	102.00	62426
<u>CF02663-2287</u>	Invoice	06/30/2020	SAMPLING	0.00	102.00	
001555	CENTRATEL LLC	07/07/2020	Regular	0.00	740.82	62427
<u>200702252101</u>	Invoice	06/30/2020	DISPATCH SERVICES - JUN 20	0.00	740.82	
013365	IMAGE SOURCE	07/07/2020	Regular	0.00	159.22	62428
<u>25AR1151620</u>	Invoice	06/30/2020	OFFICE EXPENSE 06/05/20 - 07/04/20	0.00	159.22	
001933	COUNTY OF SAN BERNARDINO	07/07/2020	Regular	0.00	10,000.00	62429
<u>1800000437</u>	Invoice	07/07/2020	LAFCO 2020-2021 BUDGET	0.00	10,000.00	
002565	DUDEK AND ASSOCIATES, INC	07/07/2020	Regular	0.00	12,278.40	62430
<u>202004001</u>	Invoice	06/30/2020	ENG SERV: MULTIPLE PROJECTS THRU 5/29/...	0.00	12,278.40	
VEN01466	FEDAK & BROWN LLP	07/07/2020	Regular	0.00	2,335.00	62431
<u>FB063020</u>	Invoice	06/30/2020	FINANCIAL AUDIT 19/20 - JUN 20	0.00	2,335.00	
013222	FRONTIER COMMUNICATIONS INC.	07/07/2020	Regular	0.00	202.79	62432
<u>FC0720</u>	Invoice	07/07/2020	HDMC WWTP - TELEPHONE	0.00	202.79	
000058	GARDA CL WEST, INC.	07/07/2020	Regular	0.00	751.08	62433
<u>10575529</u>	Invoice	07/07/2020	COURIER FEES - JUL 20	0.00	751.08	
004720	INLAND WATER WORKS	07/07/2020	Regular	0.00	4,222.72	62434
<u>51036189.001</u>	Invoice	07/07/2020	MAINLINE/LEAK SUPPLIES & INVENTORY	0.00	4,222.72	
009054	KATHLEEN J. RADNICH	07/07/2020	Regular	0.00	667.80	62435
<u>200628-1</u>	Invoice	06/30/2020	PUBLIC RELATIONS SERVICES	0.00	302.40	
<u>200705-1</u>	Invoice	06/30/2020	PUBLIC RELATIONS SERVICES	0.00	151.20	
<u>200705-2</u>	Invoice	07/07/2020	PUBLIC RELATIONS SERVICES	0.00	214.20	
006947	KCDZ-FM	07/07/2020	Regular	0.00	675.00	62436
<u>318-00012-0000</u>	Invoice	06/30/2020	ADVERTISING: PUBLIC INFORMATION	0.00	675.00	
003930	NBS	07/07/2020	Regular	0.00	6,558.94	62437
<u>520000244</u>	Invoice	07/07/2020	CMM ADMIN FEES 3RD QTR 20	0.00	2,096.21	
<u>520000245</u>	Invoice	07/07/2020	STANDBY ADMIN FEES 3RD QTR 20	0.00	4,462.73	
000070	ONLINE INFORMATION SERVICES, INC.	07/07/2020	Regular	0.00	242.95	62438
<u>1004377</u>	Invoice	06/30/2020	ID VERIF. SERV. THRU 06/30/20	0.00	242.95	
008200	PITNEY BOWES INC.	07/07/2020	Regular	0.00	320.21	62439
<u>3104056603</u>	Invoice	06/30/2020	LEASING CHARGES - 2ND QTR 20	0.00	320.21	
008415	PRUDENTIAL OVERALL SUPPLY	07/07/2020	Regular	0.00	162.34	62440
<u>23014157</u>	Invoice	07/07/2020	SHOP EXPENSE	0.00	103.16	
<u>23014160</u>	Invoice	07/07/2020	SHOP EXPENSE	0.00	59.18	
013831	SATMODO LLC	07/07/2020	Regular	0.00	151.86	62441
<u>149825</u>	Invoice	07/07/2020	EMERGENCY SATELLITE PHONES - JUL 20	0.00	151.86	
009920	STANDARD INSURANCE CO	07/07/2020	Regular	0.00	1,603.02	62442
<u>ST0720</u>	Invoice	07/07/2020	EE LIFE INSURANCE - JUL 20	0.00	1,603.02	
000675	AQUA-METRIC SALES COMPANY	07/07/2020	Regular	0.00	4,168.65	62443
<u>INV0078250</u>	Invoice	06/30/2020	METER REPAIR SUPPLIES	0.00	4,168.65	
010690	TYLER TECHNOLOGIES	07/07/2020	Regular	0.00	1,382.56	62444

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>025-291146</u>	Credit Memo	06/30/2020	CREDIT: CUSTOM FORM SERV MAINT 01-01-...	0.00	-188.00	
<u>025-292228</u>	Invoice	06/30/2020	CALL NOTIFICATION FEES JAN - MAR	0.00	50.60	
<u>025-30090</u>	Invoice	07/07/2020	INCODE CRM (API) MAINT - 8/1/20 - 7/31/21	0.00	1,519.96	
010850	UNDERGROUND SERVICE ALERT	07/07/2020	Regular	0.00	72.70	62445
<u>6020200340</u>	Invoice	06/30/2020	TICKET DELIVERY SERVICE - JUN 20	0.00	72.70	
013863	ATKINSON, ANDELSON, LOYA, RUUD AND ROMO	07/23/2020	Regular	0.00	2,449.13	62446
<u>598949</u>	Invoice	06/30/2020	LABOR LEGAL SERVICES THRU 6/30/20	0.00	999.60	
<u>598950</u>	Invoice	06/30/2020	LEGAL SERVICES THRU 6/30/20	0.00	1,449.53	
000214	BABCOCK LABORATORIES, INC.	07/23/2020	Regular	0.00	168.00	62447
<u>CF01160-2287</u>	Invoice	06/30/2020	SAMPLING	0.00	168.00	
013365	IMAGE SOURCE	07/23/2020	Regular	0.00	34.11	62448
<u>25AR1149589</u>	Invoice	06/30/2020	SHOP EXPENSE 6/01/20 - 6/30/20	0.00	34.11	
002565	DUDEK AND ASSOCIATES, INC	07/23/2020	Regular	0.00	5,102.50	62449
<u>202004964</u>	Invoice	06/30/2020	ENG SERV: HDMC WASTEWATER PLANT TH...	0.00	5,102.50	
003025	FEDEX	07/23/2020	Regular	0.00	89.49	62450
<u>7-049-52544</u>	Invoice	06/30/2020	SHIPPING	0.00	25.53	
<u>7-061-65725</u>	Invoice	06/30/2020	SHIPPING	0.00	63.96	
013802	HASA, INC.	07/23/2020	Regular	0.00	550.32	62451
<u>693187</u>	Invoice	06/30/2020	WATER TREATMENT EXPENSE	0.00	550.32	
013797	INFOSEND, INC.	07/23/2020	Regular	0.00	3,489.44	62452
<u>174224</u>	Invoice	06/30/2020	PRINT & MAIL WATER BILL - JUN 20	0.00	3,489.44	
006507	McMASTER-CARR SUPPLY COMPANY	07/23/2020	Regular	0.00	971.69	62453
<u>41766314</u>	Invoice	06/30/2020	SHOP EXPENSE/PUMPING PLANT SUPPLIES	0.00	971.69	
000236	PAYPRO ADMINISTRATORS	07/23/2020	Regular	0.00	55.00	62454
<u>75525</u>	Invoice	06/30/2020	FSA ADMIN FEES - JUN 20	0.00	55.00	
009065	RDO EQUIPMENT COMPANY	07/23/2020	Regular	0.00	714.36	62455
<u>P4296545</u>	Invoice	06/30/2020	TRACTOR SUPPLIES: E5410	0.00	290.36	
<u>P4317945</u>	Invoice	06/30/2020	TRACTOR SUPPLIES: E7135	0.00	790.93	
<u>P4332245</u>	Credit Memo	06/30/2020	CREDIT: TRACTOR SUPPLIES	0.00	-366.93	
009618	SAMS MARKET	07/23/2020	Regular	0.00	2,200.03	62456
<u>SM072320</u>	Invoice	06/30/2020	SHOP EXPENSE 2/20 - 6/20	0.00	2,200.03	
004201	SCOTT HUDSON	07/23/2020	Regular	0.00	483.00	62457
<u>SH0716208</u>	Invoice	07/23/2020	REIMB MILES: JUL 20	0.00	69.00	
<u>SH072120</u>	Invoice	06/30/2020	REIMB MILES: JAN - JUN 20	0.00	414.00	
VEN01020	SOUTHWEST NETWORKS, INC.	07/23/2020	Regular	0.00	475.00	62458
<u>20-6062</u>	Invoice	06/30/2020	SUPPLEMENTAL IT SERVICES (AMC) - THRU 6...	0.00	475.00	
010690	TYLER TECHNOLOGIES	07/23/2020	Regular	0.00	56.00	62459
<u>025-302009</u>	Invoice	06/30/2020	CALL NOTIFICATION FEES: APR - JUN	0.00	56.00	
011615	WESTERN EXTERMINATOR CO.	07/23/2020	Regular	0.00	34.00	62460
<u>8182617</u>	Invoice	06/30/2020	PEST CONTROL SERVICES - SHOP	0.00	34.00	
000233	NAPA AUTO PARTS	07/23/2020	Regular	0.00	713.68	62461
<u>327895</u>	Invoice	06/30/2020	VEHICLE MAINTENANCE: V31 & V42	0.00	43.72	
<u>328026</u>	Invoice	06/30/2020	VEHICLE MAINTENANCE: V27, V32 & V28	0.00	390.90	
<u>328342</u>	Invoice	07/23/2020	VEHICLE MAINTENANCE: V27	0.00	279.06	
000501	ACWA/JPIA	07/23/2020	Regular	0.00	26,851.03	62462
<u>0649918</u>	Invoice	07/23/2020	EE HEALTH BENEFIT & EAP AUG 20	0.00	26,851.03	
000501	ACWA/JPIA	07/23/2020	Regular	0.00	27,102.39	62463

*Check Report JBWD

Date Range: 07/01/2020 - 07/31/2020

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
<u>0007340</u>	Invoice	07/23/2020	PROPERTY INSURANCE 07/01/20 - 06/30/21	0.00	27,102.39	
000575	AFSCME LOCAL 1902	07/23/2020	Regular	0.00	572.58	62464
<u>AFSCME0720</u>	Invoice	07/23/2020	EE UNION DUES - JUL 20	0.00	572.58	
013346	ANDY'S LANDSCAPE & TREE SERVICE INC.	07/23/2020	Regular	0.00	425.00	62465
<u>9087L</u>	Invoice	07/23/2020	DEMO GARDEN/BUILD MAINT THRU 7/15/20	0.00	387.50	
<u>9088L</u>	Invoice	07/23/2020	CIMIS WEATHER STATION MAINT THRU 07/...	0.00	37.50	
000214	BABCOCK LABORATORIES, INC.	07/23/2020	Regular	0.00	1,493.00	62466
<u>CG00390-2287</u>	Invoice	07/23/2020	SAMPLING	0.00	252.00	
<u>CG00545-2287</u>	Invoice	07/23/2020	HDMC WWTP - SAMPLING	0.00	290.00	
<u>CG00770-2287</u>	Invoice	07/23/2020	HDMC WWTP - SAMPLING	0.00	195.00	
<u>CG00980-2287</u>	Invoice	07/23/2020	SAMPLING	0.00	68.00	
<u>CG01454-2287</u>	Invoice	07/23/2020	SAMPLING	0.00	178.00	
<u>CG01455-2287</u>	Invoice	07/23/2020	SAMPLING	0.00	294.00	
<u>CG01741-2287</u>	Invoice	07/23/2020	HDMC WWTP - SAMPLING	0.00	216.00	
013895	CUTTING EDGE CONCRETE SERVICES, INC.	07/23/2020	Regular	0.00	37,000.00	62467
<u>CE072320</u>	Invoice	07/23/2020	WATER BUFFALO (CIRP)	0.00	37,000.00	
003950	GRANITE CONSTRUCTION CO	07/23/2020	Regular	0.00	2,693.57	62468
<u>1836102</u>	Invoice	07/23/2020	SADDLEBACK: 3/8" COLD MIX	0.00	2,693.57	
004720	INLAND WATER WORKS	07/23/2020	Regular	0.00	332.27	62469
<u>51036798.001</u>	Invoice	07/23/2020	SADDLEBACK SUPPLIES	0.00	191.98	
<u>51036840.001</u>	Invoice	07/23/2020	SADDLEBACK SUPPLIES	0.00	140.29	
009054	KATHLEEN J. RADNICH	07/23/2020	Regular	0.00	1,033.20	62470
<u>200719-1</u>	Invoice	07/23/2020	PUBLIC RELATIONS SERVICES	0.00	306.60	
<u>200719-2</u>	Invoice	07/23/2020	PUBLIC RELATIONS SERVICES	0.00	726.60	
000205	LORI G. HERBEL	07/23/2020	Regular	0.00	210.00	62471
<u>AUGUST20</u>	Invoice	07/23/2020	PUBLIC INFO/FARMER'S MARKET	0.00	210.00	
006507	McMASTER-CARR SUPPLY COMPANY	07/23/2020	Regular	0.00	91.78	62472
<u>42392385</u>	Invoice	07/23/2020	PUMPING PLANT SUPPLIES	0.00	91.78	
008403	PRECISION GARAGE DOORS & GATES, INC.	07/23/2020	Regular	0.00	315.00	62473
<u>57625</u>	Invoice	07/23/2020	7 MULTI-CODE TRANSMITTERS	0.00	315.00	
008415	PRUDENTIAL OVERALL SUPPLY	07/23/2020	Regular	0.00	162.34	62474
<u>23021050</u>	Invoice	07/23/2020	SHOP EXPENSE	0.00	103.16	
<u>23021054</u>	Invoice	07/23/2020	SHOP EXPENSE	0.00	59.18	
000495	ACCOUNTEMPS	07/23/2020	Regular	0.00	1,452.00	62475
<u>56020881</u>	Invoice	07/23/2020	TEMPORARY LABOR	0.00	396.00	
<u>56050220</u>	Invoice	07/23/2020	TEMPORARY LABOR	0.00	528.00	
<u>56079486</u>	Invoice	07/23/2020	TEMPORARY LABOR	0.00	528.00	
000091	SAN BERNARDINO COUNTY RECORDER	07/23/2020	Regular	0.00	80.00	62476
<u>S8072120</u>	Invoice	07/23/2020	RELEASE OF LIENS	0.00	80.00	
013820	SC FUELS	07/23/2020	Regular	0.00	5,092.30	62477
<u>1667813-JN</u>	Invoice	07/23/2020	FUEL FOR VEHICLES	0.00	5,092.30	
013833	SERVICEMASTER 360 PREMIER CLEANING	07/23/2020	Regular	0.00	1,278.09	62478
<u>J81736</u>	Invoice	07/23/2020	JANITORIAL SERVICES - JUL 20	0.00	1,278.09	
VEN01020	SOUTHWEST NETWORKS, INC.	07/23/2020	Regular	0.00	806.00	62479
<u>20-7010SC</u>	Invoice	07/23/2020	OFFICE 365 MONTHLY MAINT - AUG 20	0.00	806.00	
013788	STURDIVAN EMERGENCY MANAGEMENT CONSUL	07/23/2020	Regular	0.00	4,750.00	62480
<u>1229</u>	Invoice	07/23/2020	AMERICAN WATER INFRASTRUCTURE ACT OF..	0.00	4,750.00	
009980	SWRCB FEES	07/23/2020	Regular	0.00	110.00	62481

*Check Report JBWD

Date Range: 07/01/2020 - 07/31/2020

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
<u>SWRCB-072120</u>	Invoice	07/23/2020	D-2 RENEWAL	0.00	110.00	
000247	UNITED STATES PLASTIC CORP	07/23/2020	Regular	0.00	885.52	62482
<u>6159967</u>	Invoice	07/23/2020	PUMPING PLANT SUPPLIES	0.00	885.52	
013359	XEROX FINANCIAL SERVICES	07/23/2020	Regular	0.00	616.21	62483
<u>2167148</u>	Invoice	07/23/2020	SHOP EXPENSE 06/27/20 - 07/26/20	0.00	220.55	
<u>2177363</u>	Invoice	07/23/2020	OFFICE EXPENSE 7/7/20 - 8/6/20	0.00	395.66	
000233	NAPA AUTO PARTS	07/23/2020	Regular	0.00	345.33	62484
<u>328159</u>	Invoice	07/23/2020	VEHICLE MAINTENANCE: V42	0.00	23.91	
<u>328277</u>	Invoice	07/23/2020	VEHICLE MAINTENANCE: V28	0.00	16.29	
<u>328964</u>	Invoice	07/23/2020	VEHICLE MAINTENANCE: E2WT & E1DT	0.00	89.16	
<u>329003</u>	Invoice	07/23/2020	VEHICLE MAINTENANCE SUPPLIES	0.00	16.30	
<u>329387</u>	Invoice	07/23/2020	SHOP EXPENSE/VEHICLE MAINTENANCE: E1...	0.00	199.67	
013846	YUCCA VALLEY SIGNS	07/23/2020	Regular	0.00	770.00	62500
<u>YVS072320</u>	Invoice	07/23/2020	TRUCK VINYL LETTERING	0.00	770.00	
000501	ACWA/JPIA	07/29/2020	Regular	0.00	10,826.21	62501
<u>JPIA063020</u>	Invoice	06/30/2020	WORKERS COMP APR - JUN 20	0.00	10,826.21	
013808	NOBEL SYSTEMS, INC.	07/29/2020	Regular	0.00	17,380.00	62502
<u>14792</u>	Invoice	06/30/2020	SETUP COST: IOT & SUBSCRIPTION 7/1/20 - 6...	0.00	1,880.00	
<u>14826</u>	Invoice	06/30/2020	GIS DATA UPDATES: H-ZONE UNIT I & III RED...	0.00	5,700.00	
<u>14841</u>	Invoice	06/30/2020	SERVICE LINE ESTIMATOR APPLICATION SUB...	0.00	9,800.00	
009880	SOUTHERN CALIFORNIA EDISON CO	07/01/2020	Manual	0.00	3,084.66	901445
<u>SCE0620</u>	Invoice	06/30/2020	POWER TO BLDGS & GEN - JUN 20	0.00	3,084.66	
000510	TIME WARNER CABLE	07/08/2020	Manual	0.00	355.72	901446
<u>008970062220</u>	Invoice	06/30/2020	CABLE & INTERNET - JUN 20	0.00	355.72	
009878	SOUTHERN CALIFORNIA EDISON	07/08/2020	Manual	0.00	29,949.16	901447
<u>SCE0620</u>	Invoice	06/30/2020	POWER FOR PUMPING - JUN 20	0.00	29,949.16	
000236	PAYPRO ADMINISTRATORS	07/10/2020	Manual	0.00	54.16	901448
<u>PPE 7-03-20</u>	Invoice	07/10/2020	EE FSA DEDUCTIONS 7-10-20	0.00	54.16	
000248	PAYCHEX	07/10/2020	Manual	0.00	346.70	901449
<u>342186</u>	Invoice	07/10/2020	PAYROLL PROCESSING FEE	0.00	346.70	
004110	BURRTEC WASTE & RECYCLING SVCS	07/14/2020	Manual	0.00	454.85	901450
<u>BW0720</u>	Invoice	07/14/2020	TRASH & RECYCLING (OFFICE) - JUL 20	0.00	160.27	
<u>BW0720B</u>	Invoice	07/14/2020	TRASH REMOVAL (SHOP) - JUL 20	0.00	294.58	
001517	CalPERS	07/15/2020	Manual	0.00	13,689.99	901451
<u>PPE 7-3-20</u>	Invoice	07/15/2020	PAY PERIOD ENDING 7/03/20	0.00	13,689.99	
001004	BUSINESS CARD	07/21/2020	Manual	0.00	635.61	901452
<u>BA0620</u>	Invoice	06/30/2020	TELEPHONE (OFFICE)	0.00	635.61	
001009	BUSINESS CARD	07/21/2020	Manual	0.00	1,121.40	901453
<u>BA0620</u>	Invoice	06/30/2020	SHOP OFFICE SUPPLIES/UNIFORMS/MEMBE...	0.00	1,121.40	
001011	BUSINESS CARD	07/21/2020	Manual	0.00	1,808.37	901454
<u>BA0620</u>	Invoice	06/30/2020	OFFICE SUPPLIES & EQUIPMENT/DISTRICT T...	0.00	1,808.37	
001014	BUSINESS CARD	07/21/2020	Manual	0.00	142.61	901455
<u>BA0620</u>	Invoice	06/30/2020	BUSINESS EXPENSE	0.00	142.61	
VEN01533	PAYMENTUS GROUP INC.	07/22/2020	Manual	0.00	3,188.10	901456
<u>INV-15-103983</u>	Invoice	06/30/2020	CREDIT CARD PROCESSING FEE - JUN 20	0.00	3,188.10	
013196	TPX COMMUNICATIONS	07/22/2020	Manual	0.00	524.99	901457

*Check Report JBWD

Date Range: 07/01/2020 - 07/31/2020

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
<u>131567303-0</u>	Invoice	07/22/2020	TELEPHONE (OFFICE) - JUL 20	0.00	524.99	
001630	AT&T MOBILITY	07/22/2020	Manual	0.00	3,318.00	901458
<u>829480028X0705...</u>	Invoice	06/30/2020	COMMUNICATIONS - JUN 20 & OFFICE EQUI...	0.00	3,318.00	
000248	PAYCHEX	07/24/2020	Manual	0.00	346.70	901459
<u>342492</u>	Invoice	07/24/2020	PAYROLL PROCESSING FEE	0.00	346.70	
000236	PAYPRO ADMINISTRATORS	07/24/2020	Manual	0.00	54.16	901460
<u>PPE 7-17-20</u>	Invoice	07/24/2020	EE FSA DEDUCTIONS 7-24-20	0.00	54.16	
004195	HOME DEPOT CREDIT SERVICES	07/27/2020	Manual	0.00	808.99	901461
<u>HD0620</u>	Invoice	06/30/2020	SHOP EXPENSE/SADDLEBACK SUPPLIES/UTIL...	0.00	808.99	
001517	CalPERS	07/29/2020	Manual	0.00	3,442.62	901462
<u>100000016093427</u>	Invoice	07/29/2020	EMPLOYER UNFUNDED ACCRUED LIABILITY ...	0.00	3,116.56	
<u>100000016093436</u>	Invoice	07/29/2020	EMPLOYER UNFUNDED ACCRUED LIABILITY ...	0.00	326.06	
001517	CalPERS	07/29/2020	Manual	0.00	13,546.05	901463
<u>PPE 7-17-20</u>	Invoice	07/29/2020	PAY PERIOD ENDING 7/17/20	0.00	13,546.05	
001517	CalPERS	07/29/2020	Manual	0.00	36,495.38	901464
<u>10000001609342...</u>	Invoice	07/29/2020	EMPLOYER UNFUNDED ACCRUED LIABILITY ...	0.00	33,038.44	
<u>10000001609343...</u>	Invoice	07/29/2020	EMPLOYER UNFUNDED ACCRUED LIABILITY ...	0.00	3,456.94	
000025	ICMA RC	07/31/2020	Manual	0.00	4,868.00	901465
<u>ICMARC0720</u>	Invoice	07/31/2020	457 REMITTANCE - JUL 20	0.00	4,868.00	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	94	62	0.00	207,057.63
Manual Checks	24	21	0.00	118,236.22
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	118	83	0.00	325,293.85

**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>
03-00036-003	FERRO COMPANY	7/1/2020	Refund	1,315.23	Check #: 62423
65-00495-008	EGUCHI, JIMMY	7/1/2020	Refund	34.43	Check #: 62424
65-01305-000	JAMWAL, ARUN	7/1/2020	Refund	51.77	Check #: 62425
03-00084-003	JAMES & LINDA BARNARD TR 5-30-08	7/23/2020	Refund	180.11	Check #: 62485
04-00095-004	DAYBREAK MANAGEMENT, INC	7/23/2020	Refund	65.30	Check #: 62486
04-00180-000	DYNAMIC DESIGN BUILD INC	7/23/2020	Refund	14.43	Check #: 62487
05-00101-012	WRIGHT, ANGELA M	7/23/2020	Refund	117.94	Check #: 62488
07-00127-021	A.I.M. RENTAL PROPERTIES	7/23/2020	Refund	207.03	Check #: 62489
10-00279-012	DELLOYD, BECKI L	7/23/2020	Refund	129.65	Check #: 62490
10-00333-009	REFF, JAMI	7/23/2020	Refund	84.16	Check #: 62491
10-00423-011	CHRIS R STAHL TRUST	7/23/2020	Refund	48.23	Check #: 62492
12-00284-006	CRAWFORD, KELLY M	7/23/2020	Refund	121.32	Check #: 62493
52-00060-012	LARKIN, JOSHUA	7/23/2020	Refund	59.68	Check #: 62494
56-00184-004	HUGHES, LARRY	7/23/2020	Refund	96.71	Check #: 62495
57-00035-011	SIMPSON, BLAKE J	7/23/2020	Refund	30.21	Check #: 62496
61-00182-022	REALTY 1	7/23/2020	Refund	160.32	Check #: 62497
61-00276-000	MONTERO, JACQUE P	7/23/2020	Refund	77.03	Check #: 62498
63-00162-013	ROBLES, BRITTANY D	7/23/2020	Refund	99.40	Check #: 62499
				2,892.95	

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

DIRECTOR PAY
 06/20/2020 - 07/17/2020

<u>Employee Number</u>	<u>Employee Name</u>	<u>Date</u>	<u>Type</u>	<u>Units</u>	<u>Additions</u>	<u>Deductions</u>
10511	Floen, Thomas	07/01/2020	Director Pay Note: JBWD BOARD MEETING 1/DIR/504/	1.0000	\$173.63	
		07/15/2020	Director Pay Note: SPECIAL JBWD BOARD MEETING 1/DIR/504/	1.0000	\$173.63	
Totals:					\$347.26	\$0.00
Employee Total:					\$347.26	

<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	07/01/2020	Director Pay Note: JBWD BOARD MEETING 1/DIR/504/	1.0000	\$173.63	
		07/09/2020	Director Pay Note: MWA BOARD MEETING 1/DIR/504/	1.0000	\$173.63	
		07/15/2020	Director Pay Note: SPECIAL JBWD BOARD MEETING 1/DIR/504/	1.0000	\$173.63	
Totals:					\$520.89	\$0.00
Employee Total:					\$520.89	

DIRECTOR PAY
06/20/2020 - 07/17/2020

<u>Employee Number</u>	<u>Employee Name</u>	<u>Date</u>	<u>Type</u>	<u>Units</u>	<u>Additions</u>	<u>Deductions</u>
10508	Johnson, Robert	06/30/2020	Director Pay Note: ADHOC COMMITTEE MEETING - COVID 19 1/DIR/504/	1.0000	\$173.63	
		07/01/2020	Director Pay Note: JBWD BOARD MEETING 1/DIR/504/	1.0000	\$173.63	
		07/08/2020	Director Pay Note: FINANCE COMMITTEE MEETING 1/DIR/504/	1.0000	\$173.63	
		07/14/2020	Director Pay Note: ADHOC COVID-19 COMMITTEE 1/DIR/504/	1.0000	\$173.63	
		07/15/2020	Director Pay Note: SPECIAL JBWD BOARD MEETING 1/DIR/504/	1.0000	\$173.63	
Totals:					\$868.15	\$0.00
Employee Total:					\$868.15	

<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	07/01/2020	Director Pay Note: JBWD BOARD MEETING 1/DIR/504/	1.0000	\$173.63	
		07/15/2020	Director Pay Note: SPECIAL JBWD BOARD MEETING 1/DIR/504/	1.0000	\$173.63	
Totals:					\$347.26	\$0.00
Employee Total:					\$347.26	

DIRECTOR PAY
06/20/2020 - 07/17/2020

<u>Employee Number</u>	<u>Employee Name</u>	<u>Date</u>	<u>Type</u>	<u>Units</u>	<u>Additions</u>	<u>Deductions</u>
10509	Unger, Rebecca	06/25/2020	Director Pay Note: MWA BOARD MEETING 1/DIR/504/	1.0000	\$173.63	
		06/30/2020	Director Pay Note: ADHOC COMMITTEE MEETING - COVID 19 1/DIR/504/	1.0000	\$173.63	
		07/01/2020	Director Pay Note: JBWD BOARD MEETING 1/DIR/504/	1.0000	\$173.63	
		07/08/2020	Director Pay Note: FINANCE COMMITTEE MEETING 1/DIR/504/	1.0000	\$173.63	
		07/14/2020	Director Pay Note: ADHOC COVID-19 COMMITTEE 1/DIR/504/	1.0000	\$173.63	
		07/15/2020	Director Pay Note: SPECIAL JBWD BOARD MEETING 1/DIR/504/	1.0000	\$173.63	
Totals:					\$1,041.78	\$0.00
Employee Total:					\$1,041.78	

Pay Adjustment Summary

<u>Type</u>	<u>Units</u>	<u>Additions</u>	<u>Deductions</u>	<u>Grand Totals:</u>	<u>\$3,125.34</u>	<u>\$0.00</u>
Director Pay	18.0000	\$3,125.34		Grand Total:	\$3,125.34	

**JOSHUA BASIN WATER DISTRICT
MEETING AGENDA ITEM STAFF REPORT**

Regular Meeting of the Finance Committee

DATE: September 9, 2020

REPORT TO: Finance Committee

PREPARED BY: Susan Greer

TOPIC: 4TH QUARTER ENDING 6/30/20 FINANCIAL REPORT

RECOMMENDATION: Refer to Board for approval

ANALYSIS: The unaudited financial report for the fiscal year ending 6/30/20 is attached. We will review in detail at the meeting.

STRATEGIC PLAN ITEM: N/A

FISCAL IMPACT: N/A



4th QUARTER/YEAR- ENDING 6/30/20 FINANCIAL REPORT SUMMARY

Unaudited results; includes some year-end accruals

CASH BALANCES

Total cash as of 6/30/20 is \$11,673,423
 General Fund Cash - \$10,979,627; CIRP Loan Cash - \$693,796
 Total cash is \$368,290 more than last quarter, and \$1,073,376 more than one year ago

CASH FLOW

\$1,177,645 water bill and related payments collected during the quarter
 \$640,612 property taxes/assessments collected during the quarter
 \$62,395 received for 4 meter installs (26 for the year)
 \$373,865 spent on capital projects
 Total cash increased \$368,290 during the quarter

PROPERTY TAX AND ASSESSMENT COLLECTIONS

Property tax/assessment revenues decreased \$17,585 compared to last year
 and collections increased \$24,523
 Prior tax and assessment collections increased \$6,695 from last year

BOARD REPORT

Total Revenues are 104% of budget
 Water Revenues are 97% of budget
 Expenses are 84% of budget
 Total operating revenues exceed total operating expenses by \$2,073,189

WATER SALES CONSUMPTION STATISTICS

Water usage for fiscal year 19/20 is 11.42% less than last year
 Water usage for fiscal year 19/20 is 10.4% less than two years ago
 The top 10 users represent the following types of accounts:

Housing (multi-unit)	5,302
Hospital/Medical	2,988
Public agency	2,301
Commercial	1,536
	<hr/>
	12,127



CASH BALANCES 6/30/20, unaudited

	6/30/20 <u>TOTAL</u>	LEGALLY <u>RESTRICTED</u>	DISTRICT <u>RESTRICTED</u>	3/31/20 <u>Balance</u>	6/30/19 <u>TOTAL</u>
Petty Cash	1,045			1,113	969
Change Fund	1,500			1,500	1,500
General Fund	397,127			550,250	402,618
Payroll Fund	5,001			5,001	4,984
LAIF					
Operating Reserve	1,686,373			1,686,373	1,846,304
Cash Flow Reserve	1,609,498			1,158,755	107,001
Equip/Technology Reserve	389,952		389,952	389,951	441,480
Emergency Capital Reserve	2,000,000		2,000,000	2,000,000	2,000,000
Meter Replacement Reserve	262,835		262,835	262,835	262,835
Building Reserve	6,441		6,441	6,441	30,000
Studies/Reports Reserve	11,306		11,306	11,306	57,678
Consumer/Project Deposits	366,145	366,145		366,145	336,995
Water Capacity	495,417	495,417		494,912	339,369
Wastewater Capacity	1,022,521	1,022,521		1,019,076	853,780
CIP Reserve	1,878,168	1,878,168		1,878,168	2,100,737
CMM					
Redemption	594,696	594,696		519,784	547,482
Reserve	248,398	248,398		247,019	248,658
Prepayment	3,204	3,204		3,187	3,131
	<u>10,979,627</u>	<u>4,608,549</u>	<u>2,670,534</u>	<u>10,601,816</u>	<u>9,585,521</u>
CIRP Loan Fund	693,796	693,796		703,317	1,014,526
	<u>11,673,423</u>	<u>5,302,345</u>	<u>2,670,534</u>	<u>11,305,133</u>	<u>10,600,047</u>

Restricted Cash = \$7,972,879 Unrestricted Cash = \$3,700,544

Total Cash is \$368,290 MORE than quarter ending 3/31/20. Total Cash is \$1,073,376 MORE than one year ago.



4th Quarter/Year- Ending 6/30/20 CASH FLOW EXPLANATION

Unaudited results; includes some year-end accruals

	<u>General Fund</u>	<u>CIRP Loan</u>
Beginning Cash Balance 4/1/20	\$10,601,817	\$703,316

Source of Funds (Revenues)

Total cash received during the quarter from all sources	2,069,756	299
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Water bill payments of \$1,177,645 received from ratepayers
 Property Tax/Assessment Payments \$640,612
 HDMC Funding of \$81,203 (Reimb \$66,288, OH \$14,915)
 Consumer/Project Deposits \$24,113
 Meter Installation/Capacity Fees of \$62,395 received (4)
 Interest Revenue \$51,001 Gen Fund, \$299 CIRP Loan

Use of Funds (Expenses)

Total use of cash during the quarter for all purposes	1,691,945	9,820
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Development Refunds

Nextera plan check refund \$23,192
 Hanley remote meter footage refund \$24,531

Land Purchase - H Tank \$35,000

Capital costs during the quarter - \$373,865
 \$318,971 self funded; \$900,784 CIRP Loan funded

Four (4) Trucks	Tank maintenance/repairs, 3 sites
SCADA	Saddleback survey
Codification	Geoviewer/GIS updates
Tilford Design	DocuSign software

Ending Cash Balance 6/30/20	<u>\$10,979,628</u>	<u>\$693,795</u>
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Total cash increased during the quarter by \$368,290



CASH FLOW

April - June 2020

	<u>GENERAL FUND</u>		<u>LOAN</u>
FUND BALANCE AT BEGINNING OF PERIOD	\$ 10,601,816.89		\$ 703,316.56
		<i>Adjustment</i>	<i>0.10</i>
FUNDS PROVIDED BY:			
Water Sales	\$ 1,159,175.86		
Loan Reimb. to GF	-		
Grant Revenues & CalOES claim	32,787.60		
Turn On/Special Services Revenue/Misc	10,958.60		
Liens & Bad Debt	7,510.72		
Refunds to District (MWA)	-		
Consumer Deposits	21,806.00		
HDMC WWTP Operations Reimbursement	66,288.10		
HDMC WWTP Operations Overhead Revenue	14,914.82		
Project Deposits	2,307.07		
Property Taxes Received - G.D.	214,640.40		
Property Taxes Received - ID #2	2,390.68		
Standby Collections - Prior	37,515.42		
Standby Collections - Current	313,373.62		
Property Taxes Received - CMM	72,691.39		
Water Capacity Charges/Connection Fees	28,183.00		
Wastewater Capacity Charges	26,204.00		
Hzone Reimbursement Fees	-		
Meter Installation Fees	8,008.00		
Interest	51,000.76		
	<u>51,000.76</u>		<u>299.20</u>
TOTAL SOURCE OF FUNDS	2,069,756.04		299.20
FUNDS USED FOR:			
Debt Service	\$ -		
Loan Reimb. to GF for Prior Quarter Costs	-		
Capital Additions - Self funded	374,366.37		
Capital Additions - Loan Funded	-		9,820.00
Operating Expenses	584,803.63		
Total Disbursements	<u>959,170.00</u>		
Loan Fees			
Bank Transfer Payroll	416,613.85		
Employee Funded Payroll Taxes & CALPERS	193,641.58		
Employer Funded Payroll Taxes & CALPERS	100,630.23		
Employee Funded 457 Transfer	18,525.52		
Employer Funded 457 Annual Transfer	-		
Bank Fees/Charges (net of interest)	3,364.23		
Total Transfers	<u>732,775.41</u>		
TOTAL USE OF FUNDS	1,691,945.41		9,820.00
FUND BALANCE AT END OF PERIOD	\$ 10,979,627.52		\$ 693,795.86



Property Tax and Assessment Revenues and Collections as of 6/30/20

	CURRENT YEAR 2019/2020			PRIOR YEAR 2018/2019		
	Billed Revenue	Y-T-D Collections	Billed % Collected	Billed Revenue	Y-T-D Collections	Billed % Collected
ID#2	0	-4,706			-4,569	
General District Taxes	535,012	534,015	100%	473,043	483,967	102%
CMM Assessment District Prior	257,278	219,396 54,086	85%	272,900	218,451 52,392	80%
Standby Assessments Prior	1,145,634	1,008,984 166,463	88%	1,209,566	1,035,364 161,462	86%
TOTAL	1,937,924	1,978,238	89%	1,955,509	1,947,067	89%

Current Property Tax/Assessment Revenues decreased \$17,585 or .89%, while collections increased \$24,523, or 1.4%.
 Prior tax collections increased \$6,695, or 3.1%.



4th Quarter/Year Ending 6/30/20 BOARD REPORT SUMMARY

Unaudited results; includes some year-end accruals

REVENUES

Total Revenues are 104% of budget
 Water Revenues are 97% of budget
 HDMC 66% of budget
 Property Tax Revenues are 106% of budget
 Unbudgeted Development Fees total \$293,224 (26 meters)

<u>EXPENSES</u>	% of budget
Production	88%
Distribution	99%
Customer Service	88%
Administration	86%
Engineering	81%
Finance	97%
Human Resources	69%
Bonds & Loans	74%
CIRP	146%
HDMC Tmt. Plant	122%
Benefits Allocated	92%
Field Allocated	104%
Office Allocated	88%
<hr/>	
TOTAL	84%

SUMMARY

Total Operating Revenues exceed Total Operating Expenses by \$2,073,189



**Operating Board Report (Budget Report)

Account Summary

For Fiscal: 2019-2020 Period Ending: 06/30/2020

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 01 - GENERAL FUND							
Revenue							
Program: 39 - ** OPERATING REVENUES **							
01-39-41010-FI	METERED WATER SALES	2,796,000.00	2,796,000.00	255,246.60	2,623,637.87	-172,362.13	93.84 %
01-39-41012-FI	ALLOW FOR CAAP/BILLING ADJ	0.00	0.00	-70.20	-1,781.97	-1,781.97	0.00 %
01-39-41015-FI	BASIC FEES	1,871,000.00	1,871,000.00	167,907.72	1,875,783.46	4,783.46	100.26 %
01-39-41016-FI	BASIC FEES - LOCKED/PULLED	336,000.00	336,000.00	28,772.41	327,421.62	-8,578.38	97.45 %
01-39-41030-FI	PRIVATE FIRE PROTECTION SERV.	22,000.00	22,000.00	2,779.28	31,246.45	9,246.45	142.03 %
01-39-41040-FI	SPECIAL SERVICES REVENUE	121,000.00	121,000.00	12,315.16	163,065.08	42,065.08	134.76 %
01-39-44030-FID	METER INSTALLATION & UPGRADE FE...	0.00	0.00	669.00	43,611.00	43,611.00	0.00 %
01-39-44035-FID	METER REPAIR REVENUE (CUST DMG)	0.00	0.00	0.00	4,505.88	4,505.88	0.00 %
Program: 39 - ** OPERATING REVENUES ** Total:		5,146,000.00	5,146,000.00	467,619.97	5,067,489.39	-78,510.61	98.47 %
Program: 40 - ** NON-OPERATING REVENUES **							
01-40-41045-FI	HDMC WWTP OPERATIONS REIMB R...	130,000.00	130,000.00	0.00	86,165.11	-43,834.89	66.28 %
01-40-41046-FI	HDMC WWTP OVERHEAD/FEES REL...	29,250.00	29,250.00	0.00	19,387.15	-9,862.85	66.28 %
01-40-42100-FI	STANDBY REVENUE-CURRENT	1,138,000.00	1,138,000.00	0.00	1,145,633.98	7,633.98	100.67 %
01-40-43000-FI	PROPERTY TAX REVENUE	446,000.00	446,000.00	0.00	535,012.18	89,012.18	119.96 %
01-40-43010-FI	AD VALOREM REVENUE - ID #2	0.00	0.00	0.00	-4.64	-4.64	0.00 %
01-40-43020-FI	ASSESSMENT REVENUE - CMM	242,045.00	242,045.00	0.00	257,277.64	15,232.64	106.29 %
01-40-44010-FID	WATER CAPACITY CHARGES	0.00	0.00	7,379.00	171,349.00	171,349.00	0.00 %
01-40-44050-FI	WASTEWATER CAPACITY CHARGES	0.00	0.00	0.00	78,264.00	78,264.00	0.00 %
01-40-46121-FI	GRANT REVENUE - LOCAL (MWA)	0.00	0.00	2,500.00	2,500.00	2,500.00	0.00 %
01-40-47000-FI	MISCELLANEOUS REVENUE	20,000.00	20,000.00	82.10	14,934.32	-5,065.68	74.67 %
01-40-47002-FI	INTEREST REVENUE	127,000.00	127,000.00	10,783.39	180,085.52	53,085.52	141.80 %
Program: 40 - ** NON-OPERATING REVENUES ** Total:		2,132,295.00	2,132,295.00	20,744.49	2,490,604.26	358,309.26	116.80 %
Revenue Total:		7,278,295.00	7,278,295.00	488,364.46	7,558,093.65	279,798.65	103.84 %
Expense							
Program: 01 - ** PRODUCTION **							
01-01-5-01-01118-FI	PRODUCTION SALARY (incl STBY,CLBK)	343,016.01	343,016.01	27,385.05	341,961.76	1,054.25	99.69 %
01-01-5-01-02205-RL	WATER TREATMENT EXPENSE	6,000.00	6,000.00	943.41	5,253.19	746.81	87.55 %
01-01-5-01-02210-RL	SMALL TOOLS - PRODUCTION	7,500.00	7,500.00	1,556.78	6,847.72	652.28	91.30 %
01-01-5-01-03102-GM	WATER RECHARGE PURCHASE	38,552.00	38,552.00	0.00	38,552.00	0.00	100.00 %
01-01-5-01-03105-GM	WATER SUPPLY MONITORING	40,000.00	40,000.00	0.00	0.00	40,000.00	0.00 %
01-01-5-01-03108-RL	RECHARGE MAINT/REPAIR	3,000.00	3,000.00	0.00	0.00	3,000.00	0.00 %
01-01-5-01-03111-D/P	EQUIPMENT RENTAL	3,500.00	3,500.00	0.00	2,992.74	507.26	85.51 %
01-01-5-01-03115-RL	PUMPING PLANT REPAIR & MAINT.	35,000.00	35,000.00	4,607.04	27,547.30	7,452.70	78.71 %
01-01-5-01-03120-RL	TANK & RESERVOIR MAINTENANCE	65,000.00	65,000.00	24,050.73	24,050.73	40,949.27	37.00 %
01-01-5-01-03207-RL	GENERATOR (LARGE) REPAIR & MAIN...	28,000.00	28,000.00	0.00	24,189.20	3,810.80	86.39 %
01-01-5-01-04004-RL	LABORATORY SERVICES	20,000.00	20,000.00	3,643.00	19,124.00	876.00	95.62 %
01-01-5-01-06105-RL	POWER FOR PUMPING (ELECTRIC)	325,000.00	325,000.00	28,675.44	272,801.64	52,198.36	83.94 %
01-01-5-01-06501-RL	TELEMETRY / SCADA EXPENSE	5,000.00	5,000.00	164.65	4,057.64	942.36	81.15 %
01-01-5-01-06590-RL	PRODUCTION - OTHER	0.00	0.00	0.00	668.79	-668.79	0.00 %
01-01-5-01-07002-AGM	RIGHT OF WAY	16,533.00	16,533.00	0.00	16,538.50	-5.50	100.03 %
01-01-5-01-98001-FI	EE BENEFITS ALLOCATED	209,727.83	209,727.83	44,708.67	209,699.33	28.50	99.99 %
01-01-5-01-98002-FI	FIELD EXPENSES ALLOCATED	68,081.32	68,081.32	19,453.16	71,006.82	-2,925.50	104.30 %
Program: 01 - ** PRODUCTION ** Total:		1,213,910.16	1,213,910.16	155,187.93	1,065,291.36	148,618.80	87.76 %
Program: 02 - ** DISTRIBUTION **							
01-02-5-02-01130-FI	DISTRIBUTION SALARY (incl STBY,CLB...	355,239.01	355,239.01	26,985.90	285,409.49	69,829.52	80.34 %
01-02-5-02-02211-JC	SMALL TOOLS - DISTRIBUTION	15,000.00	9,346.09	0.00	14,106.48	-4,760.39	150.93 %
01-02-5-02-02920-FI	INVENTORY-OVER & SHORT	7,134.67	7,134.67	-3,068.28	12,071.02	-4,936.35	169.19 %
01-02-5-02-03106-JC	MAINLINE AND LEAK REPAIR	53,139.56	53,139.56	7,322.69	46,501.45	6,638.11	87.51 %

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

For Fiscal: 2019-2020 Period Ending: 06/30/2020

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
01-02-5-02-03205-JC	TRACTOR REPAIR / MAINT.	8,000.00	8,000.00	306.26	2,480.94	5,519.06	31.01 %
01-02-5-02-04005-HR	UTILITY LOCATING (DIG ALERT)	15,000.00	15,000.00	1,388.81	12,195.52	2,804.48	81.30 %
01-02-5-02-98001-FI	EE BENEFITS ALLOCATED	235,017.60	235,017.60	50,111.80	300,230.90	-65,213.30	127.75 %
01-02-5-02-98002-FI	FIELD EXPENSES ALLOCATED	99,745.10	99,745.10	28,507.20	104,055.34	-4,310.24	104.32 %
Program: 02 - ** DISTRIBUTION ** Total:		788,275.94	782,622.03	111,554.38	777,051.14	5,570.89	99.29 %
Program: 03 - ** CUSTOMER SERVICE **							
01-03-5-03-01107-FI	FIELD SALARY - CUSTOMER SERVICE	46,236.00	46,236.00	5,804.31	88,511.26	-42,275.26	191.43 %
01-03-5-03-01114-FI	OFFICE SALARY - CUSTOMER SERV.	141,777.00	141,777.00	10,334.87	126,263.73	15,513.27	89.06 %
01-03-5-03-03100-FID	METER INSTALLATION & UPDGRADES ...	0.00	0.00	5,520.34	17,587.20	-17,587.20	0.00 %
01-03-5-03-03107-HR	METER SERVICE REPAIR (INTERNAL & ...	407,685.00	407,685.00	13,282.80	246,480.41	161,204.59	60.46 %
01-03-5-03-05201-HR	METER READING EQUIPMENT & EXP...	5,000.00	-1,222.18	0.00	2,042.79	-3,264.97	-167.14 %
01-03-5-03-07000-FID	MISC UTILITY ADJUSTMENTS	0.00	0.00	0.00	200.00	-200.00	0.00 %
01-03-5-03-07004-HR	LOW INCOME ASSSITANCE (LIA)	6,650.00	6,650.00	150.00	2,725.00	3,925.00	40.98 %
01-03-5-03-07010-AGM	BAD DEBT	20,968.00	20,968.00	20,584.30	20,062.99	905.01	95.68 %
01-03-5-03-07015-HR	CUSTOMER SERVICE - OTHER	46,000.00	46,000.00	15,695.39	67,161.27	-21,161.27	146.00 %
01-03-5-03-98001-FI	EE BENEFITS ALLOCATED	130,171.87	130,171.87	27,743.45	125,922.01	4,249.86	96.74 %
01-03-5-03-98002-FI	FIELD EXPENSES ALLOCATED	18,319.11	18,319.11	5,228.49	19,102.38	-783.27	104.28 %
01-03-5-03-98003-FI	OFFICE EXPENSE ALLOCATED	45,627.72	47,413.53	10,015.87	42,999.66	4,413.87	90.69 %
Program: 03 - ** CUSTOMER SERVICE ** Total:		868,434.70	863,998.33	114,359.82	759,058.70	104,939.63	87.85 %
Program: 04 - ** ADMINISTRATION **							
01-04-5-04-01108-FI	ADMINISTRATION SALARY	385,223.01	385,223.01	26,249.99	338,482.57	46,740.44	87.87 %
01-04-5-04-01115-FI	SAFETY SALARY	7,025.00	7,025.00	758.46	6,199.98	825.02	88.26 %
01-04-5-04-01121-FI	DIRECTORS SALARY	32,642.44	32,642.44	2,951.71	31,253.40	1,389.04	95.74 %
01-04-5-04-01210-EXA	DIRECTORS / C.A.C. EDUCATION	16,000.00	8,750.00	-475.00	5,306.28	3,443.72	60.64 %
01-04-5-04-04007-GM	LEGISLATIVE ADVOCACY	7,000.00	7,000.00	0.00	0.00	7,000.00	0.00 %
01-04-5-04-07008-EXA	BUSINESS EXPENSE	10,000.00	10,000.00	327.66	2,527.25	7,472.75	25.27 %
01-04-5-04-07014-GM	PUBLIC INFORMATION	76,000.00	76,000.00	289.14	55,924.47	20,075.53	73.58 %
01-04-5-04-07016-EXA	MEMBERSHIP, DUES & SUBSCRIPT	33,573.00	33,573.00	1,058.28	33,385.23	187.77	99.44 %
01-04-5-04-07020-GM	WATER CONSERVATION EXPENSE	15,000.00	15,000.00	2,287.50	9,365.65	5,634.35	62.44 %
01-04-5-04-07025-GM	LEGAL SERVICES - NON-PERSONNEL	50,000.00	50,000.00	2,316.53	30,814.17	19,185.83	61.63 %
01-04-5-04-07218-GM	SAFETY EXPENSE (EQUIP & SUPPLIES)	13,400.00	13,400.00	0.00	6,841.82	6,558.18	51.06 %
01-04-5-04-07219-GM	EMERGENCY PREPAREDNESS	10,000.00	10,000.00	151.86	9,407.32	592.68	94.07 %
01-04-5-04-07401-HR	PROPERTY INSURANCE & RISK MGMT	88,000.00	88,000.00	19,431.41	83,536.83	4,463.17	94.93 %
01-04-5-04-98001-FI	EE BENEFITS ALLOCATED	267,727.69	267,727.69	57,110.65	247,261.85	20,465.84	92.36 %
01-04-5-04-98003-FI	OFFICE EXPENSE ALLOCATED	130,448.60	135,477.07	28,202.59	121,078.03	14,399.04	89.37 %
Program: 04 - ** ADMINISTRATION ** Total:		1,142,039.74	1,139,818.21	140,660.78	981,384.85	158,433.36	86.10 %
Program: 05 - ** DEVELOPMENT & ENGINEERING **							
01-05-5-05-01109-FI	DEVELOPMENT SALARY	69,403.00	69,403.00	0.00	62,951.91	6,451.09	90.70 %
01-05-5-05-02305-ENG	MAPS/DRAFTING SUPPLIES	4,500.00	4,500.00	0.00	2,165.74	2,334.26	48.13 %
01-05-5-05-04006-FID	PLAN CHECK / INSPECTION (CUSTOM...	0.00	0.00	0.00	17.00	-17.00	0.00 %
01-05-5-05-04008-GM	ENGINEERING CONTRACT SERVICES	25,000.00	25,000.00	0.00	13,484.49	11,515.51	53.94 %
01-05-5-05-04013-ENG	DEVELOPMENT - OTHER	13,750.00	8,950.00	0.00	0.00	8,950.00	0.00 %
01-05-5-05-98001-FI	EE BENEFITS ALLOCATED	49,125.12	49,125.12	10,470.28	47,649.38	1,475.74	97.00 %
01-05-5-05-98003-FI	OFFICE EXPENSE ALLOCATED	23,935.90	24,809.53	4,899.80	21,035.60	3,773.93	84.79 %
Program: 05 - ** DEVELOPMENT & ENGINEERING ** Total:		185,714.02	181,787.65	15,370.08	147,304.12	34,483.53	81.03 %
Program: 06 - ** FINANCE **							
01-06-5-06-01101-FI	FINANCE SALARY	264,397.01	264,397.01	20,255.23	265,249.78	-852.77	100.32 %
01-06-5-06-04009-AGM	ACCOUNTING/AUDIT SERVICES	24,825.00	24,825.00	6,585.00	23,523.00	1,302.00	94.76 %
01-06-5-06-07001-AGM	FINANCE - OTHER	22,000.00	22,000.00	2,290.98	23,317.38	-1,317.38	105.99 %
01-06-5-06-98001-FI	EE BENEFITS ALLOCATED	182,550.31	182,550.31	38,913.62	178,387.84	4,162.47	97.72 %
01-06-5-06-98003-FI	OFFICE EXPENSE ALLOCATED	88,946.41	92,266.19	18,619.25	79,935.29	12,330.90	86.64 %
Program: 06 - ** FINANCE ** Total:		582,718.73	586,038.51	86,664.08	570,413.29	15,625.22	97.33 %
Program: 07 - ** HUMAN RESOURCES **							
01-07-5-07-01102-FI	PERSONNEL SALARY	82,816.00	82,816.00	5,763.82	72,098.92	10,717.08	87.06 %
01-07-5-07-01105-HR	AWARDS SALARY/LEAVE	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
01-07-5-07-01215-HR	EMPLOYEE TRAINING	30,000.00	30,000.00	-1,450.00	12,188.70	17,811.30	40.63 %
01-07-5-07-01217-HR	EMPLOYEE EDUCATION	6,000.00	6,000.00	226.64	4,928.64	1,071.36	82.14 %

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

For Fiscal: 2019-2020 Period Ending: 06/30/2020

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
01-07-5-07-01905-HR	EMPLOYMENT RECRUITING EXPENSE	6,000.00	6,000.00	477.50	2,689.50	3,310.50	44.83 %
01-07-5-07-01910-HR	LABOR LEGAL FEES	70,000.00	70,000.00	1,392.30	31,494.24	38,505.76	44.99 %
01-07-5-07-01915-HR	PERSONNEL - OTHER	20,000.00	20,000.00	160.00	2,421.58	17,578.42	12.11 %
01-07-5-07-01920-HR	AWARDS GIFTS	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
01-07-5-07-98001-FI	EE BENEFITS ALLOCATED	56,346.36	56,346.36	12,010.03	60,731.25	-4,384.89	107.78 %
01-07-5-07-98003-FI	OFFICE EXPENSE ALLOCATED	27,454.40	28,496.72	5,845.99	25,097.67	3,399.05	88.07 %
Program: 07 - ** HUMAN RESOURCES ** Total:		303,616.76	304,659.08	24,426.28	211,650.50	93,008.58	69.47 %
Program: 09 - ** BONDS, LOANS & STANDBY **							
01-09-5-09-08115-FI	CMM PRINCIPLE	116,000.00	116,000.00	0.00	116,000.00	0.00	100.00 %
01-09-5-09-08120-FI	MORONGO BASIN PIPELINE	220,033.26	220,033.26	0.00	0.00	220,033.26	0.00 %
01-09-5-09-08130-FI	(CIRP) MUNICIPAL FINANCE LOAN PR...	152,005.90	152,005.90	0.00	152,005.90	0.00	100.00 %
01-09-5-09-08215-FI	INTEREST EXPENSE - CMM	126,045.00	126,045.00	0.00	126,019.70	25.30	99.98 %
01-09-5-09-08220-FI	(CIRP) MUNICIPAL FINANCE LOAN IN...	115,885.00	115,885.00	0.00	115,885.00	0.00	100.00 %
01-09-5-09-08320-FI	GENERAL TAX COLLECTION CHARGE	1,200.00	1,200.00	1.60	1,342.21	-142.21	111.85 %
01-09-5-09-08325-FI	ADMINISTRATION - CMM	11,500.00	11,500.00	651.00	11,608.94	-108.94	100.95 %
01-09-5-09-08330-AGM	STANDBY ADMINISTRATION	25,320.00	25,320.00	0.00	17,765.80	7,554.20	70.17 %
01-09-5-09-09205-FID	MISC NON-OP EXPENSE	0.00	0.00	24,531.00	29,477.09	-29,477.09	0.00 %
Program: 09 - ** BONDS, LOANS & STANDBY ** Total:		767,989.16	767,989.16	25,183.60	570,104.64	197,884.52	74.23 %
Program: 12 - ** CAPITAL IMPROVEMENT REPLACEMENT PROGRAM (CIRP)							
01-12-5-12-01136-FI	CIRP STANDBY/CALLBACK	0.00	0.00	2,636.69	8,904.22	-8,904.22	0.00 %
01-12-5-12-01212-FI	CIRP: COMPENSATED LEAVE	29,411.00	29,411.00	1,240.60	7,998.31	21,412.69	27.19 %
01-12-5-12-01221-FI	CIRP: EXPENSED BENE (MTR REPL, ETC...	0.00	0.00	0.00	7,612.17	-7,612.17	0.00 %
01-12-5-12-02213-FI	CIRP: SALARY (incl STBY,CLBK)	284,167.04	284,167.04	18,711.01	244,028.66	40,138.38	85.88 %
01-12-5-12-02213-AGM	CIRP: SMALL TOOLS/MISC. EXP.	32,000.00	32,000.00	8,631.90	52,806.66	-20,806.66	165.02 %
01-12-5-12-05016-FI	CIRP: EQUIP CLEARING	0.00	0.00	0.00	-914.30	914.30	0.00 %
01-12-5-12-98001-FI	EE BENEFITS ALLOCATED	182,454.72	182,454.72	38,885.64	35,674.52	146,780.20	19.55 %
01-12-5-12-98002-FI	FIELD EXPENSES ALLOCATED	66,916.68	66,916.68	19,127.74	69,801.32	-2,884.64	104.31 %
01-12-5-12-98777-FI	CIRP: SALARY CLEARING (PROJ SALAR...	-267,931.04	-267,931.04	-30,609.39	-182,479.91	-85,451.13	68.11 %
01-12-5-12-98779-FI	CIRP: BENEFITS CLEARING (PROJ BEN...	-160,758.62	-160,758.62	0.00	0.00	-160,758.62	0.00 %
Program: 12 - ** CAPITAL IMPROVEMENT REPLACEMENT PROGRAM (C...		166,259.78	166,259.78	58,624.19	243,431.65	-77,171.87	146.42 %
Program: 20 - ** HDMC TREATMENT PLANT (Reimbursable) **							
01-20-5-20-03101-DWR	HDMC: OTHER	40,000.00	40,000.00	0.00	38,154.15	1,845.85	95.39 %
01-20-5-20-04100-DWR	HDMC: CONTRACTED OPERATION EXP	80,000.00	80,000.00	31,720.22	110,053.50	-30,053.50	137.57 %
01-20-5-20-06100-DWR	HDMC: PUMPING POWER	10,000.00	10,000.00	1,273.72	11,006.84	-1,006.84	110.07 %
Program: 20 - ** HDMC TREATMENT PLANT (Reimbursable) ** Total:		130,000.00	130,000.00	32,993.94	159,214.49	-29,214.49	122.47 %
Program: 42 - ** RESERVE SET-ASIDE (DRAWDOWN) - OP **							
01-42-5-99-00010-FI	%BUILDING RES (OP Funded)	30,000.00	30,000.00	0.00	0.00	30,000.00	0.00 %
01-42-5-99-00100-AGM	%EQUIP&TECH RES (OP Funded)	170,000.00	170,000.00	0.00	0.00	170,000.00	0.00 %
01-42-5-99-00110-FI	=EQUIP&TECH RES (OP Used)	-16,944.00	-16,944.00	0.00	0.00	-16,944.00	0.00 %
01-42-5-99-00150-FI	%METER REPL RES (OP Funded)	500,000.00	500,000.00	0.00	0.00	500,000.00	0.00 %
01-42-5-99-00152-FI	=METER REPL RES (OP Used)	-366,145.00	-366,145.00	0.00	0.00	-366,145.00	0.00 %
01-42-5-99-00250-FI	%STUDIES/REPORTS RES (OP Funded)	50,000.00	50,000.00	0.00	0.00	50,000.00	0.00 %
Program: 42 - ** RESERVE SET-ASIDE (DRAWDOWN) - OP ** Total:		366,911.00	366,911.00	0.00	0.00	366,911.00	0.00 %
Program: 51 - ** BENEFITS ALLOCATED TO DEPTS **							
01-51-5-51-01211-FI	COMPENSATED LEAVE	291,670.00	291,670.00	13,343.12	336,050.30	-44,380.30	115.22 %
01-51-5-51-01216-FI	CAFETERIA PLAN EXPENSE	567,000.00	567,000.00	37,309.82	475,341.21	91,658.79	83.83 %
01-51-5-51-01220-FI	GROUP INSURANCE EXPENSE	8,597.00	8,597.00	1,701.98	21,903.81	-13,306.81	254.78 %
01-51-5-51-01225-FI	WORKERS COMPENSATION INSURAN...	41,195.00	41,195.00	10,826.21	42,173.39	-978.39	102.38 %
01-51-5-51-01230-FI	RETIREMENT: PERS Classic 2%@55	184,222.00	184,222.00	17,639.45	185,062.12	-840.12	100.46 %
01-51-5-51-01231-FI	RETIREMENT: PERS Tier 2 2%@62	25,101.00	25,101.00	4,003.45	37,376.50	-12,275.50	148.90 %
01-51-5-51-01232-FI	RETIREMENT: PERS - TEMP	2,717.50	2,717.50	0.00	0.00	2,717.50	0.00 %
01-51-5-51-01233-FI	RETIREMENT - 457 CONTRIBUTION	18,900.00	18,900.00	934.00	12,096.87	6,803.13	64.00 %
01-51-5-51-01250-HR	MISC. BENEFITS: WELLNESS	7,728.00	7,728.00	0.00	5,466.99	2,261.01	70.74 %
01-51-5-51-01305-FI	PAYROLL TAXES	165,991.00	165,991.00	13,551.32	177,782.85	-11,791.85	107.10 %
01-51-5-51-98000-FI	ALLOCATED EXPENSES - BENEFITS	-1,313,121.50	-1,313,121.50	-279,954.14	-1,205,557.08	-107,564.42	91.81 %

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

For Fiscal: 2019-2020 Period Ending: 06/30/2020

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
01-51-5-51-98050-FI	CIRP: BENEFITS CLEARING (PROJ BEN...	0.00	0.00	-13,352.65	-87,696.96	87,696.96	0.00 %
Program: 51 - ** BENEFITS ALLOCATED TO DEPTS ** Total:		0.00	0.00	-193,997.44	0.00	0.00	0.00 %
Program: 52 - ** FIELD ALLOCATED TO DEPTS **							
01-52-5-52-01240-D/P	UNIFORMS (FIELD)	10,200.00	10,200.00	359.04	11,199.52	-999.52	109.80 %
01-52-5-52-02206-D/P	SHOP EXPENSE - COMBINED	15,000.00	15,000.00	3,925.16	18,666.48	-3,666.48	124.44 %
01-52-5-52-02209-EXA	SHOP OFFICE SUPPLIES	12,000.00	12,000.00	555.10	2,470.66	9,529.34	20.59 %
01-52-5-52-02212-D/P	SMALL TOOLS - COMBINED & REPAIR	5,150.00	5,150.00	0.00	2,706.16	2,443.84	52.55 %
01-52-5-52-03205-D/P	TOOL / EQUIP REPAIR	0.00	0.00	0.00	253.54	-253.54	0.00 %
01-52-5-52-03905-D/P	BUILDING REPAIR/MAINT-SHOP/SITE	44,749.99	44,749.99	1,007.77	24,572.16	20,177.83	54.91 %
01-52-5-52-04015-EXA	OPS: SOFTWARE,SUPPORT & COMP. ...	80,019.84	80,019.84	15,861.25	65,510.55	14,509.29	81.87 %
01-52-5-52-05005-D/P	FUEL-VEHICLES	52,000.00	52,000.00	4,249.40	51,399.55	600.45	98.85 %
01-52-5-52-05010-D/P	AUTO EXPENSE - FIELD	15,000.00	15,000.00	12,841.35	27,101.16	-12,101.16	180.67 %
01-52-5-52-05015-FI	EQUIPMENT CLEARING (WIP FUEL)	-31,057.62	-31,057.62	0.00	-7,765.72	-23,291.90	25.00 %
01-52-5-52-06305-EXA	COMMUNICATIONS-MOBILE	25,000.00	25,000.00	4,461.34	45,073.22	-20,073.22	180.29 %
01-52-5-52-07009-D/P	REGULATORY-PERMITS, FEES, CERTS	25,000.00	25,000.00	3,729.20	22,778.58	2,221.42	91.11 %
01-52-5-52-98000-FI	ALLOCATED EXPENSES - FIELD	-253,062.21	-253,062.21	-72,316.59	-263,965.86	10,903.65	104.31 %
Program: 52 - ** FIELD ALLOCATED TO DEPTS ** Total:		0.00	0.00	-25,326.98	0.00	0.00	0.00 %
Program: 53 - ** OFFICE ALLOCATED TO DEPTS **							
01-53-5-53-01405-HR	TEMPORARY LABOR FEES	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00 %
01-53-5-53-02105-EXA	OFFICE SUPPLIES	20,000.00	23,000.00	3,582.55	24,645.96	-1,645.96	107.16 %
01-53-5-53-02107-EXA	OFFICE EQUIP & MAINT.	18,839.04	25,639.04	6,255.44	34,168.77	-8,529.73	133.27 %
01-53-5-53-02110-EXA	POSTAGE	41,152.00	41,152.00	4,007.67	27,998.76	13,153.24	68.04 %
01-53-5-53-03906-EXA	BUILDING REPAIR/MAINT - OFFICE	21,159.00	23,409.00	3,648.12	22,581.55	827.45	96.47 %
01-53-5-53-04015-EXA	ADMIN: COMPUTER SOFTWARE & SU...	117,320.00	117,320.00	8,932.84	123,929.07	-6,609.07	105.63 %
01-53-5-53-05010-AGM	AUTO EXPENSE - OFFICE	4,943.00	4,943.00	609.27	3,092.52	1,850.48	62.56 %
01-53-5-53-06205-EXA	TELEPHONE AND UTILITIES	68,000.00	68,000.00	8,926.16	53,729.62	14,270.38	79.01 %
01-53-5-53-98000-FI	ALLOCATED EXPENSES - OFFICE	-316,413.03	-328,463.04	-67,583.50	-290,146.25	-38,316.79	88.33 %
Program: 53 - ** OFFICE ALLOCATED TO DEPTS ** Total:		0.01	0.00	-31,621.45	0.00	0.00	0.00 %
Expense Total:		6,515,870.00	6,503,993.91	514,079.21	5,484,904.74	1,019,089.17	84.33 %
Fund: 01 - GENERAL FUND Surplus (Deficit):		762,425.00	774,301.09	-25,714.75	2,073,188.91	1,298,887.82	267.75 %
Report Surplus (Deficit):		762,425.00	774,301.09	-25,714.75	2,073,188.91	1,298,887.82	267.75 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
01 - GENERAL FUND	762,425.00	774,301.09	-25,714.75	2,073,188.91	1,298,887.82
Report Surplus (Deficit):	762,425.00	774,301.09	-25,714.75	2,073,188.91	1,298,887.82



Water Sales Consumption Statistics as of 6/30/20

	CURRENT 06/30/2020	PRIOR 1 06/30/2019	PRIOR 2 06/30/2018
Consumption - 12 months ending:			
CCF	466,282	526,382	520,418
Gallons	348,778,936	393,733,736	389,272,664
Acre Feet	1,070	1,208	1,195
Change/PY	-11.42% decrease	1.15% increase	
Change 2018 - 2020			-10.40% decrease

Change does not correlate to state conservation mandate.

CONSUMPTION RANKING - TOP TEN - Quarter Ending 6/30/20

<u>Account Name</u>	<u>Consumption (CCF)</u>
Hi-Desert Medical Center (hospital and CCC)	2,988
Quail Springs Village Apartments	1,950
JT Parks & Recreation	1,457
Pyle - Mobilehome Park	1,133
Lazy H Mobilehome Park	1,025
Joshua Tree Memorial Park	1,022
Morongo Unified School District	844
Yucca Trails Apartments	783
JT Laundry	514
Housing Partners	411
	<hr/> 12,127

Breakdown of Top Ten Users by type:

Housing (multi-unit)	5,302
Hospital/Medical	2,988
Public agency	2,301
Commercial	1,536
	<hr/> 12,127

**JOSHUA BASIN WATER DISTRICT
MEETING AGENDA ITEM STAFF REPORT**

Regular Meeting of the Finance Committee

DATE: September 9, 2020

REPORT TO: Board of Directors
PREPARED BY: Susan Greer
TOPIC: 19/20 BAD DEBT WRITE OFF OF \$20,585.16
RECOMMENDATION: Refer 19/20 bad debt write off in the amount of \$20,585.16 to the Board of Directors for approval.

ANALYSIS: Annual write off of the bad debt is required for the audit. Bad debt is an expense to the District, a reflection of those water charges still unpaid or not liened, remaining from the 18/19 fiscal year.

This write off includes the third full year of inactive/locked meter bad debt in over 20 years, which makes year-to-year comparisons difficult. In addition, 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 32% since last year, down from 208 to 141, and this is the second year that we have not been writing off the liened amounts.
- The write off amounts range from 48¢ to \$2,081.09, average \$145.99.
- Proposed write off of \$20,585.16 is a decrease of 20% after a decrease of 19% last year and 78% increase the prior year. Decreases to the write off are resulting from increasing amounts of liens, which are no longer written off, although not yet paid, but *should be* paid someday.
- There are nine addresses, representing 19 accounts, 13% of the total, that have two bad debts this year; that's *two bad debts at one location in one year*.
- There are 24 accounts on the list that have prior bad debt; 15 with one prior bad debt and nine accounts with two priors.

This year, there are nine accounts with write offs over \$500 on the list; seven of those are prior owners and two are tenant accounts. While this is the same number of large accounts being written off as last year, the largest bill this year,

\$2,081.09, is 72% larger than the largest write off from last year. And we have two other large write offs this year, \$1,444.15 and \$1,231.95, that are both larger than the single largest write off from last year, \$1,27.94. Three bills being written off this year that are larger than the single largest write off from last year. This drove up the amount of the average write off by 5%. Two leaks and one large water user.

Most noteworthy changes over the last few years are related to the inactive/locked meters. Those unpaid charges are significant enough that the 80% tenants to 20% owner ratio of bad debt write off that we had seen for decades has changed. Property owners, current or prior, have now become the bigger write off by a roughly 60% to 40% ratio. The majority of this is prior owners, and we have no ability to lien prior property owners for unpaid charges. And we also have no leverage, other than liens, to motivate current owners to pay the locked meter charges. While we lien property for unpaid owner charges, we limit this to charges of at least \$100 in total because of the labor involved, and many of the write offs for current or prior owners represent smaller charges. While we don't lien these properties, we still attempt to collect the charges from the owners, and our new Owner Authorization for Tenant Account policy helps to collect some of these write offs.

- Proposed write off of 142 accounts includes 57 locked meter/owner accounts compared to 75 last year and 96 the prior year.
- Owners make up 61% of the write off
- Tenants make up 39% of the write off

Thanks to Gail's efforts and follow-through, the District has been ramping up collections for several years, since re-establishment of the locked meter charges in 2016. We are filing liens on more properties and doing so more quickly. If a property sells before we can get the lien filed, we have much less chance of payment, so timeliness is key. Currently, the District has over \$105,000 in liens receivable. While we *eventually* expect to receive payment for most of those amounts, liens are a long-term proposition; they don't have to be paid until properties are sold. Therefore, 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, as of fiscal year 18/19, we are no longer writing off the amounts that are filed as liens as we had done until that time. The good news is that we're seeing results from liens, but that occurs primarily when real estate is selling, and the real estate market fluctuates over time. We received payment on 129 liens this year totaling nearly \$52,000, increased significantly from last year when 29 liens, totaling \$8,181, were paid.

For perspective, it's important to remember that almost all customers pay their bills as due. We are writing off \$20,585.16, which is what remains unpaid and/or not liened from the 18/19 water revenues totaling \$4,280,740; that's .48%, just under ½ of 1%. Last year, the figure was .53%, and the number has ranged from a low of .36% to a high of 1.32% over the last decade or so. Although the current year figure is 10% less than last year, we are not including \$75,453 which represents 142 liens filed, and such lien figures were always included in write offs prior to last year.

While most customers pay their bills as required, this is the opportunity to consider policy changes to collect more revenues and reduce bad debt because bad debt is an expense passed on to all ratepayers. The guarantee deposit is the District's first defense against bad debt and is now designed so that it will increase each January as the water rates increase. This is already working for us; when the larger deposit is in place, as accounts are closed, we are seeing that most of the bills are covered by the deposit. The Owner Authorization for Tenant Water Service policy adopted last September is also already in place to help reduce tenant bad debt over time.

In addition, I'm going to suggest a policy amendment to Sarah and Anne, allowing case-by-case consideration of an increase to the guarantee deposit when a customer's use is significantly higher than the average. Larger water users have larger water bills, resulting in the need for a larger deposit. We have many residential water customers whose water bills are in the \$150-\$200 range or more every month, while the average bill, which is the basis for the guarantee deposit, is \$84. The largest write off this year, over \$2,000, is the result of a customer that had an average water bill of \$300 to \$600 every month for years. The current \$255 deposit doesn't go far in the case of large water users when over four months of water use will occur before service can be disconnected for nonpayment. Existing policy already allows the District to require a deposit on an

unsecured account in certain circumstances, as indicated below in red, and consideration of an amendment to the policy further allowing for District staff to require a deposit, or a larger deposit, for customers that use significantly more water than average, would further help reduce bad debt.

Article 1.11

Guarantee Deposit: When the Applicant has established a satisfactory payment record for twenty-four consecutive months, the JBWD will refund the guarantee deposit by crediting the customer's account. If service is discontinued before that time, the deposit will be deducted from the closing bill, and a check for the balance or a water bill will be mailed to the customer at his last known address.

A satisfactory payment record is achieved if the Applicant meets the following criteria within the twenty-four month period:

- *No more than two late payments,*
- *No cut-offs for non-payment, and*
- *No returned checks.*

The JBWD may require a Guarantee Deposit on an unsecured account if one of the aforementioned items occurs during the duration of water service.

STRATEGIC PLAN ITEM: Financial 2.1, Conduct an annual audit.

FISCAL IMPACT: \$20,585.16 bad debt expense for 19/20 fiscal year. 19/20 budget is \$20,982, so we are coming in 2% under budget.

**JOSHUA BASIN WATER DISTRICT
MEETING AGENDA ITEM STAFF REPORT**

Regular Meeting of the Finance Committee

DATE: September 9, 2020

REPORT TO: Committee
PREPARED BY: Susan Greer
TOPIC: RE-APPROVAL OF INVESTMENT POLICY
RECOMMENDATION: Information only

ANALYSIS: This is a revisit of a routine matter; the District’s annual re-approval of the Investment Policy. This requirement was originally enacted as a result of a 1994 situation that occurred in Orange County in which the Board of Supervisors was unaware of the nature of investments made by the County Treasurer Bob Citron. He lost \$1.69 billion with inappropriate and risky investments, forcing the County into bankruptcy.

This annual re-approval of the Investment Policy is no longer required by the Government Code and it is our intention to discontinue this process, as being unnecessary. The “safety net” in this situation is that any changes to the Investment Policy must still be approved by the Board of Directors but having to re-approve this policy each year when it has not changed for decades is unnecessary.

No changes from the last Investment Policy, readopted on 9/19/19, have been proposed. In fact, the Investment Policy has not been amended for decades, when LAIF was added as an authorized investment. At this time, all investments are maintained at LAIF (the State of California Local Agency Investment Fund) and US Bank (for the CIRP loan proceeds.)

The Government Code declares that each person, treasurer, or governing body authorized to make investment decisions act with care, skill, prudence and diligence when handling funds. Further, the primary objective of any person investing public funds is to safeguard principal; secondly to meet liquidity needs; and lastly, to achieve a return or yield on invested funds.

The attached investment Policy is contained within the District’s Administration Code. Normally, the document is amended each year to reflect the annual re-approval date. If the Committee agrees, we will move forward to bring this

subject to the Board for consideration of the proposed changes, which would not require an annual reapproval of the Investment Policy unless and until the policy is amended.

STRATEGIC PLAN ITEM: N/A
FISCAL IMPACT: N/A

ARTICLE 8

INVESTMENT POLICY

(Investment Policy amended by Resolution No. 06-791 on 04/19/2006)

(Investment Policy adopted by Resolution No. 96-561 on 05/01/1996)

8.01 The Board of Directors of the JBWD hereby adopt an Investment Policy as follows. Any surplus funds or funds held for any length of time for special projects shall only be invested in the following with reputable institutions.

8.01.01 Direct and general obligations (including obligations issued or held in book entry form on the books of the Department of the Treasury of the United States of America) of the United States of America, or obligations that are unconditionally guaranteed as to principal and interest by the United States of America, including (in the case of direct and general obligations of the United States of America) evidences of ownership of proportionate interests of such obligations. Investments in such proportionate interests must be limited to circumstances wherein;

(a) a bank or trust company acts as custodian and holds the underlying United States obligations;

(b) the owner of the investment is the real party in interest and has the right to proceed directly and individually against the obligor of the underlying United States obligations and is a corporation rated A or better by S&P Global, Inc. or the equivalent rating by another recognized rating agency; and

(c) the underlying United States obligations are held in a special account, segregated from the custodian's general assets and are not available to satisfy any claim of the custodian, any person claiming through the custodian, or any person to whom the custodian may be obligated (the obligations described in this paragraph are referred to herein as "United States Obligations").

8.01.02 Obligations issued or guaranteed by the following instrumentalities or agencies of the United States of America:

- (a) Federal Home Loan Bank system;
- (b) Export-Import Bank of the United States;
- (c) Federal Financing Bank;
- (d) Government National Mortgage Association;
- (e) Farmers Home Administration;
- (f) Federal Home Loan Mortgage Company;
- (g) Federal Housing Administration;
- (h) Private Export Funding Corp;
- (i) Federal National Mortgage Association;
- (j) Federal Farm Credit Bank;
- (k) Maritime Administration; and
- (l) Public Housing Corporation.

8.01.03 Pre-refunded municipal obligations meeting the following conditions:

- (a)** the bonds are
 - (i)** not to be redeemed prior to maturity or the applicable trustee has been given irrevocable instructions concerning their calling and redemption, and
 - (ii)** the applicable issuer has covenanted not to redeem such bonds other than as set forth in such instructions;
- (b)** the bonds are secured by cash or United States Obligations that may be applied only to interest, principal, and premium payments of such bonds;
- (c)** the principal of and interest on the United States Obligations (plus any cash in the escrow fund) are sufficient to meet the liabilities of the bonds;
- (d)** The United States Obligations serving as security for the bonds are held by an escrow agent or trustee that has a combined capital and surplus of not less than \$50,000,000 and is either subject to supervision or examination by federal or state authority or that is rated A or better by S&P or the equivalent rating by another recognized rating agency;
- (e)** the United States Obligations are not available to satisfy any other claims, including those against the trustee or escrow agent; and
- (f)** the municipal obligations are rated AAA by S&P or the equivalent rating by another recognized agency.

8.01.04 Direct and general long-term obligations of any state, to the payment of which the full faith and credit of the state is pledged and that are rated in any of the three highest rating categories by S&P or the equivalent rating by another recognized rating agency.

8.01.05 Direct and general short-term obligations of any state, to the payment of which the full faith and credit of the state is pledged and that are rated in any of the three highest rating categories by S&P or the equivalent rating by another recognized rating agency.

8.01.06 Interest-bearing demand or time deposits or interests in money market portfolios issued by state banks or trust companies or national banking associations that are members of the Federal Deposit Insurance Corporation (FDIC). These deposits or interests must be continuously and fully insured by FDIC and with banks that are rated at least A or better by S&P or the equivalent rating by another recognized rating agency.

8.01.07 Long-term and medium-term corporate debt guaranteed by any corporation that is rated by S&P or the equivalent rating by another recognized rating agency in its three highest rating categories.

8.01.08 Repurchase agreements, the maturities of which are 30 days or less, entered into with financial institutions such as banks or trust companies organized under state law or national banking associations, insurance companies or government bond dealers reporting to, trading with, and recognized as primary dealers by the Federal Reserve Bank of New York and members of the Security Investors Protection Corporation or with dealers or parent holding companies. The financial institutions, dealers, or parent holding companies must be rated at least A or better by S&P or the equivalent rating by another recognized rating agency. If it is a parent holding company that has the required S&P rating or the equivalent rating by another recognized rating agency, then the counterparty must have combined capital and surplus not less than \$50,000,000. If the counterparty is a parent holding company, then the agreement must be unconditionally guaranteed by a financial institution subsidiary with a combined capital and surplus not less than \$50,000,000. The repurchase agreement must be secured by United States Obligations. The United States Obligations must have a fair market value, exclusive of accrued interest, at least equal to the amount invested in the repurchase agreements. The Trustee (who shall not be the provider of the collateral) must have a perfected first lien in, and retain possession of, the collateral. The obligations serving as collateral must be free from all third party liens.

8.01.09 Prime commercial paper of a United States corporation, finance company or banking institution rated in any of the two highest rating categories of S&P or the equivalent rating by another recognized rating agency.

8.01.10 Public housing bonds issued by public agencies. Such bonds must be fully secured by a pledge of annual contributions under a contract with the United States government; temporary notes, preliminary loan notes or project notes secured by a requisition or payment agreement with the United States; or state or public agency or municipality obligations; provided that all of the above investments are rated in the three highest rating categories by S&P or the equivalent rating by another recognized rating agency.

8.01.11 Shares of a diversified open-end management investment company (as defined in the Investment Company Act of 1940) or shares in a regulated investment company (as defined in Section 851(a) of the Internal Revenue Code of 1986, as amended) that is (A) a money market fund that has been rated in the highest rating category by S&P or the equivalent rating by another recognized rating agency, or (B) a money market account of the Trustee or any state or federal bank that is rated A or better by S&P or the equivalent rating by another recognized rating agency or that has a combined capital and surplus of not less than \$50,000,000.

8.01.12 Units of a money market portfolio rated Am or Am-g by S&P or the equivalent rating by another recognized rating agency composed solely of obligations rated Am-g or better by S&P or the equivalent rating by another recognized rating agency having a federal income tax exclusion.

8.01.13 Tax-exempt obligations rated in any of the three highest rating categories by S&P or the equivalent rating by another recognized rating agency.

8.01.14 Units of a taxable government money market portfolio rated at least Am or Am-g by S&P or the equivalent rating by another recognized rating agency composed solely of obligations issued or guaranteed as to payment of principal and interest by the full faith and credit of the United States Government or repurchase agreements collateralized by such obligations.

8.01.15 Certificates of deposit issued by commercial banks, savings and loan associations and mutual savings banks rated A or better by S&P or the equivalent rating by another recognized rating agency and properly secured at all times by collateral security described in paragraphs (1) and (2) above.

8.01.16 The following investments fully insured by the Federal Deposit Insurance Corporation: (a) certificate of deposit, (b) savings accounts, (c) deposit accounts, (d) depository receipts of banks.

8.01.17 Local Agency Investment Fund

(Investment Policy Re-Approved 09/18/2019 w-no changes)
(Investment Policy Re-Approved 08/01/2018 w-no changes)
(Investment Policy Re-Approved 07/19/2017 w-no changes)
(Investment Policy Re-Approved 08/03/2016 w-no changes)
(Investment Policy Re-Approved 08/05/2015 w-no changes)