



AGENDA

FINANCE COMMITTEE

WEDNESDAY, JANUARY 11, AT 9:00 AM

This meeting may be attended in person at the District Office Boardroom at: 61750 Chollita Rd., Joshua Tree, CA 92284, by phone at 1-669-900-6833, or by video conference.

Join Zoom Meeting:

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

Meeting ID: 852 5630 9368

Passcode: 61750

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

2. **ROLL CALL**

3. **PUBLIC COMMENT**

This is the time set aside for public comment on any item 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. **DISCUSSION ITEMS**

A. AUGUST & SEPTEMBER 2022 CHECK REGISTERS

B. 1ST QUARTER ENDING 09/30/22 FINANCIAL REPORT

C. CONSIDER SELECTION METHOD FOR AUDIT FIRM FOR FISCAL YEAR 22/23 AND BEYOND

5. **STAFF REPORTS**

6. **DIRECTOR COMMENTS**

7. **ADJOURNMENT**



Joshua Basin Water District

Check Report

By Vendor DBA Name

Date Range: 08/01/2022 - 08/31/2022

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						
000495	ACOUNTEMPS	08/10/2022	Regular	0.00	2,825.76	64615
60430500	Invoice	08/10/2022	TEMPORARY LABOR	0.00	941.92	
60470057	Invoice	08/10/2022	TEMPORARY LABOR	0.00	941.92	
60496227	Invoice	08/10/2022	TEMPORARY LABOR	0.00	941.92	
000495	ACOUNTEMPS	08/24/2022	Regular	0.00	1,648.36	64649
60550072	Invoice	08/24/2022	TEMPORARY LABOR	0.00	941.92	
60575072	Invoice	08/24/2022	TEMPORARY LABOR	0.00	706.44	
000501	ACWA JPIA	08/10/2022	Regular	0.00	4,231.15	64591
JPIA0822	Invoice	08/10/2022	CYBER LIABILITY PROGRAM - 07/01/22 TO 06/30/23	0.00	4,231.15	
000501	ACWA JPIA	08/10/2022	Regular	0.00	11,650.52	64592
JPIA080922	Invoice	06/30/2022	WORKERS COMP APR - JUN 22	0.00	11,650.52	
013998	AMAZON CAPITAL SERVICES INC	08/16/2022	Manual	0.00	136.69	902055
1HRT-9PTJ-9FJH	Invoice	08/16/2022	OFFICE SUPPLIES	0.00	136.69	
013998	AMAZON CAPITAL SERVICES INC	08/25/2022	Manual	0.00	591.48	902056
1PYM-9Q3N-XNP4	Invoice	09/07/2022	OFFICE SUPPLIES	0.00	591.48	
000999	AMERICAN WATER WORKS ASSOC	08/24/2022	Regular	0.00	473.00	64632
AWWA0522	Invoice	08/24/2022	MEMBERSHIP RENEWAL THRU 8/31/23	0.00	473.00	
013019	ARBORIST SERVICES	08/24/2022	Regular	0.00	775.00	64644
9112	Invoice	08/24/2022	DEMO GARDEN/BUILD MAINT THRU 8/15/22	0.00	775.00	
013863	ATKINSON ANDELSON LOYA RUUD AND ROMO	08/10/2022	Regular	0.00	13,482.25	64593
655504	Invoice	06/30/2022	LABOR LEGAL SERVICES THRU 6/30/22	0.00	6,293.56	
655505	Invoice	06/30/2022	LEGAL SERVICES THRU 6/30/22	0.00	7,188.69	
001630	ATT MOBILITY	08/10/2022	Manual	0.00	3,377.29	902044
829480028X0805...	Invoice	08/10/2022	COMMUNICATIONS - JUL 22	0.00	3,377.29	
000214	BABCOCK LABORATORIES INC	08/10/2022	Regular	0.00	913.75	64594
CG21766-2287	Invoice	08/10/2022	SAMPLING	0.00	102.00	
CH20109-2287	Invoice	08/10/2022	SAMPLING	0.00	252.00	
CH20134-2287	Invoice	08/10/2022	HDMC WWTP - SAMPLING	0.00	384.75	
CH20203-2287	Invoice	08/10/2022	SAMPLING	0.00	175.00	
000214	BABCOCK LABORATORIES INC	08/24/2022	Regular	0.00	1,348.98	64634
CH20599-2287	Invoice	08/24/2022	SAMPLING	0.00	102.00	
CH20714-2287	Invoice	08/24/2022	HDMC WWTP - SAMPLING	0.00	239.23	
CH21253-2287	Invoice	08/24/2022	HDMC WWTP - SAMPLING	0.00	384.75	
CH21324-2287	Invoice	08/24/2022	SAMPLING	0.00	210.00	
CH21327-2287	Invoice	08/24/2022	SAMPLING	0.00	17.00	
CH21579-2287	Invoice	08/24/2022	SAMPLING	0.00	294.00	
CH21649-2287	Invoice	08/24/2022	SAMPLING	0.00	102.00	
004110	BURRTEC WASTE AND RECYCLING SVCS	08/10/2022	Manual	0.00	430.64	902043
BW073122	Invoice	08/10/2022	TRASH REMOVAL (SHOP) - JUL 22	0.00	430.64	
004110	BURRTEC WASTE AND RECYCLING SVCS	08/15/2022	Manual	0.00	459.85	902048
BW0822	Invoice	08/15/2022	TRASH & RECYCLING (OFFICE) - AUG 22	0.00	162.03	
BW0822B	Invoice	08/15/2022	TRASH REMOVAL (SHOP) - AUG 22	0.00	297.82	

Check Report

Date Range: 08/01/2022 - 08/31/2022

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	
013341	BUSINESS RADIO LICENSING	08/10/2022	Regular	0.00	110.00	64595
BRL061022	Invoice	08/10/2022	RADIO LICENSE CALL SIGN RENEWAL	0.00	110.00	
000229	C AND S ELECTRIC	08/10/2022	Regular	0.00	1,067.25	64602
3560	Invoice	08/10/2022	PUMPING PLANT REPAIRS	0.00	1,067.25	
001517	CalPERS	08/11/2022	Manual	0.00	21,909.38	902046
PPE 7-15-22	Invoice	08/11/2022	PAY PERIOD ENDING 7/15/22	0.00	11,022.09	
PPE 7-29-22	Invoice	08/11/2022	PAY PERIOD ENDING 7/29/22	0.00	10,887.29	
001517	CalPERS	08/23/2022	Manual	0.00	10,821.57	902052
PPE 8-12-22	Invoice	08/23/2022	PAY PERIOD ENDING 8/12/22	0.00	10,821.57	
013822	CARL PALMER	08/10/2022	Regular	0.00	399.98	64596
CP080422	Invoice	08/10/2022	REIMB: D-2 CLASS	0.00	399.98	
001555	CENTRATL LLC	08/10/2022	Regular	0.00	985.04	64597
220802252101	Invoice	08/10/2022	DISPATCH SERVICES - AUG 22	0.00	985.04	
000510	CHARTER COMMUNICATIONS	08/10/2022	Manual	0.00	375.63	902042
0008970072222	Invoice	08/10/2022	SCADA INTERNET - AUG 22	0.00	375.63	
013868	CITY NATIONAL BANK	08/24/2022	Regular	0.00	267,890.90	64635
CNB080122	Invoice	08/24/2022	PIPELINE REPLACEMENT LOAN - CIRP	0.00	267,890.90	
000237	COLONIAL LIFE AND ACCIDENT INSURANCE CO IN	08/10/2022	Regular	0.00	1,515.02	64598
39905610705996	Invoice	08/10/2022	EE LIFE INSURANCE - JUL 22	0.00	1,515.02	
013373	CORE AND MAIN LP	08/10/2022	Regular	0.00	80,589.00	64600
Q616472	Invoice	08/10/2022	MAINLINE/LEAK REPAIR SUPPLIES	0.00	469.37	
Q848673	Invoice	08/10/2022	MAINLINE/LEAK REPAIR SUPPLIES	0.00	162.09	
Q983762	Invoice	08/10/2022	INVENTORY	0.00	74,491.24	
R004511	Invoice	08/10/2022	MAINLINE/LEAK REPAIR SUPPLIES	0.00	4,531.58	
R239109	Invoice	08/10/2022	SMALL TOOLS - CIRP	0.00	404.07	
R297437	Invoice	08/10/2022	SMALL TOOLS - DISTRIBUTION	0.00	530.65	
013373	CORE AND MAIN LP	08/24/2022	Regular	0.00	7,401.89	64636
R302142	Invoice	08/24/2022	MAINLINE/LEAK REPAIR SUPPLIES	0.00	1,263.52	
R302143	Invoice	08/24/2022	INVENTORY	0.00	5,781.52	
R302144	Invoice	08/24/2022	MAINLINE/LEAK REPAIR SUPPLIES	0.00	356.85	
013991	EIDE BAILLY LLP	08/24/2022	Regular	0.00	1,443.00	64637
E101366619	Invoice	08/24/2022	ACCOUNTING/AUDIT SERVICES - JULY 2022	0.00	1,443.00	
013781	EISENHOWER OCCUPATIONAL HEALTH SERVICES	08/10/2022	Regular	0.00	155.00	64601
129695	Invoice	08/10/2022	DOT PHYSICAL/DRUG & ALCOHOL TESTING	0.00	155.00	
013212	FIDELITY NATIONAL TITLE COMPANY	08/22/2022	Manual	0.00	95,591.50	902050
FNT082222	Invoice	08/22/2022	LAND AQUISITION: SUNSET RD	0.00	95,591.50	
000156	FORSHOCK	08/10/2022	Regular	0.00	21,512.18	64609
2200160	Invoice	06/30/2022	WELL 14 4-LOG TREATMENT SUPPLIES	0.00	21,269.18	
2200214	Invoice	08/10/2022	MONTHLY SCADA MONITORING - AUG 22	0.00	38.00	
2200215	Invoice	08/10/2022	MONTHLY SCADA MONITORING - AUG 22	0.00	205.00	
013222	FRONTIER COMMUNICATIONS INC	08/10/2022	Regular	0.00	430.22	64603
FC0822	Invoice	08/10/2022	HDMC WWTP - TELEPHONE	0.00	430.22	
000058	GARDA CL WEST INC	08/10/2022	Regular	0.00	39.36	64604
10702110	Invoice	08/10/2022	COURIER FEES - AUG 22	0.00	727.49	
60210430	Credit Memo	06/30/2022	CREDIT: COURIER FEES - JAN 22	0.00	-206.60	
60210431	Credit Memo	06/30/2022	CREDIT: COURIER FEES - FEB 22	0.00	-238.38	
60210432	Credit Memo	06/30/2022	CREDIT: COURIER FEES - MAR 22	0.00	-243.15	

Check Report

Date Range: 08/01/2022 - 08/31/2022

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	
004018	HACH COMPANY	08/10/2022	Regular	0.00	1,854.18	64605
13173925	Invoice	08/10/2022	SMALL TOOLS - PRODUCTION	0.00	584.63	
13175699	Invoice	08/10/2022	SMALL TOOLS - PRODUCTION	0.00	1,269.55	
004018	HACH COMPANY	08/24/2022	Regular	0.00	634.78	64638
13204464	Invoice	08/24/2022	SMALL TOOLS - PRODUCTION	0.00	634.78	
013802	HASA INC	08/10/2022	Regular	0.00	2,259.55	64606
835851	Invoice	08/10/2022	WATER TREATMENT EXPENSE	0.00	1,004.24	
837825	Invoice	08/10/2022	WATER TREATMENT EXPENSE	0.00	1,255.31	
004152	HI DESERT STAR	08/24/2022	Regular	0.00	2,414.00	64639
44830	Invoice	08/24/2022	PUBLIC NOTICE: WATER CONSERVATION ADOPTION	0.00	506.00	
44995	Invoice	08/24/2022	ADVERTISING: WATER CONSERV MEDIA CAMPAIGN	0.00	63.60	
45072	Invoice	08/24/2022	ADVERTISING: WATER CONSERV MEDIA CAMPAIGN	0.00	1,844.40	
004195	HOME DEPOT CREDIT SERVICES	08/24/2022	Manual	0.00	5,060.05	902053
HD0722	Invoice	08/24/2022	WELL 14 4-LOG/SML TOOLS/TILFORD/SHP EXPENSE	0.00	5,060.05	
000025	ICMA RC	08/11/2022	Manual	0.00	5,537.50	902047
ICMARC072222	Invoice	08/11/2022	EE & ER 457 REMITTANCE - 7/22/22	0.00	2,768.75	
ICMARC080522	Invoice	08/11/2022	EE & ER 457 REMITTANCE - 8/5/22	0.00	2,768.75	
000025	ICMA RC	08/23/2022	Manual	0.00	2,768.75	902051
ICMARC081922	Invoice	08/23/2022	EE & ER 457 REMITTANCE - 8/19/22	0.00	2,768.75	
013365	IMAGE SOURCE	08/10/2022	Regular	0.00	44.04	64599
25AR1485391	Invoice	08/10/2022	SHOP EXPENSE 7/01/22 - 7/31/22	0.00	44.04	
013848	INDUSTRIAL METAL SUPPLY CO	08/10/2022	Regular	0.00	4,107.05	64610
1667235	Invoice	08/10/2022	WELL 14 4-LOG TREATMENT SUPPLIES	0.00	4,107.05	
013797	INFOSEND INC	08/24/2022	Regular	0.00	3,309.47	64640
217878	Invoice	08/24/2022	PRINT & MAIL WATER BILL - JUL 22	0.00	3,309.47	
VEN01902	INLAND KENWORTH US INC	08/25/2022	Regular	0.00	382.80	64662
333256FNP	Invoice	08/25/2022	DUMP TRUCK SUPPLIES: E1DT	0.00	382.80	
004720	INLAND WATER WORKS	08/24/2022	Regular	0.00	382.80	64641
333256FNP	Invoice	08/24/2022	DUMP TRUCK SUPPLIES: E1DT	0.00	382.80	
004720	INLAND WATER WORKS	08/24/2022	Regular	0.00	-382.80	64641 VOID
013989	IRIDIUM SOLUTIONS	08/10/2022	Regular	0.00	5,500.00	64613
1007	Invoice	08/10/2022	CONSULTING SERVICES - JULY 22	0.00	5,500.00	
009054	KATHLEEN J RADNICH	08/10/2022	Regular	0.00	1,554.00	64607
220731-1	Invoice	08/10/2022	PUBLIC RELATIONS SERVICES	0.00	840.00	
220807-1	Invoice	08/10/2022	PUBLIC RELATIONS SERVICES	0.00	714.00	
009054	KATHLEEN J RADNICH	08/24/2022	Regular	0.00	1,701.00	64642
220814-1	Invoice	08/24/2022	PUBLIC RELATIONS SERVICES	0.00	924.00	
222014-1	Invoice	08/24/2022	PUBLIC RELATIONS SERVICES	0.00	777.00	
000134	KENNEDY JENKS CONSULTANTS INC	08/24/2022	Regular	0.00	1,867.50	64643
157123	Invoice	08/24/2022	2020 URBAN WATER MGMT PLAN UPDATE	0.00	1,867.50	
000205	LORI G HERBEL	08/10/2022	Regular	0.00	840.00	64608
SEPT-FEB 23	Invoice	08/10/2022	PUBLIC INFO/FARMER'S MARKET	0.00	840.00	
006507	McMASTER CARR SUPPLY COMPANY	08/24/2022	Regular	0.00	36.10	64646
83154701	Invoice	08/24/2022	PUMPING PLANT SUPPLIES	0.00	36.10	
013990	MOMS DESERT VALLEY CLEANING	08/24/2022	Regular	0.00	1,500.00	64645
202208	Invoice	08/24/2022	JANITORIAL SERVICES - AUGUST 22	0.00	1,500.00	

Check Report

Date Range: 08/01/2022 - 08/31/2022

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 411888	NAPA AUTO PARTS Invoice	08/24/2022	08/24/2022 Regular DUMP TRK: E3PH/SHP EXP/VHCL MAINT: V35,V40,V41,V42	0.00 0.00	184.35 184.35	64652
000070 1142112	ONLINE INFORMATION SERVICES INC Invoice	08/10/2022	08/10/2022 Regular ID VERIF. SERV. THRU 07/31/22	0.00 0.00	248.60 248.60	64611
013940 INV1114927	PAYLOCITY Invoice	08/24/2022	08/24/2022 Regular HR ONLINE - AUG 22	0.00 0.00	34.25 34.25	64647
013940 INV1114927-1	PAYLOCITY Invoice	08/19/2022	08/19/2022 Manual HR ONLINE - AUG 22	0.00 0.00	34.25 34.25	950031
VEN01533 INV-15-125212	PAYMENTUS GROUP INC Invoice	08/24/2022	08/19/2022 Manual CREDIT CARD PROCESSING FEE - JUL 22	0.00 0.00	4,406.20 4,406.20	902049
008415 23357471 23357474	PRUDENTIAL OVERALL SUPPLY Invoice Invoice	08/10/2022 08/10/2022	08/10/2022 Regular SHOP EXPENSE SHOP EXPENSE	0.00 0.00 0.00	195.76 71.24 124.52	64612
008415 23363728 23363731	PRUDENTIAL OVERALL SUPPLY Invoice Invoice	08/24/2022 08/24/2022	08/24/2022 Regular SHOP EXPENSE SHOP EXPENSE	0.00 0.00 0.00	195.76 71.24 124.52	64648
009065 E1121035	RDO EQUIPMENT COMPANY Invoice	08/10/2022	08/10/2022 Regular 2022 JD 200G EXCAVATOR/SOLD:2018 JD 135G EXCAVATOR	0.00 0.00	116,018.99 116,018.99	64614
000091 SB080222	SAN BERNARDINO COUNTY RECORDER Invoice	08/10/2022	08/10/2022 Regular RELEASE OF LIENS	0.00 0.00	300.00 300.00	64616
000091 SB080322	SAN BERNARDINO COUNTY RECORDER Invoice	08/10/2022	08/10/2022 Regular RELEASE OF LIENS	0.00 0.00	260.00 260.00	64617
013831 202477	SATMODO LLC Invoice	08/10/2022	08/10/2022 Regular EMERGENCY SATELLITE PHONES - AUG 22	0.00 0.00	151.86 151.86	64618
013820 2184535-IN	SC FUELS Invoice	08/10/2022	08/10/2022 Regular FUEL FOR VEHICLES	0.00 0.00	5,145.86 5,145.86	64619
013820 2200750-IN	SC FUELS Invoice	08/24/2022	08/24/2022 Regular FUEL FOR VEHICLES	0.00 0.00	4,760.86 4,760.86	64650
009880 SCE0722	SOUTHERN CALIFORNIA EDISON CO Invoice	08/10/2022	08/10/2022 Manual POWER TO BLDGS & GEN - JUL 22	0.00 0.00	4,124.06 4,124.06	902045
VEN01020 22-7100 22-8011SC 22-8503	SOUTHWEST NETWORKS INC Invoice Invoice Invoice	08/10/2022 08/10/2022 08/10/2022	08/10/2022 Regular SUPPLEMENTAL IT (AMC) - THRU 7/31/22 OFFICE 365 MONTHLY MAINT - SEPT 22 OFFICE COMPUTER EQUIPMENT	0.00 0.00 0.00	3,700.18 1,425.00 794.00 1,481.18	64620
009920 ST0822	STANDARD INSURANCE CO Invoice	08/10/2022	08/10/2022 Regular EE LIFE INSURANCE - AUG 22	0.00 0.00	1,433.73 1,433.73	64621
013788 1296	STURDIVAN EMERGENCY MANAGEMENT CONSUL Invoice	08/10/2022	08/10/2022 Regular EMERGENCY MANAGEMENT CONSULTING 2022-2023	0.00 0.00	10,500.00 10,500.00	64622
013982 1752	TAYLOR GARAGE DOORS AND GATES INC Invoice	08/10/2022	08/10/2022 Regular BAY DOOR MAINTENANCE	0.00 0.00	450.00 450.00	64623
013993 116905701080122	TIME WARNER CABLE Invoice	08/10/2022	08/10/2022 Regular TELEPHONE AND UTILITIES - AUG 22	0.00 0.00	550.00 550.00	64624
013196 159702036-0	TPX COMMUNICATIONS Invoice	08/10/2022	08/10/2022 Manual TELEPHONE (OFFICE) - AUG 22	0.00 0.00	676.15 676.15	902041

Check Report

Date Range: 08/01/2022 - 08/31/2022

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	
010850	UNDERGROUND SERVICE ALERT	08/10/2022	Regular	0.00	843.78	64625
22-2300017	Invoice	08/10/2022	DIG SAFE BOARD FEES - 2022	0.00	692.03	
720220346	Invoice	08/10/2022	TICKET DELIVERY SERVICE - JUL 22	0.00	151.75	
CC-BEV	US BANK CORPORATE	08/25/2022	Manual	0.00	6,750.70	902059
US0822	Invoice	08/25/2022	DIRECTR EDU/OPS COMP EQUIP/TELEPHONE/EE TRAINING	0.00	6,750.70	
CC-ANNE	US BANK CORPORATE	08/25/2022	Manual	0.00	473.24	902060
US0822	Invoice	08/25/2022	SUBSCRIPTIONS/POSTAGE/BUSINESS EXPENSE	0.00	473.24	
CC-DAN	US BANK CORPORATE	08/25/2022	Manual	0.00	5,239.06	902058
US0822	Invoice	08/25/2022	SHOP EXP/UNIFORMS/EQUIP MAINTENANCE	0.00	5,239.06	
CC-SARAH	US BANK CORPORATE	08/25/2022	Manual	0.00	944.79	902057
US0822	Invoice	08/25/2022	ANNUAL EE APPRECIATION PARTY/ADOBE SUBSCRIPTION	0.00	944.79	
000327	WATER QUALITY SPECIALISTS	08/10/2022	Regular	0.00	3,605.00	64626
8138	Invoice	08/10/2022	HDMC WWTP: OPERATION & MAINT - JUL 22	0.00	3,605.00	
013997	WCT PRODUCTS INC	08/10/2022	Regular	0.00	8,081.90	64628
W13658	Invoice	08/10/2022	2 LOCATORS	0.00	8,081.90	
013809	WEST COAST CIVIL INC	08/10/2022	Regular	0.00	47,490.00	64627
2207-216	Invoice	08/10/2022	ENG: BELMONT DESIGN/SURVEY THRU 7/31/22	0.00	47,490.00	
011615	WESTERN EXTERMINATOR CO	08/24/2022	Regular	0.00	37.05	64651
26190359	Invoice	08/24/2022	PEST CONTROL SERVICES - SHOP	0.00	37.05	
VEN01090	WORLD OIL ENVIRONMENTAL SERVICES	08/24/2022	Regular	0.00	95.00	64633
I500-00851826	Invoice	08/24/2022	USED MOTOR OIL DISPOSAL	0.00	95.00	
013359	XEROX FINANCIAL SERVICES	08/10/2022	Manual	0.00	230.13	902040
3395104	Invoice	08/10/2022	SHOP EXPENSE 7/27/22 - 8/26/22	0.00	230.13	
013359	XEROX FINANCIAL SERVICES	08/24/2022	Manual	0.00	397.60	902054
3414165	Invoice	08/24/2022	OFFICE EXPENSE 7/30/22 - 8/29/22	0.00	397.60	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	96	60	0.00	653,557.81
Manual Checks	25	22	0.00	170,336.51
Voided Checks	0	1	0.00	-382.80
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	121	83	0.00	823,511.52

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	96	60	0.00	653,557.81
Manual Checks	25	22	0.00	170,336.51
Voided Checks	0	1	0.00	-382.80
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	121	83	0.00	823,511.52

Fund Summary

Fund	Name	Period	Amount
01	GENERAL FUND	8/2022	823,511.52
			823,511.52



Joshua Basin Water District

Check Report

By Vendor DBA Name

Date Range: 08/01/2022 - 08/31/2022

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	08/19/2022	Manual	0.00	1,131.00	950029
110783997	Invoice	08/19/2022	PAYROLL PROCESSING FEE	0.00	1,131.00	

Bank Code PR Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	1	1	0.00	1,131.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	1	1	0.00	1,131.00

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	1	1	0.00	1,131.00
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	1	1	0.00	1,131.00

Fund Summary

Fund	Name	Period	Amount
01	GENERAL FUND	8/2022	1,131.00
			1,131.00

**JOSHUA BASIN WATER DISTRICT
UTILITY REFUND REGISTER**

<u>Account Number</u>	<u>Name</u>	<u>Date</u>	<u>Type</u>	<u>Amount</u>	
64-99280-000	LOCH, JAY M	8/10/2022	Refund	3,127.80	Check #: 64629
56-00115-007	CHANDLER, WILLIAM C	8/10/2022	Refund	189.90	Check #: 64630
63-00164-015	SANABRIA, ARON	8/10/2022	Refund	162.43	Check #: 64631
07-00039-014	CASEY, ROGER C	8/24/2022	Refund	5.48	Check #: 64653
55-00312-012	JADE TAILOR & CAROLINE MARTIN	8/24/2022	Refund	72.13	Check #: 64654
09-00082-022	AGHAEPOUR, ELAINE	8/24/2022	Refund	85.66	Check #: 64655
63-00157-013	XIAO, JEFF B	8/24/2022	Refund	30.80	Check #: 64656
07-00165-010	MCLAUGHLIN, SAMANTHA	8/24/2022	Refund	35.55	Check #: 64657
09-00133-016	KENNEDY, MYRA L	8/24/2022	Refund	21.98	Check #: 64658
55-00103-012	CASA DE LA MANANA LLC	8/24/2022	Refund	36.01	Check #: 64659
55-00193-003	CASA DE LA MANANA LLC	8/24/2022	Refund	46.75	Check #: 64660
65-00529-002	PATRICK & ALISEE H ACCOMANDO	8/24/2022	Refund	69.06	Check #: 64661
				<u><u>3,883.55</u></u>	

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

Director Pay

07/16/2022 - 08/12/2022

<u>Employee Number</u>	<u>Employee Name</u>	<u>Date</u>	<u>Adjustment Type</u>	<u>Additions</u>	<u>Deductions</u>
511	FLOEN, TOM				
		07/20/2022	Board Meeting - JBWD - Paid	\$173.63	
		07/28/2022	MWA Board Meeting – Paid	\$173.63	
		08/10/2022	Committee Meeting - Finance - Paid	\$173.63	
		08/11/2022	MWA Board Meeting – Paid	\$173.63	
			Totals:	\$694.52	\$0.00
			Employee Total:	\$694.52	
512	JARLSBERG, JANE				
		08/12/2022	Mileage Reimbursement		\$112.50
		07/20/2022	Board Meeting - JBWD - Paid	\$173.63	
		08/10/2022	Committee Meeting - Water Resources & Ops - Paid	\$173.63	
		08/12/2022	BIA Conference - Paid	\$173.63	
			Totals:	\$520.89	\$112.50
			Employee Total:	\$408.39	
513	DOOLITTLE, STACY				
		07/20/2022	Board Meeting - JBWD - Paid	\$173.63	
		08/10/2022	Committee Meeting - Water Resources & Ops - Paid	\$173.63	
			Totals:	\$347.26	\$0.00
			Employee Total:	\$347.26	
514	DELPH, BARBARA				
		07/20/2022	Board Meeting - JBWD - Paid	\$173.63	
		08/10/2022	Committee Meeting - Finance - Paid	\$173.63	
		08/11/2022	MWA Board Meeting – Paid	\$173.63	
			Totals:	\$520.89	\$0.00
			Employee Total:	\$520.89	
			Grand Totals:	\$2,083.56	\$112.50
			Grand Total:	\$1,971.06	



Joshua Basin Water District

Check Report

By Vendor DBA Name

Date Range: 09/01/2022 - 09/30/2022

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						
000495	ACCOUNTEMPS	09/12/2022	Regular	0.00	1,883.84	64687
60633632	Invoice	09/12/2022	TEMPORARY LABOR	0.00	941.92	
60654431	Invoice	09/12/2022	TEMPORARY LABOR	0.00	941.92	
000501	ACWA JPIA	09/12/2022	Regular	0.00	28,444.30	64663
0692286	Invoice	09/12/2022	EE HEALTH BENEFIT & EAP OCT 22	0.00	28,444.30	
000501	ACWA JPIA	09/12/2022	Regular	0.00	32,669.05	64664
0690754	Invoice	09/12/2022	EE HEALTH BENEFIT & EAP SEPT 22	0.00	32,669.05	
013998	AMAZON CAPITAL SERVICES INC	09/12/2022	Regular	0.00	1,423.34	64665
11CV-TYKD-1P31	Invoice	09/12/2022	OFFICE SUPPLIES/SAFETY SUPPLIES	0.00	478.80	
16CF-N3RJ-1HHJ	Invoice	09/12/2022	OFFICE SUPPLIES	0.00	1,019.96	
1GVH-VNWX-CLCW	Credit Memo	09/12/2022	CREDIT: OFFICE SUPPLIES	0.00	-53.88	
1KVQ-3T1X-DFQX	Credit Memo	09/12/2022	CREDIT: OFFICE SUPPLIES	0.00	-21.54	
000675	AQUA METRIC SALES COMPANY	09/12/2022	Regular	0.00	109,295.12	64692
INV0090307	Invoice	09/12/2022	VXU & VGB ANTENNAS	0.00	1,767.10	
INV0090308	Invoice	09/12/2022	INVENTORY	0.00	85,963.25	
INV0090310	Invoice	09/12/2022	NEW VXU AND VGB	0.00	21,564.77	
013863	ATKINSON ANDELSON LOYA RUUD AND ROMO	09/12/2022	Regular	0.00	9,966.57	64666
658202	Invoice	09/12/2022	LABOR LEGAL SERVICES THRU 7/31/22	0.00	2,993.41	
658203	Invoice	09/12/2022	LEGAL SERVICES THRU 7/31/22	0.00	6,973.16	
001630	ATT MOBILITY	09/08/2022	Manual	0.00	2,317.39	902070
829480028X0905...	Invoice	09/08/2022	COMMUNICATIONS - AUG 22	0.00	2,317.39	
000214	BABCOCK LABORATORIES INC	09/12/2022	Regular	0.00	902.46	64667
CH21868-2287	Invoice	09/12/2022	HDMC WWTP - SAMPLING	0.00	239.23	
CH21880-2287	Invoice	09/12/2022	HDMC WWTP - SAMPLING	0.00	239.23	
CH22135-2287	Invoice	09/12/2022	SAMPLING	0.00	102.00	
CI20130-2287	Invoice	09/12/2022	SAMPLING	0.00	70.00	
CI20131-2287	Invoice	09/12/2022	SAMPLING	0.00	252.00	
013813	BACKFLOW SOLUTIONS INC	09/12/2022	Regular	0.00	495.00	64668
7442	Invoice	09/12/2022	ANNUAL BACKFLOW SOLUTIONS ONLINE SUBSCRIPTION	0.00	495.00	
004110	BURRTEC WASTE AND RECYCLING SVCS	09/01/2022	Manual	0.00	459.85	902062
BW0922	Invoice	09/01/2022	TRASH & RECYCLING (OFFICE) - SEPT 22	0.00	162.03	
BW0922B	Invoice	09/01/2022	TRASH REMOVAL (SHOP) - SEPT 22	0.00	297.82	
004110	BURRTEC WASTE AND RECYCLING SVCS	09/12/2022	Manual	0.00	430.64	902073
BW083122	Invoice	09/12/2022	TRASH REMOVAL (SHOP) - AUG 22	0.00	430.64	
001517	CalPERS	09/01/2022	Manual	0.00	10,848.61	902061
PPE 8-26-22	Invoice	09/01/2022	PAY PERIOD ENDING 8/26/22	0.00	10,848.61	
001517	CalPERS	09/02/2022	Manual	0.00	700.00	902064
100000016886998	Invoice	09/02/2022	GASB-68 REPORTS & SCHEDULES	0.00	700.00	
001517	CalPERS	09/16/2022	Manual	0.00	10,863.97	902075
PPE 9-9-22	Invoice	09/16/2022	PAY PERIOD ENDING 9/9/22	0.00	10,863.97	
001555	CENTRATL LLC	09/12/2022	Regular	0.00	714.44	64669
220902252101	Invoice	09/12/2022	DISPATCH SERVICES - SEPT 22	0.00	714.44	

Check Report

Date Range: 09/01/2022 - 09/30/2022

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	
000510	CHARTER COMMUNICATIONS	09/07/2022	Manual	0.00	375.63	902067
0008970082222	Invoice	09/07/2022	SCADA INTERNET - SEPT 22	0.00	375.63	
013868	CITY NATIONAL BANK	09/09/2022	Regular	0.00	-267,890.90	64635 VOID
013868	CITY NATIONAL BANK	09/12/2022	Regular	0.00	267,890.90	64700
CNB080122	Invoice	08/24/2022	PIPELINE REPLACEMENT LOAN - CIRP	0.00	267,890.90	
000237	COLONIAL LIFE AND ACCIDENT INSURANCE CO IN	09/07/2022	Manual	0.00	1,637.39	902068
39905610805984	Invoice	09/07/2022	EE LIFE INSURANCE - AUG 22	0.00	1,637.39	
013373	CORE AND MAIN LP	09/12/2022	Regular	0.00	22,683.51	64671
R350998	Invoice	09/12/2022	SMALL TOOLS - DISTRIBUTION	0.00	232.45	
R377150	Invoice	09/12/2022	INVENTORY	0.00	2,133.77	
R377152	Invoice	09/12/2022	INVENTORY	0.00	9,214.57	
R412799	Invoice	09/12/2022	MAINLINE/LEAK REPAIR SUPPLIES	0.00	64.65	
R419698	Invoice	09/12/2022	INVENTORY/TILFORD PH2 INSTALL SUPPLIES	0.00	5,674.25	
R443223	Invoice	09/12/2022	MAINLINE/LEAK REPAIR SUPPLIES	0.00	2,384.37	
R464501	Invoice	09/12/2022	SMALL TOOLS - DISTRIBUTION	0.00	188.48	
R474012	Invoice	09/12/2022	INVENTORY	0.00	902.33	
R478870	Invoice	09/12/2022	INVENTORY	0.00	167.77	
R503033	Invoice	09/12/2022	INVENTORY	0.00	1,720.87	
013999	CROWN RENTAL AND INVESTMENTS LLC	09/12/2022	Regular	0.00	51.80	64701
CRI08252022	Invoice	06/30/2022	METER UPGRADE RECONCILIATION	0.00	51.80	
002565	DUDEK AND ASSOCIATES INC	09/12/2022	Regular	0.00	1,140.00	64672
202206526	Invoice	09/12/2022	ENG SERV: HDMC WWTP THRU 7/29/22	0.00	1,140.00	
003025	FEDEX	09/07/2022	Manual	0.00	102.94	902069
7-864-22053	Invoice	09/07/2022	SHIPPING	0.00	102.94	
000156	FORSHOCK	09/12/2022	Regular	0.00	243.00	64681
2200223	Invoice	09/12/2022	MONTHLY SCADA MONITORING - SEPT 22	0.00	38.00	
2200224	Invoice	09/12/2022	MONTHLY SCADA MONITORING - SEPT 22	0.00	205.00	
013222	FRONTIER COMMUNICATIONS INC	09/12/2022	Regular	0.00	4.37	64673
FC0922	Invoice	09/12/2022	HDMC WWTP - TELEPHONE	0.00	212.77	
FC0922-1	Credit Memo	09/12/2022	CREDIT: HDMC WWTP - TELEPHONE	0.00	-208.40	
000058	GARDA CL WEST INC	09/12/2022	Regular	0.00	697.36	64674
10706286	Invoice	09/12/2022	COURIER FEES - SEPT 22	0.00	697.36	
004018	HACH COMPANY	09/12/2022	Regular	0.00	745.21	64675
13227323	Invoice	09/12/2022	SMALL TOOLS - PRODUCTION	0.00	745.21	
004152	HI DESERT STAR	09/12/2022	Regular	0.00	1,132.00	64676
45431	Invoice	09/12/2022	PUBLIC NOTICE: 2020 URBAN WATER MGMT PLAN	0.00	1,012.00	
45614	Invoice	09/12/2022	ADVERTISING: WATER CONSERV MEDIA CAMPAIGN	0.00	120.00	
000025	ICMA RC	09/06/2022	Manual	0.00	2,768.75	902065
ICMARC090222	Invoice	09/06/2022	EE & ER 457 REMITTANCE - 9/2/22	0.00	2,768.75	
000025	ICMA RC	09/20/2022	Manual	0.00	2,768.75	902076
ICMARC091622	Invoice	09/20/2022	EE & ER 457 REMITTANCE - 9/16/22	0.00	2,768.75	
013365	IMAGE SOURCE	09/12/2022	Regular	0.00	275.15	64670
25AR1497988	Invoice	09/12/2022	OFFICE EXPENSE 7/30/22 - 8/29/22	0.00	231.28	
25AR1501542	Invoice	09/12/2022	SHOP EXPENSE 8/01/22 - 8/31/22	0.00	43.87	
014036	JAT ASSOCIATES	09/21/2022	Regular	0.00	4,623.56	64702
JA091922	Invoice	06/30/2022	PLAN CHECK DEPOSIT REFUND: JT RESORT	0.00	4,623.56	

Check Report

Date Range: 09/01/2022 - 09/30/2022

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	
009054	KATHLEEN J RADNICH	09/12/2022	Regular	0.00	1,575.00	64677
220822-1	Invoice	09/12/2022	PUBLIC RELATIONS SERVICES	0.00	693.00	
220904-1	Invoice	09/12/2022	PUBLIC RELATIONS SERVICES	0.00	882.00	
006947	KCDZ FM	09/12/2022	Regular	0.00	1,400.00	64682
318-00020-0000	Invoice	09/12/2022	ADVERTISING: WATER CONSERV MEDIA CAMPAIGN	0.00	1,400.00	
000134	KENNEDY JENKS CONSULTANTS INC	09/12/2022	Regular	0.00	5,367.50	64678
157282	Invoice	09/12/2022	ANNUAL WATER SUPPLY ASSESSMENT (AWSA)	0.00	687.50	
157529	Invoice	09/12/2022	2020 URBAN WATER MGMT PLAN UPDATE	0.00	4,680.00	
013980	MARK A GARCIA	09/12/2022	Regular	0.00	3,596.75	64679
MG0322	Invoice	06/30/2022	PERSONNEL LEGAL SUPPORT SERVICES	0.00	1,562.50	
MG0522	Invoice	06/30/2022	PERSONNEL LEGAL SUPPORT SERVICES	0.00	781.25	
MG0722	Invoice	09/12/2022	PERSONNEL LEGAL SUPPORT SERVICES	0.00	1,253.00	
006507	McMASTER CARR SUPPLY COMPANY	09/12/2022	Regular	0.00	693.35	64680
83470490	Invoice	09/12/2022	PUMPING PLANT SUPPLIES	0.00	652.26	
83628601	Invoice	09/12/2022	SMALL TOOLS - PRODUCTION	0.00	41.09	
000233	NAPA AUTO PARTS	09/12/2022	Regular	0.00	409.65	64695
412484	Invoice	09/12/2022	SHOP OFFICE SUPPLIES	0.00	42.79	
413863	Invoice	09/12/2022	SHOP OFFICE SUPPLIES/VEHICLE MAINTENANCE	0.00	318.84	
413864	Invoice	09/12/2022	SHOP OFFICE SUPPLIES	0.00	48.02	
013352	NIELSEN FIRE AND ICE HEATING AND AIR	09/12/2022	Regular	0.00	85.00	64686
I-7919-1	Invoice	09/12/2022	A/C MAINTENANCE - SHOP	0.00	85.00	
000070	ONLINE INFORMATION SERVICES INC	09/12/2022	Regular	0.00	219.93	64683
1147887	Invoice	09/12/2022	ID VERIF. SERV. THRU 08/31/22	0.00	219.93	
008137	PARKHOUSE TIRE INC	09/12/2022	Regular	0.00	78.00	64684
2030216767	Invoice	09/12/2022	TIRE DISPOSAL	0.00	78.00	
013940	PAYLOCITY	09/20/2022	Manual	0.00	34.25	950032
INV1133974-1	Invoice	09/20/2022	HR ONLINE - SEPT 22	0.00	34.25	
VEN01533	PAYMENTUS GROUP INC	09/20/2022	Manual	0.00	4,056.25	902077
INV-15-126410	Invoice	09/20/2022	CREDIT CARD PROCESSING FEE - AUG 22	0.00	4,056.25	
008415	PRUDENTIAL OVERALL SUPPLY	09/12/2022	Regular	0.00	444.10	64685
23370512	Invoice	09/12/2022	SHOP EXPENSE	0.00	71.24	
23370514	Invoice	09/12/2022	SHOP EXPENSE	0.00	173.00	
23377342	Invoice	09/12/2022	SHOP EXPENSE	0.00	73.29	
23377345	Invoice	09/12/2022	SHOP EXPENSE	0.00	126.57	
014037	QUICK HOMES BUYERS CORP	09/22/2022	Regular	0.00	100.88	64705
09222022	Invoice	06/30/2022	MTR DMGE RECONCILIATION REFUND	0.00	100.88	
013831	SATMODO LLC	09/12/2022	Regular	0.00	151.86	64689
204636	Invoice	09/12/2022	EMERGENCY SATELLITE PHONES - SEPT 22	0.00	151.86	
013820	SC FUELS	09/12/2022	Regular	0.00	4,572.63	64690
2215993-IN	Invoice	09/12/2022	FUEL FOR VEHICLES	0.00	4,572.63	
009880	SOUTHERN CALIFORNIA EDISON CO	09/07/2022	Manual	0.00	4,267.06	902066
SCE0822	Invoice	09/07/2022	POWER TO BLDGS & GEN - AUG 22	0.00	4,267.06	
VEN01020	SOUTHWEST NETWORKS INC	09/12/2022	Regular	0.00	15,296.00	64691
22-9027SC	Invoice	09/12/2022	OFFICE 365 MONTHLY MAINT - OCT 22	0.00	794.00	
22-9028SC	Invoice	09/12/2022	IT SERVICES - 10/22 - 12/22	0.00	14,502.00	
013196	TPX COMMUNICATIONS	09/12/2022	Manual	0.00	676.15	902072
160859415-0	Invoice	09/12/2022	TELEPHONE (OFFICE) - SEPT 22	0.00	676.15	

Check Report

Date Range: 09/01/2022 - 09/30/2022

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	
014035	TROY KUDLAC	09/21/2022	Regular	0.00	1,333.00	64703
TK091922	Invoice	06/30/2022	NON-TRACT NEW METER INSTALLATION FEE REFUND	0.00	1,333.00	
010850	UNDERGROUND SERVICE ALERT	09/12/2022	Regular	0.00	165.75	64693
820220356	Invoice	09/12/2022	TICKET DELIVERY SERVICE - AUG 22	0.00	165.75	
009500	USDA RURAL DEVELOPMENT	09/02/2022	Manual	0.00	188,124.85	902063
USDA 09/22 LN	Invoice	09/02/2022	CMM PRINCIPAL & INT LOAN #2	0.00	188,124.85	
009500	USDA RURAL DEVELOPMENT	09/12/2022	Manual	0.00	375,000.00	902071
USDA090222	Invoice	09/12/2022	CMM BOND CALL	0.00	375,000.00	
000327	WATER QUALITY SPECIALISTS	09/12/2022	Regular	0.00	4,178.18	64694
8215	Invoice	09/12/2022	HDMC WWTP: OPERATION & MAINT - AUG 22	0.00	4,178.18	
013926	WATERWISEPRO TRAINING LLC	09/12/2022	Regular	0.00	5,850.00	64688
2022-25	Invoice	09/12/2022	EMPLOYEE TRAINING	0.00	5,850.00	
013359	XEROX FINANCIAL SERVICES	09/12/2022	Manual	0.00	627.73	902074
3451495	Invoice	09/12/2022	SHOP EXPENSE 8/27/22 - 9/26/22	0.00	230.13	
3475119	Invoice	09/12/2022	OFFICE EXPENSE 8/30/22 - 9/29/22	0.00	397.60	
014034	YIHONG ZHANG	09/21/2022	Regular	0.00	2,666.00	64704
YZ091922-1	Invoice	06/30/2022	NON-TRACT NEW METER INSTALLATION FEE REFUND	0.00	1,333.00	
YZ091922-2	Invoice	06/30/2022	NON-TRACT NEW METER INSTALLATION FEE REFUND	0.00	1,333.00	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	75	39	0.00	533,464.56
Manual Checks	20	18	0.00	606,060.21
Voided Checks	0	1	0.00	-267,890.90
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	95	58	0.00	871,633.87

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	75	39	0.00	533,464.56
Manual Checks	20	18	0.00	606,060.21
Voided Checks	0	1	0.00	-267,890.90
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	95	58	0.00	871,633.87

Fund Summary

Fund	Name	Period	Amount
01	GENERAL FUND	9/2022	871,633.87
			871,633.87

**JOSHUA BASIN WATER DISTRICT
UTILITY REFUND REGISTER**

<u>Account Number</u>	<u>Name</u>	<u>Date</u>	<u>Type</u>	<u>Amount</u>	
03-00285-020	HYER, MELISSA K	9/12/2022	Refund	108.89	Check #: 64696
62-00021-008	BIRD, ROLAND B	9/12/2022	Refund	14.11	Check #: 64697
55-00296-005	BECK, SARAH	9/12/2022	Refund	183.14	Check #: 64698
61-00220-006	THE MORIARTY GROUP	9/12/2022	Refund	78.64	Check #: 64699
				<u>384.78</u>	

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

DIRECTOR PAY

08/13/2022 - 09/23/2022

<u>Employee Number</u>	<u>Employee Name</u>	<u>Date</u>	<u>Adjustment Type</u>	<u>Additions</u>	<u>Deductions</u>	
511	FLOEN, TOM	08/17/2022	Board Meeting - JBWD - Paid	\$173.63		
		08/31/2022	Board Meeting - Special JBWD - Paid	\$173.63		
		09/14/2022	Committee Meeting - Finance - Paid	\$173.63		
		09/21/2022	Board Meeting - JBWD - Paid	\$173.63		
		Totals:			\$694.52	\$0.00
Employee Total:			\$694.52			
512	JARLSBERG, JANE	08/22/2022	Mileage Reimbursement		\$57.83	
		08/23/2022	Mileage Reimbursement		\$57.83	
		08/24/2022	Mileage Reimbursement		\$57.83	
		08/17/2022	Board Meeting - JBWD - Paid	\$173.63		
		08/22/2022	CSDA Conference - Paid	\$173.63		
		08/23/2022	CSDA Conference - Paid	\$173.63		
		08/24/2022	CSDA Conference - Paid	\$173.63		
		09/08/2022	MWA Board Meeting – Unpaid	\$0.00		
		08/31/2022	Board Meeting - Special JBWD - Paid	\$173.63		
		09/14/2022	Committee Meeting - Water Resources & Ops - Paid	\$173.63		
		09/21/2022	Board Meeting - JBWD - Paid	\$173.63		
		Totals:			\$1,215.41	\$173.49
		Employee Total:			\$1,041.92	
513	DOOLITTLE, STACY	09/19/2022	Mileage Reimbursement		\$92.75	
		09/19/2022	ASBCSD DINNER		\$36.00	
		08/17/2022	Board Meeting - JBWD - Paid	\$173.63		
		08/25/2022	MWA Board Meeting – Paid	\$173.63		
		08/31/2022	Board Meeting - Special JBWD - Paid	\$173.63		
		09/14/2022	Committee Meeting - Water Resources & Ops - Paid	\$173.63		
		09/19/2022	Dinner - ASBCSD - Paid	\$173.63		
		09/21/2022	Board Meeting - JBWD - Paid	\$173.63		
		Totals:			\$1,041.78	\$128.75
Employee Total:			\$913.03			
514	DELPH, BARBARA	09/19/2022	ASBCSD DINNER		\$36.00	

9/8/22 MWA Board Meeting was not paid in lieu of being paid for 8/24/22 CSDA Conference that was not attended. The \$57.83 mileage for 8/24/22 to be reimbursed to the district.

08/17/2022	Board Meeting - JBWD - Paid	\$173.63	
08/31/2022	Board Meeting - Special JBWD - Paid	\$173.63	
09/14/2022	Committee Meeting - Finance - Paid	\$173.63	
09/19/2022	Dinner - ASBCSD - Paid	\$173.63	
09/21/2022	Board Meeting - JBWD - Paid	\$173.63	
	Totals:	\$868.15	\$36.00
	Employee Total:	\$832.15	
	Grand Totals:	\$3,819.86	\$338.24
	Grand Total:	\$3,481.62	



Finance Committee Staff Report

MEETING DATE: 01/11/23
PRESENTED BY: Anne Roman, Director of Finance
TOPIC: **1ST QUARTER ENDING 09/30/22 FINANCIAL REPORT**
RECOMMENDATION: Receive report, ask questions, and refer to Board of Directors for approval.

ANALYSIS:

The 1st quarter ending 09/30/22 Financial Report is attached and will be reviewed in detail in the meeting. See "JBWD FINANCIALS AT A GLANCE" pages for highlights.

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. 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:

JBWD FINANCIALS AT A GLANCE ①

QUARTER ENDING 09/30/2022

CASH BALANCES	as of	09/30/2022	06/30/2022	09/30/2021
UNRESTRICTED		5,416,406	5,522,960	4,220,309
LEGALLY RESTRICTED		3,901,193	4,052,581	3,006,113
BOARD DESIGNATED		6,329,929	6,329,929	6,329,929
		15,647,528	15,905,470	13,556,351
INCREASE FROM LAST YEAR		2,091,177		
INCREASE FROM LAST QTR		(257,942)		
<i>Reserve funding has not been released for 21/22 costs.</i>				

CASH FLOW	AS OF 09/30/2022	
	BEGINNING BALANCE >	15,905,469
MAJOR SOURCE OF FUNDS DURING QUARTER		
WATER PAYMENTS	1,793,315	
DEVELOPMENT FEES	494,685	
PROPERTY TAX & ASSESS	97,642	
HDMC REIMB & O/H	27,849	
OTHER, incl PETTIBONE REIMB	214,634	
	PLUS TOTAL SOURCE OF FUNDS >	2,628,126
MAJOR USE OF FUNDS DURING QUARTER		
DEBT SERVICE (CIRP, CMM)	837,872	
CAPITAL COSTS	643,930	
O&M, PAYROLL	1,404,266	
	LESS TOTAL USE OF FUNDS >	2,886,068
	ENDING BALANCE >	15,647,527



Excavator, Property acq,
Belmont design, VXU/VGB

PROP TAXES/ASSESSMENTS	09/30/2022	
	BILLED	COLLECTED
PROPERTY TAXES	659,325	19,387
Billed is Estimate	100%	3%
CMM ASSESSMENTS (PASS-THRU)		
Current	256,281	10,240
Prior	-	6,899
%	100%	4%
STANDBY ASSESSMENTS		
Current	1,183,789	50,279
Prior	-	10,789
%	100%	4%
TOTAL	2,099,395	97,594
%	100%	4.65%



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

DEVELOPMENT FEES		QE 09/30/2022
	QTY	AMOUNT
METERS SOLD 28*		494,685
UPGRADES 4		
<i>*13 Wastewater Includes meter installation, water capacity & wastewater capacity charges</i>		

JBWD FINANCIALS AT A GLANCE ②

QUARTER ENDING 09/30/2022



BUDGET VS. ACTUAL COSTS				YTD 09/30/2022 - 25% OF YR
DEPARTMENT	BUDGET	ACTUAL YTD	% OF BUDGET	NOTES
REVENUES				
OPERATING REVENUES	6,345,500	2,002,861	32%	
NON-OPERATING REVENUES	2,424,069	2,952,647	122%	
OTHER	-		UNBUDGETED	
TOTAL REVENUES	8,769,569	4,955,508	57%	
EXPENSES				
PRODUCTION	1,931,351	114,448	6%	
DISTRIBUTION	1,211,725	215,978	18%	
CUSTOMER SERVICE	778,186	108,797	14%	
ADMINISTRATION	1,255,163	240,146	19%	
DEVEL & ENGINEERING	35,000	-	0%	
FINANCE	931,325	159,403	17%	
HUMAN RESOURCES	267,445	28,259	11%	
BONDS, LOANS & STBY	578,011	837,863	145%	Incl \$375k CMM Bond call - unbudgeted
CAPITAL IMPROVEMENT (CIRP)	442,027	124,832	28%	
HDMC TREATMENT (REIMB)	230,300	10,656	5%	Fully reimbursed plus overhead
OTHER			0%	
TOTAL EXPENSES	7,660,533	1,840,382	24% Percent of Budget Spent vs. 25% of Year	
SURPLUS (DEFICIT)	1,109,035	3,115,126 *		

*Before depreciation

BUDGET ADJUSTMENTS	09/30/2022
NONE	

CONSUMPTION		ROLLING 12 MONTHS	
12 MONTHS ENDING:	CONS (UNITS)	INCR (DECR)	
09/30/2022	503,297.00	-5.22%	
09/30/2021	530,999.00	13.11%	
09/30/2020	469,453.00		
TWO YEAR CHANGE>		7.21%	



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

TOP 10 CONSUMERS		QE 09/30/2022	
ACCOUNT	CONS (UNITS)	AMOUNT	
JT Parks & Recreation	4,755	37,856	
Hi-Desert Medical Center (hospital and CCC)	4,282	38,221	
Quail Springs Village Apartments	2,098	19,462	
Joshua Tree Memorial Park	2,027	17,593	
Individual (cutoff)	1,976	21,110	
Autocamp	1,761	14,635	
Lazy H Mobilehome Park	1,341	11,649	
Pyle - Mobilehome Park	1,083	9,497	
Morongo Unified School District	978	12,492	
Individual	560	6,661	



CASH BALANCES
As of 09/30/22

	CURRENT 9/30/22 TOTAL	LEGALLY RESTRICTED	DISTRICT RESTRICTED	UN- RESTRICTED	LAST QTR 6/30/22 TOTAL	LAST YEAR 9/30/21 TOTAL
Petty Cash	701			701	701	800
Change Fund	1,500			1,500	1,500	1,500
General Fund	510,925			510,925	442,144	494,817
Payroll Fund	86,562			86,562	16,449	116,841
LAIF Operating Reserve	1,901,156			1,901,156	1,802,491	1,802,491
Cash Flow Reserve	2,915,562			2,915,562	3,259,674	1,803,860
Equip/Technology Reserve	363,522		363,522		363,522	363,522
Emergency Capital Reserve	2,000,000		2,000,000		2,000,000	2,000,000
Meter Replacement Reserve	970,030		970,030		970,030	970,030
Building Reserve	66,441		66,441		66,441	66,441
Studies/Reports Reserve	111,306		111,306		111,306	111,306
Consumer/Project Deposits	297,733	297,733			306,057	333,121
Water Capacity	1,224,152	1,224,152			993,426	416,268
Wastewater Capacity	1,991,194	1,991,194			1,810,356	1,527,531
Cap Improv Reserve (formerly CIP Reserve)	2,818,629		2,818,629		2,818,629	2,818,629
CMM Redemption	140,150	140,150			695,229	480,562
Reserve	244,718	244,718			244,272	245,396
Prepayment	3,246	3,246			3,240	3,234
	<u>15,647,528</u>	<u>3,901,193</u>	<u>6,329,929</u>	<u>5,416,406</u>	<u>15,905,469</u>	<u>13,556,350</u>
CIRP Loan Fund	0	0			0	0
	<u>15,647,528</u>	<u>3,901,193</u>	<u>6,329,929</u>	<u>5,416,406</u>	<u>15,905,469</u>	<u>13,556,350</u>
		<u>\$10,231,121</u>		<u>\$5,416,406</u>		
		RESTRICTED		UNRESTRICTED	0	

COMPARISON WITH LAST QUARTER \$ (257,941) DECREASE
 COMPARISON WITH LAST YEAR \$ 2,091,178 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 personal savings account. Whenever you earn more or spend less, the balance increases and, when doing the opposite, the balance decreases. Over the period of 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.



Property Tax and Assessment Revenues and Collections
As of 09/30/22

	CURRENT YEAR				PRIOR YEAR		
	2022/2023				2021/2022		
	Billed Revenue	Y-T-D Collections	Billed % Collected	% incr/(decr) Vs. Last Yr	Billed Revenue	Y-T-D Collections	Billed % Collected
ID#2	0				0	-6	
General District Taxes	659,325	19,387	3%		569,277	14,743	3%
CMM Assessment District	256,281	10,240	4%		242,133	12,078	5%
Prior		6,899		-38%		11,129	
Standby Assessments	1,183,789	50,279	4%		1,197,257	44,286	4%
Prior		10,789		-38%		17,527	
TOTAL	2,099,395	97,594	5%		2,008,667	99,757	5%

Negative = Decrease

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

5%	\$90,728
----	----------

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

-2%	-\$2,163
-----	----------

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

-38%	-\$4,230
------	----------

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

-38%	-\$6,738
------	----------

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 straggling adjustments.



BUDGET ADJUSTMENTS
1st Quarter Ending 09/30/22

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

<u>Account/Project:</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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NONE

Total Adjustments	\$0
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BOARD REPORT SUMMARY
Year-to-Date as of 09/30/22
 25% of year

REVENUES (Year-to-date)

Total Revenues are 56.51% of budget
 Water Revenues (Operating Revenues) are 31.56% of budget
 Property Tax & Assessment Revenues are 100.36% of budget
 Unbudgeted Development (Capacity) Fees YEAR-TO-DATE total \$494,685 (28 meters YTD incl. 13 with wastewater; 4 upgrade
 HDMC Revenues are 0% of budget (*billed in arrears*)

EXPENSES (Year-to-date)

	%	
	of	
	budget	
Production	6%	
Distribution	18%	
Customer Service	14%	
Administration	19%	
Development & Engineering	0%	
Finance	17%	
Human Resources	11%	
Bonds, Loans & Standby (& Non-Op Exp)	145%	
CIRP	28%	<i>Budget results depend upon capital project involvement</i>
HDMC Treatment Plant	5%	<i>Budget is a rough estimate; costs are 100% reimbursed.</i>
Benefits Allocated	18%	
Field Allocated	21%	
Office Allocated	22%	

TOTAL without RESERVE FUNDING 24% vs **25% of year**

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

SUMMARY

Total Operating Revenues exceed Total Operating Expenses by \$3,115,127



Joshua Basin Water District

**Operating Board Report (Budget Report)

Account Summary

For Fiscal: 2022-2023 Period Ending: 09/30/2022

		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	3,427,000.00	3,427,000.00	426,876.50	1,208,089.50	-2,218,910.50	35.25 %
01-39-41012-FI	ALLOW FOR CAAP/BILLING ADJ	-11,500.00	-11,500.00	0.00	-1,680.50	9,819.50	14.61 %
01-39-41015-FI	BASIC FEES	2,290,000.00	2,290,000.00	215,649.88	643,735.02	-1,646,264.98	28.11 %
01-39-41016-FI	BASIC FEES - LOCKED/PULLED	410,000.00	410,000.00	29,453.46	89,193.83	-320,806.17	21.75 %
01-39-41030-FI	PRIVATE FIRE PROTECTION SERV.	30,000.00	30,000.00	3,337.83	10,013.49	-19,986.51	33.38 %
01-39-41040-FI	SPECIAL SERVICES REVENUE	200,000.00	200,000.00	18,544.55	53,509.88	-146,490.12	26.75 %
Program: 39 - ** OPERATING REVENUES ** Total:		6,345,500.00	6,345,500.00	693,862.22	2,002,861.22	-4,342,638.78	31.56%
Program: 40 - ** NON-OPERATING REVENUES **							
01-40-41045-FI	HDMC WWTP OPERATIONS REIMB R...	230,300.00	230,300.00	0.00	0.00	-230,300.00	0.00 %
01-40-41046-FI	HDMC WWTP OVERHEAD/FEES REI...	51,817.50	51,817.50	0.00	0.00	-51,817.50	0.00 %
01-40-42100-FI	STANDBY REVENUE-CURRENT	1,197,257.00	1,197,257.00	1,183,789.26	1,183,789.26	-13,467.74	98.88 %
01-40-43000-FI	PROPERTY TAX REVENUE	650,419.00	650,419.00	659,325.00	659,325.00	8,906.00	101.37 %
01-40-43020-FI	ASSESSMENT REVENUE - CMM	244,275.00	244,275.00	256,281.00	256,281.00	12,006.00	104.91 %
01-40-44010-FID	WATER CAPACITY CHARGES	0.00	0.00	122,390.00	418,178.00	418,178.00	0.00 %
01-40-44030-FID	METER INSTALLATION & UPGRADE FE...	0.00	0.00	26,695.00	94,104.00	94,104.00	0.00 %
01-40-44050-FI	WASTEWATER CAPACITY CHARGES	0.00	0.00	77,462.00	185,042.00	185,042.00	0.00 %
01-40-47000-FI	MISCELLANEOUS REVENUE	20,000.00	20,000.00	0.00	4,419.42	-15,580.58	22.10 %
01-40-47002-FI	INTEREST REVENUE	30,000.00	30,000.00	3.45	8.34	-29,991.66	0.03 %
01-40-47010-FID	GAIN/LOSS ON SALE OF ASSETS	0.00	0.00	0.00	151,500.00	151,500.00	0.00 %
Program: 40 - ** NON-OPERATING REVENUES ** Total:		2,424,068.50	2,424,068.50	2,325,945.71	2,952,647.02	528,578.52	121.81%
Revenue Total:		8,769,568.50	8,769,568.50	3,019,807.93	4,955,508.24	-3,814,060.26	56.51%
Expense							
Program: 01 - ** PRODUCTION **							
01-01-5-01-01118-FI	PRODUCTION SALARY (incl STBY,CLBK)	414,308.00	414,308.00	33,805.75	54,174.96	360,133.04	13.08 %
01-01-5-01-02205-RL	WATER TREATMENT EXPENSE	20,000.00	20,000.00	0.00	2,259.55	17,740.45	11.30 %
01-01-5-01-02210-RL	SMALL TOOLS - PRODUCTION	10,333.34	10,333.34	786.30	3,467.65	6,865.69	33.56 %
01-01-5-01-03102-GM	WATER RECHARGE PURCHASE	571,000.00	571,000.00	0.00	0.00	571,000.00	0.00 %
01-01-5-01-03108-RL	RECHARGE MAINT/REPAIR	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
01-01-5-01-03111-D/P	EQUIPMENT RENTAL	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00 %
01-01-5-01-03115-RL	PUMPING PLANT REPAIR & MAINT.	35,000.00	35,000.00	652.26	5,028.43	29,971.57	14.37 %
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 & MAINTEN...	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	424.00	2,361.00	17,639.00	11.81 %
01-01-5-01-06105-RL	POWER FOR PUMPING (ELECTRIC)	325,000.00	325,000.00	0.00	-40,000.00	365,000.00	-12.31 %
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	17,000.00	17,000.00	0.00	0.00	17,000.00	0.00 %
01-01-5-01-98001-FI	EE BENEFITS ALLOCATED	296,040.82	296,040.82	55,353.81	55,353.81	240,687.01	18.70 %
01-01-5-01-98002-FI	FIELD EXPENSES ALLOCATED	137,668.42	137,668.42	31,073.56	31,073.56	106,594.86	22.57 %
Program: 01 - ** PRODUCTION ** Total:		1,931,350.58	1,931,350.58	122,338.68	114,447.96	1,816,902.62	5.93%
Program: 02 - ** DISTRIBUTION **							
01-02-5-02-01130-FI	DISTRIBUTION SALARY (incl STBY,CLB...	512,451.00	512,451.00	41,609.64	89,039.80	423,411.20	17.38 %
01-02-5-02-02211-JC	SMALL TOOLS - DISTRIBUTION	12,833.33	12,833.33	420.93	2,438.28	10,395.05	19.00 %
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	80,000.00	80,000.00	2,449.02	15,521.15	64,478.85	19.40 %
01-02-5-02-03206-JC	TRACTOR REPAIR / MAINT.	20,000.00	20,000.00	0.00	330.91	19,669.09	1.65 %
01-02-5-02-04005-JC	UTILITY LOCATING (DIG ALERT)	5,000.00	5,000.00	165.75	9,091.43	-4,091.43	181.83 %
01-02-5-02-98001-FI	EE BENEFITS ALLOCATED	366,165.26	366,165.26	63,754.30	63,754.30	302,410.96	17.41 %

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

For Fiscal: 2022-2023 Period Ending: 09/30/2022

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
01-02-5-02-98002-FI	FIELD EXPENSES ALLOCATED	170,275.35	170,275.35	35,802.14	35,802.14	134,473.21	21.03 %
	Program: 02 - ** DISTRIBUTION ** Total:	1,211,724.94	1,211,724.94	144,201.78	215,978.01	995,746.93	17.82%
	Program: 03 - ** CUSTOMER SERVICE **						
01-03-5-03-01107-FI	FIELD SALARY - CUSTOMER SERVICE	57,477.00	57,477.00	0.00	9,112.98	48,364.02	15.86 %
01-03-5-03-01114-FI	OFFICE SALARY - CUSTOMER SERV.	229,643.00	229,643.00	11,733.45	23,188.09	206,454.91	10.10 %
01-03-5-03-03107-JC	METER SERVICE REPAIR (INTERNAL &...	60,000.00	60,000.00	0.00	56.11	59,943.89	0.09 %
01-03-5-03-05201-JC	METER READING EQUIPMENT & EXP...	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
01-03-5-03-07004-HR	LOW INCOME ASSISTANCE (LIA)	6,650.00	6,650.00	100.00	500.00	6,150.00	7.52 %
01-03-5-03-07010-DOF	BAD DEBT	35,000.00	35,000.00	0.00	-102.91	35,102.91	-0.29 %
01-03-5-03-07015-HR	CUSTOMER SERVICE - OTHER	78,000.00	78,000.00	4,973.54	13,010.47	64,989.53	16.68 %
01-03-5-03-98001-FI	EE BENEFITS ALLOCATED	200,794.47	200,794.47	40,022.11	40,022.11	160,772.36	19.93 %
01-03-5-03-98002-FI	FIELD EXPENSES ALLOCATED	19,119.30	19,119.30	4,133.73	4,133.73	14,985.57	21.62 %
01-03-5-03-98003-FI	OFFICE EXPENSE ALLOCATED	86,502.67	86,502.67	18,876.44	18,876.44	67,626.23	21.82 %
	Program: 03 - ** CUSTOMER SERVICE ** Total:	778,186.44	778,186.44	79,839.27	108,797.02	669,389.42	13.98%
	Program: 04 - ** ADMINISTRATION **						
01-04-5-04-01108-FI	ADMINISTRATION SALARY	386,929.00	386,929.00	34,003.82	66,007.24	320,921.76	17.06 %
01-04-5-04-01121-FI	DIRECTORS SALARY	31,253.40	31,253.40	3,819.86	8,160.61	23,092.79	26.11 %
01-04-5-04-01210-EXA	DIRECTORS / C.A.C. EDUCATION	25,000.00	25,000.00	115.66	4,150.92	20,849.08	16.60 %
01-04-5-04-04007-GM	LEGISLATIVE ADVOCACY	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
01-04-5-04-07008-EXA	BUSINESS EXPENSE	6,000.00	6,000.00	72.00	394.99	5,605.01	6.58 %
01-04-5-04-07014-GM	PUBLIC INFORMATION	45,000.00	45,000.00	2,589.00	12,056.00	32,944.00	26.79 %
01-04-5-04-07016-EXA	MEMBERSHIP, DUES & SUBSCRIPT (N...	60,000.00	60,000.00	0.00	11,632.10	48,367.90	19.39 %
01-04-5-04-07020-GM	WATER CONSERVATION EXPENSE	15,000.00	15,000.00	0.00	620.00	14,380.00	4.13 %
01-04-5-04-07025-GM	LEGAL SERVICES - NON-PERSONNEL	55,000.00	55,000.00	6,973.16	6,973.16	48,026.84	12.68 %
01-04-5-04-07218-CRP	SAFETY EXPENSE (EQUIP & SUPPLIES)	23,000.00	23,000.00	135.64	658.45	22,341.55	2.86 %
01-04-5-04-07219-GM	EMERGENCY PREPAREDNESS	12,000.00	12,000.00	151.86	13,705.58	-1,705.58	114.21 %
01-04-5-04-07401-HR	PROPERTY INSURANCE & RISK MGMT	141,100.00	141,100.00	26,530.57	26,530.57	114,569.43	18.80 %
01-04-5-04-98001-FI	EE BENEFITS ALLOCATED	291,883.96	291,883.96	54,778.87	54,778.87	237,105.09	18.77 %
01-04-5-04-98003-FI	OFFICE EXPENSE ALLOCATED	157,996.72	157,996.72	34,477.73	34,477.73	123,518.99	21.82 %
	Program: 04 - ** ADMINISTRATION ** Total:	1,255,163.08	1,255,163.08	163,648.17	240,146.22	1,015,016.86	19.13%
	Program: 05 - ** DEVELOPMENT & ENGINEERING **						
01-05-5-05-02305-GM	MAPS/DRAFTING SUPPLIES	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
01-05-5-05-04008-GM	ENGINEERING CONTRACT SERVICES	30,000.00	30,000.00	0.00	0.00	30,000.00	0.00 %
	Program: 05 - ** DEVELOPMENT & ENGINEERING ** Total:	35,000.00	35,000.00	0.00	0.00	35,000.00	0.00%
	Program: 06 - ** FINANCE **						
01-06-5-06-01101-FI	FINANCE SALARY	384,996.00	384,996.00	36,423.08	71,227.19	313,768.81	18.50 %
01-06-5-06-04009-DOF	ACCOUNTING/AUDIT SERVICES	75,000.00	75,000.00	700.00	2,143.00	72,857.00	2.86 %
01-06-5-06-07001-DOF	FINANCE - OTHER	37,000.00	37,000.00	2,127.55	6,488.70	30,511.30	17.54 %
01-06-5-06-98001-FI	EE BENEFITS ALLOCATED	281,762.90	281,762.90	46,250.61	46,250.61	235,512.29	16.41 %
01-06-5-06-98003-FI	OFFICE EXPENSE ALLOCATED	152,566.25	152,566.25	33,292.70	33,292.70	119,273.55	21.82 %
	Program: 06 - ** FINANCE ** Total:	931,325.15	931,325.15	118,793.94	159,402.20	771,922.95	17.12%
	Program: 07 - ** HUMAN RESOURCES **						
01-07-5-07-01102-FI	PERSONNEL SALARY	77,026.00	77,026.00	0.00	0.00	77,026.00	0.00 %
01-07-5-07-01105-HR	AWARDS SALARY/LEAVE	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
01-07-5-07-01215-HR	EMPLOYEE TRAINING	25,000.00	25,000.00	6,451.92	9,942.03	15,057.97	39.77 %
01-07-5-07-01217-HR	EMPLOYEE EDUCATION	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
01-07-5-07-01905-HR	EMPLOYMENT RECRUITING EXPENSE	16,000.00	16,000.00	0.00	0.00	16,000.00	0.00 %
01-07-5-07-01910-HR	LABOR LEGAL FEES	40,000.00	40,000.00	4,246.41	4,246.41	35,753.59	10.62 %
01-07-5-07-01915-HR	PERSONNEL - OTHER	10,000.00	10,000.00	0.00	1,243.59	8,756.41	12.44 %
01-07-5-07-01920-HR	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	56,388.73	56,388.73	6,164.62	6,164.62	50,224.11	10.93 %
01-07-5-07-98003-FI	OFFICE EXPENSE ALLOCATED	30,530.36	30,530.36	6,662.27	6,662.27	23,868.09	21.82 %
	Program: 07 - ** HUMAN RESOURCES ** Total:	267,445.09	267,445.09	23,525.22	28,258.92	239,186.17	10.57%
	Program: 09 - ** BONDS, LOANS & STANDBY **						
01-09-5-09-08115-FI	CMM PRINCIPLE	132,000.00	132,000.00	507,000.00	507,000.00	-375,000.00	384.09 %
01-09-5-09-08130-FI	(CIRP) MUNICIPAL FINANCE LOAN PR...	170,247.19	170,247.19	0.00	152,005.90	18,241.29	89.29 %

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

For Fiscal: 2022-2023 Period Ending: 09/30/2022

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
01-09-5-09-08215-FI	INTEREST EXPENSE - CMM	112,275.00	112,275.00	56,124.85	56,124.85	56,150.15	49.99 %
01-09-5-09-08220-FI	(CIRP) MUNICIPAL FINANCE LOAN IN...	97,643.71	97,643.71	0.00	115,885.00	-18,241.29	118.68 %
01-09-5-09-08320-FI	GENERAL TAX COLLECTION CHARGE	1,500.00	1,500.00	0.00	47.42	1,452.58	3.16 %
01-09-5-09-08325-FI	ADMINISTRATION - CMM	12,000.00	12,000.00	0.00	2,101.21	9,898.79	17.51 %
01-09-5-09-08330-DOF	STANDBY ADMINISTRATION	52,344.63	52,344.63	0.00	4,698.75	47,645.88	8.98 %
Program: 09 - ** BONDS, LOANS & STANDBY ** Total:		578,010.53	578,010.53	563,124.85	837,863.13	-259,852.60	144.96%
Program: 12 - ** CAPITAL IMPROVEMENT REPLACEMENT PROGRAM (CIRP)							
01-12-5-12-01136-FI	CIRP STANDBY/CALLBACK	0.00	0.00	7,670.08	22,750.25	-22,750.25	0.00 %
01-12-5-12-01212-FI	CIRP: COMPENSATED LEAVE	63,042.00	63,042.00	4,627.24	7,833.04	55,208.96	12.43 %
01-12-5-12-02213-CRP	CIRP: SMALL TOOLS/MISC. EXP.	12,833.33	12,833.33	0.00	5,338.80	7,494.53	41.60 %
01-12-5-12-02213-FI	CIRP: SALARY (excl STBY,CLBK)	439,848.00	439,848.00	6,730.85	6,011.01	433,836.99	1.37 %
01-12-5-12-98001-FI	EE BENEFITS ALLOCATED	314,294.86	314,294.86	53,085.99	53,085.99	261,208.87	16.89 %
01-12-5-12-98002-FI	FIELD EXPENSES ALLOCATED	146,186.93	146,186.93	29,813.28	29,813.28	116,373.65	20.39 %
01-12-5-12-98777-FI	CIRP: SALARY CLEARING (PROJ SALAR...	-329,886.00	-329,886.00	0.00	0.00	-329,886.00	0.00 %
01-12-5-12-98779-FI	CIRP: BENEFITS CLEARING (PROJ BEN...	-204,291.65	-204,291.65	0.00	0.00	-204,291.65	0.00 %
Program: 12 - ** CAPITAL IMPROVEMENT REPLACEMENT PROGRAM (C...		442,027.47	442,027.47	101,927.44	124,832.37	317,195.10	28.24%
Program: 20 - ** HDMC TREATMENT PLANT (Reimbursable) **							
01-20-5-20-03101-DWR	HDMC: OTHER	62,300.00	62,300.00	0.00	0.00	62,300.00	0.00 %
01-20-5-20-04100-DWR	HDMC: CONTRACTED OPERATION EXP	150,000.00	150,000.00	5,801.01	12,155.80	137,844.20	8.10 %
01-20-5-20-06100-DWR	HDMC: PUMPING POWER	18,000.00	18,000.00	0.00	-1,500.00	19,500.00	-8.33 %
Program: 20 - ** HDMC TREATMENT PLANT (Reimbursable) ** Total:		230,300.00	230,300.00	5,801.01	10,655.80	219,644.20	4.63%
Program: 51 - ** BENEFITS ALLOCATED TO DEPTS **							
01-51-5-51-01211-FI	COMPENSATED LEAVE	316,958.00	316,958.00	32,766.89	59,264.83	257,693.17	18.70 %
01-51-5-51-01216-FI	CAFETERIA PLAN EXPENSE	739,746.00	739,746.00	34,019.94	96,985.39	642,760.61	13.11 %
01-51-5-51-01220-FI	GROUP INSURANCE EXPENSE	21,079.00	21,079.00	1,444.24	6,522.70	14,556.30	30.94 %
01-51-5-51-01225-FI	WORKERS COMPENSATION INSURAN...	99,380.00	99,380.00	0.00	0.00	99,380.00	0.00 %
01-51-5-51-01230-FI	RETIREMENT: PERS Classic 2%@55	328,533.00	328,533.00	7,953.00	103,106.95	225,426.05	31.38 %
01-51-5-51-01231-FI	RETIREMENT: PERS Tier 2 2%@62	50,040.00	50,040.00	4,670.16	16,316.71	33,723.29	32.61 %
01-51-5-51-01232-FI	RETIREMENT: PERS - TEMP	3,483.00	3,483.00	0.00	0.00	3,483.00	0.00 %
01-51-5-51-01233-FI	RETIREMENT - 457 CONTRIBUTION	33,000.00	33,000.00	986.25	2,301.25	30,698.75	6.97 %
01-51-5-51-01250-HR	MISC. BENEFITS: WELLNESS	9,000.00	9,000.00	0.00	274.00	8,726.00	3.04 %
01-51-5-51-01305-FI	PAYROLL TAXES	206,112.00	206,112.00	17,576.84	34,638.48	171,473.52	16.81 %
01-51-5-51-98000-FI	ALLOCATED EXPENSES - BENEFITS	-1,807,331.00	-1,807,331.00	-319,410.31	-319,410.31	-1,487,920.69	17.67 %
Program: 51 - ** BENEFITS ALLOCATED TO DEPTS ** Total:		0.00	0.00	-219,992.99	0.00	0.00	0.00%
Program: 52 - ** FIELD ALLOCATED TO DEPTS **							
01-52-5-52-01240-D/P	UNIFORMS (FIELD)	15,000.00	15,000.00	0.00	8,106.96	6,893.04	54.05 %
01-52-5-52-01405-HR	TEMPORARY LABOR - FIELD	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00 %
01-52-5-52-02206-D/P	SHOP EXPENSE - COMBINED	20,000.00	20,000.00	487.97	3,924.83	16,075.17	19.62 %
01-52-5-52-02209-EXA	SHOP OFFICE SUPPLIES	20,000.00	20,000.00	271.25	714.24	19,285.76	3.57 %
01-52-5-52-03205-D/P	TOOL / EQUIP REPAIR	0.00	0.00	0.00	99.99	-99.99	0.00 %
01-52-5-52-03905-D/P	BUILDING REPAIR/MAINT-SHOP/SITE	34,400.00	34,400.00	813.46	4,799.52	29,600.48	13.95 %
01-52-5-52-04015-CRP	OPS: SOFTWARE	123,850.00	123,850.00	40,010.42	41,458.28	82,391.72	33.47 %
01-52-5-52-05005-D/P	FUEL-VEHICLES	100,000.00	100,000.00	4,572.63	19,429.81	80,570.19	19.43 %
01-52-5-52-05010-D/P	AUTO EXPENSE - FIELD	20,000.00	20,000.00	216.40	9,442.02	10,557.98	47.21 %
01-52-5-52-06305-EXA	COMMUNICATIONS-MOBILE	29,000.00	29,000.00	1,421.39	4,823.06	24,176.94	16.63 %
01-52-5-52-07009-D/P	REGULATORY-PERMITS, FEES, CERTS	96,000.00	96,000.00	2,414.00	8,024.00	87,976.00	8.36 %
01-52-5-52-98000-FI	ALLOCATED EXPENSES - FIELD	-473,250.00	-473,250.00	-100,822.71	-100,822.71	-372,427.29	21.30 %
Program: 52 - ** FIELD ALLOCATED TO DEPTS ** Total:		0.00	0.00	-50,615.19	0.00	0.00	0.00%
Program: 53 - ** OFFICE ALLOCATED TO DEPTS **							
01-53-5-53-01405-HR	TEMPORARY LABOR - OFFICE	15,000.00	15,000.00	1,883.84	8,006.32	6,993.68	53.38 %
01-53-5-53-02105-EXA	OFFICE SUPPLIES	35,000.00	35,000.00	2,110.46	8,416.76	26,583.24	24.05 %
01-53-5-53-02107-EXA	ADMIN: COMPUTER EQUIPMENT	26,000.00	26,000.00	627.73	4,232.79	21,767.21	16.28 %
01-53-5-53-02110-EXA	POSTAGE	33,500.00	33,500.00	102.94	4,128.50	29,371.50	12.32 %
01-53-5-53-03906-EXA	BUILDING REPAIR/MAINT - OFFICE	54,800.00	54,800.00	162.03	2,579.09	52,220.91	4.71 %
01-53-5-53-04015-EXA	ADMIN: SOFTWARE	188,296.00	188,296.00	31,087.25	48,837.25	139,458.75	25.94 %
01-53-5-53-05010-DOF	AUTO EXPENSE - OFFICE	4,000.00	4,000.00	203.46	355.34	3,644.66	8.88 %
01-53-5-53-06205-EXA	TELEPHONE AND UTILITIES	71,000.00	71,000.00	6,033.28	16,753.09	54,246.91	23.60 %

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

For Fiscal: 2022-2023 Period Ending: 09/30/2022

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
01-53-5-53-98000-FI ALLOCATED EXPENSES - OFFICE	-427,596.00	-427,596.00	-93,309.14	-93,309.14	-334,286.86	21.82 %
Program: 53 - ** OFFICE ALLOCATED TO DEPTS ** Total:	0.00	0.00	-51,098.15	0.00	0.00	0.00%
Expense Total:	7,660,533.28	7,660,533.28	1,001,494.03	1,840,381.63	5,820,151.65	24.02%
Fund: 01 - GENERAL FUND Surplus (Deficit):	1,109,035.22	1,109,035.22	2,018,313.90	3,115,126.61	2,006,091.39	280.89%
Report Surplus (Deficit):	1,109,035.22	1,109,035.22	2,018,313.90	3,115,126.61	2,006,091.39	280.89%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
01 - GENERAL FUND	1,109,035.22	1,109,035.22	2,018,313.90	3,115,126.61	2,006,091.39
Report Surplus (Deficit):	1,109,035.22	1,109,035.22	2,018,313.90	3,115,126.61	2,006,091.39



WATER SALES CONSUMPTION STATISTICS
As of 09/30/22

Consumption - 12 months ending:	CURRENT 09/30/2022	PRIOR 1 09/30/2021	PRIOR 2 09/30/2020
CCF (units)	503,297	530,999	469,453
Gallons	376,466,156	397,187,252	351,150,844
Acre Feet	1,155	1,219	1,078
Change/PY	-5.22% decrease	13.11% increase	7.21% increase

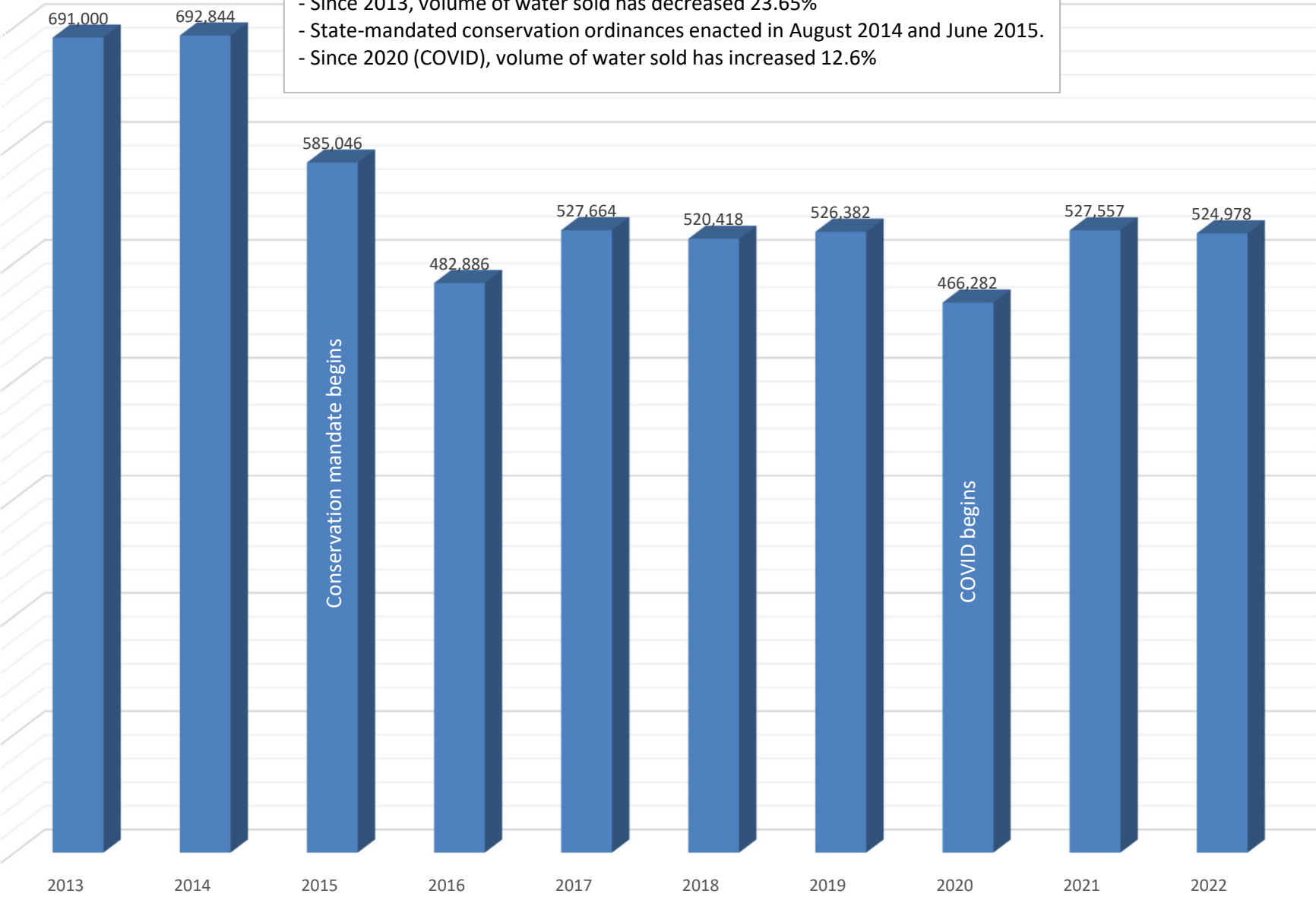
Change from Two Years Prior
Change does not correlate to state conservation mandate.

CONSUMPTION RANKING - TOP TEN

	Consumption (CCF)					ACCOUNT TOTALS
	HOUSING	HOSPITAL/MED	PUBLIC AGENCY	INDIVIDUAL/TEMP	COMMERICAL	
1 JT Parks & Recreation			4,755			4,755
2 Hi-Desert Medical Center (hospital and CCC)		4,282				4,282
3 Quail Springs Village Apartments	2,098					2,098
4 Joshua Tree Memorial Park			2,027			2,027
5 Individual (cutoff)				1,976		1,976
6 Autocamp					1,761	1,761
7 Lazy H Mobilehome Park	1,341					1,341
8 Pyle - Mobilehome Park	1,083					1,083
9 Morongo Unified School District			978			978
10 Individual				560		560
CLASS/TYPE TOTALS	4,522	4,282	7,760	2,536	1,761	20,861
	1	2	3	4	5	

HISTORICAL WATER SALES DATA at FYE 06/30

- Since 2013, volume of water sold has decreased 23.65%
- State-mandated conservation ordinances enacted in August 2014 and June 2015.
- Since 2020 (COVID), volume of water sold has increased 12.6%





Finance Committee Staff Report

MEETING DATE: 01/11/23
PRESENTED BY: Anne Roman, Director of Finance
TOPIC: **CONSIDER SELECTION METHOD FOR AUDIT FIRM FOR FISCAL YEAR 22/23 AND BEYOND**
RECOMMENDATION: Receive report, ask questions, and recommend an option to the Board.

ANALYSIS

The audit for fiscal year 21/22, which is currently winding down, is the final year under the existing contract with Fedak & Brown LLP. Thus, we need to move forward with the process of selecting a new firm or renegotiating a contract with Fedak to perform the State-required annual audit. For agencies that require competitive bidding, a Request for Proposals (RFP) is usually prepared at such a time. The JBWD Bidding policy specifically excludes auditing services from bidding requirements and regulations do not apply, so the selection method is at the Board's discretion.

An RFP is an extensive effort that includes writing or customizing a detailed 10-20 page scope of work document, publishing the RFP to potentially interested parties, allowing sufficient time for responses, responding to clarifying questions, reviewing numerous proposals, and vetting qualifications. Such an RFP process would be expected to take about three months from beginning to end. Since we would normally begin the 22/23 fiscal year audit in the Spring of 2023, time is of the essence.

State policy requires auditor rotation every six years, which means that a different lead partner or different firm must be utilized after six years. Thus, we have rotated among a few different partners over the 10 years we've been a client of Fedak and its predecessor, Charles Z. Fedak & Company. Starting this year, we are assigned to Fedak's newest partner and returning CPA, Jonathan Abadesco. Jonathan returned to the firm after several years as the AGM-Administration at HDWD, which imparts him with more insight into the workings of a water agency and allows him to approach our audit with fresh eyes.

Fedak is a small firm, offering the advantage of consistent access to senior level staff, which is more efficient than the alternative we might experience at some larger firms. Furthermore, last year, the District experienced a very serious situation and the extra attention that Fedak provided was integral in resolving the issue and mitigating further damage. Unfortunately, the management comments from the 20/21 and 21/22 audit related to this situation may also impact pricing from new bidders or even a willingness to bid.

Our ongoing relationship with an Audit firm also enables us to build depth into the audit each year. As the learning curve for both Staff and the Auditors flattens, we are able to review more complex matters and obtain more in-depth advice. Additionally, we might expect to receive better pricing from Fedak since they are already familiar with our processes.

While Staff is enthusiastic about the idea of continuing the excellent existing relationship with Fedak & Brown LLP, the Audit firm serves at the pleasure of the Board, so Staff requests the Board's guidance on how to proceed. Ultimately, it is important to remember that the Auditors, whether familiar to the District or newly engaged, are licensed professionals charged with the regulated task of conducting an independent audit.

Please consider the following options: 1) Solicit a new contract proposal from Fedak and Brown LLP, 2) Informally solicit proposals from a list of interested firms (three currently on file), or 3) Prepare and publish a formal RFP to solicit proposals.

STRATEGIC PLAN ITEM: 2.5 Conduct the Annual Audit

FISCAL IMPACT: N/A