



AGENDA

FINANCE COMMITTEE MEETING WEDNESDAY, JANUARY 10, 2024 AT 9:00 AM

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

Join Zoom Meeting:

<https://us02web.zoom.us/j/85256309368?pwd=ck1RcGIYU1M4V1IzVU5xbU03UUV3UT09>

Meeting ID: 852 5630 9368

Passcode: 61750

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

2. **ROLL CALL**

3. **PUBLIC COMMENT**

This is the time set aside for public comment on any item appearing on the agenda. At the discretion of the Board President, however, comments on a particular Agenized item may be deferred until that item is heard. Please state your name and limit your comments to 3 minutes.

4. **CONSENT CALENDAR**

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

A. DRAFT FINANCE COMMITTEE MEETING MINUTES 12.13.23

5. **DISCUSSION ITEMS**

A. CHECK REGISTER – NOVEMBER 2023

B. FINANCIAL REPORT – 1ST FISCAL QUARTER ENDING 09/30/23

6. **STAFF REPORTS**

7. **DIRECTOR COMMENTS**

8. **ADJOURNMENT**

JOSHUA BASIN WATER DISTRICT
MINUTES OF THE
FINANCE COMMITTEE MEETING
Wednesday, December 13, 2023
61750 Chollita Road, Joshua Tree, CA 92252

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

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

CONSULTANTS – Jonathan Abadesco, CJ Brown & Company

GUESTS – None

3. PUBLIC COMMENT – None

4. CONSENT CALENDAR

A. DRAFT FINANCE COMMITTEE MEETING MINUTES 11.08.23

1st - Short

2nd - Floen

Motion carried to approve consent calendar 11.08.23 minutes.

5. DISCUSSION ITEMS -

A. OCTOBER 2023 - CHECK REGISTER

1st - Short

2nd - Floen

Motion carried to refer to the Board.

B. 2022/2023 AUDITED FINANCIAL STATEMENTS –

Director of Finance Anne Roman introduced Auditor Jonathan Abadesco from CJ & Brown, who presented the 2022/2023 Audited Financial Statements to the Finance Committee. Auditor Abadesco reported no fraud, confirmed effective controls, and compliance with accounting principles. Abadesco commented that the district is in better shape, credited to General Manager Sarah Johnson's efforts. Abadesco praised the district's fiscal management and Director of Finance Roman. Roman highlighted plans to distribute the approved audit for transparency to the bank, state controller, and website.

1st - Short

2nd – Floen

Motion carried to refer to the Board.

6. STAFF REPORTS –

General Manager, Sarah Johnson reported the following:

- None

Director of Administration, David Shook reported the following:

- Shook noted that reviewing the check register is standard practice during Finance Committee and board meetings.

Director of Finance, Anne Roman reported the following:

- None

7. DIRECTOR COMMENTS

- None

8. ADJOURNMENT – President Floen adjourned the meeting at 10:00 a.m.

1st - Short

2nd – Floen

NEXT MEETING – January 10, 2024, at 9:00 am.

Respectfully Submitted,

Sarah Johnson, General Manager



Joshua Basin Water District

Check Report

By Vendor DBA Name

Date Range: 11/01/2023 - 11/30/2023

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP-AP Cash						
000501	**Void**	11/01/2023	Regular	0.00	0.00	65819
000501	ACWA JPIA	11/01/2023	Regular	0.00	88,550.00	65789
JPIA100123	Invoice	11/01/2023	AUTO & GENERAL LIABILITY 10/2023 - 10/2024	0.00	88,550.00	
000501	ACWA JPIA	11/15/2023	Regular	0.00	32,142.52	65839
0701071	Invoice	11/15/2023	EE HEALTH BENEFIT & EAP - 12/2023	0.00	32,142.52	
000501	ACWA JPIA	11/15/2023	Regular	0.00	20,045.66	65840
JPIA111423	Invoice	11/15/2023	WORKERS COMP 07/2023 - 09/2023	0.00	20,045.66	
013998	AMAZON CAPITAL SERVICES INC	11/15/2023	Regular	0.00	8,953.47	65841
13DT-6GJX-3W6X	Invoice	11/15/2023	OFFICE SUPPLIES	0.00	1,171.16	
14TW-XM73-93PR	Invoice	11/15/2023	CONCRETE MIXER SUPP/SAFETY EXP/VEHICLE MAINT	0.00	7,882.53	
1YJQ-XMNL-4DR6	Credit Memo	11/15/2023	CREDIT: VEHICLE MAINTENANCE: V40 & V41	0.00	-100.22	
000950	ASSOCIATION OF THE SB CO SPEC DISTRICTS	11/01/2023	Regular	0.00	120.00	65790
0244	Invoice	11/01/2023	MONTHLY DINNER 09/18/23: FICK, SHORT & DOOLITTLE	0.00	120.00	
013863	ATKINSON ANDELSON LOYA RUUD AND ROMO	11/01/2023	Regular	0.00	6,258.21	65791
694336	Invoice	11/01/2023	LABOR LEGAL SERVICES - 09/2023	0.00	454.65	
694337	Invoice	11/01/2023	LEGAL SERVICES - 09/2023	0.00	5,803.56	
001630	ATT MOBILITY	11/15/2023	Manual	0.00	2,040.55	902363
829480028X110...	Invoice	11/15/2023	COMMUNICATIONS - 10/2023	0.00	2,040.55	
000214	BABCOCK LABORATORIES INC	11/01/2023	Regular	0.00	2,404.41	65792
CJ31028-2287	Invoice	11/01/2023	SAMPLING	0.00	72.76	
CJ31414-2287	Invoice	11/01/2023	SAMPLING	0.00	269.64	
CJ31525-2287	Invoice	11/01/2023	HDMC WWTP - SAMPLING	0.00	255.97	
CJ31528-2287	Invoice	11/01/2023	HDMC WWTP - SAMPLING	0.00	368.03	
CJ31771-2287	Invoice	11/01/2023	SAMPLING	0.00	109.14	
CJ31907-2287	Invoice	11/01/2023	HDMC WWTP - SAMPLING	0.00	552.09	
CJ31919-2287	Invoice	11/01/2023	SAMPLING	0.00	109.14	
CJ32046-2287	Invoice	11/01/2023	HDMC WWTP - SAMPLING	0.00	411.67	
CJ32089-2287	Invoice	11/01/2023	HDMC WWTP - SAMPLING	0.00	255.97	
000214	BABCOCK LABORATORIES INC	11/15/2023	Regular	0.00	769.52	65842
CK30090-2287	Invoice	11/15/2023	SAMPLING	0.00	72.76	
CK30277-2287	Invoice	11/15/2023	SAMPLING	0.00	36.38	
CK30324-2287	Invoice	11/15/2023	HDMC WWTP - SAMPLING	0.00	368.03	
CK30401-2287	Invoice	11/15/2023	SAMPLING	0.00	36.38	
CK30573-2287	Invoice	11/15/2023	HDMC WWTP - SAMPLING	0.00	255.97	
004110	BURRTEC WASTE AND RECYCLING SVCS	11/01/2023	Manual	0.00	162.03	902352
BW1123	Invoice	11/01/2023	TRASH & RECYCLING (OFFICE) - 11/2023	0.00	162.03	
004110	BURRTEC WASTE AND RECYCLING SVCS	11/15/2023	Manual	0.00	430.64	902360
BW103123	Invoice	11/15/2023	TRASH REMOVAL (SHOP) - 10/2023	0.00	430.64	
000229	C AND S ELECTRIC	11/15/2023	Regular	0.00	150.00	65849
3802	Invoice	11/15/2023	REPAIR OF E2-1 BOOSTER STATION	0.00	150.00	
013941	CALIFORNIA SPECIAL DISTRICT ASSOCIATION	11/01/2023	Regular	0.00	9,000.00	65793
CSDA100123	Invoice	11/01/2023	2024 CSDA MEMBERSHIP RENEWAL	0.00	9,000.00	

Check Report

Date Range: 11/01/2023 - 11/30/2023

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
001517 PPE 11-17-23	CalPERS Invoice	11/21/2023	11/21/2023 PAY PERIOD ENDING 11/17/23	Manual	0.00 0.00	15,268.67 15,268.67	902366
001517 PPE 11-3-23	CalPERS Invoice	11/17/2023	11/17/2023 PAY PERIOD ENDING 11/3/23	Manual	0.00 0.00	15,248.43 15,248.43	902382
013889 7430	CARL OTTESONS CERTIFIED Invoice	BACKFLOW TESTING 11/15/2023	11/15/2023 CROSS CONNECTION CONSULTING - 11/2023	Regular	0.00 0.00	500.00 500.00	65843
001555 231102252101	CENTRATEL LLC Invoice	11/15/2023	11/15/2023 DISPATCH SERVICES - 10/2023	Regular	0.00 0.00	643.64 643.64	65844
000510 116905701110123	CHARTER COMMUNICATIONS Invoice	11/15/2023	11/15/2023 INTERNET SERVICES - 11/2023	Regular	0.00 0.00	550.00 550.00	65845
000510 0008970102223	CHARTER COMMUNICATIONS Invoice	11/01/2023	11/01/2023 SCADA INTERNET - 11/2023	Manual	0.00 0.00	377.88 377.88	902351
014052 CJBC103123	CJ BROWN AND COMPANY CPAS - AN ACCOUN Invoice	11/15/2023	11/15/2023 FINANCIAL AUDIT 22/23 - 10/2023	Regular	0.00 0.00	9,767.00 9,767.00	65846
000237 39905611005872	COLONIAL LIFE AND ACCIDENT INSURANCE CO Invoice	11/01/2023	11/01/2023 EE LIFE INSURANCE - 10/2023	Manual	0.00 0.00	766.30 766.30	902353
000112 23100003	COPPER MOUNTAIN MEDIA KXCM FM Invoice	11/15/2023	11/15/2023 ADVERTISING: WATER CONSERVATION MEDIA	Regular	0.00 0.00	600.00 600.00	65847
013373 T333502 T453692 T681688 T697606 T704502 T751879 T751893	CORE AND MAIN LP Invoice Invoice Invoice Invoice Invoice Invoice Invoice	11/01/2023 11/01/2023 11/01/2023 11/01/2023 11/01/2023 11/01/2023 11/01/2023	11/01/2023 TILFORD PH2 INSTALL SUPPLIES INVENTORY TILFORD PH2 INSTALL SUPPLIES MAINLINE/LEAK REPAIR SUPPLIES TILFORD PH2 INSTALL SUPPLIES MAINLINE/LEAK REPAIR SUPPLIES TILFORD PH2 INSTALL SUPPLIES	Regular	0.00 0.00 0.00 0.00 0.00 0.00 0.00	16,340.69 1,422.30 3,945.05 3,786.91 1,681.98 2,356.36 1,168.01 1,980.08	65794
013373 T074218 T760253 T841741 T863959	CORE AND MAIN LP Invoice Invoice Invoice Invoice	11/15/2023 11/15/2023 11/15/2023 11/15/2023	11/15/2023 MAINLINE/LEAK REPAIR SUPPLIES MAINLINE/LEAK REPAIR SUPPLIES MAINLINE/LEAK REPAIR SUPPLIES WELL 14 INJECT UPGR & MIOX CL2 SUPPLIES	Regular	0.00 0.00 0.00 0.00	2,816.02 1,209.47 426.69 498.23 681.63	65848
014086 598900	D AND H WATER SYSTEMS INC Invoice	11/01/2023	11/01/2023 FLOWMETER @ WELL 16	Regular	0.00 0.00	2,791.81 2,791.81	65795
014064 INV00274131	DIGIUM CLOUD SERVICE Invoice	11/15/2023	11/15/2023 DIGIUM - 11/2023	Regular	0.00 0.00	746.64 746.64	65868
013928 52445	DIRTY BOYS DESIGNZ Invoice	11/15/2023	11/15/2023 UNIFORMS	Regular	0.00 0.00	198.00 198.00	65854
002822 L1043987536	EMPLOYMENT DEVELOPMENT DEPT Invoice	11/01/2023	11/01/2023 UNEMPLOYMENT INSURANCE	Manual	0.00 0.00	4,050.00 4,050.00	902364
000156 2300129 2300130	FORSHOCK Invoice Invoice	11/15/2023 11/15/2023	11/15/2023 MONTHLY SCADA MONITORING - 11/2023 MONTHLY SCADA MONITORING - 11/2023	Regular	0.00 0.00 0.00	243.00 38.00 205.00	65862
013222 FC1123	FRONTIER COMMUNICATIONS INC Invoice	11/15/2023	11/15/2023 HDMC WWTP - TELEPHONE - 11/2023	Regular	0.00 0.00	223.14 223.14	65850
000058 10758038	GARDA CL WEST INC Invoice	11/01/2023	11/01/2023 COURIER FEES - 11/2023	Regular	0.00 0.00	1,047.73 1,047.73	65796

Check Report

Date Range: 11/01/2023 - 11/30/2023

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
004018 13791313	HACH COMPANY Invoice	11/01/2023	11/01/2023 WATER TREATMENT SUPPLIES	Regular	0.00 0.00	502.12 502.12	65797
013802 926091	HASA INC Invoice	11/01/2023	11/01/2023 WATER TREATMENT EXPENSE	Regular	0.00 0.00	897.14 897.14	65798
013199 2023-04009 2023-04010	HI DESERT CULTURAL CENTER Invoice Invoice	11/15/2023 11/15/2023	11/15/2023 ADVERTISING: WATER CONSERVATION MEDIA ADVERTISING: WATER CONSERVATION MEDIA	Regular	0.00 0.00 0.00	1,500.00 1,000.00 500.00	65852
014050 53001	HI DESERT STAR THE DESERT TRAIL Invoice	11/15/2023	11/15/2023 ADVERTISING: WATER CONSERVATION MEDIA	Regular	0.00 0.00	260.00 260.00	65851
004195 HD1023	HOME DEPOT CREDIT SERVICES Invoice	11/15/2023	11/15/2023 E2-1/AUTO GATES/WELL 14 MIOX/SMALL TOOLS	Manual	0.00 0.00	2,279.80 2,279.80	902365
014092 HF181904	HOOVER FENCE CO Invoice	11/01/2023	11/01/2023 3 CANTILEVER AUTO GATES	Regular	0.00 0.00	20,069.14 20,069.14	65799
013797 249917	INFOSEND INC Invoice	11/15/2023	11/15/2023 PRINT & MAIL WATER BILL - 10/2023	Regular	0.00 0.00	3,606.68 3,606.68	65853
013989 1031	IRIDIUM SOLUTIONS Invoice	11/15/2023	11/15/2023 CONSULTING SERVICES - 10/2023	Regular	0.00 0.00	6,925.00 6,925.00	65867
014094 JED110823	JOHN EDWARD DUFFY & LAURA M DUFFY Invoice	11/15/2023	11/15/2023 STANDBY REFUND - APN 0603-252-20	Regular	0.00 0.00	67.35 67.35	65855
009054 23-1022-1 23-1029-1	KATHLEEN J RADNICH Invoice Invoice	11/01/2023 11/01/2023	11/01/2023 PUBLIC RELATIONS SERVICES PUBLIC RELATIONS SERVICES	Regular	0.00 0.00 0.00	1,354.50 703.50 651.00	65800
009054 23-1105-1 23-1112-1	KATHLEEN J RADNICH Invoice Invoice	11/15/2023 11/15/2023	11/15/2023 PUBLIC RELATIONS SERVICES PUBLIC RELATIONS SERVICES	Regular	0.00 0.00 0.00	1,144.50 661.50 483.00	65856
006947 318-00023-0001	KCDZ FM Invoice	11/15/2023	11/15/2023 ADVERTISING: WATER CONSERVATION MEDIA	Regular	0.00 0.00	335.00 335.00	65863
000134 167384	KENNEDY JENKS CONSULTANTS INC Invoice	11/15/2023	11/15/2023 ANN'L WATER LOSS REPORT - CY 2022	Regular	0.00 0.00	3,379.20 3,379.20	65857
005640 6682	KILLER BEE PEST CONTROL Invoice	11/01/2023	11/01/2023 BEE REMOVAL	Regular	0.00 0.00	300.00 300.00	65801
014089 9310981798	LAWSON PRODUCTS INC Invoice	11/01/2023	11/01/2023 SHOP EXPENSE	Regular	0.00 0.00	1,634.87 1,634.87	65802
014089 9310998286 9311020696	LAWSON PRODUCTS INC Invoice Invoice	11/15/2023 11/15/2023	11/15/2023 SHOP EXPENSE SHOP EXPENSE	Regular	0.00 0.00 0.00	525.52 41.75 483.77	65858
014090 SIN171080	MANUFACTURERS EDGE INC Invoice	11/01/2023	11/01/2023 PUMPING PLANT MAINTENANCE	Regular	0.00 0.00	1,035.75 1,035.75	65803
014095 MHD111423	MARK H DOOLITTLE Invoice	11/15/2023	11/15/2023 STANDBY REFUND - APN 0608-023-17	Regular	0.00 0.00	63.98 63.98	65859
006507 15347582	McMASTER CARR SUPPLY COMPANY Invoice	11/01/2023	11/01/2023 E2-1 RESERVOIR UPGRADE SUPPLIES	Regular	0.00 0.00	504.73 504.73	65804
006507 16646118 16787179	McMASTER CARR SUPPLY COMPANY Invoice Invoice	11/15/2023 11/15/2023	11/15/2023 WELL 14 INJECT UPGR & MIOX CL2 SUPPLIES WELL 14 INJECT UPGR & MIOX CL2 SUPPLIES	Regular	0.00 0.00 0.00	1,109.46 793.51 315.95	65861

Check Report

Date Range: 11/01/2023 - 11/30/2023

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
014042 MSR110923	MISSION SQUARE RETIREMENT Invoice	11/09/2023	11/09/2023 EE & ER 457 REMITTANCE - 11/09/23	Manual	0.00 0.00	3,718.50 3,718.50	902359
014042 MSR112423	MISSION SQUARE RETIREMENT Invoice	11/24/2023	11/24/2023 EE & ER 457 REMITTANCE - 11/24/23	Manual	0.00 0.00	3,668.50 3,668.50	902376
006810 MD19706 MD19714 MD19715	MOJAVE DESERT AQMD Invoice Invoice Invoice	11/01/2023 11/01/2023 11/01/2023	11/01/2023 PERMIT FEE - PARK BLVD PERMIT RENEWAL FEE - CHOLLITA PERMIT RENEWAL FEES - VARIOUS LOCATIONS	Regular	0.00 0.00 0.00 0.00	2,794.61 393.95 400.11 2,000.55	65805
013990 202311	MOMS DESERT VALLEY CLEANING Invoice	11/15/2023	11/15/2023 JANITORIAL SERVICES - 11/2023	Regular	0.00 0.00	1,725.00 1,725.00	65860
000233 452357 452358 452372 453354 453508 453816	NAPA AUTO PARTS Invoice Invoice Invoice Invoice Invoice Invoice	11/01/2023 11/01/2023 11/01/2023 11/01/2023 11/01/2023 11/01/2023	11/01/2023 VACUUM MAINTENANCE: E82 VEHICLE MAINTENANCE: V42 VACUUM MAINTENANCE: E72 VEHICLE MAINTENANCE:V27, 35, 37-42, 46-48 & 50 VEHICLE MAINTENANCE: V41 WATER TRUCK MAINTENANCE: E2WT	Regular	0.00 0.00 0.00 0.00 0.00 0.00	1,315.24 212.38 174.49 45.63 771.84 43.49 67.41	65818
000233 453356 453794 454597 454599 454705	NAPA AUTO PARTS Invoice Invoice Invoice Invoice Invoice	11/15/2023 11/15/2023 11/15/2023 11/15/2023 11/15/2023	11/15/2023 VEHICLE MAINTENANCE: V45 WATER TRUCK MAINTENANCE: E2WT SHOP EXPENSE/CIRP: SMALL TOOLS/VEHICLE MAINT BUILDING MAINTENANCE - OFFICE VEHICLE MAINTENANCE: V38	Regular	0.00 0.00 0.00 0.00 0.00	878.64 402.14 44.51 393.96 18.48 19.55	65874
000070 1222128	ONLINE INFORMATION SERVICES INC Invoice	11/15/2023	11/15/2023 ID VERIF. SERV. - 10/2023	Regular	0.00 0.00	191.08 191.08	65864
008137 2030230048	PARKHOUSE TIRE INC Invoice	11/15/2023	11/15/2023 VEHICLE MAINTENANCE: V34 & V16	Regular	0.00 0.00	1,103.02 1,103.02	65865
008415 23559155 23559158	PRUDENTIAL OVERALL SUPPLY Invoice Invoice	11/01/2023 11/01/2023 11/01/2023	11/01/2023 SHOP EXPENSE SHOP EXPENSE	Regular	0.00 0.00 0.00	224.64 136.76 87.88	65806
008415 23566165 23566166	PRUDENTIAL OVERALL SUPPLY Invoice Invoice	11/15/2023 11/15/2023 11/15/2023	11/15/2023 SHOP EXPENSE SHOP EXPENSE	Regular	0.00 0.00 0.00	224.64 136.76 87.88	65866
013361 WOG00017809 WOG00017831	QUINN COMPANY Invoice Invoice	11/01/2023 11/01/2023 11/01/2023	11/01/2023 GENERATOR REPAIR: GR6 GENERATOR REPAIR: GR1	Regular	0.00 0.00 0.00	2,137.57 1,530.07 607.50	65807
009065 P9498745	RDO EQUIPMENT COMPANY Invoice	11/01/2023	11/01/2023 VACUUM MAINTENANCE: E82	Regular	0.00 0.00	938.87 938.87	65808
001912 IN0178496	SAN BERNARDINO COUNTY FIRE PROTECTION Invoice	11/01/2023	11/01/2023 HAZMAT CUPA PERMIT 12/1/23 TO 11/30/24	Regular	0.00 0.00	1,146.00 1,146.00	65809
000091 SB103123	SAN BERNARDINO COUNTY RECORDER Invoice	11/01/2023	11/01/2023 RELEASE OF LIENS	Regular	0.00 0.00	60.00 60.00	65810
013831 234545	SATMODO LLC Invoice	11/15/2023	11/15/2023 EMERGENCY SATELLITE PHONES - 11/2023	Regular	0.00 0.00	164.26 164.26	65869
013820 2506689-IN	SC FUELS Invoice	11/01/2023	11/01/2023 FUEL FOR VEHICLES	Regular	0.00 0.00	4,472.07 4,472.07	65811
013820 2521104-IN	SC FUELS Invoice	11/28/2023	11/28/2023 FUEL FOR VEHICLES	Manual	0.00 0.00	4,936.06 4,936.06	902375

Check Report

Date Range: 11/01/2023 - 11/30/2023

Vendor Number Payable #	Vendor DBA Name Payable Type	Post Date	Payment Date Payable Description	Payment Type	Discount Amount Discount Amount	Payment Amount Payable Amount	Number
009880 SCE1023	SOUTHERN CALIFORNIA EDISON CO Invoice	11/15/2023	11/15/2023 POWER TO BLDGS & GEN - 10/2023	Manual	0.00 0.00	2,638.57 2,638.57	902362
009878 SCE1023	SOUTHERN CALIFORNIA EDISON Invoice	11/01/2023	11/01/2023 POWER FOR PUMPING - 10/2023	Manual	0.00 0.00	57,918.95 57,918.95	902354
VEN01020 23-10515	SOUTHWEST NETWORKS INC Invoice	11/01/2023	11/01/2023 OFFICE COMPUTER EQUIPMENT	Regular	0.00 0.00	4,090.19 4,090.19	65812
VEN01020 23-10021SC 23-9024SC	SOUTHWEST NETWORKS INC Invoice Invoice	11/08/2023 11/08/2023	11/08/2023 OFFICE 365 MONTHLY MAINT - 11/2023 OFFICE 365 MONTHLY MAINT - 10/2023	Regular	0.00 0.00 0.00	1,996.00 998.00 998.00	65822
VEN01020 23-10068 23-10079 23-11017SC 23-11041	SOUTHWEST NETWORKS INC Invoice Invoice Invoice Invoice	11/15/2023 11/15/2023 11/15/2023 11/15/2023	11/15/2023 ADDITIONAL SUPPLEMENTAL IT (AMC) - 10/2023 SUPPLEMENTAL IT (AMC) - 10/2023 OFFICE 365 MONTHLY MAINT - 12/2023 ADDITIONAL SUPPLEMENTAL IT (AMC) - 11/2023	Regular	0.00 0.00 0.00 0.00	1,973.00 400.00 475.00 998.00 100.00	65870
009920 ST1123	STANDARD INSURANCE CO Invoice	11/01/2023	11/01/2023 EE LIFE INSURANCE - 11/2023	Regular	0.00 0.00	1,739.12 1,739.12	65813
014068 EC022786-0002	STREAMLINE Invoice	11/01/2023	11/01/2023 ANNUAL WEBSITE HOSTING 07/01/23 TO 07/01/24	Regular	0.00 0.00	5,172.00 5,172.00	65821
013788 1345	STURDIVAN EMERGENCY MANAGEMENT CONS Invoice	11/01/2023	11/01/2023 HAZARD MITIGATION PLAN - REWRITE SECTION 1-3	Regular	0.00 0.00	6,071.43 6,071.43	65814
009981 SWRCB103023	SWRCB FEES Invoice	11/01/2023	11/01/2023 WELL 10,14,15,16 &17 EXTRACTION	Regular	0.00 0.00	250.00 250.00	65815
010850 1020230351	UNDERGROUND SERVICE ALERT Invoice	11/15/2023	11/15/2023 TICKET DELIVERY SERVICE - 10/2023	Regular	0.00 0.00	181.50 181.50	65871
CC-ANNE US1023	US BANK CORPORATE Invoice	11/01/2023	11/01/2023 DROPBOX PLUS SOFTWARE 10/14/23 TO 10/14/24	Manual	0.00 0.00	119.88 119.88	902356
CC-DAN US1023	US BANK CORPORATE Invoice	11/01/2023	11/01/2023 SMALL TOOLS-DIST/SHOP EXP/EE TRAINING/TOOL RPR	Manual	0.00 0.00	2,972.97 2,972.97	902358
CC-DAVID US1023	US BANK CORPORATE Invoice	11/01/2023	11/01/2023 PUBLIC INFO/EE TRAINING/ADOBE/BUILDING MAINT	Manual	0.00 0.00	2,702.38 2,702.38	902355
CC-SARAH US1023	US BANK CORPORATE Invoice	11/01/2023	11/01/2023 EE TRAINING/OFFICE SUPPLIES/DIRECTOR TRAINING	Manual	0.00 0.00	3,860.99 3,860.99	902357
014093 4055055	US BANK NATIONAL ASSOCIATION Invoice	11/15/2023	11/15/2023 EPSON CAPTUREONE 90 DPM CHECK SCANNER	Regular	0.00 0.00	1,100.00 1,100.00	65872
014056 24AR1252089	VISUAL EDGE IT INC Invoice	11/01/2023	11/01/2023 OFFICE EXPENSE 9/30/23 - 10/29/23	Regular	0.00 0.00	237.90 237.90	65816
000327 9139	WATER QUALITY SPECIALISTS Invoice	11/15/2023	11/15/2023 HDMC WWTP: OPERATION & MAINT - 10/2023	Regular	0.00 0.00	3,821.00 3,821.00	65873
011510 09735 09738	WELLS TAPPING SERVICE INC Invoice Invoice	11/01/2023 11/01/2023	11/01/2023 HOT TAP: E2-1 RESERVOIR UPGRADE HOT TAP: TILFORD PH2 INSTALL	Regular	0.00 0.00 0.00	1,000.00 475.00 525.00	65817

Check Report

Date Range: 11/01/2023 - 11/30/2023

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
013359	XEROX FINANCIAL SERVICES	11/15/2023	Manual	0.00	578.68	902361
5002017	Invoice	11/15/2023	OFFICE EXPENSE 10/30/23 - 11/29/23	0.00	578.68	

Bank Code AP Summary

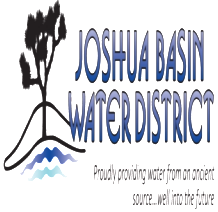
Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	117	68	0.00	295,084.18
Manual Checks	19	19	0.00	123,739.78
Voided Checks	0	1	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	136	88	0.00	418,823.96

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	117	68	0.00	295,084.18
Manual Checks	19	19	0.00	123,739.78
Voided Checks	0	1	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	136	88	0.00	418,823.96

Fund Summary

Fund	Name	Period	Amount
01	GENERAL FUND	11/2023	418,823.96
			418,823.96



Joshua Basin Water District

Check Report

By Vendor DBA Name

Date Range: 11/01/2023 - 11/30/2023

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: PR-Payroll Account						
013940	PAYLOCITY	11/20/2023	11/20/2023 Manual	0.00	34.25	950055
INV1697449	Invoice	11/20/2023	HR ONLINE -11/2023	0.00	34.25	
013940	PAYLOCITY	11/20/2023	11/20/2023 Manual	0.00	993.23	950056
INV1710426	Invoice	11/20/2023	PAYROLL PROCESSING FEE - 11/2023	0.00	993.23	

Bank Code PR Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	2	2	0.00	1,027.48
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	2	2	0.00	1,027.48

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	2	2	0.00	1,027.48
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	2	2	0.00	1,027.48

Fund Summary

Fund	Name	Period	Amount
01	GENERAL FUND	11/2023	1,027.48
			1,027.48

**JOSHUA BASIN WATER DISTRICT
UTILITY REFUND REGISTER**

<u>Account Number</u>	<u>Name</u>	<u>Date</u>	<u>Type</u>	<u>Amount</u>	
57-00032-007	SINGH, NARANG	11/1/2023	Refund	394.87	Check #: 65820
03-00244-016	PLANNED PARENTHOOD ARIZONA INC	11/15/2023	Refund	50.45	Check #: 65823
09-00124-004	LLC, JEA INVESTMENTS	11/15/2023	Refund	245.01	Check #: 65824
10-00272-005	NELSON, ZACHARIAH T	11/15/2023	Refund	142.65	Check #: 65825
10-00319-004	FAHIM HOKOKI	11/15/2023	Refund	185.14	Check #: 65826
10-00476-003	WOLF, EMILY	11/15/2023	Refund	270.94	Check #: 65827
10-00505-001	VALLEY ENTERPRISE HOLDINGS	11/15/2023	Refund	218.86	Check #: 65828
13-00158-013	MARTIN, RICHARD	11/15/2023	Refund	504.98	Check #: 65829
62-00099-008	WARD, MELODIE	11/15/2023	Refund	93.95	Check #: 65830
65-00453-000	REYBURN FAMILY LIV TRST	11/15/2023	Refund	11.72	Check #: 65831
65-00643-000	TOUMAYAN, PATRICIA & MICHAEL	11/15/2023	Refund	43.40	Check #: 65832
04-00007-015	DADA, CATHARINE	11/15/2023	Refund	200.70	Check #: 65833
04-00080-014	NICOLL, VICTORIA	11/15/2023	Refund	207.70	Check #: 65834
08-00151-018	PETERSON, JOHN	11/15/2023	Refund	46.20	Check #: 65835
53-00053-017	MURPHY, JAMES R	11/15/2023	Refund	52.05	Check #: 65836
61-00224-008	KIM, REBEKAH	11/15/2023	Refund	182.30	Check #: 65837
65-00191-005	WISECUP, KIMBERLY	11/15/2023	Refund	71.60	Check #: 65838
				<u>2,922.52</u>	

Director Pay Report

10/21/2023 - 11/17/2023

<u>Employee Number</u>	<u>Employee Name</u>	<u>Date</u>	<u>Adjustment Type</u>	<u>Additions</u>	<u>Reimbursements</u>	
511	FLOEN, TOM	11/01/2023	Board Meeting - JBWD - Paid	\$173.63		
		11/08/2023	Committee Meeting - Finance - Paid	\$173.63		
		11/15/2023	Board Meeting - JBWD - Paid	\$173.63		
		11/16/2023	MWA Board Meeting – Paid	\$173.63		
		Totals:			\$694.52	\$0.00
		Employee Total:			\$694.52	
512	JARLSBERG, JANE	10/23/2023	DIRECTOR TRAINING - MEAL REIMBURSEMENT		\$38.00 ASBCSD DINNER RECEIPT	
		10/23/2023	Dinner - ASBCSD - Paid	\$173.63		
		11/15/2023	Board Meeting - JBWD - Paid	\$173.63		
		Totals:			\$347.26	\$38.00
		Employee Total:			\$385.26	
513	DOOLITTLE, STACY	11/01/2023	Board Meeting - JBWD - Paid	\$173.63		
		11/08/2023	Committee Meeting - Water Resources & Ops - Paid	\$173.63		
		11/15/2023	Board Meeting - JBWD - Paid	\$173.63		
		Totals:			\$520.89	\$0.00
Employee Total:			\$520.89			
515	SHORT, THOMAS	11/01/2023	Board Meeting - JBWD - Paid	\$173.63		
		11/15/2023	Board Meeting - JBWD - Paid	\$173.63		
		Totals:			\$347.26	\$0.00
Employee Total:			\$347.26			
516	FICK, DAVID	10/26/2023	MWA Board Meeting – Paid	\$173.63		
		11/01/2023	Board Meeting - JBWD - Paid	\$173.63		
		11/08/2023	Committee Meeting - Finance - Paid	\$173.63		
		11/15/2023	Board Meeting - JBWD - Paid	\$173.63		
		Totals:			\$694.52	\$0.00
Employee Total:			\$694.52			
Grand Totals:				\$2,604.45	\$38.00	
Grand Total:				\$2,642.45		



Finance Committee Staff Report

MEETING DATE: 01/10/24
PRESENTED BY: Anne Roman, Director of Finance
TOPIC: **1ST FISCAL QUARTER ENDING 09/30/23 FINANCIAL REPORT**
RECOMMENDATION: Receive report, ask questions, and approve.

ANALYSIS:

The 1st fiscal quarter ending 09/30/23 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:

- This first quarter data is the least helpful/meaningful due to containing limited transactions/data. It is also presented later than other quarters so as not to cause confusion with the prior fiscal year-end reporting.
- Both revenues and expenses are generally not incurred evenly throughout the year. Some costs may be incurred early on, others near year end.
- Each Department Head manages their own budget and can better provide details of budget vs. actual costs.
- The included Operating Board Report is an OPERATING expense report. CAPITAL COSTS are not included in that budget vs. actual reporting. Capital reporting requires more analysis, manual application of overhead costs and allocations, and involvement from Project Managers in a reconciliation process. This more labor-intensive type of reporting will be provided on a *by project/by request* basis.
- Analysis continues throughout the year and only the 06/30 Audited financial statements contain final figures.

STRATEGIC PLAN ITEM: 4.4 Ensure Timely Financial Transactions and Reports

FISCAL IMPACT:

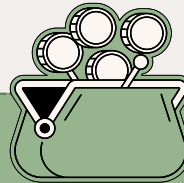
FINANCE FACTS

QUARTER ENDED 09/30/2023



CASH

CASH, WHICH ENDED AT A HIGH POINT AT FYE 6/30/23, IS DOWN AFTER OVER \$1 MILLION IN INVENTORY PURCHASES IN THIS QUARTER ALONE.



METER SALES

METER SALES HAVE SLOWED COMPARED TO LAST YEAR BY THIS TIME. IN 2022, THE DISTRICT HAD SOLD 28 METERS VS. 5 THIS YEAR. NON-OPERATING REVENUES ARE DOWN AS A RESULT.



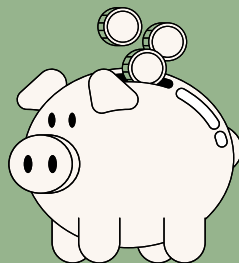
REIMBURSEMENT

RECEIVED AN INSURANCE REIMBURSEMENT OF \$196K, 18 MONTHS AFTER FILING CLAIM.



INVESTMENT INTEREST

LAIF INTEREST RATE IS AT THE HIGHEST LEVEL SINCE LATE 2008 (3.59% AS OF 09/30/23).



FUTURE OUTLOOK


FINANCE WILL BE INVESTIGATING THE CALIFORNIA CLASS INVESTMENT PRODUCT AND BRINGING FORTH ADDITIONAL INFORMATION/PRESENTATIONS.

JBWD FINANCIALS AT A GLANCE 1

QUARTER ENDING 09/30/23

CASH BALANCES as of	09/30/2023	CHG FROM PY	LAST QUARTER 06/30/2023	PRIOR YEAR 09/30/2022
UNRESTRICTED	\$ 5,437,007	0%	\$ 6,486,633	\$ 5,416,406
LEGALLY RESTRICTED	4,201,504	8%	4,229,518	3,901,193
BOARD DESIGNATED	6,947,177	10%	6,947,177	6,329,929
	<u>\$ 16,585,688</u>	6%	<u>\$ 17,663,328</u>	<u>\$ 15,647,528</u>
 INCREASE FROM LAST YEAR	 \$ 938,160			
INCREASE FROM LAST QTR	\$ (1,077,640)			

CASH FLOW	QE 09/30/2023
	BEGINNING BALANCE > \$ 17,663,328
MAJOR SOURCE OF FUNDS DURING QUARTER	
WATER PAYMENTS	\$ 1,987,881
DEVELOPMENT FEES	160,717
PROPERTY TAX & ASSESS	100,184
HDMC REIMB & O/H	-
LAIF INTEREST & MISC. <small>\$133,981 INT</small>	408,838
	PLUS TOTAL SOURCE OF FUNDS > 2,657,620
MAJOR USE OF FUNDS DURING QUARTER	
DEBT SERVICE	\$ 428,608
CAPITAL COSTS/INVENTORY	1,721,437
O&M/PAYROLL	1,585,215
	LESS TOTAL USE OF FUNDS > 3,735,260
	ENDING BALANCE > \$ 16,585,688



CIRP, CMM P&I
4 Repl. Trucks, GM Truck, D-1-1 Booster, Vacuum/Excavator, Tillford

PROP TAXES/ASSESSMENTS	YTD as of 09/30/2023	
	BILLED	COLLECTED
PROPERTY TAXES	\$ 723,043	\$ 21,579
Collected %		3%
CMM ASSESSMENTS (PASS-THRU)		
Current	257,146	11,793
Prior	-	3,609
Current Collected %		5%
STANDBY ASSESSMENTS		
Current	1,182,490	43,039
Prior	-	20,161
Current Collected %		4%
TOTAL	\$ 2,162,679	\$ 100,181
Total Collected %		5%

EXCLUDES ID #2 TRAILING ADJUSTMENTS



TERMS: QE - QUARTER ENDING; YTD - FISCAL YEAR-TO-DATE; AS OF - CUMULATIVE THROUGH; PY - PRIOR YEAR

DEVELOPMENT CHARGES	09/30/2023			
	QE QTY	QE TOTAL	YTD QTY	YTD TOTAL
TOTAL METERS SOLD	5	\$ 160,717	5	\$ 160,717
ABOVE incl. WASTEWATER	4	^Excludes unearned revenue from PY^	4	^Excludes unearned revenue from PY^
METER UPGRADES	4		4	

Includes meter installation, water capacity & wastewater capacity charges

JBWD FINANCIALS AT A GLANCE ②

QUARTER ENDING 09/30/23



OPERATING BUDGET VS. ACTUAL COSTS (BOARD REPORT)				YTD 09/30/23 - 25% of YEAR
DEPARTMENT	BUDGET	ACTUAL YTD	% OF BUDGET	NOTES
REVENUES				
OPERATING REVENUES	\$ 7,777,863	\$ 2,186,743	28%	
NON-OPERATING REVENUES	2,556,650	234,558	9%	Incl LAIF Int \$133,981; 3.59% as of 09/30/23
TOTAL REVENUES	10,334,513	2,421,301	23%	
EXPENSES				
PRODUCTION	2,154,893	244,093	11%	
DISTRIBUTION	1,371,696	214,128	16%	
CUSTOMER SERVICE	894,680	141,489	16%	
ADMINISTRATION	1,472,213	253,945	17%	
FINANCE	937,639	161,777	17%	
HUMAN RESOURCES	246,155	38,849	16%	
BONDS, LOANS & STBY	547,582	428,714	78%	Most costs occur at beginning of fiscal year.
REPORTS, STUDIES, & PLANS	370,000	8,526	2%	Previously Capital costs
CAPITAL IMPROVEMENT (CIRP)	399,197	115,996	29%	Expensed costs: Results depend upon capital project work.
HDMC TREATMENT (REIMB)	208,000	19,918	10%	Rough estimate; costs are 100% reimbursed after the fact.
BENEFITS ALLOCATED	INCL ABOVE	INCL ABOVE	18%	
FIELD ALLOCATED	INCL ABOVE	INCL ABOVE	18%	
OFFICE ALLOCATED	INCL ABOVE	INCL ABOVE	21%	
CAPITAL O/H CLEARING	(43,200)	(42,913)	99%	Offset for overhead applied to Capital projects
TOTAL EXPENSES	8,558,855	1,584,521	19% Percent of Budget Spent vs. 25% of Year	
SURPLUS (DEFICIT)	\$ 1,775,658	\$ 836,780 *		

*Before depreciation

BUDGET ADJUSTMENTS	QE 09/30/2023
ADJUSTMENT	
No adjustments made this quarter. Forthcoming: GM's vehicle & Southern California Edison	
INCR (DECR) TO NET REVENUES	\$ -

CONSUMPTION		ROLLING 12 MONTHS	
12 MONTHS ENDING:	CONS (UNITS)	INCR (DECR) FROM PY	
09/30/2023	459,858	-8.63%	
09/30/2022	503,297	-5.22%	
09/30/2021	530,999		
TWO YEAR CHANGE>		-13.40%	



TOP 10 CONSUMERS		QE 09/30/2023
ACCOUNT	CONS (UNITS)	
JT Parks & Recreation	4,632	
Hi-Desert Medical Center (hospital and CCC)	4,117	
Quail Springs Village Apartments	2,525	
Joshua Tree Memorial Park	2,507	
William W Pyle Jr	1,232	
Morongo Unified School District	1,219	
Lazy H Mobilehome Park	1,166	
Individual (frequent high user)	917	
Autocamp	807	
Housing Partners Inc.	806	

TERMS: QE - QUARTER ENDING; YTD - FISCAL YEAR-TO-DATE; AS OF - CUMULATIVE THROUGH



CASH BALANCES
As of 09/30/23

	CURRENT	INCR	LEGALLY RESTRICTED	BOARD DESIGNATED	UN-RESTRICTED	PRIOR QTR	PRIOR YEAR
	9/30/23	(DECR)				6/30/23	9/30/22
	TOTAL	FROM PY				TOTAL	TOTAL
Petty Cash	\$ 800	12%			800	\$ 800	701
Change Fund	1,500	0%			1,500	1,500	1,500
General Fund	235,600	-117%			235,600	172,220	510,925
Payroll Fund	20,005	-333%			20,005	20,007	86,562
LAIF Operating Reserve	1,844,157	-3%			1,844,157	1,844,157	1,901,156
Cash Flow Reserve	3,334,945	13%			3,334,945	4,447,950	2,915,562
Equip/Technology Reserve	242,516	-50%		\$ 242,516		242,516	363,522
Emergency Capital Reserve	2,395,166	16%		2,395,166		2,395,166	2,000,000
Meter Replacement Reserve	1,205,996	20%		1,205,996		1,205,996	970,030
Building Reserve	96,441	31%		96,441		96,441	66,441
Studies/Reports Reserve	105,408	-6%		105,408		105,408	111,306
Consumer/Project Deposits	355,211	16%	\$ 355,211			355,211	297,733
Water Capacity	1,133,239	-8%	1,133,239			1,118,101	1,224,152
Wastewater Capacity	2,273,262	12%	2,273,262			2,175,789	1,991,194
Cap Improv Reserve (formerly CIP Reserve)	2,901,649	3%		2,901,649		2,901,649	2,818,629
CMM Redemption	225,160	38%	225,160			367,505	140,150
Reserve	209,720	-17%	209,720			208,039	244,718
Prepayment	4,913	34%	4,913			4,873	3,246
	16,585,688	6%	4,201,504	6,947,177	5,437,007	17,663,328	15,647,528
CIRP Loan Fund	0	0%	0			0	0
	\$ 16,585,688	6%	\$ 4,201,504	\$ 6,947,177	\$ 5,437,007	\$ 17,663,328	\$ 15,647,528

\$	11,148,681	\$	5,437,007
	RESTRICTED		UNRESTRICTED

COMPARISON WITH LAST QUARTER \$ (1,077,640) DECREASE
 COMPARISON WITH LAST YEAR \$ 938,160 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
1st Fiscal Quarter Ending 09/30/23

Beginning Cash Balance 07/01/23		<u>General Fund</u> \$ 17,663,328
 <u>Source of Funds (Revenues)</u>		
Total cash received during the quarter from all sources		2,657,620
	<i>Major sources:</i>	
- Water bill payments received from ratepayers	\$ 1,987,881	
- Property Tax/Assessment payments	100,184	
- Meter Installation/Capacity Fees	160,717	
<i>Approx. 5 new meters (4 in the wastewater zone) and 4 meter upgrades</i>		
- Consumer/Project Deposits	46,084	
- Special services (penalties, fire flows, will serves)	28,613	
- Insurance claim reimbursement	196,226	
- LAIF Interest Revenue	133,981	
- Liens and bad debt	3,525	
- Credit card rebate	410	
 <u>Use of Funds (Expenses)</u>		
Total use of cash during the quarter for all purposes		3,735,260
- Debt Service (CIRP, CMM P&I)	\$ 428,608	
- Inventory purchased	1,058,351.49	
- Operations, Salary & Benefits	1,585,215.00	
- Capital costs during the quarter	<u>\$663,085 including:</u>	
-- 4 Replacement Trucks plus G.M.'s	277,293	
-- D-1-1 Booster Upgrade	127,928	
-- Vaccum/Excavator	76,056	
-- Tilford Phase 2 Design & Install	66,549	
-- Paving @ Shop	24,313	
-- Belmont Design	22,665	
-- E2-1 Reservoir Upggrade	16,207	
-- SCADA Computer & Software	14,404	
-- Tire changer	9,698	
-- 2-way Radios	8,689	
-- Ann'l Water Supply Assessment (AWSA)	7,765	
Ending Cash Balance 09/30/23		<u><u>\$ 16,585,688</u></u>
Total cash decreased	\$ (1,077,641)	



PROPERTY TAX AND ASSESMENT REVENUES AND COLLECTIONS
As of 09/30/23

	CURRENT YEAR				PRIOR YEAR		
	2023/2024				2022/2023		
	Billed Revenue	Y-T-D Collections	Billed % Collected	% incr/(decr) vs. Prior Yr	Billed Revenue	Y-T-D Collections	Billed % Collected
ID#2	0	2			0		
General District Taxes	723,043	21,579	3%		659,325	19,387	3%
CMM Assessment District	257,146	11,793	5%		256,281	10,240	4%
Prior		3,609		-48%		6,899	
Standby Assessments	1,182,490	43,039	4%		1,183,789	50,279	4%
Prior		20,161		87%		10,789	
TOTAL, incl Prior	2,162,679	100,184	5%		\$ 2,099,395	\$ 97,594	5%

Negative = Decrease

Total Property tax and Assessment **revenues** changed from last year by:
 Total Property tax and Assessment **collections** changed from last year by:
 CMM prior year tax **collections** changed from last year by:
 Standby prior year tax **collections** changed from last year by:

3%	\$	63,284
3%	\$	2,590
-48%	\$	(3,290)
87%	\$	9,372

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
1st Fiscal Quarter Ending 09/30/23

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>
-------------------------	---------------------------	--------------------	---	---	--------------------

No adjustments made this quarter.
 Forthcoming: GM's vehicle & Southern California Edison

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



BOARD REPORT SUMMARY
Fiscal Year-to-Date as of 09/30/23
 25% of year

REVENUES (Year-to-date)

Total Revenues	23%	
Water Revenues (Operating Revenues)	28%	
Property Tax & Assessment Revenues	0%	<i>Not posted as of 09/30/23; Revenues begin November.</i>
HDMC Revenues (billed in arrears)	0%	
Unbudgeted Development (Capacity/Install) Fees		
YEAR-TO-DATE total \$226,371		<i>Includes cash rec'd in prior year/prior unearned revenue.</i>
(5 meters YTD incl. 4 with wastewater; 4 upgrades)		

EXPENSES (Year-to-date)

	% of budget	
Production	11%	
Distribution	16%	
Customer Service	16%	
Administration	17%	
Finance	17%	
Human Resources	16%	
Bonds, Loans & Standby (& Non-Op Exp)	78%	<i>Most costs occur at beginning of fiscal year.</i>
Reports, Studies, & Plans	2%	<i>Previously Capital costs</i>
CIRP	29%	<i>Expensed costs: Budget results depend upon capital project involvement</i>
HDMC Treatment Plant	10%	<i>Budget is a rough estimate; costs are 100% reimbursed after the fact.</i>
Benefits Allocated	18%	
Field Allocated	18%	
Office Allocated	21%	
	19%	vs 25%

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

SUMMARY

Actual costs of \$1,584,525 equal 18.5% of \$8,558,855 budget.
 Total Operating Revenues exceed Total Operating Expenses by \$836,780.

REGULAR CHECK REGISTER ROLLING 12 MONTH TOTALS

APR 23	MAY 23	JUN 23	JULY 23	AUG 23	SEPT 23	TOTAL
\$ 442,159	\$ 500,050	\$ 547,767	\$ 714,212	\$ 1,041,022	\$ 1,264,829	\$ 7,310,378

OCT 22	NOV 22	DEC 22	JAN 23	FEB 23	MAR 23	AVERAGE
\$ 627,947	\$ 404,562	\$ 216,325	\$ 489,436	\$ 68,374	\$ 993,694	\$ 609,198



**Operating Board Report (Budget Report)

Account Summary

For Fiscal: 2023-2024 Period Ending: 09/30/2023

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 01 - GENERAL FUND							
Revenue							
Program: 39 - ** OPERATING REVENUES **							
01-39-41010-FI	METERED WATER SALES	4,455,000.00	4,455,000.00	470,269.60	1,347,186.30	-3,107,813.70	30.24 %
01-39-41012-FI	ALLOW FOR CAAP/BILLING ADJ	-11,137.50	-11,137.50	-185.60	-353.60	10,783.90	3.17 %
01-39-41015-FI	BASIC FEES	2,731,000.00	2,731,000.00	225,687.27	676,366.56	-2,054,633.44	24.77 %
01-39-41016-FI	BASIC FEES - LOCKED/PULLED	399,000.00	399,000.00	33,006.42	98,371.11	-300,628.89	24.65 %
01-39-41030-FI	PRIVATE FIRE PROTECTION SERV.	34,000.00	34,000.00	3,504.32	10,512.96	-23,487.04	30.92 %
01-39-41040-FI	SPECIAL SERVICES REVENUE	170,000.00	170,000.00	19,582.67	54,659.28	-115,340.72	32.15 %
Program: 39 - ** OPERATING REVENUES ** Total:		7,777,862.50	7,777,862.50	751,864.68	2,186,742.61	-5,591,119.89	28.11%
Program: 40 - ** NON-OPERATING REVENUES **							
01-40-41045-FI	HDMC WWTP OPERATIONS REIMB	208,000.00	208,000.00	0.00	0.00	-208,000.00	0.00 %
01-40-41046-FI	HDMC WWTP OVERHEAD/FEES REI	46,800.00	46,800.00	0.00	0.00	-46,800.00	0.00 %
01-40-42100-FI	STANDBY REVENUE-CURRENT	1,200,000.00	1,200,000.00	0.00	0.00	-1,200,000.00	0.00 %
01-40-43000-FI	PROPERTY TAX REVENUE	685,000.00	685,000.00	0.00	0.00	-685,000.00	0.00 %
01-40-43020-FI	ASSESSMENT REVENUE - CMM	202,850.00	202,850.00	0.00	0.00	-202,850.00	0.00 %
01-40-44010-FiD	WATER CAPACITY CHARGES	0.00	0.00	44,267.60	131,927.00	131,927.00	0.00 %
01-40-44030-FiD	METER INSTALLATION & UPGRADE	0.00	0.00	6,006.00	24,024.00	24,024.00	0.00 %
01-40-44050-FI	WASTEWATER CAPACITY CHARGES	0.00	0.00	11,124.64	70,420.00	70,420.00	0.00 %
01-40-47000-FI	MISCELLANEOUS REVENUE	20,000.00	20,000.00	833.61	7,971.42	-12,028.58	39.86 %
01-40-47002-FI	INTEREST REVENUE	194,000.00	194,000.00	70.66	215.83	-193,784.17	0.11 %
Program: 40 - ** NON-OPERATING REVENUES ** Total:		2,556,650.00	2,556,650.00	62,302.51	234,558.25	-2,322,091.75	9.17%
Revenue Total:		10,334,512.50	10,334,512.50	814,167.19	2,421,300.86	-7,913,211.64	23.43%
Expense							
Program: 01 - ** PRODUCTION **							
01-01-5-01-01118-FI	PRODUCTION SALARY (incl STBY,CL	447,940.00	447,940.00	33,072.00	68,211.04	379,728.96	15.23 %
01-01-5-01-02205-RL	WATER TREATMENT EXPENSE	20,000.00	20,000.00	897.14	2,870.86	17,129.14	14.35 %
01-01-5-01-02210-RL	SMALL TOOLS - PRODUCTION	10,000.00	10,000.00	255.78	374.56	9,625.44	3.75 %
01-01-5-01-03102-GM	WATER RECHARGE PURCHASE	685,300.00	685,300.00	0.00	0.00	685,300.00	0.00 %
01-01-5-01-03111-D/P	EQUIPMENT RENTAL	15,000.00	15,000.00	5,016.92	5,016.92	9,983.08	33.45 %
01-01-5-01-03115-RL	PUMPING PLANT REPAIR & MAINT.	50,000.00	50,000.00	1,867.06	8,955.77	41,044.23	17.91 %
01-01-5-01-03120-RL	TANK & RESERVOIR MAINTENANCE	30,000.00	30,000.00	0.00	0.00	30,000.00	0.00 %
01-01-5-01-03207-RL	GENERATOR (ALL) REPAIR & MAINT	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00 %
01-01-5-01-04004-RL	LABORATORY SERVICES	20,000.00	20,000.00	2,399.19	3,987.07	16,012.93	19.94 %
01-01-5-01-06105-RL	POWER FOR PUMPING (ELECTRIC)	340,000.00	340,000.00	44,980.57	67,690.15	272,309.85	19.91 %
01-01-5-01-06501-RL	TELEMETRY / SCADA EXPENSE	5,000.00	5,000.00	243.00	729.00	4,271.00	14.58 %
01-01-5-01-07002-GM	RIGHT OF WAY	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00 %
01-01-5-01-98001-FI	EE BENEFITS ALLOCATED	323,426.35	323,426.35	57,051.94	57,051.94	266,374.41	17.64 %
01-01-5-01-98002-FI	FIELD EXPENSES ALLOCATED	158,227.10	158,227.10	29,205.52	29,205.52	129,021.58	18.46 %
Program: 01 - ** PRODUCTION ** Total:		2,154,893.45	2,154,893.45	174,989.12	244,092.83	1,910,800.62	11.33%
Program: 02 - ** DISTRIBUTION **							
01-02-5-02-01130-FI	DISTRIBUTION SALARY (incl STBY,C	561,614.00	561,614.00	47,023.00	94,831.98	466,782.02	16.89 %
01-02-5-02-02211-JC	SMALL TOOLS - DISTRIBUTION	12,833.00	12,833.00	359.13	1,220.94	11,612.06	9.51 %
01-02-5-02-02920-FI	INVENTORY-OVER & SHORT	45,000.00	45,000.00	0.00	0.00	45,000.00	0.00 %
01-02-5-02-03106-JC	MAINLINE AND LEAK REPAIR	120,000.00	120,000.00	2,756.89	5,352.56	114,647.44	4.46 %
01-02-5-02-03206-JC	TRACTOR REPAIR / MAINT. (NON-CI	14,000.00	14,000.00	0.00	3,677.81	10,322.19	26.27 %
01-02-5-02-04005-JC	UTILITY LOCATING (DIG ALERT)	14,000.00	14,000.00	101.00	832.38	13,167.62	5.95 %
01-02-5-02-98001-FI	EE BENEFITS ALLOCATED	405,808.54	405,808.54	71,584.04	71,584.04	334,224.50	17.64 %
01-02-5-02-98002-FI	FIELD EXPENSES ALLOCATED	198,440.42	198,440.42	36,628.08	36,628.08	161,812.34	18.46 %
Program: 02 - ** DISTRIBUTION ** Total:		1,371,695.96	1,371,695.96	158,452.14	214,127.79	1,157,568.17	15.61%

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

For Fiscal: 2023-2024 Period Ending: 09/30/2023

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Program: 03 - ** CUSTOMER SERVICE **							
01-03-5-03-01107-FI	FIELD SALARY - CUSTOMER SERVICE	63,288.00	63,288.00	8,427.63	17,332.97	45,955.03	27.39 %
01-03-5-03-01114-FI	OFFICE SALARY - CUSTOMER SERV.	305,660.00	305,660.00	22,919.16	44,355.13	261,304.87	14.51 %
01-03-5-03-03107-JC	METER SERVICE REPAIR (INTERNAL	30,000.00	30,000.00	100.00	4,395.00	25,605.00	14.65 %
01-03-5-03-05201-JC	METER READING EQUIPMENT & EX	5,000.00	5,000.00	980.50	1,957.54	3,042.46	39.15 %
01-03-5-03-07000-DOA	MISC UTILITY ADJUSTMENTS	3,000.00	3,000.00	78.45	78.45	2,921.55	2.62 %
01-03-5-03-07004-DOA	LOW INCOME ASSISTANCE (UNITED	6,650.00	6,650.00	500.00	600.00	6,050.00	9.02 %
01-03-5-03-07010-DOF	BAD DEBT	60,000.00	60,000.00	0.00	-3.00	60,003.00	-0.01 %
01-03-5-03-07015-DOA	CUSTOMER SERVICE - OTHER (Bill p	34,150.00	34,150.00	2,533.54	1,521.79	32,628.21	4.46 %
01-03-5-03-98001-FI	EE BENEFITS ALLOCATED	266,470.77	266,470.77	47,005.06	47,005.06	219,465.71	17.64 %
01-03-5-03-98002-FI	FIELD EXPENSES ALLOCATED	22,377.21	22,377.21	4,130.38	4,130.38	18,246.83	18.46 %
01-03-5-03-98003-FI	OFFICE EXPENSE ALLOCATED	98,084.30	98,084.30	20,115.31	20,115.31	77,968.99	20.51 %
Program: 03 - ** CUSTOMER SERVICE ** Total:		894,680.28	894,680.28	106,790.03	141,488.63	753,191.65	15.81%
Program: 04 - ** ADMINISTRATION **							
01-04-5-04-01108-FI	ADMINISTRATION SALARY	477,622.00	477,622.00	40,770.21	83,278.88	394,343.12	17.44 %
01-04-5-04-01121-FI	DIRECTORS SALARY	31,253.40	31,253.40	4,167.12	7,466.09	23,787.31	23.89 %
01-04-5-04-01210-GM	DIRECTORS / C.A.C. TRAINING	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00 %
01-04-5-04-04007-GM	LEGISLATIVE ADVOCACY	12,000.00	12,000.00	0.00	0.00	12,000.00	0.00 %
01-04-5-04-07008-GM	BUSINESS EXPENSE	6,000.00	6,000.00	140.00	1,016.90	4,983.10	16.95 %
01-04-5-04-07014-GM	PUBLIC INFORMATION	75,000.00	75,000.00	1,914.09	9,587.19	65,412.81	12.78 %
01-04-5-04-07016-GM	MEMBERSHIP, DUES & SUBSCRIPT (	60,000.00	60,000.00	0.00	10,160.00	49,840.00	16.93 %
01-04-5-04-07020-GM	WATER CONSERVATION EXPENSE	21,000.00	21,000.00	620.00	1,433.75	19,566.25	6.83 %
01-04-5-04-07025-GM	LEGAL SERVICES - NON-PERSONNEL	55,000.00	55,000.00	0.00	1,835.82	53,164.18	3.34 %
01-04-5-04-07218-CRP	SAFETY EXPENSE (EQUIP & SUPPLIE	18,000.00	18,000.00	445.70	445.70	17,554.30	2.48 %
01-04-5-04-07219-GM	EMERGENCY PREPAREDNESS	22,000.00	22,000.00	14,627.83	14,956.35	7,043.65	67.98 %
01-04-5-04-07401-GMH	PROPERTY INSURANCE & RISK MG	141,100.00	141,100.00	31,480.69	31,480.69	109,619.31	22.31 %
01-04-5-04-98001-FI	EE BENEFITS ALLOCATED	344,988.11	344,988.11	60,855.40	60,855.40	284,132.71	17.64 %
01-04-5-04-98003-FI	OFFICE EXPENSE ALLOCATED	153,249.09	153,249.09	31,428.61	31,428.61	121,820.48	20.51 %
01-04-5-05-02305-GM	MAPS/DRAFTING SUPPLIES	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
01-04-5-05-04008-GM	ENGINEERING CONTRACT SERVICES	30,000.00	30,000.00	0.00	0.00	30,000.00	0.00 %
Program: 04 - ** ADMINISTRATION ** Total:		1,472,212.60	1,472,212.60	186,449.65	253,945.38	1,218,267.22	17.25%
Program: 06 - ** FINANCE **							
01-06-5-06-01101-FI	FINANCE SALARY	406,027.00	406,027.00	41,932.95	74,768.36	331,258.64	18.41 %
01-06-5-06-04009-DOF	ACCOUNTING/AUDIT SERVICES	73,050.00	73,050.00	0.00	1,336.57	71,713.43	1.83 %
01-06-5-06-07001-DOF	FINANCE - OTHER (P/R Proc, Bank f	35,180.00	35,180.00	2,337.56	7,251.53	27,928.47	20.61 %
01-06-5-06-98001-FI	EE BENEFITS ALLOCATED	293,117.85	293,117.85	51,705.56	51,705.56	241,412.29	17.64 %
01-06-5-06-98003-FI	OFFICE EXPENSE ALLOCATED	130,263.76	130,263.76	26,714.74	26,714.74	103,549.02	20.51 %
Program: 06 - ** FINANCE ** Total:		937,638.61	937,638.61	122,690.81	161,776.76	775,861.85	17.25%
Program: 07 - ** HUMAN RESOURCES **							
01-07-5-07-01102-FI	PERSONNEL SALARY	78,680.00	78,680.00	7,354.66	14,069.11	64,610.89	17.88 %
01-07-5-07-01105-GMH	AWARDS SALARY/LEAVE	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
01-07-5-07-01215-GMH	EMPLOYEE TRAINING	30,000.00	30,000.00	7,745.64	8,961.85	21,038.15	29.87 %
01-07-5-07-01217-GMH	EMPLOYEE EDUCATION	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
01-07-5-07-01905-GMH	EMPLOYMENT RECRUITING EXPENS	8,500.00	8,500.00	115.00	498.98	8,001.02	5.87 %
01-07-5-07-01910-GMH	LABOR LEGAL FEES	30,000.00	30,000.00	0.00	0.00	30,000.00	0.00 %
01-07-5-07-01915-GMH	PERSONNEL - OTHER	2,000.00	2,000.00	0.00	135.00	1,865.00	6.75 %
01-07-5-07-01920-GMH	AWARDS GIFTS	2,500.00	2,500.00	0.00	0.00	2,500.00	0.00 %
01-07-5-07-98001-FI	EE BENEFITS ALLOCATED	56,752.17	56,752.17	10,011.00	10,011.00	46,741.17	17.64 %
01-07-5-07-98003-FI	OFFICE EXPENSE ALLOCATED	25,222.85	25,222.85	5,172.75	5,172.75	20,050.10	20.51 %
Program: 07 - ** HUMAN RESOURCES ** Total:		246,155.02	246,155.02	30,399.05	38,848.69	207,306.33	15.78%
Program: 09 - ** BONDS, LOANS & STANDBY **							
01-09-5-09-08115-FI	CMM PRINCIPLE	116,000.00	116,000.00	116,000.00	116,000.00	0.00	100.00 %
01-09-5-09-08130-FI	(CIRP) MUNICIPAL FINANCE LOAN P	176,801.71	176,801.71	0.00	176,801.71	0.00	100.00 %
01-09-5-09-08215-FI	INTEREST EXPENSE - CMM	86,850.00	86,850.00	44,717.35	44,717.35	42,132.65	51.49 %
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 CHARG	4,725.00	4,725.00	0.00	52.10	4,672.90	1.10 %
01-09-5-09-08325-FI	ADMINISTRATION - CMM	12,600.00	12,600.00	0.00	0.00	12,600.00	0.00 %

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

For Fiscal: 2023-2024 Period Ending: 09/30/2023

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
01-09-5-09-08330-DOF	STANDBY ADMINISTRATION	59,516.00	59,516.00	0.00	54.12	59,461.88	0.09 %
Program: 09 - ** BONDS, LOANS & STANDBY ** Total:		547,581.90	547,581.90	160,717.35	428,714.47	118,867.43	78.29%
Program: 10 - ** REPORTS, STUDIES, & PLANS **							
01-10-5-10-19001-DOF	#A21201: 2022 RATE & FEE STUDY	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
01-10-5-10-19002-GM	#A22216 (CIP) CAPITAL IMPROV PL	250,000.00	250,000.00	0.00	0.00	250,000.00	0.00 %
01-10-5-10-19003-GM	#A22229/#E23001 ANN'L WATER S	12,000.00	12,000.00	1,820.00	1,820.00	10,180.00	15.17 %
01-10-5-10-19004-GM	#E23002 2023 STRATEGIC PLAN	50,000.00	50,000.00	0.00	0.00	50,000.00	0.00 %
01-10-5-10-19005-GM	#E23003 2023 HAZARD MITIGATIO	38,000.00	38,000.00	6,071.43	6,271.43	31,728.57	16.50 %
01-10-5-10-19007-GM	#E23004: ANN'L WATER LOSS REPO	10,000.00	10,000.00	434.35	434.35	9,565.65	4.34 %
Program: 10 - ** REPORTS, STUDIES, & PLANS ** Total:		370,000.00	370,000.00	8,325.78	8,525.78	361,474.22	2.30%
Program: 12 - ** CAPITAL IMPROVEMENT REPLACEMENT PROGRAM (CIRP)							
01-12-5-12-01136-FI	CIRP: STANDBY/CALLBACK	0.00	0.00	5,136.92	21,263.64	-21,263.64	0.00 %
01-12-5-12-01212-FI	CIRP: COMPENSATED LEAVE	69,346.00	69,346.00	9,727.66	16,882.29	52,463.71	24.35 %
01-12-5-12-02213-CRP	CIRP: SMALL TOOLS/MISC. EXP.	12,833.00	12,833.00	-1,803.17	32.01	12,800.99	0.25 %
01-12-5-12-02213-FI	CIRP: SALARY (excl STBY,CLBK)	475,793.00	475,793.00	14,619.58	15,263.97	460,529.03	3.21 %
01-12-5-12-05010-CRP	CIRP: VEHICLE/EQUIP EXPENSE (TR	27,000.00	27,000.00	4,784.63	4,784.63	22,215.37	17.72 %
01-12-5-12-98001-FI	EE BENEFITS ALLOCATED	343,564.21	343,564.21	60,604.23	60,604.23	282,959.98	17.64 %
01-12-5-12-98002-FI	FIELD EXPENSES ALLOCATED	168,075.27	168,075.27	31,023.28	31,023.28	137,051.99	18.46 %
01-12-5-12-98777-FI	CIRP: SALARY CLEARING (PROJ SAL	-404,424.05	-404,424.05	0.00	0.00	-404,424.05	0.00 %
01-12-5-12-98779-FI	CIRP: BENEFITS CLEARING (PROJ BE	-292,990.53	-292,990.53	-33,858.55	-33,858.55	-259,131.98	11.56 %
Program: 12 - ** CAPITAL IMPROVEMENT REPLACEMENT PROGRA		399,196.90	399,196.90	90,234.58	115,995.50	283,201.40	29.06%
Program: 20 - ** HDMC TREATMENT PLANT (Reimbursable) **							
01-20-5-20-03101-DWR	HDMC: OTHER	68,000.00	68,000.00	0.00	0.00	68,000.00	0.00 %
01-20-5-20-04100-DWR	HDMC: CONTRACTED OPERATION E	120,000.00	120,000.00	8,893.76	16,097.29	103,902.71	13.41 %
01-20-5-20-06100-DWR	HDMC: PUMPING POWER	20,000.00	20,000.00	1,870.94	3,820.64	16,179.36	19.10 %
Program: 20 - ** HDMC TREATMENT PLANT (Reimbursable) ** Tot		208,000.00	208,000.00	10,764.70	19,917.93	188,082.07	9.58%
Program: 51 - ** BENEFITS ALLOCATED TO DEPTS **							
01-51-5-51-01211-FI	COMPENSATED LEAVE	348,654.00	348,654.00	21,849.53	57,969.30	290,684.70	16.63 %
01-51-5-51-01216-FI	CAFETERIA PLAN EXPENSE	793,193.00	793,193.00	37,399.50	110,176.58	683,016.42	13.89 %
01-51-5-51-01220-FI	GROUP INSURANCE EXPENSE	38,278.00	38,278.00	2,060.76	5,248.21	33,029.79	13.71 %
01-51-5-51-01225-FI	WORKERS COMPENSATION INSURA	110,701.00	110,701.00	0.00	0.00	110,701.00	0.00 %
01-51-5-51-01230-FI	RETIREMENT: PERS Classic 2%@55	359,168.00	359,168.00	16,390.54	116,955.10	242,212.90	32.56 %
01-51-5-51-01231-FI	RETIREMENT: PERS Tier 2 2%@62	91,824.00	91,824.00	9,297.76	18,432.21	73,391.79	20.07 %
01-51-5-51-01232-FI	RETIREMENT: PERS - TEMP	3,600.00	3,600.00	0.00	0.00	3,600.00	0.00 %
01-51-5-51-01233-FI	RETIREMENT - 457 CONTRIBUTION	34,600.00	34,600.00	2,162.50	6,042.50	28,557.50	17.46 %
01-51-5-51-01250-GMH	MISC. BENEFITS: WELLNESS	9,686.00	9,686.00	0.00	0.00	9,686.00	0.00 %
01-51-5-51-01305-FI	PAYROLL TAXES	244,424.00	244,424.00	20,581.97	43,993.33	200,430.67	18.00 %
01-51-5-51-98000-FI	ALLOCATED EXPENSES - BENEFITS	-2,034,128.00	-2,034,128.00	-358,817.23	-358,817.23	-1,675,310.77	17.64 %
Program: 51 - ** BENEFITS ALLOCATED TO DEPTS ** Total:		0.00	0.00	-249,074.67	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	-76.27	8,896.38	8,223.62	51.96 %
01-52-5-52-02206-D/P	SHOP EXPENSE - COMBINED	20,000.00	20,000.00	3,799.13	9,910.85	10,089.15	49.55 %
01-52-5-52-02209-DWR	SHOP OFFICE SUPPLIES	20,000.00	20,000.00	240.24	240.24	19,759.76	1.20 %
01-52-5-52-03905-D/P	BUILDING REPAIR/MAINT-SHOP/SIT	29,000.00	29,000.00	1,970.14	6,631.74	22,368.26	22.87 %
01-52-5-52-04015-CRP	OPS: SOFTWARE	122,500.00	122,500.00	24,256.67	24,256.67	98,243.33	19.80 %
01-52-5-52-04016-DOA	OPS: COMP SUPPORT (IT SERVICES)	37,500.00	37,500.00	0.00	102.00	37,398.00	0.27 %
01-52-5-52-04018-DOA	OPS: COMP EQUIP & EQUIP MAINT	10,000.00	10,000.00	562.98	962.73	9,037.27	9.63 %
01-52-5-52-05005-D/P	FUEL-VEHICLES	120,000.00	120,000.00	6,140.70	27,473.39	92,526.61	22.89 %
01-52-5-52-05010-D/P	AUTO EXPENSE - FIELD	35,000.00	35,000.00	1,923.09	3,289.15	31,710.85	9.40 %
01-52-5-52-06305-DOA	COMMUNICATIONS-MOBILE	30,000.00	30,000.00	2,079.10	4,170.54	25,829.46	13.90 %
01-52-5-52-07009-D/P	REGULATORY-PERMITS, FEES, CERT	106,000.00	106,000.00	8,247.60	15,053.57	90,946.43	14.20 %
01-52-5-52-98000-FI	ALLOCATED EXPENSES - FIELD	-547,120.00	-547,120.00	-100,987.26	-100,987.26	-446,132.74	18.46 %
Program: 52 - ** FIELD ALLOCATED TO DEPTS ** Total:		0.00	0.00	-51,843.88	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	1,716.80	11,524.02	3,475.98	76.83 %
01-53-5-53-02105-DOA	OFFICE SUPPLIES	38,820.00	38,820.00	3,052.78	4,455.01	34,364.99	11.48 %

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

For Fiscal: 2023-2024 Period Ending: 09/30/2023

		Original	Current	Period	Fiscal	Variance	Percent
		Total Budget	Total Budget	Activity	Activity	Favorable (Unfavorable)	Used
01-53-5-53-02107-DOA	ADMIN: COMP EQUIP & EQUIP MAI	35,000.00	35,000.00	1,598.20	2,265.19	32,734.81	6.47 %
01-53-5-53-02110-DOA	POSTAGE	33,500.00	33,500.00	2,542.62	6,597.26	26,902.74	19.69 %
01-53-5-53-03906-DOA	BUILDING REPAIR/MAINT - OFFICE	40,000.00	40,000.00	1,296.03	5,316.21	34,683.79	13.29 %
01-53-5-53-04010-DOA	ADMIN: COMP SUPPORT (IT SERVIC	60,000.00	60,000.00	1,092.50	17,313.50	42,686.50	28.86 %
01-53-5-53-04015-DOA	ADMIN: SOFTWARE	110,000.00	110,000.00	20,157.49	19,498.57	90,501.43	17.73 %
01-53-5-53-05010-DOA	AUTO EXPENSE - OFFICE	3,500.00	3,500.00	0.00	0.00	3,500.00	0.00 %
01-53-5-53-06205-DOA	TELEPHONE AND UTILITIES	71,000.00	71,000.00	8,013.51	16,461.65	54,538.35	23.19 %
01-53-5-53-98000-FI	ALLOCATED EXPENSES - OFFICE	-406,820.00	-406,820.00	-83,431.41	-83,431.41	-323,388.59	20.51 %
Program: 53 - ** OFFICE ALLOCATED TO DEPTS ** Total:		0.00	0.00	-43,961.48	0.00	0.00	0.00%
Program: 60 - ** CAPITAL O/H CLEARING **							
01-60-6-60-61001-FI	OVERHEAD - PRODUCTION TOTAL (	-7,200.00	-7,200.00	-9,269.55	-9,269.55	2,069.55	128.74 %
01-60-6-60-61002-FI	OVERHEAD - DISTRIBUTION TOTAL (	-15,000.00	-15,000.00	0.00	0.00	-15,000.00	0.00 %
01-60-6-60-61005-FI	OVERHEAD - CIRP (5380/90)	-21,000.00	-21,000.00	-33,643.42	-33,643.42	12,643.42	160.21 %
Program: 60 - ** CAPITAL O/H CLEARING ** Total:		-43,200.00	-43,200.00	-42,912.97	-42,912.97	-287.03	99.34%
Expense Total:		8,558,854.72	8,558,854.72	662,020.21	1,584,520.79	6,974,333.93	18.51%
Fund: 01 - GENERAL FUND Surplus (Deficit):		1,775,657.78	1,775,657.78	152,146.98	836,780.07	-938,877.71	47.13%
Report Surplus (Deficit):		1,775,657.78	1,775,657.78	152,146.98	836,780.07	-938,877.71	47.13%

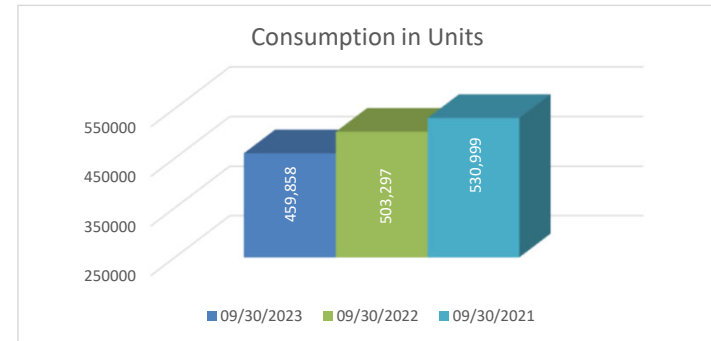
Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
01 - GENERAL FUND	1,775,657.78	1,775,657.78	152,146.98	836,780.07	-938,877.71
Report Surplus (Deficit):	1,775,657.78	1,775,657.78	152,146.98	836,780.07	-938,877.71



WATER SALES CONSUMPTION STATISTICS
As of 09/30/23

Rolling 12 months ending:	CURRENT 09/30/2023	PRIOR 1 09/30/2022	PRIOR 2 09/30/2021
CCF (units)	459,858	503,297	530,999
Gallons	343,973,784	376,466,156	397,187,252
Acre Feet	1,056	1,155	1,219
Change/PY	-8.63% <i>decrease</i>	-5.22% <i>decrease</i>	
Change from Two Years Prior			-13.40% <i>decrease</i>



CONSUMPTION RANKING - TOP TEN

	ACCOUNT NAME	Consumption (CCF/units)					QE 09/30/23 RANK	22/23 FY RANK	21/22 FY RANK			
		HOUSING	PUBLIC AGENCY	HOSPITAL/MED	COMMERICAL	INDIVIDUAL/TEMP						
1	JT Parks & Recreation		4,632				1	4,632	2	9,115	2	11,194
2	Hi-Desert Medical Center (hospital and CCC)			4,117			2	4,117	1	13,783	1	15,657
3	Quail Springs Village Apartments	2,525					3	2,525	3	8,412	3	8,888
4	Joshua Tree Memorial Park				2,507		4	2,507	4	7,522	4	6,547
5	William W Pyle Jr	1,232					5	1,232	7	3,071	7	2,950
6	Morongo Unified School District		1,219				6	1,219	6	3,482	5	6,405
7	Lazy H Mobilehome Park	1,166					7	1,166	8	2,815	6	3,824
8	Individual (frequent high use)					917	8	917	<i>Individual varies</i>			
9	Autocamp	807					10	807	5	3,785	9	2,040
10	Housing Partners Inc.	806					9	806	9	2,027	8	2,625
	TYPE TOTALS	6,536	5,851	4,117	2,507	917		19,928		54,012		60,130
		1	2	3	4	5						