



AGENDA

FINANCE COMMITTEE MEETING

WEDNESDAY, JANUARY 8, 2025 AT 9:00 AM

MEETINGS ARE HELD IN PERSON AT 61750 CHOLLITA RD., JOSHUA TREE, CA 92252

REMOTE ACCESS IS AVAILABLE FOR THE CONVENIENCE OF THE PUBLIC

CLICK TO JOIN VIRTUALLY: [ZOOM LINK](#)

CALL TO JOIN BY PHONE: (669) 444-9171

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 Calendar for separate action.

A. DRAFT SPECIAL FINANCE COMMITTEE MEETING MINUTES 12.11.24

5. **DISCUSSION ITEMS**

A. CHECK REGISTER – NOVEMBER 2024

B. COPPER MOUNTAIN MESA (CMM) ASSESSMENT DISTRICT ANNUAL REPORT

6. **STAFF REPORTS**

7. **DIRECTOR COMMENTS**

8. **ADJOURNMENT**

JOSHUA BASIN WATER DISTRICT
MINUTES OF THE
FINANCE COMMITTEE MEETING
Wednesday, December 11, 2024
61750 Chollita Road, Joshua Tree, CA 92252

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

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

CONSULTANTS PRESENTS – None

CITIZENS ADVISORY COUNCIL MEMBER(S) PRESENT – None

GUESTS – None

3. PUBLIC COMMENT – None

4. CONSENT CALENDAR

- A. DRAFT FINANCE COMMITTEE MEETING MINUTES 11.13.24

1st - Jarlsberg

2nd - Floen

Motion carried to approve consent calendar 11.13.24 minutes.

5. DISCUSSION ITEMS -

- A. OCTOBER 2024 - CHECK REGISTER

1st - Jarlsberg

2nd - Floen

Motion carried to refer to the Board.

- B. 1ST FISCAL QUARTER ENDING 09/30/24 FINANCIAL REPORT

Director of Finance Anne Roman presented the 1st Fiscal Quarter Ending 09/30/24 Financial Report in detail. Roman provided an overview of the financials and a snapshot of the accounts receivable for that period. Roman highlighted a significant increase in the cash balance and noted a decrease in capital spending for this quarter. Roman explained that the cash increase was attributed to capacity charges, property taxes, interest revenue, and scheduled rate increases. Additionally, Roman pointed out that meter sales have slowed slightly compared to the previous year.

1st - Jarlsberg

2nd - Floen

Motion carried to refer to the Board.

- C. RATE CHANGE ANALYSIS

Director of Finance Anne Roman presented the Rate Scenario Analysis and recommended proceeding with Rate Scenario C. Roman explained that this option would help avoid falling behind financially, prepare for chromium-6 regulations, fund capital improvements, take advantage of a loan payoff opportunity, address an anomaly in fiscal year 2023/24, and support reserve growth. Roman further recommended maintaining the scheduled rate path for at least one more year to allow for additional data collection and informed decision-making.

1st - Jarlsberg

2nd - Floen

Motion carried to refer to the Board.

D. METER CONNECTION METHODOLOGY AND FEE CHANGES; NOTICE OF PRE-APPROVED RATE AND GUARANTEE DEPOSIT ESCALATIONS & PRE-APPROVED CAPACITY CHARGE ESCALATIONS

Director of Finance Anne Roman presented changes to the Meter Connection Methodology and associated fees, including a notice about pre-approved rate and guarantee deposit escalations, as well as increases to pre-approved capacity charges. Roman explained that the proposed meter connection fees will shift from a flat fee to a cost structure based on four different scenarios, with any excess deposits being refunded when applicable. This update also modifies the Rules and Regulations, specifically Article 14.18 in Resolution 24-1069/Exhibit A. Additionally, Roman noted that the agenda topic contains an annual public notice regarding the pre-approved rates, fees, and guarantee deposit escalations.

1st - Jarlsberg

2nd - Floen

Motion carried to refer to the Board.

6. STAFF REPORTS

General Manager, Sarah Johnson reported the following:

- Johnson noted that obtaining permits for work near or around Joshua Tree's was becoming quite complex.
- Johnson reported that the pipe ordered for the upcoming Belmont project melted and warped over the summer. She also noted that the pipe was stored in accordance with AWWA standards. After consulting with the manufacturer, the manufacturer determined that the issue stemmed from insufficient titanium dioxide, a key ingredient, which may have allowed the pipes to warp. The manufacturer confirmed with Johnson that they would replace the defective pipes. Johnson also emphasized the need to thoroughly inspect all the pipes to identify and return any defective materials.
- Interim Director of Operations Ray Kolisz will begin on Monday, December 16th.

Director of Administration, David Shook reported the following:

- Shook shared photos and a video recording of a residential customer who had a leak, demonstrating a failed irrigation system.
- Shook and Field Service Technician Joey Vincent visited McCall's Meters to learn about the functionality of the meters.

7. DIRECTOR COMMENTS – None

8. ADJOURNMENT – President Floen adjourned the meeting at 11:15 a.m.

1st - Jarlsberg

2nd - Floen

NEXT MEETING – January 8, 2025, at 9:00 a.m.

Respectfully Submitted,

Sarah Johnson, General Manager



Joshua Basin Water District

Check Report

By Vendor DBA Name

Date Range: 11/01/2024 - 11/30/2024

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	11/06/2024	Regular	0.00	101,799.89	66791
JPIA102824	Invoice	11/06/2024	AUTO & GENERAL LIABILITY 10/2024 - 10/2025	0.00	101,799.89	
000501	ACWA JPIA	11/06/2024	Regular	0.00	36,721.73	66792
0704316	Invoice	11/06/2024	EE HEALTH BENEFIT & EAP - 12/2024	0.00	36,721.73	
013998	AMAZON CAPITAL SERVICES INC	11/06/2024	Regular	0.00	2,314.85	66793
1K4P-L39X-NJ17	Invoice	11/06/2024	OFFICE SUPPLIES/SAFETY SUPPLIES	0.00	350.63	
1Q76-6DKC-LM63	Invoice	11/06/2024	SAFETY EXP/BLDG MAINT/ VEHICLE MAINT	0.00	1,964.22	
000675	AQUA METRIC SALES COMPANY	11/06/2024	Regular	0.00	136,534.39	66819
INV0104268	Invoice	11/06/2024	FREIGHT CHARGE	0.00	27.31	
INV0104401	Invoice	11/06/2024	INVENTORY	0.00	136,507.08	
013019	ARBORIST SERVICES	11/20/2024	Regular	0.00	950.00	66840
9198	Invoice	11/20/2024	DEMO GARDEN/BUILD MAINT 10/16/24 – 11/15/24	0.00	950.00	
013863	ATKINSON ANDELSON LOYA RUUD AND ROMO	11/20/2024	Regular	0.00	31,849.05	66829
727706	Invoice	11/19/2024	LABOR LEGAL SERVICES - 09/2024	0.00	3,184.65	
727707	Invoice	11/20/2024	LEGAL SERVICES - 09/2024	0.00	6,852.62	
730818	Invoice	11/20/2024	LABOR LEGAL SERVICES - 10/2024	0.00	10,942.59	
730819	Invoice	11/20/2024	LEGAL SERVICES - 10/2024	0.00	10,869.19	
001630	ATT MOBILITY	11/20/2024	Manual	0.00	2,551.15	902603
829480028X110...	Invoice	11/20/2024	COMMUNICATIONS - 10/2024	0.00	2,551.15	
000214	BABCOCK LABORATORIES INC	11/06/2024	Regular	0.00	2,401.94	66794
CJ40449-2287	Invoice	11/06/2024	SAMPLING	0.00	65.65	
CJ40739-2287	Invoice	11/06/2024	HDMC WWTP - SAMPLING	0.00	268.77	
CJ41012-2287	Invoice	11/06/2024	SAMPLING	0.00	255.05	
CJ41015-2287	Invoice	11/06/2024	SAMPLING	0.00	330.33	
CJ41032-2287	Invoice	11/06/2024	HDMC WWTP - SAMPLING	0.00	314.59	
CJ41296-2287	Invoice	11/06/2024	SAMPLING	0.00	283.14	
CJ41320-2287	Invoice	11/06/2024	SAMPLING	0.00	114.60	
CJ41630-2287	Invoice	11/06/2024	HDMC WWTP - SAMPLING	0.00	386.44	
CJ41893-2287	Invoice	11/06/2024	SAMPLING	0.00	114.60	
CK40135-2287	Invoice	11/06/2024	HDMC WWTP - SAMPLING	0.00	268.77	
000214	BABCOCK LABORATORIES INC	11/20/2024	Regular	0.00	889.79	66830
CK40286-2287	Invoice	11/20/2024	SAMPLING	0.00	133.70	
CK40414-2287	Invoice	11/20/2024	HDMC WWTP - SAMPLING	0.00	386.44	
CK40741-2287	Invoice	11/20/2024	SAMPLING	0.00	114.60	
CK40797-2287	Invoice	11/20/2024	SAMPLING	0.00	255.05	
VEN01022	BARRETT ENGINEERED PUMPS	11/06/2024	Regular	0.00	392.38	66795
134731	Invoice	11/06/2024	PUMPING PLANT REPAIR	0.00	392.38	
004110	BURRTEC WASTE AND RECYCLING SVCS	11/06/2024	Manual	0.00	485.66	902596
BW103124	Invoice	11/06/2024	TRASH REMOVAL (SHOP) - 10/2024	0.00	485.66	
004110	BURRTEC WASTE AND RECYCLING SVCS	11/06/2024	Manual	0.00	185.44	902597
BW1024	Invoice	11/06/2024	TRASH & RECYCLING (OFFICE) - 10/2024	0.00	185.44	
004110	BURRTEC WASTE AND RECYCLING SVCS	11/20/2024	Manual	0.00	185.44	902600
BW1124	Invoice	11/20/2024	TRASH & RECYCLING (OFFICE) - 11/2024	0.00	185.44	

Check Report

Date Range: 11/01/2024 - 11/30/2024

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
013941 CSDA100124	CALIFORNIA SPECIAL DISTRICT ASSOCIATION Invoice	11/06/2024	11/06/2024 2025 CSDA MEMBERSHIP RENEWAL	Regular	0.00 0.00	9,548.00 9,548.00	66796
001517 PPE 11-1-24	CalPERS Invoice	11/08/2024	11/08/2024 PAY PERIOD ENDING 11/1/24	Manual	0.00 0.00	15,697.42 15,697.42	902599
001517 PPE 11-15-24	CalPERS Invoice	11/22/2024	11/22/2024 PAY PERIOD ENDING 11/15/24	Manual	0.00 0.00	15,852.70 15,852.70	902605
001555 241102252101	CENTRATEL LLC Invoice	11/06/2024	11/06/2024 DISPATCH SERVICES - 10/2024	Regular	0.00 0.00	704.09 704.09	66797
000510 116905701110124	CHARTER COMMUNICATIONS Invoice	11/20/2024	11/20/2024 INTERNET SERVICES - 11/2024	Regular	0.00 0.00	550.00 550.00	66831
014052 CJBC103124	CJ BROWN AND COMPANY CPAS - AN ACCOUN Invoice	11/20/2024	11/20/2024 FINANCIAL AUDIT 23/24 - 10/2024	Regular	0.00 0.00	295.00 295.00	66832
013790 62524	COLANTUONO HIGHSMITH AND WHATLEY PC Invoice	11/20/2024	11/20/2024 LEGAL SERVICES - 10/2024	Regular	0.00 0.00	505.00 505.00	66833
000237 39905611008046	COLONIAL LIFE AND ACCIDENT INSURANCE CO Invoice	11/06/2024	11/06/2024 EE LIFE INSURANCE - 10/2024	Manual	0.00 0.00	880.14 880.14	902592
000112 24100050	COPPER MOUNTAIN BROADCASTING CO Invoice	11/20/2024	11/20/2024 24/25 MWA GRANT: WATER CONSERVATION ADS	Regular	0.00 0.00	640.00 640.00	66834
013373 V127758 V752926 V753000 V793314	CORE AND MAIN LP Invoice Invoice Invoice Invoice	11/06/2024 11/06/2024 11/06/2024 11/06/2024	11/06/2024 INVENTORY MAINLINE/LEAK REPAIR SUPPLIES & INVENTORY MAINLINE/LEAK REPAIR SUPPLIES MAINLINE/LEAK REPAIR SUPPLIES & INVENTORY	Regular	0.00 0.00 0.00 0.00	17,055.52 586.46 5,128.29 7,561.36 3,779.41	66798
014108 DF102124	DAVID FICK Invoice	11/06/2024	11/06/2024 MILEAGE REIMBURSEMENT	Regular	0.00 0.00	82.41 82.41	66799
002200 2025004603	DEPT OF THE INTERIOR BLM Invoice	11/20/2024	11/20/2024 RIGHT OF WAY RENTAL - 2025	Regular	0.00 0.00	17,794.95 17,794.95	66835
014064 INV00314469	DIGIUM CLOUD SERVICE Invoice	11/20/2024	11/20/2024 OFFICE TELEPHONE - 11/2024	Regular	0.00 0.00	760.44 760.44	66848
013928 52532	DIRTY BOYS DESIGNZ Invoice	11/06/2024	11/06/2024 UNIFORMS	Regular	0.00 0.00	215.33 215.33	66805
002565 202409436	DUDEK Invoice	11/20/2024	11/20/2024 ENG SERV: HDMC WWTP 09/28/24 - 10/25/24	Regular	0.00 0.00	1,240.00 1,240.00	66836
000156 2400136 2400137	FORSHOCK Invoice Invoice	11/06/2024 11/06/2024	11/06/2024 MONTHLY SCADA MONITORING - 11/2024 MONTHLY SCADA MONITORING - 11/2024	Regular	0.00 0.00 0.00	243.00 38.00 205.00	66808
013222 FC1124	FRONTIER COMMUNICATIONS INC Invoice	11/06/2024	11/06/2024 HDMC WWTP - TELEPHONE - 11/2024	Regular	0.00 0.00	272.91 272.91	66800
000058 10797830	GARDA CL WEST INC Invoice	11/06/2024	11/06/2024 ARMORED COURIER - 11/2024	Regular	0.00 0.00	718.74 718.74	66801
014133 HD101624	HANNAH DUNNE Invoice	11/06/2024	11/06/2024 METER UPGRADE RECONCILIATION REFUND	Regular	0.00 0.00	18.16 18.16	66802
013802 999962	HASA INC Invoice	11/06/2024	11/06/2024 WATER TREATMENT EXPENSE	Regular	0.00 0.00	943.20 943.20	66803
014050 59248	HI DESERT STAR / THE DESERT TRAIL Invoice	11/20/2024	11/20/2024 24/25 MWA GRANT: WATER CONSERVATION ADS	Regular	0.00 0.00	159.00 159.00	66837

Check Report

Date Range: 11/01/2024 - 11/30/2024

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
004195 HD1024	HOME DEPOT CREDIT SERVICES Invoice	11/20/2024	11/20/2024 SHOP OFFICE SUPPLIES/ SMALL TOOLS - FIELD TECH	Manual	0.00 0.00	165.95 165.95	902602
014137 HP112024	HUNTER PRUDHOLM Invoice	11/20/2024	11/20/2024 AUG 2024 SUNLIFE DEPENDENT LIFE INS REFUND	Regular	0.00 0.00	3.85 3.85	66853
013797 274192	INFOSEND INC Invoice	11/06/2024	11/06/2024 PRINT & MAIL WATER BILL - 10/2024	Regular	0.00 0.00	3,740.95 3,740.95	66804
013369 7085	ISHRED INCORPORATED Invoice	11/20/2024	11/20/2024 ARCHIVE RECORD SHREDDING - 10/2024	Regular	0.00 0.00	70.00 70.00	66838
009054 24-1031-1	KATHLEEN J RADNICH Invoice	11/06/2024	11/06/2024 PUBLIC RELATIONS SERVICES - 10/2024	Regular	0.00 0.00	4,500.00 4,500.00	66806
010633 LT102424	LISA THOMPSON Invoice	11/06/2024	11/06/2024 MILEAGE & MEAL REIMBURSEMENT	Regular	0.00 0.00	277.90 277.90	66807
013980 MG1024	MARK A GARCIA Invoice	11/20/2024	11/20/2024 PERSONNEL LEGAL SUPPORT SERVICES	Regular	0.00 0.00	14,184.01 14,184.01	66841
014135 18017	MCDONALD ELECTRIC INC Invoice	11/20/2024	11/20/2024 WELL 14 MIOX/CL2 ELECTRICAL REPAIRS	Regular	0.00 0.00	4,615.44 4,615.44	66843
014042 MSR110824	MISSION SQUARE RETIREMENT Invoice	11/08/2024	11/08/2024 EE & ER 457 REMITTANCE - 11/08/24	Manual	0.00 0.00	4,153.50 4,153.50	902598
014042 MSR112224	MISSION SQUARE RETIREMENT Invoice	11/22/2024	11/22/2024 EE & ER 457 REMITTANCE - 11/22/24	Manual	0.00 0.00	4,093.50 4,093.50	902606
006810 MD21516 MD21525 MD21526	MOJAVE DESERT AQMD Invoice Invoice Invoice	11/06/2024 11/06/2024 11/06/2024	11/06/2024 PERMIT FEE - PARK BLVD PERMIT RENEWAL FEE - CHOLLITA PERMIT RENEWAL FEES - VARIOUS LOCATIONS	Regular	0.00 0.00 0.00	3,103.73 583.01 420.12 2,100.60	66809
006800 MWA102124	MOJAVE WATER AGENCY Invoice	11/06/2024	11/06/2024 WATER RECHARGE PURCHASE	Regular	0.00 0.00	109,272.00 109,272.00	66810
006800 MWA102224	MOJAVE WATER AGENCY Invoice	11/06/2024	11/06/2024 BANKED WATER RECHARGE PURCHASE	Regular	0.00 0.00	266,900.00 266,900.00	66811
013990 202411	MOMS DESERT VALLEY CLEANING Invoice	11/20/2024	11/20/2024 JANITORIAL SERVICES - 11/2024	Regular	0.00 0.00	1,725.00 1,725.00	66842
000233 486658 486688 486691 487292 488443	NAPA AUTO PARTS Invoice Invoice Credit Memo Invoice Invoice	11/06/2024 11/06/2024 11/06/2024 11/06/2024 11/06/2024	11/06/2024 AUTO EXPENSE - FIELD/VEHICLE MAINTENANCE: V35 & V46 VEHICLE MAINTENANCE: V40 CREDIT: CORE DEPOSIT VACUUM MAINTENANCE: E82 VEHICLE MAINTENANCE: V41	Regular	0.00 0.00 0.00 0.00 0.00	1,106.46 696.30 199.46 -19.58 35.63 194.65	66824
000070 1288599	ONLINE INFORMATION SERVICES INC Invoice	11/06/2024	11/06/2024 ID VERIFICATION SERVICES - 10/2024	Regular	0.00 0.00	215.17 215.17	66812
008137 2030242245	PARKHOUSE TIRE INC Invoice	11/06/2024	11/06/2024 TIRE DISPOSAL FEE	Regular	0.00 0.00	98.00 98.00	66813
008137 2030243089	PARKHOUSE TIRE INC Invoice	11/20/2024	11/20/2024 VACUUM MAINTENANCE: E83	Regular	0.00 0.00	658.56 658.56	66844
008414 1873	PROVIDEO Invoice	11/06/2024	11/06/2024 PORTRAITS-BOARD MEMBER	Regular	0.00 0.00	40.00 40.00	66816

Check Report

Date Range: 11/01/2024 - 11/30/2024

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	
008415	PRUDENTIAL OVERALL SUPPLY	11/06/2024	Regular	0.00	477.48	66814
23714747	Invoice	11/06/2024	SHOP EXPENSE	0.00	144.78	
23714748	Invoice	11/06/2024	OFFICE SUPPLIES	0.00	93.96	
23721119	Invoice	11/06/2024	SHOP EXPENSE	0.00	144.78	
23721120	Invoice	11/06/2024	OFFICE SUPPLIES	0.00	93.96	
008201	PURCHASE POWER	11/20/2024	Manual	0.00	350.00	902604
PB111224	Invoice	11/20/2024	POSTAGE REFILL FOR METER	0.00	350.00	
009065	RDO EQUIPMENT COMPANY	11/06/2024	Regular	0.00	134,022.43	66815
1751748	Invoice	11/06/2024	JD 210P SKIPLOADER	0.00	134,022.43	
009065	RDO EQUIPMENT COMPANY	11/20/2024	Regular	0.00	59.81	66845
P1045745	Invoice	11/20/2024	DUMP TRUCK SUPPLIES: E1DT	0.00	59.81	
001912	SAN BERNARDINO COUNTY FIRE PROTECTION C	11/06/2024	Regular	0.00	1,146.00	66817
IN0187493	Invoice	11/06/2024	HAZMAT CUPA PERMIT TO 12/1/24 - 11/30/25	0.00	1,146.00	
000091	SAN BERNARDINO COUNTY RECORDER	11/20/2024	Regular	0.00	20.00	66847
SB111224	Invoice	11/20/2024	RELEASE OF LIENS	0.00	20.00	
000091	SAN BERNARDINO COUNTY RECORDER	11/20/2024	Regular	0.00	40.00	66854
SB111924	Invoice	11/20/2024	RELEASE OF LIENS	0.00	40.00	
013831	SATMODO LLC	11/06/2024	Regular	0.00	164.26	66818
258450	Invoice	11/06/2024	EMERGENCY SATELLITE PHONES - 11/2024	0.00	164.26	
013820	SC FUELS	11/20/2024	Manual	0.00	2,054.22	902601
IN-0000003581	Invoice	11/20/2024	FUEL FOR VEHICLES	0.00	2,054.22	
009898	SOCALGAS	11/06/2024	Manual	0.00	1.57	902593
GAS1024	Invoice	11/06/2024	HEAT FOR SHOP 08/14/24 - 10/16/24	0.00	1.57	
009880	SOUTHERN CALIFORNIA EDISON CO	11/06/2024	Manual	0.00	2,539.79	902595
SCE1024	Invoice	11/06/2024	POWER TO BUILDINGS & GENERATORS - 10/2024	0.00	2,539.79	
009878	SOUTHERN CALIFORNIA EDISON	11/06/2024	Manual	0.00	43,604.51	902594
SCE1024	Invoice	11/06/2024	POWER FOR PUMPING - 10/2024	0.00	43,604.51	
VEN01020	SOUTHWEST NETWORKS INC	11/20/2024	Regular	0.00	210.00	66849
24-10080	Invoice	11/20/2024	SUPPLEMENTAL IT (AMC) - 10/2024	0.00	210.00	
014117	SUN LIFE ASSURANCE COMPANY OF CANADA	11/20/2024	Regular	0.00	1,468.06	66850
SL111224	Invoice	11/20/2024	EE LIFE INSURANCE - 12/2024	0.00	1,468.06	
010850	UNDERGROUND SERVICE ALERT	11/06/2024	Regular	0.00	113.60	66820
1020240356	Invoice	11/06/2024	TICKET DELIVERY SERVICE - 10/2024	0.00	113.60	
CC-ANNE	US BANK CORPORATE	11/06/2024	Manual	0.00	631.88	902590
US2224	Invoice	11/06/2024	EE TRAINING/DROPBOX & SMARTSHEET SUBSCRIPTIONS	0.00	631.88	
CC-DAN	US BANK CORPORATE	11/06/2024	Manual	0.00	563.54	902589
US1024	Invoice	11/06/2024	SM TOOLS-MECHANIC/VEHICLE MAINT/TANK MAINT	0.00	563.54	
CC-DAVID	US BANK CORPORATE	11/06/2024	Manual	0.00	690.24	902588
US1024	Invoice	11/06/2024	ADOBE SUBSCRIPT/OFFSITE STORAGE/OFFICE SUPPLIES	0.00	690.24	
CC-SARAH	US BANK CORPORATE	11/06/2024	Manual	0.00	216.98	902591
US1024	Invoice	11/06/2024	EVERNOTE & ABLEBITS.COM SUBSCRIPTIONS/POSTAGE	0.00	216.98	
014134	US WATER ALLIANCE	11/06/2024	Regular	0.00	2,950.00	66821
2432	Invoice	11/06/2024	2025 ORGANIZATIONAL MEMEBERSHIP DUES	0.00	2,950.00	
014056	VISUAL EDGE IT INC	11/06/2024	Regular	0.00	312.57	66822
24AR2184296	Invoice	11/06/2024	OFFICE EXPENSE 9/30/24 - 10/29/24	0.00	312.57	

Check Report

Date Range: 11/01/2024 - 11/30/2024

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	
000327 9968	WATER QUALITY SPECIALISTS Invoice	11/06/2024	11/06/2024 Regular HDMC WWTP: OPERATION & MAINT - 10/2024	0.00	4,012.00	66823
013809 2410-406 2410-407	WEST COAST CIVIL INC Invoice Invoice	11/20/2024 11/20/2024	11/20/2024 Regular ENG: E2-1 RESERVOIR UPGRADE THRU 10/31/24 ENG: BELMONT PH2 PERMITTING	0.00 0.00	430.00 180.00 250.00	66851
011615 69971614	WESTERN EXTERMINATOR Invoice	11/20/2024	11/20/2024 Regular PEST CONTROL SERVICES - SHOP & OFFICE	0.00	78.96	66846
013888 125905	WIENHOFF DRUG TESTING Invoice	11/20/2024	11/20/2024 Regular ANNUAL CONSORTIUM FEE 11/15/23 – 11/15/24	0.00	85.00	66852
014136 WFF111924	WIRE FIRE FABRICATION LLC Invoice	11/20/2024	11/20/2024 Regular DEPOSIT: WINDBREAK STRUCTURES & SIGN @ OFFICE	0.00	10,000.00	66839
013359 6438884	XEROX FINANCIAL SERVICES LLC Invoice	11/27/2024	11/27/2024 Manual OFFICE EXPENSE 10/30/24 - 11/29/24	0.00	397.60	902607

Bank Code AP Summary

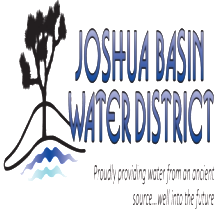
Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	91	60	0.00	931,701.01
Manual Checks	20	20	0.00	95,301.23
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	111	80	0.00	1,027,002.24

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	91	60	0.00	931,701.01
Manual Checks	20	20	0.00	95,301.23
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	111	80	0.00	1,027,002.24

Fund Summary

Fund	Name	Period	Amount
01	GENERAL FUND	11/2024	1,027,002.24
			1,027,002.24



Joshua Basin Water District

Check Report

By Vendor DBA Name

Date Range: 11/01/2024 - 11/30/2024

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	11/08/2024	Manual	0.00	568.09	950153
2024110601	Invoice	11/08/2024	PAYROLL PROCESSING FEE - 11/08/24	0.00	568.09	
000248	PAYCHEX	11/14/2024	Manual	0.00	1,247.70	950154
1395101603	Invoice	11/14/2024	MEDICAL FSA USE	0.00	1,225.30	
1395233493	Invoice	11/14/2024	MEDICAL FSA USE	0.00	10.58	
1395696097	Invoice	11/14/2024	MEDICAL FSA USE	0.00	11.82	
000248	PAYCHEX	11/22/2024	Manual	0.00	558.09	950155
2024112001	Invoice	11/22/2024	PAYROLL PROCESSING FEE - 11/22/24	0.00	558.09	
000248	PAYCHEX	11/15/2024	Manual	0.00	75.00	950156
29862637	Invoice	11/15/2024	FSA PROCESSING FEE - 11/2024	0.00	75.00	
000248	PAYCHEX	11/26/2024	Manual	0.00	828.47	950157
636864292	Invoice	11/26/2024	MEDICAL FSA USE	0.00	823.47	
637410924	Invoice	11/26/2024	MEDICAL FSA USE	0.00	5.00	

Bank Code PR Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	8	5	0.00	3,277.35
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	8	5	0.00	3,277.35

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	8	5	0.00	3,277.35
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	8	5	0.00	3,277.35

Fund Summary

Fund	Name	Period	Amount
01	GENERAL FUND	11/2024	3,277.35
			3,277.35

**JOSHUA BASIN WATER DISTRIC
UTILITY REFUND REGISTER**

<u>Account Numbe</u>	<u>Name</u>	<u>Date</u>	<u>Type</u>	<u>Amoun</u>	
04-00085-010	GARZON, ROLANDO GUZMAN	11/20/2024	Refund	280.34	Check #: 66825
08-00051-005	SATI AH, INC	11/20/2024	Refund	384.53	Check #: 66826
08-00059-005	BAEZ, MARK	11/20/2024	Refund	119.40	Check #: 66827
55-00312-014	TAILOR, JADE	11/20/2024	Refund	278.93	Check #: 66828
				<u>1,063.20</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	10/25/2024	TRAINING - PAID Note: Ethics Training 100/504//10050	1.0000	\$173.63	
		10/30/2024	SPECIAL JBWD BOARD MEETING - PAID 100/504//10050	1.0000	\$173.63	
		11/06/2024	JBWD BOARD MEETING - PAID 100/504//10050	1.0000	\$173.63	
		11/13/2024	FINANCE COMMITTEE MEETING - PAID 100/504//10050	1.0000	\$173.63	
		11/14/2024	MWA MEETING - PAID 100/504//10050	1.0000	\$173.63	
Totals:					\$868.15	\$0.00
Employee Total:					\$868.15	

<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	10/19/2024	OTHER MEETING - PAID Note: MWA TOUR ON 10.17.24 100/504//10050	1.0000	\$173.63	
		10/21/2024	ASBCSD DINNER - PAID 100/504//10050	1.0000	\$173.63	
		10/30/2024	SPECIAL JBWD BOARD MEETING - PAID 100/504//10050	1.0000	\$173.63	
		11/06/2024	JBWD BOARD MEETING - PAID 100/504//10050	1.0000	\$173.63	
Totals:					\$694.52	\$0.00
Employee Total:					\$694.52	

<u>Employee Number</u>	<u>Employee Name</u>	<u>Date</u>	<u>Type</u>	<u>Units</u>	<u>Additions</u>	<u>Deductions</u>
511	Floen, Tom	10/24/2024	MWA MEETING - PAID 100/504//10050	1.0000	\$173.63	
		10/30/2024	SPECIAL JBWD BOARD MEETING - PAID 100/504//10050	1.0000	\$173.63	
		11/06/2024	JBWD BOARD MEETING - PAID 100/504//10050	1.0000	\$173.63	
		11/13/2024	FINANCE COMMITTEE MEETING - PAID 100/504//10050	1.0000	\$173.63	
Totals:					\$694.52	\$0.00
Employee Total:					\$694.52	

<u>Employee Number</u>	<u>Employee Name</u>	<u>Date</u>	<u>Type</u>	<u>Units</u>	<u>Additions</u>	<u>Deductions</u>
512	Jarlsberg, Jane	10/19/2024	OTHER MEETING - PAID Note: MWA TOUR ON 10.17.24 100/504//10050	1.0000	\$173.63	
		10/30/2024	SPECIAL JBWD BOARD MEETING - PAID 100/504//10050	1.0000	\$173.63	
		11/06/2024	JBWD BOARD MEETING - PAID 100/504//10050	1.0000	\$173.63	
Totals:					\$520.89	\$0.00
Employee Total:					\$520.89	

<u>Employee Number</u>	<u>Employee Name</u>	<u>Date</u>	<u>Type</u>	<u>Units</u>	<u>Additions</u>	<u>Deductions</u>
515	Short, Thomas	10/30/2024	SPECIAL JBWD BOARD MEETING - PAID 100/504//10050	1.0000	\$173.63	
		11/06/2024	JBWD BOARD 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>
TRAINING - PAID	1.0000	\$173.63	
SPECIAL JBWD BOARD MEETING - PAID	5.0000	\$868.15	
JBWD BOARD MEETING - PAID	5.0000	\$868.15	
FINANCE COMMITTEE MEETING - PAID	2.0000	\$347.26	
MWA MEETING - PAID	2.0000	\$347.26	
OTHER MEETING - PAID	2.0000	\$347.26	
ASBCSD DINNER - PAID	1.0000	\$173.63	

Grand Totals:	\$3,125.34	\$0.00
Grand Total:	\$3,125.34	



AGENDA ITEM NO:	5B
MEETING DATE:	01.08.25

Staff Report

PRESENTED BY:	Anne Roman, Director of Finance
TOPIC:	COPPER MOUNTAIN MESA (CMM) ASSESSMENT DISTRICT ANNUAL REPORT
RECOMMENDATION:	For informational purposes only. Refer to Board.

SUMMARY: The Copper Mountain Mesa Assessment District was established in 1996 to finance water system improvements with bonds sold to the USDA as the sole bondholder. In March 1996, the District issued \$4.55 million in bonds, secured by special assessments on property parcels collected via property tax bills. These bonds carry 4.5% interest, with payments due twice annually, and are set to be fully repaid by 2036. As of June 2024, the outstanding bond balance was \$1.87 million.

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

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

Status
 As of June 30, 2024, the remaining balance on the original \$4,551,389 bond was \$1,872,000 as shown in the audited schedule below. The bonds have a 40-year term and are scheduled to be fully repaid by 2036.

1996 Limited Obligation Improvement Bond, continued

Future principal and interest obligations on the bonds as of June 30, are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2025	\$ 122,000	84,240	206,240
2026	127,000	78,750	205,750
2027	132,000	73,035	205,035
2028	138,000	67,095	205,095
2029	145,000	60,885	205,885
2030-2034	825,000	200,790	1,025,790
2035-2036	<u>383,000</u>	<u>26,010</u>	<u>409,010</u>
Total	1,872,000	590,805	2,462,805
Current	<u>(122,000)</u>		
Long-term	\$ <u>1,750,000</u>		

Source: 2023/24 Audited Financial Statements

Collections Process

Special assessments are collected from property owners via their County-issued property tax bills, which are due in December and April. The County remits the collected funds to the District at scheduled times during the year. These funds are held in trust by the District and used to make the scheduled bond principal and interest payments to the USDA.

Delinquency Rates

After each tax payment due date, NBS prepares a delinquency report, and letters are sent to delinquent property owners. The initial delinquency rate as of 06/30/24 for 2022/23 was 12.91%, but the initial delinquency rate typically decreases by 87% on average after five years, when the County sells tax-delinquent properties and requires payment of outstanding bills. Thus, the historical delinquency rate for the Assessment District stood at 1.42% through the 2022/23 billing cycle. No foreclosure covenant is in place.

Annual Report

The 2023/24 Annual Report, prepared by NBS, provides a summary of the bond's financial status, including repayment schedules, billing details, and delinquency information. An abbreviated version is provided in this packet and a full version is available at: <https://tinyurl.com/CMMANNUAL23-24>.

Continuing Disclosure Annual Report

Each year by December 31st, NBS, with input from District staff, prepares and files a Continuing Disclosure Report as required under U.S. Securities and Exchange Commission (SEC) Rule 15c2-12(b)(5). This report is submitted to the Electronic Municipal Market Access (EMMA) website along with the District's most recent audited financial statements. An abbreviated version of the 2023/24 report is attached, and the full version can be accessed at: <https://tinyurl.com/CMMDISCLOSURE2024>.

RECOMMENDED ACTION:

Refer to Board for informational purposes.

STRATEGIC PLAN:

N/A

Fiscal Impact:

None

JOSHUA BASIN WATER DISTRICT

Fiscal Year 2023/24 Annual Report for:

Copper Mountain Mesa Assessment District 1995-2

September 2023

Prepared by:



Corporate Headquarters
32605 Temecula Parkway, Suite 100
Temecula, CA 92592
Toll free: 800.676.7516

TABLE OF CONTENTS

District Summary	1
1. Levy Analysis	2
2. Financial Status	3
2.1 Fund Balances.....	3
2.2 Redemption Fund.....	3
2.3 Reserve Fund.....	3
2.4 Assessed Value to Lien Ratio.....	3
2.5 Delinquency Summary	4
2.6 Arbitrage Rebate Requirements and Liability.....	4
Appendix A. Debt Variance Report.....	A
Appendix B. Current Debt Service Schedule.....	B
Appendix C. Delinquency Summary Report	C
Appendix D. Final Billing Detail Report.....	D

DISTRICT SUMMARY

In 1996, the Joshua Basin Water District (the “JBWD”) formed the Copper Mountain Mesa Assessment District 1995-2 (the “District”) and issued bonds to finance the construction of potable water system facilities, including pipelines, a booster pumping station, a water storage reservoir, and the necessary appurtenances for the benefit of property owners within the District. JBWD sold the bonds to the United States Department of Agriculture (the “USDA”), who is now the sole bondholder. As directed by the Board of Directors and requested by the USDA, the District’s debt service schedule was re-amortized for a second time in 2002. The District’s bonds are scheduled to mature on September 2, 2035.

Levy

The following table provides a summary of the Fiscal Year 2023/24 final levy amount.

District	Parcel Count	FY 2023/24 Levy
Assessment District 1995-2	1,165	\$257,145.98

Funds

Construction of the District improvements is complete and the Improvement Fund is closed.

There is a surplus of approximately \$205,770 in the District’s Redemption Fund after the September 2, 2023 debt service payment and estimated administrative expenses through the end of 2023. NBS can work with JBWD to determine the amount of a possible bond call in 2024. JBWD should retain a portion of this surplus to ensure that future debt service payments can be made, due to historically high delinquencies within the District.

The District’s Reserve Fund balance exceeds the Reserve Requirement by approximately \$2,790 as of May 31, 2023. NBS recommends that JBWD transfer this surplus to the Redemption Fund to be used for future debt service payments.

Delinquencies

The Fiscal Year 2022/23 delinquency rate for the District is 12.91% and the overall delinquency rate over the life of the District is 1.42% as of June 30, 2023. There is no foreclosure covenant for the District. As such, the District’s delinquency rate may increase until property owners pay their assessments or until San Bernardino County cures the delinquencies through tax sale.

In March 2016, NBS assisted JBWD in developing a Delinquency Management Policy that outlines a procedure for issuing reminder letters to delinquent parcels within the District. Consistent with the District’s Delinquency Management Policy, NBS has delivered reminder letters to delinquent property owners following all installments since policy inception.

NBS

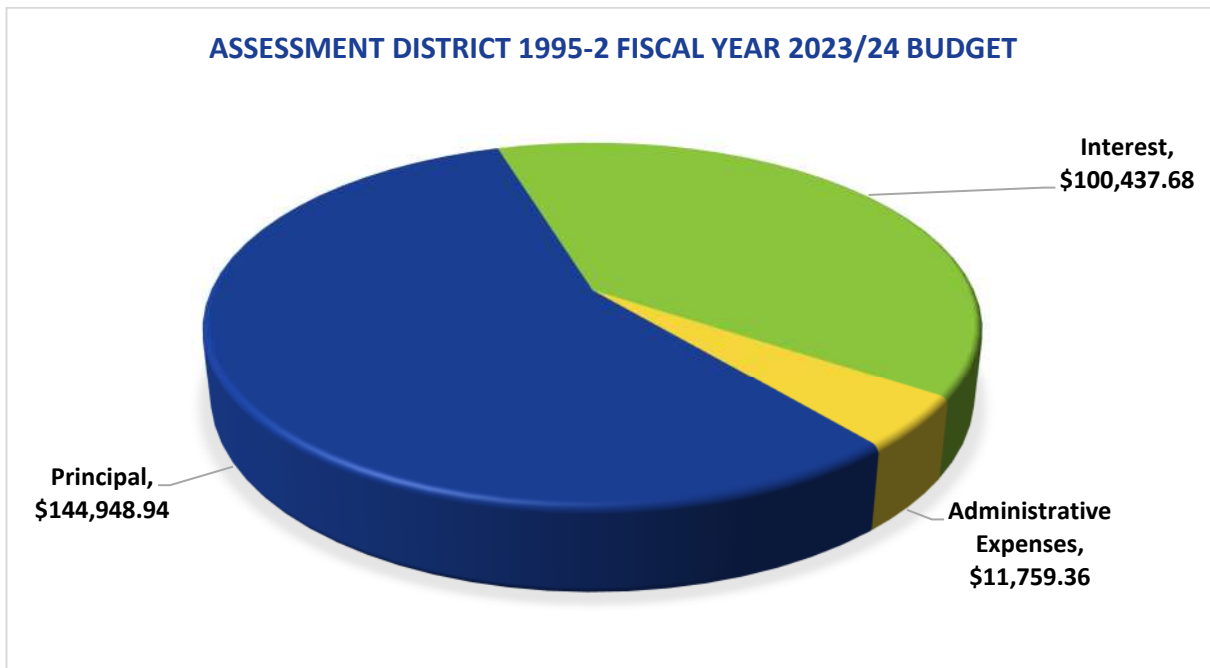
Andrew Kraus, Administrator
Stephanie Parson, Project Manager
Danielle Wood, Client Services Director

1. LEVY ANALYSIS

A summary of the levy for Fiscal Year 2023/24 is shown in the table and chart below.

Description	Amount
Principal	\$144,948.94
Interest	100,437.68
Administrative Fees/Expenses ⁽¹⁾	11,759.36
Total Levy Amount:	\$257,145.98
Levied Parcel Count	1,165

(1) Includes County collection fees and installment rounding for tax roll purposes.



2. FINANCIAL STATUS

2.1 Fund Balances

Fund	5/31/2023 Balance
Improvement Fund	Closed
Redemption Fund	\$372,378
Reserve Fund	\$208,039

2.2 Redemption Fund

Description	Amount
Redemption Fund Balance 5/31/2023 ⁽¹⁾	\$372,378
9/2/2023 Debt Service	(160,730)
9/2/2023 Bond Call	0
Estimated Administrative Expenses ⁽²⁾	(5,880)
Estimated Redemption Fund Balance 12/2023	\$205,768

(1) Balance is a combination of \$367,505 held in the Redemption Fund and \$4,873 held in the Prepayment Account.

(2) Represents six months of administrative expenses.

2.3 Reserve Fund

Description	Amount
Reserve Fund Balance 5/31/2023	\$208,039
Reserve Requirement ⁽¹⁾	205,252
Estimated Reserve Fund Surplus/Deficit	\$2,787

(1) Reserve Requirement is defined as the average outstanding annual debt service on the underlying District bonds.

2.4 Assessed Value to Lien Ratio

Description	Amount
Assessed Value ⁽¹⁾	\$78,748,833
Unbilled Principal ⁽²⁾	2,231,970
Ratio	35.28:1

(1) Land value plus improvement value of levied parcels within the District, per the San Bernardino County secured property roll as of January 1, 2023.

(2) The unbilled principal of levied parcels within the District, prior to the Fiscal Year 2023/24 billing.

2.5 Delinquency Summary

The following table summarizes the Fiscal Year 2022/23 delinquency rate for the District. Please refer to Appendix C for the District’s historical delinquency rates.

Description	Amount
Fiscal Year 2022/23 Amount Levied	\$256,269.28
Fiscal Year 2022/23 Amount Delinquent	33,077.40
Fiscal Year 2022/23 Delinquency Rate	12.91%

2.6 Arbitrage Rebate Requirements and Liability

The District has covenanted to comply with the requirements of Section 148 of the IRS Code relating to the calculation and payment of any arbitrage rebate. As the total amount of debt issued by the District during calendar year 1996 was less than \$5,000,000, the bonds qualify for the small issuer exemption and no arbitrage rebate calculation is required.

APPENDIX A. DEBT VARIANCE REPORT

The following page shows the Debt Variance Report.

**Joshua Basin Water District
A.D. 1995-2N2 Copper Mountain
Debt Variance Report**

Bill Date	Principal Billed	Principal Due	Interest Billed	Interest Due	Surplus (Deficit)
08/01/2023	\$144,948.94	\$122,000.00	\$100,437.68	\$84,240.00	\$39,146.62
08/01/2024	150,822.01	127,000.00	93,916.85	78,750.00	38,988.86
08/01/2025	157,676.78	132,000.00	87,127.41	73,035.00	39,769.19
08/01/2026	164,531.58	138,000.00	80,036.89	67,095.00	39,473.47
08/01/2027	172,366.52	145,000.00	72,628.57	60,885.00	39,110.09
08/01/2028	180,201.47	151,000.00	64,871.82	54,360.00	39,713.29
08/01/2029	188,040.72	158,000.00	56,763.38	47,565.00	39,239.10
08/01/2030	195,875.68	164,000.00	48,302.32	40,455.00	39,723.00
08/01/2031	204,685.34	172,000.00	39,482.86	33,075.00	39,093.20
08/01/2032	214,480.57	180,000.00	30,281.31	25,335.00	39,426.88
08/01/2033	224,277.57	188,000.00	20,623.49	17,235.00	39,666.06
08/01/2034	234,063.13	195,000.00	10,530.08	8,775.00	40,818.21
Total:	\$2,231,970.31	\$1,872,000.00	\$705,002.66	\$590,805.00	\$474,167.97

APPENDIX B. CURRENT DEBT SERVICE SCHEDULE

The following pages show the Current Debt Service Schedule.

Joshua Basin Water District
A.D. 1995-2N2 Copper Mountain
Current Debt Service Schedule

Bonds Dated: 09/02/2002
Bonds Issued: \$4,264,551.97

Payment Date	CUSIP	Interest Rate	Balance	Principal	Interest	Payment Total	Annual Total	Call Premium	Status
03/02/2003		4.5000%	\$4,264,551.97	\$0.00	\$95,952.42	\$95,952.42	\$0.00	0.0000%	Paid
09/02/2003		4.5000	4,264,551.97	59,000.00	95,952.42	154,952.42	.00	0.0000	Paid
09/02/2003		0.0000	4,205,551.97	21,000.00	.00	21,000.00	271,904.84	0.0000	Bond Call
03/02/2004		4.5000	4,184,551.97	.00	94,152.42	94,152.42	.00	0.0000	Paid
09/02/2004		4.5000	4,184,551.97	61,551.97	94,152.42	155,704.39	249,856.81	0.0000	Paid
03/02/2005		4.5000	4,123,000.00	.00	92,767.50	92,767.50	.00	0.0000	Paid
09/02/2005		4.5000	4,123,000.00	65,000.00	92,767.50	157,767.50	250,535.00	0.0000	Paid
03/02/2006		4.5000	4,058,000.00	.00	91,305.00	91,305.00	.00	0.0000	Paid
09/02/2006		4.5000	4,058,000.00	67,000.00	91,305.00	158,305.00	249,610.00	0.0000	Paid
03/02/2007		4.5000	3,991,000.00	.00	89,797.50	89,797.50	.00	0.0000	Paid
09/02/2007		4.5000	3,991,000.00	70,000.00	89,797.50	159,797.50	.00	0.0000	Paid
09/02/2007		0.0000	3,921,000.00	70,000.00	.00	70,000.00	319,595.00	0.0000	Bond Call
03/02/2008		4.5000	3,851,000.00	.00	86,647.50	86,647.50	.00	0.0000	Paid
09/02/2008		4.5000	3,851,000.00	72,000.00	86,647.50	158,647.50	245,295.00	0.0000	Paid
03/02/2009		4.5000	3,779,000.00	.00	85,027.50	85,027.50	.00	0.0000	Paid
09/02/2009		4.5000	3,779,000.00	75,000.00	85,027.50	160,027.50	245,055.00	0.0000	Paid
03/02/2010		4.5000	3,704,000.00	.00	83,340.00	83,340.00	.00	0.0000	Paid
09/02/2010		4.5000	3,704,000.00	78,000.00	83,340.00	161,340.00	244,680.00	0.0000	Paid
03/02/2011		4.5000	3,626,000.00	.00	81,585.00	81,585.00	.00	0.0000	Paid
09/02/2011		4.5000	3,626,000.00	82,000.00	81,585.00	163,585.00	245,170.00	0.0000	Paid
03/02/2012		4.5000	3,544,000.00	.00	79,740.00	79,740.00	.00	0.0000	Paid
09/02/2012		4.5000	3,544,000.00	85,000.00	79,740.00	164,740.00	244,480.00	0.0000	Paid
03/02/2013		4.5000	3,459,000.00	.00	77,827.50	77,827.50	.00	0.0000	Paid
09/02/2013		4.5000	3,459,000.00	89,000.00	77,827.50	166,827.50	244,655.00	0.0000	Paid
03/02/2014		4.5000	3,370,000.00	.00	75,825.00	75,825.00	.00	0.0000	Paid
09/02/2014		4.5000	3,370,000.00	93,000.00	75,825.00	168,825.00	244,650.00	0.0000	Paid
03/02/2015		4.5000	3,277,000.00	.00	73,732.50	73,732.50	.00	0.0000	Paid
09/02/2015		4.5000	3,277,000.00	98,000.00	73,732.50	171,732.50	245,465.00	0.0000	Paid
03/02/2016		4.5000	3,179,000.00	.00	71,527.50	71,527.50	.00	0.0000	Paid
09/02/2016		4.5000	3,179,000.00	102,000.00	71,527.50	173,527.50	245,055.00	0.0000	Paid
03/02/2017		4.5000	3,077,000.00	.00	69,232.50	69,232.50	.00	0.0000	Paid
09/02/2017		4.5000	3,077,000.00	107,000.00	69,232.50	176,232.50	245,465.00	0.0000	Paid
03/02/2018		4.5000	2,970,000.00	.00	66,825.00	66,825.00	.00	0.0000	Paid
09/02/2018		4.5000	2,970,000.00	111,000.00	66,825.00	177,825.00	244,650.00	0.0000	Paid
03/02/2019		4.5000	2,859,000.00	.00	64,327.50	64,327.50	.00	0.0000	Paid
09/02/2019		4.5000	2,859,000.00	116,000.00	64,327.50	180,327.50	244,655.00	0.0000	Paid
03/02/2020		4.5000	2,743,000.00	.00	61,717.50	61,717.50	.00	0.0000	Paid
09/02/2020		4.5000	2,743,000.00	121,000.00	61,717.50	182,717.50	244,435.00	0.0000	Paid
03/02/2021		4.5000	2,622,000.00	.00	58,995.00	58,995.00	.00	0.0000	Paid
09/02/2021		4.5000	2,622,000.00	127,000.00	58,995.00	185,995.00	244,990.00	0.0000	Paid
03/02/2022		4.5000	2,495,000.00	.00	56,137.50	56,137.50	.00	0.0000	Paid
09/02/2022		4.5000	2,495,000.00	132,000.00	56,137.50	188,137.50	.00	0.0000	Paid
09/02/2022		0.0000	2,363,000.00	375,000.00	.00	375,000.00	619,275.00	0.0000	Bond Call
03/02/2023		4.5000	1,988,000.00	.00	44,730.00	44,730.00	.00	0.0000	Paid
09/02/2023		4.5000	1,988,000.00	116,000.00	44,730.00	160,730.00	205,460.00	0.0000	Paid

Joshua Basin Water District
A.D. 1995-2N2 Copper Mountain
Current Debt Service Schedule

Bonds Dated: 09/02/2002
Bonds Issued: \$4,264,551.97

Payment Date	CUSIP	Interest Rate	Balance	Principal	Interest	Payment Total	Annual Total	Call Premium	Status
03/02/2024		4.5000	1,872,000.00	.00	42,120.00	42,120.00	.00	0.0000	Unpaid
09/02/2024		4.5000	1,872,000.00	122,000.00	42,120.00	164,120.00	206,240.00	0.0000	Unpaid
03/02/2025		4.5000	1,750,000.00	.00	39,375.00	39,375.00	.00	0.0000	Unpaid
09/02/2025		4.5000	1,750,000.00	127,000.00	39,375.00	166,375.00	205,750.00	0.0000	Unpaid
03/02/2026		4.5000	1,623,000.00	.00	36,517.50	36,517.50	.00	0.0000	Unpaid
09/02/2026		4.5000	1,623,000.00	132,000.00	36,517.50	168,517.50	205,035.00	0.0000	Unpaid
03/02/2027		4.5000	1,491,000.00	.00	33,547.50	33,547.50	.00	0.0000	Unpaid
09/02/2027		4.5000	1,491,000.00	138,000.00	33,547.50	171,547.50	205,095.00	0.0000	Unpaid
03/02/2028		4.5000	1,353,000.00	.00	30,442.50	30,442.50	.00	0.0000	Unpaid
09/02/2028		4.5000	1,353,000.00	145,000.00	30,442.50	175,442.50	205,885.00	0.0000	Unpaid
03/02/2029		4.5000	1,208,000.00	.00	27,180.00	27,180.00	.00	0.0000	Unpaid
09/02/2029		4.5000	1,208,000.00	151,000.00	27,180.00	178,180.00	205,360.00	0.0000	Unpaid
03/02/2030		4.5000	1,057,000.00	.00	23,782.50	23,782.50	.00	0.0000	Unpaid
09/02/2030		4.5000	1,057,000.00	158,000.00	23,782.50	181,782.50	205,565.00	0.0000	Unpaid
03/02/2031		4.5000	899,000.00	.00	20,227.50	20,227.50	.00	0.0000	Unpaid
09/02/2031		4.5000	899,000.00	164,000.00	20,227.50	184,227.50	204,455.00	0.0000	Unpaid
03/02/2032		4.5000	735,000.00	.00	16,537.50	16,537.50	.00	0.0000	Unpaid
09/02/2032		4.5000	735,000.00	172,000.00	16,537.50	188,537.50	205,075.00	0.0000	Unpaid
03/02/2033		4.5000	563,000.00	.00	12,667.50	12,667.50	.00	0.0000	Unpaid
09/02/2033		4.5000	563,000.00	180,000.00	12,667.50	192,667.50	205,335.00	0.0000	Unpaid
03/02/2034		4.5000	383,000.00	.00	8,617.50	8,617.50	.00	0.0000	Unpaid
09/02/2034		4.5000	383,000.00	188,000.00	8,617.50	196,617.50	205,235.00	0.0000	Unpaid
03/02/2035		4.5000	195,000.00	.00	4,387.50	4,387.50	.00	0.0000	Unpaid
09/02/2035		4.5000	195,000.00	195,000.00	4,387.50	199,387.50	203,775.00	0.0000	Unpaid
Grand Total:				\$4,264,551.97	\$3,793,189.68	\$8,057,741.65	\$8,057,741.65		

APPENDIX C. DELINQUENCY SUMMARY REPORT

The following pages show the current Delinquency Summary Report.

Joshua Basin Water District
Delinquency Summary Report
As of: 06/30/2023

District	Due Date	Billed Amount	Paid Amount	Delinquent Amount	Delinquent Amount %	Billed Installments	Paid Installments	Delinquent Installments	Delinquent Installments %
1995-2N2 - A.D. 1995-2N2 Copper Mountain									
08/01/2002 Billing:									
	12/10/2002	\$131,690.66	\$131,690.66	\$0.00	0.00%	1,183	1,183	0	0.00%
	04/10/2003	\$131,690.66	\$131,690.66	\$0.00	0.00%	1,183	1,183	0	0.00%
	Subtotal:	\$263,381.32	\$263,381.32	\$0.00	0.00%	2,366	2,366	0	0.00%
08/01/2003 Billing:									
	12/10/2003	\$129,354.65	\$129,354.65	\$0.00	0.00%	1,179	1,179	0	0.00%
	04/10/2004	\$129,354.65	\$129,354.65	\$0.00	0.00%	1,179	1,179	0	0.00%
	Subtotal:	\$258,709.30	\$258,709.30	\$0.00	0.00%	2,358	2,358	0	0.00%
08/01/2004 Billing:									
	12/10/2004	\$131,007.77	\$131,007.77	\$0.00	0.00%	1,177	1,177	0	0.00%
	04/10/2005	\$131,007.77	\$131,007.77	\$0.00	0.00%	1,177	1,177	0	0.00%
	Subtotal:	\$262,015.54	\$262,015.54	\$0.00	0.00%	2,354	2,354	0	0.00%
08/01/2005 Billing:									
	12/10/2005	\$130,476.37	\$130,476.37	\$0.00	0.00%	1,176	1,174	0	0.00%
	04/10/2006	\$130,476.37	\$130,476.37	\$0.00	0.00%	1,176	1,174	0	0.00%
	Subtotal:	\$260,952.74	\$260,952.74	\$0.00	0.00%	2,352	2,348	0	0.00%
08/01/2006 Billing:									
	12/10/2006	\$130,288.02	\$130,288.02	\$0.00	0.00%	1,173	1,171	0	0.00%
	04/10/2007	\$130,288.02	\$130,288.02	\$0.00	0.00%	1,173	1,171	0	0.00%
	Subtotal:	\$260,576.04	\$260,576.04	\$0.00	0.00%	2,346	2,342	0	0.00%
08/01/2007 Billing:									
	12/10/2007	\$128,041.83	\$128,041.83	\$0.00	0.00%	1,172	1,172	0	0.00%
	04/10/2008	\$128,041.83	\$128,041.83	\$0.00	0.00%	1,172	1,172	0	0.00%
	Subtotal:	\$256,083.66	\$256,083.66	\$0.00	0.00%	2,344	2,344	0	0.00%
08/01/2008 Billing:									
	12/10/2008	\$132,175.00	\$132,175.00	\$0.00	0.00%	1,172	1,172	0	0.00%
	04/10/2009	\$132,175.00	\$132,175.00	\$0.00	0.00%	1,172	1,172	0	0.00%
	Subtotal:	\$264,350.00	\$264,350.00	\$0.00	0.00%	2,344	2,344	0	0.00%

Joshua Basin Water District
Delinquency Summary Report
As of: 06/30/2023

District	Due Date	Billed Amount	Paid Amount	Delinquent Amount	Delinquent Amount %	Billed Installments	Paid Installments	Delinquent Installments	Delinquent Installments %
1995-2N2 - A.D. 1995-2N2 Copper Mountain									
08/01/2009 Billing:									
	12/10/2009	\$125,417.80	\$125,299.82	\$117.98	0.09%	1,172	1,171	1	0.09%
	04/10/2010	\$125,417.80	\$125,299.82	\$117.98	0.09%	1,172	1,171	1	0.09%
	Subtotal:	\$250,835.60	\$250,599.64	\$235.96	0.09%	2,344	2,342	2	0.09%
08/01/2010 Billing:									
	12/10/2010	\$128,339.00	\$128,218.18	\$120.82	0.09%	1,171	1,170	1	0.09%
	04/10/2011	\$128,339.00	\$128,218.18	\$120.82	0.09%	1,171	1,170	1	0.09%
	Subtotal:	\$256,678.00	\$256,436.36	\$241.64	0.09%	2,342	2,340	2	0.09%
08/01/2011 Billing:									
	12/10/2011	\$127,900.77	\$127,780.36	\$120.41	0.09%	1,171	1,170	1	0.09%
	04/10/2012	\$127,900.77	\$127,780.36	\$120.41	0.09%	1,171	1,170	1	0.09%
	Subtotal:	\$255,801.54	\$255,560.72	\$240.82	0.09%	2,342	2,340	2	0.09%
08/01/2012 Billing:									
	12/10/2012	\$127,889.04	\$127,768.64	\$120.40	0.09%	1,171	1,170	1	0.09%
	04/10/2013	\$127,889.04	\$127,768.64	\$120.40	0.09%	1,171	1,170	1	0.09%
	Subtotal:	\$255,778.08	\$255,537.28	\$240.80	0.09%	2,342	2,340	2	0.09%
08/01/2013 Billing:									
	12/10/2013	\$127,741.39	\$127,621.13	\$120.26	0.09%	1,170	1,169	1	0.09%
	04/10/2014	\$127,741.39	\$127,621.13	\$120.26	0.09%	1,170	1,169	1	0.09%
	Subtotal:	\$255,482.78	\$255,242.26	\$240.52	0.09%	2,340	2,338	2	0.09%
08/01/2014 Billing:									
	12/10/2014	\$128,609.34	\$128,483.52	\$125.82	0.10%	1,170	1,169	1	0.09%
	04/10/2015	\$128,609.34	\$128,483.52	\$125.82	0.10%	1,170	1,169	1	0.09%
	Subtotal:	\$257,218.68	\$256,967.04	\$251.64	0.10%	2,340	2,338	2	0.09%
08/01/2015 Billing:									
	12/10/2015	\$129,041.01	\$128,910.14	\$130.87	0.10%	1,170	1,169	1	0.09%
	04/10/2016	\$129,041.01	\$128,910.14	\$130.87	0.10%	1,170	1,169	1	0.09%
	Subtotal:	\$258,082.02	\$257,820.28	\$261.74	0.10%	2,340	2,338	2	0.09%

Joshua Basin Water District
Delinquency Summary Report
As of: 06/30/2023

District	Due Date	Billed Amount	Paid Amount	Delinquent Amount	Delinquent Amount %	Billed Installments	Paid Installments	Delinquent Installments	Delinquent Installments %
1995-2N2 - A.D. 1995-2N2 Copper Mountain									
08/01/2016 Billing:									
	12/10/2016	\$128,438.22	\$128,076.66	\$361.56	0.28%	1,170	1,167	3	0.26%
	04/10/2017	\$128,438.22	\$128,076.66	\$361.56	0.28%	1,170	1,167	3	0.26%
	Subtotal:	\$256,876.44	\$256,153.32	\$723.12	0.28%	2,340	2,334	6	0.26%
08/01/2017 Billing:									
	12/10/2017	\$128,522.92	\$127,141.86	\$1,381.06	1.07%	1,170	1,156	14	1.20%
	04/10/2018	\$128,522.92	\$126,900.64	\$1,622.28	1.26%	1,170	1,154	16	1.37%
	Subtotal:	\$257,045.84	\$254,042.50	\$3,003.34	1.17%	2,340	2,310	30	1.28%
08/01/2018 Billing:									
	12/10/2018	\$128,825.58	\$126,934.34	\$1,891.24	1.47%	1,170	1,151	19	1.62%
	04/10/2019	\$128,825.58	\$126,713.13	\$2,112.45	1.64%	1,170	1,149	21	1.79%
	Subtotal:	\$257,651.16	\$253,647.47	\$4,003.69	1.55%	2,340	2,300	40	1.71%
08/01/2019 Billing:									
	12/10/2019	\$128,639.75	\$125,273.99	\$3,365.76	2.62%	1,166	1,134	32	2.74%
	04/10/2020	\$128,639.75	\$125,173.43	\$3,466.32	2.69%	1,166	1,133	33	2.83%
	Subtotal:	\$257,279.50	\$250,447.42	\$6,832.08	2.66%	2,332	2,267	65	2.79%
08/01/2020 Billing:									
	12/10/2020	\$128,742.11	\$124,108.97	\$4,633.14	3.60%	1,164	1,122	42	3.61%
	04/10/2021	\$128,742.11	\$123,474.23	\$5,267.88	4.09%	1,164	1,116	48	4.12%
	Subtotal:	\$257,484.22	\$247,583.20	\$9,901.02	3.85%	2,328	2,238	90	3.87%
08/01/2021 Billing:									
	12/10/2021	\$128,276.11	\$120,137.38	\$8,138.73	6.34%	1,166	1,091	75	6.43%
	04/10/2022	\$128,276.11	\$118,929.06	\$9,347.05	7.29%	1,166	1,080	86	7.38%
	Subtotal:	\$256,552.22	\$239,066.44	\$17,485.78	6.82%	2,332	2,171	161	6.90%
08/01/2022 Billing:									
	12/10/2022	\$128,134.64	\$113,581.30	\$14,553.34	11.36%	1,166	1,032	134	11.49%
	04/10/2023	\$128,134.64	\$109,610.58	\$18,524.06	14.46%	1,166	995	171	14.67%
	Subtotal:	\$256,269.28	\$223,191.88	\$33,077.40	12.91%	2,332	2,027	305	13.08%

Joshua Basin Water District Delinquency Summary Report

As of: 06/30/2023

District	Due Date	Billed Amount	Paid Amount	Delinquent Amount	Delinquent Amount %	Billed Installments	Paid Installments	Delinquent Installments	Delinquent Installments %
1995-2N2 - A.D. 1995-2N2 Copper Mountain									
1995-2N2	Total:	\$5,415,103.96	\$5,338,364.41	\$76,739.55	1.42%	49,198	48,479	711	1.45%
Agency Grand Total:		\$5,415,103.96	\$5,338,364.41	\$76,739.55	1.42%	49,198	48,479	711	1.45%

APPENDIX D. FINAL BILLING DETAIL REPORT

The following pages show the Final Billing Detail Report for Fiscal Year 2023/24.

For full report, see:
<https://tinyurl.com/CMMANNUAL23-24>



JOSHUA BASIN WATER DISTRICT

Copper Mountain Mesa Assessment District

Limited Obligation Improvement Bonds, Series 1996

Continuing Disclosure Annual Report

Fiscal Year Ended June 30, 2024

JOSHUA BASIN WATER DISTRICT

\$4,551,388.60

**COPPER MOUNTAIN MESA ASSESSMENT DISTRICT
LIMITED OBLIGATION IMPROVEMENT BONDS
SERIES 1996**

DATED: May 20, 1996

TABLE OF CONTENTS

1. INTRODUCTION	1
2. CONTENT OF ANNUAL REPORT	2
2.1 Audited Financial Statements	2
2.2 Value-to-Lien Ratios	2
2.3 Reserve Fund	2
2.4 Delinquency Information	2
3. REPORTING OF SIGNIFICANT EVENTS	3
4. CONCLUDING STATEMENT	4
5. APPENDIX A – VALUE-TO-LIEN RATIOS	5
6. APPENDIX B – DELINQUENCIES	6

NBS has relied upon information provided by sources which are believed to be reliable without independent verification; therefore, we express no opinion as to the completeness, accuracy or suitability of such information.

1. INTRODUCTION

The Joshua Basin Water District (the “Water District”) issued the \$4,551,388.60 Limited Obligation Improvement Bonds (the “Bonds”) for Assessment District No. 1995-2 (Copper Mountain Mesa) (the “Assessment District”) in May 1996. The Bonds were sold to the United States Department of Agriculture, who is the sole bondholder. The purpose of this report is to provide information to the Electronic Municipal Market Access (“EMMA”) in order to comply with the provisions contained in the Resolution of Issuance No. 96-556 (the “Resolution”). The requirements are set forth in Section 5.11 of the Resolution for the benefit of the Bond owners and in order to assist the Participating Underwriters in complying with S.E.C. Rule 15c2-12(b)(5).

2. CONTENT OF ANNUAL REPORT

2.1 Audited Financial Statements

The Audited Financial Statements for the fiscal year ended June 30, 2024 will be disseminated to EMMA under separate cover.

2.2 Value-to-Lien Ratios

Please refer to Appendix A for the assessed value of each parcel currently subject to the assessment, value-to-lien ratios, and the total assessed value for the Assessment District.

2.3 Reserve Fund

The Reserve Fund balance, as of October 1, 2024, was \$207,507.12.

2.4 Delinquency Information

Please refer to Appendix B of this report for a summary of the delinquencies in the Assessment District. There are no property owners that own land subject to more than 5% of the assessment.

Additionally, there have been no foreclosure complaints filed with respect to any delinquent parcels within the Assessment District during Fiscal Year 2023/24.

3. REPORTING OF SIGNIFICANT EVENTS

According to Section 5.11 of the Resolution, significant events are as follows:

- 1) Principal and interest payment delinquencies;
- 2) Non-payment related defaults;
- 3) Modifications to rights of owners;
- 4) Optional redemption calls;
- 5) Defeasances;
- 6) Changes in any rating on the Bonds;
- 7) Adverse tax opinions or events adversely affecting the tax-exempt status of the Bonds;
- 8) Unscheduled draws on the special reserve fund established pursuant to the Resolution reflecting financial difficulties;
- 9) Unscheduled draws on credit enhancements reflecting financial difficulties;
- 10) Substitution of credit or liquidity providers, or their failure to perform; and
- 11) Release, substitution or sale of property securing repayment of the Bonds.

No significant events occurred with respect to the Bonds during the fiscal year ended June 30, 2024.

4. CONCLUDING STATEMENT

This Continuing Disclosure Annual Report was prepared on behalf of the Water District in accordance with the Resolution of the Bonds, in order to provide required information to the marketplace as provided for under S.E.C. Rule 15c2-12(b)(5). Such required information may include, but not be limited to, annual financial information, certain operating information and disclosures concerning specific events.

NBS has relied upon information provided by sources which are believed to be reliable without independent verification. The reader understands and agrees that NBS is entitled to rely on all information and documents supplied to NBS by the Water District or any of its agents or contractors and other government sources or proxies thereof as being accurate and correct and NBS will have no obligation to confirm that such information and documentation is correct and that NBS will have no liability to if such information is not correct.

The information contained within this report, has been reviewed, approved and authorized for dissemination to EMMA by the Water District.

Joshua Basin Water District



Anne Roman, Director of Finance

5. APPENDIX A – VALUE-TO-LIEN RATIOS

The following pages show the assessed value of each parcel currently subject to the assessment, value-to-lien ratios, and the total assessed value for the Assessment District.

For full report, see:
<https://tinyurl.com/CMMDISCLOSURE2024>



6. APPENDIX B – DELINQUENCIES

The following pages show a summary of delinquencies in the Assessment District.

Joshua Basin Water District Delinquency Summary Report

As of: 06/30/2024

District	Due Date	Billed Amount	Paid Amount	Delinquent Amount	Delinquent Amount %	Billed Installments	Paid Installments	Delinquent Installments	Delinquent Installments %
1995-2N2 - A.D. 1995-2N2 Copper Mountain									
08/01/2002 Billing:									
	12/10/2002	\$131,690.66	\$131,690.66	\$0.00	0.00%	1,183	1,183	0	0.00%
	04/10/2003	\$131,690.66	\$131,690.66	\$0.00	0.00%	1,183	1,183	0	0.00%
	Subtotal:	\$263,381.32	\$263,381.32	\$0.00	0.00%	2,366	2,366	0	0.00%
08/01/2003 Billing:									
	12/10/2003	\$129,354.65	\$129,354.65	\$0.00	0.00%	1,179	1,179	0	0.00%
	04/10/2004	\$129,354.65	\$129,354.65	\$0.00	0.00%	1,179	1,179	0	0.00%
	Subtotal:	\$258,709.30	\$258,709.30	\$0.00	0.00%	2,358	2,358	0	0.00%
08/01/2004 Billing:									
	12/10/2004	\$131,007.77	\$131,007.77	\$0.00	0.00%	1,177	1,177	0	0.00%
	04/10/2005	\$131,007.77	\$131,007.77	\$0.00	0.00%	1,177	1,177	0	0.00%
	Subtotal:	\$262,015.54	\$262,015.54	\$0.00	0.00%	2,354	2,354	0	0.00%
08/01/2005 Billing:									
	12/10/2005	\$130,476.37	\$130,476.37	\$0.00	0.00%	1,176	1,174	0	0.00%
	04/10/2006	\$130,476.37	\$130,476.37	\$0.00	0.00%	1,176	1,174	0	0.00%
	Subtotal:	\$260,952.74	\$260,952.74	\$0.00	0.00%	2,352	2,348	0	0.00%
08/01/2006 Billing:									
	12/10/2006	\$130,288.02	\$130,288.02	\$0.00	0.00%	1,173	1,171	0	0.00%
	04/10/2007	\$130,288.02	\$130,288.02	\$0.00	0.00%	1,173	1,171	0	0.00%
	Subtotal:	\$260,576.04	\$260,576.04	\$0.00	0.00%	2,346	2,342	0	0.00%
08/01/2007 Billing:									
	12/10/2007	\$128,041.83	\$128,041.83	\$0.00	0.00%	1,172	1,172	0	0.00%
	04/10/2008	\$128,041.83	\$128,041.83	\$0.00	0.00%	1,172	1,172	0	0.00%
	Subtotal:	\$256,083.66	\$256,083.66	\$0.00	0.00%	2,344	2,344	0	0.00%
08/01/2008 Billing:									
	12/10/2008	\$132,175.00	\$132,175.00	\$0.00	0.00%	1,172	1,172	0	0.00%
	04/10/2009	\$132,175.00	\$132,175.00	\$0.00	0.00%	1,172	1,172	0	0.00%
	Subtotal:	\$264,350.00	\$264,350.00	\$0.00	0.00%	2,344	2,344	0	0.00%

Joshua Basin Water District
Delinquency Summary Report
As of: 06/30/2024

District	Due Date	Billed Amount	Paid Amount	Delinquent Amount	Delinquent Amount %	Billed Installments	Paid Installments	Delinquent Installments	Delinquent Installments %
1995-2N2 - A.D. 1995-2N2 Copper Mountain									
08/01/2009 Billing:									
	12/10/2009	\$125,417.80	\$125,417.80	\$0.00	0.00%	1,172	1,172	0	0.00%
	04/10/2010	\$125,417.80	\$125,417.80	\$0.00	0.00%	1,172	1,172	0	0.00%
	Subtotal:	\$250,835.60	\$250,835.60	\$0.00	0.00%	2,344	2,344	0	0.00%
08/01/2010 Billing:									
	12/10/2010	\$128,339.00	\$128,339.00	\$0.00	0.00%	1,171	1,171	0	0.00%
	04/10/2011	\$128,339.00	\$128,339.00	\$0.00	0.00%	1,171	1,171	0	0.00%
	Subtotal:	\$256,678.00	\$256,678.00	\$0.00	0.00%	2,342	2,342	0	0.00%
08/01/2011 Billing:									
	12/10/2011	\$127,900.77	\$127,900.77	\$0.00	0.00%	1,171	1,171	0	0.00%
	04/10/2012	\$127,900.77	\$127,900.77	\$0.00	0.00%	1,171	1,171	0	0.00%
	Subtotal:	\$255,801.54	\$255,801.54	\$0.00	0.00%	2,342	2,342	0	0.00%
08/01/2012 Billing:									
	12/10/2012	\$127,889.04	\$127,889.04	\$0.00	0.00%	1,171	1,171	0	0.00%
	04/10/2013	\$127,889.04	\$127,889.04	\$0.00	0.00%	1,171	1,171	0	0.00%
	Subtotal:	\$255,778.08	\$255,778.08	\$0.00	0.00%	2,342	2,342	0	0.00%
08/01/2013 Billing:									
	12/10/2013	\$127,741.39	\$127,741.39	\$0.00	0.00%	1,170	1,170	0	0.00%
	04/10/2014	\$127,741.39	\$127,741.39	\$0.00	0.00%	1,170	1,170	0	0.00%
	Subtotal:	\$255,482.78	\$255,482.78	\$0.00	0.00%	2,340	2,340	0	0.00%
08/01/2014 Billing:									
	12/10/2014	\$128,609.34	\$128,609.34	\$0.00	0.00%	1,170	1,170	0	0.00%
	04/10/2015	\$128,609.34	\$128,609.34	\$0.00	0.00%	1,170	1,170	0	0.00%
	Subtotal:	\$257,218.68	\$257,218.68	\$0.00	0.00%	2,340	2,340	0	0.00%
08/01/2015 Billing:									
	12/10/2015	\$129,041.01	\$129,041.01	\$0.00	0.00%	1,170	1,170	0	0.00%
	04/10/2016	\$129,041.01	\$129,041.01	\$0.00	0.00%	1,170	1,170	0	0.00%
	Subtotal:	\$258,082.02	\$258,082.02	\$0.00	0.00%	2,340	2,340	0	0.00%

Joshua Basin Water District
Delinquency Summary Report
As of: 06/30/2024

District	Due Date	Billed Amount	Paid Amount	Delinquent Amount	Delinquent Amount %	Billed Installments	Paid Installments	Delinquent Installments	Delinquent Installments %
1995-2N2 - A.D. 1995-2N2 Copper Mountain									
08/01/2016 Billing:									
	12/10/2016	\$128,438.22	\$128,438.22	\$0.00	0.00%	1,170	1,170	0	0.00%
	04/10/2017	\$128,438.22	\$128,438.22	\$0.00	0.00%	1,170	1,170	0	0.00%
	Subtotal:	\$256,876.44	\$256,876.44	\$0.00	0.00%	2,340	2,340	0	0.00%
08/01/2017 Billing:									
	12/10/2017	\$128,522.92	\$128,316.21	\$206.71	0.16%	1,170	1,168	2	0.17%
	04/10/2018	\$128,522.92	\$128,316.21	\$206.71	0.16%	1,170	1,168	2	0.17%
	Subtotal:	\$257,045.84	\$256,632.42	\$413.42	0.16%	2,340	2,336	4	0.17%
08/01/2018 Billing:									
	12/10/2018	\$128,825.58	\$128,155.63	\$669.95	0.52%	1,170	1,164	6	0.51%
	04/10/2019	\$128,825.58	\$128,155.63	\$669.95	0.52%	1,170	1,164	6	0.51%
	Subtotal:	\$257,651.16	\$256,311.26	\$1,339.90	0.52%	2,340	2,328	12	0.51%
08/01/2019 Billing:									
	12/10/2019	\$128,639.75	\$127,208.18	\$1,431.57	1.11%	1,166	1,153	13	1.11%
	04/10/2020	\$128,639.75	\$127,208.18	\$1,431.57	1.11%	1,166	1,153	13	1.11%
	Subtotal:	\$257,279.50	\$254,416.36	\$2,863.14	1.11%	2,332	2,306	26	1.11%
08/01/2020 Billing:									
	12/10/2020	\$128,742.11	\$126,235.13	\$2,506.98	1.95%	1,164	1,142	22	1.89%
	04/10/2021	\$128,742.11	\$125,781.97	\$2,960.14	2.30%	1,164	1,138	26	2.23%
	Subtotal:	\$257,484.22	\$252,017.10	\$5,467.12	2.12%	2,328	2,280	48	2.06%
08/01/2021 Billing:									
	12/10/2021	\$128,276.11	\$123,809.05	\$4,467.06	3.48%	1,166	1,125	41	3.52%
	04/10/2022	\$128,276.11	\$123,382.52	\$4,893.59	3.81%	1,166	1,121	45	3.86%
	Subtotal:	\$256,552.22	\$247,191.57	\$9,360.65	3.65%	2,332	2,246	86	3.69%
08/01/2022 Billing:									
	12/10/2022	\$128,134.64	\$120,379.93	\$7,754.71	6.05%	1,166	1,095	71	6.09%
	04/10/2023	\$128,134.64	\$119,316.93	\$8,817.71	6.88%	1,166	1,085	81	6.95%
	Subtotal:	\$256,269.28	\$239,696.86	\$16,572.42	6.47%	2,332	2,180	152	6.52%

Joshua Basin Water District Delinquency Summary Report

As of: 06/30/2024

District	Due Date	Billed Amount	Paid Amount	Delinquent Amount	Delinquent Amount %	Billed Installments	Paid Installments	Delinquent Installments	Delinquent Installments %
1995-2N2 - A.D. 1995-2N2 Copper Mountain									
08/01/2023 Billing:									
	12/10/2023	\$128,572.99	\$114,205.91	\$14,367.08	11.17%	1,165	1,035	130	11.16%
	04/10/2024	\$128,572.99	\$110,088.11	\$18,484.88	14.38%	1,165	997	168	14.42%
	Subtotal:	\$257,145.98	\$224,294.02	\$32,851.96	12.78%	2,330	2,032	298	12.79%
1995-2N2	Total:	\$5,672,249.94	\$5,603,381.33	\$68,868.61	1.21%	51,528	50,894	626	1.21%