



**FINANCE COMMITTEE MEETING
WEDNESDAY, AUGUST 10, 2022, AT 9:00 AM
61750 CHOLLITA ROAD, JOSHUA TREE, CA 92252**

The public may attend this meeting in person at 61750 Chollita Road, Joshua Tree, CA 92252 or online by clicking the zoom link below.

<https://us02web.zoom.us/j/88955028702?pwd=QThBL0d6MFZUQlp1ZlM5ODFiOHptUT09>

You may also join by phone at 1-253-215-8782, Meeting ID: 889 5502 8702 Passcode: 229404

AGENDA

1. **CALL TO ORDER -**
2. **PLEDGE OF ALLEGIANCE -**
3. **DETERMINATION OF QUORUM -**
4. **APPROVAL OF AGENDA -**
5. **PUBLIC COMMENT -**
6. **ITEMS FOR APPROVAL –**

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- Draft Minutes June 8, 2022

Pages 3-14

7. **JUNE 2022 CHECK REGISTER –** Director Anne Roman – Review, ask questions and refer to the Board of Directors for approval.

Pages 15-18

8. **APPROPRIATION LIMIT FOR FISCAL YEAR 2022/23 –** Director Anne Roman - Receive information and refer to the Board of Directors for approval.

Pages 19-20

9. **21/22 BAD DEBT WRITE-OFF OF \$3,358.87 –** Director Anne Roman – Recommend that the 21/22 Bad Debt Write-Off of \$3,358.87 be referred to the Board of Directors for approval.

Pages 21-22

10. **COPPER MOUNTAIN MESA (CMM) ASSESSMENT DISTRICT STATUS UPDATE –** Director Anne Roman – Receive report, ask questions, and refer to the Board of Directors to receive for information only.

11. **STAFF REPORT –** Director Anne Roman

12. **NEXT MEETING DATE –** September 14, 2022, at 9:00 a.m.

13. **ADJOURNMENT -**

JOSHUA BASIN WATER DISTRICT
Minutes of the
FINANCE COMMITTEE MEETING
Wednesday, July 13, 2022
61750 Chollita Road, Joshua Tree, CA 92252

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

DETERMINATION OF A QUORUM – President Floen and Director Delph

STAFF PRESENT –Sarah Johnson, General Manager, Anne Roman, Director of Finance, and Autumn Rich, Accounting Supervisor, Jeremiah Nazario, Distribution Supervisor, Brandon Warner, CIRP Supervisor, Steve Corbin, Production Supervisor

GUESTS - 1

APPROVAL OF AGENDA – MSC¹ (Delph/Floen) motion carried to approve the July 13, 2022, Finance Committee Agenda.

PUBLIC COMMENT – None

ITEMS FOR APPROVAL –

MSC¹ (Delph/Floen) motion carried to approve the Draft Minutes of June 8, 2022.

APPOINT A NEW JPIA REPRESENTATIVE – GM Sarah Johnson reported that the Board of Directors will need to replace the previous Director Unger as JBWD representative to JPIA.

MSC¹ (Delph/Floen) motion carried to refer to the Board of Directors to review and approve.

EMERGENCY MANAGEMENT SERVICES – GM Sarah Johnson stated that in order to help the District prepare and facilitate operations during emergencies, that may affect the District, staff recommends engaging in a contract with Sturdivan Emergency Management Consulting, LLC (SEMC) who would be on retainer to assist with JBWD in the event of an emergency that requires the District to open an Emergency Operations Center (EOC).

In addition to the EOC assistance, SEMC will help to recover FEMA reimbursements (if applicable), provide mandated staff training, provide Board of Directors training, and grant management & writing services related to emergency management.

MSC¹ (Delph/Floen) motion carried to refer the Emergency Management Services to the Board of Directors for approval.

MAY 2022 CHECK REGISTER – Director Anne Roman – The committee reviewed the May 2022 check register and a brief Q&A followed.

MSC¹ (Delph/Floen) motion carried to refer the May 2022 check register to the Board of Directors for approval.

3rd QUARTER ENDING 3/31/2022 – Director Anne Roman reminded the Committee that both revenues and expenses are generally not incurred evenly throughout the year. Some costs may be incurred early on, others near year-end. Each department head manages their own budget and can better provide details of budget vs. costs.

MSC¹ (Delph/Floen) motion carried to refer the 3rd Quarter Ending 3/31/2022 to the Board of Directors for approval.

STAFF REPORTS – None

NEXT MEETING – August 10, 2022

ADJOURNMENT - MSC¹ (Delph/Floen) motion carried to adjourn the Finance Committee meeting at 10:26 a.m.

Respectfully Submitted,

Anne Roman, Director of Finance



Check Report

By Vendor DBA Name

Date Range: 06/01/2022 - 06/30/2022

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
Bank Code: AP-AP Cash							
000495	**Void**		06/01/2022	Regular	0.00	0.00	64378
000495	ACCOUNTEMPS		06/01/2022	Regular	0.00	2,825.76	64369
60005421	Invoice	06/01/2022	TEMPORARY LABOR		0.00	941.92	
60030163	Invoice	06/01/2022	TEMPORARY LABOR		0.00	941.92	
60071258	Invoice	06/01/2022	TEMPORARY LABOR		0.00	941.92	
000495	ACCOUNTEMPS		06/15/2022	Regular	0.00	1,412.88	64422
60116884	Invoice	06/15/2022	TEMPORARY LABOR		0.00	706.44	
60163880	Invoice	06/15/2022	TEMPORARY LABOR		0.00	706.44	
000495	ACCOUNTEMPS		06/27/2022	Regular	0.00	941.92	64487
60204096	Invoice	06/27/2022	TEMPORARY LABOR		0.00	941.92	
000500	ACE ALTERNATORS, GENERATORS & STARTERS		06/01/2022	Regular	0.00	32.50	64362
122422	Invoice	06/01/2022	VEHICLE MAINTENANCE: V36		0.00	32.50	
000501	ACWA/JPIA		06/01/2022	Regular	0.00	17,645.13	64354
0686144	Invoice	06/01/2022	EE HEALTH BENEFIT & EAP JUN 22		0.00	17,645.13	
000501	ACWA/JPIA		06/15/2022	Regular	0.00	33,700.72	64395
0687684	Invoice	06/15/2022	EE HEALTH BENEFIT & EAP JUL 22		0.00	33,700.72	
000501	ACWA/JPIA		06/15/2022	Regular	0.00	900.00	64396
O-0000008668	Invoice	06/15/2022	PUBL EE FIDELITY INS 7/1/22 TO 7/1/23		0.00	900.00	
014020	AMRIT BAKSHI		06/27/2022	Regular	0.00	74.80	64431
AB06242022	Invoice	06/27/2022	METER UPGRADE RECONCILIATION REFUND		0.00	74.80	
013019	ARBORIST SERVICES		06/27/2022	Regular	0.00	775.00	64482
9107	Invoice	06/27/2022	DEMO GARDEN/BUILD MAINT THRU 6/15/22		0.00	775.00	
014032	ART CABRI		06/27/2022	Regular	0.00	51.80	64432
AC06242022	Invoice	06/27/2022	METER UPGRADE RECONCILIATION REFUND		0.00	51.80	
001630	AT&T MOBILITY		06/15/2022	Manual	0.00	11,412.89	902013
829480028X0605	Invoice	06/15/2022	COMMUNICATIONS - MAY 22		0.00	11,412.89	
013863	ATKINSON, ANDELSON, LOYA, RUUD AND ROMO		06/01/2022	Regular	0.00	6,357.00	64355
651106	Invoice	06/01/2022	LABOR LEGAL SERVICES THRU 4/30/22		0.00	6,357.00	
013863	ATKINSON, ANDELSON, LOYA, RUUD AND ROMO		06/15/2022	Regular	0.00	5,047.21	64397
651091	Invoice	06/15/2022	LEGAL SERVICES THRU 4/30/22		0.00	5,047.21	
013863	ATKINSON, ANDELSON, LOYA, RUUD AND ROMO		06/27/2022	Regular	0.00	5,533.09	64475
653108	Invoice	05/31/2022	LABOR LEGAL SERVICES THRU 5/31/22		0.00	2,136.44	
653110	Invoice	06/27/2022	LEGAL SERVICES THRU 5/31/22		0.00	3,396.65	
000985	AVALON URGENT CARE		06/01/2022	Regular	0.00	100.00	64379
71577	Invoice	06/01/2022	PHYSICAL DMV/DOT		0.00	100.00	
000214	BABCOCK LABORATORIES, INC.		06/01/2022	Regular	0.00	759.98	64356
CE20880-2287	Invoice	06/01/2022	HDMC WWTP - SAMPLING		0.00	384.75	
CE21684-2287	Invoice	06/01/2022	SAMPLING		0.00	34.00	
CE21686-2287	Invoice	06/01/2022	SAMPLING		0.00	102.00	
CE21741-2287	Invoice	06/01/2022	HDMC WWTP - SAMPLING		0.00	239.23	
000214	BABCOCK LABORATORIES, INC.		06/15/2022	Regular	0.00	1,409.27	64398
CE20687-2287	Invoice	06/15/2022	SAMPLING		0.00	102.00	

Check Report

Date Range: 06/01/2022 - 06/30/2022

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	
CE21697-2287	Invoice	06/15/2022	SAMPLING	0.00	384.75	
CF20043-2287	Invoice	06/15/2022	SAMPLING	0.00	34.00	
CF20044-2287	Invoice	06/15/2022	SAMPLING	0.00	252.00	
CF20803-2287	Invoice	06/15/2022	HDMC WWTP - SAMPLING	0.00	500.52	
CF20942-2287	Invoice	06/15/2022	SAMPLING	0.00	34.00	
CF20943-2287	Invoice	06/15/2022	SAMPLING	0.00	102.00	
000214	BABCOCK LABORATORIES, INC.	06/27/2022	Regular	0.00	1,313.46	64476
CF20390-2287	Invoice	06/27/2022	SAMPLING	0.00	34.00	
CF20425-2287	Invoice	06/27/2022	HDMC WWTP - SAMPLING	0.00	239.23	
CF20576-2287	Invoice	06/27/2022	SAMPLING	0.00	34.00	
CF20583-2287	Invoice	06/27/2022	SAMPLING	0.00	68.00	
CF20593-2287	Invoice	06/27/2022	SAMPLING	0.00	70.00	
CF21123-2287	Invoice	06/27/2022	TILFORD - SAMPLING	0.00	255.00	
CF21339-2287	Invoice	06/27/2022	TILFORD - SAMPLING	0.00	170.00	
CF21342-2287	Invoice	06/27/2022	SAMPLING	0.00	85.00	
CF21463-2287	Invoice	06/27/2022	HDMC WWTP - SAMPLING	0.00	239.23	
CF21531-2287	Invoice	06/27/2022	SAMPLING	0.00	119.00	
014027	BENJAMIN SCHOEGGL	06/27/2022	Regular	0.00	92.41	64433
BS06242022	Invoice	06/27/2022	METER UPGRADE RECONCILIATION REFUND	0.00	92.41	
013356	BUILDER'S SUPPLY	06/27/2022	Regular	0.00	28.25	64483
2915356	Invoice	06/27/2022	TILFORD SUPPLIES	0.00	28.25	
004110	BURRTEC WASTE & RECYCLING SVCS	06/01/2022	Manual	0.00	553.19	901998
BW0622	Invoice	06/01/2022	TRASH & RECYCLING (OFFICE) - JUN 22	0.00	255.37	
BW0622B	Invoice	05/25/2022	TRASH REMOVAL (SHOP) - JUN 22	0.00	297.82	
004110	BURRTEC WASTE & RECYCLING SVCS	06/15/2022	Manual	0.00	430.64	902008
BW053122	Invoice	06/15/2022	TRASH REMOVAL (SHOP) - MAY 22	0.00	430.64	
000229	C & S ELECTRIC	06/15/2022	Regular	0.00	63.00	64430
3164	Credit Memo	06/15/2022	PUMPING PLANT MAINTENANCE	0.00	-412.00	
3535	Invoice	06/15/2022	BUILDING REPAIR/MAINT - OFFICE	0.00	475.00	
001517	CalPERS	06/01/2022	Manual	0.00	9,640.49	902001
PPE 5 20 22	Invoice	06/02/2022	PAY PERIOD ENDING 5/20/22	0.00	9,640.49	
001517	CalPERS	06/10/2022	Manual	0.00	9,772.43	902004
PPE 6 3 22	Invoice	06/10/2022	PAY PERIOD ENDING 6/3/22	0.00	9,772.43	
001555	CENTRATTEL LLC	06/15/2022	Regular	0.00	646.25	64399
220602252101	Invoice	06/15/2022	DISPATCH SERVICES - JUN 22	0.00	646.25	
014000	CHAD BURRIS	06/27/2022	Regular	0.00	115.41	64434
CB06242022	Invoice	06/27/2022	METER UPGRADE RECONCILIATION REFUND	0.00	115.41	
000510	CHARTER COMMUNICATIONS	06/01/2022	Manual	0.00	375.63	901997
0008970052222	Invoice	06/01/2022	SCADA INTERNET - JUN 22	0.00	375.63	
014033	CHRISTOPHER NICOLAI	06/27/2022	Regular	0.00	74.80	64435
CN06242022	Invoice	06/27/2022	METER UPGRADE RECONCILIATION REFUND	0.00	74.80	
014026	COCO APOLLO AMARIAH FAMILY TRUST	06/27/2022	Regular	0.00	115.41	64436
CA06242022	Invoice	06/27/2022	METER UPGRADE RECONCILIATION REFUND	0.00	115.41	
013790	COLANTUONO, HIGHSMITH & WHATLEY, PC	06/27/2022	Regular	0.00	1,501.50	64477
52137	Invoice	06/27/2022	LEGAL SERVICES - MAY 22	0.00	1,501.50	
000237	COLONIAL LIFE & ACCIDENT INSURANCE CO, INC.	06/01/2022	Manual	0.00	1,612.18	901999
39905610505022	Invoice	06/01/2022	EE LIFE INSURANCE - MAY 22	0.00	1,612.18	

Check Report

Date Range: 06/01/2022 - 06/30/2022

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	
014018	COPPER MOUNTAIN COLLEGE	06/27/2022	Regular	0.00	149.60	64437
CM06242022	Invoice	06/27/2022	METER UPGRADE RECONCILIATION REFUND	0.00	74.80	
CM06242022-1	Invoice	06/27/2022	METER UPGRADE RECONCILIATION REFUND	0.00	74.80	
000112	COPPER MOUNTAIN MEDIA/KXCM-FM	06/01/2022	Regular	0.00	580.00	64358
22040004	Invoice	06/01/2022	ADVERTISING: WATER CONSERVATION MEDIA	0.00	400.00	
22050001	Invoice	06/01/2022	ADVERTISING: WATER CONSERVATION MEDIA	0.00	180.00	
013373	CORE & MAIN LP	06/01/2022	Regular	0.00	9,393.09	64359
Q557946	Invoice	06/01/2022	MAINLINE/LEAK REPAIR SUPPLIES	0.00	841.09	
Q732668	Invoice	06/01/2022	MAINLINE/LEAK REPAIR SUPPLIES	0.00	153.82	
Q820262	Invoice	06/01/2022	TILFORD SUPPLIES	0.00	8,398.18	
013373	CORE & MAIN LP	06/15/2022	Regular	0.00	229.94	64401
Q917149	Invoice	06/15/2022	TILFORD SUPPLIES	0.00	229.94	
013373	CORE & MAIN LP	06/27/2022	Regular	0.00	15,220.34	64478
Q896850	Invoice	06/27/2022	INVENTORY	0.00	14,964.32	
Q945516	Invoice	06/27/2022	MAINLINE/LEAK REPAIR SUPPLIES	0.00	256.02	
014003	DANNY STRUNK	06/27/2022	Regular	0.00	115.41	64438
DS06242022	Invoice	06/27/2022	METER UPGRADE RECONCILIATION REFUND	0.00	115.41	
014012	DAWN TISZAI	06/27/2022	Regular	0.00	115.41	64439
DT06242022	Invoice	06/27/2022	METER UPGRADE RECONCILIATION REFUND	0.00	115.41	
013928	DIRTY BOYS DESIGNZ	06/15/2022	Regular	0.00	219.68	64410
52244	Invoice	06/15/2022	UNIFORMS	0.00	219.68	
014022	DOUGLAS VAN SOEST	06/27/2022	Regular	0.00	51.80	64440
DV06242022	Invoice	06/27/2022	METER UPGRADE RECONCILIATION REFUND	0.00	51.80	
002565	DUDEK AND ASSOCIATES, INC	06/15/2022	Regular	0.00	855.00	64402
202204128	Invoice	06/15/2022	ENG SERV: HDMC WWTP THRU 5/27/22	0.00	855.00	
013991	EIDE BAILLY LLP	06/27/2022	Regular	0.00	2,083.85	64479
246437	Invoice	06/27/2022	ACCOUNTING/AUDIT SERVICES APRIL - MAY 2022	0.00	2,083.85	
013781	EISENHOWER OCCUPATIONAL HEALTH SERVICES	06/15/2022	Regular	0.00	734.00	64403
126287	Invoice	06/15/2022	PRE-EMPLOYMENT PHYSICAL/DRUG SCREENING	0.00	734.00	
000156	FORSHOCK	06/01/2022	Regular	0.00	243.00	64367
2200193	Invoice	06/01/2022	MONTHLY SCADA MONITORING - JUN 22	0.00	38.00	
2200194	Invoice	06/01/2022	MONTHLY SCADA MONITORING - JUN 22	0.00	205.00	
000156	FORSHOCK	06/15/2022	Regular	0.00	5,873.57	64415
2200189	Invoice	06/15/2022	WELL 14 4-LOG TREATMENT REPAIRS	0.00	5,873.57	
013222	FRONTIER COMMUNICATIONS INC.	06/01/2022	Regular	0.00	208.40	64360
FC0622	Invoice	06/01/2022	HDMC WWTP - TELEPHONE	0.00	208.40	
000058	GARDA CL WEST, INC.	06/01/2022	Regular	0.00	727.49	64361
10694098	Invoice	06/01/2022	COURIER FEES - JUN 22	0.00	727.49	
013837	GEMINI GROUP LLC	06/15/2022	Regular	0.00	3,150.00	64404
122_14771	Invoice	06/15/2022	CONSUMER CONFIDENCE REPORT PRODUCTION	0.00	3,150.00	
014002	GHAZAL SHOKOUFANDEH	06/27/2022	Regular	0.00	74.80	64441
GS06242022	Invoice	06/27/2022	METER UPGRADE RECONCILIATION REFUND	0.00	74.80	
014030	GREG PATTERSON & BACHIR YOUNES	06/27/2022	Regular	0.00	51.80	64442
GP06242022	Invoice	06/27/2022	METER UPGRADE RECONCILIATION REFUND	0.00	51.80	
004018	HACH COMPANY	06/15/2022	Regular	0.00	1,092.02	64405
13072261	Invoice	06/15/2022	WATER TREATMENT SUPPLIES	0.00	1,092.02	

Check Report

Date Range: 06/01/2022 - 06/30/2022

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
013802 820589	HASA, INC. Invoice	06/15/2022	06/15/2022 WATER TREATMENT EXPENSE	Regular	0.00 0.00	885.82 885.82	64406
013199 20220204	HI-DESERT CULTURAL CENTER Invoice	06/15/2022	06/15/2022 ADVERTISING: WATER CONSERVATION MEDIA	Regular	0.00 0.00	500.00 500.00	64407
004195 HD0522	HOME DEPOT CREDIT SERVICES Invoice	06/28/2022	06/28/2022 SHOP EXP/TILFORD SUPPLIES/SMALL TOOLS/CUST CVS	Manual	0.00 0.00	3,234.63 3,234.63	902015
000025 ICMARC052722	ICMA RC Invoice	06/02/2022	06/02/2022 EE & ER 457 REMITTANCE - 5/27/22	Manual	0.00 0.00	2,952.50 2,952.50	902003
000025 ICMARC061022	ICMA RC Invoice	06/14/2022	06/14/2022 EE & ER 457 REMITTANCE - 6/10/22	Manual	0.00 0.00	3,031.25 3,031.25	902005
014014 IA06242022	IGNACIO ANGELES Invoice	06/27/2022	06/27/2022 METER UPGRADE RECONCILIATION REFUND	Regular	0.00 0.00	115.41 115.41	64443
013365 25AR1453006	IMAGE SOURCE Invoice	06/01/2022	06/01/2022 OFFICE EXPENSE 4/30/22 - 5/29/22	Regular	0.00 0.00	130.14 130.14	64357
013365 25AR1457424	IMAGE SOURCE Invoice	06/15/2022	06/15/2022 SHOP EXPENSE 5/01/22 - 5/31/22	Regular	0.00 0.00	46.80 46.80	64400
013797 213564	INFOSEND, INC. Invoice	06/15/2022	06/15/2022 PRINT & MAIL WATER BILL - MAY 22	Regular	0.00 0.00	3,111.38 3,111.38	64408
004720 S1050796.002 S1055414.001	INLAND WATER WORKS Invoice Invoice	06/15/2022 06/15/2022	06/15/2022 TILFORD SUPPLIES WELL 14 4-LOG TREATMENT SUPPLIES	Regular	0.00 0.00 0.00	16,159.69 14,138.30 2,021.39	64409
004720 S1050796.003	INLAND WATER WORKS Invoice	06/27/2022	06/27/2022 TILFORD SUPPLIES	Regular	0.00 0.00	521.75 521.75	64480
013989 1002	IRIDIUM SOLUTIONS Invoice	06/15/2022	06/15/2022 CONSULTING SERVICES - MAY 22	Regular	0.00 0.00	2,306.33 2,306.33	64421
014025 JH06242022	J HUBERT PROPERTIES LLC Invoice	06/27/2022	06/27/2022 METER UPGRADE RECONCILIATION REFUND	Regular	0.00 0.00	92.41 92.41	64444
014009 JG06242022	JAMES GANN Invoice	06/27/2022	06/27/2022 METER UPGRADE RECONCILIATION REFUND	Regular	0.00 0.00	74.80 74.80	64445
014031 JM06242022	JOANNE MCGOWAN Invoice	06/27/2022	06/27/2022 METER UPGRADE RECONCILIATION REFUND	Regular	0.00 0.00	51.80 51.80	64446
014028 JH06242022	JOI HOLDINGS LLC Invoice	06/27/2022	06/27/2022 METER UPGRADE RECONCILIATION REFUND	Regular	0.00 0.00	51.80 51.80	64447
014015 JB06242022	JONATHAN AND CHRISTINA BENICH Invoice	06/27/2022	06/27/2022 METER UPGRADE RECONCILIATION REFUND	Regular	0.00 0.00	115.41 115.41	64448
013206 JTNPQ52322	JOSHUA TREE NATIONAL PARK- NATIONAL PARK S Invoice	06/01/2022	06/01/2022 PLANT SALES REVENUE	Regular	0.00 0.00	1,124.00 1,124.00	64363
014017 KL06242022	KATHERINE LUSSIER Invoice	06/27/2022	06/27/2022 METER UPGRADE RECONCILIATION REFUND	Regular	0.00 0.00	115.41 115.41	64449
009054 220522 1 220529 1	KATHLEEN J. RADNICH Invoice Invoice	06/01/2022 06/01/2022	06/01/2022 PUBLIC RELATIONS SERVICES PUBLIC RELATIONS SERVICES	Regular	0.00 0.00 0.00	1,806.00 1,029.00 777.00	64364
009054 220605 1	KATHLEEN J. RADNICH Invoice	06/15/2022	06/15/2022 PUBLIC RELATIONS SERVICES	Regular	0.00 0.00	819.00 819.00	64411
009054 220612 1	KATHLEEN J. RADNICH Invoice	06/27/2022	06/27/2022 PUBLIC RELATIONS SERVICES	Regular	0.00 0.00	1,501.50 661.50	64481

Check Report

Date Range: 06/01/2022 - 06/30/2022

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	
220619 1	Invoice	06/27/2022	PUBLIC RELATIONS SERVICES	0.00	840.00	
014001	KATHRYN GRAY DAVIS	06/27/2022	Regular	0.00	115.41	64450
KD06242022	Invoice	06/27/2022	METER UPGRADE RECONCILIATION REFUND	0.00	115.41	
000134	KENNEDY/JENKS CONSULTANTS, INC.	06/15/2022	Regular	0.00	2,115.00	64412
155228	Invoice	06/15/2022	2020 URBAN WATER MGMT PLAN UPDATE	0.00	2,115.00	
014006	LADERA HOME LOAN INC/HAMED OMER	06/27/2022	Regular	0.00	115.41	64451
LM06242022	Invoice	06/27/2022	METER UPGRADE RECONCILIATION REFUND	0.00	115.41	
013920	LF STAFFING SERVICES INC DBA LABOR FINDERS	06/01/2022	Regular	0.00	220.23	64365
37 49 12710	Invoice	06/01/2022	TEMPORARY LABOR	0.00	220.23	
014021	LUIS FERNANDEZ	06/27/2022	Regular	0.00	74.80	64452
LF06242022	Invoice	06/27/2022	METER UPGRADE RECONCILIATION REFUND	0.00	74.80	
006507	McMASTER-CARR SUPPLY COMPANY	06/01/2022	Regular	0.00	164.65	64366
78188927	Invoice	06/01/2022	PUMPING PLANT SUPPLIES	0.00	164.65	
006507	McMASTER-CARR SUPPLY COMPANY	06/15/2022	Regular	0.00	1,759.62	64414
78992793	Invoice	06/15/2022	WELL 14 4-LOG TREATMENT SUPPLIES	0.00	1,759.62	
013990	MOM'S DESERT VALLEY CLEANING	06/15/2022	Regular	0.00	2,250.00	64413
202206	Invoice	06/15/2022	JANITORIAL SERVICES – MAY & JUNE 22	0.00	2,250.00	
014023	MONICA J THOMAS TTE	06/27/2022	Regular	0.00	92.41	64453
MT06242022	Invoice	06/27/2022	METER UPGRADE RECONCILIATION REFUND	0.00	92.41	
000233	NAPA AUTO PARTS	06/01/2022	Regular	0.00	1,692.11	64377
401636	Credit Memo	06/01/2022	CREDIT: CORE RETURNS	0.00	-58.73	
403167	Invoice	06/01/2022	SHOP EXPENSE	0.00	250.02	
403752	Invoice	06/01/2022	VEHICLE MAINTENANCE:27,30,32,33,36,37,38,39,40,41	0.00	650.23	
403753	Invoice	06/01/2022	SHOP EXPENSE	0.00	478.33	
403755	Invoice	06/01/2022	VEHICLE MAINTENANCE: V40, V41, V42 & V36	0.00	312.94	
403856	Credit Memo	06/01/2022	CREDIT: CORE RETURNS	0.00	-117.45	
404156	Invoice	06/01/2022	VEHICLE MAINTENANCE: V27	0.00	176.77	
000233	NAPA AUTO PARTS	06/15/2022	Regular	0.00	356.00	64429
403739	Invoice	06/15/2022	JD 410L SUPPLIES: EPHDT	0.00	356.00	
000233	NAPA AUTO PARTS	06/27/2022	Regular	0.00	501.31	64491
405689	Invoice	06/27/2022	VEHICLE REPAIRS: V33 / STREET BROOM: E10SB	0.00	303.84	
406123	Invoice	06/27/2022	VEHICLE MAINTENANCE: V43	0.00	197.47	
014024	NATASHA MARIN	06/27/2022	Regular	0.00	51.80	64454
NM06242022	Invoice	06/27/2022	METER UPGRADE RECONCILIATION REFUND	0.00	51.80	
003930	NBS	06/15/2022	Regular	0.00	463.32	64416
202205 0783	Invoice	06/15/2022	CMM DELINQUENT LETTERS	0.00	463.32	
014019	NEIL LITTLE	06/27/2022	Regular	0.00	115.41	64455
NL06242022	Invoice	06/27/2022	METER UPGRADE RECONCILIATION REFUND	0.00	115.41	
014013	NEIL RAUSCHENBERG	06/27/2022	Regular	0.00	74.80	64456
NR06242022	Invoice	06/27/2022	METER UPGRADE RECONCILIATION REFUND	0.00	74.80	
014029	NICOLAS LYONS	06/27/2022	Regular	0.00	74.80	64457
NL06242022	Invoice	06/27/2022	METER UPGRADE RECONCILIATION REFUND	0.00	74.80	
013808	NOBEL SYSTEMS, INC.	06/15/2022	Regular	0.00	85,061.67	64417
15410	Invoice	06/15/2022	GEOVIEWER ANNUAL SUBSCRIPTION- 7/31/22-6/30/23	0.00	85,061.67	
000070	ONLINE INFORMATION SERVICES, INC.	06/15/2022	Regular	0.00	255.36	64418
1131118	Invoice	06/15/2022	ID VERIF. SERV. THRU 05/31/22	0.00	255.36	

Check Report

Date Range: 06/01/2022 - 06/30/2022

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	
008137 2030214252	PARKHOUSE TIRE INC Invoice	06/15/2022	06/15/2022 Regular VEHICLE MAINTENANCE: V42, V32 & V40	0.00	2,935.85	64419
008137 2030214478	PARKHOUSE TIRE INC Invoice	06/27/2022	06/27/2022 Regular STREET BROOM MAINT: E10SB	0.00	886.37	64484
014004 PF06242022	PAUL FISHER Invoice	06/27/2022	06/27/2022 Regular METER UPGRADE RECONCILIATION REFUND	0.00	115.41	64458
VENO1533 INV_15-123312	PAYMENTUS GROUP INC. Invoice	06/17/2022	06/17/2022 Manual CREDIT CARD PROCESSING FEE - MAY 22	0.00	3,731.85	902014
013828 17776	PRO SECURITY SYSTEMS, INC. Invoice	06/27/2022	06/27/2022 Regular SECURITY UPGRADES @ OFFICE	0.00	3,728.50	64485
008414 1803	PROVIDEO Invoice	06/15/2022	06/15/2022 Regular PORTRAITS --BOARD MEMBER & EE	0.00	50.00	64423
008415 23326240 23326241	PRUDENTIAL OVERALL SUPPLY Invoice Invoice	06/01/2022 06/01/2022	06/01/2022 Regular SHOP EXPENSE SHOP EXPENSE	0.00 0.00	195.76 124.52 71.24	64368
008415 23332146 23332148	PRUDENTIAL OVERALL SUPPLY Invoice Invoice	06/15/2022 06/15/2022	06/15/2022 Regular SHOP EXPENSE SHOP EXPENSE	0.00 0.00	195.76 124.52 71.24	64420
008415 23338948 23338949	PRUDENTIAL OVERALL SUPPLY Invoice Invoice	06/27/2022 06/27/2022	06/27/2022 Regular SHOP EXPENSE SHOP EXPENSE	0.00 0.00	319.50 189.80 129.70	64486
014008 RI06242022	RESERVO INC Invoice	06/27/2022	06/27/2022 Regular METER UPGRADE RECONCILIATION REFUND	0.00	74.80	64459
000091 SB060122	SAN BERNARDINO COUNTY RECORDER Invoice	06/01/2022	06/01/2022 Regular RELEASE OF LIENS	0.00	60.00	64370
013831 197454	SATMOD0 LLC Invoice	06/15/2022	06/15/2022 Regular EMERGENCY SATELLITE PHONES - JUN 22	0.00	151.86	64424
013820 2138265 IN	SC FUELS Invoice	06/01/2022	06/01/2022 Regular FUEL FOR VEHICLES	0.00	2,877.88	64371
013820 2153458 IN	SC FUELS Invoice	06/27/2022	06/27/2022 Regular FUEL FOR VEHICLES	0.00	6,729.82	64488
014011 SG06242022	SHAWN GRUBER Invoice	06/27/2022	06/27/2022 Regular METER UPGRADE RECONCILIATION REFUND	0.00	115.41	64460
014016 SV06242022	SOMEWHERE INVESTMENT & MANAGEMENT LLC Invoice	06/27/2022	06/27/2022 Regular METER UPGRADE RECONCILIATION REFUND	0.00	115.41	64461
009880 SCE0522	SOUTHERN CALIFORNIA EDISON CO Invoice	06/15/2022	06/15/2022 Manual POWER TO BLDGS & GEN - MAY 22	0.00	1,976.70	902010
009878 SCE0522	SOUTHERN CALIFORNIA EDISON Invoice	06/15/2022	06/15/2022 Manual POWER FOR PUMPING - MAY 22	0.00	34,688.95	902009
VENO1020 22_5505	SOUTHWEST NETWORKS, INC. Invoice	06/01/2022	06/01/2022 Regular PRINTER RECYCLE FEE	0.00	5.00	64372
VENO1020 22_5058 22_6022SC 22_6038SC	SOUTHWEST NETWORKS, INC. Invoice Invoice Invoice	06/15/2022 06/15/2022 06/15/2022	06/15/2022 Regular SUPPLEMENTAL IT (AMC) - THRU 5/31/22 OFFICE 365 MONTHLY MAINT - JULY 22 IT SERVICES - 7/22 - 9/22	0.00 0.00 0.00	16,642.25 1,211.25 794.00 14,637.00	64425
VENO1020	SOUTHWEST NETWORKS, INC.	06/27/2022	06/27/2022 Regular	0.00	1,858.30	64489

Check Report

Date Range: 06/01/2022 - 06/30/2022

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	
<u>22-6505</u>	Invoice	06/27/2022	OFFICE EQUIPMENT	0.00	1,858.30	
009920	STANDARD INSURANCE CO	06/01/2022	Regular	0.00	1,171.21	64373
<u>ST0622</u>	Invoice	06/01/2022	EE LIFE INSURANCE - JUN 22	0.00	1,171.21	
014010	SUSAN & RICHARD GREER	06/27/2022	Regular	0.00	74.80	64462
<u>SG06242022</u>	Invoice	06/27/2022	METER UPGRADE RECONCILIATION REFUND	0.00	74.80	
014005	TIMOTHY MORIARTY	06/27/2022	Regular	0.00	115.41	64463
<u>TM06242022</u>	Invoice	06/27/2022	METER UPGRADE RECONCILIATION REFUND	0.00	115.41	
013196	TPX COMMUNICATIONS	06/15/2022	Manual	0.00	674.55	902006
<u>157362003_0</u>	Invoice	06/15/2022	TELEPHONE (OFFICE) - JUN 22	0.00	674.55	
010690	TYLER TECHNOLOGIES	06/01/2022	Regular	0.00	653.86	64374
<u>025 379649</u>	Invoice	06/01/2022	PRINTER MAINT: 7/1/22 - 6/30/23	0.00	653.86	
CC-BEV	U.S. BANK CORPORATE	06/01/2022	Manual	0.00	8,604.57	902012
<u>US0522</u>	Invoice	06/01/2022	OFFICE SUPPLIES/OFFICE EQUIP/DIRECTOR ...	0.00	8,604.57	
CC-BEV	U.S. BANK CORPORATE	06/28/2022	Manual	0.00	5,492.81	902016
<u>US0622</u>	Invoice	06/28/2022	EE TRAINING/OFFICE SUPPLIES/TELEPHONE	0.00	5,492.81	
CC-ANNE	U.S. BANK CORPORATE	06/01/2022	Manual	0.00	1,395.53	902000
<u>US0522</u>	Invoice	06/01/2022	OFFICE SUPPLIES/CUST SVC AREA REFRESH/...	0.00	1,395.53	
CC-ANNE	U.S. BANK CORPORATE	06/28/2022	Manual	0.00	530.66	902017
<u>US0622</u>	Invoice	06/28/2022	OFFICE SUPPLIES/SUBSCRIPTION/BUSINESS ...	0.00	530.66	
CC-DAN	U.S. BANK CORPORATE	06/01/2022	Manual	0.00	4,517.40	902011
<u>US0522</u>	Invoice	06/01/2022	CIRP: SMALL TOOLS/SUPPLIES/CUST SVC AR...	0.00	4,517.40	
CC-DAN	U.S. BANK CORPORATE	06/28/2022	Manual	0.00	4,828.02	902019
<u>US0622</u>	Invoice	06/28/2022	SHOP OFFICE SUPPLIES/SHOP OFFICE SUPPLI...	0.00	4,828.02	
CC-SARAH	U.S. BANK CORPORATE	06/01/2022	Manual	0.00	4,999.70	902002
<u>US0522</u>	Invoice	06/01/2022	WELL 14 4-LOG/OFFICE SUPPLIES/OFFICE E...	0.00	4,999.70	
CC-SARAH	U.S. BANK CORPORATE	06/28/2022	Manual	0.00	2,488.75	902018
<u>US0622</u>	Invoice	06/28/2022	SAFETY/EE RECRUITING/EE TRAINING	0.00	2,488.75	
000023	ULTIMATE MOTORS, INC.	06/01/2022	Regular	0.00	1,741.07	64375
<u>44435</u>	Invoice	06/01/2022	VEHICLE REPAIRS: V33	0.00	1,741.07	
010850	UNDERGROUND SERVICE ALERT	06/15/2022	Regular	0.00	118.90	64426
<u>520220347</u>	Invoice	06/15/2022	TICKET DELIVERY SERVICE - MAY 22	0.00	118.90	
014007	WALID ANTOINE SABA	06/27/2022	Regular	0.00	74.80	64464
<u>WS06242022</u>	Invoice	06/27/2022	METER UPGRADE RECONCILIATION REFUND	0.00	74.80	
000327	WATER QUALITY SPECIALISTS	06/15/2022	Regular	0.00	3,605.00	64427
<u>7998</u>	Invoice	06/15/2022	HDMC WWTP: OPERATION & MAINT - MAY 22	0.00	3,605.00	
011615	WESTERN EXTERMINATOR CO.	06/01/2022	Regular	0.00	37.05	64376
<u>23201613</u>	Invoice	06/01/2022	PEST CONTROL SERVICES - SHOP	0.00	37.05	
011615	WESTERN EXTERMINATOR CO.	06/27/2022	Regular	0.00	37.05	64490
<u>24590706</u>	Invoice	06/27/2022	PEST CONTROL SERVICES - SHOP	0.00	37.05	
013827	WRIGHT PAINTING COMPANY, INC.	06/15/2022	Regular	0.00	11,400.00	64428
<u>2264</u>	Invoice	06/15/2022	CUST SVC AREA REFRESH PAINTING	0.00	11,400.00	
013359	XEROX FINANCIAL SERVICES	06/01/2022	Manual	0.00	230.13	901996
<u>3276621</u>	Invoice	06/01/2022	SHOP EXPENSE 5/27/22 - 6/26/22	0.00	230.13	
013359	XEROX FINANCIAL SERVICES	06/15/2022	Manual	0.00	397.60	902007

Check Report

Date Range: 06/01/2022 - 06/30/2022

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable # 3296448	Payable Type Invoice	Post Date 06/15/2022	Payable Description OFFICE EXPENSE 5/30/22 - 6/29/22	Discount Amount 0.00	Payable Amount 397.60	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	156	112	0.00	303,857.34
Manual Checks	25	24	0.00	117,573.05
Voided Checks	0	1	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	181	137	0.00	421,430.39

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	156	112	0.00	303,857.34
Manual Checks	25	24	0.00	117,573.05
Voided Checks	0	1	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	181	137	0.00	421,430.39

Fund Summary

Fund	Name	Period	Amount
01	GENERAL FUND	6/2022	421,430.39
			421,430.39



Check Report

By Vendor DBA Name

Date Range: 06/01/2022 - 06/30/2022

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	06/01/2022	Manual	0.00	321.50	950026
351370	Invoice	06/01/2022	W2 PROCESSING FEE	0.00	321.50	
013940	PAYLOCITY	06/24/2022	Manual	0.00	1,516.50	950027
110478845	Invoice	06/24/2022	PAYROLL PROCESSING FEE	0.00	1,516.50	

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	1,838.00
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	1,838.00

**JOSHUA BASIN WATER DISTRICT
UTILITY REFUND REGISTER**

<u>Account Number</u>	<u>Name</u>	<u>Date</u>	<u>Type</u>	<u>Amount</u>	
05-00012-001	SEDALIS, STEPHEN P	6/1/2022	Refund	90.68	Check #: 64380
08-00116-015	QUICK HOME BUYERS CORP	6/1/2022	Refund	133.02	Check #: 64381
10-00528-000	RAUSCHENBERG, NEIL C	6/1/2022	Refund	211.27	Check #: 64382
13-00265-014	TIFFANY, MARK B	6/1/2022	Refund	224.25	Check #: 64383
51-00067-010	GALLAGHER, ALISHA	6/1/2022	Refund	59.95	Check #: 64384
52-00028-020	MOUNTZ, LINDSEY	6/1/2022	Refund	72.35	Check #: 64385
55-00207-010	JACKSON, JUSTIN	6/1/2022	Refund	187.14	Check #: 64386
55-00257-012	AFFORDABLE RENTALS	6/1/2022	Refund	33.74	Check #: 64387
56-00205-013	CHRISTIAN, SONY	6/1/2022	Refund	88.02	Check #: 64388
57-00239-009	CAMPOS, ENRIQUE T	6/1/2022	Refund	122.09	Check #: 64389
01-00101-003	A.I.M. RENTAL PROPERTIES	6/15/2022	Refund	142.35	Check #: 64390
04-00041-003	LOWE, KAREN	6/15/2022	Refund	64.98	Check #: 64391
12-00373-012	GOMAROONI, ANDREAS	6/15/2022	Refund	208.78	Check #: 64392
55-00241-014	CULBRETH, LAUREN B	6/15/2022	Refund	120.90	Check #: 64393
63-00002-007	OFF THE GRID PROPERTIES	6/15/2022	Refund	41.35	Check #: 64394
07-00047-001	LI, JUN WEI	6/27/2022	Refund	184.38	Check #: 64465
07-00087-011	MCKERNAN, PETER	6/27/2022	Refund	219.77	Check #: 64466
14-00103-014	GRIMES, THOMAS	6/27/2022	Refund	131.57	Check #: 64467
65-01324-000	ROJAS, DANNY	6/27/2022	Refund	49.14	Check #: 64468
04-00160-001	WILSON, MARVEL G	6/27/2022	Refund	268.50	Check #: 64469
51-00004-003	OLSON, MARK J	6/27/2022	Refund	109.31	Check #: 64470
52-00049-010	STIFFLER, JUSTIN W	6/27/2022	Refund	197.44	Check #: 64471
55-00260-008	COLLETT, COREY A	6/27/2022	Refund	52.31	Check #: 64472
56-00054-008	POSADA, ROBERT L	6/27/2022	Refund	100.00	Check #: 64473
63-00154-010	TEMPLETON, LARRY W	6/27/2022	Refund	22.68	Check #: 64474
				<u><u>3,135.97</u></u>	

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	1,838.00
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	1,838.00

Fund Summary

Fund	Name	Period	Amount
01	GENERAL FUND	6/2022	1,838.00
			1,838.00

Joshua Basin Water District
 61750 Chollita Rd.
 Joshua Tree, CA 92252

Director Pay

05/21/2022 - 06/17/2022

<u>Employee Number</u>	<u>Employee Name</u>	<u>Date</u>	<u>Adjustment Type</u>	<u>Additions</u>	<u>Deductions</u>	
511	FLOEN, TOM	05/26/2022	MWA Board Meeting – Paid	\$173.63		
		06/01/2022	Board Meeting - JBWD - Paid	\$173.63		
		06/08/2022	Committee Meeting - Finance - Paid	\$173.63		
		06/15/2022	Board Meeting - JBWD - Paid	\$173.63		
		Totals:			\$694.52	\$0.00
Employee Total:			\$694.52			
512	JARLSBERG, JANE	06/01/2022	Board Meeting - JBWD - Paid	\$173.63		
		06/08/2022	Committee Meeting - Water Resources & Ops - Paid	\$173.63		
		06/09/2022	MWA Board Meeting – Paid	\$173.63		
		06/15/2022	Board Meeting - JBWD - Paid	\$173.63		
		Totals:			\$694.52	\$0.00
Employee Total:			\$694.52			
513	DOOLITTLE, STACY	06/01/2022	Board Meeting - JBWD - Paid	\$173.63		
		06/02/2022	MWA Board Meeting – Paid	\$173.63		
		06/08/2022	Committee Meeting - Water Resources & Ops - Paid	\$173.63		
		06/15/2022	Board Meeting - JBWD - Paid	\$173.63		
		Totals:			\$694.52	\$0.00
Employee Total:			\$694.52			
514	DELPH, BARBARA	06/01/2022	Board Meeting - JBWD - Paid	\$173.63		
		06/08/2022	Committee Meeting - Finance - Paid	\$173.63		
		06/15/2022	Board Meeting - JBWD - Paid	\$173.63		
		Totals:			\$520.89	\$0.00
		Employee Total:			\$520.89	
Grand Totals:			\$2,604.45	\$0.00		
Grand Total:			\$2,604.45			

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

Finance Committee

DATE: 08/10/22

REPORT TO: Finance Committee
PREPARED BY: Anne Roman, Director of Finance
TOPIC: **APPROPRIATION LIMIT FOR FISCAL YEAR 2022/23**
RECOMMENDATION: Refer Resolution No. 22-1043 to the Board of Directors for adoption.

ANALYSIS: The appropriation limit calculation for fiscal year 22/23 is attached. This is another 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 and occurred on July 19, 2022. Upon the Committee's recommendation, the resolution will be submitted to the Board for adoption on August 17, 2022. 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 22/23 calculation follow:

- The cost of living (based on per capita personal income) increased from 5.73% to 7.55%.
- The population for unincorporated portions of San Bernardino County, which applies to JBWD, decreased from -0.20% to -0.46%.
- The calculation using these two figure results is an increase of 7.055% or \$143,180.

- The District anticipates approximately \$650,419 in general tax revenues (the “free” portion of the 1% property tax) plus up to \$30,000 in interest revenue, which is also subject to the Limit. All other revenues, such as user fees (because they do not exceed the cost of service) are not subject to the Limit. The total of these subject revenues, \$680,419, is significantly below the 22/23 appropriation limit of \$2,172,660.

STRATEGIC PLAN ITEM:

FISCAL IMPACT: None anticipated.



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 TELEPHONE (760) 366-8438 FAX (760) 366-9528 E-mail: customerservice@jbwd.com
www.jbwd.com

2022/2023 APPROPRIATION LIMIT CALCULATION

PER CAPITA INCOME FACTOR CHANGE: 7.55%
 POPULATION FACTOR CHANGE: -0.46%
 (unincorporated San Bernardino County)

Per Capita Conversion to Ratio: 7.55 + 100 / 100 = 1.0755
 Population Conversion to Ratio: -0.46 + 100 / 100 = 0.9954

CHANGE FACTOR CALCULATION: 1.0755 x 0.9954 = 1.0706 7.055 %

2021/2022 APPROPRIATION LIMIT	\$	2,029,480
2022/2023 CHANGE FACTOR	x	<u>7.055%</u>
2022/2023 CHANGE LIMIT	\$	<u>143,180</u>

2021/2022 APPROPRIATION LIMIT	\$	2,029,480
2022/2023 CHANGE LIMIT	+	<u>143,180</u>
2022/2023 APPROPRIATION LIMIT	\$	<u><u>2,172,660</u></u>

Posted July 19, 2022
 AMR approved

RESOLUTION NO. 22-1043
A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE JOSHUA BASIN WATER DISTRICT
ESTABLISHING THE APPROPRIATION LIMIT
OF THE DISTRICT FOR THE FISCAL YEAR 2022/2023

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 \$2,172,660.
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 August 18, 2022.

ADOPTED this 17th day of August, 2022.

Ayes:

Noes:

Absent:

Abstain:

Tom Floen, President, Board of Directors

Sarah Johnson, General Manager and Board Secretary

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

Finance Committee

DATE: August 10, 2022

REPORT TO: Committee members
PREPARED BY: Anne Roman, Director of Finance
TOPIC: **21/22 BAD DEBT WRITE-OFF OF \$3,358.87**
RECOMMENDATION: Recommend that the 2021/22 Bad Debt Write-off of \$3,358.87 be referred to the Board of Directors for approval.

ANALYSIS: The annual write-off of the bad debt is required for the audit. Bad debt is an expense to the District (one which is, unfortunately, passed on to all ratepayers). The **21/22** bad debt is comprised of water charges still unpaid or not liened, remaining from the **20/21** fiscal year. This year's bad debt also reflects debt incurred during the COVID period and the state's moratorium on shutoffs, as well as credits applied under the California State Water Arrearages Payment Program.

When the 21/22 bad debt budget was developed, the customary budget of \$25,000 - \$30,000 was increased to \$40,000 with expectations that the moratorium would cause bad debt to rise. However, with the District's participation in the Arrearages Payment Program, credits of over \$308,000 were applied to customer accounts. As a result, this year's proposed bad debt write-off of \$3,358.87, which was on track to be as much as \$44,000 before credits were applied, amounts to approximately 8% of the \$40,000 budget and .06% of what remains unpaid and/or not liened from the 20/21 water revenues that totaled \$5,350,360.

Although many of the accounts on this bad debt list did receive credits from the Arrearages program, balances were already accumulating prior to the beginning of the program eligibility period. Many of those balances were incurred between our last cutoff in January 2020 (due to the transition to SB998) and the onset of COVID moratorium in April 2020.

This year's bad debt situation is an anomaly, making our normal analysis and comparison with prior years unhelpful. Still, here are a few statistics for consideration:

- The number of accounts to be written off this year is 24 compared to 154 last year.
- The amounts range from \$7.16 to \$533.42, averaging \$146.

- There are 4 accounts on the list that have prior bad debt.
- 7 (or 30%) of the 24 accounts are locked basic fee accounts (inactive water service). That is a lower percentage than usual, likely because debt from unlocked accounts (active water service) fell under the shutoff moratorium, eliminating the main disincentive for non-payment.
- Although we usually don't file liens on unlocked (active water service) accounts, we did file some on particularly high balance accounts this year to "stake our claim" during a period of frequent real estate turnover.
- Here is a comparison with prior, normal years of bad debt write-offs:

2021/22	\$3,359
2020/21	\$19,978
2019/20	\$20,585
2018/19	\$22,940
2017/18	\$27,534

Lien statistics are also skewed by the credits received from the Arrearages program, making our usual more extensive comparison less meaningful. A few lien statistics related to 20/21 fiscal year debt:

- In 21/22, we received payment on approximately 100 liens and lien-related balances totaling nearly \$96,548. We filed 123 new liens totaling \$86,377.
- When we receive payoff requests for liens from escrow, we communicate all additional unliened balances and are often able to collect those as well. So, an additional \$37,552 or 64% more was collected beyond the liened balance of \$58,996.

We continue to work hard on improving our collections program and, for that, enormous credit is due to our A/R Technician for her diligent efforts.

STRATEGIC PLAN Financial 2.1, Conduct an annual audit.

ITEM:

FISCAL IMPACT: \$3,358.87 bad debt expense for the 21/22 fiscal year, 8% of the 21/22 budget of \$40,000.

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

Finance Committee

DATE: August 10, 2022

REPORT TO: Committee members

PREPARED BY: Anne Roman, Director of Finance

**TOPIC: COPPER MOUNTAIN MESA (CMM) ASSESSMENT
DISTRICT STATUS UPDATE**

RECOMMENDATION: Receive report, ask questions, and refer to the Board of Directors to receive for information only.

ANALYSIS: General info

The Joshua Basin Water District Copper Mountain Mesa Assessment District (Assessment District) was formed in 1996 to finance the improvements and construction of the potable water system facilities, including pipelines, booster pumping station, water storage reservoir, and the necessary appurtenances. The bonds were sold to the United States Department of Agriculture, who is the sole bondholder. The District's directors serve as directors of the Assessment District; the District's General Manager serves as its executive officer.

1996 Limited Obligation Improvement Bond

In March 1996, the District authorized the issuance of \$4,551,389 in Copper Mountain Mesa limited obligation improvement bonds pursuant to the provisions of the Municipal Improvement Act of 1913. The bonds are payable and secured solely by special assessments on property parcels and the special assessments are collected and paid by the District. The District is not obligated to, but may at its sole discretion, advance available surplus funds from the District treasury. The bonds bear an interest of 4.5% per annum. Principal and interest are payable on March 2nd and September 2nd of each year.

Status

Of the \$4,551,389 original balance, the bond debt had an outstanding balance of \$2,622,000 as of 6/30/2021. The 40-year Bonds are scheduled to be paid off in 2036.

1996 Limited Obligation Improvement Bond, continued			
Future principal and interest obligations on the bonds as of June 30, are as follows:			
<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 127,000	115,133	242,133
2023	132,000	109,305	241,305
2024	138,000	103,230	241,230
2025	145,000	96,862	241,862
2026	150,000	90,225	241,862
2027-2031	861,000	378,786	1,239,786
2032-2036	<u>1,069,000</u>	<u>171,608</u>	<u>1,240,608</u>
Total	2,622,000	<u>1,065,149</u>	<u>3,688,786</u>
Current	<u>(127,000)</u>		
Long-term	\$ <u>2,495,000</u>		

Source: 2020/21 Audited Financial Statements

Refinance (aka refunding) consideration

In the Fall of 2021, while interest rates were lower, Staff investigated refinancing the CMM bonded debt. However, the cost-savings were projected to be minimal and would have required a labor-intensive process. At that time, Management did not believe that the return on investment was substantial enough nor did Staff have the necessary time to devote to such a considerably large project.

Bond Call

In July 2022, the District began working with NBS, our CMM Assessment District Administrator, to prepare for a bond call in September 2022, to be funded by an excess balance in the LAIF Redemption account. Through this process, the District will prepay the debt principal while maintaining the existing repayment schedule for future payments. This will not only save the assessment district participants interest of up to \$128,000 over the repayment term but also offer increased opportunity for future bond calls, thus compounding the effect.

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