



AGENDA

FINANCE COMMITTEE MEETING

WEDNESDAY, SEPTEMBER 13, 2023, AT 9:00 AM

This meeting may be attended in person at the District Office Boardroom at: 61750 Chollita Rd., Joshua Tree, CA 92252, by phone at 1 669 444 9171, or by video conference.

Join Zoom Meeting:

<https://us02web.zoom.us/j/85256309368?pwd=ck1RcGIYU1M4V1IzVU5xbU03UUU3UT09>

Meeting ID: 852 5630 9368

Passcode: 61750

1. **CALL TO ORDER / PLEDGE OF ALLEGIANCE**

2. **ROLL CALL**

3. **PUBLIC COMMENT**

This is the time set aside for public comment on any item appearing on the agenda. At the discretion of the Board President, however, comments on a particular Agenized item may be deferred until that item is heard. Please state your name and limit your comments to 3 minutes.

4. **CONSENT CALENDAR**

Consent calendar items are expected to be routine and non-controversial, to be acted upon at one time without discussion. If a committee member would like an item to be handled separately, it will be removed from the Consent Agenda for separate action.

A. DRAFT FINANCE COMMITTEE MEETING MINUTES 08.09.23

5. **DISCUSSION ITEMS**

A. CHECK REGISTER – JULY 2023

B. LAIF PERFORMANCE

C. 06/30/23 UNAUDITED/ PRELIMINARY FINANCIAL REPORT

6. **STAFF REPORTS**

7. **DIRECTOR COMMENTS**

8. **ADJOURNMENT**

JOSHUA BASIN WATER DISTRICT
MINUTES OF THE
FINANCE COMMITTEE MEETING
Wednesday, August 9, 2023
61750 Chollita Road, Joshua Tree, CA 92252

1. CALL TO ORDER/PLEDGE OF ALLEGIANCE –President Floen called the meeting to order at 9:00 a.m.
2. ROLL CALL – President Floen and Director Short

STAFF PRESENT – Anne Roman, Director of Finance, Autumn Rich, Accounting Supervisor, Jeremiah Nazario, Interim Director of Operations, David Shook, Director of Administration, Sarah Johnson, General Manager, Lisa Thompson, Executive Assistant.

CONSULTANTS – None

GUESTS – Jane Jarlsberg

3. PUBLIC COMMENT – None

4. CONSENT CALENDAR

- A. DRAFT FINANCE COMMITTEE MEETING MINUTES 06.14.23

1st - Short

2nd - Floen

Motion carried to approve consent calendar 06.14.23 minutes.

5. DISCUSSION ITEMS -

- A. MAY 2023 CHECK REGISTER

1st - Short

2nd - Floen

Motion carried to refer to the Board.

- B. JUNE 2023 CHECK REGISTER

1st - Short

2nd - Floen

Motion carried to refer to the Board.

- C. APPROPRIATION LIMIT

Director of Finance, Anne Roman, gave her presentation on the Appropriation Limit for the fiscal year 2023/2024. Roman explained the factors of calculation in detail. Roman said that the County will provide us with an estimate for what we will receive in a fiscal year in the month of March. The appropriation amount is based on last year's estimate for the property tax revenues received.

1st - Short

2nd - Floen

Motion carried to refer to the Board.

- D. BAD DEBT WRITE-OFF

Director of Finance, Anne Roman, gave a presentation on the Bad Debt write-off. Roman shared that Director of Administration, David Shook arranged a third LIHWAP program event on August 10th at the District office for customers who need assistance with their water bills. Shook mentioned that we will have LIHWAP flyers available in the District office. The district will provide free coffee and donuts for customers at the LIHWAP event. The County representatives of Community Action Partner's LIHWAP program said we treated them the best of any other agency and would be happy to come out again.

General Manager, Sarah Johnson, stated we strive to treat all customers with respect. Johnson also reported that the program will pay up to \$15,000 per qualified customer.

1st - Short

2nd - Floen

Motion carried to refer to the Board.

6. STAFF REPORTS –

General Manager, Sarah Johnson mentioned that Director Jarlsberg had previously asked why each district committee was formed and their purpose. Johnson reported she could not find the Finance Committee purpose statement but that it had been in existence for quite some time. However, Johnson did find the WRO Committee purpose statement, which is to “Review issues related to engineering, development, and operations of capital improvement projects and agency facilities.” The WRO Committee was formed in 2014.

Johnson also reported that the Admin Code describes that committees will be used sparingly and not to interfere with the whole board, do not represent the board, and are not to direct staff. Johnson stated there will be a board retreat training for the directors in the coming months, so we can discuss committees further. Johnson thanked Director Jarlsberg for sparking an interest in the purpose of committees.

7. DIRECTOR COMMENTS –

President Floen mentioned the update with the major leak that occurred on August 6th and expressed his appreciation for the dedication of district staff.

8. ADJOURNMENT – President Floen adjourned the meeting at 10:31 am.

1st - Short

2nd - Floen

NEXT MEETING – September 13, 2023, at 9:00 am.

Respectfully Submitted,

Sarah Johnson, General Manager



Joshua Basin Water District

Check Report

By Vendor DBA Name

Date Range: 07/01/2023 - 07/31/2023

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP-AP Cash						
000495	**Void**	07/19/2023	Regular	0.00	0.00	65492
000495	ACQUITEMPS	07/19/2023	Regular	0.00	4,721.20	65524
62227134	Invoice	06/30/2023	TEMPORARY LABOR	0.00	1,716.80	
62272170	Invoice	07/19/2023	TEMPORARY LABOR	0.00	1,287.60	
62303114	Invoice	07/19/2023	TEMPORARY LABOR	0.00	1,716.80	
000501	ACWA JPIA	07/19/2023	Regular	0.00	3,753.00	65487
INV014202	Invoice	07/19/2023	CYBER LIABILITY PROGRAM - 07/01/23 TO 06/30/24	0.00	3,753.00	
000501	ACWA JPIA	07/19/2023	Regular	0.00	28,841.88	65488
0699987	Invoice	07/19/2023	EE HEALTH BENEFIT & EAP AUG 23	0.00	28,841.88	
000501	ACWA JPIA	07/19/2023	Regular	0.00	47,893.74	65489
0010579	Invoice	07/19/2023	PROPERTY INSURANCE 7/23 - 6/24	0.00	47,893.74	
014066	ALYSON CORPORATION	07/19/2023	Regular	0.00	14,160.00	65490
2023-009-001	Invoice	06/30/2023	TILFORD PH2 SURVEYING	0.00	14,160.00	
013998	AMAZON CAPITAL SERVICES INC	07/19/2023	Regular	0.00	3,677.50	65491
1FQT-TLGC-QJ71	Credit Memo	06/30/2023	CREDIT: OFFICE SUPPLIES	0.00	-52.92	
1JQ6-H4CD-MJJP	Invoice	06/30/2023	UNIFORMS/SHOP SUPPLIES/MAINLINE/LEAK SUPPLIES	0.00	2,362.90	
1KL7-DP1W-LCPF	Credit Memo	06/30/2023	CREDIT: SAFETY SUPPLIES	0.00	-113.08	
1NXX-9JFV-N97G	Invoice	06/30/2023	OFFICE SUPPLIES	0.00	1,109.50	
1X6P-17VV-NLD3	Invoice	06/30/2023	OFFICE SUPPLIES	0.00	387.14	
1YJH-LLD9-PP7X	Credit Memo	06/30/2023	CREDIT: OFFICE SUPPLIES	0.00	-16.04	
013998	AMAZON CAPITAL SERVICES INC	07/20/2023	Manual	0.00	25.84	902288
AM07172023	Invoice	07/20/2023	OFFICE SUPPLIES	0.00	25.84	
013998	AMAZON CAPITAL SERVICES INC	07/18/2023	Manual	0.00	28.00	902292
AM07182023-1	Invoice	07/18/2023	OFFICE SUPPLIES	0.00	28.00	
013998	AMAZON CAPITAL SERVICES INC	07/18/2023	Manual	0.00	12.90	902293
AM07182023	Invoice	07/18/2023	OFFICE SUPPLIES	0.00	12.90	
000675	AQUA METRIC SALES COMPANY	07/19/2023	Regular	0.00	977.04	65529
INV0095724	Invoice	07/19/2023	METER READING ANTENNA	0.00	977.04	
013019	ARBORIST SERVICES	07/19/2023	Regular	0.00	1,162.50	65515
9145	Invoice	06/30/2023	DEMO GARDEN/BUILD MAINT THRU 6/30/23	0.00	387.50	
9146	Invoice	07/19/2023	DEMO GARDEN/BUILD MAINT THRU 7/15/23	0.00	387.50	
9147	Invoice	06/30/2023	DEMO GARDEN/BUILD MAINT THRU 7/31/23	0.00	387.50	
000950	ASSOCIATION OF THE SB CO SPEC DISTRICTS	07/19/2023	Regular	0.00	111.00	65493
0228	Invoice	06/30/2023	MONTHLY DINNER 6/23:JOHNSON,SHOOK & DOOLITTLE	0.00	111.00	
013863	ATKINSON ANDELSON LOYA RUUD AND ROMO	07/19/2023	Regular	0.00	11,351.24	65494
686046	Invoice	06/30/2023	LEGAL SERVICES THRU 6/30/23	0.00	11,351.24	
001630	ATT MOBILITY	07/19/2023	Manual	0.00	2,179.80	902277
829480028X070...	Invoice	06/30/2023	COMMUNICATIONS - JUN 23	0.00	2,179.80	

Check Report

Date Range: 07/01/2023 - 07/31/2023

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
000214	BABCOCK LABORATORIES INC	07/19/2023	Regular	0.00	1,560.25	65495
CG30053-2287	Invoice	07/19/2023	SAMPLING	0.00	109.14	
CG30156-2287	Invoice	07/19/2023	HDMC WWTP - SAMPLING	0.00	368.03	
CG30501-2287	Invoice	07/19/2023	SAMPLING	0.00	269.64	
CG30511-2287	Invoice	07/19/2023	HDMC WWTP - SAMPLING	0.00	255.97	
CG30880-2287	Invoice	07/19/2023	SAMPLING	0.00	314.58	
CG30901-2287	Invoice	07/19/2023	SAMPLING	0.00	242.89	
004110	BURRTEC WASTE AND RECYCLING SVCS	07/19/2023	Manual	0.00	883.99	902282
BW063023	Invoice	06/30/2023	TRASH REMOVAL (SHOP) - JUN 23	0.00	721.96	
BW0723	Invoice	07/19/2023	TRASH & RECYCLING (OFFICE) - JUL 23	0.00	162.03	
001517	CalPERS	07/10/2023	Manual	0.00	16,963.84	902273
PPE 6-30-23	Invoice	07/10/2023	PAY PERIOD ENDING 6/30/23	0.00	16,963.84	
001517	CalPERS	07/24/2023	Manual	0.00	47,834.00	902289
100000017216313	Invoice	07/24/2023	EMPLOYER UNFUNDED ACCRUED LIABILITY	0.00	47,834.00	
001517	CalPERS	07/24/2023	Manual	0.00	15,228.37	902290
PPE 7-14-23	Invoice	07/24/2023	PAY PERIOD ENDING 7/14/23	0.00	15,228.37	
014075	CARBON HEALTH MEDICAL GROUP OF CALIFOR	07/19/2023	Regular	0.00	370.00	65496
CH071023	Invoice	06/30/2023	EMPLOYMENT RECRUITING EXPENSE	0.00	370.00	
013889	CARL OTTESONS CERTIFIED BACKFLOW TESTING	07/19/2023	Regular	0.00	500.00	65497
7230	Invoice	07/19/2023	CROSS CONNECTION CONSULTING - JUL 23	0.00	500.00	
001555	CENTRATTEL LLC	07/19/2023	Regular	0.00	870.70	65498
230702252101	Invoice	06/30/2023	DISPATCH SERVICES - JUN 23	0.00	870.70	
000510	CHARTER COMMUNICATIONS	07/19/2023	Regular	0.00	550.00	65499
116905701070123	Invoice	07/19/2023	INTERNET SERVICES - JUL 23	0.00	550.00	
000510	CHARTER COMMUNICATIONS	07/05/2023	Manual	0.00	377.88	902271
0008970062223	Invoice	07/05/2023	SCADA INTERNET _ JUL 23	0.00	377.88	
014052	CJ BROWN AND COMPANY CPAS - AN ACCOUN	07/19/2023	Regular	0.00	8,850.00	65500
CJBC063023	Invoice	06/30/2023	FINANCIAL AUDIT 22/23 - JUN 23	0.00	8,850.00	
000237	COLONIAL LIFE AND ACCIDENT INSURANCE CO I	07/12/2023	Manual	0.00	750.18	902274
39905610605895	Invoice	06/30/2023	EE LIFE INSURANCE - JUN 23	0.00	750.18	
013373	CORE AND MAIN LP	07/19/2023	Regular	0.00	43,080.46	65501
S781737	Invoice	06/30/2023	INVENTORY/TILFORD PH2 INSTALL SUPPLIES	0.00	3,126.56	
S815680	Invoice	06/30/2023	MAINLINE/LEAK REPAIR SUPPLIES	0.00	102.37	
T017904	Invoice	06/30/2023	INVENTORY	0.00	1,709.82	
T035163	Invoice	06/30/2023	INVENTORY	0.00	7,776.13	
T035205	Invoice	06/30/2023	INVENTORY/MAINLINE/LEAK REPAIR SUPPLIES	0.00	4,618.80	
T035227	Invoice	06/30/2023	INVENTORY	0.00	7,589.91	
T035290	Invoice	06/30/2023	INVENTORY	0.00	5,482.32	
T042452	Invoice	06/30/2023	INVENTORY	0.00	1,145.54	
T060607	Invoice	06/30/2023	INVENTORY	0.00	5,331.47	
T078240	Invoice	06/30/2023	D1-1 BOOSTER STN UPGRADE SUPPLIES	0.00	3,111.03	
T089191	Invoice	06/30/2023	INVENTORY	0.00	2,455.09	
T089196	Invoice	06/30/2023	MAINLINE/LEAK REPAIR SUPPLIES	0.00	474.10	
T093049	Invoice	06/30/2023	INVENTORY	0.00	157.32	
001933	COUNTY OF SAN BERNARDINO	07/19/2023	Regular	0.00	10,000.00	65502
1800001278	Invoice	07/19/2023	LAFCO 2023-2024 BUDGET	0.00	10,000.00	
013943	CYBER PHOTO-GRAPHICS	07/19/2023	Regular	0.00	1,245.55	65503
10606	Invoice	07/19/2023	UNIFORMS	0.00	1,245.55	

Check Report

Date Range: 07/01/2023 - 07/31/2023

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
014064	DIGIUM CLOUD SERVICE	07/19/2023	Regular	0.00	739.49	65525
INV00260264	Invoice	07/19/2023	DIGIUM - JUL 23	0.00	739.49	
013928	DIRTY BOYS DESIGNZ	07/19/2023	Regular	0.00	2,893.85	65512
52375	Invoice	07/19/2023	UNIFORMS	0.00	2,893.85	
002565	DUDEK AND ASSOCIATES INC	07/19/2023	Regular	0.00	855.00	65504
202305179	Invoice	06/30/2023	ENG SERV: HDMC WWTP THRU 6/30/23	0.00	855.00	
013991	EIDE BAILLY LLP	07/19/2023	Regular	0.00	5,176.89	65505
EI01530699	Invoice	06/30/2023	ACCOUNTING/AUDIT SERVICES - MAY 23	0.00	1,179.00	
EI01536324	Invoice	06/30/2023	ACCOUNTING/AUDIT SERVICES - JUNE 23	0.00	3,997.89	
000156	FORSHOCK	07/19/2023	Regular	0.00	14,646.78	65519
2200273	Invoice	06/30/2023	SCADA COMPUTER & SOFTWARE UPGRADE	0.00	3,914.86	
2300049	Invoice	06/30/2023	SCADA COMPUTER & SOFTWARE UPGRADE	0.00	10,488.92	
2300076	Invoice	07/19/2023	MONTHLY SCADA MONITORING - JUL 23	0.00	38.00	
2300077	Invoice	07/19/2023	MONTHLY SCADA MONITORING - JUL 23	0.00	205.00	
013222	FRONTIER COMMUNICATIONS INC	07/17/2023	Manual	0.00	219.45	902275
FC0723	Invoice	07/19/2023	HDMC WWTP - TELEPHONE - JUL 23	0.00	219.45	
014074	G MAXON TOOLS LLC	07/19/2023	Regular	0.00	9,697.51	65507
GMT071023	Invoice	07/19/2023	TIRE CHANGER REPLACEMENT	0.00	9,697.51	
000058	GARDA CL WEST INC	07/19/2023	Regular	0.00	816.95	65506
10743699	Invoice	07/19/2023	COURIER FEES - JUL 23	0.00	816.95	
013802	HASA INC	07/19/2023	Regular	0.00	927.05	65509
900943	Invoice	07/19/2023	WATER TREATMENT EXPENSE	0.00	927.05	
014050	HI DESERT STAR THE DESERT TRAIL	07/19/2023	Regular	0.00	392.50	65508
50881	Invoice	06/30/2023	PUBLIC NOTICE STANDBY HEARING	0.00	392.50	
004195	HOME DEPOT CREDIT SERVICES	07/19/2023	Manual	0.00	3,510.14	902285
HD0623	Invoice	06/30/2023	TILFORD PH 2/D1-1 UPGRDE/BUILD MAINT/SML TL	0.00	3,510.14	
013797	INFOSEND INC	07/19/2023	Regular	0.00	3,496.83	65511
242266	Invoice	06/30/2023	PRINT & MAIL WATER BILL - JUN 23	0.00	3,496.83	
013989	IRIDIUM SOLUTIONS	07/19/2023	Regular	0.00	5,500.00	65523
1024	Invoice	06/30/2023	CONSULTING SERVICES - JUNE 23	0.00	5,500.00	
009054	KATHLEEN J RADNICH	07/19/2023	Regular	0.00	1,932.00	65513
23-0630-1	Invoice	06/30/2023	PUBLIC RELATIONS SERVICES	0.00	273.00	
23-0702-1	Invoice	06/30/2023	PUBLIC RELATIONS SERVICES	0.00	315.00	
23-0709-1	Invoice	07/19/2023	PUBLIC RELATIONS SERVICES	0.00	651.00	
23-0716-1	Invoice	07/19/2023	PUBLIC RELATIONS SERVICES	0.00	693.00	
000134	KENNEDY JENKS CONSULTANTS INC	07/19/2023	Regular	0.00	5,945.00	65514
164632	Invoice	06/30/2023	ANNUAL WATER SUPPLY ASSESSMENT (AWSA) - 6/30/23	0.00	5,945.00	
013010	MATCH CORPORATION	07/19/2023	Regular	0.00	15,613.96	65517
175962	Invoice	06/30/2023	PAVING @ SHOP SUPPLIES	0.00	12,090.17	
175973	Invoice	06/30/2023	PAVING @ SHOP SUPPLIES	0.00	3,523.79	
006507	McMASTER CARR SUPPLY COMPANY	07/19/2023	Regular	0.00	332.86	65518
10137117	Invoice	06/30/2023	GENERATOR MAINTENANCE SUPPLIES	0.00	23.30	
10366850	Invoice	06/30/2023	SHOP EXPENSE	0.00	66.91	
10773994	Invoice	07/19/2023	PUMPING PLANT SUPPLIES	0.00	136.27	
99900137	Invoice	06/30/2023	SHOP EXPENSE	0.00	106.38	
014042	MISSION SQUARE RETIREMENT	07/07/2023	Manual	0.00	3,495.00	902272
MSR070723	Invoice	07/07/2023	EE & ER 457 REMITTANCE - 07/07/23	0.00	3,495.00	
014042	MISSION SQUARE RETIREMENT	07/21/2023	Manual	0.00	3,920.00	902291

Check Report

Date Range: 07/01/2023 - 07/31/2023

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
MSR072123	Invoice	07/21/2023	EE & ER 457 REMITTANCE - 07/21/23	0.00	3,920.00	
013990	MOMS DESERT VALLEY CLEANING	07/19/2023	Regular	0.00	1,500.00	65516
202307	Invoice	07/19/2023	JANITORIAL SERVICES - JUL 23	0.00	1,500.00	
014073	MUNIQUIP LLC	07/19/2023	Regular	0.00	118,183.44	65520
201052	Invoice	06/30/2023	D1-1 BOOSTER STN UPGRADE	0.00	118,183.44	
000233	NAPA AUTO PARTS	07/19/2023	Regular	0.00	436.89	65541
440264	Credit Memo	06/30/2023	CREDIT: CORE DEPOSIT	0.00	-101.40	
442053	Invoice	06/30/2023	VEHICLE MAINTENANCE: V41/WATER TRUCK: E2WT	0.00	339.02	
442167	Invoice	06/30/2023	WATER TRUCK MAINTENANCE SUPPLIES: E2WT	0.00	38.69	
442168	Invoice	06/30/2023	DUMP TRUCK SUPPLIES: E1DT	0.00	59.57	
442305	Invoice	06/30/2023	VEHICLE MAINTENANCE: V40	0.00	40.73	
442922	Invoice	07/19/2023	VEHICLE MAINTENANCE: V43	0.00	45.63	
442923	Invoice	07/19/2023	VEHICLE MAINTENANCE: V39	0.00	14.65	
000070	ONLINE INFORMATION SERVICES INC	07/19/2023	Regular	0.00	235.47	65521
1199277	Invoice	06/30/2023	ID VERIF. SERV. T RU 06/30/23	0.00	235.47	
008200	PITNEY BOWES INC	07/19/2023	Manual	0.00	246.33	902281
3106162162	Invoice	06/30/2023	LEASING CHARGES - 2ND QTR 23	0.00	246.33	
008415	PRUDENTIAL OVERALL SUPPLY	07/19/2023	Regular	0.00	446.34	65522
23509345	Invoice	06/30/2023	SHOP EXPENSE	0.00	87.88	
23509347	Invoice	06/30/2023	SHOP EXPENSE	0.00	135.29	
23515804	Invoice	07/19/2023	SHOP EXPENSE	0.00	135.29	
23515805	Invoice	07/19/2023	SHOP EXPENSE	0.00	87.88	
008201	PURCHASE POWER	07/19/2023	Manual	0.00	1,513.50	902278
PB071223	Invoice	07/19/2023	POSTAGE REFILL FOR METER	0.00	1,513.50	
013831	SATMODO LLC	07/19/2023	Regular	0.00	164.26	65526
226905	Invoice	07/19/2023	EMERGENCY SATELLITE PHONES - JUL 23	0.00	164.26	
013820	SC FUELS	07/19/2023	Regular	0.00	4,820.37	65527
2428179-IN	Invoice	07/19/2023	FUEL FOR VEHICLES	0.00	4,820.37	
009880	SOUTHERN CALIFORNIA EDISON CO	07/19/2023	Manual	0.00	3,061.23	902280
SCE0623	Invoice	06/30/2023	POWER TO BLDGS & GEN - JUN 23	0.00	3,061.23	
009878	SOUTHERN CALIFORNIA EDISON	07/17/2023	Manual	0.00	39,602.46	902276
SCE0623	Invoice	06/30/2023	POWER FOR PUMPING - JUN 23	0.00	39,602.46	
VEN01020	SOUTHWEST NETWORKS INC	07/19/2023	Regular	0.00	1,465.50	65528
23-6093	Invoice	06/30/2023	SUPPLEMENTAL IT (AMC) - THRU 6/30/23	0.00	427.50	
23-6099SC	Invoice	06/30/2023	MOBILE DEVICE MANAGEMENT FEE - JUN 23	0.00	10.00	
23-7027SC	Invoice	07/19/2023	MOBILE DEVICE MGMT FEE - 7/23 - 9/23	0.00	30.00	
23-7028SC	Invoice	07/19/2023	OFFICE 365 & MICROSOFT AZURE - AUG 23	0.00	998.00	
013924	TOYOTA OF THE DESERT SCION OF THE DESERT	07/19/2023	Regular	0.00	45,933.56	65530
TD071323	Invoice	07/19/2023	2023 TOYOTA TACOMA 4X4	0.00	45,933.56	
013924	TOYOTA OF THE DESERT SCION OF THE DESERT	07/19/2023	Regular	0.00	46,254.65	65531
TD071923-1	Invoice	07/19/2023	2023 TOYOTA TACOMA 4X4	0.00	46,254.65	
013924	TOYOTA OF THE DESERT SCION OF THE DESERT	07/19/2023	Regular	0.00	46,311.76	65532
TD071923	Invoice	07/19/2023	2023 TOYOTA TACOMA 4X4	0.00	46,311.76	
010690	TYLER TECHNOLOGIES	07/19/2023	Regular	0.00	75.70	65533
025-429912	Invoice	06/30/2023	CALL NOTIFICATION FEES: APR - JUN 2023	0.00	75.70	
010850	UNDERGROUND SERVICE ALERT	07/19/2023	Regular	0.00	165.75	65534
620230347	Invoice	06/30/2023	TICKET DELIVERY SERVICE - JUN 23	0.00	165.75	

Check Report

Date Range: 07/01/2023 - 07/31/2023

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
014038	UNITED RENTALS NORTH AMERICA INC	07/19/2023	Regular	0.00	7,090.84	65535
220717171-001	Invoice	06/30/2023	PAVING @ SHOP SUPPLIES	0.00	5,016.92	
221016371-001	Invoice	06/30/2023	PAVING @ SHOP SUPPLIES	0.00	2,073.92	
CC-ANNE	US BANK CORPORATE	07/19/2023	Manual	0.00	232.00	902286
US0623	Invoice	06/30/2023	ANN'L SUBSCRIPTION TO ACCESS ENR DATA	0.00	232.00	
CC-DAN	US BANK CORPORATE	07/19/2023	Manual	0.00	4,386.90	902283
US0623	Invoice	06/30/2023	CC&R PRODUCTION/EE TRAINING/SMALL TOOLS/SAFETY	0.00	4,386.90	
CC-DAVID	US BANK CORPORATE	07/19/2023	Manual	0.00	778.60	902284
US0623	Invoice	06/30/2023	OFFSITE STORAGE/PUBLIC INFORMATION EXP/ADOBE	0.00	778.60	
CC-SARAH	US BANK CORPORATE	07/19/2023	Manual	0.00	4,653.58	902287
US0623	Invoice	06/30/2023	EE TRAINING/SOFTWARE/OFFICE SUPPLY/EE RECRUITING	0.00	4,653.58	
010900	USABLUBOOK	07/19/2023	Regular	0.00	8,245.01	65510
INV00048034	Invoice	06/30/2023	PUMPING PLANT SUPPLIES	0.00	8,245.01	
014056	VISUAL EDGE IT INC	07/19/2023	Regular	0.00	357.36	65536
24AR921909	Invoice	06/30/2023	OFFICE EXPENSE 5/30/23 - 6/29/23	0.00	279.10	
24AR941125	Invoice	06/30/2023	SHOP EXENSE 6/01/23 - 6/30/23	0.00	78.26	
000327	WATER QUALITY SPECIALISTS	07/19/2023	Regular	0.00	3,605.00	65537
8883	Invoice	06/30/2023	HDMC WWTP: OPERATION & MAINT – JUN 23	0.00	3,605.00	
013809	WEST COAST CIVIL INC	07/19/2023	Regular	0.00	24,242.00	65538
2306-302	Invoice	06/30/2023	ENG: BELMONT DESIGN/SURVEY THRU 6/30/23	0.00	22,057.00	
2306-304	Invoice	06/30/2023	ENGINEERING CONTRACT SERVICES	0.00	2,185.00	
011615	WESTERN EXTERMINATOR CO	07/19/2023	Regular	0.00	41.50	65539
48696936	Invoice	07/19/2023	PEST CONTROL SERVICES - SHOP	0.00	41.50	
000009	WESTERN PUMP INC	07/19/2023	Regular	0.00	1,462.37	65540
W54945	Invoice	06/30/2023	ANNUAL AQMD 461 TEST: VAPOR RECOVERY	0.00	1,462.37	
013359	XEROX FINANCIAL SERVICES	07/19/2023	Manual	0.00	627.73	902279
4463155	Invoice	07/19/2023	OFFICE EXPENSE 6/30/23 - 7/29/23	0.00	397.60	
4491226	Invoice	07/19/2023	SHOP EXPENSE 6/27/22 - 7/26/23	0.00	230.13	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	106	54	0.00	563,680.50
Manual Checks	25	23	0.00	150,531.72
Voided Checks	0	1	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	131	78	0.00	714,212.22

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	106	54	0.00	563,680.50
Manual Checks	25	23	0.00	150,531.72
Voided Checks	0	1	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	131	78	0.00	714,212.22

Fund Summary

Fund	Name	Period	Amount
01	GENERAL FUND	7/2023	714,212.22
			714,212.22



Joshua Basin Water District

Check Report

By Vendor DBA Name

Date Range: 07/01/2023 - 07/31/2023

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: PR-Payroll Account						
013940	PAYLOCITY	07/21/2023	07/21/2023 Manual HR ONLINE - JUL 23	0.00	34.25	950046
INV1481310	Invoice	07/21/2023		0.00	34.25	
013940	PAYLOCITY	07/21/2023	07/21/2023 Manual PAYROLL PROCESSING FEE - JUL 23	0.00	1,510.42	950047
INV1495252	Invoice	07/21/2023		0.00	1,510.42	

Bank Code PR Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	2	2	0.00	1,544.67
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	2	2	0.00	1,544.67

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	2	2	0.00	1,544.67
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	2	2	0.00	1,544.67

Fund Summary

Fund	Name	Period	Amount
01	GENERAL FUND	7/2023	1,544.67
			1,544.67

**JOSHUA BASIN WATER DISTRICT
UTILITY REFUND REGISTER**

<u>Account Number</u>	<u>Name</u>	<u>Date</u>	<u>Type</u>	<u>Amount</u>	
06-00147-004	LYNCH, EDWARD	7/19/2023	Refund	25.51	Check #: 65469
07-00059-019	AGC HOME BUYERS LLC	7/19/2023	Refund	240.00	Check #: 65470
08-00111-014	GROSS, RACHEL	7/19/2023	Refund	114.95	Check #: 65471
10-00205-001	D&D CUSTOM HOMES LLC	7/19/2023	Refund	295.57	Check #: 65472
01-00095-003	ESPINOSA, DANIEL	7/19/2023	Refund	25.00	Check #: 65473
09-00082-023	KASSAI, GAIL L	7/19/2023	Refund	163.91	Check #: 65474
50-00029-006	DIXON FAMILY TRUST 4/23/14	7/19/2023	Refund	164.67	Check #: 65475
50-00068-025	SPEAKMAN, TAMRA L	7/19/2023	Refund	214.66	Check #: 65476
60-00082-002	FEDERMAN, JUSTIN	7/19/2023	Refund	220.31	Check #: 65477
65-01040-005	OUTRIDER INVESTMENTS LLC	7/19/2023	Refund	50.45	Check #: 65478
10-00046-010	KURLANDER, KEITH M	7/19/2023	Refund	255.13	Check #: 65479
14-00008-007	A.I.M. RENTAL PROPERTIES	7/19/2023	Refund	38.39	Check #: 65480
51-00027-003	SOCAL MODERN LLC	7/19/2023	Refund	80.93	Check #: 65481
54-00069-002	GRANDIS, LAWRENCE S	7/19/2023	Refund	138.70	Check #: 65482
55-00155-006	TOMINES INVESTMENTS CORP	7/19/2023	Refund	224.24	Check #: 65483
56-00220-000	VANDEBURG, RODNEY B	7/19/2023	Refund	124.01	Check #: 65484
64-99291-000	VIDAL, DIEGO	7/19/2023	Refund	2,882.96	Check #: 65485
65-00041-009	PALOMO, JULIO CESAR	7/19/2023	Refund	43.40	Check #: 65486
				<u>5,302.79</u>	

Director Pay Report

Employee Number	Employee Name	Date	Adjustment Type	Additions	Reimbursements	Notes
511	FLOEN, TOM	06/17/2023	Committee Meeting - ADHOC - Paid	\$173.63		Tom attended the Ad Hoc Meeting with Stacy on Thursday, June 15.
		06/17/2023	Committee Meeting - ADHOC - Paid	\$173.63		
		06/20/2023	Board Meeting - Special JBWD - Paid	\$173.63		Tom attended the Ad Hoc Meeting with Stacy on Friday, June 16.
		06/21/2023	Board Meeting - JBWD - Paid	\$173.63		
		Totals:			\$694.52	
Employee Total:			\$694.52			
512	JARLSBERG, JANE	06/19/2023	ASBCSD DINNER		\$37.00	
		06/19/2023	Dinner - ASBCSD - Paid	\$173.63		
		06/20/2023	Board Meeting - Special JBWD - Paid	\$173.63		
		06/21/2023	Board Meeting - JBWD - Paid	\$173.63		
		07/12/2023	Committee Meeting - Water Resources & Ops - Paid	\$173.63		
		Totals:			\$694.52	\$37.00
Employee Total:			\$731.52			
513	DOOLITTLE, STACY	06/17/2023	Committee Meeting - ADHOC - Paid	\$173.63		Stacy attended Ad Hoc meeting with Tom on Thursday, June 15. This is the 9th paid meeting for Stacy for the month of June.
		06/17/2023	Committee Meeting - ADHOC - Paid	\$173.63		
		06/19/2023	Dinner - ASBCSD - Unpaid	\$0.00		Stacy attended Ad Hoc meeting with Tom on Friday, June 16. This is the 10th paid meeting for Stacy for the month of June, the maximum allow. Stacy reach her maximum meeting attendance stipend allowed - no payment.
		06/20/2023	Board Meeting - Special JBWD - Unpaid	\$0.00		
		06/21/2023	Board Meeting - JBWD - Unpaid	\$0.00		Stacy reach her maximum meeting attendance stipend allowed - no payment.
		07/11/2023	Training - Paid	\$173.63		
		07/12/2023	Committee Meeting - Water Resources & Ops - Paid	\$173.63		Stacy reach her maximum meeting attendance stipend allowed - no payment. CSDA webinar
		07/13/2023	MWA Board Meeting - Paid	\$173.63		
		Totals:			\$868.15	
		Employee Total:			\$868.15	
515	SHORT, THOMAS	06/19/2023	Dinner - ASBCSD - Paid	\$173.63		
		06/20/2023	Board Meeting - Special JBWD - Paid	\$173.63		
		06/21/2023	Board Meeting - JBWD - Paid	\$173.63		
		Totals:			\$520.89	\$0.00
Employee Total:			\$520.89			
516	FICK, DAVID	06/20/2023	Board Meeting - Special JBWD - Paid	\$173.63		
		06/21/2023	Board Meeting - JBWD - Paid	\$173.63		
		06/19/2023	Dinner - ASBCSD - Paid	\$173.63		
		07/01/2023	Training - Paid	\$173.63		Attended Ethics director training on June 13, 2023. Attended Anti Sexual Harassment training on June 15, 2023.
		07/01/2023	Training - Paid	\$173.63		
		Totals:			\$868.15	\$0.00
Employee Total:			\$868.15			
Grand Totals:				\$3,646.23	\$37.00	
Grand Total:				\$3,683.23		



Finance Committee Staff Report

MEETING DATE: 09/13/23
PRESENTED BY: Anne Roman, Director of Finance
TOPIC: **LAIF INVESTMENT PERFORMANCE 2022/23**
RECOMMENDATION: Receive for informational purposes only.

ANALYSIS:

Attached is the annual LAIF Investment Performance update for the fiscal year 2022/23. This is unaudited but no significant audit adjustments are anticipated.

As the primary investment vehicle for the District, LAIF or the Local Agency Investment Fund, is a secure and liquid investment option authorized in the District's approved Investment Policy. Other minor investments held at US Bank earn insignificant interest and are not included in the attached summary.

In 2022/23, interest of \$379,942.77 was earned based on rates ranging from 1.35% in the first quarter to 3.15% in the final quarter. Interest is allocated proportionately among internal LAIF funds such as the legally segregated Capacity and CMM funds. In 2022/23, approximately \$87,813 was allocated to the legally segregated funds and \$292,130 was allocated to the District's Cash Flow Reserve Fund.

For comparison, LAIF interest earnings for the last several fiscal years have ranged from a low of \$36,623 in 2015/16 to this year's high of \$379,94.77.

To address a common question about the security of this particular investment, the following information is derived directly from the LAIF Statutes posted on California State Treasurer's office website:

Moneys placed with the Treasurer for deposit in the Local Agency Investment Fund by cities, counties, special districts, nonprofit corporations, or qualified quasi-governmental agencies shall not be subject to either of the following:

- a. Transfer or loan pursuant to Sections...
- b. Impoundment or seizure by any state official or state agency.

<https://www.treasurer.ca.gov/pmia-laif/answer/laifstatutes.asp>

Although more investment options have become available in recent years, LAIF remains a safe, liquid, and, importantly, low maintenance option for the District. While other investment options, such as The California Employers' Pension Prefunding Trust (CEPPT) and The California Cooperative Liquid Assets Securities System (California CLASS) may yield somewhat higher returns, they do not guarantee return of the invested principal balance. The District's goal has always been to protect the principal first and foremost, minimizing risk of loss. Furthermore, lean staffing levels do not accommodate the required time or expertise to properly manage the workload associated with a more aggressive investment portfolio. LAIF remains a tried-and-true option that has served the District well.

STRATEGIC PLAN ITEM: 4.4 Ensure Timely Financial Transactions and Reports
FISCAL IMPACT: None

**LAIF QUARTERLY INTEREST ALLOCATION (Unaudited)
FOR THE FISCAL YEAR ENDED
06/30/2023**

ANNUAL RECAP

DATE	RATE & QUARTER EARNING	ALL OTHER LAIF FUNDS 11303	LAIF WATER CAP 11310	LAIF WASTEWTR CAP 11313	LAIF CMM RESERVE 11325	LAIF CMM REDEMP 11320	LAIF CMM PREPAY 11330	LAIF HDMC 11338	TOTAL
	07/01 - 09/30/22	1.35%	11,444,379.76	1,224,151.97	1,991,193.64	244,717.88	140,150.48	3,246.14	
% ALLOC		0.7605	0.0814	0.1323	0.0163	0.0093	0.0002	0.0000	1.0000
\$ ALLOC	51,811.75	39,404.55	4,214.92	6,855.95	842.60	482.56	11.18	0.00	51,811.75

10/01 - 12/31/22	2.07%	12,666,423.65	1,297,925.89	2,047,343.59	245,560.48	289,140.69	3,257.32	0.00	16,549,651.62
\$ ALLOC	81,339.48	62,253.90	6,379.14	10,062.44	1,206.90	1,421.09	16.01	0.00	81,339.48

01/01 - 03/31/23	2.74%	12,670,549.90	1,336,024.03	2,078,532.03	246,767.38	245,844.43	3,273.33	0.00	16,580,991.10
\$ ALLOC	112,810.44	86,205.36	9,089.77	14,141.50	1,678.91	1,672.63	22.27	0.00	112,810.44

04/01 - 06/30/23	3.15%	13,594,494.17	1,118,100.80	2,175,788.78	208,039.00	367,505.43	4,873.36	0.00	17,468,801.54
\$ ALLOC	133,981.10	104,266.18	8,575.54	16,687.73	1,595.60	2,818.67	37.38	0.00	133,981.10

ANNUAL ALLOCATION	379,942.77	292,129.99	28,259.38	47,747.62	5,324.01	6,394.94	86.83	0.00	379,942.77
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Finance Committee Staff Report

MEETING DATE: 09/13/23
PRESENTED BY: Anne Roman, Director of Finance
TOPIC: **4TH QUARTER ENDING 06/30/23 FINANCIAL REPORT –
UNAUDITED/PRELIMINARY**
RECOMMENDATION: Receive report, ask questions, and refer to Board of Directors for approval.

ANALYSIS:

The **Unaudited/Preliminary** 4TH quarter ending 06/30/23 Financial Report is attached and will be reviewed in detail in the meeting. See “JBWD FINANCIALS AT A GLANCE” pages for highlights of the Unaudited report.

A note about using this report:

- Both revenues and expenses are generally not incurred evenly throughout the year. Some costs may be incurred early on, others near year end. *This report includes the majority of costs incurred for the fiscal year.*
- Each Department Head manages their own budget and can better provide details of budget vs. costs.
- The included Operating Board Report is an OPERATING expense report. CAPITAL COSTS are not included in that budget vs. actual reporting. Capital reporting requires more analysis, manual application of overhead costs and allocations, and involvement from Project Managers in a reconciliation process. This more labor-intensive type of reporting will be provided on a *by project/by request* basis.
- Analysis continues throughout the year and only the 06/30 Audited financial statements contain final figures. *The audited statements are expected in November/December 2023.*

STRATEGIC PLAN ITEM: 4.4 Ensure Timely Financial Transactions and Reports

FISCAL IMPACT:

JBWD FINANCIALS AT A GLANCE ❶
 QUARTER ENDING 06/30/23
 PRELIMINARY / UNAUDITED


CASH BALANCES as of	06/30/2023		CHG FROM	LAST QUARTER		PRIOR YEAR	
			PY	03/31/23	06/30/22		
UNRESTRICTED	\$	6,486,633	17%	\$ 6,128,322	\$ 5,522,960		
LEGALLY RESTRICTED		4,229,518	4%	4,392,598	4,052,581		
BOARD DESIGNATED		6,947,177	10%	6,552,011	6,329,929		
		<u>\$ 17,663,328</u>	11%	<u>\$ 17,072,930</u>	<u>\$ 15,905,470</u>		
INCREASE FROM LAST YEAR	\$	1,757,859					
INCREASE FROM LAST QTR	\$	590,399					

PROP TAXES/ASSESSMENTS	YTD as of		06/30/2023	
	BILLED		COLLECTED	
PROPERTY TAXES	\$	795,667	\$	807,590
Collected %		100%		101%
CMM ASSESSMENTS (PASS-THRU)				
Current		256,281		222,088
Prior		-		46,010
Collected % of Current		100%		87%
STANDBY ASSESSMENTS				
Current		1,183,789		1,059,889
Prior		-		129,185
Collected % of Current		100%		90%
TOTAL	\$	2,235,737	\$	2,264,762
Collected %		100%		101%

EXCLUDES ID #2 TRAILING ADJUSTMENTS



CASH FLOW		QE 06/30/2023	
		BEGINNING BALANCE > \$ 17,072,930	
MAJOR SOURCE OF FUNDS DURING QUARTER			
WATER PAYMENTS	\$	1,643,269	
DEVELOPMENT FEES		182,651	
PROPERTY TAX & ASSESS		598,852	
HDMC REIMB & O/H		40,793	
LAIF INTEREST & MISC.	\$112,810 INT	181,232	
		PLUS TOTAL SOURCE OF FUNDS >	2,646,797
MAJOR USE OF FUNDS DURING QUARTER			
DEBT SERVICE	\$	-	
CAPITAL COSTS		98,230	
INVENTORY/O&M/PAYROLL		1,958,169	
		LESS TOTAL USE OF FUNDS >	2,056,399
		ENDING BALANCE >	\$ 17,663,328



SCADA, Rate & Fee Study, Tilford 2, D-1
1 Booster Ugr

TERMS: QE - QUARTER ENDING; YTD - FISCAL YEAR-TO-DATE; AS OF - CUMULATIVE THROUGH

DEVELOPMENT CHARGES	06/30/2023			
	QE QTY	QE TOTAL	YTD QTY	YTD TOTAL
TOTAL METERS SOLD	12	\$ 182,651	58	\$ 1,183,253
ABOVE incl. WASTEWATER	8		30	
METER UPGRADES	3		14	

Includes meter installation, water capacity & wastewater capacity charges

JBWD FINANCIALS AT A GLANCE ②
 QUARTER ENDING 06/30/23
 PRELIMINARY / UNAUDITED



OPERATING BUDGET VS. ACTUAL COSTS				YTD 06/30/23 - 100% of YEAR
DEPARTMENT	BUDGET - REVISED	ACTUAL YTD	% OF BUDGET	NOTES
REVENUES				
OPERATING REVENUES	\$ 6,917,587	\$ 6,888,979	100%	
NON-OPERATING REVENUES	2,463,269	4,061,447	165%	Incl LAIF Int YTD \$387,156; 3.15% as of 07/14/23
TOTAL REVENUES	9,380,856	10,950,426	51%	
EXPENSES				
PRODUCTION	1,898,512	1,872,227	99%	
DISTRIBUTION	1,225,329	858,341	70%	
CUSTOMER SERVICE	729,155	624,898	86%	
ADMINISTRATION	1,322,253	1,098,413	83%	
FINANCE	940,966	752,568	80%	
HUMAN RESOURCES	238,981	116,530	49%	
BONDS, LOANS & STBY	556,114	919,869	165%	
CAPITAL IMPROVEMENT (CIRP)	446,428	539,945	121%	
HDMC TREATMENT (REIMB)	182,300	162,027	89%	
BENEFITS ALLOCATED	INCL ABOVE	INCL ABOVE	67%	
FIELD ALLOCATED	INCL ABOVE	INCL ABOVE	106%	
OFFICE ALLOCATED	INCL ABOVE	INCL ABOVE	94%	
CAPITAL O/H CLEARING	(55,909)	(166,052)	297%	
TOTAL EXPENSES	7,484,128	6,778,765	91% Percent of Budget Spent vs. 100% of Year	
SURPLUS (DEFICIT)	\$ 1,896,727	\$ 4,171,661 *		

*Before depreciation

BUDGET ADJUSTMENTS	QE	06/30/2023
		ADJUSTMENT
No individual adjustments due to overall 22/23 revisions made in May/June		
INCR (DECR) TO NET REVENUES	\$	-

CONSUMPTION		ROLLING 12 MONTHS
12 MONTHS ENDING:	CONS (UNITS)	INCR (DECR) FROM PY
06/30/2023	458,937	-12.58%
06/30/2022	524,978	-0.49%
06/30/2021	527,557	
TWO YEAR CHANGE>		-13.01%



TOP 10 CONSUMERS		QE 06/30/2023
ACCOUNT	CONS (UNITS)	
Hi-Desert Medical Center (hospital and CCC)	3,280	
Quail Springs Village Apartments	2,356	
JT Parks & Recreation	2,059	
Joshua Tree Memorial Park	1,558	
William W Pyle Jr	850	
Morongo Unified School District	800	
Lazy H Mobilehome Park	796	
Yucca Trails Apts.	685	
Temp meter - County	562	
Housing Partners Inc.	561	

TERMS: QE - QUARTER ENDING; YTD - FISCAL YEAR-TO-DATE; AS OF - CUMULATIVE THROUGH



CASH BALANCES
As of 06/30/23
UNAUDITED / PRELIMINARY

	CURRENT	INCR	UNAUDITED / PRELIMINARY			PRIOR QTR	PRIOR YEAR
	6/30/23	(DECR)	LEGALLY	BOARD	UN-	3/31/23	6/30/22
	TOTAL	FROM PY	RESTRICTED	DESIGNATED	RESTRICTED	TOTAL	TOTAL
Petty Cash	\$ 800	12%			\$ 800	\$ 701	701
Change Fund	1,500	0%			1,500	1,500	1,500
General Fund	172,220	-157%			172,220	451,523	442,144
Payroll Fund	20,007	18%			20,007	38,216	16,449
LAIF Operating Reserve	1,844,157	2%			1,844,157	1,901,156	1,802,491
Cash Flow Reserve	4,447,950	27%			4,447,950	3,735,227	3,259,674
Equip/Technology Reserve	242,516	-50%		\$ 242,516		242,516	363,522
Emergency Capital Reserve	2,395,166	16%		2,395,166		2,000,000	2,000,000
Meter Replacement Reserve	1,205,996	20%		1,205,996		1,205,996	970,030
Building Reserve	96,441	31%		96,441		96,441	66,441
Studies/Reports Reserve	105,408	-6%		105,408		105,408	111,306
Consumer/Project Deposits	355,211	14%	\$ 355,211			350,230	306,057
Water Capacity	1,118,101	11%	1,118,101			1,397,651	993,426
Wastewater Capacity	2,175,789	17%	2,175,789			2,104,648	1,810,356
Cap Improv Reserve (formerly CIP Reserve)	2,901,649	3%		2,901,649		2,901,649	2,818,629
CMM Redemption	367,505	-89%	367,505			290,028	695,229
Reserve	208,039	-17%	208,039			246,767	244,272
Prepayment	4,873	34%	4,873			3,273	3,240
	\$ 17,663,328	10%	\$ 4,229,518	\$ 6,947,177	\$ 6,486,633	\$ 17,072,930	\$ 15,905,469
			\$ 11,176,695		\$ 6,486,633		
			RESTRICTED		UNRESTRICTED	0	

COMPARISON WITH LAST QUARTER \$ 590,398 INCREASE
COMPARISON WITH LAST YEAR \$ 1,757,859 INCREASE

TREASURER'S STATEMENT: This investment portfolio is in conformity with all the elements described in California Government Code section 53646(b) and the Joshua Basin Water District's Investment Policy. The Director of Finance believes the portfolio contains enough cash flow liquidity to meet the next six month's expected expenditures.

Anne Roman

Anne Roman, Director of Finance

COMMON QUESTION: What causes changes in cash?

Think of our cash accounts in terms of a savings account. Whenever you earn more or spend less, the balance increases and, when doing the opposite, the balance decreases. Over a year, many factors change the cash balances, including changes in earning, spending, and the timing of those transactions.

In the last few years, unbudgeted (and legally restricted) development revenue has been a particularly large factor in increasing cash balances.



CASH FLOW
4th Quarter Ending 06/30/23
UNAUDITED / PRELIMINARY

Beginning Cash Balance 04/01/2023		<u>General Fund</u> \$ 17,072,930
 <u>Source of Funds (Revenues)</u>		
Total cash received during the quarter from all sources		2,646,797
	<i>Major sources:</i>	
- Water bill payments received from ratepayers	\$ 1,643,269	
- Property Tax/Assessment payments	598,852	
- Meter Installation/Capacity Fees	182,651	
<i>Approx. 12 new meters (8 in the wastewater zone) and 3 meter upgrades</i>		
- Consumer/Project Deposits	33,148	
- Special services (penalties, fire flows, will serves)	32,776	
- LAIF Interest Revenue	112,810	
- HDMC Reimbursement (including \$7,493 in overhead)	40,793	
- Liens and bad debt	1,849	
- Credit card rebate	649	
 <u>Use of Funds (Expenses)</u>		
Total use of cash during the quarter for all purposes		2,056,399
- Debt Service	\$ -	
- Inventory purchased	261,992.20	
- Capital costs during the quarter	<u>\$98,230 including:</u>	
-- SCADA Computer & Software	30,753	
-- Rate & Fee Study (Expense project now)	18,088	
--Tilford Phase 2 CIRP	11,652	
-- D-1-1 Booster Upgrade	11,427	
-- Compressor/Jackhammer	11,099	
-- Belmont Design	6,880	
-- Pettibone (basket & safety cage)	2,855	
-- E2-1 Reservoir Upggrade	1,866	
 Ending Cash Balance 06/30/2023		 <u><u>\$ 17,663,328</u></u>
Total cash increased	\$ 590,398	



BUDGET ADJUSTMENTS
4th Quarter Ending 06/30/23

During this quarter, the following major budget adjustments were made

<u>Account/Project:</u>	<u>Before Adjustment:</u>	<u>Adjustment:</u>	<u>After Adjustment Fiscal Year Budget:</u>	<u>After Adjustment Inception to Date Budget (Projects only):</u>	<u>Other Info:</u>
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No individual adjustments due to overall 22/23 budget revisions made in May/June.

Total Adjustments - Incr (Decr) to Net Revenues \$ -



BOARD REPORT SUMMARY
Year-to-Date as of 06/30/23
 100% of year
UNAUDITED / PRELIMINARY

REVENUES (Year-to-date)

Total Revenues	117%
Water Revenues (Operating Revenues)	100%
Property Tax & Assessment Revenues	107%
HDMC Revenues (billed in arrears)	60%
Unbudgeted Development (Capacity/Install) Fees	
YEAR-TO-DATE total \$1,183,253	
(58 meters YTD incl. 30 with wastewater; 14 upgrades)	

EXPENSES (Year-to-date)

	% of budget	Based on Approved, Revised Budget
Production	99%	Open position (Wtr Qty Spec) / Pumping Power over-budget
Distribution	70%	Open position (C&M Super)
Customer Service	85%	Open position (CSR); Temp Labor in Office Allocated
Administration	83%	Open position (Dir of Admin) 1/2 year
Finance	80%	Acct'g & Auditing services less than budgeted
Human Resources	49%	Open position; Temp Labor in Office Allocated
Bonds, Loans & Standby (& Non-Op Exp)	165%	Unbudgeted CMM Bond call of \$375k
CIRP	120%	Expensed costs: Budget results depend upon capital project involvement
HDMC Treatment Plant	89%	Budget is a rough estimate; costs are 100% reimbursed after the fact.
Benefits Allocated	67%	Benefit savings on Temp labor & 4.5 open positions
Field Allocated	106%	Water System fees; Water audit validations; Software over (under in Admin)
Office Allocated	94%	Software under-budget but Ops over (probably due to random split)
NEGATIVE : Capital Overhead Clearing (Decr Op>Incr Cap)	297%	Budgeted very conservatively as this REDUCES overall budget.
	91%	vs 100%

*89% without \$375k CMM Bond Call & Cap O/H Clearing

NOTE: Neither revenues nor our expenses are evenly distributed throughout the year.

SUMMARY

Actual costs of \$6,778,765 91% are 91% of \$7,484,128 budget.
 Total Operating Revenues exceed Total Operating Expenses by \$4,171,661. This funds Capital projects or restricted/designated Reserves for future work

REGULAR CHECK REGISTER ROLLING 12 MONTH TOTALS

JAN 23	FEB 23	MAR 23	APR 23	MAY 23	JUN 23	TOTAL
\$ 489,436	\$ 68,374	\$ 993,694	\$ 442,159	\$ 500,050	\$ 547,767	\$ 6,534,665

JULY 22	AUG 22	SEPT 22	OCT 22	NOV 22	DEC 22	AVERAGE
\$ 549,206	\$ 823,512	\$ 871,634	\$ 627,947	\$ 404,562	\$ 216,325	\$ 544,555



Joshua Basin Water District

**Operating Board Report (Budget Report)

Account Summary

For Fiscal: 2022-2023 Period Ending: 06/30/2023

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance (Unfavorable)	Percent Used
Fund: 01 - GENERAL FUND							
Revenue							
Program: 39 - ** OPERATING REVENUES **							
01-39-41010-FI	METERED WATER SALES	3,759,087.00	3,759,087.00	390,275.57	3,669,815.06	-89,271.94	97.63 %
01-39-41012-FI	ALLOW FOR CAAP/BILLING ADJ	-11,500.00	-11,500.00	-658.80	-6,748.80	4,751.20	58.69 %
01-39-41015-FI	BASIC FEES	2,560,000.00	2,560,000.00	225,521.74	2,621,304.46	61,304.46	102.39 %
01-39-41016-FI	BASIC FEES - LOCKED/PULLED	380,000.00	380,000.00	32,037.52	364,008.80	-15,991.20	95.79 %
01-39-41030-FI	PRIVATE FIRE PROTECTION SERV.	30,000.00	30,000.00	3,504.32	40,553.29	10,553.29	135.18 %
01-39-41040-FI	SPECIAL SERVICES REVENUE	200,000.00	200,000.00	20,448.50	200,046.29	46.29	100.02 %
Program: 39 - ** OPERATING REVENUES ** Total:		6,917,587.00	6,917,587.00	671,128.85	6,888,979.10	-28,607.90	99.59%
Program: 40 - ** NON-OPERATING REVENUES **							
01-40-41045-FI	HDMC WWTP OPERATIONS REIMB ...	182,300.00	182,300.00	0.00	109,118.97	-73,181.03	59.86 %
01-40-41046-FI	HDMC WWTP OVERHEAD/FEES RE...	41,017.50	41,017.50	0.00	24,551.77	-16,465.73	59.86 %
01-40-42100-FI	STANDBY REVENUE-CURRENT	1,197,257.00	1,197,257.00	0.00	1,191,157.62	-6,099.38	99.49 %
01-40-43000-FI	PROPERTY TAX REVENUE	650,419.00	650,419.00	0.00	795,666.97	145,247.97	122.33 %
01-40-43020-FI	ASSESSMENT REVENUE - CMM	244,275.00	244,275.00	0.00	256,281.00	12,006.00	104.91 %
01-40-44010-FiD	WATER CAPACITY CHARGES	0.00	0.00	71,388.00	687,609.00	687,609.00	0.00 %
01-40-44030-FI	BOND CALL REVENUE - CMM	0.00	0.00	0.00	1,577.76	1,577.76	0.00 %
01-40-44030-FiD	METER INSTALLATION & UPGRADE ...	0.00	0.00	16,685.00	155,660.31	155,660.31	0.00 %
01-40-44050-FI	WASTEWATER CAPACITY CHARGES	0.00	0.00	42,269.36	339,983.36	339,983.36	0.00 %
01-40-46121-FI	GRANT REVENUE - LOCAL (MWA)	0.00	0.00	0.00	15,000.00	15,000.00	0.00 %
01-40-47000-FI	MISCELLANEOUS REVENUE	20,000.00	20,000.00	461.78	9,845.11	-10,154.89	49.23 %
01-40-47002-FI	INTEREST REVENUE	128,000.00	128,000.00	140,878.54	387,155.59	259,155.59	302.47 %
01-40-47010-FiD	GAIN/LOSS ON SALE OF ASSETS	0.00	0.00	0.00	151,500.00	151,500.00	0.00 %
01-40-47020-FiD	CHANGE IN MARKET VALUE	0.00	0.00	-66,184.15	-66,184.15	-66,184.15	0.00 %
01-40-47030-FiD	PLANT SALES (SALES TAXABLE)	0.00	0.00	0.00	2,523.49	2,523.49	0.00 %
Program: 40 - ** NON-OPERATING REVENUES ** Total:		2,463,268.50	2,463,268.50	205,498.53	4,061,446.80	1,598,178.30	164.88%
Revenue Total:		9,380,855.50	9,380,855.50	876,627.38	10,950,425.90	1,569,570.40	116.73%
Expense							
Program: 01 - ** PRODUCTION **							
01-01-5-01-01118-FI	PRODUCTION SALARY (incl STBY,CL...	414,308.00	414,308.00	24,643.59	292,814.62	121,493.38	70.68 %
01-01-5-01-02205-RL	WATER TREATMENT EXPENSE	18,000.00	18,000.00	1,813.93	18,041.51	-41.51	100.23 %
01-01-5-01-02210-RL	SMALL TOOLS - PRODUCTION	10,333.34	10,333.34	460.46	13,523.56	-3,190.22	130.87 %
01-01-5-01-03102-GM	WATER RECHARGE PURCHASE	571,000.00	571,000.00	0.00	570,668.00	332.00	99.94 %
01-01-5-01-03108-RL	RECHARGE MAINT/REPAIR	1,000.00	1,000.00	0.00	480.00	520.00	48.00 %
01-01-5-01-03111-D/P	EQUIPMENT RENTAL	7,000.00	7,000.00	0.00	4,356.01	2,643.99	62.23 %
01-01-5-01-03115-RL	PUMPING PLANT REPAIR & MAINT.	35,000.00	35,000.00	11,434.53	61,909.67	-26,909.67	176.88 %
01-01-5-01-03120-RL	TANK & RESERVOIR MAINTENANCE	25,000.00	25,000.00	565.00	18,870.94	6,129.06	75.48 %
01-01-5-01-03207-RL	GENERATOR (ALL) REPAIR & MAINT...	15,000.00	15,000.00	179.96	7,679.05	7,320.95	51.19 %
01-01-5-01-04004-RL	LABORATORY SERVICES	15,000.00	15,000.00	971.74	14,547.51	452.49	96.98 %
01-01-5-01-06105-RL	POWER FOR PUMPING (ELECTRIC)	330,000.00	330,000.00	86,532.00	501,018.02	-171,018.02	151.82 %
01-01-5-01-06501-RL	TELEMETRY / SCADA EXPENSE	5,000.00	5,000.00	243.00	3,372.41	1,627.59	67.45 %
01-01-5-01-07002-GM	RIGHT OF WAY	17,000.00	17,000.00	0.00	18,777.44	-1,777.44	110.46 %
01-01-5-01-98001-FI	EE BENEFITS ALLOCATED	296,040.82	296,040.82	45,747.59	199,858.29	96,182.53	67.51 %
01-01-5-01-98002-FI	FIELD EXPENSES ALLOCATED	138,830.28	138,830.28	36,183.33	146,309.52	-7,479.24	105.39 %
Program: 01 - ** PRODUCTION ** Total:		1,898,512.44	1,898,512.44	208,775.13	1,872,226.55	26,285.89	98.62%
Program: 02 - ** DISTRIBUTION **							
01-02-5-02-01130-FI	DISTRIBUTION SALARY (incl STBY,C...	512,451.00	512,451.00	23,733.50	303,148.19	209,302.81	59.16 %
01-02-5-02-02211-JC	SMALL TOOLS - DISTRIBUTION	14,000.00	14,000.00	1,243.99	16,279.05	-2,279.05	116.28 %
01-02-5-02-02920-FI	INVENTORY-OVER & SHORT	45,000.00	45,000.00	0.00	0.00	45,000.00	0.00 %
01-02-5-02-03106-JC	MAINLINE AND LEAK REPAIR	100,000.00	100,000.00	8,970.48	99,375.74	624.26	99.38 %

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

For Fiscal: 2022-2023 Period Ending: 06/30/2023

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
01-02-5-02-03206-JC	TRACTOR REPAIR / MAINT. (NON-CI...	3,000.00	3,000.00	23.70	3,155.20	-155.20	105.17 %
01-02-5-02-04005-JC	UTILITY LOCATING (DIG ALERT)	13,000.00	13,000.00	314.00	11,882.73	1,117.27	91.41 %
01-02-5-02-98001-FI	EE BENEFITS ALLOCATED	366,165.26	366,165.26	57,342.37	243,246.53	122,918.73	66.43 %
01-02-5-02-98002-FI	FIELD EXPENSES ALLOCATED	171,712.40	171,712.40	44,753.40	181,253.21	-9,540.81	105.56 %
Program: 02 - ** DISTRIBUTION ** Total:		1,225,328.66	1,225,328.66	136,381.44	858,340.65	366,988.01	70.05%
Program: 03 - ** CUSTOMER SERVICE **							
01-03-5-03-01107-FI	FIELD SALARY - CUSTOMER SERVICE	57,477.00	57,477.00	10,780.16	86,865.03	-29,388.03	151.13 %
01-03-5-03-01114-FI	OFFICE SALARY - CUSTOMER SERV.	204,184.00	204,184.00	7,875.58	92,145.20	112,038.80	45.13 %
01-03-5-03-03100-FID	METER INSTALLATION & UPDGRAD...	0.00	0.00	0.00	48,941.16	-48,941.16	0.00 %
01-03-5-03-03107-JC	METER SERVICE REPAIR (INTERNAL...	20,000.00	20,000.00	0.00	15,602.70	4,397.30	78.01 %
01-03-5-03-05201-JC	METER READING EQUIPMENT & EX...	3,000.00	3,000.00	0.00	4,509.06	-1,509.06	150.30 %
01-03-5-03-07000-DOA	MISC UTILITY ADJUSTMENTS	0.00	0.00	0.00	3,113.98	-3,113.98	0.00 %
01-03-5-03-07004-DOA	LOW INCOME ASSISTANCE (UNITED...	6,650.00	6,650.00	150.00	1,851.10	4,798.90	27.84 %
01-03-5-03-07010-DOF	BAD DEBT	39,000.00	39,000.00	34,409.87	35,237.09	3,762.91	90.35 %
01-03-5-03-07015-DOA	CUSTOMER SERVICE - OTHER (Bill pr...	74,750.00	74,750.00	7,628.20	73,530.31	1,219.69	98.37 %
01-03-5-03-98001-FI	EE BENEFITS ALLOCATED	200,794.47	200,794.47	37,218.77	144,224.34	56,570.13	71.83 %
01-03-5-03-98002-FI	FIELD EXPENSES ALLOCATED	19,280.66	19,280.66	5,025.12	20,339.42	-1,058.76	105.49 %
01-03-5-03-98003-FI	OFFICE EXPENSE ALLOCATED	104,018.66	104,018.66	34,890.91	98,538.25	5,480.41	94.73 %
Program: 03 - ** CUSTOMER SERVICE ** Total:		729,154.79	729,154.79	137,978.61	624,897.64	104,257.15	85.70%
Program: 04 - ** ADMINISTRATION **							
01-04-5-04-01108-FI	ADMINISTRATION SALARY	386,929.00	386,929.00	30,409.48	304,292.81	82,636.19	78.64 %
01-04-5-04-01121-FI	DIRECTORS SALARY	31,253.40	31,253.40	4,861.64	35,594.15	-4,340.75	113.89 %
01-04-5-04-01210-GM	DIRECTORS / C.A.C. TRAINING	25,000.00	25,000.00	28.00	12,497.82	12,502.18	49.99 %
01-04-5-04-04007-GM	LEGISLATIVE ADVOCACY	5,000.00	5,000.00	0.00	5,000.00	0.00	100.00 %
01-04-5-04-07008-GM	BUSINESS EXPENSE	6,000.00	6,000.00	181.00	7,206.98	-1,206.98	120.12 %
01-04-5-04-07014-GM	PUBLIC INFORMATION	45,000.00	45,000.00	7,101.29	65,794.80	-20,794.80	146.21 %
01-04-5-04-07016-GM	MEMBERSHIP, DUES & SUBSCRIPT (...	60,000.00	60,000.00	769.66	40,121.66	19,878.34	66.87 %
01-04-5-04-07020-GM	WATER CONSERVATION EXPENSE	15,000.00	15,000.00	2,997.50	13,331.23	1,668.77	88.87 %
01-04-5-04-07025-GM	LEGAL SERVICES - NON-PERSONNEL	55,000.00	55,000.00	20,062.88	76,972.93	-21,972.93	139.95 %
01-04-5-04-07050-GM	ADMINISTRATION - OTHER	14,690.00	14,690.00	0.00	0.00	14,690.00	0.00 %
01-04-5-04-07218-CRP	SAFETY EXPENSE (EQUIP & SUPPLIE...	8,000.00	8,000.00	4,287.75	10,366.34	-2,366.34	129.58 %
01-04-5-04-07219-GM	EMERGENCY PREPAREDNESS	12,000.00	12,000.00	164.26	18,396.16	-6,396.16	153.30 %
01-04-5-04-07401-GMH	PROPERTY INSURANCE & RISK MG...	141,100.00	141,100.00	30,004.06	122,395.64	18,704.36	86.74 %
01-04-5-04-98001-FI	EE BENEFITS ALLOCATED	291,883.96	291,883.96	48,535.50	200,684.56	91,199.40	68.75 %
01-04-5-04-98003-FI	OFFICE EXPENSE ALLOCATED	190,396.25	190,396.25	63,728.08	179,653.04	10,743.21	94.36 %
01-04-5-05-02305-GM	MAPS/DRAFTING SUPPLIES	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
01-04-5-05-04008-GM	ENGINEERING CONTRACT SERVICES	30,000.00	30,000.00	2,185.00	6,105.00	23,895.00	20.35 %
Program: 04 - ** ADMINISTRATION ** Total:		1,322,252.61	1,322,252.61	215,316.10	1,098,413.12	223,839.49	83.07%
Program: 06 - ** FINANCE **							
01-06-5-06-01101-FI	FINANCE SALARY	380,589.00	380,589.00	27,009.15	323,048.59	57,540.41	84.88 %
01-06-5-06-04009-DOF	ACCOUNTING/AUDIT SERVICES	66,100.00	66,100.00	14,026.89	46,917.19	19,182.81	70.98 %
01-06-5-06-07001-DOF	FINANCE - OTHER (P/R Proc, Bank f...	28,800.00	28,800.00	2,724.52	27,223.53	1,576.47	94.53 %
01-06-5-06-98001-FI	EE BENEFITS ALLOCATED	281,762.90	281,762.90	41,608.16	181,852.67	99,910.23	64.54 %
01-06-5-06-98003-FI	OFFICE EXPENSE ALLOCATED	183,713.81	183,713.81	61,537.69	173,525.64	10,188.17	94.45 %
Program: 06 - ** FINANCE ** Total:		940,965.71	940,965.71	146,906.41	752,567.62	188,398.09	79.98%
Program: 07 - ** HUMAN RESOURCES **							
01-07-5-07-01102-FI	PERSONNEL SALARY	42,329.00	42,329.00	0.00	0.00	42,329.00	0.00 %
01-07-5-07-01105-GMH	AWARDS SALARY/LEAVE	5,000.00	5,000.00	3,850.00	3,850.00	1,150.00	77.00 %
01-07-5-07-01215-GMH	EMPLOYEE TRAINING	30,000.00	30,000.00	5,699.31	29,060.18	939.82	96.87 %
01-07-5-07-01905-GMH	EMPLOYMENT RECRUITING EXPENSE	16,000.00	16,000.00	1,067.98	4,649.14	11,350.86	29.06 %
01-07-5-07-01910-GMH	LABOR LEGAL FEES	40,000.00	40,000.00	0.00	8,776.11	31,223.89	21.94 %
01-07-5-07-01915-GMH	PERSONNEL - OTHER	10,000.00	10,000.00	0.00	2,433.76	7,566.24	24.34 %
01-07-5-07-01920-GMH	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	56,388.73	56,388.73	8,076.11	33,051.57	23,337.16	58.61 %
01-07-5-07-98003-FI	OFFICE EXPENSE ALLOCATED	36,763.28	36,763.28	12,314.43	34,709.45	2,053.83	94.41 %
Program: 07 - ** HUMAN RESOURCES ** Total:		238,981.01	238,981.01	31,007.83	116,530.21	122,450.80	48.76%

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

For Fiscal: 2022-2023 Period Ending: 06/30/2023

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Program: 09 - ** BONDS, LOANS & STANDBY **							
01-09-5-09-08115-FI	CMM PRINCIPLE	132,000.00	132,000.00	0.00	507,000.00	-375,000.00	384.09 %
01-09-5-09-08130-FI	(CIRP) MUNICIPAL FINANCE LOAN P...	170,247.19	170,247.19	0.00	152,005.90	18,241.29	89.29 %
01-09-5-09-08215-FI	INTEREST EXPENSE - CMM	112,275.00	112,275.00	0.00	100,842.20	11,432.80	89.82 %
01-09-5-09-08220-FI	(CIRP) MUNICIPAL FINANCE LOAN I...	97,643.71	97,643.71	0.00	115,885.00	-18,241.29	118.68 %
01-09-5-09-08320-FI	GENERAL TAX COLLECTION CHARGE	4,500.00	4,500.00	1.81	5,861.29	-1,361.29	130.25 %
01-09-5-09-08325-FI	ADMINISTRATION - CMM	12,000.00	12,000.00	2,536.84	12,460.31	-460.31	103.84 %
01-09-5-09-08330-DOF	STANDBY ADMINISTRATION	27,448.00	27,448.00	5,571.39	25,814.55	1,633.45	94.05 %
Program: 09 - ** BONDS, LOANS & STANDBY ** Total:		556,113.90	556,113.90	8,110.04	919,869.25	-363,755.35	165.41%
Program: 12 - ** CAPITAL IMPROVEMENT REPLACEMENT PROGRAM (CIRP)							
01-12-5-12-01136-FI	CIRP: STANDBY/CALLBACK	0.00	0.00	6,404.35	67,403.91	-67,403.91	0.00 %
01-12-5-12-01212-FI	CIRP: COMPENSATED LEAVE	63,042.00	63,042.00	4,379.03	53,893.55	9,148.45	85.49 %
01-12-5-12-02213-CRP	CIRP: SMALL TOOLS/MISC. EXP.	16,000.00	16,000.00	3,302.56	20,224.72	-4,224.72	126.40 %
01-12-5-12-02213-FI	CIRP: SALARY (excl STBY,CLBK)	439,848.00	439,848.00	5,641.50	114,465.88	325,382.12	26.02 %
01-12-5-12-98001-FI	EE BENEFITS ALLOCATED	314,294.86	314,294.86	48,594.06	206,526.34	107,768.52	65.71 %
01-12-5-12-98002-FI	FIELD EXPENSES ALLOCATED	147,420.69	147,420.69	38,422.24	155,713.65	-8,292.96	105.63 %
01-12-5-12-98777-FI	CIRP: SALARY CLEARING (PROJ SAL...	-329,886.00	-329,886.00	0.00	0.00	-329,886.00	0.00 %
01-12-5-12-98779-FI	CIRP: BENEFITS CLEARING (PROJ BE...	-204,291.65	-204,291.65	-26,777.47	-78,282.69	-126,008.96	38.32 %
Program: 12 - ** CAPITAL IMPROVEMENT REPLACEMENT PROGRAM...		446,427.90	446,427.90	79,966.27	539,945.36	-93,517.46	120.95%
Program: 20 - ** HDMC TREATMENT PLANT (Reimbursable) **							
01-20-5-20-03101-DWR	HDMC: OTHER	62,300.00	62,300.00	0.00	49,238.77	13,061.23	79.03 %
01-20-5-20-04100-DWR	HDMC: CONTRACTED OPERATION E...	100,000.00	100,000.00	12,043.64	93,951.13	6,048.87	93.95 %
01-20-5-20-06100-DWR	HDMC: PUMPING POWER	20,000.00	20,000.00	3,851.33	18,836.69	1,163.31	94.18 %
Program: 20 - ** HDMC TREATMENT PLANT (Reimbursable) ** Total...		182,300.00	182,300.00	15,894.97	162,026.59	20,273.41	88.88%
Program: 51 - ** BENEFITS ALLOCATED TO DEPTS **							
01-51-5-51-01211-FI	COMPENSATED LEAVE	316,958.00	316,958.00	16,403.71	257,638.12	59,319.88	81.28 %
01-51-5-51-01216-FI	CAFETERIA PLAN EXPENSE	739,746.00	739,746.00	35,199.00	402,731.89	337,014.11	54.44 %
01-51-5-51-01220-FI	GROUP INSURANCE EXPENSE	21,079.00	21,079.00	-1,414.11	20,799.63	279.37	98.67 %
01-51-5-51-01225-FI	WORKERS COMPENSATION INSUR...	99,380.00	99,380.00	19,813.73	81,444.08	17,935.92	81.95 %
01-51-5-51-01230-FI	RETIREMENT: PERS Classic 2%@55	328,533.00	328,533.00	10,375.40	198,675.20	129,857.80	60.47 %
01-51-5-51-01231-FI	RETIREMENT: PERS Tier 2 2%@62	50,040.00	50,040.00	5,135.52	66,722.48	-16,682.48	133.34 %
01-51-5-51-01232-FI	RETIREMENT: PERS - TEMP	3,483.00	3,483.00	0.00	0.00	3,483.00	0.00 %
01-51-5-51-01233-FI	RETIREMENT - 457 CONTRIBUTION	33,000.00	33,000.00	1,512.50	16,067.50	16,932.50	48.69 %
01-51-5-51-01250-GMH	MISC. BENEFITS: WELLNESS	9,000.00	9,000.00	0.00	4,371.85	4,628.15	48.58 %
01-51-5-51-01305-FI	PAYROLL TAXES	206,112.00	206,112.00	14,853.36	160,993.55	45,118.45	78.11 %
01-51-5-51-98000-FI	ALLOCATED EXPENSES - BENEFITS	-1,807,331.00	-1,807,331.00	-287,122.56	-1,209,444.30	-597,886.70	66.92 %
Program: 51 - ** BENEFITS ALLOCATED TO DEPTS ** Total:		0.00	0.00	-185,243.45	0.00	0.00	0.00%
Program: 52 - ** FIELD ALLOCATED TO DEPTS **							
01-52-5-52-01240-D/P	UNIFORMS (FIELD)	15,000.00	15,000.00	987.98	12,508.75	2,491.25	83.39 %
01-52-5-52-01405-GMH	TEMPORARY LABOR - FIELD	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00 %
01-52-5-52-02206-D/P	SHOP EXPENSE - COMBINED	22,532.00	22,532.00	3,990.15	31,057.45	-8,525.45	137.84 %
01-52-5-52-02209-DWR	SHOP OFFICE SUPPLIES	17,000.00	17,000.00	842.60	13,006.02	3,993.98	76.51 %
01-52-5-52-03205-D/P	TOOL / EQUIP REPAIR	28,712.03	28,712.03	0.00	28,966.93	-254.90	100.89 %
01-52-5-52-03905-D/P	BUILDING REPAIR/MAINT-SHOP/SITE	24,000.00	24,000.00	4,604.71	33,147.22	-9,147.22	138.11 %
01-52-5-52-04015-CRP	OPS: SOFTWARE	100,000.00	100,000.00	36,265.42	122,115.64	-22,115.64	122.12 %
01-52-5-52-04016-DOA	OPS: COMP SUPPORT (IT SERVICES)	0.00	0.00	204.00	204.00	-204.00	0.00 %
01-52-5-52-04018-DOA	OPS: COMP EQUIP & EQUIP MAINT	0.00	0.00	1,799.42	9,607.38	-9,607.38	0.00 %
01-52-5-52-05005-D/P	FUEL-VEHICLES	100,000.00	100,000.00	7,968.19	75,911.92	24,088.08	75.91 %
01-52-5-52-05010-D/P	AUTO EXPENSE - FIELD	30,000.00	30,000.00	1,703.51	31,194.51	-1,194.51	103.98 %
01-52-5-52-06305-DOA	COMMUNICATIONS-MOBILE	29,000.00	29,000.00	5,018.68	28,177.09	822.91	97.16 %
01-52-5-52-07009-D/P	REGULATORY-PERMITS, FEES, CERTS	96,000.00	96,000.00	14,872.00	117,718.89	-21,718.89	122.62 %
01-52-5-52-98000-FI	ALLOCATED EXPENSES - FIELD	-477,244.03	-477,244.03	-124,384.09	-503,615.80	26,371.77	105.53 %
Program: 52 - ** FIELD ALLOCATED TO DEPTS ** Total:		0.00	0.00	-46,127.43	0.00	0.00	0.00%
Program: 53 - ** OFFICE ALLOCATED TO DEPTS **							
01-53-5-53-01405-GMH	TEMPORARY LABOR - OFFICE	99,046.00	99,046.00	31,513.97	114,711.90	-15,665.90	115.82 %
01-53-5-53-02105-DOA	OFFICE SUPPLIES	35,000.00	35,000.00	3,674.49	35,770.01	-770.01	102.20 %
01-53-5-53-02107-DOA	ADMIN: COMP EQUIP & EQUIP MA...	26,000.00	26,000.00	3,275.23	26,282.89	-282.89	101.09 %

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

For Fiscal: 2022-2023 Period Ending: 06/30/2023

		Original	Current	Period	Fiscal	Variance	Percent
		Total Budget	Total Budget	Activity	Activity	Favorable	Used
						(Unfavorable)	
01-53-5-53-02110-DOA	POSTAGE	33,500.00	33,500.00	4,883.30	32,379.89	1,120.11	96.66 %
01-53-5-53-03906-DOA	BUILDING REPAIR/MAINT - OFFICE	54,800.00	54,800.00	1,912.53	41,270.70	13,529.30	75.31 %
01-53-5-53-04010-DOA	ADMIN: COMP SUPPORT (IT SERVIC...	0.00	0.00	5,930.50	23,422.25	-23,422.25	0.00 %
01-53-5-53-04015-DOA	ADMIN: SOFTWARE	191,546.00	191,546.00	17,148.93	136,079.73	55,466.27	71.04 %
01-53-5-53-05010-DOA	AUTO EXPENSE - OFFICE	4,000.00	4,000.00	0.00	606.67	3,393.33	15.17 %
01-53-5-53-06205-DOA	TELEPHONE AND UTILITIES	71,000.00	71,000.00	8,572.52	75,902.34	-4,902.34	106.90 %
01-53-5-53-98000-FI	ALLOCATED EXPENSES - OFFICE	-514,892.00	-514,892.00	-172,471.11	-486,426.38	-28,465.62	94.47 %
Program: 53 - ** OFFICE ALLOCATED TO DEPTS ** Total:		0.00	0.00	-95,559.64	0.00	0.00	0.00%
Program: 60 - ** CAPITAL O/H CLEARING **							
01-60-6-60-61001-FI	OVERHEAD - PRODUCTION TOTAL (...	-18,028.76	-18,028.76	-11,550.21	-11,550.21	-6,478.55	64.07 %
01-60-6-60-61005-FI	OVERHEAD - CIRP (5380/90)	-20,453.03	-20,453.03	-26,247.08	-129,950.06	109,497.03	635.36 %
01-60-6-60-61020-FI	OVERHEAD - HDMC TOTAL (5380/9...	0.00	0.00	0.00	-24,551.77	24,551.77	0.00 %
01-60-6-60-65100-FI	DEPREC CIRP EQUIP CLEARING	-17,426.97	-17,426.97	0.00	0.00	-17,426.97	0.00 %
Program: 60 - ** CAPITAL O/H CLEARING ** Total:		-55,908.76	-55,908.76	-37,797.29	-166,052.04	110,143.28	297.01%
Expense Total:		7,484,128.26	7,484,128.26	615,608.99	6,778,764.95	705,363.31	90.58%
Fund: 01 - GENERAL FUND Surplus (Deficit):		1,896,727.24	1,896,727.24	261,018.39	4,171,660.95	2,274,933.71	219.94%
Report Surplus (Deficit):		1,896,727.24	1,896,727.24	261,018.39	4,171,660.95	2,274,933.71	219.94%

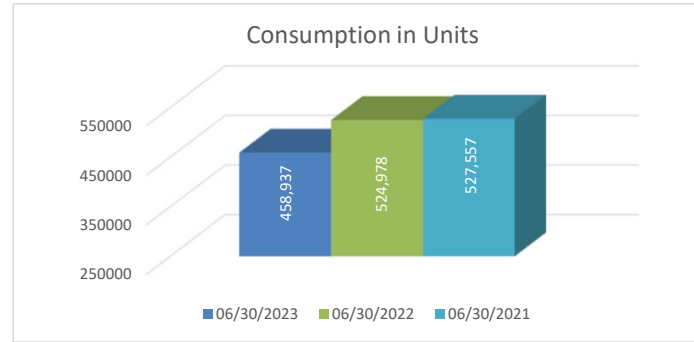
Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
01 - GENERAL FUND	1,896,727.24	1,896,727.24	261,018.39	4,171,660.95	2,274,933.71
Report Surplus (Deficit):	1,896,727.24	1,896,727.24	261,018.39	4,171,660.95	2,274,933.71



Water Sales Consumption Statistics as of 06/30/23

Rolling 12 months ending:	CURRENT 06/30/2023	PRIOR 1 06/30/2022	PRIOR 2 06/30/2021
CCF (units)	458,937	524,978	527,557
Gallons	343,284,876	392,683,544	394,612,636
Acre Feet	1,054	1,205	1,211
Change/PY	-12.58% <i>decrease</i>	-0.49% <i>decrease</i>	
Change from Two Years Prior			-13.01% <i>decrease</i>



CONSUMPTION RANKING - TOP TEN

		Consumption (CCF/units)									
ACCOUNT NAME	HOUSING	HOSPITAL/MED	COMMERICAL	PUBLIC AGENCY	INDIVIDUAL/TEMP	QE 06/30/23 RANK	22/23 FY RANK	21/22 FY RANK			
1 Hi-Desert Medical Center (hospital and CCC)		3,280				1	3,280	1	13,783	1	15,657
2 Quail Springs Village Apartments	2,356					2	2,356	3	8,412	3	8,888
3 JT Parks & Recreation				2,059		3	2,059	2	9,115	2	11,194
4 Joshua Tree Memorial Park			1,558			4	1,558	4	7,522	4	6,547
5 William W Pyle Jr	850					5	850	9	3,071	8	2,950
6 Morongo Unified School District				800		6	800	7	3,482	5	6,405
7 Lazy H Mobilehome Park	796					7	796	10	2,815	6	3,824
8 Yucca Trails Apts.	685					8	685	6	3,625	11	2,594
9 Temp meter - County					562	9	562	8	3,071	-	N/A
10 Housing Partners Inc.	561					10	561	12	2,027	10	2,625
Autocamp						11	488	5	3,785	13	2,040
J&H ASSET PROPERTY MGT						13	408	11	2,185	12	2,215
Hauling meter						12	425	13	1,754	7	3,089
Individual (varies among periods)						-	N/A	-	N/A	9	2,749
TYPE TOTALS	5,248	3,280	1,558	2,859	562		13,507		64,647		70,777
	1	2	3	4	5						

HISTORICAL WATER SALES (UNITS) at FYE 06/30

- Since 2013, volume of water sold has decreased 33.58%
- State-mandated conservation ordinances enacted in August 2014 and June 2015.
- 2023 water sales are almost equal to reduction in COVID year.

