



AGENDA

FINANCE COMMITTEE MEETING WEDNESDAY, JULY 10, 2024 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=ck1RcGIYU1M4V1IzVU5xbU03UUV3UT09>

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 not appearing on the agenda. At the discretion of the Board President, however, comments on a particular Agenda 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 06.12.24

5. **DISCUSSION ITEMS**

A. CHECK REGISTER – MAY 2024

B. APPROPRIATION LIMIT FOR FISCAL YEAR 2024/25

C. TILFORD PHASE 2 CIRP PROJECT WATER CAPACITY CHARGES TRANSFER

6. **STAFF REPORTS**

7. **DIRECTOR COMMENTS**

8. **ADJOURNMENT**

JOSHUA BASIN WATER DISTRICT
MINUTES OF THE
FINANCE COMMITTEE MEETING
Wednesday, June 12, 2024
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 Jarlsberg

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

CONSULTANTS – None

GUESTS – None
3. PUBLIC COMMENT – None
4. CONSENT CALENDAR
 - A. DRAFT FINANCE COMMITTEE MEETING MINUTES 05.08.24
1st - Jarlsberg
2nd - Floen
Motion carried to approve consent calendar 05.08.24 minutes.
5. DISCUSSION ITEMS -
 - A. APRIL 2024 - CHECK REGISTER
1st - Jarlsberg
2nd - Floen
Motion carried to refer to the Board.
 - B. 3RD FISCAL QUARTER ENDING 03/31/24 FINANCIAL REPORT
Director of Finance, Anne Roman, presented the financial report for the third fiscal quarter ending on 3/31/24. Roman provided a detailed overview of JBWD's financials, covering information on how revenues and expenses are not incurred evenly throughout the year, department heads managing their budgets, operating and capital costs, and analysis continuing throughout the year.
1st - Jarlsberg
2nd - Floen
Motion carried to refer to the Board.
6. STAFF REPORTS

General Manager, Sarah Johnson reported the following:
 - Toured a state-of-the-art reserve osmosis treatment plant at the marine base in 29 Palms yesterday.
 - Working with US Water Alliance with hopes to apply for grants for LCRR inventory and/or replacement, and Chromium 6.
7. DIRECTOR COMMENTS - None

8. ADJOURNMENT – President Floen adjourned the meeting at 10:46 a.m.

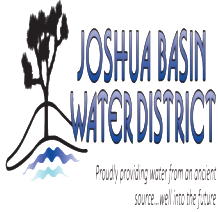
1st - Jarlsberg

2nd - Floen

NEXT MEETING – July 10, 2024, at 9:00 am.

Respectfully Submitted,

Sarah Johnson, General Manager



Joshua Basin Water District

Check Report

By Vendor DBA Name

Date Range: 05/01/2024 - 05/31/2024

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						
000501	ACWA JPIA	05/01/2024	Regular	0.00	21,138.69	66272
JPIA041724	Invoice	05/01/2024	WORKERS COMP 01/2024 - 03/2024	0.00	21,138.69	
000501	ACWA JPIA	05/15/2024	Regular	0.00	40,414.67	66305
0702696	Invoice	05/15/2024	EE HEALTH BENEFIT & EAP - 06/2024	0.00	40,414.67	
000501	ACWA JPIA	05/15/2024	Regular	0.00	-40,414.67	66305
000501	ACWA JPIA	05/15/2024	Regular	0.00	40,414.67	66339
0702696	Invoice	05/15/2024	EE HEALTH BENEFIT & EAP - 06/2024	0.00	40,414.67	
013998	AMAZON CAPITAL SERVICES INC	05/15/2024	Regular	0.00	2,715.21	66306
1FX3-394C-JL1M	Credit Memo	05/15/2024	CREDIT: SHIPPING & HANDLING	0.00	-11.27	
1QNW-JNY1-H7LK	Invoice	05/15/2024	OFFICE SUPPLIES	0.00	765.34	
1TJF-R3MK-KKQP	Invoice	05/15/2024	SHOP OFFICE SUPPLIES/SM TOOLS CIRP/BLDG MAINT	0.00	1,961.14	
013998	AMAZON CAPITAL SERVICES INC	05/15/2024	Regular	0.00	-2,715.21	66306
013998	AMAZON CAPITAL SERVICES INC	05/15/2024	Regular	0.00	2,715.21	66340
1FX3-394C-JL1M	Credit Memo	05/15/2024	CREDIT: SHIPPING & HANDLING	0.00	-11.27	
1QNW-JNY1-H7LK	Invoice	05/15/2024	OFFICE SUPPLIES	0.00	765.34	
1TJF-R3MK-KKQP	Invoice	05/15/2024	SHOP OFFICE SUPPLIES/SM TOOLS CIRP/BLDG MAINT	0.00	1,961.14	
000675	AQUA METRIC SALES COMPANY	05/01/2024	Regular	0.00	641.39	66298
INV0101198	Invoice	05/01/2024	METER REPAIR SUPPLIES	0.00	641.39	
014106	AQUFLOW	05/01/2024	Regular	0.00	919.93	66291
AQI2404161	Invoice	05/01/2024	WELL 14 INJECT UPGR & MIOX CL2 SUPPLIES	0.00	919.93	
014104	ARDURRA GROUP INC	05/01/2024	Regular	0.00	24,748.25	66273
17409	Invoice	05/01/2024	ENGINEER SVS: E2-1 TANK 3/1/24 - 3/31/24	0.00	24,748.25	
000950	ASSOCIATION OF THE SB CO SPEC DISTRICTS	05/01/2024	Regular	0.00	135.00	66274
0296	Invoice	05/01/2024	MONTHLY DINNER 04/15/23: FICK, SHORT & JARLSBERG	0.00	135.00	
000950	ASSOCIATION OF THE SB CO SPEC DISTRICTS	05/01/2024	Regular	0.00	78.00	66275
0295	Invoice	05/01/2024	MONTHLY DINNER 03/18/24: FICK & DOOLITTLE	0.00	78.00	
013863	ATKINSON ANDELSON LOYA RUUD AND ROMO	05/01/2024	Regular	0.00	2,250.36	66276
710697	Invoice	05/01/2024	LEGAL SERVICES - 03/2024	0.00	2,250.36	
013863	ATKINSON ANDELSON LOYA RUUD AND ROMO	05/22/2024	Regular	0.00	4,026.96	66374
713421	Invoice	05/22/2024	LEGAL SERVICES - 04/2024	0.00	4,026.96	
001630	ATT MOBILITY	05/15/2024	Manual	0.00	2,485.25	902487
829480028X050...	Invoice	05/15/2024	COMMUNICATIONS - 04/2024	0.00	2,485.25	
000214	BABCOCK LABORATORIES INC	05/01/2024	Regular	0.00	1,167.55	66277
CD41071-2287	Invoice	05/01/2024	SAMPLING	0.00	283.14	
CD41143-2287	Invoice	05/01/2024	SAMPLING	0.00	114.60	
CD41641-2287	Invoice	05/01/2024	SAMPLING	0.00	114.60	
CD41652-2287	Invoice	05/01/2024	HDMC WWTP - SAMPLING	0.00	386.44	
CD41930-2287	Invoice	05/01/2024	HDMC WWTP - SAMPLING	0.00	268.77	
000214	BABCOCK LABORATORIES INC	05/15/2024	Regular	0.00	-459.06	66307
000214	BABCOCK LABORATORIES INC	05/15/2024	Regular	0.00	459.06	66307
CE40067-2287	Invoice	05/15/2024	SAMPLING	0.00	76.40	
CE40205-2287	Invoice	05/15/2024	HDMC WWTP - SAMPLING	0.00	248.96	
CE40421-2287	Invoice	05/15/2024	SAMPLING	0.00	133.70	

Check Report

Date Range: 05/01/2024 - 05/31/2024

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	05/15/2024	Regular	0.00	459.06	66341
CE40067-2287	Invoice	05/15/2024	SAMPLING	0.00	76.40	
CE40205-2287	Invoice	05/15/2024	HDMC WWTP - SAMPLING	0.00	248.96	
CE40421-2287	Invoice	05/15/2024	SAMPLING	0.00	133.70	
004110	BURRTEC WASTE AND RECYCLING SVCS	05/01/2024	Manual	0.00	162.03	902477
BW0524	Invoice	05/01/2024	TRASH & RECYCLING (OFFICE) - 05/2024	0.00	162.03	
004110	BURRTEC WASTE AND RECYCLING SVCS	05/01/2024	Regular	0.00	-162.03	902477
004110	BURRTEC WASTE AND RECYCLING SVCS	05/01/2024	Manual	0.00	179.91	902481
BW0524-1	Invoice	05/01/2024	TRASH & RECYCLING (OFFICE) - 05/2024	0.00	179.91	
004110	BURRTEC WASTE AND RECYCLING SVCS	05/15/2024	Manual	0.00	808.15	902489
BW043024	Invoice	05/15/2024	TRASH REMOVAL (SHOP) - 04/2024	0.00	808.15	
000229	C AND S ELECTRIC	05/15/2024	Regular	0.00	-1,005.00	66315
000229	C AND S ELECTRIC	05/15/2024	Regular	0.00	1,005.00	66315
3880	Invoice	05/15/2024	INSTALL POWER FOR CL2 PUMP @ WELL 14	0.00	1,005.00	
000229	C AND S ELECTRIC	05/15/2024	Regular	0.00	1,005.00	66349
3880	Invoice	05/15/2024	INSTALL POWER FOR CL2 PUMP @ WELL 14	0.00	1,005.00	
001517	CalPERS	05/09/2024	Manual	0.00	16,214.74	902482
PPE 5-3-24	Invoice	05/09/2024	PAY PERIOD ENDING 5/3/24	0.00	16,214.74	
001517	CalPERS	05/24/2024	Manual	0.00	16,498.37	902492
PPE 5-17-24	Invoice	05/24/2024	PAY PERIOD ENDING 5/17/24	0.00	16,498.37	
013889	CARL OTTESONS CERTIFIED BACKFLOW TESTINC	05/01/2024	Regular	0.00	400.00	66278
7822	Invoice	05/01/2024	BACKFLOW TESTING @ OFFICE & SHOP	0.00	400.00	
013889	CARL OTTESONS CERTIFIED BACKFLOW TESTINC	05/15/2024	Regular	0.00	500.00	66308
7832	Invoice	05/15/2024	CROSS CONNECTION CONSULTING - 05/2024	0.00	500.00	
013889	CARL OTTESONS CERTIFIED BACKFLOW TESTINC	05/15/2024	Regular	0.00	-500.00	66308
013889	CARL OTTESONS CERTIFIED BACKFLOW TESTINC	05/15/2024	Regular	0.00	500.00	66342
7832	Invoice	05/15/2024	CROSS CONNECTION CONSULTING - 05/2024	0.00	500.00	
001555	CENTRATTEL LLC	05/15/2024	Regular	0.00	-637.86	66309
001555	CENTRATTEL LLC	05/15/2024	Regular	0.00	637.86	66309
240502252101	Invoice	05/15/2024	DISPATCH SERVICES - 04/2024	0.00	637.86	
001555	CENTRATTEL LLC	05/15/2024	Regular	0.00	637.86	66343
240502252101	Invoice	05/15/2024	DISPATCH SERVICES - 04/2024	0.00	637.86	
000510	CHARTER COMMUNICATIONS	05/15/2024	Regular	0.00	550.00	66310
116905701050124	Invoice	05/15/2024	INTERNET SERVICES - 05/2024	0.00	550.00	
000510	CHARTER COMMUNICATIONS	05/15/2024	Regular	0.00	-550.00	66310
000510	CHARTER COMMUNICATIONS	05/15/2024	Regular	0.00	550.00	66344
116905701050124	Invoice	05/15/2024	INTERNET SERVICES - 05/2024	0.00	550.00	
014052	CJ BROWN AND COMPANY CPAS - AN ACCOUN	05/01/2024	Regular	0.00	9,690.00	66279
CJBC043024	Invoice	05/01/2024	FINANCIAL AUDIT 23/24 - 04/2024	0.00	9,690.00	
000237	COLONIAL LIFE AND ACCIDENT INSURANCE CO I	05/01/2024	Manual	0.00	766.30	902475
39905610405821	Invoice	05/01/2024	EE LIFE INSURANCE - 04/2024	0.00	766.30	
000112	COPPER MOUNTAIN BROADCASTING CO	05/15/2024	Regular	0.00	-480.00	66311
000112	COPPER MOUNTAIN BROADCASTING CO	05/15/2024	Regular	0.00	480.00	66311
24040003	Invoice	05/15/2024	MWA GRANT: WATER CONSERVATION ADS	0.00	480.00	
000112	COPPER MOUNTAIN BROADCASTING CO	05/15/2024	Regular	0.00	480.00	66345
24040003	Invoice	05/15/2024	MWA GRANT: WATER CONSERVATION ADS	0.00	480.00	

Check Report

Date Range: 05/01/2024 - 05/31/2024

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	
013373	CORE AND MAIN LP	05/01/2024	Regular	0.00	5,774.44	66280
U591364	Invoice	05/01/2024	INVENTORY	0.00	1,454.57	
U638288	Invoice	05/01/2024	BUILDING MAINTENANCE - SHOP	0.00	501.04	
U638449	Invoice	05/01/2024	INVENTORY & MAINLINE/LEAK REPAIR SUPPLIES	0.00	3,602.25	
U645724	Invoice	05/01/2024	MAINLINE/LEAK REPAIR SUPPLIES	0.00	216.58	
013373	CORE AND MAIN LP	05/15/2024	Regular	0.00	-15,875.11	66312
013373	CORE AND MAIN LP	05/15/2024	Regular	0.00	15,875.11	66312
U054321	Invoice	05/15/2024	MAINLINE/LEAK REPAIR SUPPLIES	0.00	3,832.24	
U495132	Invoice	05/15/2024	MAINLINE/LEAK REPAIR SUPPLIES	0.00	178.44	
U695516	Invoice	05/15/2024	INVENTORY	0.00	12,296.43	
U849348	Credit Memo	05/15/2024	CREDIT: INVENTORY	0.00	-432.00	
013373	CORE AND MAIN LP	05/15/2024	Regular	0.00	15,875.11	66346
U054321	Invoice	05/15/2024	MAINLINE/LEAK REPAIR SUPPLIES	0.00	3,832.24	
U495132	Invoice	05/15/2024	MAINLINE/LEAK REPAIR SUPPLIES	0.00	178.44	
U695516	Invoice	05/15/2024	INVENTORY	0.00	12,296.43	
U849348	Credit Memo	05/15/2024	CREDIT: INVENTORY	0.00	-432.00	
014108	DAVID FICK	05/01/2024	Regular	0.00	96.48	66281
DF041624	Invoice	05/01/2024	MILEAGE REIMBURSEMENT	0.00	96.48	
014064	DIGIUM CLOUD SERVICE	05/15/2024	Regular	0.00	755.35	66332
INV00294391	Invoice	05/15/2024	DIGIUM - 05/2024	0.00	755.35	
014064	DIGIUM CLOUD SERVICE	05/15/2024	Regular	0.00	-755.35	66332
014064	DIGIUM CLOUD SERVICE	05/15/2024	Regular	0.00	755.35	66366
INV00294391	Invoice	05/15/2024	DIGIUM - 05/2024	0.00	755.35	
013991	EIDE BAILLY LLP	05/01/2024	Regular	0.00	1,926.20	66282
EI01667770	Invoice	05/01/2024	ACCOUNTING/AUDIT SERVICES - 02/2024	0.00	981.50	
EI01681777	Invoice	05/01/2024	ACCOUNTING/AUDIT SERVICES - 03/2024	0.00	944.70	
014110	ERIC RCHARD CHAMBERLIN	05/15/2024	Regular	0.00	-400.00	66313
014110	ERIC RCHARD CHAMBERLIN	05/15/2024	Regular	0.00	400.00	66313
000081	Invoice	05/15/2024	VENOMOUS SNAKE AWARENESS TRAINING	0.00	400.00	
014110	ERIC RCHARD CHAMBERLIN	05/15/2024	Regular	0.00	400.00	66347
000081	Invoice	05/15/2024	VENOMOUS SNAKE AWARENESS TRAINING	0.00	400.00	
014109	EVA OTTOSSON	05/15/2024	Regular	0.00	-305.65	66314
014109	EVA OTTOSSON	05/15/2024	Regular	0.00	305.65	66314
EO050724	Invoice	05/15/2024	W1/S1 LETTER COST RECONCILIATION REFUND	0.00	305.65	
014109	EVA OTTOSSON	05/15/2024	Regular	0.00	305.65	66348
EO050724	Invoice	05/15/2024	W1/S1 LETTER COST RECONCILIATION REFUND	0.00	305.65	
000156	FORSHOCK	05/15/2024	Regular	0.00	-529.08	66323
000156	FORSHOCK	05/15/2024	Regular	0.00	529.08	66323
2400048	Invoice	05/15/2024	MONTHLY SCADA MONITORING - 05/2024	0.00	38.00	
2400049	Invoice	05/15/2024	MONTHLY SCADA MONITORING - 05/2024	0.00	205.00	
2400050	Invoice	05/15/2024	ANNUAL SCADA SECURITY LICENSE	0.00	286.08	
000156	FORSHOCK	05/15/2024	Regular	0.00	529.08	66357
2400048	Invoice	05/15/2024	MONTHLY SCADA MONITORING - 05/2024	0.00	38.00	
2400049	Invoice	05/15/2024	MONTHLY SCADA MONITORING - 05/2024	0.00	205.00	
2400050	Invoice	05/15/2024	ANNUAL SCADA SECURITY LICENSE	0.00	286.08	
013222	FRONTIER COMMUNICATIONS INC	05/15/2024	Regular	0.00	226.77	66316
FC0524	Invoice	05/15/2024	HDMC WWTP - TELEPHONE - 05/2024	0.00	226.77	
013222	FRONTIER COMMUNICATIONS INC	05/15/2024	Regular	0.00	-226.77	66316
013222	FRONTIER COMMUNICATIONS INC	05/15/2024	Regular	0.00	226.77	66350
FC0524	Invoice	05/15/2024	HDMC WWTP - TELEPHONE - 05/2024	0.00	226.77	

Check Report

Date Range: 05/01/2024 - 05/31/2024

Vendor Number Payable #	Vendor DBA Name Payable Type	Post Date	Payment Date Payable Description	Payment Type	Discount Amount Discount Amount	Payment Amount Payable Amount	Number
000058 10778052	GARDA CL WEST INC Invoice	05/01/2024	05/01/2024 COURIER FEES - 05/2024	Regular	0.00 0.00	569.22 569.22	66283
013802 958499	HASA INC Invoice	05/15/2024	05/15/2024 WATER TREATMENT EXPENSE	Regular	0.00 0.00	940.03 940.03	66318
013802	HASA INC		05/15/2024	Regular	0.00	-940.03	66318
013802 958499	HASA INC Invoice	05/15/2024	05/15/2024 WATER TREATMENT EXPENSE	Regular	0.00 0.00	940.03 940.03	66352
013199 2024-0805	HI DESERT CULTURAL CENTER Invoice	05/23/2024	05/23/2024 MWA GRANT: WATER CONSERVATION ADS	Regular	0.00 0.00	3,500.00 3,500.00	66379
014050 56153	HI DESERT STAR / THE DESERT TRAIL Invoice	05/15/2024	05/15/2024 MWA GRANT: WATER CONSERVATION ADS	Regular	0.00 0.00	260.00 260.00	66317
014050	HI DESERT STAR / THE DESERT TRAIL		05/15/2024	Regular	0.00	-260.00	66317
014050 56153	HI DESERT STAR / THE DESERT TRAIL Invoice	05/15/2024	05/15/2024 MWA GRANT: WATER CONSERVATION ADS	Regular	0.00 0.00	260.00 260.00	66351
004195 HD0424	HOME DEPOT CREDIT SERVICES Invoice	05/15/2024	05/15/2024 WELL 14 MIOX/TANK MAINT/SM TOOLS/BLDG MAINT	Manual	0.00 0.00	2,415.60 2,415.60	902490
013797	INFOSEND INC		05/15/2024	Regular	0.00	-3,573.63	66319
013797 261373	INFOSEND INC Invoice	05/15/2024	05/15/2024 PRINT & MAIL WATER BILL - 04/2024	Regular	0.00 0.00	3,573.63 3,573.63	66319
013797 261373	INFOSEND INC Invoice	05/15/2024	05/15/2024 PRINT & MAIL WATER BILL - 04/2024	Regular	0.00 0.00	3,573.63 3,573.63	66353
013989 1043	IRIDIUM SOLUTIONS Invoice	05/01/2024	05/01/2024 CONSULTING SERVICES - 04/2024	Regular	0.00 0.00	5,500.00 5,500.00	66293
013369 5641	ISHRED INCORPORATED Invoice	05/01/2024	05/01/2024 ARCHIVE RECORD SHREDDING - 04/2024	Regular	0.00 0.00	70.00 70.00	66284
014111 JTNP032524 JTNP032524-1	JOSHUA TREE NATIONAL PARK ASSOCIATION Invoice Invoice	05/15/2024 05/15/2024	05/15/2024 PLANT SALES REVENUE PLANT SALES REVENUE	Regular	0.00 0.00 0.00	2,390.19 2,370.82 19.37	66373
009054 24-0430-1	KATHLEEN J RADNICH Invoice	05/01/2024	05/01/2024 PUBLIC RELATIONS SERVICES - 04/2024	Regular	0.00 0.00	4,500.00 4,500.00	66285
006947	KCDZ FM		05/15/2024	Regular	0.00	-335.00	66324
006947 318-00023-0007	KCDZ FM Invoice	05/15/2024	05/15/2024 MWA GRANT: WATER CONSERVATION ADS	Regular	0.00 0.00	335.00 335.00	66324
006947 318-00023-0007	KCDZ FM Invoice	05/15/2024	05/15/2024 MWA GRANT: WATER CONSERVATION ADS	Regular	0.00 0.00	335.00 335.00	66358
014112 HL051524	LIHWAP Invoice	05/22/2024	05/22/2024 LIHWAP SETTLEMENT REFUND	Regular	0.00 0.00	1,585.84 1,585.84	66375
000205 APR-JUN 24	LORI G HERBEL Invoice	05/15/2024	05/15/2024 PUBLIC INFO/FARMER'S MARKET 04/06/24 - 06/29/24	Regular	0.00 0.00	455.00 455.00	66320
000205	LORI G HERBEL		05/15/2024	Regular	0.00	-455.00	66320
000205 APR-JUN 24	LORI G HERBEL Invoice	05/15/2024	05/15/2024 PUBLIC INFO/FARMER'S MARKET 04/06/24 - 06/29/24	Regular	0.00 0.00	455.00 455.00	66354
006504 36624	MC CALL'S METERS SALES & SERVICE Invoice	05/01/2024	05/01/2024 CERTIFIED FLOW TESTS	Regular	0.00 0.00	2,950.00 2,950.00	66287

Check Report

Date Range: 05/01/2024 - 05/31/2024

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	
006507	McMASTER CARR SUPPLY COMPANY	05/01/2024	Regular	0.00	318.93	66288
25486829	Invoice	05/01/2024	WELL 14 INJECT UPGR & MIOX CL2 SUPPLIES	0.00	75.03	
25856126	Invoice	05/01/2024	WELL 14 INJECT UPGR & MIOX CL2 SUPPLIES	0.00	243.90	
006507	McMASTER CARR SUPPLY COMPANY	05/15/2024	Regular	0.00	-87.44	66322
006507	McMASTER CARR SUPPLY COMPANY	05/15/2024	Regular	0.00	87.44	66322
25961239	Invoice	05/15/2024	WELL 14 INJECT UPGR & MIOX CL2 SUPPLIES	0.00	87.44	
006507	McMASTER CARR SUPPLY COMPANY	05/15/2024	Regular	0.00	87.44	66356
25961239	Invoice	05/15/2024	WELL 14 INJECT UPGR & MIOX CL2 SUPPLIES	0.00	87.44	
014042	MISSION SQUARE RETIREMENT	05/10/2024	Manual	0.00	4,792.00	902483
MSR051024	Invoice	05/10/2024	EE & ER 457 REMITTANCE - 05/10/24	0.00	4,792.00	
014042	MISSION SQUARE RETIREMENT	05/24/2024	Manual	0.00	4,792.00	902491
MSR052424	Invoice	05/24/2024	EE & ER 457 REMITTANCE - 05/24/24	0.00	4,792.00	
006800	MOJAVE WATER AGENCY	05/01/2024	Regular	0.00	840.45	66289
INV02860	Invoice	05/01/2024	2024 AWAC CALENDARS	0.00	840.45	
013990	MOMS DESERT VALLEY CLEANING	05/01/2024	Regular	0.00	1,725.00	66286
202404	Invoice	05/01/2024	JANITORIAL SERVICES - 04/2024	0.00	1,725.00	
013990	MOMS DESERT VALLEY CLEANING	05/15/2024	Regular	0.00	-1,500.00	66321
013990	MOMS DESERT VALLEY CLEANING	05/15/2024	Regular	0.00	1,500.00	66321
202405	Invoice	05/15/2024	JANITORIAL SERVICES - 05/2024	0.00	1,500.00	
013990	MOMS DESERT VALLEY CLEANING	05/15/2024	Regular	0.00	1,500.00	66355
202405	Invoice	05/15/2024	JANITORIAL SERVICES - 05/2024	0.00	1,500.00	
013344	MUNICIPAL DIVING SERVICES INC	05/15/2024	Regular	0.00	4,747.00	66325
2156	Invoice	05/15/2024	TANK INSPECTION & CLEANING: I-1 & E-1	0.00	4,747.00	
013344	MUNICIPAL DIVING SERVICES INC	05/15/2024	Regular	0.00	-4,747.00	66325
013344	MUNICIPAL DIVING SERVICES INC	05/15/2024	Regular	0.00	4,747.00	66359
2156	Invoice	05/15/2024	TANK INSPECTION & CLEANING: I-1 & E-1	0.00	4,747.00	
000233	NAPA AUTO PARTS	05/01/2024	Regular	0.00	638.29	66300
468138	Invoice	05/01/2024	VEHICLE MAINTENANCE/TRACTOR MAINT	0.00	526.48	
468404	Invoice	05/01/2024	VEHICLE MAINTENANCE: V44, V45 & V49	0.00	111.81	
000233	NAPA AUTO PARTS	05/15/2024	Regular	0.00	-306.87	66338
000233	NAPA AUTO PARTS	05/15/2024	Regular	0.00	306.87	66338
470934	Invoice	05/15/2024	BUILDING MAINT/VEHICLE MAINT: V42, V46 & V47	0.00	85.43	
471390	Invoice	05/15/2024	VEHICLE MAINTENANCE: V37, V38 & V39	0.00	221.44	
000233	NAPA AUTO PARTS	05/15/2024	Regular	0.00	306.87	66372
470934	Invoice	05/15/2024	BUILDING MAINT/VEHICLE MAINT: V42, V46 & V47	0.00	85.43	
471390	Invoice	05/15/2024	VEHICLE MAINTENANCE: V37, V38 & V39	0.00	221.44	
003930	NBS	05/22/2024	Regular	0.00	-7,350.54	66376
003930	NBS	05/22/2024	Regular	0.00	7,350.54	66376
202403-1431-REL..	Invoice	05/22/2024	STANDBY ADMIN FEES 04/01/24 TO 06/30/24	0.00	5,366.60	
202403-1443-REL..	Invoice	05/22/2024	CMM ADMIN FEES 04/01/24 - 06/30/24	0.00	1,983.94	
013352	NIELSEN FIRE AND ICE HEATING AND AIR	05/15/2024	Regular	0.00	-292.50	66329
013352	NIELSEN FIRE AND ICE HEATING AND AIR	05/15/2024	Regular	0.00	292.50	66329
I-13930-1	Invoice	05/15/2024	A/C REPAIR - SHOP	0.00	292.50	
013352	NIELSEN FIRE AND ICE HEATING AND AIR	05/15/2024	Regular	0.00	292.50	66363
I-13930-1	Invoice	05/15/2024	A/C REPAIR - SHOP	0.00	292.50	
013808	NOBEL SYSTEMS INC	05/15/2024	Regular	0.00	93,380.00	66326
15900	Invoice	05/15/2024	GEOVIEWER ANNUAL SUBSCRIPTION- 7/1/24 - 6/30/25	0.00	93,380.00	
013808	NOBEL SYSTEMS INC	05/15/2024	Regular	0.00	-93,380.00	66326

Check Report

Date Range: 05/01/2024 - 05/31/2024

Vendor Number Payable #	Vendor DBA Name Payable Type	Post Date	Payment Date Payable Description	Payment Type	Discount Amount Discount Amount	Payment Amount Payable Amount	Number
013808 15900	NOBEL SYSTEMS INC Invoice	05/15/2024	05/15/2024 GEOVIEWER ANNUAL SUBSCRIPTION- 7/1/24 - 6/30/25	Regular	0.00 0.00	93,380.00 93,380.00	66360
000070 000070 1255751	ONLINE INFORMATION SERVICES INC Invoice	05/15/2024	05/15/2024 ID VERIF. SERV. - 04/2024	Regular	0.00 0.00	-256.08 256.08	66327
000070 1255751	ONLINE INFORMATION SERVICES INC Invoice	05/15/2024	05/15/2024 ID VERIF. SERV. - 04/2024	Regular	0.00	256.08	66361
013940 INV1882619-R	PAYLOCITY Invoice	05/01/2024	05/01/2024 REIMBURSE DUPLICATE CREDIT	Regular	0.00	788.06	66290
008415 23637621 23637623	PRUDENTIAL OVERALL SUPPLY Invoice Invoice	05/01/2024 05/01/2024	05/01/2024 SHOP EXPENSE SHOP EXPENSE	Regular	0.00 0.00	238.74 144.78 93.96	66292
008415 23643581 23643583	PRUDENTIAL OVERALL SUPPLY Invoice Invoice	05/15/2024 05/15/2024	05/15/2024 SHOP EXPENSE SHOP EXPENSE	Regular	0.00 0.00	238.74 144.78 93.96	66328
008415 008415 23643581 23643583	PRUDENTIAL OVERALL SUPPLY PRUDENTIAL OVERALL SUPPLY Invoice Invoice	05/15/2024 05/15/2024	05/15/2024 SHOP EXPENSE SHOP EXPENSE	Regular	0.00 0.00	-238.74 238.74 144.78 93.96	66328 66362
008201 PB051224	PURCHASE POWER Invoice	05/15/2024	05/15/2024 POSTAGE REFILL FOR METER	Manual	0.00	1,517.25	902488
013361 NR14673	QUINN COMPANY Invoice	05/15/2024	05/15/2024 GENERATOR REPAIR: GR2	Regular	0.00	11,880.49	66330
013361 013361 NR14673	QUINN COMPANY QUINN COMPANY Invoice	05/15/2024 05/15/2024	05/15/2024 GENERATOR REPAIR: GR2	Regular	0.00 0.00	-11,880.49 11,880.49	66330 66364
009065 W3224345	RDO EQUIPMENT COMPANY Invoice	05/22/2024	05/22/2024 TRACTOR REPAIR: E4544	Regular	0.00	852.60	66377
000091 SB042524	SAN BERNARDINO COUNTY RECORDER Invoice	05/01/2024	05/01/2024 RELEASE OF LIENS	Regular	0.00	40.00	66295
000091 SB050224	SAN BERNARDINO COUNTY RECORDER Invoice	05/15/2024	05/15/2024 RELEASE OF LIENS	Regular	0.00	60.00	66331
000091 000091 SB050224	SAN BERNARDINO COUNTY RECORDER SAN BERNARDINO COUNTY RECORDER Invoice	05/15/2024 05/15/2024	05/15/2024 RELEASE OF LIENS	Regular	0.00 0.00	-60.00 60.00	66331 66365
013831 013831 246012	SATMODO LLC SATMODO LLC Invoice	05/15/2024	05/15/2024 EMERGENCY SATELLITE PHONES - 05/2024	Regular	0.00 0.00	-164.26 164.26	66333
013831 246012	SATMODO LLC Invoice	05/15/2024	05/15/2024 EMERGENCY SATELLITE PHONES - 05/2024	Regular	0.00	164.26	66367
013820 2633941-IN	SC FUELS Invoice	05/15/2024	05/15/2024 FUEL FOR VEHICLES	Manual	0.00	4,430.44	902484
009898 GAS0424	SOCALGAS Invoice	05/01/2024	05/01/2024 HEAT FOR SHOP 03/15/24 - 04/15/24	Manual	0.00	23.80	902474
009880 SCE0424	SOUTHERN CALIFORNIA EDISON CO Invoice	05/15/2024	05/15/2024 POWER TO BLDGS & GEN - 04/2024	Manual	0.00	1,625.71	902486

Check Report

Date Range: 05/01/2024 - 05/31/2024

Vendor Number Payable #	Vendor DBA Name Payable Type	Post Date	Payment Date Payable Description	Payment Type	Discount Amount Discount Amount	Payment Amount Payable Amount	Number
009878 SCE0424	SOUTHERN CALIFORNIA EDISON Invoice	05/01/2024	05/01/2024 POWER FOR PUMPING - 4/2024	Manual	0.00 0.00	41,699.25 41,699.25	902476
VEN01020 24-4018SC	SOUTHWEST NETWORKS INC Invoice	05/01/2024	05/01/2024 OFFICE 365 MONTHLY MAINT - 05/2024	Regular	0.00 0.00	1,033.00 1,033.00	66296
VEN01020 24-4078 24-5023SC	SOUTHWEST NETWORKS INC Invoice Invoice	05/15/2024 05/15/2024	05/15/2024 SUPPLEMENTAL IT (AMC) - 4/2024 OFFICE 365 MONTHLY MAINT - 06/2024	Regular	0.00 0.00 0.00	1,400.50 367.50 1,033.00	66334
VEN01020 VEN01020 24-4078 24-5023SC	SOUTHWEST NETWORKS INC SOUTHWEST NETWORKS INC Invoice Invoice	05/15/2024 05/15/2024	05/15/2024 05/15/2024 SUPPLEMENTAL IT (AMC) - 4/2024 OFFICE 365 MONTHLY MAINT - 06/2024	Regular	0.00 0.00 0.00	-1,400.50 1,400.50 367.50 1,033.00	66334 66368
014103 SD051624	STACY DOOLITTLE Invoice	05/22/2024	05/22/2024 MILEAGE REIMBURSEMENT	Regular	0.00 0.00	117.92 117.92	66378
010635 1106849	TOPS N BARRICADES Invoice	05/15/2024	05/15/2024 SIGNS & CONES FOR TRAFFIC SAFETY	Regular	0.00 0.00	3,946.97 3,946.97	66335
010635 010635 1106849	TOPS N BARRICADES TOPS N BARRICADES Invoice	05/15/2024	05/15/2024 05/15/2024 SIGNS & CONES FOR TRAFFIC SAFETY	Regular	0.00 0.00 0.00	-3,946.97 3,946.97 3,946.97	66335 66369
010850 010850 420240349	UNDERGROUND SERVICE ALERT UNDERGROUND SERVICE ALERT Invoice	05/15/2024	05/15/2024 05/15/2024 TICKET DELIVERY SERVICE - 04/2024	Regular	0.00 0.00 0.00	-74.75 74.75 74.75	66336
010850 420240349	UNDERGROUND SERVICE ALERT Invoice	05/15/2024	05/15/2024 TICKET DELIVERY SERVICE - 04/2024	Regular	0.00 0.00	74.75 74.75	66370
CC-DAN US0424	US BANK CORPORATE Invoice	05/01/2024	05/01/2024 SM TOOLS/VEHICLE MAINT/TILFORD PH2	Manual	0.00 0.00	1,909.06 1,909.06	902478
CC-DAVID US0424	US BANK CORPORATE Invoice	05/01/2024	05/01/2024 REPLACE DEMO GARDEN SIGNS/ADOBE SOFTWARE	Manual	0.00 0.00	1,986.82 1,986.82	902480
CC-SARAH US0424	US BANK CORPORATE Invoice	05/01/2024	05/01/2024 EE TRAINING/LEGISLATIVE ADVOCACY/SOFTWARE	Manual	0.00 0.00	1,085.24 1,085.24	902479
011101 119870 119890	VAGABOND WELDING SUPPLY Invoice Invoice	05/01/2024 05/01/2024	05/01/2024 D1-1 BOOSTER STN UPGRADE SUPPLIES SHOP EXPENSE	Regular	0.00 0.00 0.00	136.24 107.23 29.01	66297
014056 24AR1720423	VISUAL EDGE IT INC Invoice	05/01/2024	05/01/2024 OFFICE EXPENSE 3/30/24 - 4/29/24	Regular	0.00 0.00	211.69 211.69	66299
000327 000327 9551	WATER QUALITY SPECIALISTS WATER QUALITY SPECIALISTS Invoice	05/15/2024	05/15/2024 05/15/2024 HDMC WWTP: OPERATION & MAINT - 04/2024	Regular	0.00 0.00 0.00	-3,821.00 3,821.00 3,821.00	66337
000327 9551	WATER QUALITY SPECIALISTS Invoice	05/15/2024	05/15/2024 HDMC WWTP: OPERATION & MAINT - 04/2024	Regular	0.00 0.00	3,821.00 3,821.00	66371
011615 59447343	WESTERN EXTERMINATOR Invoice	05/01/2024	05/01/2024 PEST CONTROL SERVICES - SHOP	Regular	0.00 0.00	70.50 70.50	66294

Check Report

Date Range: 05/01/2024 - 05/31/2024

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	
013359	XEROX FINANCIAL SERVICES LLC	05/15/2024	Manual	0.00	397.60	902485
5735110	Invoice	05/15/2024	OFFICE EXPENSE 4/30/24 - 05/29/24	0.00	397.60	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	142	104	0.00	493,568.50
Manual Checks	19	19	0.00	103,789.52
Voided Checks	0	36	0.00	-200,086.59
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	161	159	0.00	397,271.43

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	142	104	0.00	493,568.50
Manual Checks	19	19	0.00	103,789.52
Voided Checks	0	36	0.00	-200,086.59
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	161	159	0.00	397,271.43

Fund Summary

Fund	Name	Period	Amount
01	GENERAL FUND	5/2024	397,271.43
			397,271.43



Joshua Basin Water District

Check Report

By Vendor DBA Name

Date Range: 05/01/2024 - 05/31/2024

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						
000248	PAYCHEX	05/01/2024	Manual	0.00	128.28	950099
331607023	Invoice	05/01/2024	MEDICAL FSA USE	0.00	91.21	
331616564	Invoice	05/01/2024	MEDICAL FSA USE	0.00	37.07	
000248	PAYCHEX	05/10/2024	Manual	0.00	588.11	950100
2024050801	Invoice	05/10/2024	PAYROLL PROCESSING FEE - 05/10/24	0.00	588.11	
000248	PAYCHEX	05/10/2024	Manual	0.00	75.00	950101
28918578	Invoice	05/10/2024	FSA PROCESSING FEE - 5/2024	0.00	75.00	
000248	PAYCHEX	05/15/2024	Manual	0.00	29.01	950102
1351150428	Invoice	05/15/2024	MEDICAL FSA USE	0.00	29.01	
000248	PAYCHEX	05/22/2024	Manual	0.00	75.44	950103
1353460301	Invoice	05/22/2024	MEDICAL FSA USE	0.00	48.45	
1353460898	Invoice	05/22/2024	MEDICAL FSA USE	0.00	26.99	
000248	PAYCHEX	05/22/2024	Manual	0.00	4.60	950104
1353113548	Invoice	05/22/2024	MEDICAL FSA USE	0.00	4.60	
000248	PAYCHEX	05/24/2024	Manual	0.00	598.11	950105
2024052201	Invoice	05/24/2024	PAYROLL PROCESSING FEE - 05/24/24	0.00	598.11	
000248	PAYCHEX	05/30/2024	Manual	0.00	15.00	950106
340392310	Invoice	05/30/2024	MEDICAL FSA USE	0.00	15.00	
000248	PAYCHEX	05/30/2024	Manual	0.00	30.00	950107
1355232716	Invoice	05/30/2024	MEDICAL FSA USE	0.00	30.00	

Bank Code PR Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	11	9	0.00	1,543.55
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	11	9	0.00	1,543.55

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	11	9	0.00	1,543.55
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	11	9	0.00	1,543.55

Fund Summary

Fund	Name	Period	Amount
01	GENERAL FUND	5/2024	1,543.55
			1,543.55

**JOSHUA BASIN WATER DISTRICT
UTILITY REFUND REGISTER**

<u>Account Number</u>	<u>Name</u>	<u>Date</u>	<u>Type</u>	<u>Amount</u>	
06-00050-003	THOMAS, MONICA J	5/15/2024	Refund	102.48	Check #: 66301
11-00331-014	FRYER, SANDRA	5/15/2024	Refund	1.01	Check #: 66302
50-00003-012	WRIGHT, ALBERT	5/15/2024	Refund	94.94	Check #: 66303
61-00345-000	MARTINEZ, JOHNATHAN M	5/15/2024	Refund	34.70	Check #: 66304
				<u>233.13</u>	

JOSHUA BASIN WATER
 DISTRICT
 PO BOX 675
 Joshua Tree, CA 922520675

Pay Adjustments Report
 04/20/2024 - 05/17/2024

<u>Employee Number</u>	<u>Employee Name</u>	<u>Date</u>	<u>Type</u>	<u>Units</u>	<u>Additions</u>	<u>Deductions</u>
513	Doolittle, Stacy	05/01/2024	SPECIAL JBWD BOARD MEETING - PAID 100/504//10050	1.0000	\$173.63	
		05/06/2024	ACWA SPRING CONFERENCE - PAID Note: ACWA Spring Conference May 6 - May 9 100/504//10050	1.0000	\$173.63	
		05/07/2024	ACWA SPRING CONFERENCE - PAID 100/504//10050	1.0000	\$173.63	
		05/08/2024	ACWA SPRING CONFERENCE - PAID 100/504//10050	1.0000	\$173.63	
		05/08/2024	WATER RESOURCES & OPS COMMITTEE - PAID Note: Doolittle attended the ACWA Spring Conference the same day as the WRO Committee. Second meeting - no compensation. 100/504//10050	0.0000		
		05/09/2024	ACWA SPRING CONFERENCE - PAID 100/504//10050	1.0000	\$173.63	
		05/15/2024	SPECIAL JBWD BOARD MEETING - PAID 100/504//10050	1.0000	\$173.63	
Totals:					\$1,041.78	\$0.00
Employee Total:					\$1,041.78	

<u>Employee Number</u>	<u>Employee Name</u>	<u>Date</u>	<u>Type</u>	<u>Units</u>	<u>Additions</u>	<u>Deductions</u>
516	Fick, David	04/25/2024	MWA MEETING - PAID 100/504//10050	1.0000	\$173.63	
		05/01/2024	SPECIAL JBWD BOARD MEETING - PAID 100/504//10050	1.0000	\$173.63	
		05/08/2024	FINANCE COMMITTEE MEETING - PAID 100/504//10050	1.0000	\$173.63	
		05/15/2024	SPECIAL JBWD BOARD MEETING - PAID 100/504//10050	1.0000	\$173.63	
Totals:					\$694.52	\$0.00
Employee Total:					\$694.52	

<u>Employee Number</u>	<u>Employee Name</u>	<u>Date</u>	<u>Type</u>	<u>Units</u>	<u>Additions</u>	<u>Deductions</u>
511	Floen, Thomas	05/01/2024	SPECIAL JBWD BOARD MEETING - PAID 100/504//10050	1.0000	\$173.63	
		05/08/2024	FINANCE COMMITTEE MEETING - PAID 100/504//10050	1.0000	\$173.63	
		05/15/2024	SPECIAL JBWD BOARD MEETING - PAID 100/504//10050	1.0000	\$173.63	
Totals:					\$520.89	\$0.00
Employee Total:					\$520.89	

<u>Employee Number</u>	<u>Employee Name</u>	<u>Date</u>	<u>Type</u>	<u>Units</u>	<u>Additions</u>	<u>Deductions</u>
512	Jarlsberg, Jane	05/01/2024	SPECIAL JBWD BOARD MEETING - PAID 100/504//10050	1.0000	\$173.63	
		05/08/2024	WATER RESOURCES & OPS COMMITTEE - PAID 100/504//10050	1.0000	\$173.63	
		05/15/2024	SPECIAL JBWD BOARD MEETING - PAID 100/504//10050	1.0000	\$173.63	
Totals:					\$520.89	\$0.00
Employee Total:					\$520.89	

<u>Employee Number</u>	<u>Employee Name</u>	<u>Date</u>	<u>Type</u>	<u>Units</u>	<u>Additions</u>	<u>Deductions</u>
515	Short, Tyler	05/01/2024	SPECIAL JBWD BOARD MEETING - PAID 100/504//10050	1.0000	\$173.63	
		05/06/2024	ACWA SPRING CONFERENCE - PAID Note: ACWA Spring Conference - Short flew out on May 6 and returned on May 10 100/504//10050	1.0000	\$173.63	
		05/07/2024	ACWA SPRING CONFERENCE - PAID 100/504//10050	1.0000	\$173.63	
		05/08/2024	ACWA SPRING CONFERENCE - PAID 100/504//10050	1.0000	\$173.63	
		05/09/2024	ACWA SPRING CONFERENCE - PAID 100/504//10050	1.0000	\$173.63	
		05/10/2024	ACWA SPRING CONFERENCE - PAID 100/504//10050	1.0000	\$173.63	
		05/15/2024	SPECIAL JBWD BOARD MEETING - PAID 100/504//10050	1.0000	\$173.63	
Totals:					\$1,215.41	\$0.00
Employee Total:					\$1,215.41	

Pay Adjustment Summary

<u>Type</u>	<u>Units</u>	<u>Additions</u>	<u>Deductions</u>	
SPECIAL JBWD BOARD MEETING - PAID	10.0000	\$1,736.30		Grand Totals: \$3,993.49 \$0.00
ACWA SPRING CONFERENCE - PAID	9.0000	\$1,562.67		Grand Total: \$3,993.49
WATER RESOURCES & OPS COMMITTEE - PAID	1.0000	\$173.63		
MWA MEETING - PAID	1.0000	\$173.63		
FINANCE COMMITTEE MEETING - PAID	2.0000	\$347.26		



Finance Committee Staff Report

MEETING DATE: 07/10/2024
PRESENTED BY: Anne Roman, Director of Finance
TOPIC: **APPROPRIATION LIMIT FOR FISCAL YEAR 2024/25**
RECOMMENDATION: Adopt resolution 24-1065

ANALYSIS:

The appropriation limit calculation for fiscal year 2024/25 is attached. This is a routine matter, requiring annual calculation, posting and approval by the governing body. The posting of the calculation is required, by law, to be at least 15 days prior to adoption by the Board and occurred on June 13, 2024. The appropriation limit is also reviewed annually during the audit.

The appropriation limit (a.k.a. the Gann Limit) was enacted in 1980. The purpose of the Limit is to place an annual limit or restriction on the growth of *tax-funded* programs and services. The Limit provides for an annual increase no greater than the increase in the cost of living, plus the increase in population. The proceeds of taxes *in excess of* appropriations must be designated for purposes exempt from limitation or returned to taxpayers. Proceeds of *taxes* have been interpreted to include:

- general tax revenues
- proceeds from investment of tax revenue
- revenue from user fees/charges that exceed the cost of providing the service
- *unrestricted* state/federal grant revenue

Factors of the 2024/25 calculation that is set forth by the CA Department of Finance are below:

- The cost of living (based on per capita personal income according to the California Department of Finance) increased by 3.62% in 24/25.
- The population for *unincorporated* portions of San Bernardino County, which applies to JBWD, increased by .02% in 24/25.
- The calculation using these two figures results in an increase to the \$2,258,915 2023/24 appropriation limit of \$82,241 or 3.641%, making the 2024/25 limit \$2,341,156.
- The District anticipates approximately \$850,000 in general tax revenues (the “free” portion of the 1% property tax) plus an estimated \$192,000 in interest revenue, which is also subject to the Limit. All other revenues, such as user rates and fees (because they do not exceed the cost of service) are not subject to the Limit. The total of these subject revenues, \$1,042,000, is below the 2024/25 appropriation limit of \$2,341,156.

Please adopt resolution 24-1065. Thank you!

STRATEGIC PLAN ITEM: 2.7.1 Maintain Finance Compliance

FISCAL IMPACT: None Anticipated.

RESOLUTION 24-1065
A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE JOSHUA BASIN WATER DISTRICT
ESTABLISHING THE APPROPRIATION LIMIT
OF THE DISTRICT FOR THE FISCAL YEAR 2024/2025

BE IT RESOLVED by the Board of Directors of the Joshua Basin Water District as follows:

1. That in accordance with Article XIII B of the California Constitution and Section 7910 of the Government Code of this State, the appropriation limit for this District is established at \$2,341,156.
2. The Board of Directors selects the per capita personal income as the cost-of-living factor to compute the appropriation limit.
3. That documentation used in the determination of such appropriation limit has been available to the public at least fifteen days prior to this meeting of the Board of Directors.
4. This resolution is effective July 17, 2024.

ADOPTED this 17th day of July, 2024.

Ayes:

Noes:

Absent:

Tom Floen, President, Board of Directors

Sarah Johnson, Board Secretary



P.O. BOX 675 • 61750 CHOLLITA ROAD • JOSHUA TREE • CALIFORNIA 92252
 TELEPHONE (760) 366-8438 FAX (760) 366-9528 E-mail: customerservice@jbwd.com
www.jbwd.com

2024/2025 APPROPRIATION LIMIT CALCULATION

PER CAPITA INCOME FACTOR CHANGE: 3.62%
 POPULATION FACTOR CHANGE: 0.02%
 (unincorporated San Bernardino County)

Per Capita Conversion to Ratio: 3.62 + 100 / 100 = 1.0362
 Population Conversion to Ratio: 0.02 + 100 / 100 = 1.0002

CHANGE FACTOR CALCULATION: 1.0362 x 1.0002 = 1.0364 3.641 %

2023/2024 APPROPRIATION LIMIT	\$	2,258,915
2024/2025 CHANGE FACTOR	x	<u>3.641%</u>
2024/2025 CHANGE LIMIT	\$	82,241

2023/2024 APPROPRIATION LIMIT	\$	2,258,915
2024/2025 CHANGE LIMIT	+	<u>82,241</u>
2024/2025 APPROPRIATION LIMIT	\$	<u>2,341,156</u>

Posted 13-Jun-24
 AMR approved



Finance Committee Staff Report

MEETING DATE: 07/10/2024
PRESENTED BY: Anne Roman, Director of Finance
TOPIC: **TILFORD PHASE 2 CIRP PROJECT WATER CAPACITY CHARGES TRANSFER**
RECOMMENDATION: Receive report, ask questions, and approve funds transfer.

ANALYSIS:

Capacity charges (aka Capacity "fees") are one-time development charges used to fund the capital improvements necessary for expanding the water system due to the addition of new meters/connections. Capacity charges are **legally restricted* (in our LAIF - Water Capacity Charges Reserve)** and may only be used to fund projects associated with growth, such as expansion or upgrades.

For the Tilford Phase 2 CIRP (Capital Improvement/ Replacement Program) project, which is now complete, 38% of the project cost is attributed to expansion of the system. This includes work related to vacant, undeveloped land, or upsizing of pipe. Therefore, this portion of the project costs can be legally covered by capacity charges, allowing the District to reimburse itself for those costs paid from other accounts.

Out of the total \$726,067.16 cost of the Tilford Phase 2 CIRP project, \$275,905.52 (38%) is eligible for reimbursement from the LAIF - Water Capacity Reserve fund. Typically, these funds would be transferred into the LAIF - Cash Flow Reserve, which initially covered those costs. However, the Board has discretion to transfer this \$275,905.52 into any existing reserve fund.

As mentioned in recent budget discussions, projections indicate the combined total of the LAIF - Operating Reserve and LAIF - Cash Flow Reserve may fall short by about \$156,000 from the required six months of operating expense stipulated by the Reserve Policy. **Thus, Staff recommends that the Board consider transferring the full balance of \$275,905.52 into the LAIF – Cash Flow Reserve.**

After transferring \$275,905.52, the LAIF - Water Capacity Reserve fund will have an approximate balance of \$1,273,927.57 (as of 06/17/24, unreconciled/unaudited), which will remain available for future eligible growth-related projects. This balance will continue to grow as Capacity charges are collected with each new future connection

**Historically, the District has always treated Capacity charges as legally restricted to fund future projects associated with growth, such as expansion or upgrades. However, more recent discussion with legal and other experts indicates that it would not be inappropriate for the District to reimburse itself sooner with Capacity charges collected for the cost of already existing infrastructure. Yet, in our*

recent Rate & Fee Study, Capacity charges were treated as a funding source for expansion or growth projects.

STRATEGIC PLAN ITEM: 2.7.1 Maintain Finance Compliance

FISCAL IMPACT: Unrestrict and transfer Water Capacity Charges as shown below:

From:	LAIF-Water Capacity Charges Reserve	(\$275,905.52)
To:	LAIF – Cash Flow Fund	\$275,905.52

JOB COST RECONCILIATION

JOB NUMBER: A22211 FIXED ASSET #:
JOB NAME: TILFORD PH2 INSTALL
DATE OPENED: 09/12/22 DATE CLOSED: 04/15/24

EXPENSES:		ACTUAL
OTHER SERVICE: ALL VENDORS	\$	<u>50,375.34</u>
INVENTORY:	\$	<u>353,651.59</u>
LABOR:	\$	<u>142,056.61</u>
VEH/EQUIPMENT USE:	\$	<u>89,876.51</u>
TOTAL EXPENSE:	\$	<u>635,960.05</u>
BUDGET:	\$	<u>870,000.00</u>
OVER/UNDER BUDGET:	\$	<u>234,039.95</u>
OVERHEAD:		
LABOR	\$ <u>142,056.61</u> @ <u>50.00%</u>	\$ <u>71,028.31</u>
GENERAL	\$ <u>635,960.05</u> @ <u>3.00%</u>	\$ <u>19,078.80</u>
TOTAL OH:	\$	<u>90,107.11</u>
TOTAL JOB:	\$	<u>726,067.16</u>