



AGENDA

SPECIAL FINANCE COMMITTEE MEETING

MONDAY, SEPTEMBER 9, 2024 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 Agenda for separate action.

A. DRAFT FINANCE COMMITTEE MEETING MINUTES 08.14.24

5. **DISCUSSION ITEMS**

A. CHECK REGISTER – JULY 2024

B. 4TH FISCAL QUARTER ENDING 06/30/24 FINANCIAL REPORT (UNAUDITED/PRELIMINARY)

6. **STAFF REPORTS**

7. **DIRECTOR COMMENTS**

8. **ADJOURNMENT**

JOSHUA BASIN WATER DISTRICT
MINUTES OF THE
FINANCE COMMITTEE MEETING
Wednesday, August 14, 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, Compliance Coordinator, Dani Paulino

CITIZENS ADVISORY COUNCIL MEMBER(S) PRESENT – David Carrillo

GUESTS – None

3. PUBLIC COMMENT – None

4. CONSENT CALENDAR

- A. DRAFT FINANCE COMMITTEE MEETING MINUTES 07.10.24

1st - Jarlsberg

2nd - Floen

Motion carried to approve consent calendar 07.10.24 minutes.

5. DISCUSSION ITEMS -

- A. JUNE 2024 - CHECK REGISTER

1st - Jarlsberg

2nd - Floen

Motion carried to refer to the Board.

- B. 23/24 BAD DEBT WRITE-OFF OF \$104,144.18

Director of Administration, David Shook presented the 23/24 Bad Debt Write-Off of \$104,144.18. Shook explained that the bad debt was higher than average for several reasons, including COVID issues, the state's 21-month pause on shutoffs, etc.

1st - Jarlsberg

2nd - Floen

Motion carried to refer to the Board.

- C. USE OF COLLECTION AGENCY TO ENHANCE DEBT COLLECTION

Director of Finance, Anne Roman and Director of Administration, David Shook presented on the potential use of a collection agency to improve debt recovery. Roman highlighted that partnering with a debt collection agency would allow us to implement new processes and strengthen our existing debt collection efforts. Staff recommended PENN Credit for its numerous benefits to both customers and the district.

1st - Jarlsberg

2nd - Floen

Motion carried to refer to the Board.

D. COST ALLOCATION PLAN

Director of Finance, Anne Roman presented an overview of the NBS cost allocation plan services proposal. Roman explained that the main project activities include commencement and data collection, organizational review and allocation factors, draft outcomes, and the final report.

1st - Jarlsberg

2nd - Floen

Motion carried to refer to the Board.

6. STAFF REPORTS

General Manager, Sarah Johnson reported the following:

- Johnson mentioned that Executive Assistant, Lisa Thompson will reach out President Floen and Vice President Doolittle to reschedule the manager meetups meeting.
- Johnson mentioned the upcoming meeting with Susan Kennedy, CEO of Cadiz, set to take place next week, with President Floen and Director Fick
- Johnson reminded the directors to complete the strategic planning survey if they have not already done so.

Director of Finance, Anne Roman reported the following:

- Roman mentioned that Kyle Tanaka sent a follow-up email clarifying the perception of interest rates not changing in the last 15 years, which Tanaka stated was inaccurate. He sent over a link to the federal reserves, which show the interest rates between 2015 and 2020. Tanaka also mentioned principal loss at the last board meeting, and principals are not guaranteed for CAMP.
- The Finance department is in preparation for year-end reconciliation and field audit in the second week of September.

7. DIRECTOR COMMENTS – None

8. ADJOURNMENT – President Floen adjourned the meeting at 10:35 a.m.

1st - Jarlsberg

2nd - Floen

NEXT MEETING – Special Finance Meeting on Monday, September 9, 2024, at 9:00 a.m.

Respectfully Submitted,

Sarah Johnson, General Manager



Joshua Basin Water District

Check Report

By Vendor DBA Name

Date Range: 07/01/2024 - 07/31/2024

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP-AP Cash						
000501	ACWA JPIA	07/10/2024	Regular	0.00	43,765.75	66456
0703236	Invoice	07/10/2024	EE HEALTH BENEFIT & EAP - 08/2024	0.00	43,765.75	
000501	ACWA JPIA	07/10/2024	Regular	0.00	781.00	66457
O-0000010851	Invoice	07/10/2024	PUBL EE FIDELITY INS 7/1/24 TO 6/30/25	0.00	781.00	
000501	ACWA JPIA	07/17/2024	Regular	0.00	18,821.29	66504
JPIA071624	Invoice	06/30/2024	WORKERS COMP 04/2024 - 06/2024	0.00	18,821.29	
000501	ACWA JPIA	07/17/2024	Regular	0.00	4,190.13	66505
O-0001000100	Invoice	07/17/2024	CYBER LIABILITY PROGRAM - 07/01/24 TO 07/01/25	0.00	4,190.13	
013998	AMAZON CAPITAL SERVICES INC	07/17/2024	Regular	0.00	706.16	66506
1D73-WL76-7C1Y	Invoice	07/17/2024	OFFICE SUPPLIES	0.00	706.16	
013998	AMAZON CAPITAL SERVICES INC	07/31/2024	Regular	0.00	1,081.80	66536
174L-TJYP-C4H1	Invoice	06/30/2024	LEAK REPAIR SUPPLIES/SHOP OFFICE & SAFETY SUPPLIES	0.00	1,081.80	
000675	AQUA METRIC SALES COMPANY	07/31/2024	Regular	0.00	3,134.38	66558
INV0102873	Invoice	07/31/2024	METER REPAIR SUPPLIES	0.00	3,134.38	
013019	ARBORIST SERVICES	07/17/2024	Regular	0.00	475.00	66516
9185	Invoice	07/17/2024	DEMO GARDEN/BUILD MAINT 07/01/24 - 07/17/24	0.00	475.00	
014104	ARDURRA GROUP INC	07/10/2024	Regular	0.00	4,525.00	66458
17672	Invoice	06/30/2024	ENGINEERING SVS: E2-1 TANK 5/1/24 - 5/31/24	0.00	4,525.00	
014088	ASSET PANDA LLC	07/17/2024	Regular	0.00	1,772.77	66514
INV00004888	Invoice	07/17/2024	ASSET PANDA MGMT SOFTWARE 10/10/24 - 10/10/25	0.00	1,772.77	
000950	ASSOCIATION OF THE SB CO SPEC DISTRICTS	07/31/2024	Regular	0.00	99.00	66537
0301	Invoice	06/30/2024	MONTHLY DINNER 6/17/24:FICK/JARLSBERG/DOOLITTLE	0.00	99.00	
013863	ATKINSON ANDELSON LOYA RUUD AND ROMO	07/10/2024	Regular	0.00	7,581.63	66459
718178	Invoice	06/30/2024	LEGAL SERVICES - 06/2024	0.00	7,510.23	
718179	Invoice	06/30/2024	LABOR LEGAL SERVICES - 06/2024	0.00	71.40	
001630	ATT MOBILITY	07/10/2024	Manual	0.00	2,432.23	902514
829480028X070...	Invoice	06/30/2024	COMMUNICATIONS - 06/2024	0.00	2,432.23	
000214	BABCOCK LABORATORIES INC	07/10/2024	Regular	0.00	1,672.75	66460
CF40974-2287	Invoice	06/30/2024	SAMPLING	0.00	114.60	
CF41402-2287	Invoice	06/30/2024	HDMC WWTP - SAMPLING	0.00	268.77	
CF41406-2287	Invoice	06/30/2024	HDMC WWTP - SAMPLING	0.00	268.77	
CF41476-2287	Invoice	06/30/2024	HDMC WWTP - SAMPLING	0.00	432.26	
CG40132-2287	Invoice	07/10/2024	SAMPLING	0.00	588.35	
000214	BABCOCK LABORATORIES INC	07/17/2024	Regular	0.00	1,854.06	66507
CG40564-2287	Invoice	07/17/2024	HDMC WWTP - SAMPLING	0.00	386.44	
CG40582-2287	Invoice	07/17/2024	SAMPLING	0.00	283.14	
CG40762-2287	Invoice	07/17/2024	HDMC WWTP - SAMPLING	0.00	268.77	
CG40876-2287	Invoice	07/17/2024	SAMPLING	0.00	330.33	
CG40878-2287	Invoice	07/17/2024	SAMPLING	0.00	255.05	
CG40904-2287	Invoice	07/17/2024	SAMPLING	0.00	47.19	
CG40938-2287	Invoice	07/17/2024	SAMPLING	0.00	283.14	
000214	BABCOCK LABORATORIES INC	07/31/2024	Regular	0.00	536.17	66538
CG41101-2287	Invoice	07/31/2024	SAMPLING	0.00	114.60	

Check Report

Date Range: 07/01/2024 - 07/31/2024

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
CG41466-2287	Invoice	07/31/2024	HDMC WWTP - SAMPLING	0.00	268.77	
CG41554-2287	Invoice	07/31/2024	SAMPLING	0.00	114.60	
CG41616-2287	Invoice	07/31/2024	SAMPLING	0.00	38.20	
VEN01022	BARRETT ENGINEERED PUMPS	07/10/2024	Regular	0.00	350.19	66461
132535	Invoice	04/03/2024	E2-1 BOOSTER PUMP MOTOR BLOWER FAN RPLCMNT	0.00	350.19	
VEN01022	BARRETT ENGINEERED PUMPS	07/31/2024	Regular	0.00	10,754.53	66539
133689	Invoice	07/31/2024	EMERGENCY PUMP: J BOOSTER STATION	0.00	10,754.53	
013356	BUILDERS SUPPLY	07/17/2024	Regular	0.00	29.33	66522
6017566-027	Invoice	07/17/2024	TANK & RESERVOIR MAINTENANCE	0.00	29.33	
004110	BURRTEC WASTE AND RECYCLING SVCS	07/10/2024	Manual	0.00	473.34	902513
BW063024	Invoice	06/30/2024	TRASH REMOVAL (SHOP) - 06/2024	0.00	473.34	
000229	C AND S ELECTRIC	07/17/2024	Regular	0.00	320.00	66511
3904	Invoice	07/17/2024	E-21 BOOSTER PUMP REPAIR	0.00	320.00	
000229	C AND S ELECTRIC	07/31/2024	Regular	0.00	25,140.00	66544
3909	Invoice	07/31/2024	D1-1 BOOSTER STN UPGRADE	0.00	25,000.00	
3913	Invoice	07/31/2024	D1-1 BOOSTER STN REPAIR	0.00	140.00	
001517	CalPERS	07/05/2024	Manual	0.00	16,473.77	902510
PPE 6-28-24	Invoice	07/05/2024	PAY PERIOD ENDING 6/28/24	0.00	16,473.77	
001517	CalPERS	07/10/2024	Manual	0.00	69,887.00	902512
100000017591876	Invoice	07/10/2024	EMPLOYER UNFUNDED ACCRUED LIABILITY CONTRIB	0.00	66,862.00	
100000017591886	Invoice	07/10/2024	EMPLOYER UNFUNDED ACCRUED LIABILITY CONTRIB	0.00	3,025.00	
001517	CalPERS	07/19/2024	Manual	0.00	17,236.58	902526
PPE 7-12-24	Invoice	07/19/2024	PAY PERIOD ENDING 7/12/24	0.00	17,236.58	
001517	CalPERS	07/25/2024	Manual	0.00	46,068.00	902528
100000017619122	Invoice	07/25/2024	ADDITIONAL DISCRETIONARY ER CONTRIBUTION	0.00	46,068.00	
001555	CENTRATEL LLC	07/10/2024	Regular	0.00	724.29	66462
240702252101	Invoice	06/30/2024	DISPATCH SERVICES - 06/2024	0.00	724.29	
000510	CHARTER COMMUNICATIONS	07/17/2024	Regular	0.00	550.00	66508
116905701070124	Invoice	07/17/2024	INTERNET SERVICES - 07/2024	0.00	550.00	
000237	COLONIAL LIFE AND ACCIDENT INSURANCE CO	07/09/2024	Manual	0.00	766.30	902511
39905610605847	Invoice	06/30/2024	EE LIFE INSURANCE - 06/2024	0.00	766.30	
000112	COPPER MOUNTAIN BROADCASTING CO	07/10/2024	Regular	0.00	104.00	66463
24060007	Invoice	06/30/2024	MWA GRANT: WATER CONSERVATION ADS	0.00	104.00	
013373	CORE AND MAIN LP	07/10/2024	Regular	0.00	7,156.63	66464
U961449	Invoice	06/30/2024	INVENTORY	0.00	2,351.32	
V030340	Invoice	06/30/2024	MAINLINE/LEAK REPAIR SUPPLIES	0.00	4,805.31	
013373	CORE AND MAIN LP	07/17/2024	Regular	0.00	738.50	66509
V020612	Invoice	07/17/2024	MAINLINE/LEAK REPAIR SUPPLIES	0.00	738.50	
001933	COUNTY OF SAN BERNARDINO ATC CONTROLLE	07/10/2024	Regular	0.00	10,000.00	66465
1800001615	Invoice	07/10/2024	LAFCO 2024-2025 BUDGET	0.00	10,000.00	
001933	COUNTY OF SAN BERNARDINO ATC CONTROLLE	07/10/2024	Regular	0.00	-10,000.00	66465
001933	COUNTY OF SAN BERNARDINO ATC CONTROLLE	07/31/2024	Regular	0.00	10,000.00	66540
1800001615-1	Invoice	07/31/2024	LAFCO'S 2024-2025 BUDGET	0.00	10,000.00	
014108	DAVID FICK	07/31/2024	Regular	0.00	99.16	66541
DF071524	Invoice	07/31/2024	MILEAGE REIMBURSEMENT	0.00	99.16	

Check Report

Date Range: 07/01/2024 - 07/31/2024

Vendor Number Payable #	Vendor DBA Name Payable Type	Post Date	Payment Date Payable Description	Payment Type	Discount Amount Discount Amount	Payment Amount Payable Amount	Number
002200 2024039696	DEPT OF THE INTERIOR BLM Invoice	07/31/2024	07/31/2024 RIGHT OF WAY RENTAL - 2024	Regular	0.00 0.00	17,428.97 17,428.97	66542
014064 INV00301096	DIGIUM CLOUD SERVICE Invoice	07/17/2024	07/17/2024 OFFICE TELEPHONE – 07/2024	Regular	0.00 0.00	758.06 758.06	66525
002565 202405052	DUDEK Invoice	06/30/2024	07/10/2024 ENG SERV: HDMC WWTP 05/25/24 - 06/30/24	Regular	0.00 0.00	1,240.00 1,240.00	66467
014115 11712	E SOURCE COMPANIES LLC Invoice	06/30/2024	07/10/2024 ANN'L WATER LOSS REPORT - CY 2022	Regular	0.00 0.00	2,700.00 2,700.00	66468
013991 EI01713552	EIDE BAILLY LLP Invoice	06/30/2024	07/17/2024 ACCOUNTING/AUDIT SERVICES - 05/2024	Regular	0.00 0.00	1,691.03 1,691.03	66510
013991 EI01718108	EIDE BAILLY LLP Invoice	06/30/2024	07/31/2024 ACCOUNTING/AUDIT SERVICES - 06/2024	Regular	0.00 0.00	2,555.70 2,555.70	66543
013876 FS061824	FIVE STAR GYM AND FITNESS LLC Invoice	07/01/2024	07/01/2024 WELLNESS PROGRAM - ANNUAL GYM MEMBERSHIP	Regular	0.00 0.00	2,982.00 2,982.00	66455
000156 2400077 2400078	FORSHOCK Invoice Invoice	07/10/2024 07/10/2024	07/10/2024 MONTHLY SCADA MONITORING - 07/2024 MONTHLY SCADA MONITORING - 07/2024	Regular	0.00 0.00 0.00	243.00 38.00 205.00	66478
013222 FC0724	FRONTIER COMMUNICATIONS INC Invoice	07/17/2024	07/17/2024 HDMC WWTP - TELEPHONE - 07/2024	Manual	0.00 0.00	226.77 226.77	902523
000058 10785113	GARDA CL WEST INC Invoice	07/10/2024	07/10/2024 ARMORED COURIER – 07/2024	Regular	0.00 0.00	678.56 678.56	66469
014101 GE070924	GARY EVANS Invoice	06/30/2024	07/17/2024 REIMB: MILEAGE	Regular	0.00 0.00	79.60 79.60	66512
004018 14093628	HACH COMPANY Invoice	07/17/2024	07/17/2024 WATER TREATMENT SUPPLIES	Regular	0.00 0.00	3,115.40 3,115.40	66513
013802 971024	HASA INC Invoice	06/30/2024	07/10/2024 WATER TREATMENT EXPENSE	Regular	0.00 0.00	911.83 911.83	66471
013802 976927	HASA INC Invoice	07/31/2024	07/31/2024 WATER TREATMENT EXPENSE	Regular	0.00 0.00	943.20 943.20	66545
014050 56993	HI DESERT STAR / THE DESERT TRAIL Invoice	06/30/2024	07/10/2024 PUBLIC NOTICE: STANDBY HEARING	Regular	0.00 0.00	379.50 379.50	66470
004195 HD0624	HOME DEPOT CREDIT SERVICES Invoice	06/30/2024	07/10/2024 SHOP EXP/TANK MAINT/MAINLINE SUPPLIES/SM TOOLS	Manual	0.00 0.00	2,252.65 2,252.65	902521
013797 265258	INFOSEND INC Invoice	06/30/2024	07/10/2024 PRINT & MAIL WATER BILL - 06/2024	Regular	0.00 0.00	3,593.81 3,593.81	66472
013369 6087	ISHRED INCORPORATED Invoice	06/30/2024	07/10/2024 ARCHIVE RECORD SHREDDING - 06/2024	Regular	0.00 0.00	70.00 70.00	66473
013369 6278	ISHRED INCORPORATED Invoice	07/31/2024	07/31/2024 ARCHIVE RECORD SHREDDING - 07/2024	Regular	0.00 0.00	70.00 70.00	66546
014119 JJ071524 JJ071524-1	JANE JARLSBERG Invoice Invoice	07/31/2024 07/31/2024	07/31/2024 MILEAGE REIMBURSEMENT ASBCSD DINNER REIMBURSEMENT	Regular	0.00 0.00 0.00	134.16 99.16 35.00	66547
009054 24-0630-1	KATHLEEN J RADNICH Invoice	06/30/2024	07/10/2024 PUBLIC RELATIONS SERVICES - 06/2024	Regular	0.00 0.00	4,500.00 4,500.00	66474
000134	KENNEDY JENKS CONSULTANTS INC		07/31/2024	Regular	0.00	-110.00	66548
000134	KENNEDY JENKS CONSULTANTS INC		07/31/2024	Regular	0.00	110.00	66548

Check Report

Date Range: 07/01/2024 - 07/31/2024

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
173260	Invoice	06/30/2024	ANNUAL WATER SUPPLY ASSESSMNT (AWSA) JUNE 2024	0.00	110.00	
014120	KEVIN BARNHILL	07/31/2024	Regular	0.00	132.00	66549
KB072324	Invoice	07/31/2024	RETURN DUPLICATE DEVELOPMENT PAYMENT	0.00	132.00	
010633	LISA THOMPSON	07/17/2024	Regular	0.00	1.69	66515
LT070924	Invoice	06/30/2024	REIMB: OFFICE SUPPLIES	0.00	1.69	
013804	LO LYNCH QUALITY WELLS AND PUMPS INC	07/10/2024	Regular	0.00	495.00	66475
20506	Invoice	06/30/2024	WELL 10 MAINTENANCE	0.00	495.00	
000205	LORI G HERBEL	07/10/2024	Regular	0.00	455.00	66476
JUL-SEP 24	Invoice	07/10/2024	PUBLIC INFO/FARMER'S MARKET 07/06/24 - 09/28/24	0.00	455.00	
006504	MC CALL'S METERS SALES & SERVICE	07/17/2024	Regular	0.00	180.00	66518
36817	Invoice	07/17/2024	CERTIFIED FLOW TESTS	0.00	180.00	
006507	McMASTER CARR SUPPLY COMPANY	07/10/2024	Regular	0.00	115.76	66477
29442061	Invoice	07/10/2024	TANK & RESERVOIR MAINTENANCE	0.00	115.76	
006507	McMASTER CARR SUPPLY COMPANY	07/17/2024	Regular	0.00	175.02	66519
29612733	Invoice	07/17/2024	WELL 14 INJECT UPGR & MIOX CL2 SUPPLIES	0.00	175.02	
006507	McMASTER CARR SUPPLY COMPANY	07/31/2024	Regular	0.00	1,476.01	66550
30162950	Invoice	07/31/2024	TANK & RESERVOIR MAINTENANCE	0.00	1,259.39	
30301945	Invoice	07/31/2024	TANK & RESERVOIR MAINTENANCE	0.00	216.62	
014042	MISSION SQUARE RETIREMENT	07/10/2024	Manual	0.00	4,768.50	902522
MSR070524	Invoice	07/10/2024	EE & ER 457 REMITTANCE - 07/05/24	0.00	4,768.50	
014042	MISSION SQUARE RETIREMENT	07/19/2024	Manual	0.00	4,768.50	902527
MSR071924	Invoice	07/19/2024	EE & ER 457 REMITTANCE - 07/19/24	0.00	4,768.50	
013990	MOMS DESERT VALLEY CLEANING	07/17/2024	Regular	0.00	1,500.00	66517
202407	Invoice	07/17/2024	JANITORIAL SERVICES - 07/2024	0.00	1,500.00	
000193	MORONGO BASIN CONSERVATION ASSOCIATIO	07/17/2024	Regular	0.00	1,000.00	66521
MBCA070824	Invoice	06/30/2024	SUPPORT OF DESERT WISE LANDSCAPE TOUR	0.00	1,000.00	
000233	NAPA AUTO PARTS	07/10/2024	Regular	0.00	9,398.03	66492
475384	Invoice	06/30/2024	TRACTOR MAINTENANCE: E200	0.00	485.24	
476076	Invoice	06/30/2024	VEHICLE MAINTENANCE: E84 & V35/SHOP EXPENSE	0.00	192.10	
476578	Invoice	07/10/2024	VEHICLE MAINTENANCE: V41	0.00	158.80	
476613	Invoice	07/10/2024	SHOP AIR COMPRESSOR (REPL)	0.00	8,561.89	
000233	NAPA AUTO PARTS	07/17/2024	Regular	0.00	12.19	66529
477174	Invoice	07/17/2024	SMALL TOOLS	0.00	12.19	
000233	NAPA AUTO PARTS	07/31/2024	Regular	0.00	870.78	66560
477841	Invoice	07/31/2024	TRACTOR MAINTENANCE/VEHICLE MAINT: V40	0.00	379.31	
478373	Invoice	07/31/2024	PUMPING PLANT SUPPLIES	0.00	314.92	
478484	Invoice	07/31/2024	DUMP TRUCK SUPPLIES: E1DT	0.00	13.13	
478506	Invoice	07/31/2024	VEHICLE MAINTENANCE: V39	0.00	163.42	
003930	NBS	07/10/2024	Regular	0.00	7,350.54	66479
202406-2348	Invoice	07/10/2024	STANDBY ADMIN FEES - 07/01/24 - 09/30/24	0.00	5,366.61	
202406-2370	Invoice	07/10/2024	CMM ADMIN FEES - 07/01/24 - 09/30/24	0.00	1,983.93	
013352	NIELSEN FIRE AND ICE HEATING AND AIR	07/17/2024	Regular	0.00	135.00	66524
I-14707-1	Invoice	07/17/2024	A/C REPAIR - OFFICE	0.00	135.00	
000070	ONLINE INFORMATION SERVICES INC	07/10/2024	Regular	0.00	239.36	66480
1266883	Invoice	06/30/2024	ID VERIF. SERV. - 06/2024	0.00	239.36	

Check Report

Date Range: 07/01/2024 - 07/31/2024

Vendor Number Payable #	Vendor DBA Name Payable Type	Post Date	Payment Date Payable Description	Payment Type	Discount Amount Discount Amount	Payment Amount Payable Amount	Number
008137 2030238034 2030238036	PARKHOUSE TIRE INC Invoice Invoice	06/30/2024 06/30/2024	07/10/2024 VEHICLE MAINTENANCE: V37, V35 & V36 VEHICLE MAINTENANCE: V48, V35 & V37	Regular	0.00 0.00 0.00	4,184.45 358.66 3,825.79	66481
008415 23667421 23667424	PRUDENTIAL OVERALL SUPPLY Invoice Invoice	06/30/2024 06/30/2024	07/10/2024 SHOP EXPENSE SHOP EXPENSE	Regular	0.00 0.00 0.00	238.74 144.78 93.96	66482
008415 23672833 23672834	PRUDENTIAL OVERALL SUPPLY Invoice Invoice	07/17/2024 07/17/2024	07/17/2024 SHOP EXPENSE SHOP EXPENSE	Regular	0.00 0.00 0.00	238.74 144.78 93.96	66523
008415 23679073 23679076	PRUDENTIAL OVERALL SUPPLY Invoice Invoice	07/31/2024 07/31/2024	07/31/2024 SHOP EXPENSE SHOP EXPENSE	Regular	0.00 0.00 0.00	238.74 144.78 93.96	66552
000091 SB070924	SAN BERNARDINO COUNTY RECORDER Invoice	07/31/2024 07/31/2024	07/31/2024 RELEASE OF LIENS	Regular	0.00 0.00	120.00 120.00	66553
000091 SB070824	SAN BERNARDINO COUNTY RECORDER Invoice	07/31/2024 07/31/2024	07/31/2024 RELEASE OF LIENS	Regular	0.00 0.00	160.00 160.00	66554
013228 SJ070824	SARAH J JOHNSON Invoice	06/30/2024	07/17/2024 REIMB: TUITION	Regular	0.00 0.00	4,955.00 4,955.00	66526
013831 249989	SATMODO LLC Invoice	07/10/2024	07/10/2024 EMERGENCY SATELLITE PHONES - 07/2024	Regular	0.00 0.00	164.26 164.26	66484
013820 2676508-IN	SC FUELS Invoice	07/10/2024	07/10/2024 FUEL FOR VEHICLES	Regular	0.00 0.00	4,732.18 4,732.18	66485
013820 2689963-IN	SC FUELS Invoice	07/31/2024	07/31/2024 FUEL FOR VEHICLES	Regular	0.00 0.00	3,305.14 3,305.14	66555
013011 JBWD-115	SERGIO D FIERRO Invoice	06/30/2024	07/10/2024 CIMIS STATION MAINT: 04/2024 - 06/2024	Regular	0.00 0.00	1,095.00 1,095.00	66486
009880 SCE0624	SOUTHERN CALIFORNIA EDISON CO Invoice	06/30/2024	07/10/2024 POWER TO BLDGS & GEN - 06/2024	Manual	0.00 0.00	2,742.58 2,742.58	902516
009878 SCE0624	SOUTHERN CALIFORNIA EDISON Invoice	06/30/2024	07/10/2024 POWER FOR PUMPING - 06/2024	Manual	0.00 0.00	47,077.23 47,077.23	902515
VEN01020 24-6025SC 24-6026SC	SOUTHWEST NETWORKS INC Invoice Invoice	07/10/2024 07/10/2024	07/10/2024 OFFICE 365 MONTHLY MAINT - 07/2024 IT SERVICES - 07/2024 - 09/2024	Regular	0.00 0.00 0.00	23,431.00 1,033.00 22,398.00	66487
VEN01020 24-7018SC	SOUTHWEST NETWORKS INC Invoice	07/31/2024	07/31/2024 OFFICE 365 MONTHLY MAINT - 08/2024	Regular	0.00 0.00	1,033.00 1,033.00	66556
014116 CT455617	STEP SAVER CA LLC Invoice	06/30/2024	07/10/2024 WELL 14 INJECT UPGR & MIOX CL2 SUPPLIES	Regular	0.00 0.00	11,255.13 11,255.13	66488
014068 EC022786-0003	STREAMLINE Invoice	07/10/2024	07/10/2024 ANNUAL WEBSITE HOSTING 07/01/24 TO 07/01/25	Regular	0.00 0.00	5,172.00 5,172.00	66466
014117 SL070924	SUN LIFE ASSURANCE COMPANY OF CANADA Invoice	07/17/2024 07/17/2024	07/17/2024 EE LIFE INSURANCE - 07/2024	Regular	0.00 0.00	1,529.10 1,529.10	66527
014117 SL072524	SUN LIFE ASSURANCE COMPANY OF CANADA Invoice	07/31/2024 07/31/2024	07/31/2024 EE LIFE INSURANCE - 08/2024	Regular	0.00 0.00	1,646.36 1,646.36	66557
010690 025-471472	TYLER TECHNOLOGIES INC Invoice	06/30/2024	07/10/2024 CALL NOTIFICATION FEES: 04/2024 - 06/2024	Regular	0.00 0.00	76.90 76.90	66489

Check Report

Date Range: 07/01/2024 - 07/31/2024

Vendor Number Payable #	Vendor DBA Name Payable Type	Post Date	Payment Date Payable Description	Payment Type	Discount Amount	Payment Amount Payable Amount	Number
010850 620240357	UNDERGROUND SERVICE ALERT Invoice	06/30/2024	07/10/2024 TICKET DELIVERY SERVICE - 06/2024	Regular	0.00	109.75	66490
CC-ANNE US0624	US BANK CORPORATE Invoice	06/30/2024	07/10/2024 EMPLOYEE TRAINING	Manual	0.00	100.00	902519
CC-DAN US0624	US BANK CORPORATE Invoice	06/30/2024	07/10/2024 PUMPING PLANT MAINT/BLDG MAINT-SHOP/SM TOOLS	Manual	0.00	5,609.31	902520
CC-DAVID US0624	US BANK CORPORATE Invoice	06/30/2024	07/10/2024 BUILD MAINT SUPPLIES/SOFTWARE/EE TRAINING	Manual	0.00	1,172.50	902518
CC-SARAH US0624	US BANK CORPORATE Invoice	06/30/2024	07/10/2024 SOFTWARE/DIRECTOR TRAIN/LEGISLATIVE ADVOCACY	Manual	0.00	3,195.70	902517
014093 UBNA063024	US BANK NATIONAL ASSOCIATION Invoice	06/30/2024	07/17/2024 EPSON CAPTUREONE 90 CHECK SCANNER	Manual	0.00	1,185.25	902525
014107 25868	UTILITY COST MANAGEMENT LLC Invoice	06/30/2024	07/17/2024 SCE SAVINGS COMMISSION 2/2024 - 5/2024	Regular	0.00	320.28	66520
014107 25874	UTILITY COST MANAGEMENT LLC Invoice	06/30/2024	07/31/2024 SCE SAVINGS COMMISSION 05/2024 - 06/2024	Regular	0.00	161.99	66551
014056 24AR1877422	VISUAL EDGE IT INC Invoice	06/30/2024	07/10/2024 OFFICE EXPENSE 5/30/24 - 6/29/24	Regular	0.00	242.10	66491
014056 24AR1950886	VISUAL EDGE IT INC Invoice	07/31/2024	07/31/2024 OFFICE EXPENSE 6/30/24 - 7/29/24	Regular	0.00	336.71	66559
013809 2406-409	WEST COAST CIVIL INC Invoice	06/30/2024	07/17/2024 ENG: BELMONT DESIGN/SURVEY THRU 06/30/24	Regular	0.00	380.00	66528
011615 62818503	WESTERN EXTERMINATOR Invoice	07/10/2024	07/10/2024 PEST CONTROL SERVICES - SHOP & OFFICE	Regular	0.00	70.50	66483
013359 5974164	XEROX FINANCIAL SERVICES LLC Invoice	07/17/2024	07/17/2024 OFFICE EXPENSE 6/30/24 - 7/29/24	Manual	0.00	397.60	902524

Bank Code AP Summary

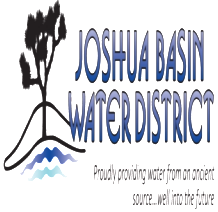
Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	120	89	0.00	289,881.79
Manual Checks	20	19	0.00	226,833.81
Voided Checks	0	2	0.00	-10,110.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	140	110	0.00	506,605.60

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	120	89	0.00	289,881.79
Manual Checks	20	19	0.00	226,833.81
Voided Checks	0	2	0.00	-10,110.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	140	110	0.00	506,605.60

Fund Summary

Fund	Name	Period	Amount
01	GENERAL FUND	7/2024	506,605.60
			506,605.60



Joshua Basin Water District

Check Report

By Vendor DBA Name

Date Range: 07/01/2024 - 07/31/2024

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: PR-Payroll Account						
000248	PAYCHEX	07/03/2024	07/03/2024 Manual MEDICAL FSA USE	0.00	10.00	950117
350566172	Invoice			0.00	10.00	
000248	PAYCHEX	07/05/2024	07/05/2024 Manual PAYROLL PROCESSING FEE - 07/05/24	0.00	658.11	950118
2024070301	Invoice			0.00	658.11	
000248	PAYCHEX	07/09/2024	07/09/2024 Manual MEDICAL FSA USE	0.00	10.10	950119
352254454	Invoice			0.00	10.10	
000248	PAYCHEX	07/12/2024	07/12/2024 Manual FSA PROCESSING FEE - 7/2024	0.00	75.00	950120
29233261	Invoice			0.00	75.00	
000248	PAYCHEX	07/17/2024	07/17/2024 Manual MEDICAL FSA USE	0.00	42.38	950121
1366518445	Invoice			0.00	42.38	
000248	PAYCHEX	07/19/2024	07/19/2024 Manual PAYROLL PROCESSING FEE - 07/19/24	0.00	598.11	950122
2024071701	Invoice			0.00	598.11	
000248	PAYCHEX	07/24/2024	07/24/2024 Manual MEDICAL FSA USE	0.00	2.35	950123
355842310	Invoice			0.00	2.35	
000248	PAYCHEX	07/25/2024	07/25/2024 Manual MEDICAL FSA USE	0.00	60.00	950124
358357992	Invoice			0.00	60.00	

Bank Code PR Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	8	8	0.00	1,456.05
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	8	0.00	1,456.05

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	8	8	0.00	1,456.05
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	8	0.00	1,456.05

Fund Summary

Fund	Name	Period	Amount
01	GENERAL FUND	7/2024	1,456.05
			1,456.05

**JOSHUA BASIN WATER DISTRICT
UTILITY REFUND REGISTER**

<u>Account Number</u>	<u>Name</u>	<u>Date</u>	<u>Type</u>	<u>Amount</u>	
04-00045-011	GARCIA, ANITA G	7/17/2024	Refund	206.23	Check #: 66493
04-00057-014	LICHTENFELD, ANDREA	7/17/2024	Refund	213.49	Check #: 66494
08-00042-007	LOWE, KAREN	7/17/2024	Refund	17.63	Check #: 66495
08-00123-006	ELGUERA, ISAAC	7/17/2024	Refund	103.79	Check #: 66496
10-00033-008	LIONSCOVE FUND I LLC	7/17/2024	Refund	38.80	Check #: 66497
13-00138-009	BAKER, ANDREA J	7/17/2024	Refund	41.12	Check #: 66498
13-00147-002	ARRIETA, JEFFREY	7/17/2024	Refund	163.79	Check #: 66499
13-00187-005	VITT, KRISTA	7/17/2024	Refund	195.97	Check #: 66500
53-00015-011	WATSON, AMY CHRISTINE	7/17/2024	Refund	96.06	Check #: 66501
65-00106-002	RFCO LLC	7/17/2024	Refund	225.89	Check #: 66502
65-00392-005	SCHWENK, EMILY	7/17/2024	Refund	11.62	Check #: 66503
07-00091-004	FRY, TREVOR J	7/31/2024	Refund	69.55	Check #: 66530
07-00130-008	WORTMAN, LAUREN EVERY	7/31/2024	Refund	53.55	Check #: 66531
09-00041-009	HENSON, WENONA H	7/31/2024	Refund	54.30	Check #: 66532
12-00225-019	SMITH, ANDREW	7/31/2024	Refund	68.93	Check #: 66533
12-00373-013	NESBIT, CHARLES J	7/31/2024	Refund	135.97	Check #: 66534
55-00174-022	WALTERS, COREY	7/31/2024	Refund	233.65	Check #: 66535
				<u>1,930.34</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	06/17/2024	OTHER MEETING - PAID Note: GM Evaluation Mid-Term Meeting 100/504//10050	1.0000	\$173.63	
		06/19/2024	JBWD BOARD MEETING - PAID 100/504//10050	1.0000	\$173.63	
		07/10/2024	FINANCE COMMITTEE MEETING - PAID 100/504//10050	1.0000	\$173.63	
		07/10/2024	WATER RESOURCES & OPS COMMITTEE - PAID Note: Second meeting - no stipend 100/504//10050	0.0000		
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>
516	Fick, David	06/17/2024	ASBCSD DINNER - PAID 100/504//10050	1.0000	\$173.63	
		06/19/2024	JBWD BOARD MEETING - PAID 100/504//10050	1.0000	\$173.63	
		07/10/2024	OTHER MEETING - PAID Note: Manager Meetups (director meeting with GM) 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>	
511	Floen, Thomas	06/17/2024	OTHER MEETING - PAID Note: GM Evaluation Mid-Term Meeting - Declined Payment 100/504//10050	0.0000			
		06/19/2024	JBWD BOARD MEETING - PAID 100/504//10050	1.0000	\$173.63		
		07/10/2024	FINANCE COMMITTEE 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>	
512	Jarlsberg, Jane	06/19/2024	JBWD BOARD MEETING - PAID 100/504//10050	1.0000	\$173.63		
		06/27/2024	MWA MEETING - PAID 100/504//10050	1.0000	\$173.63		
		07/10/2024	WATER RESOURCES & OPS COMMITTEE - PAID 100/504//10050	1.0000	\$173.63		
					Totals:	\$520.89	\$0.00
					Employee Total:	\$520.89	

<u>Employee Number</u>	<u>Employee Name</u>	<u>Date</u>	<u>Type</u>	<u>Units</u>	<u>Additions</u>	<u>Deductions</u>	
515	Short, Tyler	06/19/2024	JBWD BOARD MEETING - PAID 100/504//10050	1.0000	\$173.63		
		07/10/2024	OTHER MEETING - PAID Note: Manager Meetups (director meeting with GM) 100/504//10050	1.0000	\$173.63		
		07/11/2024	MWA MEETING - PAID 100/504//10050	1.0000	\$173.63		
					Totals:	\$520.89	\$0.00
					Employee Total:	\$520.89	

Pay Adjustment Summary

<u>Type</u>	<u>Units</u>	<u>Additions</u>	<u>Deductions</u>
OTHER MEETING - PAID	3.0000	\$520.89	
JBWD BOARD MEETING - PAID	5.0000	\$868.15	
FINANCE COMMITTEE MEETING - PAID	2.0000	\$347.26	
WATER RESOURCES & OPS COMMITTEE - PAID	1.0000	\$173.63	
ASBCSD DINNER - PAID	1.0000	\$173.63	
MWA MEETING - PAID	2.0000	\$347.26	

Grand Totals:	\$2,430.82	\$0.00
Grand Total:	\$2,430.82	



AGENDA ITEM NO:	5B
MEETING DATE:	09.09.24

Staff Report

PRESENTED BY:	Anne Roman, Director of Finance
TOPIC:	4TH FISCAL QUARTER ENDING 06/30/24 FINANCIAL REPORT (UNAUDITED/PRELIMINARY)
RECOMMENDATION:	Refer to Board.

SUMMARY: The 4TH fiscal quarter ending 06/30/24 Financial Report (**unaudited/preliminary**) is attached and will be reviewed in detail in the meeting.

ANALYSIS: The 4TH fiscal quarter ending 06/30/24 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.

Staff recommends that the Finance Committee refer to the Board of Directors for approval.

RECOMMENDED ACTION: Refer to Board.

STRATEGIC PLAN: 4.4 Ensure Timely Financial Transactions and Reports

FISCAL IMPACT: N/A

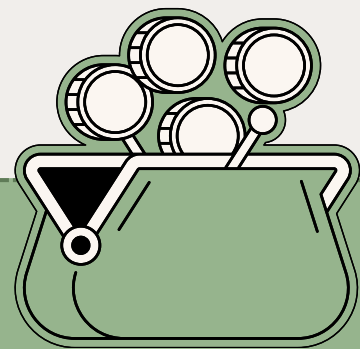
FINANCE FACTS & STATS

QUARTER AND FISCAL YEAR
ENDED 06/30/24
(PRELIMINARY/UNAUDITED)



CASH

CASH BALANCES INCREASED BY \$1,375,315 SINCE 03/31/24 WITH CONTINUED RECEIPT OF PROPERTY TAX AND ASSESSMENT PAYMENTS, NO DEBT SERVICE PAYMENTS, AND MINIMAL CAPITAL SPENDING THIS QUARTER.



METER SALES

METER SALES HAVE SLOWED COMPARED TO LAST YEAR. AT 06/30/23, THE DISTRICT HAD SOLD 58 METERS VS. 31 THIS YEAR. HOWEVER, 80% ARE IN THE WASTEWATER AREA THIS YEAR VS. 52% LAST YEAR.



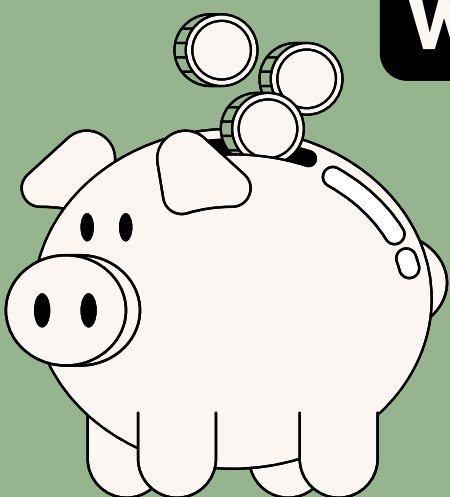
ACCOUNTS RECEIVABLE

A NEWLY ADDED FEATURE TO THIS QUARTERLY REPORTING IS AN ACCOUNTS RECEIVABLE DASHBOARD THAT WILL BE EXPANDED OVER TIME.



INVESTMENT INTEREST

LAIF INTEREST RATE IS AT THE HIGHEST LEVEL SINCE LATE 2008 (4.55% AS OF 06/30/24). TOTAL INTEREST OF \$740K EARNED THIS FISCAL YEAR IS A HIGH RECORD FOR THE DISTRICT.



WATER CONSUMPTION


WATER CONSUMPTION LEVELS CONTINUE TO REFLECT CONSERVATION, A GOOD THING BUT NOT FOR WATER SALE REVENUES.

JBWD FINANCIALS AT A GLANCE ⓘ
 QUARTER ENDING 06/30/2024
 Unaudited / Preliminary

CASH BALANCES as of	06/30/2024		LAST QUARTER 03/31/2024		PRIOR YEAR 06/30/2023	
		CHG FROM PY				
UNRESTRICTED	\$ 371,463	-94%	\$ 478,409	\$ 6,486,633	*	
LEGALLY RESTRICTED	5,213,454	23%	5,076,482	4,229,518		
BOARD DESIGNATED	14,641,690	111%	13,296,400	6,947,177	*	
	<u>\$ 20,226,607</u>	15%	<u>\$ 18,851,291</u>	<u>\$ 17,663,328</u>		
INCREASE FROM LAST QTR	\$ 1,375,315					
INCREASE FROM LAST YEAR	\$ 2,563,279					

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

CASH FLOW		QE 06/30/2024	
		BEGINNING BALANCE >	\$ 18,851,291
MAJOR SOURCE OF FUNDS DURING QUARTER			
WATER PAYMENTS	\$ 1,773,185		
DEVELOPMENT CHARGES	196,674		
PROPERTY TAX & ASSESS	686,863		
HDMC REIMB & O/H	32,624		
LAIF INTEREST & MISC.	\$192,262 INT 265,644		
	PLUS TOTAL SOURCE OF FUNDS >		2,954,990
MAJOR USE OF FUNDS DURING QUARTER			
DEBT SERVICE	\$ -		
CAPITAL COSTS/INVENTORY	128,760		
O&M/PAYROLL	1,450,913		
	LESS TOTAL USE OF FUNDS >		1,579,674
	ENDING BALANCE >		\$ 20,226,607



E2-1 Reservoir upgrade; Well 14 Mix;
Belmont Design; Tilford Ph 2 Design

PROP TAXES/ASSESSMENTS		YTD as of 06/30/2024	
	BILLED	COLLECTED	
PROPERTY TAXES (General District)	\$ 938,165	\$ 954,026	
Collected %		102%	
CMM ASSESSMENTS (PASS-THRU)			
Current	257,146	224,718	
Prior	-	38,778	
Current Collected %		87%	
STANDBY ASSESSMENTS			
Current	1,182,490	1,050,755	
Prior	-	148,757	
Current Collected %		89%	
TOTAL	\$ 2,377,801	\$ 2,417,034	*
Total Collected %		102%	

*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					06/30/2024
	QE QTY	QE TOTAL	YTD QTY	YTD TOTAL	
TOTAL METERS SOLD	10	\$ 181,936	35	\$ 459,943	
ABOVE incl. WASTEWATER	7		28		
METER UPGRADES	1		7		

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

JBWD FINANCIALS AT A GLANCE ②

QUARTER ENDING 06/30/2024

Unaudited / Preliminary



OPERATING BUDGET VS. ACTUAL COSTS (BOARD REPORT)				YTD 06/30/24 - 100% of YEAR
DEPARTMENT	BUDGET	ACTUAL YTD	% OF BUDGET	NOTES
REVENUES				
	<i>ORIGINAL BUDGET</i>			
OPERATING REVENUES	\$ 7,673,906	\$ 7,594,565	99%	
NON-OPERATING REVENUES	3,084,145	4,368,061	142%	Incl LAIF Int \$192,262; 4.55% as of 06/30/24
TOTAL REVENUES	10,758,051	11,962,626	90%	
EXPENSES				
PRODUCTION	\$ 2,405,253	\$ 1,911,317	79%	
DISTRIBUTION	1,302,604	958,293	74%	
CUSTOMER SERVICE	938,540	752,769	80%	
ADMINISTRATION	1,414,200	1,114,033	79%	
FINANCE	909,516	700,712	77%	
HUMAN RESOURCES	234,935	175,694	75%	
BONDS, LOANS & STBY	511,914	502,574	98%	Most costs occur at beginning of fiscal year.
REPORTS, STUDIES, & PLANS	77,500	60,037	77%	Previously Capital costs
CAPITAL IMPROVEMENT (CIRP)	480,455	688,571	143%	Expensed costs: Results depend upon capital work.
HDMC TREATMENT (REIMB)	208,000	207,491	100%	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	Unbudgeted	(148,534)	Unbudgeted	Offset for overhead applied to Capital projects
TOTAL EXPENSES	8,482,917	6,922,956	82% Percent of Budget Spent	
NET REVENUES (DRAWDOWN)	\$ 2,275,134	\$ 5,039,671 *	vs. 100% of Year	

*Before depreciation

BUDGET ADJUSTMENTS		QE 06/30/2024
ADJUSTMENT		
01-5-53-03906 BUILDING REPAIR/MAINT.-OFFICE		(21,532)
MOVED FROM 2023/24 TO 2024/25 UNDER BUDGET POLICY AUTHORITY, APPRV'D BY GM		
COMMITMENT IN PLACE SATISFYING BUDGET POLICY SECTOIN H3/L		
INCR (DECR) TO NET REVENUES	\$	(21,532)

ACCOUNTS RECEIVABLE		06/30/2024	
AS OF 06/30/24	AGING	AS OF 06/30/23	
\$ 652,023.73	CURRENT	\$ 594,045.48	
150,125.21	30- 60 DAYS	134,695.20	
17,582.89	90 DAYS	20,725.66	
432,214.98	120 DAYS	388,911.56	
\$ 1,251,946.81	TOTAL	\$ 1,138,377.90	
less \$104,144 bad debt write off		less \$35,237 bad debt write off	

CONSUMPTION		ROLLING 12 MONTHS	
12 MONTHS ENDING:		CONS (UNITS/CCF)	INCR (DECR) FROM PY
06/30/2024	461,686	461,686	0.60%
06/30/2023	458,937		-12.58%
06/30/2022	524,978		
TWO YEAR CHANGE>			-12.06%



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

TOP 10 CONSUMERS		QE 06/30/2024
ACCOUNT	CONS (UNITS)	
Hi-Desert Medical Center (hospital and CCC)	3,074	
Quail Springs Village Apartments	2,504	
JT Parks & Recreation	2,241	
Joshua Tree Memorial Park	1,329	
Morongo Unified School District	1,012	
William W Pyle Jr	825	
Lazy H Mobilehome Park	713	
Yucca Trails Apts.	690	
Evoque Modern LLC (STR - 8 properties)	671	
Individual (likely leak)	582	



CASH BALANCES
As of 06/30/24
(Unaudited/Preliminary)

	CURRENT	INCR	LEGALLY	BOARD	UN-	PRIOR QTR	PRIOR YEAR
	6/30/24	(DECR)				3/31/24	6/30/23
	TOTAL	FROM PY	RESTRICTED	DESIGNATED	RESTRICTED	TOTAL	TOTAL
Petty Cash	\$ 800	0%			\$ 800	\$ 800	\$ 800
Change Fund	1,500	0%			1,500	1,500	1,500
General Fund	349,161	51%			349,161	443,183	172,220
Payroll Fund	20,002	0%			20,002	32,926	20,007
LAIF Operating Reserve	2,139,714	14%		\$ 2,139,714		2,139,714	1,844,157
Cash Flow Reserve	5,020,756	11%		\$ 5,020,756		3,675,466	4,447,950
Equip/Technology Reserve	270,559	10%		\$ 270,559		270,559	242,516
Emergency Capital Reserve	2,395,166	0%		\$ 2,395,166		2,395,166	2,395,166
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	358,470	1%	\$ 358,470			351,418	355,211
Water Capacity	1,632,785	32%	1,632,785			1,533,783	1,118,101
Wastewater Capacity	2,572,393	15%	2,572,393			2,605,438	2,175,789
Cap Improv Reserve (formerly CIP Reserve)	3,175,257	9%		3,175,257		3,175,257	2,901,649
CMM Redemption	439,497	16%	439,497			367,164	367,505
Reserve	205,252	-1%	205,252			213,674	208,039
Prepayment	5,058	4%	5,058			5,005	4,873
	<u>\$ 20,226,607</u>	13%	<u>\$ 5,213,454</u>	<u>\$ 14,641,690</u>	<u>\$ 371,463</u>	<u>\$ 18,851,291</u>	<u>\$ 17,663,328</u>

\$	19,855,144	\$	371,463
	RESTRICTED		UNRESTRICTED

COMPARISON WITH LAST QUARTER \$ 1,375,317 INCREASE
COMPARISON WITH LAST YEAR \$ 2,563,279 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
4th Fiscal Quarter Ending 06/30/24
(Unaudited/Preliminary)

Beginning Cash Balance 04/01/24		<u>General Fund</u> \$ 18,851,291
 <u>Source of Funds (Revenues)</u>		
Total cash received during the quarter from all sources		2,954,990
	<i>Major sources:</i>	
- Water bill payments received from ratepayers	\$ 1,773,185	
- Property Tax/Assessment payments	686,863	
- Meter Installation/Capacity Fees	196,674	
<i>Approx. 10 new meters (7 in the wastewater zone) and 1 meter upgrades</i>		
- LAIF Interest Revenue	192,262	
- HDMC WWTP Reimbursement (incl \$5,992 overhead)	32,624	
- Consumer/Project Deposits	33,993	
- Special services (penalties, fire flows, will serves)	15,710	
- Grant revenues	15,000	
- Liens and bad debt	8,680	
- United Way Low Income Reimbursement	-	
	-	
 <u>Use of Funds (Expenses)</u>		
Total use of cash during the quarter for all purposes		1,579,673
- Debt Service (CMM interest)	\$ -	
- Inventory purchased		46,060
- Operations, Salary & Benefits		1,450,913
- Capital costs during the quarter	<u>\$82,700 including:</u>	
-- E2-1 Reservoir Upgrade	42,250	
-- Well 14 Inject Upgrade & Miox CL2	18,954	
-- Belmont Design/Survey	15,960	
-- Tilford Phase 2 Design	5,193	
-- D-1-1 Booster Upgrade	343	
 Ending Cash Balance 06/30/24		 <u><u>\$ 20,226,607</u></u>
Total cash increased	\$ 1,375,317	



ACCOUNTS RECEIVABLE
Unaudited/Preliminary

A-R BALANCES at 06/30/24

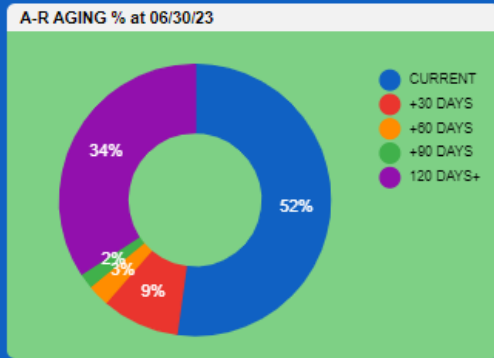
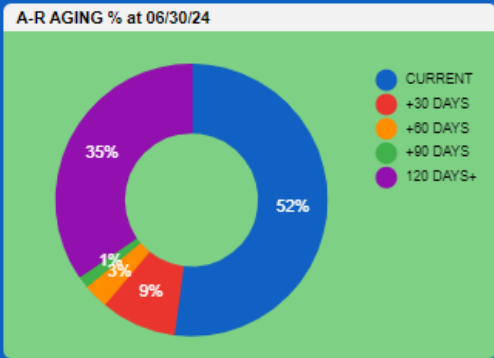
\$1,251,947
TOTAL
\$652,024
CURRENT
\$112,649
+30 DAYS
\$37,476
+60 DAYS
\$17,583
+90 DAYS
\$432,215
120 DAYS+

A-R BALANCES at 06/30/23

\$1,138,378
TOTAL
\$594,045
CURRENT
\$105,011
+30 DAYS
\$29,685
+60 DAYS
\$20,726
+90 DAYS
\$388,912
120 DAYS+

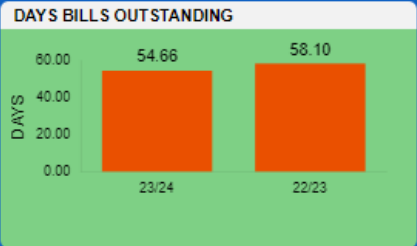
Less \$104,144.18 Bad Debt Write-off

Less \$35,237.09 Bad Debt write-off



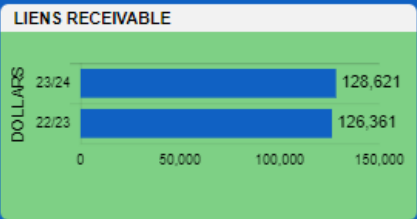
A-R STATISTICS at 06/30/24

\$7,376,953
BILLS ISSUED
68,923
BILLS ISSUED
\$145,445
LATE CHARGES APPLIED
11,592
LATE CHARGES APPLIED
\$1,905
LATE CHARGES REVERSED
136
LATE CHARGES REVERSED



A-R STATISTICS at 06/30/23

\$6,685,677
BILLS ISSUED
68,330
BILLS ISSUED
\$138,921
LATE CHARGES APPLIED
11,827
LATE CHARGES APPLIED
\$2,439
LATE CHARGES REVERSED
147
LATE CHARGES REVERSED





PROPERTY TAX AND ASSESSMENT REVENUES AND COLLECTIONS
As of 06/30/24
(Unaudited/Preliminary)

	CURRENT YEAR				PRIOR YEAR		
	2023/2024				2022/2023		
	<u>Billed Revenue</u>	<u>Y-T-D Collections</u>	<u>Billed % Collected</u>	<u>% incr/(decr) vs. Prior Yr</u>	<u>Billed Revenue</u>	<u>Y-T-D Collections</u>	<u>Billed % Collected</u>
ID#2	\$ -	\$ 23			\$ -	\$ (4,830)	
General District Taxes	938,165	954,026	102%		795,667	807,590	101%
CMM Assessment District	257,146	224,718	87%		256,281	222,088	87%
Prior		38,778		-16%		46,010	
Standby Assessments	1,182,490	1,050,755	89%		1,183,789	1,059,889	90%
Prior		148,757		15%		129,185	
TOTAL, incl Prior	\$ 2,377,801	\$ 2,417,057	102%		\$ 2,235,737	\$ 2,259,932	101%

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:

7%	\$ 157,125
----	------------

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

-16%	\$ (7,232)
------	------------

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

15%	\$ 19,572
-----	-----------

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
4th Fiscal Quarter Ending 06/30/24
(Unaudited/Preliminary)

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

<u>Account/Project:</u>	<u>Before Adjustment:</u>	<u>Adjustment:</u>	<u>After Adjustment Fiscal Year Budget:</u>	<u>After Adjustment Inception to Date Budget (Projects only):</u>	<u>Other Info:</u>
01-5-53-03906 BUILDING REPAIR/MAINT.-OFFICE	\$ 60,000	\$ (21,532)	\$ 38,468	N/A	Approved by GM Authority Under Budget Policy; Pushed to 24/25 Commitment in place satisfying Budget Policy Section H3/I.














Total Adjustments - Incr (Decr) to Net Revenues \$ (21,532)

Budget Before Adjust	\$8,504,449	Mid/Revised
Budget After Adjust	\$8,482,917	Mid/Revised



BOARD REPORT SUMMARY
Fiscal Year-to-Date as of 06/30/24
(Unaudited/Preliminary)
REVISED BUDGET

<u>REVENUES (Year-to-date)</u>	% of		
	Budget	Actual YTD	Budget Billed
TOTAL REVENUES INCLUDING BELOW:	\$ 10,758,051	\$ 11,962,626	111%
- Water Revenues (Operating Revenues)	7,673,906	7,594,565	99%
- Property Tax & Assessment Revenues	2,340,850	2,377,801	102% <i>Fully billed: Property tax over budget</i>
- HDMC Revenues (billed in arrears)	254,800	207,491	81% <i>Billed in arrears</i>
- Unbudgeted Development (Capacity/Install) Fees (35 meters YTD incl. 28 with wastewater; 7 upgrades)	Unbudgeted	748,834	Unbudgeted

<u>EXPENSES (Year-to-date)</u>	% of			<i>Based on Revised Budget</i>
	Budget	Actual YTD	Budget Spent	
Production	\$ 2,405,253	\$ 1,911,317	 79%	
Distribution	1,302,604	958,293	 74%	
Customer Service	938,540	752,769	 80%	
Administration	1,414,200	1,114,033	 79%	
Finance	909,516	700,712	 77%	
Human Resources	234,935	175,694	 75%	
Bonds, Loans & Standby (& Non-Op Exp)	511,914	502,574	 98%	<i>Most costs occur at beginning of fiscal year.</i>
Reports, Studies, & Plans	77,500	60,037	 77%	<i>Previously Capital costs</i>
Capital Improvement (CIRP)	480,455	688,571	 143%	<i>Expensed costs: Budget results depend upon capital project involvement</i>
HDMC Treatment Plant	208,000	207,491	 100%	<i>Budget is a rough estimate; costs are 100% reimbursed after the fact.</i>
Benefits Allocated	INCL ABOVE	INCL ABOVE	 72%	
Field Allocated	INCL ABOVE	INCL ABOVE	 88%	
Office Allocated	INCL ABOVE	INCL ABOVE	 78%	
NEGATIVE : Capital Overhead Clearing (Decr Op>Incr Cap)	Unbudgeted	(148,534)	Unbudgeted	<i>Removed budget to comply with Reserve policy.</i>
TOTAL EXPENSES	\$ 8,482,917	\$ 6,922,956	82%	vs 100%
NET REVENUES (DRAWDOWN)	\$ 2,275,133	\$ 5,039,671		\$ 2,764,537 <i><ACTUAL EXCEEDS BUDGETED NET REVENUES</i>

BEFORE DEPRECIATION; FUNDS CAPITAL COSTS & \$2.76 MIL TO RESERVES

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

SUMMARY

Actual costs of \$6,922,956 equal 82% of \$8,482,917 budget.

Total Operating Revenues exceed Total Operating Expenses by \$5,039,671.*

** Some year end costs may still be forthcoming. Rate study designated \$2.76 million to fund reserves.*

REGULAR CHECK REGISTER ROLLING 12 MONTH TOTALS

JAN 24	FEB 24	MAR 24	APR 24	MAY 24	JUN 24	TOTAL
\$ 635,533	\$ 260,710	\$ 334,096	\$ 245,535	\$ 397,271	\$ 283,464	\$ 6,821,936

JULY 23	AUG 23	SEPT 23	OCT 23	NOV 23	DEC 23	AVERAGE
\$ 714,212	\$ 1,041,022	\$ 1,264,829	\$ 620,210	\$ 418,824	\$ 606,228	\$ 568,495



Joshua Basin Water District

**Operating Board Report (Budget Report)

Account Summary

For Fiscal: 2023-2024 Period Ending: 06/30/2024

UNAUDITED / PRELIMINARY

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance (Unfavorable)	Percent Used
Fund: 01 - GENERAL FUND							
Revenue							
Program: 39 - ** OPERATING REVENUES **							
01-39-41010-FI	METERED WATER SALES	4,252,722.00	4,252,722.00	444,705.05	4,172,658.55	-80,063.45	98.12 %
01-39-41012-FI	ALLOW FOR CAAP/BILLING ADJ	-11,137.50	-11,137.50	0.00	-3,895.60	7,241.90	34.98 %
01-39-41015-FI	BASIC FEES	2,763,000.00	2,763,000.00	236,563.66	2,760,765.54	-2,234.46	99.92 %
01-39-41016-FI	BASIC FEES - LOCKED/PULLED	399,000.00	399,000.00	34,231.23	402,556.84	3,556.84	100.89 %
01-39-41030-FI	PRIVATE FIRE PROTECTION SERV.	42,311.00	42,311.00	3,676.91	42,914.79	603.79	101.43 %
01-39-41040-FI	SPECIAL SERVICES REVENUE	228,010.00	228,010.00	18,096.27	219,564.70	-8,445.30	96.30 %
Program: 39 - ** OPERATING REVENUES ** Total:		7,673,905.50	7,673,905.50	737,273.12	7,594,564.82	-79,340.68	98.97%
Program: 40 - ** NON-OPERATING REVENUES **							
01-40-41045-FI	HDMC WWTP OPERATIONS REIMB ...	208,000.00	208,000.00	65,031.78	169,380.03	-38,619.97	81.43 %
01-40-41046-FI	HDMC WWTP OVERHEAD/FEES RE...	46,800.00	46,800.00	14,632.15	38,110.51	-8,689.49	81.43 %
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	938,000.00	938,000.00	0.00	938,164.92	164.92	100.02 %
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	0.00	442,339.00	442,339.00	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	294.25	74,108.89	74,108.89	0.00 %
01-40-44050-FI	WASTEWATER CAPACITY CHARGES	0.00	0.00	7,042.00	232,386.00	232,386.00	0.00 %
01-40-46100-FI	GRANT REVENUE - FEDERAL	0.00	0.00	0.00	90,289.10	90,289.10	0.00 %
01-40-46121-FI	GRANT REVENUE - LOCAL (MWA)	18,000.00	18,000.00	0.00	15,000.00	-3,000.00	83.33 %
01-40-47000-FI	MISCELLANEOUS REVENUE	150,000.00	150,000.00	-682,089.83	170,450.36	20,450.36	113.63 %
01-40-47002-FI	INTEREST REVENUE	320,495.00	320,495.00	227,515.42	740,404.59	419,909.59	231.02 %
01-40-47030-FiD	PLANT SALES (SALES TAXABLE)	0.00	0.00	0.00	4,786.19	4,786.19	0.00 %
Program: 40 - ** NON-OPERATING REVENUES ** Total:		3,084,145.00	3,084,145.00	-367,574.23	4,368,061.44	1,283,916.44	141.63%
Revenue Total:		10,758,050.50	10,758,050.50	369,698.89	11,962,626.26	1,204,575.76	111.20%
Expense							
Program: 01 - ** PRODUCTION **							
01-01-5-01-01118-FI	PRODUCTION SALARY (incl STBY,CL...	447,940.00	447,940.00	25,919.11	288,327.60	159,612.40	64.37 %
01-01-5-01-02205-RL	WATER TREATMENT EXPENSE	20,000.00	20,000.00	1,789.19	11,707.36	8,292.64	58.54 %
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	8,777.54	39,631.70	10,368.30	79.26 %
01-01-5-01-03120-RL	TANK & RESERVOIR MAINTENANCE	30,000.00	30,000.00	845.92	23,923.76	6,076.24	79.75 %
01-01-5-01-03207-RL	GENERATOR (ALL) REPAIR & MAINT...	25,000.00	25,000.00	738.04	22,759.05	2,240.95	91.04 %
01-01-5-01-04004-RL	LABORATORY SERVICES	20,000.00	20,000.00	1,816.96	16,596.65	3,403.35	82.98 %
01-01-5-01-06105-RL	POWER FOR PUMPING (ELECTRIC)	600,000.00	600,000.00	88,366.07	456,044.83	143,955.17	76.01 %
01-01-5-01-06501-RL	TELEMETRY / SCADA EXPENSE	5,000.00	5,000.00	243.00	3,202.08	1,797.92	64.04 %
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	321,377.48	321,377.48	60,999.52	229,978.10	91,399.38	71.56 %
01-01-5-01-98002-FI	FIELD EXPENSES ALLOCATED	150,635.60	150,635.60	35,629.36	132,112.66	18,522.94	87.70 %
Program: 01 - ** PRODUCTION ** Total:		2,405,253.08	2,405,253.08	225,124.71	1,911,316.55	493,936.53	79.46%
Program: 02 - ** DISTRIBUTION **							
01-02-5-02-01130-FI	DISTRIBUTION SALARY (incl STBY,C...	561,614.00	561,614.00	34,329.23	384,115.60	177,498.40	68.39 %
01-02-5-02-02211-JC	SMALL TOOLS - DISTRIBUTION	12,833.00	12,833.00	791.22	7,597.08	5,235.92	59.20 %
01-02-5-02-02920-FI	INVENTORY-OVER & SHORT	30,000.00	30,000.00	27,119.55	24,426.17	5,573.83	81.42 %
01-02-5-02-03106-JC	MAINLINE AND LEAK REPAIR	80,000.00	80,000.00	15,338.66	73,737.30	6,262.70	92.17 %
01-02-5-02-03206-JC	TRACTOR REPAIR / MAINT. (NON-CI...	14,000.00	14,000.00	502.15	6,071.93	7,928.07	43.37 %
01-02-5-02-04005-JC	UTILITY LOCATING (DIG ALERT)	12,000.00	12,000.00	216.00	8,098.51	3,901.49	67.49 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
01-02-5-02-98001-FI	EE BENEFITS ALLOCATED	403,237.78	403,237.78	76,537.14	288,557.42	114,680.36	71.56 %
01-02-5-02-98002-FI	FIELD EXPENSES ALLOCATED	188,919.55	188,919.55	44,684.53	165,688.99	23,230.56	87.70 %
Program: 02 - ** DISTRIBUTION ** Total:		1,302,604.33	1,302,604.33	199,518.48	958,293.00	344,311.33	73.57%
Program: 03 - ** CUSTOMER SERVICE **							
01-03-5-03-01107-FI	FIELD SALARY - CUSTOMER SERVICE	63,288.00	63,288.00	6,031.38	63,411.18	-123.18	100.19 %
01-03-5-03-01114-FI	OFFICE SALARY - CUSTOMER SERV.	305,660.00	305,660.00	19,544.75	205,487.49	100,172.51	67.23 %
01-03-5-03-03100-FID	METER INSTALLATION & UPDGRAD...	0.00	0.00	3,599.65	46,579.64	-46,579.64	0.00 %
01-03-5-03-03107-JC	METER SERVICE REPAIR (INTERNAL...	30,000.00	30,000.00	5,668.45	32,425.00	-2,425.00	108.08 %
01-03-5-03-05201-JC	METER READING EQUIPMENT & EX...	6,000.00	6,000.00	0.00	5,275.34	724.66	87.92 %
01-03-5-03-07000-DOA	MISC UTILITY ADJUSTMENTS	1,000.00	1,000.00	0.00	183.15	816.85	18.32 %
01-03-5-03-07004-DOA	LOW INCOME ASSISTANCE (UNITED...	6,650.00	6,650.00	0.00	2,195.00	4,455.00	33.01 %
01-03-5-03-07010-DOF	BAD DEBT	115,000.00	115,000.00	2,064.59	2,051.25	112,948.75	1.78 %
01-03-5-03-07015-DOA	CUSTOMER SERVICE - OTHER (Bill pr...	34,150.00	34,150.00	3,371.23	25,888.44	8,261.56	75.81 %
01-03-5-03-07021-DOF	LIHWAP & ARREARAGE GRANT EXP...	0.00	0.00	0.00	90,289.10	-90,289.10	0.00 %
01-03-5-03-98001-FI	EE BENEFITS ALLOCATED	264,782.70	264,782.70	50,257.47	189,478.82	75,303.88	71.56 %
01-03-5-03-98002-FI	FIELD EXPENSES ALLOCATED	21,303.58	21,303.58	5,038.87	18,683.98	2,619.60	87.70 %
01-03-5-03-98003-FI	OFFICE EXPENSE ALLOCATED	95,897.52	90,706.08	13,758.94	70,820.22	19,885.86	78.08 %
Program: 03 - ** CUSTOMER SERVICE ** Total:		943,731.80	938,540.36	109,335.33	752,768.61	185,771.75	80.21%
Program: 04 - ** ADMINISTRATION **							
01-04-5-04-01108-FI	ADMINISTRATION SALARY	477,622.00	477,622.00	28,421.58	364,891.61	112,730.39	76.40 %
01-04-5-04-01121-FI	DIRECTORS SALARY	31,253.40	31,253.40	2,604.45	34,726.00	-3,472.60	111.11 %
01-04-5-04-01210-GM	DIRECTOR TRAINING/TRAVEL	20,000.00	20,000.00	2,220.94	11,720.50	8,279.50	58.60 %
01-04-5-04-04007-GM	LEGISLATIVE ADVOCACY	12,000.00	12,000.00	793.46	8,306.73	3,693.27	69.22 %
01-04-5-04-07008-GM	BUSINESS EXPENSE	6,000.00	6,000.00	99.00	2,125.35	3,874.65	35.42 %
01-04-5-04-07014-GM	PUBLIC INFORMATION	75,000.00	75,000.00	10,562.74	66,042.94	8,957.06	88.06 %
01-04-5-04-07016-GM	MEMBERSHIP, DUES & SUBSCRIPT (...)	50,000.00	50,000.00	966.67	40,777.67	9,222.33	81.56 %
01-04-5-04-07020-GM	WATER CONSERVATION EXPENSE	18,000.00	18,000.00	4,771.00	18,047.75	-47.75	100.27 %
01-04-5-04-07025-GM	LEGAL SERVICES - NON-PERSONNEL	50,000.00	50,000.00	9,168.39	50,087.23	-87.23	100.17 %
01-04-5-04-07218-CRP	SAFETY EXPENSE (EQUIP & SUPPLIE...	12,000.00	12,000.00	875.09	13,224.35	-1,224.35	110.20 %
01-04-5-04-07219-GM	EMERGENCY PREPAREDNESS	22,000.00	22,000.00	164.26	16,434.69	5,565.31	74.70 %
01-04-5-04-07401-GMH	PROPERTY, AUTO, GL INSURANCE &...	141,100.00	141,100.00	35,049.19	131,685.99	9,414.01	93.33 %
01-04-5-04-98001-FI	EE BENEFITS ALLOCATED	342,802.64	342,802.64	65,066.16	245,309.97	97,492.67	71.56 %
01-04-5-04-98003-FI	OFFICE EXPENSE ALLOCATED	149,832.42	141,421.90	21,497.27	110,651.08	30,770.82	78.24 %
01-04-5-05-02305-DWR	MAPS/DRAFTING SUPPLIES	5,000.00	5,000.00	0.00	1.00	4,999.00	0.02 %
01-04-5-05-04008-GM	ENGINEERING CONTRACT SERVICES	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
Program: 04 - ** ADMINISTRATION ** Total:		1,422,610.46	1,414,199.94	182,260.20	1,114,032.86	300,167.08	78.77%
Program: 06 - ** FINANCE **							
01-06-5-06-01101-FI	FINANCE SALARY	406,027.00	406,027.00	27,541.97	326,305.99	79,721.01	80.37 %
01-06-5-06-04009-DOF	ACCOUNTING/AUDIT SERVICES	60,500.00	60,500.00	4,927.73	43,553.90	16,946.10	71.99 %
01-06-5-06-07001-DOF	FINANCE - OTHER (P/R Proc, Bank f...	31,000.00	31,000.00	2,173.94	28,370.98	2,629.02	91.52 %
01-06-5-06-98001-FI	EE BENEFITS ALLOCATED	291,260.98	291,260.98	55,283.22	208,426.69	82,834.29	71.56 %
01-06-5-06-98003-FI	OFFICE EXPENSE ALLOCATED	127,359.55	120,727.60	18,272.97	94,054.90	26,672.70	77.91 %
Program: 06 - ** FINANCE ** Total:		916,147.53	909,515.58	108,199.83	700,712.46	208,803.12	77.04%
Program: 07 - ** HUMAN RESOURCES **							
01-07-5-07-01102-FI	PERSONNEL SALARY	78,680.00	78,680.00	3,736.57	56,002.88	22,677.12	71.18 %
01-07-5-07-01105-GMH	AWARDS SALARY	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
01-07-5-07-01215-GMH	EMPLOYEE TRAINING	36,000.00	36,000.00	6,210.15	36,851.19	-851.19	102.36 %
01-07-5-07-01217-GMH	EMPLOYEE EDUCATION	10,000.00	10,000.00	4,955.00	10,034.99	-34.99	100.35 %
01-07-5-07-01905-GMH	EMPLOYMENT RECRUITING EXPENSE	5,000.00	5,000.00	0.00	1,481.45	3,518.55	29.63 %
01-07-5-07-01910-GMH	LABOR LEGAL FEES	17,500.00	17,500.00	535.50	11,091.15	6,408.85	63.38 %
01-07-5-07-01915-GMH	PERSONNEL - OTHER	3,000.00	3,000.00	629.21	1,665.66	1,334.34	55.52 %
01-07-5-07-98001-FI	EE BENEFITS ALLOCATED	56,392.65	56,392.65	10,703.69	40,354.64	16,038.01	71.56 %
01-07-5-07-98003-FI	OFFICE EXPENSE ALLOCATED	24,660.51	23,362.10	3,538.17	18,211.74	5,150.36	77.95 %
Program: 07 - ** HUMAN RESOURCES ** Total:		236,233.16	234,934.75	30,308.29	175,693.70	59,241.05	74.78%
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 %

UNAUDITED / PRELIMINARY

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

For Fiscal: 2023-2024 Period Ending: 06/30/2024

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
01-09-5-09-08215-FI	INTEREST EXPENSE - CMM	86,850.00	86,850.00	0.00	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 %
01-09-5-09-08320-FI	GENERAL TAX COLLECTION CHARGE	6,000.00	6,000.00	827.94	6,206.80	-206.80	103.45 %
01-09-5-09-08325-FI	ADMINISTRATION - CMM	12,600.00	12,600.00	617.12	8,677.83	3,922.17	68.87 %
01-09-5-09-08330-DOF	STANDBY ADMINISTRATION	22,572.75	22,572.75	379.50	16,973.30	5,599.45	75.19 %
Program: 09 - ** BONDS, LOANS & STANDBY ** Total:		511,913.65	511,913.65	1,824.56	502,573.54	9,340.11	98.18%
Program: 10 - ** REPORTS, STUDIES, & PLANS **							
01-10-5-10-19003-GM	#A22229/#E23001 ANN'L WATER S...	12,000.00	12,000.00	110.00	1,930.00	10,070.00	16.08 %
01-10-5-10-19004-GM	#E23002 2023 STRATEGIC PLAN	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
01-10-5-10-19005-GM	#E23003 2023 HAZARD MITIGATION..	42,500.00	42,500.00	0.00	42,700.00	-200.00	100.47 %
01-10-5-10-19007-GM	#E23004: ANN'L WATER LOSS REPO...	10,000.00	10,000.00	2,700.00	15,407.29	-5,407.29	154.07 %
01-10-5-10-24200-GM	#E24200: CODIFICATION OF RECOR...	8,000.00	8,000.00	0.00	0.00	8,000.00	0.00 %
Program: 10 - ** REPORTS, STUDIES, & PLANS ** Total:		77,500.00	77,500.00	2,810.00	60,037.29	17,462.71	77.47%
Program: 12 - ** CAPITAL IMPROVEMENT REPLACEMENT PROGRAM (CIRP)							
01-12-5-12-01136-FI	CIRP: STANDBY/CALLBACK	0.00	0.00	5,075.40	58,817.30	-58,817.30	0.00 %
01-12-5-12-01212-FI	CIRP: COMPENSATED LEAVE	69,346.00	69,346.00	4,386.74	63,030.64	6,315.36	90.89 %
01-12-5-12-02213-CRP	CIRP: SMALL TOOLS/MISC. EXP.	12,833.00	12,833.00	175.36	4,578.98	8,254.02	35.68 %
01-12-5-12-02213-FI	CIRP: SALARY (excl STBY,CLBK)	475,793.00	475,793.00	26,515.17	215,972.24	259,820.76	45.39 %
01-12-5-12-05010-CRP	CIRP: VEHICLE/EQUIP EXPENSE (TR...	27,000.00	27,000.00	3,123.23	23,868.77	3,131.23	88.40 %
01-12-5-12-98001-FI	EE BENEFITS ALLOCATED	341,387.77	341,387.77	64,797.61	244,297.48	97,090.29	71.56 %
01-12-5-12-98002-FI	FIELD EXPENSES ALLOCATED	160,011.27	160,011.27	37,846.95	140,335.43	19,675.84	87.70 %
01-12-5-12-98777-FI	CIRP: SALARY CLEARING (PROJ SAL...	-312,925.04	-312,925.04	0.00	0.00	-312,925.04	0.00 %
01-12-5-12-98779-FI	CIRP: BENEFITS CLEARING (PROJ BE...	-292,990.53	-292,990.53	-1,520.79	-62,329.72	-230,660.81	21.27 %
Program: 12 - ** CAPITAL IMPROVEMENT REPLACEMENT PROGRAM..		480,455.47	480,455.47	140,399.67	688,571.12	-208,115.65	143.32%
Program: 20 - ** HDMC TREATMENT PLANT (Reimbursable) **							
01-20-5-20-03101-DWR	HDMC: OTHER	68,000.00	68,000.00	14,632.15	64,895.51	3,104.49	95.43 %
01-20-5-20-04100-DWR	HDMC: CONTRACTED OPERATION E...	120,000.00	120,000.00	15,100.68	84,749.27	35,250.73	70.62 %
01-20-5-20-06100-DWR	HDMC: PUMPING POWER	20,000.00	20,000.00	2,594.84	57,845.76	-37,845.76	289.23 %
Program: 20 - ** HDMC TREATMENT PLANT (Reimbursable) ** Total..		208,000.00	208,000.00	32,327.67	207,490.54	509.46	99.76%
Program: 51 - ** BENEFITS ALLOCATED TO DEPTS **							
01-51-5-51-01211-FI	COMPENSATED LEAVE	348,654.00	348,654.00	24,381.45	317,545.66	31,108.34	91.08 %
01-51-5-51-01216-FI	CAFETERIA PLAN EXPENSE	793,193.00	793,193.00	44,772.34	493,232.01	299,960.99	62.18 %
01-51-5-51-01220-FI	GROUP HEALTH & LIFE INSURANCE ...	38,278.00	38,278.00	3,654.90	21,576.84	16,701.16	56.37 %
01-51-5-51-01225-FI	WORKERS COMPENSATION INSUR...	110,701.00	110,701.00	18,821.29	76,173.83	34,527.17	68.81 %
01-51-5-51-01230-FI	RETIREMENT: PERS Classic 2%@55	359,168.00	359,168.00	11,720.09	227,766.65	131,401.35	63.42 %
01-51-5-51-01231-FI	RETIREMENT: PERS Tier 2 2%@62	91,824.00	91,824.00	7,506.90	84,649.68	7,174.32	92.19 %
01-51-5-51-01233-FI	RETIREMENT - 457 CONTRIBUTION	30,000.00	30,000.00	2,204.00	27,785.50	2,214.50	92.62 %
01-51-5-51-01250-GMH	MISC. BENEFITS: WELLNESS	5,000.00	5,000.00	0.00	920.00	4,080.00	18.40 %
01-51-5-51-01305-FI	PAYROLL TAXES	244,424.00	244,424.00	16,680.03	196,752.95	47,671.05	80.50 %
01-51-5-51-98000-FI	ALLOCATED EXPENSES - BENEFITS	-2,021,242.00	-2,021,242.00	-383,644.81	-1,446,403.12	-574,838.88	71.56 %
Program: 51 - ** BENEFITS ALLOCATED TO DEPTS ** Total:		0.00	0.00	-253,903.81	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	0.00	10,889.73	6,230.27	63.61 %
01-52-5-52-02206-D/P	SHOP EXPENSE - COMBINED	30,000.00	30,000.00	1,701.63	23,957.48	6,042.52	79.86 %
01-52-5-52-02209-DWR	SHOP OFFICE SUPPLIES	10,000.00	10,000.00	344.00	8,010.19	1,989.81	80.10 %
01-52-5-52-02210-D/P	SMALL TOOLS - MECHANIC	0.00	0.00	19.26	19.26	-19.26	0.00 %
01-52-5-52-03205-D/P	TOOL / EQUIP REPAIR	0.00	0.00	120.24	811.52	-811.52	0.00 %
01-52-5-52-03905-D/P	BUILDING REPAIR/MAINT-SHOP/SITE	29,000.00	29,000.00	3,652.41	32,534.50	-3,534.50	112.19 %
01-52-5-52-04015-CRP	OPS: SOFTWARE	110,000.00	110,000.00	23,761.67	101,260.19	8,739.81	92.05 %
01-52-5-52-04016-DOA	OPS: COMP SUPPORT (IT SERVICES)	48,750.00	48,750.00	22,351.14	40,595.64	8,154.36	83.27 %
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	95,000.00	95,000.00	5,575.20	78,657.08	16,342.92	82.80 %
01-52-5-52-05010-D/P	AUTO EXPENSE - FIELD	35,000.00	35,000.00	3,359.58	23,301.58	11,698.42	66.58 %
01-52-5-52-06305-DOA	COMMUNICATIONS-MOBILE	30,000.00	30,000.00	4,879.19	28,144.92	1,855.08	93.82 %
01-52-5-52-07009-D/P	REGULATORY-PERMITS, FEES, CERTS	106,000.00	106,000.00	9,085.00	105,074.28	925.72	99.13 %
01-52-5-52-98000-FI	ALLOCATED EXPENSES - FIELD	-520,870.00	-520,870.00	-123,199.71	-456,821.06	-64,048.94	87.70 %

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Program: 52 - ** FIELD ALLOCATED TO DEPTS ** Total:	0.00	0.00	-48,350.39	0.00	0.00	0.00%
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	30,000.00	30,000.00	1,058.97	18,285.74	11,714.26	60.95 %
01-53-5-53-02107-DOA ADMIN: COMP EQUIP & EQUIP MA...	35,000.00	35,000.00	2,146.62	15,008.85	19,991.15	42.88 %
01-53-5-53-02110-DOA POSTAGE	33,500.00	33,500.00	4,993.97	35,222.00	-1,722.00	105.14 %
01-53-5-53-03906-DOA BUILDING REPAIR/MAINT - OFFICE	60,000.00	38,467.68	7,426.19	29,879.84	8,587.84	77.68 %
01-53-5-53-04010-DOA ADMIN: COMP SUPPORT (IT SERVIC...	48,750.00	48,750.00	-22,298.64	40,595.64	8,154.36	83.27 %
01-53-5-53-04015-DOA ADMIN: SOFTWARE	110,000.00	110,000.00	13,189.55	79,891.13	30,108.87	72.63 %
01-53-5-53-05010-DOA AUTO EXPENSE - OFFICE	2,500.00	2,500.00	79.60	474.81	2,025.19	18.99 %
01-53-5-53-06205-DOA TELEPHONE AND UTILITIES	63,000.00	63,000.00	7,397.73	62,855.91	144.09	99.77 %
01-53-5-53-98000-FI ALLOCATED EXPENSES - OFFICE	-397,750.00	-376,217.68	-57,067.35	-293,737.94	-82,479.74	78.08 %
Program: 53 - ** OFFICE ALLOCATED TO DEPTS ** Total:	0.00	0.00	-43,073.36	0.00	0.00	0.00%
Program: 60 - ** CAPITAL O/H CLEARING **						
01-60-6-60-61001-FI OVERHEAD - PRODUCTION TOTAL (...)	0.00	0.00	-1,720.23	-51,719.96	51,719.96	0.00 %
01-60-6-60-61002-FI OVERHEAD - DISTRIBUTION TOTAL ...	0.00	0.00	-4,278.28	-4,278.28	4,278.28	0.00 %
01-60-6-60-61005-FI OVERHEAD - CIRP (5380/90)	0.00	0.00	-4,490.35	-54,425.39	54,425.39	0.00 %
01-60-6-60-61020-FI OVERHEAD - HDMC TOTAL (5380/9...	0.00	0.00	-14,632.15	-38,110.51	38,110.51	0.00 %
Program: 60 - ** CAPITAL O/H CLEARING ** Total:	0.00	0.00	-25,121.01	-148,534.14	148,534.14	0.00%
Expense Total:	8,504,449.48	8,482,917.16	661,660.17	6,922,955.53	1,559,961.63	81.61%
Fund: 01 - GENERAL FUND Surplus (Deficit):	2,253,601.02	2,275,133.34	-291,961.28	5,039,670.73	2,764,537.39	221.51%
Report Surplus (Deficit):	2,253,601.02	2,275,133.34	-291,961.28	5,039,670.73	2,764,537.39	221.51%

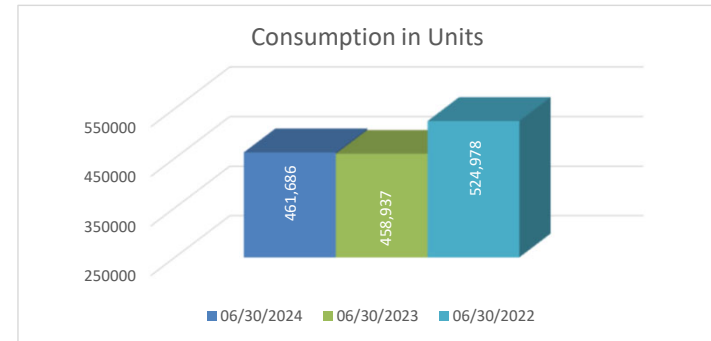
Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
01 - GENERAL FUND	2,253,601.02	2,275,133.34	-291,961.28	5,039,670.73	2,764,537.39
Report Surplus (Deficit):	2,253,601.02	2,275,133.34	-291,961.28	5,039,670.73	2,764,537.39



WATER SALES CONSUMPTION STATISTICS
As of 06/30/24

Rolling 12 months ending:	CURRENT 06/30/2024	PRIOR 1 06/30/2023	PRIOR 2 06/30/2022
CCF (units)	461,686	458,937	524,978
Gallons	345,341,128	343,284,876	392,683,544
Acre Feet	1,060	1,054	1,205
Change/PY	0.60% increase	-12.58% decrease	
Change from Two Years Prior			-12.06% decrease

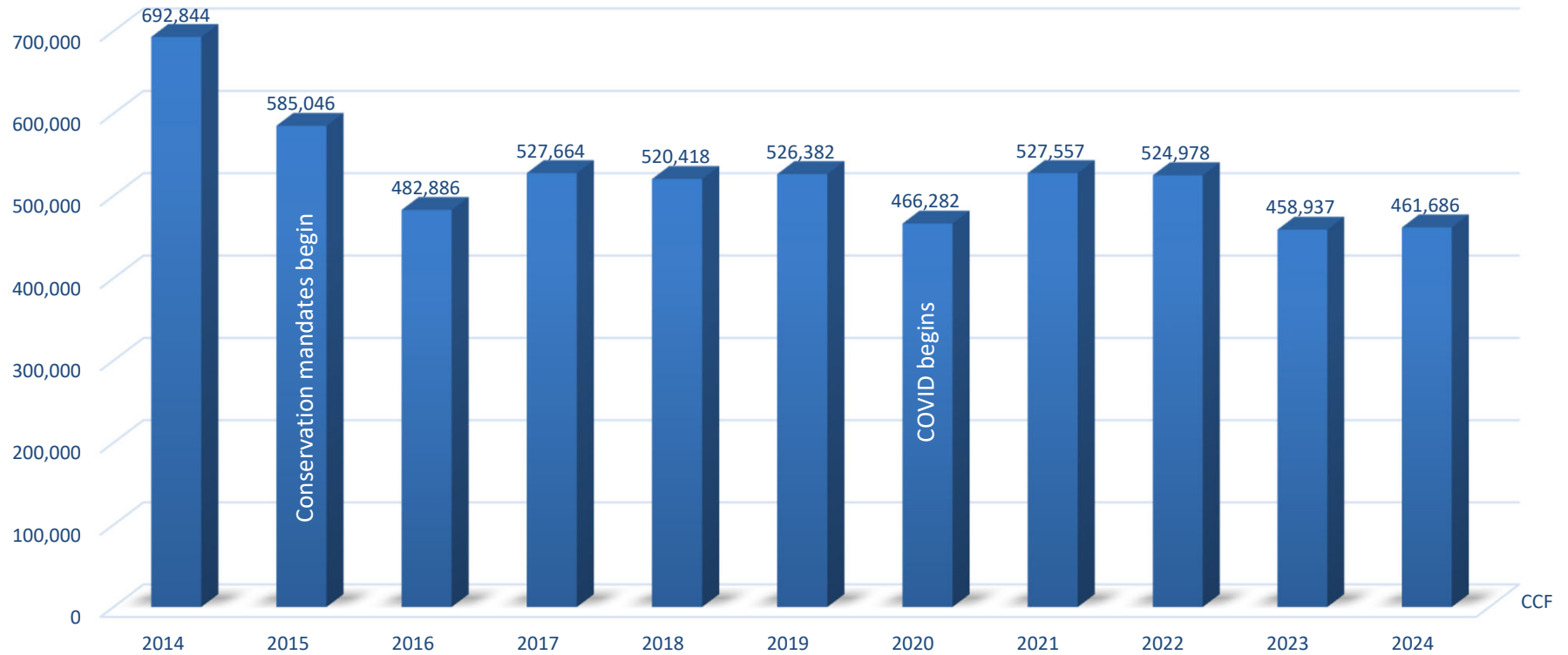


CONSUMPTION RANKING - TOP TEN

	ACCOUNT NAME	Consumption (CCF/units)					QE 06/30 RANK	23/24 FY RANK	22/23 FY RANK			
		HOUSING	PUBLIC AGENCY	HOSPITAL/MED	COMMERCIAL	INDIVIDUAL/TEMP						
1	Hi-Desert Medical Center (hospital and CCC)			3,074			1	3,074	1	13,217	1	13,783
2	Quail Springs Village Apartments	2,504					2	2,504	3	9,225	3	8,412
3	JT Parks & Recreation		2,241				3	2,241	2	10,516	2	9,115
4	Joshua Tree Memorial Park				1,329		4	1,329	4	5,880	4	7,522
5	Morongo Unified School District		1,012				5	1,012	6	3,386	6	3,482
6	William W Pyle Jr	825					6	825	7	3,286	7	3,071
7	Lazy H Mobilehome Park	713					7	713	5	3,430	8	2,815
8	Yucca Trails Apts.	690					8	690	8	2,928	9	2,815
9	Evoque Modern LLC (STR - 8 properties)	671					9	671	9	1,706		Unknown
10	Individual (likely leak)					582	10	582		Individual		Varies
	TYPE TOTALS	5,403	3,253	3,074	1,329	582		13,641		53,574		51,015

HISTORICAL WATER SALES DATA at FYE 06/30

- Since 2013, volume of water sold has decreased 33.19%.
- State mandated conservation ordinances enacted in August 2014 and June 2015.
- Since 2020 (COVID), volume of water sold has decreased by 1%.



IN UNITS (748 GAL) OR HUNDRED CUBIC FEET (CCF)