



## **AGENDA**

### **FINANCE COMMITTEE MEETING WEDNESDAY, NOVEMBER 8, 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=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 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 10.11.23**

5. **DISCUSSION ITEMS**

**A. CHECK REGISTER – SEPTEMBER 2023**

**B. RESERVE FUNDING TRANSFERS**

6. **STAFF REPORTS**

7. **DIRECTOR COMMENTS**

8. **ADJOURNMENT**

JOSHUA BASIN WATER DISTRICT  
MINUTES OF THE  
FINANCE COMMITTEE MEETING  
Wednesday, October 11, 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 Fick

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 – None

3. PUBLIC COMMENT – None

4. CONSENT CALENDAR

A. DRAFT FINANCE COMMITTEE MEETING MINUTES 09.13.23

1<sup>st</sup> - Fick

2<sup>nd</sup> - Floen

Motion carried to approve consent calendar 09.13.23 minutes.

5. DISCUSSION ITEMS -

President Floen moved agenda item 6C - CMM Assessment District Annual Report to the first discussion item.

A. AUGUST 2023 CHECK REGISTER

1<sup>st</sup> - Fick

2<sup>nd</sup> - Floen

Motion carried to refer to the Board.

B. CMM ASSESSMENT DISTRICT ANNUAL REPORT

Director of Finance, Anne Roman, gave her presentation on the Copper Mountain Mesa Assessment District Annual Report to the committee. Roman discussed in detail the purpose of the CMMA including 1996 Limited Obligation Improvement Bond, status, collections, delinquencies, annual reports, continuing disclosure annual report, and bond call. Roman mentioned that there are comments about the delinquency rate being high in the assessment district. Roman explained that the interest rate starts out high in the first few years. After five years, the County begins a tax sale process, and the delinquency rates quickly fall. Roman noted that an analysis showed that there was an 86% decrease of the delinquency rate over the last 10 years after the County tax sale process. Roman mentioned that the last time we did a CMM Bond Call was about 10 years ago, and expect to do a future bond call within the next 10 years. Roman mentioned that the district worked with NBS to administer any administrative costs with the assessments. NBS issues the annual CMMAD report, Continuing Disclosure report, and initiated the bond call. Roman noted that there is the full version of the CMM reports on our website.

1<sup>st</sup> - Fick

2<sup>nd</sup> – Floen

Motion carried to refer to the Board.

C. CAPACITY FEE REPORT FOR FISCAL YEAR ENDING 06/30/2023

Director of Finance, Anne Roman gave her staff report and presentation on the Capacity Fee Report for Fiscal Year Ending 06/30/2023 to the committee. Roman explained that the capacity fee is a one-time development charge for connection to the water system when a customer purchases a new meter or meter upgrade. The capacity charge is used to fund capital improvements within the district's infrastructure. Roman explained in detail the water capacity fund balance increase from new meter sales and upgrades and interest earned for fiscal year 2022 to 2023. The unrestricted water capacity charges of \$395,166 were used to reimburse 38% of the district's Tilford Phase I project. Roman explained that there was a fund balance increase with the wastewater capacity fund with new meter sales and upgrades for fiscal year 2022-2023. Roman mentioned that Hi Desert Medical Center has a wastewater treatment plant, and they pay a note and interest to the district. Roman provided charts containing the annual reports of historical meter sales and capacity collections.

1<sup>st</sup> - Fick

2<sup>nd</sup> - Floen

Motion carried to refer to the Board.

6. STAFF REPORTS –

Director of Finance, Anne Roman reported the following:

- A payroll audit was conducted by CPA Cindy Byerrum with Eide Bailly. Roman mentioned that the district had never undergone a dedicated payroll audit, and recent payroll audit was voluntary. Roman pointed out that there are numerous pay and deductions codes in payroll which are very complex. Byerrum complimented Finance for the minimal number of findings and that everything was clean and easy to follow. It was recommended during the payroll audit to add the vehicle taxation, and small check box on W2 for payroll was missed which was a result of transferring from one payroll company to another but has been corrected. The district is in the process of switching back to Paychex from Paylocity. Roman was glad to report that the payroll audit went very well and provided the district with some assurance.
- In July 2022, the district put in a request to purchase a Pettibone with Apex. The vendor requested a copy of a check for shipping purposes, then electronically altered and cashed the check. Finance discovered the fraudulent activity and reported it to the bank. Luckily, the fraudulent check was caught on time and US Bank returned the funds. The district learned from the incident and implemented Payee Positive with US Bank, in which the name on the check is always verified before the check is cashed. Additional vendor validation processes were also implemented.

General Manager, Sarah Johnson reported the following:

- It was discussed at the Finance Committee to extend the time of the meeting to two hours. Extending the Finance Committee will allow more time to go over discussion items, without feeling rushed. The start time for the WRO Committee will be at 11:00am instead of 10:30am.

7. DIRECTOR COMMENTS – Director Fick said that it's been very educational being on the Finance Committee. President Floen will bring some of the information about the CMM Assessment to the next CMM meeting.

8. ADJOURNMENT – President Floen adjourned the meeting at 10:39 a.m.

1<sup>st</sup> - Fick

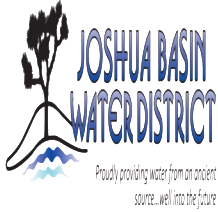
2<sup>nd</sup> - Floen

NEXT MEETING – November 8, 2023, at 9:00 am.

Respectfully Submitted,

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Sarah Johnson, General Manager



Joshua Basin Water District

# Check Report

By Vendor DBA Name

Date Range: 09/01/2023 - 09/30/2023

| 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 |        |
| <b>Bank Code: AP-AP Cash</b>     |                             |              |   |                 |                |        |
|                                  | **Void**                    | 09/06/2023   | Regular   | 0.00            | 0.00           | 65663  |
|                                  | **Void**                    | 09/20/2023   | Regular   | 0.00            | 0.00           | 65676  |
| 000495                           | ACCONTEMPS                  | 09/06/2023   | Regular   | 0.00            | 1,716.80       | 65653  |
| <a href="#">62442871</a>         | Invoice                     | 09/06/2023   | TEMPORARY LABOR                                 | 0.00            | 1,716.80       |        |
| 000504                           | ACTION PUMPING INC          | 09/20/2023   | Regular   | 0.00            | 2,307.50       | 65674  |
| <a href="#">24365</a>            | Invoice                     | 09/20/2023   | HDMC WW: PUMPING                                | 0.00            | 2,307.50       |        |
| 000501                           | ACWA JPIA                   | 09/06/2023   | Regular   | 0.00            | 34,337.41      | 65639  |
| <a href="#">0700529</a>          | Invoice                     | 09/06/2023   | EE HEALTH BENEFIT & EAP OCT 23                  | 0.00            | 34,337.41      |        |
| 013998                           | AMAZON CAPITAL SERVICES INC | 09/20/2023   | Regular   | 0.00            | 4,879.07       | 65675  |
| <a href="#">11M4-PT1C-7TMY</a>   | Credit Memo                 | 09/20/2023   | UNIFORMS  | 0.00            | -191.52        |        |
| <a href="#">199F-FCL6-4XMM</a>   | Invoice                     | 09/20/2023   | OFFICE SUPPLIES/COMPUTER EQUIPMENT              | 0.00            | 2,059.88       |        |
| <a href="#">19GW-VR9M-7N...</a>  | Invoice                     | 09/20/2023   | COMPUTER EQUIPMENT/OFFICE SUPPLIES              | 0.00            | 729.48         |        |
| <a href="#">1JQM-RJFG-4VVVR</a>  | Invoice                     | 09/20/2023   | SAFETY/VEHICLE MAINT/SHOP EXP/SHOP OFFICE SUPPL | 0.00            | 2,281.23       |        |
| 000675                           | AQUA METRIC SALES COMPANY   | 09/06/2023   | Regular   | 0.00            | 53,036.28      | 65658  |
| <a href="#">INV0096614</a>       | Invoice                     | 09/06/2023   | INVENTORY                                       | 0.00            | 23,390.37      |        |
| <a href="#">INV0096615</a>       | Invoice                     | 09/06/2023   | INVENTORY                                       | 0.00            | 29,645.91      |        |
| 000675                           | AQUA METRIC SALES COMPANY   | 09/20/2023   | Regular   | 0.00            | 107,535.44     | 65703  |
| <a href="#">INV0096734</a>       | Invoice                     | 09/20/2023   | INVENTORY                                       | 0.00            | 82,298.26      |        |
| <a href="#">INV0096735</a>       | Invoice                     | 09/20/2023   | INVENTORY                                       | 0.00            | 24,256.68      |        |
| <a href="#">INV0096736</a>       | Invoice                     | 09/20/2023   | METER READING ANTENNA                           | 0.00            | 980.50         |        |
| 013019                           | ARBORIST SERVICES           | 09/20/2023   | Regular   | 0.00            | 775.00         | 65693  |
| <a href="#">9153</a>             | Invoice                     | 09/20/2023   | DEMO GARDEN/BUILD MAINT THRU 9/15/23            | 0.00            | 775.00         |        |
| 001630                           | ATT MOBILITY                | 09/20/2023   | Manual  | 0.00            | 2,079.10       | 902331 |
| <a href="#">829480028X090...</a> | Invoice                     | 09/20/2023   | COMMUNICATIONS - AUG 23                         | 0.00            | 2,079.10       |        |
| 000214                           | BABCOCK LABORATORIES INC    | 09/06/2023   | Regular   | 0.00            | 2,187.77       | 65640  |
| <a href="#">CH31020-2287</a>     | Invoice                     | 09/06/2023   | HDMC WWTP - SAMPLING                            | 0.00            | 368.03         |        |
| <a href="#">CH31195-2287</a>     | Invoice                     | 09/06/2023   | SAMPLING  | 0.00            | 109.14         |        |
| <a href="#">CH31348-2287</a>     | Invoice                     | 09/06/2023   | SAMPLING  | 0.00            | 36.38          |        |
| <a href="#">CH31350-2287</a>     | Invoice                     | 09/06/2023   | SAMPLING  | 0.00            | 127.33         |        |
| <a href="#">CH31404-2287</a>     | Invoice                     | 09/06/2023   | SAMPLING  | 0.00            | 242.89         |        |
| <a href="#">CH31409-2287</a>     | Invoice                     | 09/06/2023   | SAMPLING  | 0.00            | 36.38          |        |
| <a href="#">CH31588-2287</a>     | Invoice                     | 09/06/2023   | HDMC WWTP - SAMPLING                            | 0.00            | 411.67         |        |
| <a href="#">CH31897-2287</a>     | Invoice                     | 09/06/2023   | SAMPLING  | 0.00            | 109.14         |        |
| <a href="#">CH32312-2287</a>     | Invoice                     | 09/06/2023   | SAMPLING  | 0.00            | 109.14         |        |
| <a href="#">CH32335-2287</a>     | Invoice                     | 09/06/2023   | SAMPLING  | 0.00            | 269.64         |        |
| <a href="#">CI30082-2287</a>     | Invoice                     | 09/06/2023   | HDMC WWTP - SAMPLING                            | 0.00            | 368.03         |        |
| 000214                           | BABCOCK LABORATORIES INC    | 09/20/2023   | Regular   | 0.00            | 1,615.12       | 65677  |
| <a href="#">CI30331-2287</a>     | Invoice                     | 09/20/2023   | SAMPLING  | 0.00            | 235.40         |        |
| <a href="#">CI30603-2287</a>     | Invoice                     | 09/20/2023   | HDMC WWTP - SAMPLING                            | 0.00            | 255.97         |        |
| <a href="#">CI30631-2287</a>     | Invoice                     | 09/20/2023   | SAMPLING  | 0.00            | 353.92         |        |
| <a href="#">CI30632-2287</a>     | Invoice                     | 09/20/2023   | SAMPLING  | 0.00            | 106.18         |        |
| <a href="#">CI30633-2287</a>     | Invoice                     | 09/20/2023   | SAMPLING  | 0.00            | 106.18         |        |
| <a href="#">CI31020-2287</a>     | Invoice                     | 09/20/2023   | SAMPLING  | 0.00            | 314.58         |        |
| <a href="#">CI31023-2287</a>     | Invoice                     | 09/20/2023   | SAMPLING  | 0.00            | 242.89         |        |

Check Report

Date Range: 09/01/2023 - 09/30/2023

| 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 |        |
| 013813                          | BACKFLOW SOLUTIONS INC                   | 09/20/2023   | Regular                                       | 0.00            | 495.00         | 65678  |
| <a href="#">8428</a>            | Invoice                                  | 09/20/2023   | ANNUAL BACKFLOW SOLUTIONS ONLINE SUBSCRIPTION | 0.00            | 495.00         |        |
| 004110                          | BURRTEC WASTE AND RECYCLING SVCS         | 09/06/2023   | Manual  | 0.00            | 1,873.31       | 902318 |
| <a href="#">BW083123</a>        | Invoice                                  | 09/06/2023   | TRASH REMOVAL (SHOP) - AUG 23                 | 0.00            | 1,711.28       |        |
| <a href="#">BW0923</a>          | Invoice                                  | 09/06/2023   | TRASH & RECYCLING (OFFICE) - SEPT 23          | 0.00            | 162.03         |        |
| 004110                          | BURRTEC WASTE AND RECYCLING SVCS         | 09/06/2023   | Regular                                       | 0.00            | -1,873.31      | 902318 |
| 004110                          | BURRTEC WASTE AND RECYCLING SVCS         | 09/06/2023   | Manual  | 0.00            | 1,017.67       | 902327 |
| <a href="#">BW083123-1</a>      | Invoice                                  | 09/06/2023   | TRASH REMOVAL (SHOP) - AUG 23                 | 0.00            | 855.64         |        |
| <a href="#">BW0923-1</a>        | Invoice                                  | 09/06/2023   | TRASH & RECYCLING (OFFICE) - SEPT 23          | 0.00            | 162.03         |        |
| 001517                          | CalPERS                                  | 09/01/2023   | Manual  | 0.00            | 14,526.13      | 902315 |
| <a href="#">PPE 8-25-23</a>     | Invoice                                  | 09/01/2023   | PAY PERIOD ENDING 8/25/23                     | 0.00            | 14,526.13      |        |
| 001517                          | CalPERS                                  | 09/29/2023   | Manual  | 0.00            | 29,299.67      | 902326 |
| <a href="#">PPE 9-22-23</a>     | Invoice                                  | 09/29/2023   | PAY PERIOD ENDING 9/22/23                     | 0.00            | 14,656.03      |        |
| <a href="#">PPE 9-8-23</a>      | Invoice                                  | 09/29/2023   | PAY PERIOD ENDING 9/8/23                      | 0.00            | 14,643.64      |        |
| 014075                          | CARBON HEALTH MEDICAL GROUP OF CALIFOR   | 09/20/2023   | Regular                                       | 0.00            | 115.00         | 65679  |
| <a href="#">090723</a>          | Invoice                                  | 09/20/2023   | EMPLOYMENT RECRUITING EXPENSE                 | 0.00            | 115.00         |        |
| 013889                          | CARL OTTESONS CERTIFIED BACKFLOW TESTING | 09/20/2023   | Regular                                       | 0.00            | 500.00         | 65680  |
| <a href="#">7335</a>            | Invoice                                  | 09/20/2023   | CROSS CONNECTION CONSULTING - SEPT 23         | 0.00            | 500.00         |        |
| 001555                          | CENTRTEL LLC                             | 09/20/2023   | Regular                                       | 0.00            | 1,669.42       | 65681  |
| <a href="#">230902252101</a>    | Invoice                                  | 09/20/2023   | DISPATCH SERVICES - AUG 23                    | 0.00            | 1,669.42       |        |
| 000510                          | CHARTER COMMUNICATIONS                   | 09/20/2023   | Regular                                       | 0.00            | 550.00         | 65682  |
| <a href="#">116905701090123</a> | Invoice                                  | 09/20/2023   | INTERNET SERVICES - SEPT 23                   | 0.00            | 550.00         |        |
| 000510                          | CHARTER COMMUNICATIONS                   | 09/06/2023   | Manual  | 0.00            | 377.88         | 902320 |
| <a href="#">0008970082223</a>   | Invoice                                  | 09/06/2023   | SCADA INTERNET - SEPT 23                      | 0.00            | 377.88         |        |
| 000237                          | COLONIAL LIFE AND ACCIDENT INSURANCE CO  | 09/06/2023   | Manual  | 0.00            | 766.30         | 902317 |
| <a href="#">39905610805867</a>  | Invoice                                  | 09/06/2023   | EE LIFE INSURANCE - AUG 23                    | 0.00            | 766.30         |        |
| 013373                          | CORE AND MAIN LP                         | 09/06/2023   | Regular                                       | 0.00            | 117,524.04     | 65641  |
| <a href="#">T089276</a>         | Invoice                                  | 09/06/2023   | MAINLINE/LEAK REPAIR SUPPLIES/INVENTORY       | 0.00            | 2,059.85       |        |
| <a href="#">T340179</a>         | Invoice                                  | 09/06/2023   | INVENTORY/BELMONT PIPELINE SUPPLIES           | 0.00            | 15,909.99      |        |
| <a href="#">T347370</a>         | Invoice                                  | 09/06/2023   | INVENTORY/BELMONT PIPELINE SUPPLIES           | 0.00            | 27,573.08      |        |
| <a href="#">T347628</a>         | Invoice                                  | 09/06/2023   | INVENTORY                                     | 0.00            | 1,864.80       |        |
| <a href="#">T347895</a>         | Invoice                                  | 09/06/2023   | INVENTORY                                     | 0.00            | 50,852.83      |        |
| <a href="#">T400651</a>         | Invoice                                  | 09/06/2023   | INVENTORY                                     | 0.00            | 4,941.70       |        |
| <a href="#">T414275</a>         | Invoice                                  | 09/06/2023   | INVENTORY                                     | 0.00            | 14,321.79      |        |
| 013373                          | CORE AND MAIN LP                         | 09/20/2023   | Regular                                       | 0.00            | 467,441.36     | 65683  |
| <a href="#">S893667</a>         | Invoice                                  | 09/20/2023   | MAINLINE/LEAK REPAIR SUPPLIES                 | 0.00            | 1,299.04       |        |
| <a href="#">T342307</a>         | Invoice                                  | 09/20/2023   | INVENTORY                                     | 0.00            | 82,948.53      |        |
| <a href="#">T438611</a>         | Invoice                                  | 09/20/2023   | TILFORD PH2 INSTALL SUPPLIES                  | 0.00            | 1,626.43       |        |
| <a href="#">T456541</a>         | Invoice                                  | 09/20/2023   | INVENTORY                                     | 0.00            | 2,925.20       |        |
| <a href="#">T456559</a>         | Invoice                                  | 09/20/2023   | INVENTORY                                     | 0.00            | 3,729.07       |        |
| <a href="#">T505202</a>         | Invoice                                  | 09/20/2023   | INVENTORY                                     | 0.00            | 82,948.53      |        |
| <a href="#">T505206</a>         | Invoice                                  | 09/20/2023   | INVENTORY                                     | 0.00            | 82,948.53      |        |
| <a href="#">T505210</a>         | Invoice                                  | 09/20/2023   | INVENTORY                                     | 0.00            | 82,948.53      |        |
| <a href="#">T518538</a>         | Invoice                                  | 09/20/2023   | INVENTORY                                     | 0.00            | 117,663.00     |        |
| <a href="#">T535325</a>         | Invoice                                  | 09/20/2023   | INVENTORY                                     | 0.00            | 8,404.50       |        |
| 014064                          | DIGIUM CLOUD SERVICE                     | 09/20/2023   | Regular                                       | 0.00            | 739.49         | 65700  |
| <a href="#">INV00267188</a>     | Invoice                                  | 09/20/2023   | DIGIUM - SEPT 23                              | 0.00            | 739.49         |        |
| 013928                          | DIRTY BOYS DESIGNZ                       | 09/20/2023   | Regular                                       | 0.00            | 65.25          | 65689  |
| <a href="#">52421</a>           | Invoice                                  | 09/20/2023   | UNIFORMS                                      | 0.00            | 65.25          |        |

Check Report

Date Range: 09/01/2023 - 09/30/2023

| Vendor Number<br>Payable #                                       | Vendor DBA Name<br>Payable Type                        | Post Date                | Payment Date<br>Payable Description  | Payment Type | Discount Amount<br>Discount Amount | Payment Amount<br>Payable Amount | Number |
|--|--|--------------------------|--|--------------|------------------------------------|----------------------------------|--------|
| 002565<br><a href="#">202307198</a>                              | DUDEK AND ASSOCIATES INC<br>Invoice                    | 09/20/2023               | 09/20/2023<br>ENG SERV: HDMC WWTP - AUG 23   | Regular      | 0.00<br>0.00                       | 1,140.00<br>1,140.00             | 65684  |
| 000156<br><a href="#">2300106</a><br><a href="#">2300107</a>     | FORSHOCK<br>Invoice<br>Invoice                         | 09/06/2023<br>09/06/2023 | 09/06/2023<br>MONTHLY SCADA MONITORING - SEPT 23<br>MONTHLY SCADA MONITORING - SEPT 23 | Regular      | 0.00<br>0.00<br>0.00               | 243.00<br>38.00<br>205.00        | 65648  |
| 013222<br><a href="#">FC0923</a>                                 | FRONTIER COMMUNICATIONS INC<br>Invoice                 | 09/06/2023               | 09/06/2023<br>HDMC WWTP - TELEPHONE - SEPT 23  | Regular      | 0.00<br>0.00                       | 221.56<br>221.56                 | 65642  |
| 000058<br><a href="#">10751266</a>                               | GARDA CL WEST INC<br>Invoice                           | 09/06/2023               | 09/06/2023<br>COURIER FEES - SEPT 23   | Regular      | 0.00<br>0.00                       | 827.56<br>827.56                 | 65643  |
| 014085<br><a href="#">012M6782</a>                               | HARRINGTON INDUSTRIAL PLASTICS LLC<br>Invoice          | 09/20/2023               | 09/20/2023<br>E2-1 RESERVOIR UPGRADE SUPPLIES  | Regular      | 0.00<br>0.00                       | 16,207.45<br>16,207.45           | 65685  |
| 013802<br><a href="#">915282</a>                                 | HASA INC<br>Invoice                                    | 09/06/2023               | 09/06/2023<br>WATER TREATMENT EXPENSE  | Regular      | 0.00<br>0.00                       | 897.14<br>897.14                 | 65644  |
| 004165<br><a href="#">99274</a>                                  | HI GRADE MATERIALS CO<br>Invoice                       | 09/20/2023               | 09/20/2023<br>D1-1 BOOSTER STN UPGRADE SUPPLIES  | Regular      | 0.00<br>0.00                       | 5,398.29<br>5,398.29             | 65686  |
| 004195<br><a href="#">HD0823</a>                                 | HOME DEPOT CREDIT SERVICES<br>Invoice                  | 09/20/2023               | 09/20/2023<br>SHOP EXPENSE/EMERGENCY SUPPLIES/SMALL TOOLS                              | Manual       | 0.00<br>0.00                       | 3,315.54<br>3,315.54             | 902332 |
| 013797<br><a href="#">246238</a>                                 | INFOSEND INC<br>Invoice                                | 09/20/2023               | 09/20/2023<br>PRINT & MAIL WATER BILL - AUG 23   | Regular      | 0.00<br>0.00                       | 3,604.86<br>3,604.86             | 65687  |
| 013989<br><a href="#">1027</a>                                   | IRIDIUM SOLUTIONS<br>Invoice                           | 09/06/2023               | 09/06/2023<br>CONSULTING SERVICES - AUGUST 23  | Regular      | 0.00<br>0.00                       | 7,600.00<br>7,600.00             | 65650  |
| 013369<br><a href="#">3824</a>                                   | ISHRED INCORPORATED<br>Invoice                         | 09/06/2023               | 09/06/2023<br>ARCHIVE RECORD SHREDDING - AUG 23  | Regular      | 0.00<br>0.00                       | 70.00<br>70.00                   | 65645  |
| 013369<br><a href="#">3996</a>                                   | ISHRED INCORPORATED<br>Invoice                         | 09/20/2023               | 09/20/2023<br>ARCHIVE RECORD SHREDDING - SEPT 23                                       | Regular      | 0.00<br>0.00                       | 70.00<br>70.00                   | 65688  |
| 009054<br><a href="#">23-0903-1</a>                              | KATHLEEN J RADNICH<br>Invoice                          | 09/06/2023               | 09/06/2023<br>PUBLIC RELATIONS SERVICES  | Regular      | 0.00<br>0.00                       | 651.00<br>651.00                 | 65646  |
| 009054<br><a href="#">23-0910-1</a><br><a href="#">23-0918-1</a> | KATHLEEN J RADNICH<br>Invoice<br>Invoice               | 09/20/2023<br>09/20/2023 | 09/20/2023<br>PUBLIC RELATIONS SERVICES<br>PUBLIC RELATIONS SERVICES                   | Regular      | 0.00<br>0.00<br>0.00               | 1,008.00<br>546.00<br>462.00     | 65690  |
| 000134<br><a href="#">165678</a>                                 | KENNEDY JENKS CONSULTANTS INC<br>Invoice               | 09/06/2023               | 09/06/2023<br>ANN'L WATER SUPPLY ASSESSMENT - JULY 23                                  | Regular      | 0.00<br>0.00                       | 1,820.00<br>1,820.00             | 65647  |
| 000134<br><a href="#">166112</a>                                 | KENNEDY JENKS CONSULTANTS INC<br>Invoice               | 09/20/2023               | 09/20/2023<br>ANN'L WATER LOSS REPORT CY 2022 - AUG 23                                 | Regular      | 0.00<br>0.00                       | 434.35<br>434.35                 | 65691  |
| 005640<br><a href="#">6652</a><br><a href="#">6653</a>           | KILLER BEE PEST CONTROL<br>Invoice<br>Invoice          | 09/20/2023<br>09/20/2023 | 09/20/2023<br>BEE REMOVAL<br>BEE REMOVAL   | Regular      | 0.00<br>0.00<br>0.00               | 300.00<br>150.00<br>150.00       | 65692  |
| 006504<br><a href="#">36090</a><br><a href="#">36128</a>         | MC CALL'S METERS SALES & SERVICE<br>Invoice<br>Invoice | 09/20/2023<br>09/20/2023 | 09/20/2023<br>CERTIFIED FLOW TEST<br>CERTIFIED FLOW TEST                               | Regular      | 0.00<br>0.00<br>0.00               | 100.00<br>50.00<br>50.00         | 65695  |
| 014084<br><a href="#">MDOA081523</a>                             | MCPEEK'S CHRYSLER DODGE JEEP RAM OF ANA<br>Invoice     | 09/11/2023               | 09/11/2023<br>2022 RAM 2500  | Regular      | 0.00<br>0.00                       | 79,862.95<br>79,862.95           | 65665  |
| 014042<br><a href="#">MSR090123</a>                              | MISSION SQUARE RETIREMENT<br>Invoice                   | 09/01/2023               | 09/01/2023<br>EE & ER 457 REMITTANCE - 09/01/23  | Manual       | 0.00<br>0.00                       | 3,887.50<br>3,887.50             | 902314 |
| 014042<br><a href="#">MSR091523</a>                              | MISSION SQUARE RETIREMENT<br>Invoice                   | 09/15/2023               | 09/15/2023<br>EE & ER 457 REMITTANCE - 09/15/23  | Manual       | 0.00<br>0.00                       | 3,662.50<br>3,662.50             | 902328 |

Check Report

Date Range: 09/01/2023 - 09/30/2023

| 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 |        |
| 014042                     | MISSION SQUARE RETIREMENT            | 09/29/2023   | Manual   | 0.00            | 3,437.50       | 902333 |
| <a href="#">MSR092923</a>  | Invoice                              | 09/29/2023   | EE & ER 457 REMITTANCE - 09/29/23                  | 0.00            | 3,437.50       |        |
| 013990                     | MOMS DESERT VALLEY CLEANING          | 09/20/2023   | Regular  | 0.00            | 1,500.00       | 65694  |
| <a href="#">202309</a>     | Invoice                              | 09/20/2023   | JANITORIAL SERVICES - SEPT 23                      | 0.00            | 1,500.00       |        |
| 000233                     | NAPA AUTO PARTS                      | 09/06/2023   | Regular  | 0.00            | 4,266.04       | 65662  |
| <a href="#">446804</a>     | Invoice                              | 09/06/2023   | PUMP PLNT SUPP/VEHICLE MAINT: V38,V36,V31 & V34    | 0.00            | 731.48         |        |
| <a href="#">446861</a>     | Credit Memo                          | 09/06/2023   | CREDIT: CORE DEPOSIT                               | 0.00            | -103.31        |        |
| <a href="#">446951</a>     | Invoice                              | 09/06/2023   | VEHICLE MAINTENANCE: V46, V47 & V48                | 0.00            | 57.16          |        |
| <a href="#">446953</a>     | Invoice                              | 09/06/2023   | VEHICLE MAINTENANCE: V48                           | 0.00            | 27.19          |        |
| <a href="#">447089</a>     | Invoice                              | 09/06/2023   | EMERGENCY SUPPLIES & OFFICE SUPPLIES               | 0.00            | 704.13         |        |
| <a href="#">447095</a>     | Invoice                              | 09/06/2023   | EMERGENCY SUPPLIES                                 | 0.00            | 1,438.76       |        |
| <a href="#">447137</a>     | Invoice                              | 09/06/2023   | SHOP SUPPLIES                                      | 0.00            | 97.32          |        |
| <a href="#">447596</a>     | Invoice                              | 09/06/2023   | PUMPING PLANT SUPPLIES                             | 0.00            | 1,272.31       |        |
| <a href="#">447831</a>     | Invoice                              | 09/06/2023   | DUMP TRUCK SUPPLIES: E1DT                          | 0.00            | 41.00          |        |
| 000233                     | NAPA AUTO PARTS                      | 09/20/2023   | Regular  | 0.00            | 2,789.53       | 65706  |
| <a href="#">446314</a>     | Invoice                              | 09/20/2023   | SHOP EXPENSE                                       | 0.00            | 21.52          |        |
| <a href="#">448178</a>     | Invoice                              | 09/20/2023   | VEHICLE MAINTENANCE: V39                           | 0.00            | 257.41         |        |
| <a href="#">449111</a>     | Invoice                              | 09/20/2023   | MAINT SUPP: E1DT, E2WT, E2PH, E4544, E5410 & E6672 | 0.00            | 1,095.33       |        |
| <a href="#">449220</a>     | Invoice                              | 09/20/2023   | VEHICLE MAINTENANCE: V37, V38, V39, V35, V40 & V42 | 0.00            | 1,415.27       |        |
| 013352                     | NIELSEN FIRE AND ICE HEATING AND AIR | 09/20/2023   | Regular  | 0.00            | 210.00         | 65698  |
| <a href="#">I-12002-1</a>  | Invoice                              | 09/20/2023   | A/C MAINTENANCE - SHOP                             | 0.00            | 210.00         |        |
| 000070                     | ONLINE INFORMATION SERVICES INC      | 09/20/2023   | Regular  | 0.00            | 264.52         | 65696  |
| <a href="#">1210577</a>    | Invoice                              | 09/20/2023   | ID VERIF. SERV. THRU 08/31/23                      | 0.00            | 264.52         |        |
| 008415                     | PRUDENTIAL OVERALL SUPPLY            | 09/06/2023   | Regular  | 0.00            | 223.17         | 65649  |
| <a href="#">23534467</a>   | Invoice                              | 09/06/2023   | SHOP EXPENSE                                       | 0.00            | 135.29         |        |
| <a href="#">23534471</a>   | Invoice                              | 09/06/2023   | SHOP EXPENSE                                       | 0.00            | 87.88          |        |
| 008415                     | PRUDENTIAL OVERALL SUPPLY            | 09/20/2023   | Regular  | 0.00            | 224.64         | 65697  |
| <a href="#">23540646</a>   | Invoice                              | 09/20/2023   | SHOP EXPENSE                                       | 0.00            | 136.76         |        |
| <a href="#">23540648</a>   | Invoice                              | 09/20/2023   | SHOP EXPENSE                                       | 0.00            | 87.88          |        |
| 009065                     | RDO EQUIPMENT COMPANY                | 09/06/2023   | Regular  | 0.00            | 706.08         | 65651  |
| <a href="#">W3111845</a>   | Invoice                              | 09/06/2023   | TRACTOR MAINTENANCE: E200                          | 0.00            | 706.08         |        |
| 013782                     | RENES AQUATICS                       | 09/06/2023   | Regular  | 0.00            | 500.00         | 65652  |
| <a href="#">RA082523</a>   | Invoice                              | 09/06/2023   | CPR & AED TRAINING                                 | 0.00            | 500.00         |        |
| 000091                     | SAN BERNARDINO COUNTY RECORDER       | 09/20/2023   | Regular  | 0.00            | 60.00          | 65699  |
| <a href="#">SB090623</a>   | Invoice                              | 09/20/2023   | RELEASE OF LIENS                                   | 0.00            | 60.00          |        |
| 013831                     | SATMODO LLC                          | 09/06/2023   | Regular  | 0.00            | 164.26         | 65654  |
| <a href="#">231046</a>     | Invoice                              | 09/06/2023   | EMERGENCY SATELLITE PHONES - SEPT 23               | 0.00            | 164.26         |        |
| 013820                     | SC FUELS                             | 09/20/2023   | Regular  | 0.00            | 4,681.18       | 65701  |
| <a href="#">2473416-IN</a> | Invoice                              | 09/20/2023   | FUEL FOR VEHICLES                                  | 0.00            | 4,681.18       |        |
| 009880                     | SOUTHERN CALIFORNIA EDISON CO        | 09/06/2023   | Manual   | 0.00            | 4,676.72       | 902319 |
| <a href="#">SCE0823</a>    | Invoice                              | 09/06/2023   | POWER TO BLDGS & GEN - AUG 23                      | 0.00            | 4,676.72       |        |
| 009878                     | SOUTHERN CALIFORNIA EDISON           | 09/06/2023   | Manual   | 0.00            | 46,778.83      | 902321 |
| <a href="#">SCE0823</a>    | Invoice                              | 09/06/2023   | POWER FOR PUMPING - AUG 23                         | 0.00            | 46,778.83      |        |
| 009878                     | SOUTHERN CALIFORNIA EDISON           | 09/20/2023   | Manual   | 0.00            | 72.68          | 902329 |
| <a href="#">SCE0923</a>    | Invoice                              | 09/20/2023   | POWER FOR PUMPING - SEPT 23                        | 0.00            | 72.68          |        |
| VEN01020                   | SOUTHWEST NETWORKS INC               | 09/20/2023   | Regular  | 0.00            | 14,667.50      | 65702  |
| <a href="#">23-8073</a>    | Invoice                              | 09/20/2023   | SUPPLEMENTAL IT (AMC) - AUG 23                     | 0.00            | 1,092.50       |        |
| <a href="#">23-9025SC</a>  | Invoice                              | 09/20/2023   | IT SERVICES - 10/23 - 12/23                        | 0.00            | 13,575.00      |        |



Check Report

Date Range: 09/01/2023 - 09/30/2023

| 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                     |        |
| 009920<br><a href="#">ST0923</a>                       | STANDARD INSURANCE CO<br>Invoice                          | 09/06/2023               | 09/06/2023 Regular<br>EE LIFE INSURANCE - SEPT 23  | 0.00            | 2,030.57                           | 65655  |
| 013788<br><a href="#">1339</a><br><a href="#">1340</a> | STURDIVAN EMERGENCY MANAGEMENT CONS<br>Invoice<br>Invoice | 09/06/2023<br>09/06/2023 | 09/06/2023 Regular<br>HAZARD MITIGATION PLAN - KICK OFF MEETING<br>EMERGENCY MANAGEMENT CONSULTING 2023-2024 | 0.00<br>0.00    | 16,571.43<br>6,071.43<br>10,500.00 | 65657  |
| 009980<br><a href="#">SWRCB090623</a>                  | SWRCB FEES<br>Invoice                                     | 09/06/2023               | 09/06/2023 Regular<br>D-1 EXAM   | 0.00            | 30.00                              | 65664  |
| 010850<br><a href="#">820230344</a>                    | UNDERGROUND SERVICE ALERT<br>Invoice                      | 09/06/2023               | 09/06/2023 Regular<br>TICKET DELIVERY SERVICE - AUG 23   | 0.00            | 101.00                             | 65659  |
| 014038<br><a href="#">223930151-001</a>                | UNITED RENTALS NORTH AMERICA INC<br>Invoice               | 09/20/2023               | 09/20/2023 Regular<br>EQUIPMENT RENTAL   | 0.00            | 5,016.92                           | 65704  |
| CC-ANNE<br><a href="#">US0823</a>                      | US BANK CORPORATE<br>Invoice                              | 09/06/2023               | 09/06/2023 Manual<br>TRELLO/ATLASSIAN SOFTWARE ANNUAL SUBSCRIPTION   | 0.00            | 359.97                             | 902323 |
| CC-DAN<br><a href="#">US0823</a>                       | US BANK CORPORATE<br>Invoice                              | 09/06/2023               | 09/06/2023 Manual<br>EE TRAINING/EMERGENCY SUPPLIES/SHOP EXP   | 0.00            | 8,257.74                           | 902325 |
| CC-DAVID<br><a href="#">US0823</a>                     | US BANK CORPORATE<br>Invoice                              | 09/06/2023               | 09/06/2023 Manual<br>ADOBE/PUBLIC INFO/BLDG MAINT-OFFC/OFFC SUPPLIES   | 0.00            | 925.30                             | 902322 |
| CC-SARAH<br><a href="#">US0823</a>                     | US BANK CORPORATE<br>Invoice                              | 09/06/2023               | 09/06/2023 Manual<br>EE TRAINING/FUEL-VEHICLES/COMPUTER EQUIPMENT  | 0.00            | 4,220.54                           | 902324 |
| 009500<br><a href="#">USDA 09/23 LN</a>                | USDA RURAL DEVELOPMENT<br>Invoice                         | 09/05/2023               | 09/05/2023 Manual<br>CMM PRINCIPAL & INT LOAN #2   | 0.00            | 160,717.35                         | 902316 |
| 011101<br><a href="#">119439</a>                       | VAGABOND WELDING SUPPLY<br>Invoice                        | 09/06/2023               | 09/06/2023 Regular<br>SHOP EXPENSE   | 0.00            | 78.30                              | 65656  |
| 014056<br><a href="#">24AR1075772</a>                  | VISUAL EDGE IT INC<br>Invoice                             | 09/06/2023               | 09/06/2023 Regular<br>OFFICE EXPENSE 7/30/23 - 8/29/23   | 0.00            | 221.79                             | 65660  |
| 000327<br><a href="#">9010</a>                         | WATER QUALITY SPECIALISTS<br>Invoice                      | 09/06/2023               | 09/06/2023 Regular<br>HDMC WWTP: OPERATION & MAINT - AUG 23  | 0.00            | 3,821.00                           | 65661  |
| 011615<br><a href="#">51063602</a>                     | WESTERN EXTERMINATOR CO<br>Invoice                        | 09/20/2023               | 09/20/2023 Regular<br>PEST CONTROL SERVICES - SHOP   | 0.00            | 41.50                              | 65705  |
| 013359<br><a href="#">4751006</a>                      | XEROX FINANCIAL SERVICES<br>Invoice                       | 09/20/2023               | 09/20/2023 Manual<br>OFFICE EXPENSE 8/30/23 - 9/29/23  | 0.00            | 334.94                             | 902330 |

Bank Code AP Summary

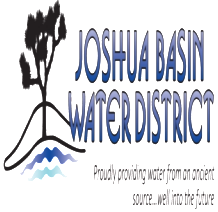
| Payment Type   | Payable Count | Payment Count | Discount    | Payment             |
|----------------|---------------|---------------|-------------|---------------------|
| Regular Checks | 114           | 58            | 0.00        | 976,115.54          |
| Manual Checks  | 23            | 20            | 0.00        | 290,587.17          |
| Voided Checks  | 0             | 3             | 0.00        | -1,873.31           |
| Bank Drafts    | 0             | 0             | 0.00        | 0.00                |
| EFT's          | 0             | 0             | 0.00        | 0.00                |
|                | <b>137</b>    | <b>81</b>     | <b>0.00</b> | <b>1,264,829.40</b> |

### All Bank Codes Check Summary

| Payment Type   | Payable Count | Payment Count | Discount    | Payment             |
|----------------|---------------|---------------|-------------|---------------------|
| Regular Checks | 114           | 58            | 0.00        | 976,115.54          |
| Manual Checks  | 23            | 20            | 0.00        | 290,587.17          |
| Voided Checks  | 0             | 3             | 0.00        | -1,873.31           |
| Bank Drafts    | 0             | 0             | 0.00        | 0.00                |
| EFT's          | 0             | 0             | 0.00        | 0.00                |
|                | <b>137</b>    | <b>81</b>     | <b>0.00</b> | <b>1,264,829.40</b> |

### Fund Summary

| Fund | Name         | Period | Amount              |
|------|--------------|--------|---------------------|
| 01   | GENERAL FUND | 9/2023 | 1,264,829.40        |
|      |              |        | <b>1,264,829.40</b> |



Joshua Basin Water District

# Check Report

By Vendor DBA Name

Date Range: 09/01/2023 - 09/30/2023

| 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 |        |
| <b>Bank Code: PR-Payroll Account</b> |                 |              |                                  |                 |                |        |
| 013940                               | PAYLOCITY       | 09/20/2023   | 09/20/2023 Manual                | 0.00            | 1,324.23       | 950051 |
| <a href="#">INV1602380</a>           | Invoice         | 09/20/2023   | PAYROLL PROCESSING FEE - SEPT 23 | 0.00            | 1,324.23       |        |
| 013940                               | PAYLOCITY       | 09/20/2023   | 09/20/2023 Manual                | 0.00            | 34.25          | 950052 |
| <a href="#">INV1588142</a>           | Invoice         | 09/20/2023   | HR ONLINE - SEPT 23              | 0.00            | 34.25          |        |

**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        | 1,358.48        |
| Voided Checks  | 0             | 0             | 0.00        | 0.00            |
| Bank Drafts    | 0             | 0             | 0.00        | 0.00            |
| EFT's          | 0             | 0             | 0.00        | 0.00            |
|                | <b>2</b>      | <b>2</b>      | <b>0.00</b> | <b>1,358.48</b> |

### 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        | 1,358.48        |
| Voided Checks  | 0             | 0             | 0.00        | 0.00            |
| Bank Drafts    | 0             | 0             | 0.00        | 0.00            |
| EFT's          | 0             | 0             | 0.00        | 0.00            |
|                | <b>2</b>      | <b>2</b>      | <b>0.00</b> | <b>1,358.48</b> |

### Fund Summary

| Fund | Name         | Period | Amount          |
|------|--------------|--------|-----------------|
| 01   | GENERAL FUND | 9/2023 | 1,358.48        |
|      |              |        | <b>1,358.48</b> |

**JOSHUA BASIN WATER DISTRICT  
UTILITY REFUND REGISTER**

| <u>Account Number</u> | <u>Name</u>                    | <u>Date</u> | <u>Type</u> | <u>Amount</u>          |                |
|-----------------------|--------------------------------|-------------|-------------|------------------------|----------------|
| 09-00067-004          | WORCESTER, NOI                 | 9/6/2023    | Refund      | 227.35                 | Check #: 65635 |
| 10-00076-015          | A.I.M. RENTAL PROPERTIES       | 9/6/2023    | Refund      | 230.35                 | Check #: 65636 |
| 53-00065-019          | TRI VALLEY REALTY              | 9/6/2023    | Refund      | 205.76                 | Check #: 65637 |
| 64-99296-000          | ORTEGA, JESSE                  | 9/6/2023    | Refund      | 3,389.59               | Check #: 65638 |
| 03-00244-016          | PLANNED PARENTHOOD ARIZONA INC | 9/20/2023   | Refund      | 202.10                 | Check #: 65666 |
| 07-00151-003          | HUYNH, HA T                    | 9/20/2023   | Refund      | 50.45                  | Check #: 65667 |
| 08-00137-009          | WU, ANTHONY JOHN               | 9/20/2023   | Refund      | 95.95                  | Check #: 65668 |
| 11-00026-005          | STOWELL, BROOKLYN J            | 9/20/2023   | Refund      | 88.00                  | Check #: 65669 |
| 50-00106-010          | KING, PHILLIP M                | 9/20/2023   | Refund      | 604.20                 | Check #: 65670 |
| 55-00260-009          | KOSHOFER, AMBER                | 9/20/2023   | Refund      | 14.03                  | Check #: 65671 |
| 57-00078-014          | NCEM LLC                       | 9/20/2023   | Refund      | 223.35                 | Check #: 65672 |
| 63-00162-015          | BURKART, MELISSA               | 9/20/2023   | Refund      | 108.85                 | Check #: 65673 |
|                       |                                |             |             | <b><u>5,439.98</u></b> |                |

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

## Director Pay Report

08/12/2023 - 09/22/2023

| <u>Employee Number</u> | <u>Employee Name</u> | <u>Date</u> | <u>Adjustment Type</u>                                | <u>Additions</u> | <u>Reimbursements</u>   |
|------------------------|----------------------|-------------|---|------------------|---|
| 511                    | FLOEN, TOM           |             |   |                  |   |
|                        |                      | 08/16/2023  | Board Meeting - JBWD - Paid                           | \$173.63         |   |
|                        |                      | 08/24/2023  | MWA Board Meeting – Paid                              | \$173.63         |   |
|                        |                      | 09/06/2023  | Board Meeting - JBWD - Paid                           | \$173.63         |   |
|                        |                      | 09/13/2023  | Committee Meeting - Finance<br>- Paid                 | \$173.63         |   |
|                        |                      | 09/20/2023  | Board Meeting - JBWD - Paid                           | \$173.63         |   |
|                        |                      |             | Totals:   | \$868.15         | \$0.00  |
|                        |                      |             | Employee Total:                                       | \$868.15         |   |
| 512                    | JARLSBERG, JANE      |             |   |                  |   |
|                        |                      | 08/16/2023  | Board Meeting - JBWD - Paid                           | \$173.63         |   |
|                        |                      | 09/06/2023  | Board Meeting - JBWD - Paid                           | \$173.63         |   |
|                        |                      | 09/13/2023  | Committee Meeting - Finance<br>- Paid                 | \$173.63         | Jane filled in for FC Committee meeting.                              |
|                        |                      | 09/13/2023  | Committee Meeting - Water<br>Resources & Ops - Unpaid | \$0.00           | Attended Finance Committee prior to the<br>WRO Committee the same day |
|                        |                      | 09/18/2023  | Dinner - ASBCSD - Paid                                | \$173.63         |   |
|                        |                      | 09/20/2023  | Board Meeting - JBWD - Paid                           | \$173.63         |   |
|                        |                      |             | Totals:   | \$868.15         | \$0.00  |
|                        |                      |             | Employee Total:                                       | \$868.15         |   |
| 513                    | DOOLITTLE, STACY     |             |   |                  |   |
|                        |                      | 08/16/2023  | Board Meeting - JBWD - Paid                           | \$173.63         |   |
|                        |                      | 09/06/2023  | Board Meeting - JBWD - Paid                           | \$173.63         |   |
|                        |                      | 09/12/2023  | Training - Paid                                       | \$173.63         | CSDA Webinar  |
|                        |                      | 09/13/2023  | Committee Meeting - Water<br>Resources & Ops - Paid   | \$173.63         |   |
|                        |                      | 09/18/2023  | Dinner - ASBCSD - Paid                                | \$173.63         |   |
|                        |                      | 09/20/2023  | Board Meeting - JBWD - Paid                           | \$173.63         |   |
|                        |                      |             | Totals:   | \$1,041.78       | \$0.00  |
|                        |                      |             | Employee Total:                                       | \$1,041.78       |   |
| 515                    | SHORT, THOMAS        |             |   |                  |   |
|                        |                      | 08/16/2023  | Board Meeting - JBWD - Paid                           | \$173.63         |   |
|                        |                      | 09/06/2023  | Board Meeting - JBWD - Paid                           | \$173.63         |   |
|                        |                      | 09/18/2023  | Dinner - ASBCSD - Paid                                | \$173.63         |   |
|                        |                      | 09/20/2023  | Board Meeting - JBWD - Paid                           | \$173.63         |   |
|                        |                      |             | Totals:   | \$694.52         | \$0.00  |
|                        |                      |             | Employee Total:                                       | \$694.52         |   |
| 516                    | FICK, DAVID          |             |   |                  |   |
|                        |                      | 08/16/2023  | Board Meeting - JBWD - Paid                           | \$173.63         |   |
|                        |                      | 09/06/2023  | Board Meeting - JBWD - Paid                           | \$173.63         |   |

|            |                             |            |        |
|------------|-----------------------------|------------|--------|
| 09/18/2023 | Dinner - ASBCSD - Paid      | \$173.63   |        |
| 09/20/2023 | Board Meeting - JBWD - Paid | \$173.63   |        |
|            | Totals:                     | \$694.52   | \$0.00 |
|            | Employee Total:             | \$694.52   |        |
|            | Grand Totals:               | \$4,167.12 | \$0.00 |
|            | Grand Total:                | \$4,167.12 |        |



## Finance Committee Staff Report

MEETING DATE: 11/08/2023  
PRESENTED BY: Anne Roman, Director of Finance  
TOPIC: **RESERVE FUNDING TRANSFERS FOR FISCAL YEAR 2022/23**  
RECOMMENDATION: Review, ask questions, and refer to Board for approval

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### ANALYSIS:

The current Reserve Fund Policy indicates, “[t]he Board shall approve any reallocation of funds, transfers among reserve funds, or action that is inconsistent with this policy.” *Although reserve use is initially proposed and approved with the budget process, actual needs/proposed use will fluctuate from the budget depending upon several factors, such as:*

- Budgeted project costs may transform over time, adding or removing components in the interest of meeting certain timelines or saving money.
- The District does not encumber or set aside reserve funding specifically for each budgeted project (with exception of project-specific reserve funds like meter replacement). We are currently using a first-come, first-served basis for reserve funding of projects.
- An in-progress project may receive reserve funding in one fiscal year, yet funds could be depleted before the project is completed in the next fiscal year.

LAIF reserve fund transfers are typically made once per year, except legally restricted reserves which are adjusted as the legal need arises. Since most project costs are reconciled as part of the audit process in late summer/early fall, the annual reserve fund transfer is generally delayed into the subsequent fiscal year. The transfers proposed herein are made only among Board-designated reserve funds, which does not impact any of the legally restricted reserve balances or the restricted vs. unrestricted audit balances.

For fiscal year 22/23, the proposed transfer of reserve funding for USAGE is:

- **\$2,032,957** FROM individual LAIF reserve funds TO the LAIF-Cash Flow Reserve. This is detailed in Column 3 “**Less: USAGE**” of the attached Table 1.



For fiscal year 22/23, the proposed transfer of REPLENISHMENT funding is:

- \$2,567,000 designated by the 2022/23 Rate Study FROM the LAIF-Cash Flow Reserve TO the individual LAIF reserves. This is detailed in Column 4 “Plus: NEW FUNDING” of the attached Table 1.
- This replenishment funding is rate-generated and dependent upon meeting revenue and expense budget targets at fiscal year-end. The 22/23 budget targets were met allowing for full transfer of the reserve funding designated by the 2022/23 Rate study.

In addition, a transfer of \$295,557 will be made from the LAIF-Cash Flow Reserve to the LAIF-Operating Reserve, since the Reserve Policy requires that 3 months of operating expenses are set aside in this account.

Upcoming items:

- A proposed transfer from the LAIF-Water Capacity Reserve for the system expansion component of the Tilford Phase 2 Mainline Replacement project will be forthcoming once the recently-completed project is reconciled.
- The Reserve Fund Policy itself has been reviewed by Finance Staff and the proposed changes will be presented to the Finance Committee in January 2024.

Please review and refer the proposed reserve fund transfers to the Board of Directors for approval.

**STRATEGIC PLAN ITEM:**

**FISCAL IMPACT:**

Transfer \$2,032,957 in funding FROM individual LAIF Reserve funds to reimburse the LAIF-Cash Flow Reserve for 22/23 project costs paid by the fund.

Transfer \$2,567,000 in funding FROM LAIF-Cash Flow Reserve TO various LAIF Reserve funds as specified by the 2022/23 Rate Study.

Transfer \$295,557 in funding FROM LAIF-Cash Flow Reserve TO LAIF-OPERATING reserve as specified by the Reserve Policy.

These actions will result in a net decrease to the LAIF-Cash Flow Reserve of \$829,600, the intra-LAIF fund transfers proposed herein do not change the total LAIF balance.

**TABLE 1: JBWD 2022/23 RESERVE TRANSFERS SCHEDULED FOR 10/01/23 TRANSFER**

| 1                                    |   |                    | 2                          | 3  | 4   | 5                       |
|--------------------------------------|---|--------------------|----------------------------|--|---|-------------------------|
| LAIF RESERVE ACCOUNT                 | USAGE / OTHER DETAILS   | RESERVE TYPE       | BEGINNING BALANCE 07/01/23 | Less: USAGE  | Plus: NEW FUNDING   | ENDING BALANCE 10/01/23 |
| EQUIPMENT & TECHNOLOGY REPLACEMENT   | Scada computer & software; Compressor/jackhammer; VXU & VGB; Excavator upgrade  | Board designated   | \$242,516                  | \$271,957  | \$300,000   | \$270,559               |
| METER REPLACEMENT                    | Materials ordered only  | Board designated   | \$1,205,996                | \$155,003  | \$182,000   | \$1,232,993             |
| CAPITAL (ROUTINE)                    | Tiford Phase 1 remainder; Building Refresh; Toyota Tundra (non-repl); Office septic tank; Pettibone; JT Saloon Pipeline; Remainder of Well 14 4-Log | Board designated   | \$2,901,650                | \$1,511,392  | \$1,785,000   | \$3,175,258             |
| BUILDING REPLACEMENT                 | None in 2022/23   | Board designated   | \$96,441                   | \$0  | \$0   | \$96,441                |
| STUDIES & REPORTS REPLACEMENT        | Urban Water Management Plan remainder; Ann'l Water Supply Assessment; Rate & Fee Study  | Board designated   | \$105,409                  | \$94,605   | \$300,000   | \$310,804               |
| EMERGENCY CAPITAL REPLACEMENT        | \$395,166 Tilford Phase 1 Water Capacity release was previously transferred TO this reserve.  | Board designated   | \$2,395,166                | \$0  | \$0   | \$2,395,166             |
| WASTEWATER CAPACITY                  | None in 2022/23   | Legally restricted | \$2,174,246                | \$0  | Replenishment depends on development and is restricted in the quarter received. | \$2,174,246             |
| WATER CAPACITY                       | \$395,166 Tilford Phase 1 release was previously transferred FROM this reserve.   | Legally restricted | \$1,124,204                | \$0  | Replenishment depends on development and is restricted in the quarter received. | \$1,124,204             |
| OTHER LEGALLY RESTRICTED RESERVES    | Legally restricted for CMM, customer and project deposits, etc  | Legally restricted | \$935,629                  | N/A  | N/A   | \$935,629               |
| <b>SUBTOTAL / TOTAL OF TRANSFERS</b> |   |                    | <b>\$11,181,256</b>        | <b>\$2,032,957</b>                                       | <b>\$2,567,000</b>  | <b>\$11,715,299</b>     |
| OPERATING                            | Designated for 3 months of operating expenses   | Board designated   | \$1,844,157                | \$0  | \$295,557   | \$2,139,714             |
| CASH FLOW                            | Designated for 3 months of operating expenses and cash fluctuations   | Board designated   | \$4,443,390                | \$2,862,557  | \$2,032,957   | \$3,613,790             |
| <b>TOTAL LAIF BALANCE*</b>           |   |                    | <b>\$17,468,803</b>        | <b>*Intra-LAIF transfers do not affect total balance</b> |   | <b>\$17,468,803</b>     |