



AGENDA

FINANCE COMMITTEE MEETING WEDNESDAY, MARCH 13, 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=ck1RcGIYU1M4V1lzVU5xbU03UUU3UT09>

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 02.14.24

5. **DISCUSSION ITEMS**

A. CHECK REGISTER – JANUARY 2024

B. 2ND FISCAL QUARTER ENDING 12/31/23 FINANCIAL REPORT

6. **STAFF REPORTS**

7. **DIRECTOR COMMENTS**

8. **ADJOURNMENT**

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

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

CONSULTANTS – None

GUESTS – None

3. PUBLIC COMMENT – None

4. CONSENT CALENDAR

- A. DRAFT FINANCE COMMITTEE MEETING MINUTES 01.10.24

- 1st – Fick

- 2nd - Floen

- Motion carried to approve consent calendar 01.10.24 minutes.

5. DISCUSSION ITEMS -

- A. DECEMBER 2023 - CHECK REGISTER

- 1st - Fick

- 2nd - Floen

- Motion carried to refer to the Board.

- B. HISTORICAL LAIF RESERVE BALANCE REVIEW

- During a recent board meeting, Roman mentioned that a director requested information on historical LAIF balance reserves, and due to that request, Roman is presenting the requested information. Roman explained that the district had implemented its first reserve fund policy in 2018, and there had been none in previous years. Roman provided a detailed overview of LAIF Reserve Fund balances from 2018 to the present.

- For Finance Committee informational purposes only. No action taken.

- C. RESERVE POLICY REVIEW

- Director of Finance Anne Roman, presented an overview of the Reserve Fund Policy adopted in 2018 and gave a presentation. Roman stated that the goal for today is to gain input from the Finance Committee, which will help guide and develop an updated Reserve policy. An updated Reserve Policy will be incorporated into the Administration Code, and the whole updated Administration Code will be brought to the board for review, consideration, and adoption at a future date. After the presentation, the Finance Committee concurred with Roman's suggestions to make the following changes: transferring the building replacement fund to the capital reserve, increasing the emergency capital replacement reserve balance from \$2,395,166 to \$3,000,000, and keeping the meter replacement funds in the meter replacement reserve for future use.

- For Finance Committee informational purposes only. No action taken.

6. STAFF REPORTS

Director of Finance, Anne Roman reported the following:

- Finance is researching additional investment options and will bring a presentation to the board once the research project is complete.
- Roman and General Manager Sarah Johnson attended the CAMP investment webinar.
- Roman will attend a CalPERS Section 115 pension funding trust webinar later this month.
- The budget process kickoff is coming up at the end of this month.

General Manager, Sarah Johnson reported the following:

- None

Director of Administration, David Shook

- Additional funding allowed for another successful LIHWAP event at the district office on February 12.

7. DIRECTOR COMMENTS

Director Fick reported the following:

- Fick mentioned that he was glad district staff replaced his meter yesterday.
- Fick received an email from the US Water Alliance containing information and asked if it could be shared with the board.

President Floen

- None

8. ADJOURNMENT – President Floen adjourned the meeting at 10:55 a.m.

1st - Fick

2nd – Floen

NEXT MEETING – March 13, 2024, at 9:00 am.

Respectfully Submitted,

Sarah Johnson, General Manager



Joshua Basin Water District

Check Report

By Vendor DBA Name

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

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	01/10/2024	Regular	0.00	41,420.49	65982
0701613	Invoice	01/10/2024	EE HEALTH BENEFIT & EAP - 02/2024	0.00	41,420.49	
000501	ACWA JPIA	01/17/2024	Regular	0.00	16,168.19	66034
JPIA011624	Invoice	01/17/2024	WORKERS COMP 10/2023 - 12/2023	0.00	16,168.19	
014099	ALLEN GAIDUCHIK	01/10/2024	Regular	0.00	69.60	65983
AG010424	Invoice	01/10/2024	METER UPGRADE RECONCILIATION REFUND	0.00	69.60	
013998	AMAZON CAPITAL SERVICES INC	01/10/2024	Regular	0.00	953.64	65984
1L3L-JX6F-WJ6X	Invoice	01/10/2024	SHOP OFFICE SUPP/SAFETY SUPP/BUILD MAINT - OFFICE	0.00	953.64	
000675	AQUA METRIC SALES COMPANY	01/10/2024	Regular	0.00	65,277.11	66025
INV0098864	Invoice	01/10/2024	INVENTORY	0.00	65,277.11	
013019	ARBORIST SERVICES	01/17/2024	Regular	0.00	950.00	66038
9165	Invoice	01/17/2024	DEMO GARDEN/BUILD MAINT 12/16/23 - 01/15/24	0.00	950.00	
000950	ASSOCIATION OF THE SB CO SPEC DISTRICTS	01/10/2024	Regular	0.00	70.00	65985
0249	Invoice	01/10/2024	MONTHLY DINNER 11/20/23: FICK & SHORT	0.00	70.00	
000950	ASSOCIATION OF THE SB CO SPEC DISTRICTS	01/10/2024	Regular	0.00	300.00	65986
ASBCSD010924	Invoice	01/10/2024	2024 MEMBERSHIP	0.00	300.00	
013863	ATKINSON ANDELSON LOYA RUUD AND ROMO	01/24/2024	Regular	0.00	4,675.02	66049
702489	Invoice	01/24/2024	LABOR LEGAL SERVICES - 12/2023	0.00	1,794.45	
702490	Invoice	01/24/2024	LEGAL SERVICES - 12/2023	0.00	2,880.57	
001630	ATT MOBILITY	01/10/2024	Manual	0.00	6,559.56	902403
829480028X010...	Invoice	01/10/2024	COMMUNICATIONS - 12/2023 & OFFICE EQUIPMENT	0.00	6,559.56	
000214	BABCOCK LABORATORIES INC	01/10/2024	Regular	0.00	1,046.42	65987
CA40130-2287	Invoice	01/10/2024	HDMC WWTP - SAMPLING	0.00	255.97	
CA40283-2287	Invoice	01/10/2024	SAMPLING	0.00	269.64	
CL31072-2287	Invoice	01/10/2024	HDMC WWTP - SAMPLING	0.00	411.67	
CL31265-2287	Invoice	01/10/2024	SAMPLING	0.00	109.14	
VEN01022	BARRETT ENGINEERED PUMPS	01/17/2024	Regular	0.00	15,825.24	66035
131700	Invoice	01/17/2024	E-21 BOOSTER STATION PUMP REPLACEMENT	0.00	15,825.24	
004110	BURRTEC WASTE AND RECYCLING SVCS	01/10/2024	Manual	0.00	1,016.44	902393
BW0124	Invoice	01/10/2024	TRASH & RECYCLING (OFFICE) - 01/2024	0.00	162.03	
BW123123	Invoice	01/10/2024	TRASH REMOVAL (SHOP) - 12/2023	0.00	854.41	
013877	CALIFORNIA DEPARTMENT OF TAX AND FEE AD	01/31/2024	Manual	0.00	5,837.00	902413
CDTFA23	Invoice	01/31/2024	ANNUAL SALES & USE TAX REMIT - CY 2023	0.00	5,837.00	
001519	CALIFORNIA RURAL WATER ASSOCIATION	01/10/2024	Regular	0.00	744.00	65988
CRWA122923	Invoice	01/10/2024	MEMBERSHIP DUES 01/2024 - 01/2025	0.00	744.00	
001517	CalPERS	01/26/2024	Manual	0.00	15,649.24	902410
PPE 12-29-23	Invoice	01/26/2024	PAY PERIOD ENDING 12/29/23	0.00	15,649.24	
014075	CARBON HEALTH MEDICAL GROUP OF CALIFOR	01/04/2024	Regular	0.00	140.00	65961
CH120723	Invoice	01/04/2024	EMPLOYMENT RECRUITING EXPENSE	0.00	140.00	
013889	CARL OTTESONS CERTIFIED BACKFLOW TESTINC	01/10/2024	Regular	0.00	500.00	65989
7534	Invoice	01/10/2024	CROSS CONNECTION CONSULTING - 01/2024	0.00	500.00	

Check Report

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

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
001555 240102252101	CENTRATTEL LLC Invoice	01/10/2024	01/10/2024 DISPATCH SERVICES - 12/2023	Regular	0.00 0.00	633.88 633.88	65990
000510 116905701010124	CHARTER COMMUNICATIONS Invoice	01/10/2024	01/10/2024 INTERNET SERVICES - 01/2024	Regular	0.00 0.00	550.00 550.00	65991
000510 0008970122223	CHARTER COMMUNICATIONS Invoice	01/04/2024	01/04/2024 SCADA INTERNET - 01/2024	Manual	0.00 0.00	377.88 377.88	902397
014052 CJBC123123	CJ BROWN AND COMPANY CPAS - AN ACCOUN Invoice	01/17/2024	01/17/2024 FINANCIAL AUDIT 22/23 - 12/2023	Regular	0.00 0.00	2,783.00 2,783.00	66036
000237 39905611205877	COLONIAL LIFE AND ACCIDENT INSURANCE CO Invoice	01/04/2024	01/04/2024 EE LIFE INSURANCE - 12/2023	Manual	0.00 0.00	766.30 766.30	902398
000112 23120004	COPPER MOUNTAIN MEDIA KXCM FM Invoice	01/10/2024	01/10/2024 MWA GRANT: WATER CONSERVATION ADS	Regular	0.00 0.00	600.00 600.00	65992
013373 S568487 T998087 U049323 U054234 U064347 U127833 U147209	CORE AND MAIN LP Invoice Invoice Invoice Invoice Invoice Invoice Invoice	01/10/2024 01/10/2024 01/10/2024 01/10/2024 01/10/2024 01/10/2024 01/10/2024	01/10/2024 MAINLINE/LEAK REPAIR SUPPLIES INVENTORY SMALL TOOLS - DISTRIBUTION MAINLINE/LEAK REPAIR SUPPLIES MAINLINE/LEAK REPAIR SUPPLIES INVENTORY D1-1 BOOSTER STN UPGRADE SUPPLIES	Regular	0.00 0.00 0.00 0.00 0.00 0.00 0.00	6,508.50 404.55 1,269.21 384.97 771.66 430.50 1,308.10 1,939.51	65993
013373 T791368 U119443 U226902	CORE AND MAIN LP Invoice Invoice Credit Memo	01/17/2024 01/17/2024 01/17/2024	01/17/2024 MAINLINE/LEAK REPAIR SUPPLIES D1-1 BOOSTER STN UPGRADE SUPPLIES/INVENTORY MAINLINE/LEAK REPAIR SUPPLIES	Regular	0.00 0.00 0.00 0.00	8,502.83 4,258.49 8,502.83 -4,258.49	66037
013373 U123600	CORE AND MAIN LP Invoice	01/24/2024	01/24/2024 MAINLINE/LEAK REPAIR SUPPLIES	Regular	0.00 0.00	606.61 606.61	66050
013943 10643	CYBER PHOTO-GRAPHICS Invoice	01/04/2024	01/04/2024 UNIFORMS	Regular	0.00 0.00	739.63 739.63	65962
014064 INV00280898	DIGIUM CLOUD SERVICE Invoice	01/17/2024	01/17/2024 DIGIUM - 01/2024	Regular	0.00 0.00	758.39 758.39	66044
002565 202310907	DUDEK Invoice	01/10/2024	01/10/2024 ENG SERV: HDMC WWTP 10/28/23 - 11/24/23	Regular	0.00 0.00	1,140.00 1,140.00	65994
002822 L1386172752	EMPLOYMENT DEVELOPMENT DEPT Invoice	01/26/2024	01/25/2024 UNEMPLOYMENT INSURANCE	Manual	0.00 0.00	450.00 450.00	902411
000156 2300157 2300158	FORSHOCK Invoice Invoice	01/10/2024 01/10/2024	01/10/2024 MONTHLY SCADA MONITORING - 01/2024 MONTHLY SCADA MONITORING - 01/2024	Regular	0.00 0.00 0.00	243.00 38.00 205.00	66006
013222 FC0124	FRONTIER COMMUNICATIONS INC Invoice	01/10/2024	01/10/2024 HDMC WWTP - TELEPHONE - 01/2024	Regular	0.00 0.00	223.14 223.14	65995
000058 10764621	GARDA CL WEST INC Invoice	01/10/2024	01/10/2024 COURIER FEES - 01/2024	Regular	0.00 0.00	1,027.84 1,027.84	65996
013802 936792	HASA INC Invoice	01/10/2024	01/10/2024 WATER TREATMENT EXPENSE	Regular	0.00 0.00	897.14 897.14	65998
014050 54017 54018	HI DESERT STAR / THE DESERT TRAIL Invoice Invoice	01/10/2024 01/10/2024	01/10/2024 MWA GRANT: WATER CONSERVATION ADS MWA GRANT: WATER CONSERVATION ADS	Regular	0.00 0.00 0.00	525.00 130.00 395.00	65997

Check Report

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

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	
004195 HD1223	HOME DEPOT CREDIT SERVICES Invoice	01/17/2024	01/17/2024 Manual SML TLS: CIRP & PROD/D1-1 BOOSTER/BUILD MAINT	0.00 0.00	1,190.97 1,190.97	902405
013797 253723	INFOSEND INC Invoice	01/10/2024	01/10/2024 Regular PRINT & MAIL WATER BILL - 12/2023	0.00 0.00	3,515.51 3,515.51	65999
013989 1035	IRIDIUM SOLUTIONS Invoice	01/10/2024	01/10/2024 Regular CONSULTING SERVICES - 12/2023	0.00 0.00	6,625.00 6,625.00	66015
013987 JR120723	JESUS RUIZ Invoice	01/04/2024	01/04/2024 Regular REIMB: EE EDUCATION	0.00 0.00	349.99 349.99	65963
009054 23-1231-1 23-1231-2	KATHLEEN J RADNICH Invoice Invoice	01/04/2024 01/04/2024	01/04/2024 Regular PUBLIC RELATIONS SERVICES PUBLIC RELATIONS SERVICES	0.00 0.00	462.00 315.00 147.00	65964
009054 23-1231-2MISC	KATHLEEN J RADNICH Invoice	01/10/2024	01/10/2024 Regular REIMB: PUBLIC RELATION SUPPLIES	0.00 0.00	85.18 85.18	66000
006947 318-00023-0003	KCDZ FM Invoice	01/10/2024	01/10/2024 Regular MWA GRANT: WATER CONSERVATION ADS	0.00 0.00	335.00 335.00	66008
000134 168485	KENNEDY JENKS CONSULTANTS INC Invoice	01/10/2024	01/10/2024 Regular ANN'L WATER LOSS REPORT - CY 2022	0.00 0.00	202.31 202.31	66001
014100 KI-121344	KOFLO CORPORATION Invoice	01/10/2024	01/10/2024 Regular WELL 14 INJECT UPGR & MIOX CL2 SUPPLIES	0.00 0.00	2,564.59 2,564.59	66002
014089 9311174726	LAWSON PRODUCTS INC Invoice	01/10/2024	01/10/2024 Regular SHOP EXPENSE	0.00 0.00	55.57 55.57	66003
010633 LT011524	LISA THOMPSON Invoice	01/24/2024	01/24/2024 Regular REIMBURSE MILEAGE	0.00 0.00	51.64 51.64	66051
000205 JAN - MAR 24	LORI G HERBEL Invoice	01/10/2024	01/10/2024 Regular PUBLIC INFO/FARMER'S MARKET 01/01/24 - 03/30/24	0.00 0.00	420.00 420.00	66004
006504 36384	MC CALL'S METERS SALES & SERVICE Invoice	01/17/2024	01/17/2024 Regular PUMPING PLANT MAINT: WELL 10,14,15,16 & 17	0.00 0.00	1,225.00 1,225.00	66040
006507 19010950	McMASTER CARR SUPPLY COMPANY Invoice	01/04/2024	01/04/2024 Regular WELL 14 INJECT UPGR & MIOX CL2 SUPPLIES	0.00 0.00	355.09 355.09	65965
006507 19637977 19733435	McMASTER CARR SUPPLY COMPANY Invoice Invoice	01/10/2024 01/10/2024	01/10/2024 Regular WELL 14 INJECT UPGR & MIOX CL2 SUPPLIES WELL 14 INJECT UPGR & MIOX CL2 SUPPLIES	0.00 0.00	2,161.90 238.24 1,923.66	66005
014042 MSR010524	MISSION SQUARE RETIREMENT Invoice	01/05/2024	01/05/2024 Manual EE & ER 457 REMITTANCE - 01/05/24	0.00 0.00	5,062.50 5,062.50	902400
014042 MSR011924	MISSION SQUARE RETIREMENT Invoice	01/19/2024	01/19/2024 Manual EE & ER 457 REMITTANCE - 01/19/24	0.00 0.00	5,062.50 5,062.50	902407
006800 MWA113023	MOJAVE WATER AGENCY Invoice	01/10/2024	01/10/2024 Regular WATER RECHARGE PURCHASE	0.00 0.00	159,315.00 159,315.00	66007
006800 MWA123023	MOJAVE WATER AGENCY Invoice	01/24/2024	01/24/2024 Regular WATER RECHARGE PURCHASE	0.00 0.00	94,815.00 94,815.00	66052
013990 202401	MOMS DESERT VALLEY CLEANING Invoice	01/17/2024	01/17/2024 Regular JANITORIAL SERVICES - 01/2024	0.00 0.00	1,500.00 1,500.00	66039

Check Report

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

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	
000233	NAPA AUTO PARTS	01/17/2024	Regular	0.00	251.64	66048
457554	Invoice	01/10/2024	D1-1 BOOSTER STN UPGRADE SUPPLIES	0.00	18.48	
457605	Credit Memo	01/10/2024	CREDIT: CORE RETURN & WARRANTY	0.00	-51.75	
459634	Invoice	01/17/2024	VEHICLE MAINTENANCE: V41	0.00	147.12	
459945	Invoice	01/10/2024	SHOP EXPENSE	0.00	25.56	
460153	Invoice	01/17/2024	BUILDING MAINTENANCE - SHOP	0.00	104.27	
460426	Invoice	01/17/2024	VEHICLE MAINTENANCE: V35	0.00	7.96	
003930	NBS	01/10/2024	Regular	0.00	7,526.63	66009
202312-3737	Invoice	01/10/2024	STANDBY ADMIN FEES 01/01/24 - 03/31/24	0.00	5,366.60	
202312-3791	Invoice	01/10/2024	CMM ADMIN FEES 01/01/24 - 03/31/24	0.00	2,160.03	
014013	NEIL RAUSCHENBERG	01/10/2024	Regular	0.00	113.50	66010
NR010424	Invoice	01/10/2024	METER UPGRADE RECONCILIATION REFUND	0.00	113.50	
013352	NIELSEN FIRE AND ICE HEATING AND AIR	01/10/2024	Regular	0.00	1,375.00	66014
I-12911-1	Invoice	01/10/2024	ANNUAL A/C MAINT - OFFICE 2024	0.00	525.00	
I-12914-1	Invoice	01/10/2024	ANNUAL A/C MAINT - SHOP 2024	0.00	850.00	
000070	ONLINE INFORMATION SERVICES INC	01/10/2024	Regular	0.00	150.82	66011
1233226	Invoice	01/10/2024	ID VERIF. SERV. - 12/2023	0.00	150.82	
008137	PARKHOUSE TIRE INC	01/04/2024	Regular	0.00	1,799.46	65966
2030232631	Invoice	01/04/2024	VEHICLE MAINTENANCE: V40 & 41	0.00	1,799.46	
014098	PETER METCALFE	01/10/2024	Regular	0.00	-122.58	66012
014098	PETER METCALFE	01/10/2024	Regular	0.00	122.58	66012
PM010424	Invoice	01/10/2024	METER UPGRADE RECONCILIATION REFUND	0.00	122.58	
008415	PRUDENTIAL OVERALL SUPPLY	01/10/2024	Regular	0.00	224.64	66013
23590314	Invoice	01/10/2024	SHOP EXPENSE	0.00	136.76	
23590317	Invoice	01/10/2024	SHOP EXPENSE	0.00	87.88	
008415	PRUDENTIAL OVERALL SUPPLY	01/17/2024	Regular	0.00	224.64	66041
23595921	Invoice	01/17/2024	SHOP EXPENSE	0.00	136.76	
23595922	Invoice	01/17/2024	SHOP EXPENSE	0.00	87.88	
008201	PURCHASE POWER	01/17/2024	Manual	0.00	1,513.50	902406
PB011224	Invoice	01/17/2024	POSTAGE REFILL FOR METER	0.00	1,513.50	
009065	RDO EQUIPMENT COMPANY	01/10/2024	Regular	0.00	134.87	66016
P9715045	Invoice	01/10/2024	VEHICLE MAINTENANCE: V38	0.00	134.87	
009065	RDO EQUIPMENT COMPANY	01/17/2024	Regular	0.00	7,565.06	66042
P9789045	Invoice	01/17/2024	WARRANTY EXTENSION - E4544	0.00	7,565.06	
009618	SAMS MARKET	01/10/2024	Regular	0.00	843.92	66017
SM010423	Invoice	01/10/2024	SHOP EXPENSE 10/01/2023 - 01/03/2024	0.00	843.92	
000091	SAN BERNARDINO COUNTY RECORDER	01/17/2024	Regular	0.00	40.00	66043
SB010824	Invoice	01/17/2024	RELEASE OF LIENS	0.00	40.00	
013228	SARAH J JOHNSON	01/10/2024	Regular	0.00	4,730.00	66018
SJ122723	Invoice	01/10/2024	REIMB: TUITION	0.00	4,730.00	
013831	SATMODO LLC	01/10/2024	Regular	0.00	164.26	66019
238576	Invoice	01/10/2024	EMERGENCY SATELLITE PHONES - 01/2024	0.00	164.26	
013820	SC FUELS	01/10/2024	Manual	0.00	60.00	902402
2547440-IN	Invoice	01/10/2024	DELIVERY CHARGE	0.00	60.00	
013820	SC FUELS	01/24/2024	Manual	0.00	4,132.31	902409
2562028-IN	Invoice	01/24/2024	FUEL FOR VEHICLES	0.00	4,132.31	

Check Report

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

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
013011 JBWD-113	SERGIO D FIERRO Invoice	01/17/2024	01/17/2024 CIMIS STATION MAINT: 10/2023 - 12/2023	Regular	0.00 0.00	1,095.00 1,095.00	66045
014096 ST122123	SHAWN THOMAS Invoice	01/04/2024	01/04/2024 REIMB: LIVE SCAN SCREENING 11/08/23	Regular	0.00 0.00	80.00 80.00	65967
009898 GAS0124	SOCALGAS Invoice	01/24/2024	01/24/2024 HEAT FOR SHOP 12/14/23 - 01/16/24	Manual	0.00 0.00	902.68 902.68	902408
014097 SY010423	SONA YEZNAIAN Invoice	01/10/2024	01/10/2024 METER UPGRADE RECONCILIATION REFUND	Regular	0.00 0.00	113.50 113.50	66020
009880 SCE1223	SOUTHERN CALIFORNIA EDISON CO Invoice	01/10/2024	01/10/2024 POWER TO BLDGS & GEN - 12/2023	Manual	0.00 0.00	1,971.40 1,971.40	902399
009878 SCE1223	SOUTHERN CALIFORNIA EDISON Invoice	01/10/2024	01/10/2024 POWER FOR PUMPING - 12/2023	Manual	0.00 0.00	70,820.34 70,820.34	902401
VEN01020 23-120865C 23-12094	SOUTHWEST NETWORKS INC Invoice Invoice	01/10/2024 01/10/2024	01/10/2024 MOBILE DEVICE MANAGEMENT FEE - 1/2024 TO 3/2024 SUPPLEMENTAL IT (AMC) - 12/2023	Regular	0.00 0.00	490.00 15.00 475.00	66021
VEN01020 24-1023 24-1024SC 24-1025SC	SOUTHWEST NETWORKS INC Invoice Invoice Invoice	01/17/2024 01/17/2024 01/17/2024	01/17/2024 SUPPLEMENTAL IT (AMC) - 01/2024 OFFICE 365 MONTHLY MAINT - 01/2024 OFFICE 365 MONTHLY MAINT - 02/2024	Regular	0.00 0.00 0.00	1,456.00 400.00 29.00 1,027.00	66046
009920 ST0124	STANDARD INSURANCE CO Invoice	01/04/2024	01/04/2024 EE LIFE INSURANCE - 01/2024	Regular	0.00 0.00	1,696.11 1,696.11	65968
013788 1405	STURDIVAN EMERGENCY MANAGEMENT CONS Invoice	01/10/2024	01/10/2024 HAZARD MITIGATION PLAN - FINAL REVIEW	Regular	0.00 0.00	6,071.43 6,071.43	66023
009980 LW-1044792	SWRCB FEES Invoice	01/10/2024	01/10/2024 WATER SYSTEM FEES 7/01/23 - 6/30/24	Regular	0.00 0.00	17,101.20 17,101.20	66024
010690 025-451034	TYLER TECHNOLOGIES INC Invoice	01/10/2024	01/10/2024 CALL NOTIFICATION FEES: 10/2023 - 12/2023	Regular	0.00 0.00	48.20 48.20	66026
010850 1220230347	UNDERGROUND SERVICE ALERT Invoice	01/10/2024	01/10/2024 TICKET DELIVERY SERVICE - 12/2023	Regular	0.00 0.00	94.00 94.00	66027
CC-ANNE US1223	US BANK CORPORATE Invoice	01/10/2024	01/10/2024 TRELLO POWER-UP 12/07/23 - 12/07/24	Manual	0.00 0.00	20.00 20.00	902392
CC-DAN US1223	US BANK CORPORATE Invoice	01/10/2024	01/10/2024 ASPHALT ZIP SUPPLIES/TANK MAINT/VEHICLE MAINT	Manual	0.00 0.00	2,824.06 2,824.06	902394
CC-DAVID US1223	US BANK CORPORATE Invoice	01/10/2024	01/10/2024 ADOBE SOFTWARE/OFFICE SUPPLIES/DOMAIN RENEWAL	Manual	0.00 0.00	1,170.49 1,170.49	902395
CC-SARAH US1223	US BANK CORPORATE Invoice	01/10/2024	01/10/2024 EE APPRECIATION DINNER/EE RECRUITING/SOFTWARE	Manual	0.00 0.00	956.73 956.73	902396
011101 119839	VAGABOND WELDING SUPPLY Invoice	01/10/2024	01/10/2024 SHOP EXPENSE	Regular	0.00 0.00	87.33 87.33	66022
011101 119674 119677	VAGABOND WELDING SUPPLY Invoice Invoice	01/17/2024 01/17/2024	01/17/2024 VEHICLE MAINTENANCE: V31 BUILDING MAINTENANCE - SHOP	Regular	0.00 0.00 0.00	326.36 254.48 71.88	66047
014056 24AR1404721	VISUAL EDGE IT INC Invoice	01/10/2024	01/10/2024 OFFICE EXPENSE 11/30/23 - 12/29/23	Regular	0.00 0.00	257.27 257.27	66028
000327 9273	WATER QUALITY SPECIALISTS Invoice	01/10/2024	01/10/2024 HDMC WWTP: OPERATION & MAINT - 12/2023	Regular	0.00 0.00	3,821.00 3,821.00	66029

Check Report

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

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	
011510 9798	WELLS TAPPING SERVICE INC Invoice	01/10/2024	01/10/2024 Regular HOT TAP: D1-1 BOOSTER STN UPGRADE	0.00	525.00	66030
011615 56365814 56365967	WESTERN EXTERMINATOR Invoice Invoice	01/10/2024 01/10/2024	01/10/2024 Regular EXTERMINATOR @ SHOP - 01/2024 TO 12/2024 EXTERMINATOR @ OFFICE - 01/2024 TO 12/2024	0.00 0.00	2,349.93 1,571.70 778.23	66031
011615 56363932	WESTERN EXTERMINATOR Invoice	01/24/2024	01/24/2024 Regular PEST CONTROL SERVICES - SHOP	0.00	70.50	66053
011615 55368838	WESTERN EXTERMINATOR Invoice	01/30/2024	01/30/2024 Manual PEST CONTROL SERVICES - SHOP	0.00	46.50	902412
013359 5250248	XEROX FINANCIAL SERVICES LLC Invoice	01/17/2024	01/17/2024 Manual OFFICE EXPENSE 12/30/23 - 1/29/24	0.00	397.60	902404

Bank Code AP Summary

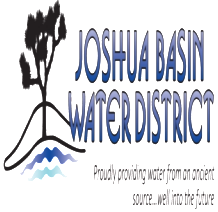
Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	108	78	0.00	508,867.30
Manual Checks	23	22	0.00	126,788.00
Voided Checks	0	1	0.00	-122.58
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	131	101	0.00	635,532.72

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	108	78	0.00	508,867.30
Manual Checks	23	22	0.00	126,788.00
Voided Checks	0	1	0.00	-122.58
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	131	101	0.00	635,532.72

Fund Summary

Fund	Name	Period	Amount
01	GENERAL FUND	1/2024	635,532.72
			635,532.72



Joshua Basin Water District

Check Report

By Vendor DBA Name

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

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	01/12/2024	Manual	0.00	75.00	950060
28284588	Invoice	01/12/2024	PAYROLL PROCESSING FEE	0.00	75.00	
000248	PAYCHEX	01/08/2024	Manual	0.00	2,198.47	950062
2024010401	Invoice	01/08/2024	PAYROLL IMPLEMENTATION & PROCESSING FEE	0.00	2,198.47	
000248	PAYCHEX	01/19/2024	Manual	0.00	423.40	950063
2024011701	Invoice	01/19/2024	PAYROLL PROCESSING FEE – 1/19/24	0.00	423.40	
000248	PAYCHEX	01/18/2024	Manual	0.00	109.65	950067
1316241561	Invoice	01/18/2024	MEDICAL FSA USE	0.00	109.65	
000248	PAYCHEX	01/31/2024	Manual	0.00	15.00	950069
301780672	Invoice	01/24/2024	MEDICAL FSA USE	0.00	216.32	
303880624	Invoice	01/30/2024	MEDICAL FSA USE	0.00	15.00	
303880624-1	Credit Memo	01/31/2024	CREDIT: MEDICAL FSA USE	0.00	-216.32	
013940	PAYLOCITY	01/19/2024	Manual	0.00	34.25	950061
INV1808664	Invoice	01/19/2024	HR ONLINE - 01/2024	0.00	34.25	

Bank Code PR Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	8	6	0.00	2,855.77
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	6	0.00	2,855.77

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	8	6	0.00	2,855.77
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	6	0.00	2,855.77

Fund Summary

Fund	Name	Period	Amount
01	GENERAL FUND	1/2024	2,855.77
			2,855.77

**JOSHUA BASIN WATER DISTRICT
UTILITY REFUND REGISTER**

<u>Account Number</u>	<u>Name</u>	<u>Date</u>	<u>Type</u>	<u>Amount</u>	
02-00014-007	WYNWOOD, BRYAN	1/10/2024	Refund	46.71	Check #: 65969
05-00018-005	GULOSH, GINA	1/10/2024	Refund	256.80	Check #: 65970
07-00015-025	PERRY, TAWNIA	1/10/2024	Refund	233.16	Check #: 65971
08-00085-009	WADE, TRACY	1/10/2024	Refund	113.60	Check #: 65972
09-00129-015	PETERSON, SAMANTHA	1/10/2024	Refund	91.15	Check #: 65973
10-00319-004	FAHIM HOKOKI	1/10/2024	Refund	160.00	Check #: 65974
10-00428-013	HOLLIS, SHAUNA KING	1/10/2024	Refund	53.20	Check #: 65975
12-00383-001	LLC, STAY AWHILE CABINS	1/10/2024	Refund	152.65	Check #: 65976
55-00093-018	PILLOUD, BRADLEY	1/10/2024	Refund	31.76	Check #: 65977
55-00154-007	WILLIAM MICHAEL FISHBACK	1/10/2024	Refund	250.79	Check #: 65978
55-00297-009	GOLDEN OPPORTUNITY NO 17 LP	1/10/2024	Refund	241.29	Check #: 65979
55-00299-016	PIERCE, YVONNE	1/10/2024	Refund	249.75	Check #: 65980
57-00242-008	SCHOEGGL, BENJAMIN	1/10/2024	Refund	159.02	Check #: 65981
07-00038-004	COOK, C/O JAMES H & DOROTHY R	1/17/2024	Refund	63.82	Check #: 66032
57-00074-006	MANAGEMENT, PEMCO CAPITAL	1/17/2024	Refund	280.80	Check #: 66033
				<u>2,384.50</u>	

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

Director Pay Report

12/16/2023 - 01/12/2024

<u>Employee Number</u>	<u>Employee Name</u>	<u>Date</u>	<u>Adjustment Type</u>	<u>Additions</u>	<u>Deductions</u>	
511	FLOEN, TOM	12/20/2023	Board Meeting - JBWD - Paid	\$173.63		
		01/10/2024	Committee Meeting - Finance - Paid	\$173.63		
		Totals:			\$347.26	\$0.00
		Employee Total:			\$347.26	
		<hr/>				
512	JARLSBERG, JANE	12/20/2023	Board Meeting - JBWD - Paid	\$173.63		
		01/10/2024	Committee Meeting - Water Resources & Ops - Paid	\$173.63		
		01/11/2024	MWA Board Meeting – Paid	\$173.63		
		Totals:			\$520.89	\$0.00
		Employee Total:			\$520.89	
<hr/>						
513	DOOLITTLE, STACY	12/16/2023	MWA Board Meeting – Paid	\$173.63	MWA meeting on 12/14/23	
		12/20/2023	Board Meeting - JBWD - Paid	\$173.63		
		01/10/2024	Committee Meeting - Finance - Paid	\$173.63		
		01/10/2024	Committee Meeting - Water Resources & Ops - Unpaid	\$0.00	Attended the Finance Committee prior to the WRO Committee same day	
		Totals:			\$520.89	\$0.00
		Employee Total:			\$520.89	
<hr/>						
515	SHORT, THOMAS	12/20/2023	Board Meeting - JBWD - Paid	\$173.63		
		Totals:			\$173.63	\$0.00
		Employee Total:			\$173.63	
<hr/>						
516	FICK, DAVID	12/20/2023	Board Meeting - JBWD - Paid	\$173.63		
		Totals:			\$173.63	\$0.00
		Employee Total:			\$173.63	
<hr/>						
Grand Totals:			\$1,736.30	\$0.00		
Grand Total:			\$1,736.30			



Finance Committee Staff Report

MEETING DATE: 03/13/2024
PRESENTED BY: Anne Roman, Director of Finance
TOPIC: **2ND FISCAL QUARTER ENDING 12/31/23 FINANCIAL REPORT**
RECOMMENDATION: Receive report, ask questions, and approve.

ANALYSIS:

The 2nd fiscal quarter ending 12/31/23 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:

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

STRATEGIC PLAN ITEM: 4.4 Ensure Timely Financial Transactions and Reports

FISCAL IMPACT:

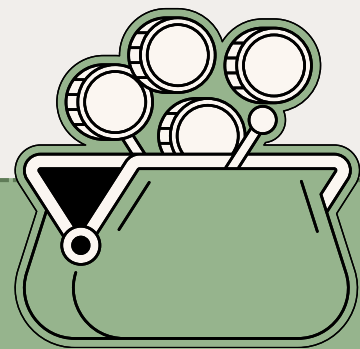
FINANCE FACTS & STATS

QUARTER ENDED 12/31/2023



CASH

CASH BALANCES HAVE REBOUNDED SINCE 9/30/23 WITH THE RECEIPT OF THE FIRST PROPERTY TAX AND ASSESSMENT PAYMENT INSTALLMENTS. ALSO, SLOWED CAPITAL SPENDING AND NO DEBT SERVICE INCREASED BALANCES THIS QUARTER.



METER SALES

METER SALES HAVE SLOWED COMPARED TO LAST YEAR BY THIS TIME. AT 12/31/22 THE DISTRICT HAD SOLD 36 METERS VS. 16 THIS YEAR. HOWEVER, 88% ARE IN THE WASTEWATER AREA SO FAR THIS YEAR VS. 50% LAST YEAR.



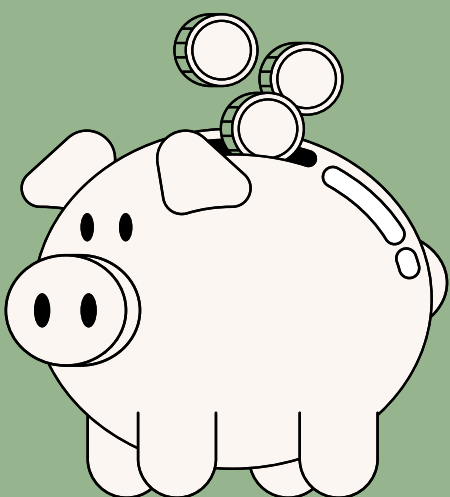
BUDGET SEASON

STAFF IS KICKING OFF BUDGET SEASON AND PLANNING MULTIPLE BOARD WORKSHOPS IN MAY. LOOKING FORWARD TO THE BOARD'S INPUT!



INVESTMENT INTEREST

LAIF INTEREST RATE IS AT THE HIGHEST LEVEL SINCE LATE 2008 (4% AS OF 12/31/23). FINANCE IS RESEARCHING ALTERNATE INVESTMENT PRODUCTS AND WILL BRING ADDITIONAL INFORMATION.



FUTURE OUTLOOK

THE FINANCE COMMITTEE REVIEWED THE DRAFT RESERVE POLICY REVISIONS. THIS WILL GO TO THE BOARD WITH THE UPDATED ADMINISTRATIVE CODE LATER THIS YEAR.

JBWD FINANCIALS AT A GLANCE ❶

QUARTER ENDING 12/31/2023

CASH BALANCES as of	12/31/2023	CHG FROM PY	LAST QUARTER 09/30/2023	PRIOR YEAR 12/31/2022
UNRESTRICTED	\$ 420,527	-26%	\$ 257,905	\$ 567,691 *
LEGALLY RESTRICTED	4,884,622	17%	4,201,504	4,175,138
BOARD DESIGNATED	12,896,019	4%	12,126,278	12,374,514 *
	\$ 18,201,168	6%	\$ 16,585,687	\$ 17,117,343
INCREASE FROM LAST YEAR	\$ 1,083,825			
INCREASE FROM LAST QTR	\$ 1,615,481			

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

CASH FLOW	QE 12/31/2023
	BEGINNING BALANCE > \$ 16,585,688
MAJOR SOURCE OF FUNDS DURING QUARTER	
WATER PAYMENTS	\$ 1,948,345
DEVELOPMENT FEES	315,007
PROPERTY TAX & ASSESS	1,332,428
HDMC REIMB & O/H	36,573
LAIF INTEREST & MISC. <small>\$152,859 INT</small>	201,702
	PLUS TOTAL SOURCE OF FUNDS > 3,834,055
MAJOR USE OF FUNDS DURING QUARTER	
DEBT SERVICE	\$ -
CAPITAL COSTS/INVENTORY	323,655
O&M/PAYROLL	1,894,919
	LESS TOTAL USE OF FUNDS > 2,218,574
	ENDING BALANCE > \$ 18,201,169

D-1-1 Booster upgr; 3 Cantilever gates;
File server repl; E2-1 Reservoir upgr

PROP TAXES/ASSESSMENTS	YTD as of 12/31/2023	
	BILLED	COLLECTED
PROPERTY TAXES	\$ 723,043	\$ 521,916
Collected %		72%
CMM ASSESSMENTS (PASS-THRU)		
Current	257,146	134,881
Prior	-	26,913
Current Collected %		52%
STANDBY ASSESSMENTS		
Current	1,182,490	649,356
Prior	-	92,659
Current Collected %		55%
TOTAL	\$ 2,162,679	\$ 1,425,725
Total Collected %		66%

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	12/31/2023			
	QE QTY	QE TOTAL	YTD QTY	YTD TOTAL
TOTAL METERS SOLD	10	\$ 315,007	16	\$ 459,943
ABOVE incl. WASTEWATER	10	^Excludes unearned revenue from PY^	14	^Excludes unearned revenue from PY^
METER UPGRADES	2		6	

Includes meter installation, water capacity & wastewater capacity charges

JBWD FINANCIALS AT A GLANCE ②

QUARTER ENDING 12/31/2023



OPERATING BUDGET VS. ACTUAL COSTS (BOARD REPORT)				YTD 12/31/23 - 50% of YEAR
DEPARTMENT	BUDGET	ACTUAL YTD	% OF BUDGET	NOTES
REVENUES				
OPERATING REVENUES	\$ 7,777,863	\$ 4,005,400	51%	
NON-OPERATING REVENUES	2,556,650	3,037,473	119%	Incl LAIF Int \$152,859; 4% as of 12/31/23
TOTAL REVENUES	10,334,513	7,042,872	68%	
EXPENSES				
PRODUCTION	2,154,893	944,595	44%	
DISTRIBUTION	1,371,696	438,854	32%	
CUSTOMER SERVICE	894,680	312,965	35%	
ADMINISTRATION	1,472,213	544,127	37%	
FINANCE	937,639	333,817	36%	
HUMAN RESOURCES	246,155	87,369	35%	
BONDS, LOANS & STBY	547,582	442,857	81%	Most costs occur at beginning of fiscal year.
REPORTS, STUDIES, & PLANS	370,000	39,495	11%	Previously Capital costs
CAPITAL IMPROVEMENT (CIRP)	399,197	260,297	65%	Expensed costs: Results depend upon capital project work.
HDMC TREATMENT (REIMB)	208,000	76,181	37%	Rough estimate; costs are 100% reimbursed after the fact.
BENEFITS ALLOCATED	INCL ABOVE	INCL ABOVE	32%	
FIELD ALLOCATED	INCL ABOVE	INCL ABOVE	39%	
OFFICE ALLOCATED	INCL ABOVE	INCL ABOVE	41%	
CAPITAL O/H CLEARING	(43,200)	(96,661)	224%	Offset for overhead applied to Capital projects
TOTAL EXPENSES	8,558,855	3,383,895	40% Percent of Budget Spent vs. 50% of Year	
SURPLUS (DEFICIT)	\$ 1,775,658	\$ 3,658,977 *		

*Before depreciation

BUDGET ADJUSTMENTS	QE 12/31/2023
ADJUSTMENT	
No adjustments made this quarter. Forthcoming: 23/24 Budget Review	
INCR (DECR) TO NET REVENUES	\$ -

CONSUMPTION		ROLLING 12 MONTHS	
12 MONTHS ENDING:	CONS (UNITS)	INCR (DECR) FROM PY	
12/31/2023	462,543	-4.59%	
12/31/2022	484,775	-7.59%	
12/31/2021	524,607		
TWO YEAR CHANGE>		-11.83%	



TOP 10 CONSUMERS	QE 12/31/2023
ACCOUNT	CONS (UNITS)
Hi-Desert Medical Center (hospital and CCC)	3,504
JT Parks & Recreation	2,387
Quail Springs Village Apartments	1,837
Joshua Tree Memorial Park	1,604
Autocamp	1,006
Lazy H Mobilehome Park	864
Individual (leak)	764
Yucca Trails Apts.	760
William W Pyle Jr	754
Morongo Unified School District	713

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



**CASH BALANCES
As of 12/31/23**

	CURRENT 12/31/23 TOTAL	INCR (DECR) FROM PY	LEGALLY RESTRICTED	BOARD DESIGNATED	UN- RESTRICTED	PRIOR QTR 9/30/23 TOTAL	PRIOR YEAR 12/31/22 TOTAL
Petty Cash	\$ 800	12%			\$ 800	\$ 800	701
Change Fund	1,500	0%			1,500	1,500	1,500
General Fund	399,563	-28%			399,563	235,600	512,324
Payroll Fund	18,665	-185%			18,665	20,005	53,167
LAIF Operating Reserve	2,139,714	11%		\$ 2,139,714		1,844,157	1,901,156
Cash Flow Reserve	3,275,086	-20%		3,275,086		3,334,945	3,921,347
Equip/Technology Reserve	270,559	10%		270,559		242,516	242,516
Emergency Capital Reserve	2,395,166	16%		2,395,166		2,395,166	2,000,000
Meter Replacement Reserve	1,232,993	2%		1,232,993		1,205,996	1,205,996
Building Reserve	96,441	0%		96,441		96,441	96,441
Studies/Reports Reserve	310,803	66%		310,803		105,408	105,408
Consumer/Project Deposits	355,938	18%	\$ 355,938			355,211	291,078
Water Capacity	1,406,057	8%	1,406,057			1,133,239	1,297,926
Wastewater Capacity	2,532,325	19%	2,532,325			2,273,262	2,047,344
Cap Improv Reserve (formerly CIP Reserve)	3,175,257	9%		3,175,257		2,901,649	2,901,649
CMM Redemption	373,659	23%	373,659			225,160	289,141
Reserve	211,683	-16%	211,683			209,720	245,560
Prepayment	4,959	18%	4,959			4,913	4,089
	<u>\$ 18,201,169</u>	6%	<u>\$ 4,884,622</u>	<u>\$ 12,896,019</u>	<u>\$ 420,527</u>	<u>\$ 16,585,688</u>	<u>\$ 17,117,343</u>
			<u>\$ 17,780,641</u>		<u>\$ 420,527</u>		
			RESTRICTED		UNRESTRICTED	0	

COMPARISON WITH LAST QUARTER \$ 1,615,481 INCREASE
 COMPARISON WITH LAST YEAR \$ 1,083,826 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
2nd Fiscal Quarter Ending 12/31/23

Beginning Cash Balance 10/01/23		<u>General Fund</u> \$ 16,585,688
 <u>Source of Funds (Revenues)</u>		
Total cash received during the quarter from all sources		3,834,055
	<i>Major sources:</i>	
- Water bill payments received from ratepayers	\$ 1,948,345	
- Property Tax/Assessment payments	1,332,428	
- Meter Installation/Capacity Fees	315,007	
<i>Approx. 10 new meters (10 in the wastewater zone) and 2 meter upgrades</i>		
- LAIF Interest Revenue	152,859	
- HDMC WWTP Reimbursement (incl \$6,718 overhead)	36,573	
- Consumer/Project Deposits	29,371	
- Special services (penalties, fire flows, will serves)	13,829	
- Grant (MWA)	3,500	
- United Way Low Income reimbursement	1,400	
- Liens and bad debt	753	
 <u>Use of Funds (Expenses)</u>		
Total use of cash during the quarter for all purposes		2,218,574
- Debt Service (CIRP, CMM P&I)	\$ -	
- Inventory purchased	147,180	
- Operations, Salary & Benefits	1,894,918	
- Capital costs during the quarter	<u>\$176,475 including:</u>	
-- D-1-1 Booster Upgrade	89,734	
-- Cantilever gates @ 3 Locations	33,169	
-- File server replacement	14,276	
-- E2-1 Reservoir Upgrade	13,523	
-- Tilford Phase 2 Design & Install	11,754	
-- Well 14 Inject Upgrade & Miox CL2	4,868	
-- Meter Replacement Program	4,781	
-- Concrete mixer	4,370	
Ending Cash Balance 12/31/23		<u><u>\$ 18,201,169</u></u>
Total cash increased	\$ 1,615,481	



PROPERTY TAX AND ASSESMENT REVENUES AND COLLECTIONS
As of 12/31/23

	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	4			0	11	
General District Taxes	723,043	521,916	72%		795,667	431,735	54%
CMM Assessment District	257,146	134,881	52%		256,281	132,914	52%
<i>Prior</i>		26,913		-18%		32,733	
Standby Assessments	1,182,490	649,356	55%		1,183,789	684,937	58%
<i>Prior</i>		92,659		9%		84,978	
TOTAL, incl Prior	2,162,679	1,425,729	66%		\$ 2,235,737	\$ 1,367,308	61%

Negative = Decrease

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

-3%	\$ (73,058)
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Total Property tax and Assessment **collections** changed from last year by:

4%	\$ 58,420
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CMM prior year tax **collections** changed from last year by:

-18%	\$ (5,821)
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Standby prior year tax **collections** changed from last year by:

9%	\$ 7,681
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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
2nd Fiscal Quarter Ending 12/31/23

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>
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No adjustments made this quarter.
 Forthcoming: 23/24 Budget review

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



BOARD REPORT SUMMARY
Fiscal Year-to-Date as of 12/31/23
 50% of year

REVENUES (Year-to-date)

Total Revenues	68%
Water Revenues (Operating Revenues)	52%
Property Tax & Assessment Revenues	114% Fully billed
HDMC Revenues (billed in arrears)	13%
Unbudgeted Development (Capacity/Install) Fees	
YEAR-TO-DATE total \$459,943	
(16 meters YTD incl. 14 with wastewater; 6 upgrades)	

EXPENSES (Year-to-date)

	% of budget	
Production	44%	
Distribution	32%	
Customer Service	35%	
Administration	37%	
Finance	36%	
Human Resources	35%	
Bonds, Loans & Standby (& Non-Op Exp)	81%	Most costs occur at beginning of fiscal year.
Reports, Studies, & Plans	11%	Previously Capital costs
CIRP	65%	Expensed costs: Budget results depend upon capital project involvement
HDMC Treatment Plant	37%	Budget is a rough estimate; costs are 100% reimbursed after the fact.
Benefits Allocated	32%	
Field Allocated	39%	
Office Allocated	41%	
	40%	vs 50%

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

SUMMARY

Actual costs of \$3,383,895 equal 39.5% of \$8,558,855 budget.
 Total Operating Revenues exceed Total Operating Expenses by \$3,658,977.

REGULAR CHECK REGISTER ROLLING 12 MONTH TOTALS

JULY 23	AUG 23	SEPT 23	OCT 23	NOV 23	DEC 23	TOTAL
\$ 714,212	\$ 1,041,022	\$ 1,264,829	\$ 620,210	\$ 418,824	\$ 606,228	\$ 7,706,805

JAN 23	FEB 23	MAR 23	APR 23	MAY 23	JUN 23	AVERAGE
\$ 489,436	\$ 68,374	\$ 993,694	\$ 442,159	\$ 500,050	\$ 547,767	\$ 642,234



Joshua Basin Water District

**Operating Board Report (Budget Report)

Account Summary

For Fiscal: 2023-2024 Period Ending: 12/31/2023

		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	296,750.95	2,321,498.99	-2,133,501.01	52.11 %
01-39-41012-FI	ALLOW FOR CAAP/BILLING ADJ	-11,137.50	-11,137.50	-248.00	-1,492.80	9,644.70	13.40 %
01-39-41015-FI	BASIC FEES	2,731,000.00	2,731,000.00	226,243.76	1,353,026.72	-1,377,973.28	49.54 %
01-39-41016-FI	BASIC FEES - LOCKED/PULLED	399,000.00	399,000.00	33,117.11	197,830.49	-201,169.51	49.58 %
01-39-41030-FI	PRIVATE FIRE PROTECTION SERV.	34,000.00	34,000.00	3,504.32	21,025.92	-12,974.08	61.84 %
01-39-41040-FI	SPECIAL SERVICES REVENUE	170,000.00	170,000.00	16,620.26	113,510.24	-56,489.76	66.77 %
Program: 39 - ** OPERATING REVENUES ** Total:		7,777,862.50	7,777,862.50	575,988.40	4,005,399.56	-3,772,462.94	51.50%
Program: 40 - ** NON-OPERATING REVENUES **							
01-40-41045-FI	HDMC WWTP OPERATIONS REIMB ...	208,000.00	208,000.00	0.00	26,906.87	-181,093.13	12.94 %
01-40-41046-FI	HDMC WWTP OVERHEAD/FEES RE...	46,800.00	46,800.00	0.00	6,054.05	-40,745.95	12.94 %
01-40-42100-FI	STANDBY REVENUE-CURRENT	1,200,000.00	1,200,000.00	0.00	1,182,489.96	-17,510.04	98.54 %
01-40-43000-FI	PROPERTY TAX REVENUE	685,000.00	685,000.00	938,164.92	938,164.92	253,164.92	136.96 %
01-40-43020-FI	ASSESSMENT REVENUE - CMM	202,850.00	202,850.00	0.00	257,145.98	54,295.98	126.77 %
01-40-44010-FiD	WATER CAPACITY CHARGES	0.00	0.00	123.50	260,974.50	260,974.50	0.00 %
01-40-44030-FiD	METER INSTALLATION & UPGRADE ...	0.00	0.00	0.00	44,044.00	44,044.00	0.00 %
01-40-44050-FI	WASTEWATER CAPACITY CHARGES	0.00	0.00	0.00	154,924.00	154,924.00	0.00 %
01-40-47000-FI	MISCELLANEOUS REVENUE	20,000.00	20,000.00	-538,287.41	13,750.69	-6,249.31	68.75 %
01-40-47002-FI	INTEREST REVENUE	194,000.00	194,000.00	42.61	153,213.10	-40,786.90	78.98 %
01-40-47030-FiD	PLANT SALES (SALES TAXABLE)	0.00	0.00	0.00	-195.53	-195.53	0.00 %
Program: 40 - ** NON-OPERATING REVENUES ** Total:		2,556,650.00	2,556,650.00	400,043.62	3,037,472.54	480,822.54	118.81%
Revenue Total:		10,334,512.50	10,334,512.50	976,032.02	7,042,872.10	-3,291,640.40	68.15%
Expense							
Program: 01 - ** PRODUCTION **							
01-01-5-01-01118-FI	PRODUCTION SALARY (incl STBY,CL...	447,940.00	447,940.00	20,662.12	126,114.91	321,825.09	28.15 %
01-01-5-01-02205-RL	WATER TREATMENT EXPENSE	20,000.00	20,000.00	1,076.57	6,243.83	13,756.17	31.22 %
01-01-5-01-02210-RL	SMALL TOOLS - PRODUCTION	10,000.00	10,000.00	315.58	2,578.14	7,421.86	25.78 %
01-01-5-01-03102-GM	WATER RECHARGE PURCHASE	685,300.00	685,300.00	143,835.00	424,410.00	260,890.00	61.93 %
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	502.92	13,214.62	36,785.38	26.43 %
01-01-5-01-03120-RL	TANK & RESERVOIR MAINTENANCE	30,000.00	30,000.00	0.00	1,884.54	28,115.46	6.28 %
01-01-5-01-03207-RL	GENERATOR (ALL) REPAIR & MAINT...	25,000.00	25,000.00	4,950.00	8,852.39	16,147.61	35.41 %
01-01-5-01-04004-RL	LABORATORY SERVICES	20,000.00	20,000.00	4,204.95	10,097.69	9,902.31	50.49 %
01-01-5-01-06105-RL	POWER FOR PUMPING (ELECTRIC)	340,000.00	340,000.00	25,410.08	179,985.78	160,014.22	52.94 %
01-01-5-01-06501-RL	TELEMETRY / SCADA EXPENSE	5,000.00	5,000.00	243.00	1,458.00	3,542.00	29.16 %
01-01-5-01-07002-GM	RIGHT OF WAY (ACCESS)	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00 %
01-01-5-01-98001-FI	EE BENEFITS ALLOCATED	323,426.35	323,426.35	46,161.34	103,213.28	220,213.07	31.91 %
01-01-5-01-98002-FI	FIELD EXPENSES ALLOCATED	158,227.10	158,227.10	32,319.02	61,524.54	96,702.56	38.88 %
Program: 01 - ** PRODUCTION ** Total:		2,154,893.45	2,154,893.45	279,680.58	944,594.64	1,210,298.81	43.83%
Program: 02 - ** DISTRIBUTION **							
01-02-5-02-01130-FI	DISTRIBUTION SALARY (incl STBY,C...	561,614.00	561,614.00	30,121.20	180,919.98	380,694.02	32.21 %
01-02-5-02-02211-JC	SMALL TOOLS - DISTRIBUTION	12,833.00	12,833.00	1,465.75	10,206.51	2,626.49	79.53 %
01-02-5-02-02920-FI	INVENTORY-OVER & SHORT	45,000.00	45,000.00	-2,842.95	-2,842.95	47,842.95	-6.32 %
01-02-5-02-03106-JC	MAINLINE AND LEAK REPAIR	120,000.00	120,000.00	20,121.13	37,224.77	82,775.23	31.02 %
01-02-5-02-03206-JC	TRACTOR REPAIR / MAINT. (NON-CI...	14,000.00	14,000.00	354.85	5,419.86	8,580.14	38.71 %
01-02-5-02-04005-JC	UTILITY LOCATING (DIG ALERT)	14,000.00	14,000.00	109.75	1,261.38	12,738.62	9.01 %
01-02-5-02-98001-FI	EE BENEFITS ALLOCATED	405,808.54	405,808.54	57,919.41	129,503.45	276,305.09	31.91 %
01-02-5-02-98002-FI	FIELD EXPENSES ALLOCATED	198,440.42	198,440.42	40,532.87	77,160.95	121,279.47	38.88 %
Program: 02 - ** DISTRIBUTION ** Total:		1,371,695.96	1,371,695.96	147,782.01	438,853.95	932,842.01	31.99%

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

For Fiscal: 2023-2024 Period Ending: 12/31/2023

		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	4,548.79	31,097.09	32,190.91	49.14 %
01-03-5-03-01114-FI	OFFICE SALARY - CUSTOMER SERV.	305,660.00	305,660.00	15,215.98	91,858.35	213,801.65	30.05 %
01-03-5-03-03100-FiD	METER INSTALLATION & UPDGRAD...	0.00	0.00	29,046.73	29,046.73	-29,046.73	0.00 %
01-03-5-03-03107-JC	METER SERVICE REPAIR (INTERNAL...	30,000.00	30,000.00	7,343.88	11,738.88	18,261.12	39.13 %
01-03-5-03-05201-JC	METER READING EQUIPMENT & EX...	5,000.00	5,000.00	451.65	2,409.19	2,590.81	48.18 %
01-03-5-03-07000-DOA	MISC UTILITY ADJUSTMENTS	3,000.00	3,000.00	104.70	183.15	2,816.85	6.11 %
01-03-5-03-07004-DOA	LOW INCOME ASSISTANCE (UNITED...	6,650.00	6,650.00	300.00	1,755.00	4,895.00	26.39 %
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 pr...	34,150.00	34,150.00	4,716.59	11,400.72	22,749.28	33.38 %
01-03-5-03-98001-FI	EE BENEFITS ALLOCATED	266,470.77	266,470.77	38,032.30	85,037.36	181,433.41	31.91 %
01-03-5-03-98002-FI	FIELD EXPENSES ALLOCATED	22,377.21	22,377.21	4,570.70	8,701.08	13,676.13	38.88 %
01-03-5-03-98003-FI	OFFICE EXPENSE ALLOCATED	98,084.30	98,084.30	19,624.90	39,740.21	58,344.09	40.52 %
Program: 03 - ** CUSTOMER SERVICE ** Total:		894,680.28	894,680.28	123,956.22	312,964.76	581,715.52	34.98%
Program: 04 - ** ADMINISTRATION **							
01-04-5-04-01108-FI	ADMINISTRATION SALARY	477,622.00	477,622.00	28,784.60	169,780.92	307,841.08	35.55 %
01-04-5-04-01121-FI	DIRECTORS SALARY	31,253.40	31,253.40	1,562.67	14,237.66	17,015.74	45.56 %
01-04-5-04-01210-GM	DIRECTORS / C.A.C. TRAINING	20,000.00	20,000.00	1,468.55	3,322.05	16,677.95	16.61 %
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	491.19	1,861.09	4,138.91	31.02 %
01-04-5-04-07014-GM	PUBLIC INFORMATION	75,000.00	75,000.00	4,343.00	24,816.57	50,183.43	33.09 %
01-04-5-04-07016-GM	MEMBERSHIP, DUES & SUBSCRIPT (...	60,000.00	60,000.00	757.00	38,767.00	21,233.00	64.61 %
01-04-5-04-07020-GM	WATER CONSERVATION EXPENSE	21,000.00	21,000.00	1,240.00	4,388.75	16,611.25	20.90 %
01-04-5-04-07025-GM	LEGAL SERVICES - NON-PERSONNEL	55,000.00	55,000.00	11,335.44	22,222.68	32,777.32	40.40 %
01-04-5-04-07218-CRP	SAFETY EXPENSE (EQUIP & SUPPLIE...	18,000.00	18,000.00	188.41	2,596.24	15,403.76	14.42 %
01-04-5-04-07219-GM	EMERGENCY PREPAREDNESS	22,000.00	22,000.00	164.26	15,449.13	6,550.87	70.22 %
01-04-5-04-07401-GMH	PROPERTY INSURANCE & RISK MG...	141,100.00	141,100.00	35,049.19	74,499.29	66,600.71	52.80 %
01-04-5-04-98001-FI	EE BENEFITS ALLOCATED	344,988.11	344,988.11	49,238.76	110,094.16	234,893.95	31.91 %
01-04-5-04-98003-FI	OFFICE EXPENSE ALLOCATED	153,249.09	153,249.09	30,662.37	62,090.98	91,158.11	40.52 %
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	165,285.44	544,126.52	928,086.08	36.96%
Program: 06 - ** FINANCE **							
01-06-5-06-01101-FI	FINANCE SALARY	406,027.00	406,027.00	24,055.84	153,383.74	252,643.26	37.78 %
01-06-5-06-04009-DOF	ACCOUNTING/AUDIT SERVICES	73,050.00	73,050.00	4,502.50	19,221.42	53,828.58	26.31 %
01-06-5-06-07001-DOF	FINANCE - OTHER (P/R Proc, Bank f...	35,180.00	35,180.00	2,885.46	14,893.02	20,286.98	42.33 %
01-06-5-06-98001-FI	EE BENEFITS ALLOCATED	293,117.85	293,117.85	41,835.53	93,541.09	199,576.76	31.91 %
01-06-5-06-98003-FI	OFFICE EXPENSE ALLOCATED	130,263.76	130,263.76	26,063.43	52,778.17	77,485.59	40.52 %
Program: 06 - ** FINANCE ** Total:		937,638.61	937,638.61	99,342.76	333,817.44	603,821.17	35.60%
Program: 07 - ** HUMAN RESOURCES **							
01-07-5-07-01102-FI	PERSONNEL SALARY	78,680.00	78,680.00	4,689.47	28,749.88	49,930.12	36.54 %
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	2,069.93	22,459.50	7,540.50	74.87 %
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 EXPENSE	8,500.00	8,500.00	0.00	645.47	7,854.53	7.59 %
01-07-5-07-01910-GMH	LABOR LEGAL FEES	30,000.00	30,000.00	4,622.10	6,659.10	23,340.90	22.20 %
01-07-5-07-01915-GMH	PERSONNEL - OTHER	2,000.00	2,000.00	390.00	525.00	1,475.00	26.25 %
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	8,100.01	18,111.01	38,641.16	31.91 %
01-07-5-07-98003-FI	OFFICE EXPENSE ALLOCATED	25,222.85	25,222.85	5,046.63	10,219.38	15,003.47	40.52 %
Program: 07 - ** HUMAN RESOURCES ** Total:		246,155.02	246,155.02	24,918.14	87,369.34	158,785.68	35.49%
Program: 09 - ** BONDS, LOANS & STANDBY **							
01-09-5-09-08115-FI	CMM PRINCIPLE	116,000.00	116,000.00	0.00	116,000.00	0.00	100.00 %
01-09-5-09-08130-FI	(CIRP) MUNICIPAL FINANCE LOAN P...	176,801.71	176,801.71	0.00	176,801.71	0.00	100.00 %
01-09-5-09-08215-FI	INTEREST EXPENSE - CMM	86,850.00	86,850.00	0.00	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 CHARGE	4,725.00	4,725.00	5,056.99	5,109.09	-384.09	108.13 %

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

For Fiscal: 2023-2024 Period Ending: 12/31/2023

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
01-09-5-09-08325-FI	ADMINISTRATION - CMM	12,600.00	12,600.00	0.00	3,278.94	9,321.06	26.02 %
01-09-5-09-08330-DOF	STANDBY ADMINISTRATION	59,516.00	59,516.00	308.55	5,860.60	53,655.40	9.85 %
Program: 09 - ** BONDS, LOANS & STANDBY ** Total:		547,581.90	547,581.90	5,365.54	442,856.88	104,725.02	80.88%
Program: 10 - ** REPORTS, STUDIES, & PLANS **							
01-10-5-10-19001-DOF	#A21201: 2022 RATE & FEE STUDY	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
01-10-5-10-19002-GM	#A22216 (CIP) CAPITAL IMPROV PL...	250,000.00	250,000.00	0.00	0.00	250,000.00	0.00 %
01-10-5-10-19003-GM	#A22229/#E23001 ANN'L WATER S...	12,000.00	12,000.00	0.00	1,820.00	10,180.00	15.17 %
01-10-5-10-19004-GM	#E23002 2023 STRATEGIC PLAN	50,000.00	50,000.00	0.00	0.00	50,000.00	0.00 %
01-10-5-10-19005-GM	#E23003 2023 HAZARD MITIGATION..	38,000.00	38,000.00	12,142.86	30,557.15	7,442.85	80.41 %
01-10-5-10-19007-GM	#E23004: ANN'L WATER LOSS REPO...	10,000.00	10,000.00	0.00	7,117.87	2,882.13	71.18 %
Program: 10 - ** REPORTS, STUDIES, & PLANS ** Total:		370,000.00	370,000.00	12,142.86	39,495.02	330,504.98	10.67%
Program: 12 - ** CAPITAL IMPROVEMENT REPLACEMENT PROGRAM (CIRP)							
01-12-5-12-01136-FI	CIRP: STANDBY/CALLBACK	0.00	0.00	3,168.28	32,093.00	-32,093.00	0.00 %
01-12-5-12-01212-FI	CIRP: COMPENSATED LEAVE	69,346.00	69,346.00	2,672.47	28,686.94	40,659.06	41.37 %
01-12-5-12-02213-CRP	CIRP: SMALL TOOLS/MISC. EXP.	12,833.00	12,833.00	808.70	1,145.07	11,687.93	8.92 %
01-12-5-12-02213-FI	CIRP: SALARY (excl STBY,CLBK)	475,793.00	475,793.00	19,531.90	65,213.67	410,579.33	13.71 %
01-12-5-12-05010-CRP	CIRP: VEHICLE/EQUIP EXPENSE (TR...	27,000.00	27,000.00	1,405.67	10,582.16	16,417.84	39.19 %
01-12-5-12-98001-FI	EE BENEFITS ALLOCATED	343,564.21	343,564.21	49,035.52	109,639.75	233,924.46	31.91 %
01-12-5-12-98002-FI	FIELD EXPENSES ALLOCATED	168,075.27	168,075.27	34,330.58	65,353.86	102,721.41	38.88 %
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	-18,559.23	-52,417.78	-240,572.75	17.89 %
Program: 12 - ** CAPITAL IMPROVEMENT REPLACEMENT PROGRAM..		399,196.90	399,196.90	92,393.89	260,296.67	138,900.23	65.21%
Program: 20 - ** HDMC TREATMENT PLANT (Reimbursable) **							
01-20-5-20-03101-DWR	HDMC: OTHER	68,000.00	68,000.00	26,785.00	32,839.05	35,160.95	48.29 %
01-20-5-20-04100-DWR	HDMC: CONTRACTED OPERATION E...	120,000.00	120,000.00	6,475.78	34,495.51	85,504.49	28.75 %
01-20-5-20-06100-DWR	HDMC: PUMPING POWER	20,000.00	20,000.00	1,592.93	8,846.48	11,153.52	44.23 %
Program: 20 - ** HDMC TREATMENT PLANT (Reimbursable) ** Total..		208,000.00	208,000.00	34,853.71	76,181.04	131,818.96	36.63%
Program: 51 - ** BENEFITS ALLOCATED TO DEPTS **							
01-51-5-51-01211-FI	COMPENSATED LEAVE	348,654.00	348,654.00	18,163.91	108,136.25	240,517.75	31.02 %
01-51-5-51-01216-FI	CAFETERIA PLAN EXPENSE	793,193.00	793,193.00	39,443.64	226,270.76	566,922.24	28.53 %
01-51-5-51-01220-FI	GROUP INSURANCE EXPENSE	38,278.00	38,278.00	1,731.94	10,298.30	27,979.70	26.90 %
01-51-5-51-01225-FI	WORKERS COMPENSATION INSUR...	110,701.00	110,701.00	0.00	20,045.66	90,655.34	18.11 %
01-51-5-51-01230-FI	RETIREMENT: PERS Classic 2%@55	359,168.00	359,168.00	11,416.79	151,166.28	208,001.72	42.09 %
01-51-5-51-01231-FI	RETIREMENT: PERS Tier 2 2%@62	91,824.00	91,824.00	6,465.16	37,807.73	54,016.27	41.17 %
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	834.00	9,014.50	25,585.50	26.05 %
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	12,534.55	86,400.62	158,023.38	35.35 %
01-51-5-51-98000-FI	ALLOCATED EXPENSES - BENEFITS	-2,034,128.00	-2,034,128.00	-290,322.87	-649,140.10	-1,384,987.90	31.91 %
Program: 51 - ** BENEFITS ALLOCATED TO DEPTS ** Total:		0.00	0.00	-199,732.88	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	1,666.11	10,760.49	6,359.51	62.85 %
01-52-5-52-02206-D/P	SHOP EXPENSE - COMBINED	20,000.00	20,000.00	1,622.23	18,432.29	1,567.71	92.16 %
01-52-5-52-02209-DWR	SHOP OFFICE SUPPLIES	20,000.00	20,000.00	466.78	4,143.39	15,856.61	20.72 %
01-52-5-52-03205-D/P	TOOL / EQUIP REPAIR	0.00	0.00	0.00	656.57	-656.57	0.00 %
01-52-5-52-03905-D/P	BUILDING REPAIR/MAINT-SHOP/SITE	29,000.00	29,000.00	2,533.37	11,966.24	17,033.76	41.26 %
01-52-5-52-04015-CRP	OPS: SOFTWARE	122,500.00	122,500.00	24,386.67	48,643.34	73,856.66	39.71 %
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	0.00	962.73	9,037.27	9.63 %
01-52-5-52-05005-D/P	FUEL-VEHICLES	120,000.00	120,000.00	4,337.53	48,571.33	71,428.67	40.48 %
01-52-5-52-05010-D/P	AUTO EXPENSE - FIELD	35,000.00	35,000.00	2,425.76	11,620.30	23,379.70	33.20 %
01-52-5-52-06305-DOA	COMMUNICATIONS-MOBILE	30,000.00	30,000.00	2,058.33	10,304.08	19,695.92	34.35 %
01-52-5-52-07009-D/P	REGULATORY-PERMITS, FEES, CERTS	106,000.00	106,000.00	11,920.99	46,577.67	59,422.33	43.94 %
01-52-5-52-98000-FI	ALLOCATED EXPENSES - FIELD	-547,120.00	-547,120.00	-111,753.17	-212,740.43	-334,379.57	38.88 %
Program: 52 - ** FIELD ALLOCATED TO DEPTS ** Total:		0.00	0.00	-60,335.40	0.00	0.00	0.00%

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

For Fiscal: 2023-2024 Period Ending: 12/31/2023

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Program: 53 - ** OFFICE ALLOCATED TO DEPTS **							
01-53-5-53-01405-GMH	TEMPORARY LABOR - OFFICE	15,000.00	15,000.00	0.00	11,524.02	3,475.98	76.83 %
01-53-5-53-02105-DOA	OFFICE SUPPLIES	38,820.00	38,820.00	2,898.53	10,004.40	28,815.60	25.77 %
01-53-5-53-02107-DOA	ADMIN: COMP EQUIP & EQUIP MA...	35,000.00	35,000.00	643.93	9,321.92	25,678.08	26.63 %
01-53-5-53-02110-DOA	POSTAGE	33,500.00	33,500.00	3,007.08	14,722.36	18,777.64	43.95 %
01-53-5-53-03906-DOA	BUILDING REPAIR/MAINT - OFFICE	40,000.00	40,000.00	1,797.81	9,854.78	30,145.22	24.64 %
01-53-5-53-04010-DOA	ADMIN: COMP SUPPORT (IT SERVIC...	60,000.00	60,000.00	2,204.78	37,314.78	22,685.22	62.19 %
01-53-5-53-04015-DOA	ADMIN: SOFTWARE	110,000.00	110,000.00	11,438.50	39,479.61	70,520.39	35.89 %
01-53-5-53-05010-DOA	AUTO EXPENSE - OFFICE	3,500.00	3,500.00	0.00	284.08	3,215.92	8.12 %
01-53-5-53-06205-DOA	TELEPHONE AND UTILITIES	71,000.00	71,000.00	4,584.54	32,322.79	38,677.21	45.53 %
01-53-5-53-98000-FI	ALLOCATED EXPENSES - OFFICE	-406,820.00	-406,820.00	-81,397.33	-164,828.74	-241,991.26	40.52 %
Program: 53 - ** OFFICE ALLOCATED TO DEPTS ** Total:		0.00	0.00	-54,822.16	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	-31,402.34	-40,671.89	33,471.89	564.89 %
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	-16,291.62	-49,935.04	28,935.04	237.79 %
01-60-6-60-61020-FI	OVERHEAD - HDMC TOTAL (5380/9...	0.00	0.00	0.00	-6,054.05	6,054.05	0.00 %
Program: 60 - ** CAPITAL O/H CLEARING ** Total:		-43,200.00	-43,200.00	-47,693.96	-96,660.98	53,460.98	223.75%
Expense Total:		8,558,854.72	8,558,854.72	623,136.75	3,383,895.28	5,174,959.44	39.54%
Fund: 01 - GENERAL FUND Surplus (Deficit):		1,775,657.78	1,775,657.78	352,895.27	3,658,976.82	1,883,319.04	206.06%
Report Surplus (Deficit):		1,775,657.78	1,775,657.78	352,895.27	3,658,976.82	1,883,319.04	206.06%

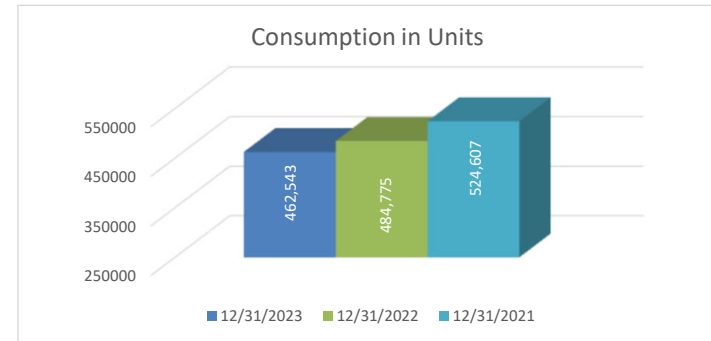
Fund Summary

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	352,895.27	3,658,976.82	1,883,319.04
Report Surplus (Deficit):	1,775,657.78	1,775,657.78	352,895.27	3,658,976.82	1,883,319.04



WATER SALES CONSUMPTION STATISTICS
As of 12/31/23

Rolling 12 months ending:	CURRENT 12/31/2023	PRIOR 1 12/31/2022	PRIOR 2 12/31/2021
CCF (units)	462,543	484,775	524,607
Gallons	345,982,164	362,611,700	392,406,036
Acre Feet	1,062	1,113	1,204
Change/PY	-4.59% <i>decrease</i>	-7.59% <i>decrease</i>	
Change from Two Years Prior			-11.83% <i>decrease</i>



CONSUMPTION RANKING - TOP TEN

	ACCOUNT NAME	Consumption (CCF/units)					QE 12/31/23 RANK	22/23 FY RANK	21/22 FY RANK			
		HOUSING	PUBLIC AGENCY	HOSPITAL/MED	COMMERICAL	INDIVIDUAL/TEMP						
1	Hi-Desert Medical Center (hospital and CCC)			3,504			1	3,504	1	13,783	1	15,657
2	JT Parks & Recreation		2,387				2	2,387	2	9,115	2	11,194
3	Quail Springs Village Apartments	1,837					3	1,837	3	8,412	3	8,888
4	Joshua Tree Memorial Park				1,604		4	1,604	4	7,522	4	6,547
5	Autocamp				1,006		5	1,006	5	3,785	9	2,040
6	Lazy H Mobilehome Park	864					6	864	8	2,815	6	3,824
7	Individual (leak)					764	7	764	Individual varies			
8	Yucca Trails Apts.	760					8	760	9	2,815	8	N/A
9	William W Pyle Jr	754					9	754	7	3,071	7	2,950
10	Morongo Unified School District		713				10	713	6	3,482	5	6,405
	TYPE TOTALS	4,215	3,100	3,504	2,610	764		14,193		54,800		57,505
		1	2	3	4	5						