



AGENDA

FINANCE COMMITTEE MEETING WEDNESDAY, JUNE 12, 2024 AT 9:00 AM

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

Join Zoom Meeting:

<https://us02web.zoom.us/j/85256309368?pwd=ck1RcGIYU1M4V1lzVU5xbU03UUV3UT09>

Meeting ID: 852 5630 9368

Passcode: 61750

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

2. **ROLL CALL**

3. **PUBLIC COMMENT**

This is the time set aside for public comment on any item not appearing on the agenda. At the discretion of the Board President, however, comments on a particular Agenda item may be deferred until that item is heard. Please state your name and limit your comments to 3 minutes.

4. **CONSENT CALENDAR**

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

A. DRAFT FINANCE COMMITTEE MEETING MINUTES 05.08.24

5. **DISCUSSION ITEMS**

A. CHECK REGISTER – APRIL 2024

B. 3RD FISCAL QUARTER ENDING 03/31/24 FINANCIAL REPORT

6. **STAFF REPORTS**

7. **DIRECTOR COMMENTS**

8. **ADJOURNMENT**

JOSHUA BASIN WATER DISTRICT
MINUTES OF THE
FINANCE COMMITTEE MEETING
Wednesday, May 8, 2024
61750 Chollita Road, Joshua Tree, CA 92252

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

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

CONSULTANTS – None

GUESTS – None

3. PUBLIC COMMENT – None

4. CONSENT CALENDAR

- A. DRAFT FINANCE COMMITTEE MEETING MINUTES 03.13.24

1st - Fick

2nd - Floen

Motion carried to approve consent calendar 03.13.24 minutes.

5. DISCUSSION ITEMS -

- A. FEBRUARY 2024 - CHECK REGISTER

1st - Fick

2nd - Floen

Motion carried to refer to the Board.

- B. MARCH 2024 – CHECK REGISTER

1st - Fick

2nd - Floen

Motion carried to refer to the Board.

6. STAFF REPORTS

Director of Finance, Anne Roman reported the following:

- Roman shared that she read an article sent by CSDA about special districts being recognized in federal legislation for the first time and having potential grant opportunities.

General Manager, Sarah Johnson reported the following:

- Johnson announced to stay tuned for the WRO Committee meeting today at 11:00 pm.

7. DIRECTOR COMMENTS

Director Fick reported the following:

Fick mentioned the discussion of leak detection dogs and his observations of water attracting birds and wildlife while filling a tray with water.

President Floen

- None

8. ADJOURNMENT – President Floen adjourned the meeting at 10:14 a.m.

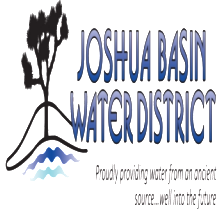
1st - Fick

2nd – Floen

NEXT MEETING – June 12, 2024, at 9:00 am.

Respectfully Submitted,

Sarah Johnson, General Manager



Joshua Basin Water District

Check Report

By Vendor DBA Name

Date Range: 04/01/2024 - 04/30/2024

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP-AP Cash						
000501	ACWA JPIA	04/17/2024	Regular	0.00	40,414.67	66228
0702426	Invoice	04/17/2024	EE HEALTH BENEFIT & EAP - 05/2024	0.00	40,414.67	
013998	AMAZON CAPITAL SERVICES INC	04/03/2024	Regular	0.00	1,356.97	66199
1696-17X1-XM7K	Invoice	04/03/2024	SHOP OFFICE SUPPLIES/VEHICLE MAINT: V35	0.00	412.40	
1HLQ-KPPT-3GM9	Invoice	04/03/2024	OFFICE SUPPLIES	0.00	944.57	
014106	AQUFLOW	04/17/2024	Regular	0.00	15,002.05	66244
AQ12402051	Invoice	04/17/2024	WELL 14 INJECT UPGR & MIOX CL2 SUPPLIES	0.00	15,002.05	
013019	ARBORIST SERVICES	04/17/2024	Regular	0.00	950.00	66240
9174	Invoice	04/17/2024	DEMO GARDEN/BUILD MAINT 03/16/24 - 04/15/24	0.00	950.00	
014104	ARDURRA GROUP INC	04/03/2024	Regular	0.00	1,918.75	66200
17279	Invoice	04/03/2024	ENGINEER SVS: E2-1 TANK 2/1/24 - 2/29/24	0.00	1,918.75	
001630	ATT MOBILITY	04/17/2024	Manual	0.00	2,502.18	902469
829480028X040...	Invoice	04/17/2024	COMMUNICATIONS - 03/2024	0.00	2,502.18	
000214	BABCOCK LABORATORIES INC	04/03/2024	Regular	0.00	769.81	66201
CC41392-2287	Invoice	04/03/2024	SAMPLING	0.00	114.60	
CC41555-2287	Invoice	04/03/2024	HDMC WWTP - SAMPLING	0.00	268.77	
CD40078-2287	Invoice	04/03/2024	HDMC WWTP - SAMPLING	0.00	386.44	
000214	BABCOCK LABORATORIES INC	04/17/2024	Regular	0.00	1,137.29	66229
CC40266-2287	Invoice	04/17/2024	HDMC WWTP - SAMPLING	0.00	268.77	
CD40450-2287	Invoice	04/17/2024	SAMPLING	0.00	283.14	
CD40832-2287	Invoice	04/17/2024	SAMPLING	0.00	255.05	
CD40833-2287	Invoice	04/17/2024	SAMPLING	0.00	330.33	
VEN01022	BARRETT ENGINEERED PUMPS	04/03/2024	Regular	0.00	350.19	66202
132535	Invoice	04/03/2024	E2-1 BOOSTER PUMP MOTOR BLOWER FAN RPLCMNT	0.00	350.19	
004110	BURRTEC WASTE AND RECYCLING SVCS	04/03/2024	Manual	0.00	179.91	902460
BW0424	Invoice	04/03/2024	TRASH & RECYCLING (OFFICE) - 04/2024	0.00	179.91	
004110	BURRTEC WASTE AND RECYCLING SVCS	04/17/2024	Manual	0.00	473.34	902467
BW033124	Invoice	04/17/2024	TRASH REMOVAL (SHOP) - 03/2024	0.00	473.34	
001517	CalPERS	04/16/2024	Manual	0.00	16,161.80	902466
PPE 4-5-24	Invoice	04/16/2024	PAY PERIOD ENDING 4/5/24	0.00	16,161.80	
001517	CalPERS	04/26/2024	Manual	0.00	16,191.82	902472
PPE 4-19-24	Invoice	04/26/2024	PAY PERIOD ENDING 4/19/24	0.00	16,191.82	
013889	CARL OTTESONS CERTIFIED BACKFLOW TESTING	04/17/2024	Regular	0.00	500.00	66230
7777	Invoice	04/17/2024	CROSS CONNECTION CONSULTING - 04/2024	0.00	500.00	
001555	CENTRTEL LLC	04/03/2024	Regular	0.00	637.86	66203
240402252101	Invoice	04/03/2024	DISPATCH SERVICES - 03/2024	0.00	637.86	
000510	CHARTER COMMUNICATIONS	04/17/2024	Regular	0.00	550.00	66231
116905701040124	Invoice	04/17/2024	INTERNET SERVICES - 04/2024	0.00	550.00	
000510	CHARTER COMMUNICATIONS	04/03/2024	Manual	0.00	389.43	902464
0008970032224	Invoice	04/03/2024	SCADA INTERNET - 04/2024	0.00	389.43	

Check Report

Date Range: 04/01/2024 - 04/30/2024

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
013790 59764	COLANTUONO HIGHSMITH AND WHATLEY PC Invoice	04/17/2024 04/17/2024	Regular LEGAL SERVICES - 03/2024	0.00 0.00	175.00 175.00	66232
000237 39905610305867	COLONIAL LIFE AND ACCIDENT INSURANCE CO Invoice	04/03/2024 04/03/2024	Manual EE LIFE INSURANCE - 03/2024	0.00 0.00	766.30 766.30	902463
000112 24010005	COPPER MOUNTAIN BROADCASTING CO Invoice	04/03/2024 02/07/2024	Regular MWA GRANT: WATER CONSERVATION ADS	0.00 0.00	480.00 480.00	66204
000112 24030006	COPPER MOUNTAIN BROADCASTING CO Invoice	04/17/2024 04/17/2024	Regular MWA GRANT: WATER CONSERVATION ADS	0.00 0.00	600.00 600.00	66233
013373 T129353 U499561 U552212	CORE AND MAIN LP Invoice Invoice Invoice	04/03/2024 04/03/2024 04/03/2024	Regular INVENTORY INVENTORY INVENTORY	0.00 0.00 0.00	2,904.22 1,404.20 821.11 678.91	66205
014105 DS040124	DAVID SHOOK Invoice	04/03/2024 04/03/2024	Regular REIMB: LIHWAP EVENTS & DVD CONVERSION TO USB	0.00 0.00	158.26 158.26	66206
014064 INV00291019	DIGIUM CLOUD SERVICE Invoice	04/17/2024 04/17/2024	Regular DIGIUM - 04/2024	0.00 0.00	755.35 755.35	66246
002565 202401570 202401571	DUDEK Invoice Invoice	04/03/2024 04/03/2024 04/03/2024	Regular ENG SERV: HDMC WWTP 12/30/23 - 01/26/24 ENG SERV: HDMC WWTP 01/27/24 - 02/23/24	0.00 0.00 0.00	2,480.00 1,240.00 1,240.00	66207
002565 202402077	DUDEK Invoice	04/17/2024 04/17/2024	Regular ENG SERV: HDMC WWTP 02/24/24 - 03/29/24	0.00 0.00	1,550.00 1,550.00	66234
002822 L1651387728	EMPLOYMENT DEVELOPMENT DEPT Invoice	04/25/2024 04/25/2024	Manual UNEMPLOYMENT INSURANCE	0.00 0.00	1,043.00 1,043.00	902471
000156 2400041 2400042	FORSHOCK Invoice Invoice	04/03/2024 04/03/2024 04/03/2024	Regular MONTHLY SCADA MONITORING - 04/2024 MONTHLY SCADA MONITORING - 04/2024	0.00 0.00 0.00	243.00 38.00 205.00	66214
013222 FC0424	FRONTIER COMMUNICATIONS INC Invoice	04/17/2024 04/17/2024	Regular HDMC WWTP - TELEPHONE - 04/2024	0.00 0.00	223.47 223.47	66235
000058 10774824	GARDA CL WEST INC Invoice	04/03/2024 04/03/2024	Regular COURIER FEES - 04/2024	0.00 0.00	569.22 569.22	66208
013802 950446	HASA INC Invoice	04/17/2024 04/17/2024	Regular WATER TREATMENT EXPENSE	0.00 0.00	940.03 940.03	66237
014050 55473	HI DESERT STAR / THE DESERT TRAIL Invoice	04/17/2024 04/17/2024	Regular MWA GRANT: WATER CONSERVATION ADS	0.00 0.00	260.00 260.00	66236
004195 HD0324	HOME DEPOT CREDIT SERVICES Invoice	04/17/2024 04/17/2024	Manual CIRP: SM TOOLS/SM TOOLS - DIST/PUMPING PLANT	0.00 0.00	1,942.40 1,942.40	902468
013797 259703	INFOSEND INC Invoice	04/03/2024 04/03/2024	Regular PRINT & MAIL WATER BILL - 02/2024 & 03/2024	0.00 0.00	7,145.27 7,145.27	66209
013989 1041	IRIDIUM SOLUTIONS Invoice	04/03/2024 04/03/2024	Regular CONSULTING SERVICES - 03/2024	0.00 0.00	5,500.00 5,500.00	66219
013369 5420	ISHRED INCORPORATED Invoice	04/03/2024 04/03/2024	Regular ARCHIVE RECORD SHREDDING - 03/2024	0.00 0.00	70.00 70.00	66210
014009	JAMES GANN		04/11/2024 Regular	0.00	-74.80	65433
014009 JG06242022	JAMES GANN Invoice	06/27/2022	04/17/2024 Regular METER UPGRADE RECONCILIATION REFUND	0.00	74.80	66238

Check Report

Date Range: 04/01/2024 - 04/30/2024

Vendor Number Payable #	Vendor DBA Name Payable Type	Post Date	Payment Date Payable Description	Payment Type	Discount Amount Discount Amount	Payment Amount Payable Amount	Number
009054 24-0330-1	KATHLEEN J RADNICH Invoice	04/03/2024	04/03/2024 PUBLIC RELATIONS SERVICES - 03/2024	Regular	0.00 0.00	4,500.00 4,500.00	66211
006947 318-00023-0006	KCDZ FM Invoice	04/03/2024	04/03/2024 MWA GRANT: WATER CONSERVATION ADS	Regular	0.00 0.00	335.00 335.00	66215
006947 318-00024-0000	KCDZ FM Invoice	04/17/2024	04/17/2024 MWA GRANT: WATER CONSERVATION ADS	Regular	0.00 0.00	280.00 280.00	66242
014081 014081 KN062223	KUONTHEA NOEUNG Invoice	06/30/2023	04/11/2024 04/17/2024 METER UPGRADE RECONCILIATION REFUND	Regular Regular	0.00 0.00 0.00	-118.23 118.23 118.23	65620 66239
010633 LT040124	LISA THOMPSON Invoice	04/03/2024	04/03/2024 REIMB: CERTIFIED MAIL	Regular	0.00 0.00	1.71 1.71	66212
006507 24072791 24125667 24197982	McMASTER CARR SUPPLY COMPANY Invoice Invoice Invoice	04/03/2024 04/03/2024 04/03/2024	04/03/2024 WELL 14 INJECT UPGR & MIOX CL2 SUPPLIES WELL 14 INJECT UPGR & MIOX CL2 SUPPLIES WELL 14 INJECT UPGR & MIOX CL2 SUPPLIES	Regular	0.00 0.00 0.00	735.24 501.26 49.13 184.85	66213
014042 MSR041224	MISSION SQUARE RETIREMENT Invoice	04/12/2024	04/12/2024 EE & ER 457 REMITTANCE - 04/12/24	Manual	0.00 0.00	5,022.50 5,022.50	902465
014042 MSR042624	MISSION SQUARE RETIREMENT Invoice	04/26/2024	04/26/2024 EE & ER 457 REMITTANCE - 04/26/24	Manual	0.00 0.00	4,798.00 4,798.00	902473
000233 467576	NAPA AUTO PARTS Invoice	04/03/2024	04/03/2024 VEHICLE MAINTENANCE: V40	Regular	0.00 0.00	222.93 222.93	66227
003930 202403-1431 202403-1443	NBS Invoice Invoice	04/03/2024 04/03/2024	04/03/2024 STANDBY ADMIN FEES 04/01/24 TO 06/30/24 CMM ADMIN FEES 04/01/24 - 06/30/24	Regular	0.00 0.00	7,350.54 5,366.60 1,983.94	66216
000070 1250073	ONLINE INFORMATION SERVICES INC Invoice	04/17/2024	04/17/2024 ID VERIF. SERV. - 03/2024	Regular	0.00 0.00	265.72 265.72	66243
008415 23625711 23625714	PRUDENTIAL OVERALL SUPPLY Invoice Invoice	04/03/2024 04/03/2024	04/03/2024 SHOP EXPENSE SHOP EXPENSE	Regular	0.00 0.00 0.00	238.74 144.78 93.96	66217
008415 23631681 23631685	PRUDENTIAL OVERALL SUPPLY Invoice Invoice	04/17/2024 04/17/2024	04/17/2024 SHOP EXPENSE SHOP EXPENSE	Regular	0.00 0.00 0.00	404.34 310.38 93.96	66245
013361 WOG00019270	QUINN COMPANY Invoice	04/03/2024	04/03/2024 GENERATOR REPAIR: GR7	Regular	0.00 0.00	1,200.00 1,200.00	66218
013831 244168	SATMODO LLC Invoice	04/03/2024	04/03/2024 EMERGENCY SATELLITE PHONES - 04/2024	Regular	0.00 0.00	164.26 164.26	66220
013820 2619163-IN	SC FUELS Invoice	04/17/2024	04/17/2024 FUEL FOR VEHICLES	Regular	0.00 0.00	2,970.82 2,970.82	66247
013820 2604966-IN	SC FUELS Invoice	04/03/2024	04/03/2024 FUEL FOR VEHICLES	Manual	0.00 0.00	4,505.09 4,505.09	902461
013011 JBWD-114	SERGIO D FIERRO Invoice	04/17/2024	04/17/2024 CIMIS STATION MAINT: 01/2024 - 03/2024	Regular	0.00 0.00	1,095.00 1,095.00	66248
014011 014011 SG06242022	SHAWN GRUBER Invoice	06/27/2022	04/11/2024 04/17/2024 METER UPGRADE RECONCILIATION REFUND	Regular Regular	0.00 0.00 0.00	-115.41 115.41 115.41	65446 66249

Check Report

Date Range: 04/01/2024 - 04/30/2024

Vendor Number Payable #	Vendor DBA Name Payable Type	Post Date	Payment Date Payable Description	Payment Type	Discount Amount Discount Amount	Payment Amount Payable Amount	Number
009880 SCE0324	SOUTHERN CALIFORNIA EDISON CO Invoice	04/03/2024	04/03/2024 POWER TO BLDGS & GEN - 3/2024	Manual	0.00 0.00	1,972.18 1,972.18	902462
009878 SCE0324	SOUTHERN CALIFORNIA EDISON Invoice	04/03/2024	04/03/2024 POWER FOR PUMPING - 3/2024	Manual	0.00 0.00	41,152.52 41,152.52	902458
VEN01020 24-3053SC 24-3088	SOUTHWEST NETWORKS INC Invoice Invoice	04/03/2024 04/03/2024	04/03/2024 IT SERVICES - 04/01/24 - 06/30/24 SUPPLEMENTAL IT (AMC) - 03/2024	Regular	0.00 0.00 0.00	22,493.00 22,398.00 95.00	66221
VEN01020 24-4505	SOUTHWEST NETWORKS INC Invoice	04/17/2024	04/17/2024 PRINTER RECYCLE FEE	Regular	0.00 0.00	5.00 5.00	66250
009920 ST0424	STANDARD INSURANCE CO Invoice	04/03/2024	04/03/2024 EE LIFE INSURANCE - 04/2024	Regular	0.00 0.00	1,817.55 1,817.55	66222
009980 SWRCB-032624	SWRCB FEES Invoice	04/03/2024	04/03/2024 FILLING FEE FOR D1 - TRISTON W TAYLOR	Regular	0.00 0.00	70.00 70.00	66223
010690 025-460288	TYLER TECHNOLOGIES INC Invoice	04/17/2024	04/17/2024 CALL NOTIFICATION FEES: 01/2024 - 03/2024	Regular	0.00 0.00	107.90 107.90	66251
010850 320240351	UNDERGROUND SERVICE ALERT Invoice	04/03/2024	04/03/2024 TICKET DELIVERY SERVICE - 03/2024	Regular	0.00 0.00	90.50 90.50	66224
CC-ANNE US0324	US BANK CORPORATE Invoice	04/03/2024	04/03/2024 SOFTWARE SUBSCRIPTIONS	Manual	0.00 0.00	746.76 746.76	902455
CC-DAN US0324	US BANK CORPORATE Invoice	04/03/2024	04/03/2024 TANK MAINT/SAFETY/SM TOOLS/CIRP VEHICLE MAINT	Manual	0.00 0.00	3,513.22 3,513.22	902457
CC-DAVID US0324	US BANK CORPORATE Invoice	04/03/2024	04/03/2024 ADOBE/SAFETY/BUILD MAINT/OFFICE SUPPLIES	Manual	0.00 0.00	1,109.35 1,109.35	902456
CC-SARAH US0324	US BANK CORPORATE Invoice	04/03/2024	04/03/2024 DIRECTOR TRAINING/SOFTWARE/LEGISLATIVE ADVOC	Manual	0.00 0.00	5,324.67 5,324.67	902459
014107 25760 25794	UTILITY COST MANAGEMENT LLC Invoice Invoice	04/17/2024 04/17/2024	04/17/2024 SCE SAVINGS COMMISSION 8/2023 - 11/2023 SCE SAVINGS COMMISSION 11/2023 - 2/2024	Regular	0.00 0.00 0.00	870.56 551.75 318.81	66241
014056 24AR1650347	VISUAL EDGE IT INC Invoice	04/03/2024	04/03/2024 OFFICE EXPENSE 2/29/24 - 3/29/24	Regular	0.00 0.00	320.89 320.89	66225
000327 9474	WATER QUALITY SPECIALISTS Invoice	04/03/2024	04/03/2024 HDMC WWTP: OPERATION & MAINT - 03/2024	Regular	0.00 0.00	4,161.91 4,161.91	66226
013359 5615532	XEROX FINANCIAL SERVICES LLC Invoice	04/17/2024	04/17/2024 OFFICE EXPENSE 3/30/24 - 4/29/24	Manual	0.00 0.00	397.60 397.60	902470

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	70	53	0.00	137,651.46
Manual Checks	19	19	0.00	108,192.07
Voided Checks	0	3	0.00	-308.44
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	89	75	0.00	245,535.09

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	70	53	0.00	137,651.46
Manual Checks	19	19	0.00	108,192.07
Voided Checks	0	3	0.00	-308.44
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	89	75	0.00	245,535.09

Fund Summary

Fund	Name	Period	Amount
01	GENERAL FUND	4/2024	245,535.09
			245,535.09



Joshua Basin Water District

Check Report

By Vendor DBA Name

Date Range: 04/01/2024 - 04/30/2024

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: PR-Payroll Account						
000248	PAYCHEX	04/02/2024	Manual	0.00	653.33	950087
323087656	Invoice	04/02/2024	MEDICAL FSA USE	0.00	120.17	
323096406	Invoice	04/02/2024	MEDICAL FSA USE	0.00	11.57	
323109194	Invoice	04/02/2024	MEDICAL FSA USE	0.00	521.59	
000248	PAYCHEX	04/03/2024	Manual	0.00	1,491.00	950088
323680829	Invoice	04/03/2024	MEDICAL FSA USE	0.00	1,491.00	
000248	PAYCHEX	04/04/2024	Manual	0.00	16.78	950089
1339433907	Invoice	04/04/2024	MEDICAL FSA USE	0.00	15.00	
1339456998	Invoice	04/04/2024	MEDICAL FSA USE	0.00	1.78	
000248	PAYCHEX	04/05/2024	Manual	0.00	15.00	950090
1340146048	Invoice	04/05/2024	MEDICAL FSA USE	0.00	15.00	
000248	PAYCHEX	04/12/2024	Manual	0.00	453.84	950091
2024041001	Invoice	04/12/2024	PAYROLL PROCESSING FEE - 4/12/24	0.00	453.84	
000248	PAYCHEX	04/12/2024	Manual	0.00	75.00	950093
28757624	Invoice	04/12/2024	FSA PROCESSING FEE - 4/2024	0.00	75.00	
000248	PAYCHEX	04/17/2024	Manual	0.00	19.88	950094
328085079	Invoice	04/17/2024	MEDICAL FSA USE	0.00	19.88	
000248	PAYCHEX	04/17/2024	Manual	0.00	199.97	950095
0001111228	Invoice	04/17/2024	MEDICAL FSA USE	0.00	199.97	
000248	PAYCHEX	04/26/2024	Manual	0.00	453.84	950097
2024042401	Invoice	04/26/2024	PAYROLL PROCESSING FEE - 4/26/24	0.00	453.84	
000248	PAYCHEX	04/29/2024	Manual	0.00	40.00	950098
1346607098	Invoice	04/29/2024	MEDICAL FSA USE	0.00	30.00	
1346608235	Invoice	04/29/2024	MEDICAL FSA USE	0.00	10.00	
013940	PAYLOCITY	04/23/2024	Manual	0.00	105.00	950096
INV2001180	Invoice	04/23/2024	HR ONLINE - 03/2024	0.00	105.00	

Bank Code PR Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	15	11	0.00	3,523.64
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	15	11	0.00	3,523.64

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	15	11	0.00	3,523.64
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	15	11	0.00	3,523.64

Fund Summary

Fund	Name	Period	Amount
01	GENERAL FUND	4/2024	3,523.64
			3,523.64

**JOSHUA BASIN WATER DISTRICT
UTILITY REFUND REGISTER**

<u>Account Number</u>	<u>Name</u>	<u>Date</u>	<u>Type</u>	<u>Amount</u>
15-00053-003	FARAHBAKSHIAN, FARHAD	4/3/2024	Refund	87.48 Check #: 66197
57-00019-004	SLATER-BEARDEN, MICHELLE	4/3/2024	Refund	187.66 Check #: 66198
04-00092-011	CERVANTES, HENRY A	4/18/2024	Reverse Refund Check Adjustment	-4.60 REVERSE REFUND
05-00182-016	FOX, JESSICA A	4/18/2024	Reverse Refund Check Adjustment	-73.17 REVERSE REFUND
07-00015-024	KENNEDY, CHRISTIAN	4/18/2024	Reverse Refund Check Adjustment	-226.90 REVERSE REFUND
08-00043-015	ALDRICH, JAMES P	4/18/2024	Reverse Refund Check Adjustment	-78.91 REVERSE REFUND
08-00073-014	MEZA, CARLOS	4/18/2024	Reverse Refund Check Adjustment	-224.55 REVERSE REFUND
10-00505-001	VALLEY ENTERPRISE HOLDINGS	4/18/2024	Reverse Refund Check Adjustment	-218.86 REVERSE REFUND
11-00231-002	IANIRO, ANNA	4/18/2024	Reverse Refund Check Adjustment	-242.09 REVERSE REFUND
13-00327-001	CE SURGICAL, LLC	4/18/2024	Reverse Refund Check Adjustment	-11.69 REVERSE REFUND
13-00356-005	LONG, COLBY R	4/18/2024	Reverse Refund Check Adjustment	-171.13 REVERSE REFUND
13-00357-005	LONG, COLBY R	4/18/2024	Reverse Refund Check Adjustment	-171.13 REVERSE REFUND
13-00358-005	LONG, COLBY R	4/18/2024	Reverse Refund Check Adjustment	-171.13 REVERSE REFUND
50-00106-010	KING, PHILLIP M	4/18/2024	Reverse Refund Check Adjustment	-604.20 REVERSE REFUND
53-00124-003	GEISER, GREGORY	4/18/2024	Reverse Refund Check Adjustment	-235.80 REVERSE REFUND
55-00312-012	JADE TAILOR & CAROLINE MARTIN	4/18/2024	Reverse Refund Check Adjustment	-72.13 REVERSE REFUND
60-00291-000	HOUDINI DEVELOPMENT LLC	4/18/2024	Reverse Refund Check Adjustment	-243.65 REVERSE REFUND
62-00031-015	THOMSON, KAREN A	4/18/2024	Reverse Refund Check Adjustment	-97.87 REVERSE REFUND
63-00048-014	FRENCH, BUDDY C	4/18/2024	Reverse Refund Check Adjustment	-106.70 REVERSE REFUND
63-00138-005	JORDAN, BRANDY	4/18/2024	Reverse Refund Check Adjustment	-168.05 REVERSE REFUND
65-00403-007	CARDENAS, ELISA	4/18/2024	Reverse Refund Check Adjustment	-118.60 REVERSE REFUND
65-00453-000	REYBURN FAMILY LIV TRST	4/18/2024	Reverse Refund Check Adjustment	-11.72 REVERSE REFUND
65-00497-003	ANTONE, SHERRY L	4/18/2024	Reverse Refund Check Adjustment	-51.18 REVERSE REFUND
08-00073-014	MEZA, CARLOS	4/24/2024	Refund	224.55 Check #: 65630
65-00453-000	REYBURN FAMILY LIV TRST	4/24/2024	Refund	11.72 Check #: 65831
05-00182-016	FOX, JESSICA A	4/24/2024	Refund	73.17 Check #: 66252
07-00127-021	A.I.M. RENTAL PROPERTIES	4/30/2024	Refund	45.55 Check #: 66253
10-00291-000	LOUIS C MULVANEY IRREVOCABLE TR -EST OF	4/30/2024	Refund	86.80 Check #: 66254
12-00162-012	HORTON, AUSTIN	4/30/2024	Refund	249.52 Check #: 66255
13-00229-013	PARKER, JEFFREY	4/30/2024	Refund	204.90 Check #: 66256
50-00029-006	DIXON FAMILY TRUST 4/23/14	4/30/2024	Refund	173.46 Check #: 66257
50-00033-019	GOLDMAN, TODD	4/30/2024	Refund	169.61 Check #: 66258
50-00095-020	GV1 HOLDINGS LLC	4/30/2024	Refund	218.96 Check #: 66259
51-00087-015	HELM, WILLIAM A	4/30/2024	Refund	137.90 Check #: 66260
53-00128-010	GOLDSMITH, SHANAN	4/30/2024	Refund	77.55 Check #: 66261
55-00245-011	CALLE LOS AMIGOS TRUST #62112	4/30/2024	Refund	269.55 Check #: 66262
57-00191-004	SLATER-BEARDEN, MICHELLE	4/30/2024	Refund	209.61 Check #: 66263
62-00086-004	BECK, NATHAN	4/30/2024	Refund	654.40 Check #: 66264
62-00274-000	RAUSCHENBERG, NEIL C	4/30/2024	Refund	269.59 Check #: 66265
63-00163-019	GRIMMETT, ANIKA M	4/30/2024	Refund	188.97 Check #: 66266
64-99298-000	BLU SEQUOIA MODERN INC	4/30/2024	Refund	1,481.24 Check #: 66267
65-01319-000	DESERT GUILD LLC	4/30/2024	Refund	69.37 Check #: 66268
56-00066-002	FRUGAARD, KRISTIAN	4/30/2024	Refund	155.34 Check #: 66269
03-00156-015	GOULD, DAVID G	4/30/2024	Refund	117.85 Check #: 66270
65-00045-003	MALCOM, LISA L	4/30/2024	Refund	397.06 Check #: 66271
				<u>2,457.75</u>

<u>Employee Number</u>	<u>Employee Name</u>	<u>Date</u>	<u>Type</u>	<u>Units</u>	<u>Additions</u>	<u>Deductions</u>	
513	Doolittle, Stacy	04/03/2024	JBWD BOARD MEETING - PAID 100/504//10050	1.0000	\$173.63		
		04/12/2024	OTHER MEETING - PAID Note: CSDA RESILIENCE SUMMIT MEETING 100/504//10050	1.0000	\$173.63		
					Totals:	\$347.26	\$0.00
					Employee Total:	\$347.26	

<u>Employee Number</u>	<u>Employee Name</u>	<u>Date</u>	<u>Type</u>	<u>Units</u>	<u>Additions</u>	<u>Deductions</u>	
516	Fick, David	04/03/2024	JBWD BOARD MEETING - PAID 100/504//10050	1.0000	\$173.63		
		04/15/2024	ASBCSD DINNER - PAID 100/504//10050	1.0000	\$173.63		
					Totals:	\$347.26	\$0.00
					Employee Total:	\$347.26	

<u>Employee Number</u>	<u>Employee Name</u>	<u>Date</u>	<u>Type</u>	<u>Units</u>	<u>Additions</u>	<u>Deductions</u>	
511	Floen, Thomas	04/03/2024	JBWD BOARD MEETING - PAID 100/504//10050	1.0000	\$173.63		
		04/04/2024	OTHER MEETING - PAID Note: MWA Tac Meeting 100/504//10050	1.0000	\$173.63		
					Totals:	\$347.26	\$0.00
					Employee Total:	\$347.26	

<u>Employee Number</u>	<u>Employee Name</u>	<u>Date</u>	<u>Type</u>	<u>Units</u>	<u>Additions</u>	<u>Deductions</u>	
512	Jarlsberg, Jane	03/28/2024	MWA MEETING - PAID 100/504//10050	1.0000	\$173.63		
		04/03/2024	JBWD BOARD MEETING - PAID 100/504//10050	1.0000	\$173.63		
					Totals:	\$347.26	\$0.00
					Employee Total:	\$347.26	

<u>Employee Number</u>	<u>Employee Name</u>	<u>Date</u>	<u>Type</u>	<u>Units</u>	<u>Additions</u>	<u>Deductions</u>
515	Short, Tyler	04/03/2024	JBWD BOARD MEETING - PAID 100/504//10050	1.0000	\$173.63	
		04/11/2024	MWA MEETING - PAID 100/504//10050	1.0000	\$173.63	
Totals:					\$347.26	\$0.00
Employee Total:					\$347.26	

Pay Adjustment Summary

<u>Type</u>	<u>Units</u>	<u>Additions</u>	<u>Deductions</u>
JBWD BOARD MEETING - PAID	5.0000	\$868.15	
OTHER MEETING - PAID	2.0000	\$347.26	
ASBCSD DINNER - PAID	1.0000	\$173.63	
MWA MEETING - PAID	2.0000	\$347.26	

Grand Totals:	\$1,736.30	\$0.00
Grand Total:	\$1,736.30	



Finance Committee Staff Report

MEETING DATE: 06/12/2024
PRESENTED BY: Anne Roman, Director of Finance
TOPIC: **3RD FISCAL QUARTER ENDING 03/31/24 FINANCIAL REPORT**
RECOMMENDATION: Receive report, ask questions, and approve.

ANALYSIS:

The 3RD fiscal quarter ending 03/31/24 Financial Report is attached and will be reviewed in detail in the meeting. See “JBWD FINANCIALS AT A GLANCE” pages for highlights of the Unaudited report.

A note about using this report:

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

STRATEGIC PLAN ITEM: 4.4 Ensure Timely Financial Transactions and Reports

FISCAL IMPACT:

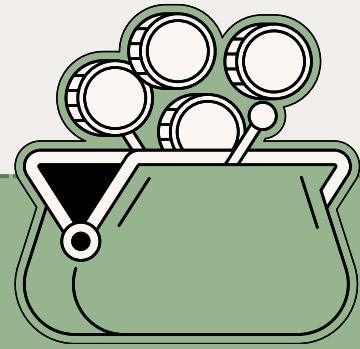
FINANCE FACTS & STATS

QUARTER ENDED 03/31/24



CASH

CASH BALANCES INCREASED BY \$650,122 SINCE 12/31/23 WITH CONTINUED RECEIPT OF PROPERTY TAX AND ASSESSMENT PAYMENTS AS WELL AS SLOWED CAPITAL SPENDING AND MINIMAL DEBT SERVICE PAYMENTS THIS QUARTER.



METER SALES

METER SALES HAVE SLOWED COMPARED TO LAST YEAR BY THIS TIME. AT 03/31/23, THE DISTRICT HAD SOLD 46 METERS VS. 21 THIS YEAR. HOWEVER, 84% ARE IN THE WASTEWATER AREA THIS YEAR VS. 48% LAST YEAR.



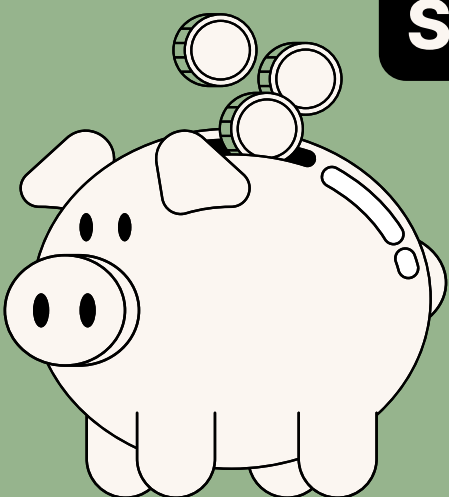
BUDGET SEASON

BUDGET SEASON IS WINDING DOWN AFTER SEVERAL WORKSHOPS AND MEETINGS. A REVISED 23/24 BUDGET AND 24/25 BUDGET SHOULD BE APPROVED IN JUNE. STAFF CARVED OFF \$1.2 MILLION IN COSTS PRIOR TO INITIAL PRESENTATION.



INVESTMENT INTEREST

LAIF INTEREST RATE IS AT THE HIGHEST LEVEL SINCE LATE 2008 (4.3% AS OF 03/31/24). AN "ALTERNATE INVESTMENT POOL" PRESENTATION WILL BE HELD IN AUGUST.



SURPLUS ASSET SALES

DURING THIS QUARTER, REVENUES OF \$150,384 FROM SURPLUS VEHICLES AND EQUIPMENT SALES WERE COLLECTED


JBWD FINANCIALS AT A GLANCE ❶

QUARTER ENDING 03/31/2024

CASH BALANCES as of	03/31/2024	CHG FROM PY	LAST QUARTER 12/31/2023	PRIOR YEAR 03/31/2023
UNRESTRICTED	\$ 478,409	-3%	\$ 420,527	\$ 491,939 *
LEGALLY RESTRICTED	5,076,482	16%	4,884,622	4,392,598
BOARD DESIGNATED	13,296,400	9%	12,896,019	12,188,393 *
	\$ 18,851,291	10%	\$ 18,201,168	\$ 17,072,930
INCREASE FROM LAST YEAR	\$ 1,778,361			
INCREASE FROM LAST QTR	\$ 650,122			

*RECLASSIFIED OPERATING & CASH FLOW RESERVES AS "BOARD DESIGNATED" TO BE CONSISTENT WITH RESERVE POLICY.

CASH FLOW		QE 03/31/2024
	BEGINNING BALANCE >	\$ 18,201,169
MAJOR SOURCE OF FUNDS DURING QUARTER		
WATER PAYMENTS	\$	1,676,001
DEVELOPMENT CHARGES		181,936
PROPERTY TAX & ASSESS		304,447
HDMC REIMB & O/H		95,202
LAIF INTEREST & SURPLUS	\$167,241 INT	364,319
	PLUS TOTAL SOURCE OF FUNDS >	2,621,905
MAJOR USE OF FUNDS DURING QUARTER		
DEBT SERVICE	\$	42,107
CAPITAL COSTS/INVENTORY		110,864
O&M/PAYROLL		1,818,812
	LESS TOTAL USE OF FUNDS >	1,971,783
	ENDING BALANCE >	\$ 18,851,291



CMM Interest
D-1-1 Booster upgr; Well 14 Miox;
Exterior Bldg Refresh; Tilford Ph 2

PROP TAXES/ASSESSMENTS	YTD as of 03/31/2024	
	BILLED	COLLECTED
PROPERTY TAXES	\$ 938,165	\$ 627,799
Collected %		67%
CMM ASSESSMENTS (PASS-THRU)		
Current	257,146	168,300
Prior	-	33,559
Current Collected %		65%
STANDBY ASSESSMENTS		
Current	1,182,490	773,991
Prior	-	117,928
Current Collected %		65%
TOTAL	\$ 2,377,801	\$ 1,721,577 *
Total Collected %		72%

*EXCLUDES ID #2 TRAILING ADJUSTMENTS



TERMS: QE - QUARTER ENDING; YTD - FISCAL YEAR-TO-DATE; AS OF - CUMULATIVE THROUGH; PY - PRIOR YEAR
CMM - COPPER MOUNTAIN MESA; CIRP - CAPITAL IMPROVEMENT REPLACEMENT PROGRAM

DEVELOPMENT CHARGES				03/31/2024
	QE QTY	QE TOTAL	YTD QTY	YTD TOTAL
TOTAL METERS SOLD	9	\$ 181,936	25	\$ 459,943
ABOVE incl. WASTEWATER	6		21	
METER UPGRADES	0		6	

Includes meter installation, water capacity & wastewater capacity charges; Excludes prior year unearned revenue.

JBWD FINANCIALS AT A GLANCE ②

QUARTER ENDING 03/31/2024



OPERATING BUDGET VS. ACTUAL COSTS (BOARD REPORT)				YTD 03/31/24 - 75% of YEAR
DEPARTMENT	BUDGET	ACTUAL YTD	% OF BUDGET	NOTES
REVENUES				
	<i>ORIGINAL BUDGET</i>			
OPERATING REVENUES	\$ 7,777,863	\$ 5,664,474	73%	
NON-OPERATING REVENUES	2,556,650	3,620,388	142%	Incl LAIF Int \$167,241; 4.3% as of 03/31/24
TOTAL REVENUES	10,334,513	9,284,862	90%	
EXPENSES				
PRODUCTION	2,154,893	1,567,739	73%	
DISTRIBUTION	1,371,696	679,858	50%	
CUSTOMER SERVICE	894,680	489,181	55%	
ADMINISTRATION	1,472,213	821,659	56%	
FINANCE	937,639	519,347	55%	
HUMAN RESOURCES	246,155	135,550	55%	
BONDS, LOANS & STBY	547,582	493,398	90%	Most costs occur at beginning of fiscal year.
REPORTS, STUDIES, & PLANS	370,000	57,227	15%	Previously Capital costs
CAPITAL IMPROVEMENT (CIRP)	399,197	481,552	121%	Expensed costs: Results depend upon capital project work.
HDMC TREATMENT (REIMB)	208,000	113,258	54%	Rough estimate; costs are 100% reimbursed after the fact.
BENEFITS ALLOCATED	INCL ABOVE	INCL ABOVE	52%	
FIELD ALLOCATED	INCL ABOVE	INCL ABOVE	61%	
OFFICE ALLOCATED	INCL ABOVE	INCL ABOVE	58%	
CAPITAL O/H CLEARING	(43,200)	(117,421)	272%	Offset for overhead applied to Capital projects
TOTAL EXPENSES	8,558,855	5,241,349	61% Percent of Budget Spent	
SURPLUS (DEFICIT)	\$ 1,775,658	\$ 4,043,512 *	vs. 75% of Year	

*Before depreciation

BUDGET ADJUSTMENTS		QE 03/31/2024
		ADJUSTMENT
No adjustments made this quarter. 23/24 Budget Review February - June.		
INCR (DECR) TO NET REVENUES		\$ -

CONSUMPTION		ROLLING 12 MONTHS	
12 MONTHS ENDING:		CONS (UNITS)	INCR (DECR) FROM PY
03/31/2024	460,372	-12.49%	
03/31/2023	526,096	3.99%	
03/31/2022	505,900		
TWO YEAR CHANGE>		-9.00%	



TOP 10 CONSUMERS		QE 03/31/2024
ACCOUNT	CONS (UNITS)	
Hi-Desert Medical Center (hospital and CCC)	2,522	
Quail Springs Village Apartments	2,359	
JT Parks & Recreation	1,256	
Individual (leak)	708	
Yucca Trails Apts.	700	
Lazy H Mobilehome Park	687	
Autocamp	521	
William W Pyle Jr	475	
Morongo Unified School District	442	
Joshua Tree Memorial Park	440	

TERMS: QE - QUARTER ENDING; YTD - FISCAL YEAR-TO-DATE; AS OF - CUMULATIVE THROUGH; PY - PRIOR YEAR
 CMM - COPPER MOUNTAIN MESA; CIRP - CAPITAL IMPROVEMENT REPLACEMENT PROGRAM



CASH BALANCES
As of 03/31/24

	CURRENT	INCR	LEGALLY	BOARD	UN-	PRIOR QTR	PRIOR YEAR
	3/31/24	(DECR)				12/31/23	3/31/23
	TOTAL	FROM PY	RESTRICTED	DESIGNATED	RESTRICTED	TOTAL	TOTAL
Petty Cash	\$ 800	12%			\$ 800	\$ 800	\$ 701
Change Fund	1,500	0%			1,500	1,500	1,500
General Fund	443,183	-2%			443,183	399,563	451,523
Payroll Fund	32,926	-16%			32,926	18,665	38,216
LAIF Operating Reserve	2,139,714	11%		\$ 2,139,714		2,139,714	1,901,156
Cash Flow Reserve	3,675,466	-2%		3,675,466		3,275,086	3,735,227
Equip/Technology Reserve	270,559	10%		270,559		270,559	242,516
Emergency Capital Reserve	2,395,166	16%		2,395,166		2,395,166	2,000,000
Meter Replacement Reserve	1,232,993	2%		1,232,993		1,232,993	1,205,996
Building Reserve	96,441	0%		96,441		96,441	96,441
Studies/Reports Reserve	310,803	66%		310,803		310,803	105,408
Consumer/Project Deposits	351,418	0%	\$ 351,418			355,938	350,230
Water Capacity	1,533,783	9%	1,533,783			1,406,057	1,397,651
Wastewater Capacity	2,605,438	19%	2,605,438			2,532,325	2,104,648
Cap Improv Reserve (formerly CIP Reserve)	3,175,257	9%		3,175,257		3,175,257	2,901,649
CMM Redemption	367,164	21%	367,164			373,659	290,028
Reserve	213,674	-15%	213,674			211,683	246,767
Prepayment	5,005	35%	5,005			4,959	3,273
	\$ 18,851,291	9%	\$ 5,076,482	\$ 13,296,400	\$ 478,409	\$ 18,201,169	\$ 17,072,930
			\$ 18,372,882		\$ 478,409		
			RESTRICTED		UNRESTRICTED		

COMPARISON WITH LAST QUARTER \$ 650,122 INCREASE
COMPARISON WITH LAST YEAR \$ 1,778,361 INCREASE

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

Anne Roman
Anne Roman, Director of Finance

COMMON QUESTION: What causes changes in cash?
Think of our cash accounts in terms of a savings account. Whenever you earn more or spend less, the balance increases and, when doing the opposite, the balance decreases. Over a year, many factors change the cash balances, including changes in earning, spending, and the timing of those transactions.
In the last few years, unbudgeted (and legally restricted) development revenue has been a particularly large factor in increasing cash balances.



CASH FLOW
3rd Fiscal Quarter Ending 03/31/24

Beginning Cash Balance 01/01/24		<u>General Fund</u> \$ 18,201,169
 <u>Source of Funds (Revenues)</u>		
Total cash received during the quarter from all sources		2,621,905
	<i>Major sources:</i>	
- Water bill payments received from ratepayers	\$ 1,676,001	
- Property Tax/Assessment payments	304,447	
- Meter Installation/Capacity Fees	181,936	
<i>Approx. 9 new meters (6 in the wastewater zone) and 0 meter upgrades</i>		
- LAIF Interest Revenue	167,241	
- HDMC WWTP Reimbursement (incl \$17,486 overhead)	95,202	
- Consumer/Project Deposits	24,408	
- Special services (penalties, fire flows, will serves)	15,127	
- Surplus Asset Revenue	150,384	
- Plant Sales	5,182	
- Liens and bad debt	1,678	
- United Way Low Income Reimbursement	300	
 <u>Use of Funds (Expenses)</u>		
Total use of cash during the quarter for all purposes		1,971,783
- Debt Service (CMM interest)	\$ 42,107	
- Inventory purchased	76,217	
- Operations, Salary & Benefits	1,818,813	
- Capital costs during the quarter	<u>\$34,647 including:</u>	
-- D-1-1 Booster Upgrade	17,115	
-- Well 14 Inject Upgrade & Miox CL2	9,652	
-- Exterior Building Refresh (Maint exp; move to Op)	3,000	
-- Tilford Phase 2 Design and/or Install	1,700	
-- Belmont inventory pre-order	1,133	
-- Cantilever gates @ 3 Locations	875	
-- E2-1 Reservoir Upgrade	863	
-- Fileserver replacement	309	
Ending Cash Balance 03/31/24		<u>\$ 18,851,291</u>
Total cash increased	\$ 650,122	



PROPERTY TAX AND ASSESMENT REVENUES AND COLLECTIONS
As of 03/31/24

	CURRENT YEAR				PRIOR YEAR		
	2023/2024				2022/2023		
	Billed Revenue	Y-T-D Collections	Billed % Collected	% incr/(decr) vs. Prior Yr	Billed Revenue	Y-T-D Collections	Billed % Collected
ID#2	0	23			\$ -	\$ (2,441)	
General District Taxes	938,165	627,799	67%		795,667	524,842	66%
CMM Assessment District	257,146	168,300	65%		256,281	169,814	66%
Prior		33,559		-16%		40,017	
Standby Assessments	1,182,490	773,991	65%		1,183,789	811,706	69%
Prior		117,928		-2%		120,257	
TOTAL, incl Prior	2,377,801	1,721,601	72%		\$ 2,235,737	\$ 1,664,194	74%

Negative = Decrease

Total Property tax and Assessment **revenues** changed from last year by:

6%	\$ 142,064
----	------------

Total Property tax and Assessment **collections** changed from last year by:

3%	\$ 57,407
----	-----------

CMM prior year tax **collections** changed from last year by:

-16%	\$ (6,458)
------	------------

Standby prior year tax **collections** changed from last year by:

-2%	\$ (2,329)
-----	------------

Increases (decreases) in Prior year **collections** may indicate that property sales are increasing (decreasing) since taxes must be paid as ownership is transferred.

ID #2 has been paid off for several years and any activities are trailing adjustments.



BUDGET ADJUSTMENTS
3rd Fiscal Quarter Ending 03/31/24

During this quarter, the following major budget adjustments were made:

<u>Account/Project:</u>	<u>Before Adjustment:</u>	<u>Adjustment:</u>	<u>After Adjustment</u> <u>Fiscal Year Budget:</u>	<u>After Adjustment</u> <u>Inception to Date Budget</u> <u>(Projects only):</u>	<u>Other Info:</u>
-------------------------	---------------------------	--------------------	---	---	--------------------

No adjustments made this quarter.
 23/24 Budget review Feb - June.

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



BOARD REPORT SUMMARY
Fiscal Year-to-Date as of 03/31/24
 75% of year
ORIGINAL BUDGET

REVENUES (Year-to-date)

Total Revenues	90%
Water Revenues (Operating Revenues)	73%
Property Tax & Assessment Revenues	114% <i>Fully billed: Property tax over budget</i>
HDMC Revenues (billed in arrears)	37%
Unbudgeted Development (Capacity/Install) Fees	
YEAR-TO-DATE total \$643,552	
(25 meters YTD incl. 21 with wastewater; 6 upgrades)	

EXPENSES (Year-to-date)

	% of budget	
Production	73%	
Distribution	50%	
Customer Service	55%	
Administration	56%	
Finance	55%	
Human Resources	55%	
Bonds, Loans & Standby (& Non-Op Exp)	90%	<i>Most costs occur at beginning of fiscal year.</i>
Reports, Studies, & Plans	15%	<i>Previously Capital costs</i>
CIRP	121%	<i>Expensed costs: Budget results depend upon capital project involvement</i>
HDMC Treatment Plant	54%	<i>Budget is a rough estimate; costs are 100% reimbursed after the fact.</i>
Benefits Allocated	52%	
Field Allocated	61%	
Office Allocated	58%	
	61%	vs 75%

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

SUMMARY

Actual costs of \$5,241,349 equal 61% of \$8,558,855 budget.
 Total Operating Revenues exceed Total Operating Expenses by \$4,043,512.

REGULAR CHECK REGISTER ROLLING 12 MONTH TOTALS

OCT 23	NOV 23	DEC 23	JAN 24	FEB 24	MAR 24	TOTAL
\$ 620,210	\$ 418,824	\$ 606,228	\$ 635,533	\$ 260,710	\$ 334,096	\$ 7,385,640

APR 23	MAY 23	JUN 23	JULY 23	AUG 23	SEPT 23	AVERAGE
\$ 442,159	\$ 500,050	\$ 547,767	\$ 714,212	\$ 1,041,022	\$ 1,264,829	\$ 615,470



**Operating Board Report (Budget Report)

Account Summary

For Fiscal: 2023-2024 Period Ending: 03/31/2024

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 01 - GENERAL FUND							
Revenue							
Program: 39 - ** OPERATING REVENUES **							
01-39-41010-FI	METERED WATER SALES	4,455,000.00	4,455,000.00	280,271.55	3,115,419.75	-1,339,580.25	69.93 %
01-39-41012-FI	ALLOW FOR CAAP/BILLING ADJ	-11,137.50	-11,137.50	0.00	-2,694.40	8,443.10	24.19 %
01-39-41015-FI	BASIC FEES	2,731,000.00	2,731,000.00	236,823.26	2,051,760.91	-679,239.09	75.13 %
01-39-41016-FI	BASIC FEES - LOCKED/PULLED	399,000.00	399,000.00	34,497.64	299,659.92	-99,340.08	75.10 %
01-39-41030-FI	PRIVATE FIRE PROTECTION SERV.	34,000.00	34,000.00	3,676.91	31,884.06	-2,115.94	93.78 %
01-39-41040-FI	SPECIAL SERVICES REVENUE	170,000.00	170,000.00	17,133.98	168,443.37	-1,556.63	99.08 %
Program: 39 - ** OPERATING REVENUES ** Total:		7,777,862.50	7,777,862.50	572,403.34	5,664,473.61	-2,113,388.89	72.83%
Program: 40 - ** NON-OPERATING REVENUES **							
01-40-41045-FI	HDMC WWTP OPERATIONS REIMB ...	208,000.00	208,000.00	0.00	77,716.30	-130,283.70	37.36 %
01-40-41046-FI	HDMC WWTP OVERHEAD/FEES RE...	46,800.00	46,800.00	0.00	17,486.17	-29,313.83	37.36 %
01-40-42100-FI	STANDBY REVENUE-CURRENT	1,200,000.00	1,200,000.00	0.00	1,182,489.96	-17,510.04	98.54 %
01-40-43000-FI	PROPERTY TAX REVENUE	685,000.00	685,000.00	0.00	938,164.92	253,164.92	136.96 %
01-40-43020-FI	ASSESSMENT REVENUE - CMM	202,850.00	202,850.00	0.00	257,145.98	54,295.98	126.77 %
01-40-44010-FiD	WATER CAPACITY CHARGES	0.00	0.00	63,680.00	375,475.00	375,475.00	0.00 %
01-40-44020-FiD	PLAN CHECK/INSPECTION FEES	0.00	0.00	0.00	13,005.91	13,005.91	0.00 %
01-40-44030-FiD	METER INSTALLATION & UPGRADE ...	0.00	0.00	10,064.00	63,858.64	63,858.64	0.00 %
01-40-44050-FI	WASTEWATER CAPACITY CHARGES	0.00	0.00	28,168.00	204,218.00	204,218.00	0.00 %
01-40-47000-FI	MISCELLANEOUS REVENUE	20,000.00	20,000.00	-136,266.07	165,515.11	145,515.11	827.58 %
01-40-47002-FI	INTEREST REVENUE	194,000.00	194,000.00	35.75	320,566.18	126,566.18	165.24 %
01-40-47030-FiD	PLANT SALES (SALES TAXABLE)	0.00	0.00	4,940.82	4,745.82	4,745.82	0.00 %
Program: 40 - ** NON-OPERATING REVENUES ** Total:		2,556,650.00	2,556,650.00	-29,377.50	3,620,387.99	1,063,737.99	141.61%
Revenue Total:		10,334,512.50	10,334,512.50	543,025.84	9,284,861.60	-1,049,650.90	89.84%
Expense							
Program: 01 - ** PRODUCTION **							
01-01-5-01-01118-FI	PRODUCTION SALARY (incl STBY,CL...	447,940.00	447,940.00	24,234.11	212,070.39	235,869.61	47.34 %
01-01-5-01-02205-RL	WATER TREATMENT EXPENSE	20,000.00	20,000.00	0.00	8,038.11	11,961.89	40.19 %
01-01-5-01-02210-RL	SMALL TOOLS - PRODUCTION	10,000.00	10,000.00	0.00	3,475.84	6,524.16	34.76 %
01-01-5-01-03102-RL	WATER RECHARGE PURCHASE	685,300.00	685,300.00	0.00	678,540.00	6,760.00	99.01 %
01-01-5-01-03111-D/P	EQUIPMENT RENTAL	15,000.00	15,000.00	0.00	5,016.92	9,983.08	33.45 %
01-01-5-01-03115-RL	PUMPING PLANT REPAIR & MAINT.	50,000.00	50,000.00	1,009.39	29,754.05	20,245.95	59.51 %
01-01-5-01-03120-RL	TANK & RESERVOIR MAINTENANCE	30,000.00	30,000.00	12,460.77	15,602.77	14,397.23	52.01 %
01-01-5-01-03207-RL	GENERATOR (ALL) REPAIR & MAINT...	25,000.00	25,000.00	88.13	8,940.52	16,059.48	35.76 %
01-01-5-01-04004-RL	LABORATORY SERVICES	20,000.00	20,000.00	920.19	13,074.13	6,925.87	65.37 %
01-01-5-01-06105-RL	POWER FOR PUMPING (ELECTRIC)	340,000.00	340,000.00	41,743.46	325,577.44	14,422.56	95.76 %
01-01-5-01-06501-RL	TELEMETRY / SCADA EXPENSE	5,000.00	5,000.00	243.00	2,187.00	2,813.00	43.74 %
01-01-5-01-07002-GM	RIGHT OF WAY (ACCESS)	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00 %
01-01-5-01-98001-FI	EE BENEFITS ALLOCATED	323,426.35	323,426.35	21,615.19	168,978.58	154,447.77	52.25 %
01-01-5-01-98002-FI	FIELD EXPENSES ALLOCATED	158,227.10	158,227.10	13,002.08	96,483.30	61,743.80	60.98 %
Program: 01 - ** PRODUCTION ** Total:		2,154,893.45	2,154,893.45	115,316.32	1,567,739.05	587,154.40	72.75%
Program: 02 - ** DISTRIBUTION **							
01-02-5-02-01130-FI	DISTRIBUTION SALARY (incl STBY,C...	561,614.00	561,614.00	32,701.24	280,806.20	280,807.80	50.00 %
01-02-5-02-02211-JC	SMALL TOOLS - DISTRIBUTION	12,833.00	12,833.00	-6,009.28	5,192.57	7,640.43	40.46 %
01-02-5-02-02920-FI	INVENTORY-OVER & SHORT	45,000.00	45,000.00	0.00	-2,693.38	47,693.38	-5.99 %
01-02-5-02-03106-JC	MAINLINE AND LEAK REPAIR	120,000.00	120,000.00	5,592.01	50,309.60	69,690.40	41.92 %
01-02-5-02-03206-JC	TRACTOR REPAIR / MAINT. (NON-CI...	14,000.00	14,000.00	27.63	5,501.35	8,498.65	39.30 %
01-02-5-02-04005-JC	UTILITY LOCATING (DIG ALERT)	14,000.00	14,000.00	6,248.63	7,717.26	6,282.74	55.12 %
01-02-5-02-98001-FI	EE BENEFITS ALLOCATED	405,808.54	405,808.54	27,120.94	212,020.28	193,788.26	52.25 %
01-02-5-02-98002-FI	FIELD EXPENSES ALLOCATED	198,440.42	198,440.42	16,306.55	121,004.46	77,435.96	60.98 %

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

For Fiscal: 2023-2024 Period Ending: 03/31/2024

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Program: 02 - ** DISTRIBUTION ** Total:		1,371,695.96	1,371,695.96	81,987.72	679,858.34	691,837.62	49.56%
Program: 03 - ** CUSTOMER SERVICE **							
01-03-5-03-01107-FI	FIELD SALARY - CUSTOMER SERVICE	63,288.00	63,288.00	4,301.80	46,127.05	17,160.95	72.88 %
01-03-5-03-01114-FI	OFFICE SALARY - CUSTOMER SERV.	305,660.00	305,660.00	18,618.53	150,455.24	155,204.76	49.22 %
01-03-5-03-03100-FID	METER INSTALLATION & UPDGRAD...	0.00	0.00	6,137.86	39,206.47	-39,206.47	0.00 %
01-03-5-03-03107-JC	METER SERVICE REPAIR (INTERNAL...	30,000.00	30,000.00	2,336.48	18,590.96	11,409.04	61.97 %
01-03-5-03-05201-JC	METER READING EQUIPMENT & EX...	5,000.00	5,000.00	2,866.15	5,275.34	-275.34	105.51 %
01-03-5-03-07000-DOA	MISC UTILITY ADJUSTMENTS	3,000.00	3,000.00	0.00	183.15	2,816.85	6.11 %
01-03-5-03-07004-DOA	LOW INCOME ASSISTANCE (UNITED...	6,650.00	6,650.00	0.00	1,995.00	4,655.00	30.00 %
01-03-5-03-07010-DOF	BAD DEBT	60,000.00	60,000.00	-10.34	-13.34	60,013.34	-0.02 %
01-03-5-03-07015-DOA	CUSTOMER SERVICE - OTHER (Bill pr...	34,150.00	34,150.00	1,214.74	17,433.40	16,716.60	51.05 %
01-03-5-03-98001-FI	EE BENEFITS ALLOCATED	266,470.77	266,470.77	17,808.74	139,221.35	127,249.42	52.25 %
01-03-5-03-98002-FI	FIELD EXPENSES ALLOCATED	22,377.21	22,377.21	1,838.81	13,645.11	8,732.10	60.98 %
01-03-5-03-98003-FI	OFFICE EXPENSE ALLOCATED	98,084.30	98,084.30	6,747.02	57,061.28	41,023.02	58.18 %
Program: 03 - ** CUSTOMER SERVICE ** Total:		894,680.28	894,680.28	61,859.79	489,181.01	405,499.27	54.68%
Program: 04 - ** ADMINISTRATION **							
01-04-5-04-01108-FI	ADMINISTRATION SALARY	477,622.00	477,622.00	39,858.50	270,609.98	207,012.02	56.66 %
01-04-5-04-01121-FI	DIRECTORS SALARY	31,253.40	31,253.40	5,556.16	26,391.76	4,861.64	84.44 %
01-04-5-04-01210-GM	DIRECTOR TRAINING/TRAVEL	20,000.00	20,000.00	2,769.15	6,191.03	13,808.97	30.96 %
01-04-5-04-04007-GM	LEGISLATIVE ADVOCACY	12,000.00	12,000.00	5,069.59	6,306.08	5,693.92	52.55 %
01-04-5-04-07008-GM	BUSINESS EXPENSE	6,000.00	6,000.00	35.00	1,655.09	4,344.91	27.58 %
01-04-5-04-07014-GM	PUBLIC INFORMATION	75,000.00	75,000.00	6,446.00	39,134.75	35,865.25	52.18 %
01-04-5-04-07016-GM	MEMBERSHIP, DUES & SUBSCRIPT (...	60,000.00	60,000.00	0.00	39,811.00	20,189.00	66.35 %
01-04-5-04-07020-GM	WATER CONSERVATION EXPENSE	21,000.00	21,000.00	760.00	7,763.75	13,236.25	36.97 %
01-04-5-04-07025-GM	LEGAL SERVICES - NON-PERSONNEL	55,000.00	55,000.00	6,017.34	34,466.52	20,533.48	62.67 %
01-04-5-04-07218-CRP	SAFETY EXPENSE (EQUIP & SUPPLIE...	18,000.00	18,000.00	1,578.00	7,352.52	10,647.48	40.85 %
01-04-5-04-07219-GM	EMERGENCY PREPAREDNESS	22,000.00	22,000.00	164.26	15,941.91	6,058.09	72.46 %
01-04-5-04-07401-GMH	PROPERTY, AUTO, GL INSURANCE &...	141,100.00	141,100.00	22,137.51	96,636.80	44,463.20	68.49 %
01-04-5-04-98001-FI	EE BENEFITS ALLOCATED	344,988.11	344,988.11	23,056.20	180,243.81	164,744.30	52.25 %
01-04-5-04-98003-FI	OFFICE EXPENSE ALLOCATED	153,249.09	153,249.09	10,541.70	89,153.81	64,095.28	58.18 %
01-04-5-05-02305-DWR	MAPS/DRAFTING SUPPLIES	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
01-04-5-05-04008-GM	ENGINEERING CONTRACT SERVICES	30,000.00	30,000.00	0.00	0.00	30,000.00	0.00 %
Program: 04 - ** ADMINISTRATION ** Total:		1,472,212.60	1,472,212.60	123,989.41	821,658.81	650,553.79	55.81%
Program: 06 - ** FINANCE **							
01-06-5-06-01101-FI	FINANCE SALARY	406,027.00	406,027.00	28,016.04	242,527.08	163,499.92	59.73 %
01-06-5-06-04009-DOF	ACCOUNTING/AUDIT SERVICES	73,050.00	73,050.00	1,836.00	27,009.97	46,040.03	36.97 %
01-06-5-06-07001-DOF	FINANCE - OTHER (P/R Proc, Bank f...	35,180.00	35,180.00	2,530.61	20,884.38	14,295.62	59.36 %
01-06-5-06-98001-FI	EE BENEFITS ALLOCATED	293,117.85	293,117.85	19,589.61	153,143.47	139,974.38	52.25 %
01-06-5-06-98003-FI	OFFICE EXPENSE ALLOCATED	130,263.76	130,263.76	8,960.58	75,781.93	54,481.83	58.18 %
Program: 06 - ** FINANCE ** Total:		937,638.61	937,638.61	60,932.84	519,346.83	418,291.78	55.39%
Program: 07 - ** HUMAN RESOURCES **							
01-07-5-07-01102-FI	PERSONNEL SALARY	78,680.00	78,680.00	5,301.84	43,801.31	34,878.69	55.67 %
01-07-5-07-01105-GMH	AWARDS SALARY	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
01-07-5-07-01215-GMH	EMPLOYEE TRAINING	30,000.00	30,000.00	2,304.97	29,271.04	728.96	97.57 %
01-07-5-07-01217-GMH	EMPLOYEE EDUCATION	10,000.00	10,000.00	0.00	5,079.99	4,920.01	50.80 %
01-07-5-07-01905-GMH	EMPLOYMENT RECRUITING EXPENSE	8,500.00	8,500.00	115.00	1,481.45	7,018.55	17.43 %
01-07-5-07-01910-GMH	LABOR LEGAL FEES	30,000.00	30,000.00	2,102.10	10,555.65	19,444.35	35.19 %
01-07-5-07-01915-GMH	PERSONNEL - OTHER	2,000.00	2,000.00	206.45	1,036.45	963.55	51.82 %
01-07-5-07-01920-GMH	AWARDS GIFTS	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
01-07-5-07-98001-FI	EE BENEFITS ALLOCATED	56,752.17	56,752.17	3,792.85	29,650.95	27,101.22	52.25 %
01-07-5-07-98003-FI	OFFICE EXPENSE ALLOCATED	25,222.85	25,222.85	1,735.03	14,673.57	10,549.28	58.18 %
Program: 07 - ** HUMAN RESOURCES ** Total:		246,155.02	246,155.02	15,558.24	135,550.41	110,604.61	55.07%
Program: 09 - ** BONDS, LOANS & STANDBY **							
01-09-5-09-08115-FI	CMM PRINCIPLE	116,000.00	116,000.00	0.00	116,000.00	0.00	100.00 %
01-09-5-09-08130-FI	(CIRP) MUNICIPAL FINANCE LOAN P...	176,801.71	176,801.71	0.00	176,801.71	0.00	100.00 %
01-09-5-09-08215-FI	INTEREST EXPENSE - CMM	86,850.00	86,850.00	42,107.36	86,824.71	25.29	99.97 %
01-09-5-09-08220-FI	(CIRP) MUNICIPAL FINANCE LOAN I...	91,089.19	91,089.19	0.00	91,089.19	0.00	100.00 %

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

For Fiscal: 2023-2024 Period Ending: 03/31/2024

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
01-09-5-09-08320-FI	GENERAL TAX COLLECTION CHARGE	4,725.00	4,725.00	269.77	5,378.86	-653.86	113.84 %
01-09-5-09-08325-FI	ADMINISTRATION - CMM	12,600.00	12,600.00	0.00	6,076.77	6,523.23	48.23 %
01-09-5-09-08330-DOF	STANDBY ADMINISTRATION	59,516.00	59,516.00	0.00	11,227.20	48,288.80	18.86 %
Program: 09 - ** BONDS, LOANS & STANDBY ** Total:		547,581.90	547,581.90	42,377.13	493,398.44	54,183.46	90.10%
Program: 10 - ** REPORTS, STUDIES, & PLANS **							
01-10-5-10-19001-DOF	#A21201: 2022 RATE & FEE STUDY	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
01-10-5-10-19002-GM	#A22216 (CIP) CAPITAL IMPROV PL...	250,000.00	250,000.00	0.00	0.00	250,000.00	0.00 %
01-10-5-10-19003-GM	#A22229/#E23001 ANN'L WATER S...	12,000.00	12,000.00	0.00	1,820.00	10,180.00	15.17 %
01-10-5-10-19004-GM	#E23002 2023 STRATEGIC PLAN	50,000.00	50,000.00	0.00	0.00	50,000.00	0.00 %
01-10-5-10-19005-GM	#E23003 2023 HAZARD MITIGATION..	38,000.00	38,000.00	0.00	42,700.00	-4,700.00	112.37 %
01-10-5-10-19007-GM	#E23004: ANN'L WATER LOSS REPO...	10,000.00	10,000.00	5,387.11	12,707.29	-2,707.29	127.07 %
Program: 10 - ** REPORTS, STUDIES, & PLANS ** Total:		370,000.00	370,000.00	5,387.11	57,227.29	312,772.71	15.47%
Program: 12 - ** CAPITAL IMPROVEMENT REPLACEMENT PROGRAM (CIRP)							
01-12-5-12-01136-FI	CIRP: STANDBY/CALLBACK	0.00	0.00	4,974.28	48,687.26	-48,687.26	0.00 %
01-12-5-12-01212-FI	CIRP: COMPENSATED LEAVE	69,346.00	69,346.00	1,542.95	53,285.41	16,060.59	76.84 %
01-12-5-12-02213-CRP	CIRP: SMALL TOOLS/MISC. EXP.	12,833.00	12,833.00	350.93	2,052.41	10,780.59	15.99 %
01-12-5-12-02213-FI	CIRP: SALARY (excl STBY,CLBK)	475,793.00	475,793.00	27,665.66	137,055.36	338,737.64	28.81 %
01-12-5-12-05010-CRP	CIRP: VEHICLE/EQUIP EXPENSE (TR...	27,000.00	27,000.00	345.98	19,291.93	7,708.07	71.45 %
01-12-5-12-98001-FI	EE BENEFITS ALLOCATED	343,564.21	343,564.21	22,961.04	179,499.87	164,064.34	52.25 %
01-12-5-12-98002-FI	FIELD EXPENSES ALLOCATED	168,075.27	168,075.27	13,811.35	102,488.48	65,586.79	60.98 %
01-12-5-12-98777-FI	CIRP: SALARY CLEARING (PROJ SAL...	-404,424.05	-404,424.05	0.00	0.00	-404,424.05	0.00 %
01-12-5-12-98779-FI	CIRP: BENEFITS CLEARING (PROJ BE...	-292,990.53	-292,990.53	-1,870.62	-60,808.93	-232,181.60	20.75 %
Program: 12 - ** CAPITAL IMPROVEMENT REPLACEMENT PROGRAM..		399,196.90	399,196.90	69,781.57	481,551.79	-82,354.89	120.63%
Program: 20 - ** HDMC TREATMENT PLANT (Reimbursable) **							
01-20-5-20-03101-DWR	HDMC: OTHER	68,000.00	68,000.00	0.00	44,271.17	23,728.83	65.10 %
01-20-5-20-04100-DWR	HDMC: CONTRACTED OPERATION E...	120,000.00	120,000.00	7,615.33	55,357.29	64,642.71	46.13 %
01-20-5-20-06100-DWR	HDMC: PUMPING POWER	20,000.00	20,000.00	1,421.90	13,629.91	6,370.09	68.15 %
Program: 20 - ** HDMC TREATMENT PLANT (Reimbursable) ** Total..		208,000.00	208,000.00	9,037.23	113,258.37	94,741.63	54.45%
Program: 51 - ** BENEFITS ALLOCATED TO DEPTS **							
01-51-5-51-01211-FI	COMPENSATED LEAVE	348,654.00	348,654.00	9,082.17	230,131.80	118,522.20	66.01 %
01-51-5-51-01216-FI	CAFETERIA PLAN EXPENSE	793,193.00	793,193.00	22,386.17	358,914.99	434,278.01	45.25 %
01-51-5-51-01220-FI	GROUP HEALTH & LIFE INSURANCE ...	38,278.00	38,278.00	1,961.83	15,857.85	22,420.15	41.43 %
01-51-5-51-01225-FI	WORKERS COMPENSATION INSUR...	110,701.00	110,701.00	0.00	36,213.85	74,487.15	32.71 %
01-51-5-51-01230-FI	RETIREMENT: PERS Classic 2%@55	359,168.00	359,168.00	18,716.43	192,800.68	166,367.32	53.68 %
01-51-5-51-01231-FI	RETIREMENT: PERS Tier 2 2%@62	91,824.00	91,824.00	10,722.87	62,527.63	29,296.37	68.10 %
01-51-5-51-01232-FI	RETIREMENT: PERS - TEMP	3,600.00	3,600.00	0.00	0.00	3,600.00	0.00 %
01-51-5-51-01233-FI	RETIREMENT - 457 CONTRIBUTION	34,600.00	34,600.00	2,915.00	20,637.00	13,963.00	59.64 %
01-51-5-51-01250-GMH	MISC. BENEFITS: WELLNESS	9,686.00	9,686.00	0.00	920.00	8,766.00	9.50 %
01-51-5-51-01305-FI	PAYROLL TAXES	244,424.00	244,424.00	15,951.72	144,754.51	99,669.49	59.22 %
01-51-5-51-98000-FI	ALLOCATED EXPENSES - BENEFITS	-2,034,128.00	-2,034,128.00	-135,944.57	-1,062,758.31	-971,369.69	52.25 %
Program: 51 - ** BENEFITS ALLOCATED TO DEPTS ** Total:		0.00	0.00	-54,208.38	0.00	0.00	0.00%
Program: 52 - ** FIELD ALLOCATED TO DEPTS **							
01-52-5-52-01240-D/P	UNIFORMS (FIELD)	17,120.00	17,120.00	129.24	10,889.73	6,230.27	63.61 %
01-52-5-52-02206-D/P	SHOP EXPENSE - COMBINED	20,000.00	20,000.00	597.34	21,106.28	-1,106.28	105.53 %
01-52-5-52-02209-DWR	SHOP OFFICE SUPPLIES	20,000.00	20,000.00	78.22	6,029.59	13,970.41	30.15 %
01-52-5-52-03205-D/P	TOOL / EQUIP REPAIR	0.00	0.00	34.71	691.28	-691.28	0.00 %
01-52-5-52-03905-D/P	BUILDING REPAIR/MAINT-SHOP/SITE	29,000.00	29,000.00	4,572.95	24,887.92	4,112.08	85.82 %
01-52-5-52-04015-CRP	OPS: SOFTWARE	122,500.00	122,500.00	23,970.00	77,498.52	45,001.48	63.26 %
01-52-5-52-04016-DOA	OPS: COMP SUPPORT (IT SERVICES)	37,500.00	37,500.00	0.00	7,045.50	30,454.50	18.79 %
01-52-5-52-04018-DOA	OPS: COMP EQUIP & EQUIP MAINT	10,000.00	10,000.00	0.00	3,564.69	6,435.31	35.65 %
01-52-5-52-05005-D/P	FUEL-VEHICLES	120,000.00	120,000.00	3,450.19	61,175.53	58,824.47	50.98 %
01-52-5-52-05010-D/P	AUTO EXPENSE - FIELD	35,000.00	35,000.00	3,420.68	18,534.73	16,465.27	52.96 %
01-52-5-52-06305-DOA	COMMUNICATIONS-MOBILE	30,000.00	30,000.00	2,635.46	18,278.30	11,721.70	60.93 %
01-52-5-52-07009-D/P	REGULATORY-PERMITS, FEES, CERTS	106,000.00	106,000.00	6,070.00	83,919.28	22,080.72	79.17 %
01-52-5-52-98000-FI	ALLOCATED EXPENSES - FIELD	-547,120.00	-547,120.00	-44,958.79	-333,621.35	-213,498.65	60.98 %
Program: 52 - ** FIELD ALLOCATED TO DEPTS ** Total:		0.00	0.00	0.00	0.00	0.00	0.00%

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

For Fiscal: 2023-2024 Period Ending: 03/31/2024

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Program: 53 - ** OFFICE ALLOCATED TO DEPTS **							
01-53-5-53-01405-GMH	TEMPORARY LABOR - OFFICE	15,000.00	15,000.00	0.00	11,524.02	3,475.98	76.83 %
01-53-5-53-02105-DOA	OFFICE SUPPLIES	38,820.00	38,820.00	2,211.91	14,688.53	24,131.47	37.84 %
01-53-5-53-02107-DOA	ADMIN: COMP EQUIP & EQUIP MA...	35,000.00	35,000.00	643.93	12,062.03	22,937.97	34.46 %
01-53-5-53-02110-DOA	POSTAGE	33,500.00	33,500.00	8.80	21,205.84	12,294.16	63.30 %
01-53-5-53-03906-DOA	BUILDING REPAIR/MAINT - OFFICE	40,000.00	40,000.00	2,164.50	16,344.95	23,655.05	40.86 %
01-53-5-53-04010-DOA	ADMIN: COMP SUPPORT (IT SERVIC...	60,000.00	60,000.00	1,626.75	49,166.78	10,833.22	81.94 %
01-53-5-53-04015-DOA	ADMIN: SOFTWARE	110,000.00	110,000.00	12,819.27	63,722.59	46,277.41	57.93 %
01-53-5-53-05010-DOA	AUTO EXPENSE - OFFICE	3,500.00	3,500.00	59.49	395.21	3,104.79	11.29 %
01-53-5-53-06205-DOA	TELEPHONE AND UTILITIES	71,000.00	71,000.00	4,579.99	47,560.64	23,439.36	66.99 %
01-53-5-53-98000-FI	ALLOCATED EXPENSES - OFFICE	-406,820.00	-406,820.00	-27,984.33	-236,670.59	-170,149.41	58.18 %
Program: 53 - ** OFFICE ALLOCATED TO DEPTS ** Total:		0.00	0.00	-3,869.69	0.00	0.00	0.00%
Program: 60 - ** CAPITAL O/H CLEARING **							
01-60-6-60-61001-FI	OVERHEAD - PRODUCTION TOTAL (...	-7,200.00	-7,200.00	2,913.19	-49,999.73	42,799.73	694.44 %
01-60-6-60-61002-FI	OVERHEAD - DISTRIBUTION TOTAL ...	-15,000.00	-15,000.00	0.00	0.00	-15,000.00	0.00 %
01-60-6-60-61005-FI	OVERHEAD - CIRP (5380/90)	-21,000.00	-21,000.00	0.00	-49,935.04	28,935.04	237.79 %
01-60-6-60-61020-FI	OVERHEAD - HDMC TOTAL (5380/9...	0.00	0.00	0.00	-17,486.17	17,486.17	0.00 %
Program: 60 - ** CAPITAL O/H CLEARING ** Total:		-43,200.00	-43,200.00	2,913.19	-117,420.94	74,220.94	271.81%
Expense Total:		8,558,854.72	8,558,854.72	531,062.48	5,241,349.40	3,317,505.32	61.24%
Fund: 01 - GENERAL FUND Surplus (Deficit):		1,775,657.78	1,775,657.78	11,963.36	4,043,512.20	2,267,854.42	227.72%
Report Surplus (Deficit):		1,775,657.78	1,775,657.78	11,963.36	4,043,512.20	2,267,854.42	227.72%

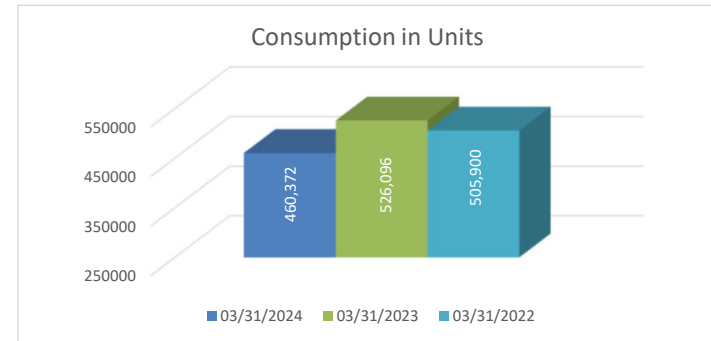
Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
01 - GENERAL FUND	1,775,657.78	1,775,657.78	11,963.36	4,043,512.20	2,267,854.42
Report Surplus (Deficit):	1,775,657.78	1,775,657.78	11,963.36	4,043,512.20	2,267,854.42



WATER SALES CONSUMPTION STATISTICS
As of 03/31/24

Rolling 12 months ending:	CURRENT 03/31/2024	PRIOR 1 03/31/2023	PRIOR 2 03/31/2022
CCF (units)	460,372	526,096	505,900
Gallons	344,358,256	393,519,808	378,413,200
Acre Feet	1,057	1,208	1,161
Change/PY	-12.49% <i>decrease</i>	3.99% <i>increase</i>	
Change from Two Years Prior			-9.00% <i>decrease</i>



CONSUMPTION RANKING - TOP TEN

	ACCOUNT NAME	Consumption (CCF/units)					QE 03/31/24 RANK	22/23 FY RANK	21/22 FY RANK			
		HOUSING	PUBLIC AGENCY	HOSPITAL/MED	COMMERICAL	INDIVIDUAL/TEMP						
1	Hi-Desert Medical Center (hospital and CCC)			2,522			1	2,522	1	13,783	1	15,657
2	Quail Springs Village Apartments	2,359					2	2,359	3	8,412	3	8,888
3	JT Parks & Recreation		1,256				3	1,256	2	9,115	2	11,194
4	Individual (leak)					708	4	708	Individual varies			
5	Yucca Trails Apts.	700					5	700	9	2,815	8	N/A
6	Lazy H Mobilehome Park	687					6	687	8	2,815	6	3,824
7	Autocamp				521		7	521	5	3,785	9	2,040
8	William W Pyle Jr	475					8	475	7	3,071	7	2,950
9	Morongo Unified School District		442				9	442	6	3,482	5	6,405
10	Joshua Tree Memorial Park				440		10	440	4	7,522	4	6,547
	TYPE TOTALS	4,221	1,698	2,522	961	708		10,110		54,800		57,505
		1	2	3	4	5						