President
Stacy Doolittle

Directors
Tom Floen
Jane Jarlsberg
David Fick
Division 1-
Vacant

General Manager Pro Tem
Anne Roman

Legal Counsel
Jeff Hoskinson

Proudly providing water from an ancient source...well into the future

REGULAR MEETING AGENDA OF THE BOARD OF DIRECTORS
Wednesday, September 16, 2026, at 5:00 p.m.

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

REMOTE ACCESS IS AVAILABLE FOR THE CONVENIENCE OF THE PUBLIC

CLICK TO JOIN VIRTUALLY:	ZOOM LINK
CALL TO JOIN BY PHONE:	(669) 444-9171
MEETING ID:	864 4800 3304
PASSCODE:	61750

MISSION, VISION, AND VALUES

Mission Statement

To provide, protect, and maintain Joshua Tree's water - our vital community resource.

Vision Statement

To achieve excellence in all District endeavors.

Values

The community of Joshua Tree has entrusted the Board of Directors and employees of Joshua Basin Water District with its most valuable natural resource, its groundwater. As stewards of the community water supply, we oversee this critical natural resource to ensure current and future water reliability. Dedicated to this purpose, we embrace these important values:

- **Integrity** – To consistently earn our customers' trust by prioritizing the needs of the community… doing the right thing for the right reason.
- **Transparency** – To openly and honestly share information about our operations with the public.
- **Respect** – To treat the residents of Joshua Tree, and all those contacted in the course of business, with high esteem and regard.
- **Fiscal Responsibility** – To manage all resources as if they were our own, whether revenues, assets, or water supply, in a conscientious and appropriate manner.
- **Accountability** – To take responsibility for our decisions and actions in managing this essential resource.

1. CALL TO ORDER / PLEDGE OF ALLEGIANCE

2. DETERMINATION OF A QUORUM

Consideration of Board Member requests for remote participation.

3. APPROVAL OF AGENDA

4. PUBLIC COMMENT

This is the time set aside for public comment on any District related matter, whether appearing on the agenda or not. Pursuant to the Brown Act, the Board is prohibited from taking action on items not listed on the agenda. At the discretion of the Board President 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. For members of the public attending the meeting on-line, please use the "Raise Hand" reaction feature in your toolbar on Zoom to signal your desire to comment and be recognized by the Board.

5. CONSENT CALENDAR

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

Pg. 4-12 **A. DRAFT MINUTES – 09.02.26: RECOMMENDED FOR APPROVAL**

6. ITEM(S) PULLED FROM CONSENT CALENDAR FOR DISCUSSION

7. DISCUSSION/ACTION CALENDAR

Pg. 15 **A. BOARD VACANCY APPOINTMENT AND ELECTION OF VICE PRESIDENT**

PRESENTED BY: GENERAL COUNSEL, JEFF HOSKINSON

RECOMMENDED ACTION: 1. CONSIDER APPOINTMENT OF JANE 'SPIDER' FAWKE TO FILL THE VACANT DIVISION 1 DIRECTOR POSITION THROUGH DECEMBER 4, 2026; AND

2. FOLLOWING THE APPOINTMENT AND SEATING OF THE NEW DIRECTOR, ELECT A VICE PRESIDENT OF THE BOARD.

Pg. 16-23 **B. CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM (CALPERS) CONTRACT AMENDMENT – FINAL BOARD ACTION**

PRESENTED BY: GENERAL MANAGER PRO TEM, ANNE ROMAN

RECOMMENDED ACTION: ADOPT THE CALPERS-PRESCRIBED RESOLUTION (NUMBERED 26-1099) AUTHORIZING AN AMENDMENT TO THE CONTRACT BETWEEN THE BOARD OF ADMINISTRATION OF THE CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM AND THE BOARD OF DIRECTORS OF THE JOSHUA BASIN WATER DISTRICT; AUTHORIZE THE BOARD PRESIDENT, AS PRESIDING OFFICER, TO EXECUTE THE AMENDMENT; AND DIRECT THE BOARD SECRETARY TO COMPLETE THE CERTIFICATION OF FINAL ACTION OF GOVERNING BODY AND RETURN THE REQUIRED DOCUMENTS TO CALPERS.

Pg. 24-28 **C. CAPACITY CHARGE REPORTS FOR FISCAL YEAR ENDING 06/30/2026**

PRESENTED BY: GENERAL MANAGER PRO TEM, ANNE ROMAN

RECOMMENDED ACTION: FOR INFORMATIONAL PURPOSES ONLY. NO ACTION IS TO BE TAKEN.

Pg. 29-46 **D. 4TH FISCAL QUARTER ENDING 06/30/2026 FINANCIAL REPORT – PRELIMINARY/UNAUDITED**

PRESENTED BY: GENERAL MANAGER PRO TEM, ANNE ROMAN

RECOMMENDED ACTION: REVIEW AND APPROVE.

8. DIRECTOR REPORTS/COMMENTS

This time is reserved for Director reports and comments on matters within the District's jurisdiction, for informational purposes only, on subjects not covered by the agenda; the opinions expressed by individual Directors do not necessarily reflect those of the Board as a whole or District staff, and no action shall be taken.

9. MANAGERS' REPORT

For informational purposes only on subjects not covered by the agenda. No action is to be taken.

Pg. 14 **10. AGENDA ITEMS REQUESTED BY THE BOARD**

Directors may request items be placed on future agendas. These requests will be recorded on the "Future Agenda Items" list, located on the page following the agenda, and scheduled as time permits. Items will be brought back for Board discussion as requested—no additional staff work will be initiated in advance. The Director making the request is responsible for being prepared to discuss the topic for initial consideration. The full Board will then vote to determine whether the item moves forward for staff involvement.

11. ADJOURNMENT

MEETING INFORMATION

The public is invited to comment on any item on the agenda during the discussion of that item.

Availability of agenda materials: Materials related to any item on this Agenda submitted to the District Board of Directors or Committee Members after distribution of the agenda packet are available for public inspection at the District's office, 61750 Chollita Road, Joshua Tree, CA 92252, during normal business hours. All documents supporting this agenda are available on the District website www.jbwd.com, subject to the staff's availability to post the documents before the meeting.

Reasonable Accommodation: Any person with a disability who requires accommodation to view the agenda or to participate in the public comment portion of the Board meeting, should direct such requests to Lisa Thompson, Executive Assistant, at 760-366-8438. Please allow three business days for your request to be processed. Requests must be received at least seventy-two (72) hours before the scheduled meeting.

Disruptive Conduct: If any meeting of the District is willfully disrupted by a person or by a group of persons so as to render the orderly conduct of the meeting impossible, a meeting may be recessed or the person or persons willfully disrupting the meeting may be ordered to leave the meeting. Disruptive individuals attending on-line may be removed from the meeting and banned for the remainder of such session. Disruptive conduct includes addressing the Board or Committee without first being recognized, not addressing the subject before the Board or Committee, repetitively addressing the same subject, failing to relinquish the podium when requested to do so, or otherwise preventing the Board or Committee from conducting its meeting in an orderly manner. Your cooperation is appreciated.

MEETING MINUTES

REGULAR MEETING OF THE BOARD OF DIRECTORS
SEPTEMBER 2, 2026, 5:00 PM

1. **CALL TO ORDER**

   President Doolittle called the meeting to order at 5:00 p.m.

2. **DETERMINATION OF A QUORUM & ATTENDANCE**

   Board Members Present: President Doolittle, Director Floen, Director Fick, Director Jarlsberg

   Staff Present: General Manager Pro Tem Roman, Director of Administration Shook, Accounting Supervisor Rich, Executive Assistant Thompson, HR & Risk Generalist Sheehan, Ray Kolisz

   Consultant(s) Present: Legal Counsel, Jeff Hoskinson, Public Outreach Consultant, Kathleen Radich, West Coast Civil Consultant, Kyle McCarty

   Citizens Advisory Council Member(s) Present: David Carrillo

3. **APPROVAL OF THE AGENDA**

   Director Floen moved to approve the agenda and seconded by Director Jarlsberg and approved by the following vote:

1st / 2nd	Floen/Jarlsberg
Ayes:	Doolittle, Floen, Fick, Jarlsberg
Noes:	None
Abstain:	None
Absent:	None

4. **PUBLIC COMMENT** –
   See attached addendum for a summary of the public comments during the meeting. To view the recording of the meeting, please click here.

5. **CONSENT CALENDAR**
   A. DRAFT MINUTES – 08.19.26

   Director Floen made a motion to approve the Draft 08.19.26 Minutes, seconded by Director Jarlsberg and approved by the following vote:

1st / 2nd	Floen/Jarlsberg
Ayes:	Doolittle, Floen, Jarlsberg, Fick
Noes:	None
Abstain:	None

Absent: None

6. ITEMS PULLED FROM CONSENT CALENDAR FOR DISCUSSION

B. JULY 2026 MONTHLY CHECK REGISTER

Director Jarlsberg requested that the July 2026 Monthly Check Register be pulled from the Consent Calendar. Director Jarlsberg had several questions about items on the check register and requested that, going forward, the Monthly Check Register be placed under the Discussion/Action Items rather than the Consent Calendar.

Director Jarlsberg made a motion to approve the July 2026 Monthly Check Register, seconded by Director Floen and approved by the following vote:

1st / 2nd	Jarlsberg/Floen
Ayes:	Doolittle, Floen, Jarlsberg, Fick
Noes:	None
Abstain:	None
Absent:	None

7. <u>DISCUSSION/ACTION CALENDAR</u>

A. <u>LOVEMORE RANCH DEVELOPMENT – JBWD WATER AND WASTEWATER SERVICE REVIEW PLAN CHECK STATUS</u>
PRESENTED BY: GENERAL MANAGER PRO TEM, ANNE ROMAN
RECOMMENDED ACTION: RECEIVE THIS INFORMATIONAL UPDATE REGARDING THE DISTRICT'S ONGOING REVIEW OF THE PROPOSED LOVEMORE RANCH WATER AND WASTEWATER PLAN CHECK STATUS

General Manager Pro Tem Roman reported that the District's plan check of the Lovemore Ranch development remains ongoing. The revised Water Study is under review by West Coast Civil. Staff has provided comments on the initial Sewer Study, and a revised study has not yet been submitted.

Roman reported that neither study has completed the District's review process or been presented to the Board for consideration. Staff will continue working with the Developer and consultants on the outstanding items.

B. <u>LOVEMORE RANCH DEVELOPMENT – CONSIDERATION OF COMMENT LETTER TO COUNTY</u>
PRESENTED BY: GENERAL MANAGER PRO TEM, ANNE ROMAN
RECOMMENDED ACTION: CONSIDER A DRAFT COMMENT LETTER REGARDING THE RECIRCULATED MITIGATED NEGATIVE DECLARATION FOR THE LOVEMORE RANCH DEVELOPMENT AND PROVIDE STAFF DIRECTION REGARDING ITS APPROVAL AND SUBMISSION TO THE COUNTY

General Manager Pro Tem Anne Roman presented the Lovemore Ranch Development – Consideration of Comment Letter to County. The Board reviewed the proposed comment letter regarding the recirculated Initial Study/Mitigated Negative Declaration, which addressed the capacity of Lot A to accommodate the detention basin and wastewater treatment facility, stormwater and wastewater effluent interaction, and potential impacts to groundwater recharge.

The Board directed revisions to clarify that the development remains a proposed project, note that Form 200 has not been filed with the Regional Water Quality Control Board, and state that the County's review is premature while the District's water and wastewater studies remain ongoing.

Director Floen made a motion to approve the comment letter, subject to the requested revisions, and authorized General Manager Pro Tem Roman to execute and submit the letter to the County. and seconded by Director Jarlsberg and approved by the following vote:

1st/ 2nd	Floen /Jarlsberg
Ayes:	Doolittle, Floen, Jarlsberg, Fick
Noes:	None
Abstain:	None
Absent:	None

C. <u>AMENDMENT TO ARDURRA GROUP, INC. AGREEMENT FOR CONSTRUCTION MANAGEMENT SERVICES ON E2-1 RESERVOIR REHABILITATION PROJECT</u>
PRESENTED BY: GENERAL MANAGER PRO TEM, ANNE ROMAN & RAY KOLISZ
RECOMMENDED ACTION: 1) AUTHORIZE ADDITIONAL CONSTRUCTION MANAGEMENT SERVICES UNDER THE EXISTING AGREEMENT FOR CONSULTANT SERVICES WITH ARDURRA GROUP, INC. FOR THE E2-1 RESERVOIR REHABILITATION PROJECT, USING ARDURRA'S ATTACHED PROPOSAL IN THE NOT-TO-EXCEED AMOUNT OF $39,624, INCREASING THE TOTAL AUTHORIZED AMOUNT FROM $91,689 TO $131,313;

2) AUTHORIZE THE GENERAL MANAGER TO EXECUTE ANY CONFORMING AMENDMENT OR RELATED DOCUMENTS NECESSARY TO INCORPORATE THE ADDITIONAL SCOPE.

General Manager Pro Tem/Director of Finance Anne Roman and Ray Kolisz presented the Amendment to Ardurra Group, LLC Agreement for Construction Management Services for the E2-1 Reservoir Rehabilitation Project. Kolisz reported that the reservoir's interior coating had reached the end of its service life and that construction management services were not included in Ardurra's original agreement. Staff recommended authorizing additional construction management services with Ardurra in a not-to-exceed amount of $39,624 to provide continued project support during construction.

Director Floen made a motion to authorize additional construction management services under the existing agreement for consulting services with Ardurra Group, LLC for the E2-1 Reservoir Rehabilitation Project using Ardurra's proposal in the not-to-exceed amount of $39,624, increasing the total authorized amount from $ 91,689 to $131,313, and authorize the General Manager to execute any conforming amendment or related documents necessary to incorporate the additional scope, and seconded by Director Jarlsberg, approved by the following vote:

1st/ 2nd	Floen/Jarlsberg
Ayes:	Doolittle, Floen, Jarlsberg, Fick
Noes:	None
Abstain:	None
Absent:	None

D. TRAILER MOUNTED ARROW BOARD
PRESENTED BY: RAY KOLISZ
RECOMMENDED ACTION: AUTHORIZE THE PURCHASE OF A NEW WANCO 55/W SOLAR 25 LED TRAILER MOUNTED ARROW BOARD

Ray Kolisz presented the Trailer Mounted Arrow Board and explained that the District currently does not own one for use during roadway maintenance, construction, and emergency operations. Kolisz noted that the equipment would improve worker and motorist safety by providing advance warning of lane closures and work zones and would be suitable for a variety of District field operations.

Director Jarlberg made a motion to authorize the purchase of a new Wanco 55/W Solar 25 LED Trailer Mounted Arrow Board, seconded by Director Floen and approved by the following vote:

1st/ 2nd	Jarlsberg/Floen
Ayes:	Doolittle, Floen, Jarlsberg, Fick
Noes:	None
Abstain:	None
Absent:	None

8. DIRECTOR REPORTS/COMMENTS

President Doolittle
- Doolittle reviewed the District's agenda request process under Article 7 of the Administration Code and noted that Directors and members of the public may request items for consideration on a future agenda.
- Doolittle asked for clarification regarding a public request to place Lovemore Ranch on a future agenda for a 30-day status report and whether the request could be made during a public meeting or needed to follow a different process.

Director Floen
- Floen reported that he was busy with the Farmers' Market last Saturday.
- Floen reported that he will attend the CMM Breakfast this Saturday before heading to the Farmers' Market at 11:00 a.m.

Director Jarlsberg
- Jarlsberg reported attending the CSDA Annual Conference August 24th through 26th in Palm Desert and noted that the conference was well organized and informative. Jarlsberg mentioned that the conference provides an opportunity to learn about and connect with representatives from a variety of special districts, not just water districts
- Jarlsberg requested that a future agenda item be scheduled to reconsider Agenda Items 7A and 7B from the August 5th board meeting regarding the proposed reorganization/removal of the Board President and censure of Board President Stacy Doolittle. Jarlsberg requested that supporting information and attachments be published with the agenda to provide greater transparency and allow for public discussion of the matter.

Director Fick

- Fick provided an update on regional water supplies and noted that Mojave Water Agency is evaluating options for an anticipated surplus of State Water Project water, including storage or sale at approximately $400 per acre-foot.
- Fick also discussed community concerns regarding the County's septic-to-sewer efforts and their potential connection to the Lovemore Ranch development. Fick expressed concerns regarding the lack of information and transparency surrounding the County's plans and requested that additional information be provided before the District takes a position.

9. MANAGER'S REPORT

General Manager Pro Tem Roman prepared and distributed a written manager's report which is included as an attachment to the minutes. In addition to the written report, the Director of Administration, David Shook, reported the following:

- Shook reported that the exterior lighting at the District office was updated to comply with County ordinance requirements.
- Shook acknowledged General Manager Pro Tem Anne Roman for her efforts and leadership in taking on additional responsibilities, including the District's audit, and thanked the staff for their continued support.

10. AGENDA ITEMS REQUESTED BY THE BOARD

- Doolittle – Enable Zoom transcription and related transcription features on YouTube, where available for meeting recordings.
- Floen – None
- Jarlsberg – Agenda Items 7A and 7B from the August 5th board meeting regarding the proposed reorganization/removal of the Board President and censure of President Doolittle.
- Fick – None

11. ADJOURNMENT

On motion by Director Floen seconded by Director Jarlsberg, and approved by the Board, the meeting was adjourned at 7:56 p.m.

Respectfully submitted,

____

Anne Roman, General Manager Pro Tem & Board Secretary

TO VIEW THE MEETING RECORDING ON YOUTUBE, CLICK HERE:

JOSHUA BASIN WATER DISTRICT
Proudly providing water from an ancient source...well into the future

Managers' Report

PRESENTED ON: 09.02.26

PURPOSE:
The Managers Report provides the Board of Directors with a summary of **noteworthy** activities, meetings attended, and updates from the General Manager, Operations, Administration, Finance and other District functions. The report is not intended to be all-inclusive and does not replace separate staff reports or agenda items for matters requiring Board discussion or action. The Managers Report will be provided at least monthly and may be presented more frequently as needed.

GENERAL MANAGER	
JEFF'S REPORT ON CHROM 6 APPEAL	The record in the Chromium-6 Appeal has been certified, which now puts the Coalition on a 40-day clock for its Opening Brief. We do not know if an extension will be necessary (and they are easy to receive in 30 and 60 day intervals in appeals), but for now, that provides an idea now of the pace of the case. Absent extensions, it would be 40 days for the Opening Brief, 30 days for the Respondent's Brief, and 20 days for the Coalition's reply brief, after which oral argument will be set if requested. The opinion would come only after oral argument, typically within 90 days.
OPERATIONS	
E2-1 TANK	The E2-1 tank rehabilitation project is well underway. Ray is back to help with managing the project now, which is very much appreciated! There will likely be a minor change order to the Paso Robles contract forthcoming as lead in the exterior paint has been affirmed and is being mitigated accordingly by the contractor.
K1 TANK REPLACEMENT UGRADE	District staff is currently working with West Coast Civil (WCC) to develop a conceptual design for the replacement of the existing K1 Booster Station. The existing facility consists of three pumps and a pneumatic pressure tank that work together to provide adequate pressure to the K Pressure Zone. The pneumatic tank relies on compressed air to maintain pressure within the system and push water uphill to the pressure zone. The proposed replacement booster station would eliminate the existing pneumatic tank configuration and utilize pumps equipped with variable frequency drives (VFDs) to provide the required pressure and flow to the K Pressure Zone. This approach would reduce the District's exposure to the risks associated with the existing pneumatic tank while providing improved operational control and efficiency.
BELMONT PIPELINE PROJECT	West Coast Civil is finalizing the design of the Belmont pipeline replacement project for review. Once the final design is approved, the project will go out for a competitive bidding process. The project consists of replacing sub-standard existing pipelines with approximately 14,000 linear feet of new upgraded pipelines that will improve the water supply and fire protection with increased flows. The area included is north of Golden Street, east of Sunburst Ave, and south of Aberdeen Drive.
D3-1 RESERVOIR ANALYSIS	The District has contracted Ardurra Engineering to perform an evaluation of the D3-1 Reservoir to determine whether rehabilitating and recoating the existing tank is more cost-effective than constructing a new 110,000-gallon reservoir at the current site. The D3-1 Reservoir is similar in design and

	condition to the E2-1 Reservoir, which is currently undergoing rehabilitation, and has experienced extensive corrosion.
C2-B RESERVOIR RECOATING SPECS AND STANDARDS	Ardurra Engineering is currently finalizing the technical specifications and standards for the interior recoating of the C2-B Reservoir. District staff will review the final draft documents. The estimated engineer's estimate for this project is $4M. Once the specifications and standards are finalized, the project will be shelved until the District makes the determination to fund in the upcoming fiscal year(s).
G BOOSTER STATION ELECTRICAL PANEL UPGRADE	District staff is working with West Coast Civil (WCC) on a preliminary design to upgrade and replace the existing motor control center for the G Booster Station. The existing electrical panels are in need of replacement due to age and inoperable components. The G Booster comprises two pumps, one (1), 25 horsepower pump and one (1), 20 horsepower pump that boost water into the G tank and pressure zone. This pump station is considered a critical infrastructure of the distribution system as the pumps are the only source of water for the G tank and pressure zone.
ADMIN	
	Staff continue work on the Emergency Response Plan (ERP) and expect no issues with the self-certification deadline of 12/31/26. District staff continue to gather information on Automated Metering Infrastructure (AMI) and plan to being a thorough report to the Board in November. Staff are working with the Emergency Response Network of the Inland Empire (ERNIE) on a mutual aid agreement. Once the agreement is finalized, staff will bring a report and recommendation to the Board for acceptance into the network with the signed agreement. As a result of work on the Risk & Resilience Assessment (RRA), the ERP, and ERNIE, staff understand a need to create Memorandums of Understanding (MOUs) with various vendors to implement purposeful procurement practices in the event of a disaster or emergency. Staff are actively working on a report to bring to the Board in October regarding SB 394 – Water Theft and will recommend that the Board adopt an Ordinance to mitigate water theft specifically through fire hydrants. Staff are coordinating efforts with Mojave Water Agency (MWA) to take part in their district tours on September 16th. JBWD has a 45 window to share our story, projects, and goals.
FINANCE	
	Finance Staff have been busy finalizing year end and audit entries. The annual Financial Audit field visit will begin on September 8th. The Auditors will be onsite to examine transaction records, review our supporting schedules, and validate our trial balance (final figures at year end). After that, we will begin working with the auditors on the audited financial statements themselves, which should be presented to the Board in November.

Public Comment Summary – Addendum to the Minutes

September 2, 2026 Board Meeting

The following is a summary of public comments received during the September 2, 2026 Board of Directors meeting.

Disclaimer: The public comments were summarized from the meeting transcript using Granola AI and ChatGPT. The summary is intended to provide a concise overview of the comments received and is not a verbatim transcript. In the event of any discrepancy, the official meeting recording and transcript should be relied upon as the source of the speakers' actual statements.

PUBLIC COMMENTS – IN PERSON

Keith Hamm of Joshua Tree Village Neighbors expressed concerns regarding the proposed Lovemore Ranch development, including the environmental review, water supply, and proposed wastewater treatment facility. He requested that the District ask the County for additional time to review the Sewer Study and make the study available to the public for review.

Karl Weimer questioned the Board's recent actions regarding Director Doolittle and former Director Short and expressed concern that those actions may have been related to the Lovemore Ranch development and proposed sewer project.

Thomas Fjallstam requested that meeting videos be expedited and posted within 48 hours.

PUBLIC COMMENTS – VIA ZOOM

Peter Spurr, a Joshua Tree resident, expressed concerns regarding the proposed wastewater treatment facility, including potential impacts to neighboring properties, odors, groundwater, and potential financial obligations to District ratepayers if the District were required to maintain the facility. He also expressed concerns regarding the lack of available information and transparency surrounding the proposed wastewater system.

Agenda Item 7A: Lovemore Ranch Development – JBWD Water & Wastewater Service Review Plan Check Status

PUBLIC COMMENTS – IN PERSON

Keith Hamm expressed concerns regarding the County's environmental review timeline and the proposed development. He requested that the District communicate to the County that additional review is needed before the project proceeds, citing outstanding water, wastewater, and stormwater concerns.

Laird Davis expressed opposition to the Lovemore Ranch development and criticized the County's handling of the project and the Board's prior actions regarding the development.

Atlas, representing Joshua Tree Village Neighbors, requested that the District make all sewer-related documents and studies available to the public. Atlas also requested that the Lovemore Ranch project be placed on a future Board agenda for further review and discussion.

John Osman shared his experience with a package wastewater treatment system at a local business and expressed concerns regarding odors and the proximity of the proposed treatment facility to neighboring properties.

Sarah Taylor, a Joshua Tree Village business and property owner, expressed concerns regarding transparency and the proposed wastewater treatment and stormwater facilities, particularly potential impacts during flooding.

PUBLIC COMMENTS – VIA ZOOM

Bonnie Hawthorne questioned whether the proposed wastewater treatment facility could ultimately lead to the development of a larger sewer system for the community.

Agenda Item 7B: Lovemore Ranch Development – Consideration of Comment Letter to County

PUBLIC COMMENTS – VIA ZOOM

Erin Gatlin, participating via Zoom, commented on the Lovemore Ranch Council's letter and its assertions in comparison with the recirculated environmental review documents. She indicated that she had concerns with the letter but did not wish to read her full comments due to the late hour.

PUBLIC COMMENTS – IN PERSON

Keith Hamm expressed support for the proposed comment letter and recommended explicitly stating that the County's public comment deadline and recirculated Draft Mitigated Negative Declaration are premature given the District's ongoing review and studies related to the project.

FUTURE DIRECTOR MEETINGS - CALENDAR REMINDER

Informed, well-connected, and educated Directors are able to provide the best decision-making on behalf of JBWD ratepayers. Training and educational conferences provide an invaluable opportunity for Directors to become and stay educated about issues of significance to JBWD. Networking with various representatives, whether local, state, or federal officials, provides an opportunity for JBWD to have a seat at the table, and affords perspective, insight, and occasion for JBWD to collaborate on similar issues, learn about grant opportunities or gain an understanding of upcoming legislation. Director attendance at various meetings is critical for ensuring that JBWD's concerns, needs, or interests are appropriately shared and represented at many levels of government. Directors serve as the official face of JBWD and their attendance at JBWD-sponsored events such as Water Education Day, JBWD tours, retirements, or celebrations, signifies the importance and value of such events. JBWD belongs to various industry associations and Director attendance at their meetings demonstrates our interest and willingness to be part of the solution.

MEETING	DATE	TIME	ATTENDEES
JBWD - Special Water & Growth Committee	09.17.26	9:00 AM	Doolittle/Fick
ASBCSD Dinner	09.21.26	5:30 PM	Jarlsberg/Fick
ACWA - Working Group Meeting	09.22.26	11:00 AM	Doolittle
MWA - Board Meeting	09.24.26	9:30 AM	Jarlsberg
MWA - TAC Meeting	10.01.26	10:00 AM	Doolittle
ACWA - Working Group Meeting	10.06.26	11:00 AM	Doolittle
JBWD - Board Meeting	10.07.26	5:00 PM	All

FUTURE AGENDA ITEMS REQUESTED BY THE BOARD

Staff will notify the requesting Board member of the meeting at which the agenda item will be scheduled, with a minimum of two weeks' notice. Any supporting materials must be submitted to the General Manager by close of business on the Wednesday preceding the Board meeting. Board members requesting an agenda item are expected to be prepared to discuss the item, including its anticipated benefits, alignment with the Strategic Plan, and any associated costs. Leads will be assigned by the GM after the agenda item is presented to the board for direction.

#	Item Requested	By	Date Requested	Lead	Notes
1	PFAS Concerns Discussion	Jarlsberg	01.21.26	TBD	No PFAS detected in water sampling
2	~~Sewer Project Updates~~	~~Fick~~	~~01.21.26~~	~~Johnson~~	~~Completed 04.01.26 (more info to come)~~
3	~~Chromium 6 Updates & Workshop~~	~~Doolittle~~	~~01.21.26~~	~~Johnson~~	~~Completed 03.19.26~~
4	~~Customer Deposits~~	~~Short~~	~~02.04.26~~	~~Roman~~	~~Completed 08.05.26~~
5	Update Employee Handbook with incentives	Short	02.04.26	Johnson	FY 26/27
6	~~CAAP Re-evaluation~~	~~Fick~~	~~02.04.26~~	~~Shook~~	~~Completed 08.05.26~~
7	Board Retreat Workshop/Social Media	Jarlsberg/Doolittle	02.18.26	Johnson	Temporarily suspended as of 08.05.26
8	~~District to join JTABC~~	~~Fick~~	~~03.19.26~~	~~Johnson~~	~~Completed 08.05.26~~
9	Waste Water Strategy	Doolittle	03.19.26	TBD	
10	Landscaping Policy Discussion	Doolittle	03.19.26	TBD	
11	Nitrates Presentation	Doolittle/ Fick	05.11.26	TBD	Fall 2026
12	~~CEQA Review on Budget~~	~~Doolittle~~	~~05.11.26~~	~~TBD~~	~~Added to FY 26/27 Budget~~
13	Cadiz Disucssion	Doolittle	07.15.26	Johnson	
14	Lovemore Ranch Project Status	Fick	08.19.26	Roman	Added to 09.02.26 Agenda
15	Enable Zoom & YouTube transcription	Doolittle	09.02.26		
16	Supporting Documents for Agenda Items 7A and 7B from 08.05.26 Board meeting	Jarlsberg	09.02.26		
17	Board Meeting Recordings, Public Comments, Records Retention and Publication	Doolittle	09.02.26		

AGENDA ITEM NO:	7A
MEETING DATE:	09.16.26

Staff Report

Presented By:	General Counsel, Jeff Hoskinson
TOPIC:	**BOARD VACANCY APPOINTMENT OR ELECTION AND ELECTION OF VICE PRESIDENT**
RECOMMENDATION:	1. Consider appointment of Jane 'Spider' Fawke to fill the vacant Division 1 Director position through December 4, 2026, or call for an election; and 2. Following the appointment and seating of the new Director, elect a Vice President of the Board.

ANALYSIS:

Vice President Tomas Short's resignation created a vacancy in the Division 1 Director position effective August 6, 2026. The current term for the vacant seat ends December 4, 2026, and a separate election for the succeeding four-year Division 1 term is already scheduled for November 2026.

At its September 2, 2026 meeting, the Board voted unanimously to proceed with consideration of an appointment to fill the remainder of the current term and directed that the matter return for consideration on September 16, 2026.

In accordance with Government Code § 1780, the District posted a Notice of Vacancy and Intent to Fill Vacancy by Appointment. The notice states the Board's intent to consider appointment of Jane 'Spider' Fawke, the only candidate who filed for election to the succeeding Division 1 term, and identifies September 16, 2026 as the intended date to seat the appointee. If the Board does not fill the vacancy by appointment, it may alternatively call for an election pursuant to Government Code § 1780(e), which would functionally merge the election process into the already scheduled November 2026 election.

Director Short's resignation also left the office of Board Vice President vacant. If the Board makes the Division 1 appointment, staff recommends seating the new Director before conducting the Vice President election so the full Board may participate in selection of the officer.

RECOMMENDED ACTION:

Appoint Jane 'Spider' Fawke to fill the vacant Division 1 Director seat through December 4, 2026; then, after seating the appointee, elect a Vice President from among the members of the Board.

FISCAL IMPACT:

No significant fiscal impact is anticipated beyond normal Director compensation and expenses associated with Board service.

JOSHUA BASIN WATER DISTRICT

Proudly providing water from an ancient source…well into the future

AGENDA ITEM NO:	7B
MEETING DATE:	09.16.26

Staff Report

PRESENTED BY:	Anne Roman, General Manager Pro Tem
TOPIC:	**CALIFORNIA PUBLIC EMPLOYEES' RETIREMENT SYSTEM (CalPERS) CONTRACT AMENDMENT – FINAL BOARD ACTION**
RECOMMENDATION:	Adopt the CalPERS-prescribed Resolution (numbered 26-1099) Authorizing an Amendment to the Contract between the Board of Administration of the California Public Employees' Retirement System and the Board of Directors of the Joshua Basin Water District; authorize the Board President, as Presiding Officer, to execute the amendment; and direct the Board Secretary to complete the Certification of Final Action of Governing Body and return the required documents to CalPERS.

BACKGROUND:

On August 19, 2026, the Board of Directors considered Agenda Item 7A regarding a proposed amendment to the District's contract with the California Public Employees' Retirement System (CalPERS). The Board approved the required Resolution of Intention, initiating the formal contract-amendment process.

The amendment presented at that meeting was intended to update and clarify the District's CalPERS contract, including the retirement provisions applicable to Classic members and new/PEPRA members. The August 19 staff report characterized the amendment as administrative in nature and not creating new retirement benefits.

CalPERS has now provided the District with the final execution documents, including the prescribed Resolution (numbered 26-1099) Authorizing an Amendment to the Contract, the final Amendment to Contract, and the Certification of Final Action of Governing Body.

ANALYSIS:

The final Amendment to Contract is substantively consistent with the version presented to the Board on August 19, 2026. The amendment updates the written terms of the District's CalPERS contract to expressly incorporate and clarify the benefit provisions applicable to District employees, including:

- 2% at age 55 Modified Formula for Classic local miscellaneous members;
- 2% at age 62 for new local miscellaneous/PEPRA members;
- One-Year Final Compensation for Classic members;
- $5,000 Retired Death Benefit; and
- Post-Retirement Survivor Allowance.

Although the amendment changes the written terms of the CalPERS contract, it is not intended to change the retirement benefits currently provided to District employees. Rather, it brings the contract language into alignment with the benefit structure already applicable to the District and incorporates current CalPERS contractual provisions.

The final amendment also includes updated administrative language regarding employee classifications, exclusions, contributions, federal tax compliance, and indemnification.

CalPERS requires adoption of its prescribed resolution form. The resolution authorizes the contract amendment and directs the Presiding Officer of the governing body to execute the amendment on behalf of the District.

Following adoption, the Board Secretary must complete the CalPERS Certification of Final Action of Governing Body. CalPERS specifically requires that this final action not be placed on the consent calendar.

Upon completion and execution of the required documents, Staff will return the final package to CalPERS for processing and establishment of the amendment's effective date.

ATTACHMENTS:

1. CalPERS Resolution Authorizing an Amendment to the Contract
2. CalPERS Amendment to Contract
3. CalPERS Certification of Final Action of Governing Body

RECOMMENDED ACTION:

Adopt the CalPERS-prescribed Resolution (numbered 26-1099) Authorizing an Amendment to the Contract between the Board of Administration of the California Public Employees' Retirement System and the Board of Directors of the Joshua Basin Water District; authorize the Board President, as Presiding Officer, to execute the amendment; and direct the Board Secretary to complete the Certification of Final Action of Governing Body and return the required documents to CalPERS.

FISCAL IMPACT:

No material new fiscal impact is anticipated as a result of this contract amendment. The amendment is intended to formalize and clarify benefit provisions already applicable to District employees rather than establish new retirement benefits.

JOSHUA BASIN WATER DISTRICT
RESOLUTION
AUTHORIZING AN AMENDMENT TO THE CONTRACT

No. ____________

WHEREAS, the Board of Administration of the California Public Employees' Retirement System and the Board of Directors of the Joshua Basin Water District entered into a contract effective on August 2, 2008, providing for the participation of said public agency in the California Public Employees' Retirement System; and

WHEREAS, it is now desirable to take advantage of certain benefits provided under said Retirement System and not included in said contract;

NOW, THEREFORE, BE IT RESOLVED, that said governing body authorized, and it does hereby authorize, an amendment to said contract, a copy of said amendment attached hereto and by such reference made a part hereof as though herein set out in full; and

NOW, THEREFORE, BE IT FURTHER RESOLVED, that the presiding officer of said governing body is hereby authorized, empowered and directed to execute said amendment for and on behalf of said public agency.

Adopted this ________ day of ____________________________, ______.

____
Presiding Officer

Attest:

____
Clerk/Secretary

CalPERS

California
Public Employees' Retirement System

AMENDMENT TO CONTRACT

Between the
Board of Administration
California Public Employees' Retirement System
and the
Board Of Directors
Joshua Basin Water District

The Board of Administration, California Public Employees' Retirement System, hereinafter referred to as Board, and the governing body of the above public agency, hereinafter referred to as Public Agency, having entered into a contract effective August 2, 2008, and witnessed July 17, 2008, which provides for participation of Public Agency in said System, Board and Public Agency hereby agree as follows:

A. Paragraphs 1 through 10 are hereby stricken from said contract as executed, effective August 2, 2008, and hereby replaced by the following paragraphs numbered 1 through 12 inclusive:

1. All words and terms used herein which are defined in the Public Employees' Retirement Law shall have the meaning as defined therein unless otherwise specifically provided. "Normal retirement age" shall mean age 55 for classic local miscellaneous members and age 62 for new local miscellaneous members.

2. Public Agency shall participate in the Public Employees' Retirement System from and after August 2, 2008, making its employees as hereinafter provided, members of said System subject to all provisions of the Public Employees' Retirement Law except such as apply only on election of a contracting agency and are not provided for herein and to all amendments to said Law hereafter enacted except those, which by express provisions thereof, apply only on the election of a contracting agency.

3. Public Agency agrees to indemnify, defend and hold harmless the California Public Employees' Retirement System (CalPERS) and its trustees, agents and employees, the CalPERS Board of Administration, and the California Public Employees' Retirement Fund from any claims, demands, actions, losses, liabilities, damages, judgments, expenses and costs, including but not limited to interest, penalties and attorney fees that may arise as a result of any of the following:

   (a) Public Agency's election to provide retirement benefits, provisions or formulas under this Contract that are different than the retirement benefits, provisions or formulas provided under the Public Agency's prior non-CalPERS retirement program.

   (b) Any dispute, disagreement, claim, or proceeding (including without limitation arbitration, administrative hearing, or litigation) between Public Agency and its employees (or their representatives) which relates to Public Agency's election to amend this Contract to provide retirement benefits, provisions or formulas that are different than such employees' existing retirement benefits, provisions or formulas.

   (c) Public Agency's agreement with a third party other than CalPERS to provide retirement benefits, provisions, or formulas that are different than the retirement benefits, provisions or formulas provided under this Contract and provided for under the California Public Employees' Retirement Law.

4. Employees of Public Agency in the following classes shall become members of said Retirement System except such in each such class as are excluded by law or this agreement:

   a. Employees other than local safety members (herein referred to as local miscellaneous members).

5. Any exclusion(s) shall remain in effect until such time as the Public Employees' Retirement System determines that continuing said exclusion(s) would risk a finding of non-compliance with any federal tax laws or regulations. If such a determination is contemplated, the Public Employees' Retirement System will meet with the Public Agency to discuss the matter and coordinate any required changes or amendments to the contract.

   In addition to the classes of employees excluded from membership by said Retirement Law, the following classes of employees shall not become members of said Retirement System:

   a. SAFETY EMPLOYEES.

6. The percentage of final compensation to be provided for local miscellaneous members for each year of credited prior service is 0% and the percentage of final compensation to be provided for each year of credited current service is 100% and determined in accordance with Section 21354 of said Retirement Law (2% at age 55 Modified formula).

7. The percentage of final compensation to be provided for each year of credited prior and current service as a new local miscellaneous member shall be determined in accordance with Section 7522.20 of said Retirement Law (2% at age 62 Supplemental to Federal Social Security).

8. Public Agency elected and elects to be subject to the following optional provisions:

    a. Section 20042 (One-Year Final Compensation) for classic members only.

    b. Section 21623.5 ($5,000 Retired Death Benefit).

    c. Sections 21624 and 21626 (Post-Retirement Survivor Allowance).

9. Public Agency shall contribute to said Retirement System the contributions determined by actuarial valuations of prior and future service liability with respect to local miscellaneous members of said Retirement System.

10. Public Agency shall also contribute to said Retirement System as follows:

    a. A reasonable amount, as fixed by the Board, payable in one installment within 60 days of date of contract to cover the costs of administering said System as it affects the employees of Public Agency, not including the costs of special valuations or of the periodic investigation and valuations required by law.

    b. A reasonable amount, as fixed by the Board, payable in one installment as the occasions arise, to cover the costs of special valuations on account of employees of Public Agency, and costs of the periodic investigation and valuations required by law.

11. Contributions required of Public Agency and its employees shall be subject to adjustment by Board on account of amendments to the Public Employees' Retirement Law, and on account of the experience under the Retirement System as determined by the periodic investigation and valuation required by said Retirement Law.

12. Contributions required of Public Agency and its employees shall be paid by Public Agency to the Retirement System within fifteen days after the end of the period to which said contributions refer or as may be prescribed by Board regulation. If more or less than the correct amount of contributions is paid for any period, proper adjustment shall be made in connection with subsequent remittances. Adjustments on account of errors in contributions required of any employee may be made by direct payments between the employee and the Board.

B. This amendment shall be effective on the _____ day of _______________, ______.

BOARD OF ADMINISTRATION PUBLIC EMPLOYEES' RETIREMENT SYSTEM	BOARD OF DIRECTORS JOSHUA BASIN WATER DISTRICT
BY____________________________________ MELODY BENAVIDES, CHIEF PENSION CONTRACTS AND PREFUNDING PROGRAMS DIVISION PUBLIC EMPLOYEES' RETIREMENT SYSTEM	BY______________________________ PRESIDING OFFICER
	______________________________ Witness Date
	Attest: ______________________________ Clerk

California Public Employees' Retirement System
Financial Office | Pension Contracts & Prefunding Programs Division
P.O. Box 942715, Sacramento, CA 94229-2715

www.calpers.ca.gov
888 CalPERS (or **888**-225-7377)
TTY: (877) 249-744

CERTIFICATION
OF
FINAL ACTION OF GOVERNING BODY

I hereby certify that the ____ of the
(governing body)

____
(public agency)

considered and adopted on ____________________, _______, by an affirmative vote of a
(date)

majority of the members of said Governing Body, **Ordinance / Resolution** No. ___________ approving the attached contractual agreement between the Governing Body of said Agency and the Board of Administration of the California Public Employees' Retirement System, a certified copy of said **Ordinance / Resolution** in the form furnished by said Board of Administration being attached hereto.

Adoption of the retirement benefit increase/change was not placed on the consent calendar.

____
Clerk/Secretary

____
Title

Date __________________

AGENDA ITEM NO:	7C
MEETING DATE:	09.16.26

Staff Report

PRESENTED BY:	Anne Roman, General Manager Pro Tem
TOPIC:	**CAPACITY CHARGE REPORTS FOR FISCAL YEAR ENDING 06/30/2026**
RECOMMENDATION:	For informational purposes only.

SUMMARY: Government Code 66006 requires annual reporting of Capacity charges collected, used, and interest earned. Reports are attached hereto.

ANALYSIS: Capacity charges are one-time charges used to fund capital improvements needed for expanding the water system due to new meter connections. They represent a property's proportional share of infrastructure costs that have been or will need to be built to support the new meter or connection.

Historically, the District has treated capacity charges as legally restricted to fund future projects related to growth, such as system expansions or upgrades. However, more recent discussions suggest that it may also be appropriate for the District to use capacity charges to reimburse itself for existing infrastructure costs. Despite this, the most recent Rate & Fee Study treated capacity charges as a funding source specifically for growth and expansion projects.

In fiscal year 2025/26, the Water Capacity reserve increased by $323,087.28, resulting from 18 new meter connections, 4 meter size upgrades, and interest earned. No Water Capacity funds were used for growth or expansion work during this fiscal year. This brought the total fund balance to $2,077,598.67.

Also, in fiscal year 2025/26, the Wastewater Capacity Fund grew by $285,852.41, collected from 11 new meter connections, interest, and an annual note installment of $81,077.59 from the Hi Desert Medical Center (HDMC). The remaining balance on the HDMC note is now $0, though some additional interest could be due. The Wastewater Capacity Fund had a balance of $3,212,265.07 after interest earned. No Wastewater Capacity funds were used for growth or expansion projects in this fiscal year.

As required by Government Code 66006, attached are the annual reports detailing the collection, use, and interest earned for both funds. Additionally, charts showing historical meter connection data are included.

RECOMMENDED ACTION: Receive for information only.

FISCAL IMPACT: None

CAPACITY CHARGES WATER

GL Accounts	LAIF 01-11310; REVENUE 01-44010	Reporting Period	2025/2026

HIGHLIGHTS

BEGINNING BALANCE	COLLECTIONS / USAGE	ENDING BALANCE
July 1, 2025 $1,754,511.39	Plus: Charges Collected $246,787.00 Less: Public Improvements / Usage $0 Plus: Interest Earned $76,300.28	June 30, 2026 $2,077,598.67
	18 new meters; 4 upgrades	

DETAIL OF COLLECTIONS

APN	CHARGE		APN	CHARGE	
0588-20-302	$12,928.00		0603-07-113	$13,060.00	
0588-27-120	$12,928.00		0603-15-109	$12,928.00	
0589-21-342	$13,060.00		0605-06-113	$3,265.00	*upgrade*
0599-23-101	$12,928.00		0605-19-107	$13,060.00	
0599-24-407	$12,928.00		0605-23-129	$13,060.00	
0600-14-205	$13,060.00		0605-27-103	$12,928.00	
0600-15-601	$12,928.00		0605-27-111	$3,232.00	*upgrade*
0601-47-108	$13,060.00		0607-09-112	$3,265.00	*upgrade*
0602-32-105	$13,060.00		0631-33-140	$12,928.00	
0602-36-142	$3,265.00	*upgrade*	0632-02-102	$12,928.00	
0603-01-307	$13,060.00		0632-26-102	$12,928.00	
				TOTAL	**$246,787.00**

PUBLIC IMPROVEMENTS (USAGE)

None funded from Capacity charges	**$0**

CAPACITY CHARGES WASTE WATER

JOSHUA BASIN WATER DISTRICT
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GL Accounts	LAIF 01-11313; CAMP 01-11413; REVENUE 01-44050	Reporting Period	2025/2026

HIGHLIGHTS

BEGINNING BALANCE	COLLECTIONS / USAGE	ENDING BALANCE
July 1, 2025 $2,926,412.66	Plus: Charges Collected $160,216.59 Less: Public Improvements / Usage $0 Plus: Interest Earned $125,635.82	June 30, 2026 $3,212,265.07

11 wastewater capacity transactions
(Counts included in Water Capacity totals)

DETAIL OF COLLECTIONS

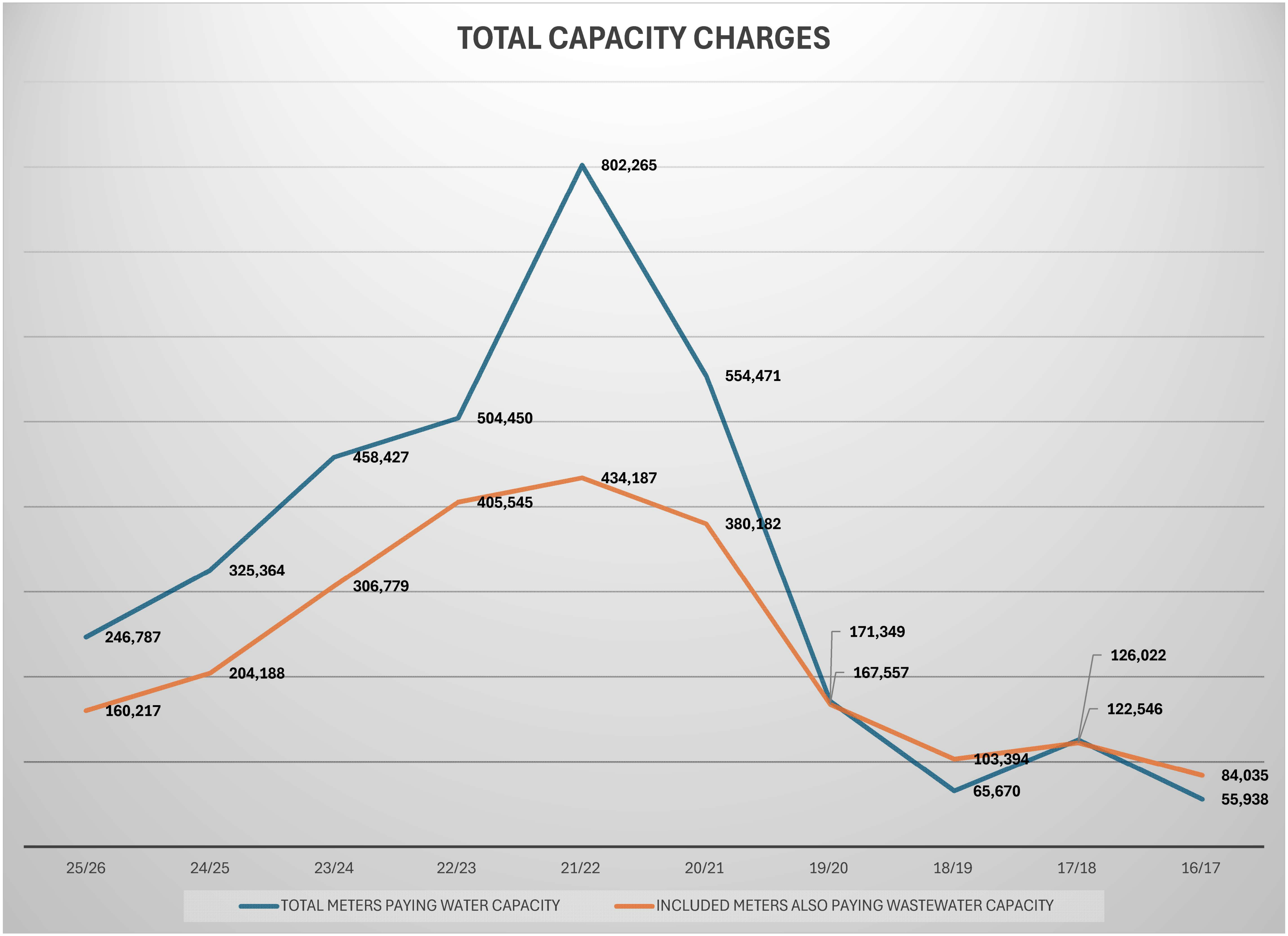
APN	CHARGE	
HDMC Note	$81,077.59	*note receivable payment*
0588-20-302	$7,148.00	
0588-27-120	$7,148.00	
0589-21-342	$7,221.00	
0601-47-108	$7,221.00	
0602-36-142	$7,221.00	

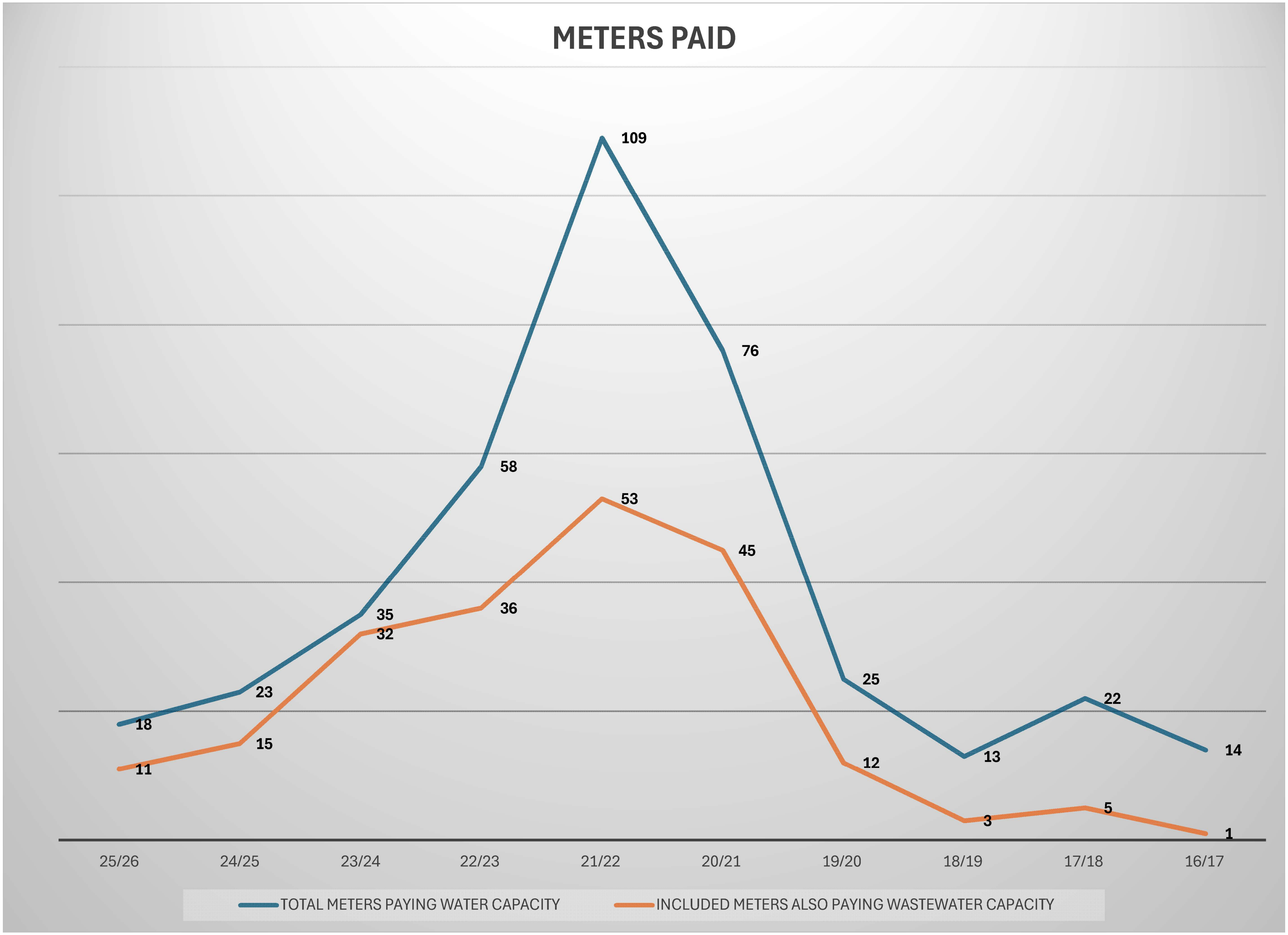
APN	CHARGE
0603-01-307	$7,221.00
0603-07-113	$7,221.00
0603-15-109	$7,148.00
0605-06-113	$7,221.00
0605-27-111	$7,148.00
0607-09-112	$7,221.00

TOTAL $160,216.59

PUBLIC IMPROVEMENTS (USAGE)

None funded from Capacity charges	$0


TOTAL CAPACITY CHARGES
802,265
554,471
504,450
458,427
434,187
405,545
380,182
325,364
306,779
246,787
204,188
160,217
171,349
167,557
126,022
122,546
103,394
65,670
84,035
55,938
25/26
24/25
23/24
22/23
21/22
20/21
19/20
18/19
17/18
16/17
TOTAL METERS PAYING WATER CAPACITY
INCLUDED METERS ALSO PAYING WASTEWATER CAPACITY


METERS PAID
109
76
58
53
45
35
32
36
23
18
15
11
25
12
13
3
22
5
14
1
25/26
24/25
23/24
22/23
21/22
20/21
19/20
18/19
17/18
16/17
TOTAL METERS PAYING WATER CAPACITY
INCLUDED METERS ALSO PAYING WASTEWATER CAPACITY

Joshua Basin Water District
Proudly providing water from an ancient source...well into the future

AGENDA ITEM NO:	7D
MEETING DATE:	09.16.26

Staff Report

PRESENTED BY:	Anne Roman, General Manager Pro Tem
TOPIC:	**4TH FISCAL QUARTER ENDING 06/30/2026 FINANCIAL REPORT – PRELIMINARY/UNAUDITED**
RECOMMENDATION:	Review and approve.

ANALYSIS: The preliminary and unaudited financial report for the fiscal year ending June 30, 2026 is attached. Highlights are summarized below. Please also refer to the "JBWD FINANCIALS AT A GLANCE" pages for additional detail.

Executive Summary

- The District ended Fiscal Year 2025/26 in a strong financial position. Total cash and investments were $30.59 million, an increase of $1.73 million during the fourth quarter and $5.56 million over the prior 12 months.
- **Capital spending remained below anticipated levels during Fiscal Year 2025/26, which contributed to the increase in cash. The adopted Fiscal Year 2026/27 budget anticipates a significant increase in capital spending; accordingly, recent cash growth should not be assumed to continue at the same pace.**
- Preliminary revenues totaled $13.93 million, or 109% of the revised budget, while operating expenses totaled $7.60 million, or 82% of budget. Revenues exceeded expenses by $6.33 million before capital expenditures, depreciation, and reserve funding.
- Operating revenues of $9.41 million exceeded operating expenses by approximately $2.05 million. Property taxes and assessments, investment earnings, and $421,000 in unbudgeted development-related fees also contributed to the favorable year-end results.
- The primary financial concern remains accounts receivable aging. Total receivables increased to $1.63 million, including approximately $723,937 in the 120+ day category. Days Sales Outstanding remained essentially stable at 52.81 days.
- Investment earnings remained strong, totaling $285,416 for the quarter and approximately $1.11 million for the fiscal year.

Key Financial Indicators

Indicator	Amount / Status	Board Takeaway
Total Cash	$30.59 million	Liquidity and reserves increased during the quarter and year.
Quarterly Cash Change	+$1.73 million	Cash receipts exceeded cash uses during the fourth quarter.
Major Cash Flow Source	$2.24 million water receipts	Water bill payments provided 64% of quarterly cash receipts.
Investment Earnings	$285,416 quarter / $1.11 million YTD	Investment income remains a significant non-operating revenue source.

Accounts Receivable	$1.63 million total	Older delinquent balances remain the primary collection focus.
120+ Day A/R	$723,937	Represents approximately 44% of total A/R.
YTD Revenues vs. Budget	109% of budget	Revenues finished above the revised fiscal-year budget.
YTD Expenses vs. Budget	82% of budget	Operating spending finished below the revised budget.
Net Revenues	$6.33 million	Before depreciation, capital expenditures, and reserve funding.
Rolling 12-Month Consumption	504,996 CCF (-0.23%)	Consumption was essentially flat year-over-year while consumption revenue increased.

Major Cash Flow Sources - Quarter Ending June 30, 2026

Source - Amount (% of total)
Water bill payments received from ratepayers - $2,237,282 (64%)
Property tax / assessment payments - $681,129 (19%)
Capacity charges - water and wastewater - $131,481 (4%)
LAIF interest revenue - $219,876 (6%)
CAMP interest revenue - $53,716 (2%)
HDMC WWTP reimbursement - $74,684 (2%)
Consumer deposits - $35,899 (1%)
Project deposits / meter connections - $41,755 (1%)

Water revenues remained the District's largest cash source, providing approximately 64% of total cash received during the quarter. Capacity charges, consumer deposits, and certain project deposits are restricted for their designated purposes.

Accounts Receivable

Total accounts receivable at June 30, 2026 was approximately $1.63 million, an increase of 13.1% from the prior fiscal year-end. Past-due receivables totaled approximately $1.03 million, including $723,937 aged 120 days or more. Year-end bad debt was $53,969. In addition, $147,832 of previously written-off balances and $150,928 of lien-related balances remain subject to collection efforts; accounting write-off does not terminate collection activity.

Water Sales and Investments

For the 12 months ended June 30, 2026, the District sold 504,996 CCF of water, a 0.23% decrease from the prior year. Consumption revenue totaled approximately $5.43 million, compared with $4.93 million in the prior year. At fiscal year-end, the District held approximately $24.54 million in LAIF and $5.69 million in CAMP.

All June 30, 2026 amounts are preliminary and unaudited and remain subject to final year-end closing entries and audit adjustments.

The District is well-positioned to address upcoming capital challenges driven by a major state mandate. While grants, loans, rate adjustments, and other financing mechanisms may be necessary, the Board's forward-thinking leadership has established a strong and stable foundation to support these efforts.

RECOMMENDED ACTION: Review and approve.

FISCAL IMPACT: N/A

JBWD FINANCIALS AT A GLANCE ❶

QUARTER ENDING 06/30/2026

CASH BALANCES as of	06/30/2026	CHG FROM PY	LAST QUARTER 03/31/2026	PRIOR YEAR 06/30/2025
UNRESTRICTED	$ 360,750	66%	$ 680,351	$ 217,478
LEGALLY RESTRICTED	6,412,318	10%	6,163,534	5,819,728
BOARD DESIGNATED	23,820,910	25%	22,023,838	18,997,523
	$ 30,593,978	22%	$ 28,867,723	$ 25,034,729
INCREASE FROM LAST QTR	$ 1,726,255	*three months*		
INCREASE FROM LAST YEAR	$ 5,559,249	*rolling 12 months*		
SPENDING INCREASE FROM LAST YEAR	$ 423,392	*rolling 12 months*		

PROP TAXES/ASSESSMENTS	YTD as of	06/30/2026
	BILLED	COLLECTED
PROPERTY TAXES (General District)	$ 1,107,072	$ 1,129,617
Collected %		*102%*
CMM ASSESSMENTS (PASS-THRU)		
Current	202,893	202,893
Prior	-	63,119
Current Collected %		100%
STANDBY ASSESSMENTS		
Current	1,181,291	1,181,291
Prior	-	19,359
Current Collected %		100%
TOTAL	$ 2,491,255	$ 2,596,279 *
Total Collected %		*104%* *

**EXCLUDES ID #2 TRAILING ADJUSTMENTS*

CASH FLOW		QE 06/30/2026	
BEGINNING BALANCE >		$ 28,867,723	
MAJOR SOURCE OF FUNDS DURING QUARTER			
WATER PAYMENTS	$ 2,237,282		
DEVELOPMENT CHARGES	131,481		
PROPERTY TAX & ASSESS	681,129		
HDMC REIMB & O/H	74,684		
LAIF/CAMP INTEREST & MISC	380,761		
PLUS TOTAL SOURCE OF FUNDS >		3,505,337	
MAJOR USE OF FUNDS DURING QUARTER			
DEBT SERVICE	$ -		
CAPITAL COSTS/INVENTORY	146,260		E2-1, C2-B, Belmont, Cla-Vals, Center Pipe, Well 17, SCADA, Well 15, Chrom6
O&M/PAYROLL	1,632,822		
LESS TOTAL USE OF FUNDS >		1,779,082	
ENDING BALANCE >		$ 30,593,978	

TERMS: QE - QUARTER ENDING; YTD - FISCAL YEAR-TO-DATE; AS OF - CUMULATIVE THROUGH;
PY - PRIOR YEAR; CY - CURRENT YEAR; CMM - COPPER MOUNTAIN MESA

DEVELOPMENT CHARGES	QE QTY	QE TOTAL - Cash Basis	YTD QTY	YTD TOTAL - Accrual Basis 06/30/2026
TOTAL NEW CONNECTIONS	6	$ 131,481	18	$ 421,297
ABOVE incl. WASTEWATER	3	*^Incl HDMC WW Cap Ann'l rec'd July^*	7	*^Excl HDMC WW Cap Ann'l accr June^*
METER UPGRADES	3	*^Excl PY unearned revenue^*	4	*^Incl PY unearned revenue^*

Includes water capacity, wastewater capacity, and meter install revenues after reconciliation.

JBWD FINANCIALS AT A GLANCE ❷

QUARTER ENDING 06/30/2026

OPERATING BUDGET VS. ACTUAL COSTS (BOARD REPORT)

YTD 06/30/26 - 100% of YEAR

DEPARTMENT	BUDGET	ACTUAL YTD	% OF BUDGET	NOTES
REVENUES	*REVISED Budget*			
OPERATING REVENUES	$ 9,223,100	$ 9,414,722	102%	
NON-OPERATING REVENUES	3,512,273	4,518,213	129%	
TOTAL REVENUES	**$ 12,735,373**	**$ 13,932,935**	109%	
EXPENSES				
PRODUCTION	$ 2,724,797	$ 2,263,492	83%	
DISTRIBUTION	1,960,902	1,427,809	73%	
CUSTOMER SERVICE	863,463	662,759	77%	
ADMINISTRATION	1,536,503	1,305,364	85%	
REGULATORY & DEVELOPMENT	244,172	138,913	57%	
FINANCE	881,305	801,306	91%	
HUMAN RESOURCES	292,231	235,801	81%	
BONDS, LOANS & STBY	514,283	506,695	99%	
REPORTS, STUDIES, & PLANS	59,500	24,260	41%	
PIPELINE PROGRAM (formerly CIRP)	20,000	21,240	106%	
HDMC TREATMENT (REIMB)	213,000	214,793	101%	Costs are 100% reimbursed after the fact.
BENEFITS ALLOCATED	INCL ABOVE	INCL ABOVE	78%	
FIELD ALLOCATED	INCL ABOVE	INCL ABOVE	75%	
OFFICE ALLOCATED	INCL ABOVE	INCL ABOVE	75%	
TOTAL EXPENSES	**$ 9,310,157**	**$ 7,602,431**	**82%**	***Percent of Budget Spent***
NET REVENUES (DRAWDOWN)	**$ 3,425,216**	**$ 6,330,504** *		***vs. 100% of Year***

**Before depreciation, capital costs, reserve funding*

BUDGET ADJUSTMENTS

QE 06/30/2026

REVISED Budget	ADJUSTMENT TO 2025/26
Capital roll-forward to 26/27	(139,856)
Multiple entries - See detail	
Mostly rollforward from 25/26 to 26/27	
INCR (DECR) TO BUDGET	$ (139,856)

ACCOUNTS RECEIVABLE*

AS OF 06/30/2026

AS OF 06/30/26	AGING	AS OF 06/30/25
604,201	CURRENT	652,074
274,763	30 - 60 DAYS	172,845
25,855	90 DAYS	28,067
723,937	120+ DAYS	586,984
1,628,756	TOTAL	1,439,970
Bad debt at FYE: $53,968.56		*Includes Written-off Bad debt: $147,832.27*

Written-off balances remain collectible.

INVESTMENTS

QE 06/30/2026

LAIF BALANCE	INVESTMENT	EARNINGS
$ 24,538,914	LAIF 3.92%	$ 232,176
$ 5,694,320	CAMP 3.78%	$ 53,240
$ 30,233,234		$ 285,416

CONSUMPTION

ROLLING 12 MONTHS

12 MONTHS ENDING:	CONS (UNITS/CCF)	INCR (DECR) FROM PY
06/30/2026	504,996	-0.23%
06/30/2025	506,141	9.63%
06/30/2024	461,686	
	TWO YEAR CHANGE>	9.38%

TERMS: QE - QUARTER ENDING; YTD - FISCAL YEAR-TO-DATE; AS OF - CUMULATIVE THROUGH;
PY - PRIOR YEAR; CY - CURRENT YEAR; CMM - COPPER MOUNTAIN MESA

TOP 10 CONSUMERS

QE 06/30/2026

ACCOUNT	CONS (UNITS)	
Hi-Desert Medical Center (hospital and CCC)	3,981	
Quail Springs Village Apartments	2,939	
JT Parks & Recreation	2,494	
Joshua Tree Memorial Park	1,792	
Morongo Unified School District	1,320	
Lazy H Mobilehome Park	1,223	
Evoque Modern LLC	691	
Joshua Tree Olive Oil, LLC	652	
Yucca Trails Apartments	610	
County of San Bernardino	571	*Vac rental QTR avg - 22 units*

CASH BALANCES
As of 06/30/2026
(Unaudited/Preliminary)

			CURRENT 6/30/26 TOTAL	INCR (DECR) FROM PY	LEGALLY RESTRICTED	BOARD DESIGNATED	UN-RESTRICTED	PRIOR QTR 3/31/26 TOTAL	PRIOR YEAR 6/30/25 TOTAL
ON HAND	Petty Cash		$ 800	0%			$ 800	$ 800	$ 800
ON HAND	Change Fund		1,500	0%			1,500	1,500	1,500
US BANK	General Fund		338,442	42%			338,442	658,043	195,170
US BANK	Payroll Fund		20,002	0%			20,002	20,002	20,002
LAIF	Operating Reserve		2,397,561	4%		$ 2,397,561		2,397,561	2,294,789
LAIF	Cash Flow Reserve		6,956,683	-8%		$ 6,956,683		5,683,511	7,481,762
LAIF	Equip / Technology Reserve		670,476	55%		$ 670,476		670,476	299,709
LAIF	Emergency Capital Reserve		513,765	100%		$ 513,765		513,765	0
CAMP	Emergency Capital Reserve		2,525,592	4%		$ 2,525,592		2,501,692	2,424,888
LAIF	Meter Replacement Reserve		671,540	-59%		$ 671,540		671,540	1,066,610
LAIF	Building Reserve		96,441	0%		$ 96,441		96,441	96,441
LAIF	Studies/Reports Reserve		632,146	28%		$ 632,146		632,146	455,396
LAIF	Consumer/Project Deposits		321,252	-27%	$ 321,252			310,903	406,908
LAIF	Water Capacity*		2,077,599	16%	2,077,599			1,970,249	1,754,511
LAIF	Wastewater Capacity*		43,543	76%	43,543			22,264	10,637
CAMP	Wastewater Capacity*		3,168,722	8%	3,168,722			3,116,642	2,915,776
LAIF	Capital Reserve (formerly CIP Reserve)		5,356,705	9%		5,356,705		5,356,705	4,877,927
LAIF	Chromium 6 / Regulatory		4,000,000	100%		4,000,000		3,500,000	0
LAIF	CMM	Redemption	587,125	11%	587,125			532,868	521,364
LAIF	CMM	Reserve	207,142	1%	207,142			205,143	205,234
LAIF	CMM	Prepayment	6,936	24%	6,936			5,465	5,298
CAMP	General Pool	*REQ $1 MIN>*	6	4%			6	6	6
			$ 30,593,978	18%	$ 6,412,318	$ 23,820,910	$ 360,750	$ 28,867,723	$ 25,034,729

COMPARISON WITH LAST QUARTER (3 months)	$ 1,726,255	INCREASE	$ 30,233,228	$ 360,750
COMPARISON WITH LAST YEAR (rolling 12 mos)	$ 5,559,249	INCREASE	RESTRICTED/DESIGNATED	UNRESTRICTED
SPENDING CHANGE WITH LAST YEAR (rolling 12 mos)	$ 423,392	INCREASE		

LAIF BALANCE $ 24,538,914 & CAMP BALANCE $ 5,694,320 | US BANK BALANCE 358,444 | CASH ON HAND $ 2,300

* Water Capacity charges are restricted for related water system growth. Wastewater capacity charges are restricted for future wastewater infrastructure and related costs only.

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.
Please remember that the cash balance differs from the budget, which is a projection of needs.

Projected costs may be delayed or temporarily reduced, causing a temporary increase in cash.

INVESTMENT REPORT
As of 06/30/2026
(Unaudited/Preliminary)

2025/2026

INSTITUTION	ACCOUNT ENDING BALANCE(S)	% OF RESERVE BALANCE	MONTH EARNED	POSTED	AVERAGE INTEREST RATE/YIELD in MOST RECENT PERIOD*	REVENUES EARNED IN QTR	% OF RESERVE EARNINGS	OTHER INFO	EARNINGS POSTED FISCAL YTD
LAIF	$ 24,538,914	81%	APR - JUN 2026	7/15/26	3.92%	$ 232,176	81%		$ 890,483
CAMP			APR 2026	5/1/26	3.79%	$ 17,527			
CAMP			MAY 2026	6/1/26	3.75%	$ 18,079			
CAMP	5,694,320	19%	JUN 2026	7/1/26	3.78%	$ 17,633	19%		223,300
TOTAL	$ 30,233,234					$ 285,416			$ 1,113,783

accruals included

*CAMP INTEREST POSTS MONTHLY (COMPOUNDING ADVANTAGE); LAIF POSTS QUARTERLY

Comment: LAIF's interest rates were slightly higher but the more frequent compounding advantage in CAMP offset most of that difference.

JOSHUA BASIN WATER DISTRICT

Proudly providing water from an ancient source...well into the future

CASH FLOW

4th Fiscal Quarter Ending 06/30/26

(Unaudited/Preliminary)

					General Fund
Beginning Cash Balance 04/01/26					$ 28,867,723
Source of Funds (Revenues)					
Total cash received during the quarter from all sources		*% of*			3,505,337
	Major sources:	*Cash*			
- Water bill payments received from ratepayers	$ 2,237,282	64%			
- Property Tax/Assessment payments	681,129	19%			
- Capacity Charges (Water & Wastewater - restricted)	131,481	4%	*		
6 new meters (3 in the wastewater zone) and 3 meter upgrades					
- LAIF Interest Revenue	219,876	6%			
- CAMP Interest Revenue	53,716	2%			
- HDMC WWTP Reimbursement (incl $13,717.47 overhead)	74,684	2%			
- Consumer Deposits (restricted)	35,899	1%			
- Project Deposits (incl Meter Connections* - restricted)	41,755	1%			
- Special services (penalties, fire flows, will serves)	17,611	1%			
- Grant revenue payments received	3,200	0%			
- Liens and bad debt	5,776	0%			
- United Way Low Income Reimbursement	2,928	0%			
Use of Funds (Expenses)					
Total use of cash during the quarter for all purposes					1,779,082
- Debt Service (CMM interest)				$ -	
- Inventory purchased				46,253	
- Operations, Salary & Benefits				1,632,822	
- Capital costs during the quarter	*$100,007 including:*				
-- #A22203: E2-1 Reservoir Upgrade	20,748				
-- #A25201: C2-B Recoating Engineering	16,715				
-- #A22227: Belmont Design/Survey	16,170				
-- #A26216: Cla-Vals PRV@Press.St. C/B1-2	14,814				
-- #A25209: Center Pipeline Replacement	13,384				
-- #A26217: Well 17 Flowmeter	8,258				
-- #A25203: SCADA Security Upgrades	5,271				
-- #A24003: Well 15 Repair/Rehab	3,937				
-- #A26208: Chrom6 Pilot Study	710				
Ending Cash Balance 06/30/26					$ 30,593,978

Total cash increased $ 1,726,255

PROPERTY TAX AND ASSESMENT REVENUES AND COLLECTIONS
As of 06/30/26
(Unaudited/Preliminary)

	CURRENT YEAR				PRIOR YEAR		
	2025/2026				2024/2025		
	Billed Revenue	Y-T-D Collections	Billed % Collected	% incr/(decr) vs. Prior Yr	Billed Revenue	Y-T-D Collections	Billed % Collected
ID#2	$ -	$ 67			$ -	$ 53	
General District Taxes	1,107,072	1,119,763	101%		1,045,943	1,057,871	101%
CMM Assessment District	202,893	215,605	106%		203,495	219,768	108%
Prior		38,974		-19%		48,398	
Standby Assessments	1,170,165	1,004,850	86%		1,181,215	1,033,000	87%
Prior		124,815		-22%		159,773	
TOTAL, incl Prior	$ 2,480,129	$ 2,504,074	101%		$ 2,430,653	$ 2,518,864	104%

	Positive = Increase / Negative = Decrease	
Property tax **revenues** changed from last year by:	*6%*	*$ 61,129*
Total Property tax and Assessment **revenues** changed from last year by:	2%	$ 49,477
Total Property tax and Assessment **collections** changed from last year by:	-1%	$ (14,790)
CMM prior year tax **collections** changed from last year by:	-19%	$ (9,424)
Standby prior year tax **collections** changed from last year by:	-22%	$ (34,958)

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.

ACCOUNTS RECEIVABLE | TWO-YEAR SNAPSHOT (Unaudited/Preliminary)

JOSHUA BASIN WATER DISTRICT
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Fiscal Year-End Comparison: June 30, 2025 vs. June 30, 2026

TOTAL A/R	PAST DUE	120+ DAYS	DSO
$1.629M	**$1.025M**	**$723.9K**	**52.81 days**
+$188.8K | +13.1%	**+$236.7K | +30.0%**	**+$137.0K | +23.3%**	**+0.16 day**
Billing increased 17%	62.9% of total A/R	44.4% of total A/R	Essentially stable
			(Days Sales Outstanding)
			Avg. days to collect billed receivables

A/R Aging

Aging Bucket	06/30/25	06/30/26	$ Change
Current	**$652,074**	**$604,201**	**-$47,873**
30 Days	**$123,976**	**$169,933**	**+$45,957**
60 Days	**$48,869**	**$104,830**	**+$55,961**
90 Days	**$28,067**	**$25,855**	**-$2,212**
120+ Days	**$586,984**	**$723,937**	**+$136,953**

Collection & Performance Indicators

Indicator	FY 2024/25	FY 2025/26
Bills issued in quarter	$1.955M	$2.358M
Avg. A/R in quarter	$1.144M	$1.383M
Payment plans	$37,841	$51,192
Late charges applied	$32,027	$38,139
A/R liens	$140,602	$149,999
A/R turnover	0.58	0.59

What Changed

A/R growth is below billing growth

Total A/R rose 13.1% versus a reported 17% overall billing increase.
DSO and turnover were nearly unchanged.

Aging mix weakened

Past-due A/R rose 30.0%. Current balances declined while 60-day and 120+ day balances increased materially.

Collection activity increased

Payment-plan balances, late charges, and liens all increased year over year.

Year-End Risk & Legacy Collection Balances

Bad Debt at FYE

$53,968.56

Written-off balances remain collectible: $147,832.27 of prior bad debt write-offs remains in collection tracking, together with $150,928.25 of lien-related balances ($298,760.52 total).

“Written off” reflects accounting treatment only; collection efforts continue.

Bottom Line

Collection velocity remained stable despite higher billing volume, but the aging profile weakened. Growth in 60-day and 120+ day balances—especially 120+ days—should remain the primary collection focus.

BUDGET ADJUSTMENTS
4th Fiscal Quarter Ending 06/30/2026
(Unaudited/Preliminary)
2025/2026 Budget Year
REVISED BUDGET

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

Account/Project:	**2025/26 Before Adjustment Fiscal Year Budget:**	**2025/26 OPERATING Incr (Decr):**	**2025/26 CAPITAL Incr (Decr):**	**2025/26 After Adjustment Fiscal Year Budget:**	**2025/26 Total Budget:**	**Other Info:**
Budget Before Adjustment		~~**$ 9,718,241**~~	~~**$ 5,002,103**~~		~~**$ 14,720,344**~~	
Revision - Board Approved 06/03/26		**$ 9,310,156**	**$ 1,576,942**		**$ 10,887,098**	
FROM: 01-770-26217/#A26217 WELL 17 FLOWMETER	-	8,258		8,258		Approved by GM Authority Under Budget Policy
TO: 01-770-25203/#A2503 SCADA SECURITY UPGRADES	75,000	(8,258)		66,742		Approved by GM Authority Under Budget Policy
FROM: 01-770-26218/#A26218 WELL 15 CHLORINE ANALYZER	-	6,380		6,380		Approved by GM Authority Under Budget Policy
TO: 01-770-25203/#A2503 SCADA SECURITY UPGRADES	75,000	(6,380)		68,620		Approved by GM Authority Under Budget Policy
01-7-70-26210/#A26210 BELMONT PIPE PR-1-1 BID	31,500		(9,425)	22,075		Approved by GM Authority Under Budget Policy
Roll-forward balance at Fiscal year end to 26/27						
01-7-70-26213 /#A26213 D3-1 REPLACEMENT ANALYSIS	11,644		(11,308)	336		Approved by GM Authority Under Budget Policy
Roll-forward balance at Fiscal year end to 26/27						
01-7-70-26208/#A26208 CHROM6 PILOT STUDY	50,000		(12,690)	37,310		Approved by GM Authority Under Budget Policy
Roll-forward balance at Fiscal year end to 26/27						
01-7-70-25204/#A25024 60KW EMERGENCY GENERATOR	37,500		(36,433)	1,067		Approved by GM Authority Under Budget Policy
Roll-forward balance at Fiscal year end to 26/27						
01-7-70-25209/#A25209 CENTER PIPE REPL	100,000		(70,000)	30,000		Approved by GM Authority Under Budget Policy
Roll-forward balance at Fiscal year end to 26/27						
Total Adjustments - Incr (Decr) to Budget		**$ (0)**	**$ (139,856)**		**$ (139,856)**	
Budget After Adjustment		**$ 9,310,156**	**$ 1,437,086**		**$ 10,747,242**	

JOSHUA BASIN WATER DISTRICT

Proudly providing water from an ancient source...well into the future

OPERATING BOARD REPORT SUMMARY
Fiscal Year-to-Date as of 06/30/26
Using 25/26 Revised Budget, approved 06/03/26
(Unaudited/Preliminary)

REVENUES (Year-to-date)	REVISED Adjusted Budget	Actual Year-To-Date (YTD)	Actual Exceeds / (Less Than) Budget	% of Budget Billed	
TOTAL REVENUES INCLUDING BELOW HIGHLIGHTS:	**$ 12,735,373**	**$ 13,932,935**	**$ 1,197,563**	**109%**	
Operating Revenues					
Water Revenues (Operating Revenues)	9,223,100	9,414,722	191,622	102%	

Operating revenues consist primarily of metered water sales, basic service charges, fire protection service charges, and special service revenue account for the majority of District operating income.

Non-Operating Revenues (notable)					
Property Tax & Assessment Revenues	2,491,256	2,596,279	105,024	104%	*Fully billed*
HDMC Revenues (billed in arrears)	260,925	214,243	(46,682)	82%	*Billed in arrears*
Unbudgeted Development (Capacity/Install) Fees	Unbudgeted	421,297	N/A	Unbudgeted	*Includes PY unearned revenue/mtr inst*
(18 meters issued YTD incl. 7 with wastewater; 4 upgrades)					
Interest (ALL)	751,042	1,117,720	366,678	149%	
Grant Revenue	4,050	4,050	-	100%	*Wellness grant & District Tours*

Non-operating revenues include taxes, standby assessments, development fees, interest earnings, and grant revenues.

EXPENSES BY DEPARTMENT (Year-to-date)	REVISED Adjusted Budget	Actual Year-To-Date (YTD)	Actual Exceeds / (Less Than) Budget	% of Budget Spent	
Production	$ 2,724,797	$ 2,263,492	$ (461,305)	83%	
Distribution	1,960,902	1,427,809	(533,093)	73%	
Customer Service	863,463	662,759	(200,705)	77%	
Administration	1,536,503	1,305,364	(231,139)	85%	
Regulatory & Developmenet	244,172	138,913	(105,258)	57%	
Finance	881,305	801,306	(79,999)	91%	
Human Resources	292,231	235,801	(56,430)	81%	
Bonds, Loans & Standby (& Non-Op Exp)	514,283	506,695	(7,588)	99%	*Most costs occur at beginning of fiscal year.*
Reports, Studies, & Plans	59,500	24,260	(35,240)	41%	
Pipeline Program (formerly CIRP)	20,000	21,240	1,240	106%	*Expensed costs*
HDMC Treatment Plant	213,000	214,793	1,793	101%	*Costs are 100% reimbursed after the fact.*
Benefits Allocated	INCL ABOVE	INCL ABOVE	N/A	78%	
Field Allocated	INCL ABOVE	INCL ABOVE	NA	75%	
Office Allocated	INCL ABOVE	INCL ABOVE	N/A	75%	
TOTAL EXPENSES	**$ 9,310,156**	**$ 7,602,431**	**$ (1,707,725)**	**82%**	vs 100%
NET REVENUES (DRAWDOWN)	**$ 3,425,216**	**$ 6,330,504**	**$ (2,905,288)**		
		^^^			

BEFORE DEPRECIATION -- NET REVENUE FUNDS CAPITAL COSTS & RESERVES

Spending remains below the proportional benchmark for the fiscal year at this point (100% of the year elapsed).

SUMMARY AT 100% OF YEAR

Actual costs of $7,602,431 equal 81.66% of the $9,310,156 revised budget.
Total Revenues exceed Total Expenses by $6,330,504 (net revenues) before capital expenditures, depreciation & reserve funding.
Total Operating Revenues exceed Total Operating Expenses by $2,051,344. Water charges fully support operational costs.

REGULAR CHECK REGISTER ROLLING 12 MONTH TOTALS

JAN 26	FEB 26	MAR 26	APR 26	MAY 26	JUN 26	TOTAL	
$ 431,120	$ 739,231	$ 388,025	$ 388,092	$ 455,747	$ 353,965	$ 5,859,089	*Compared to $5,335,659 at 06/30/25* *Compared to $6,821,934 at 06/30/24*

JULY 25	AUG 25	SEPT 25	OCT 25	NOV 25	DEC 25	AVERAGE
$ 613,484	$ 572,438	$ 456,098	$ 367,330	$ 566,892	$ 526,667	$ 488,257

**Operating Board Report (Budget Report)

Joshua Basin Water District

Account Summary

For Fiscal: 2025-2026 Period Ending: 06/30/2026

		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	5,500,000.00	5,500,000.00	637,932.78	5,637,013.46	137,013.46	102.49 %
01-39-41012-FI	ALLOW FOR CAAP/BILLING ADJ	-20,000.00	-20,000.00	-9,345.45	-19,503.20	496.80	97.52 %
01-39-41015-FI	BASIC FEES	3,073,524.00	3,073,524.00	261,494.50	3,049,598.43	-23,925.57	99.22 %
01-39-41016-FI	BASIC FEES - LOCKED/PULLED	356,804.00	356,804.00	39,089.56	451,517.51	94,713.51	126.54 %
01-39-41030-FI	PRIVATE FIRE PROTECTION SERV.	44,095.00	44,095.00	3,885.01	45,147.34	1,052.34	102.39 %
01-39-41040-FI	SPECIAL SERVICES REVENUE	268,677.00	268,677.00	23,075.76	250,948.88	-17,728.12	93.40 %
	Program: 39 - ** OPERATING REVENUES ** Total:	**9,223,100.00**	**9,223,100.00**	**956,132.16**	**9,414,722.42**	**191,622.42**	**102.08%**
Program: 40 - ** NON-OPERATING REVENUES **							
01-40-41045-FI	HDMC: WWTP OPERATIONS REIMB	213,000.00	213,000.00	43,927.05	174,892.14	-38,107.86	82.11 %
01-40-41046-FI	HDMC: WWTP OVERHEAD/FEES RE	47,925.00	47,925.00	9,883.59	39,350.73	-8,574.27	82.11 %
01-40-42100-FI	STANDBY REVENUE-CURRENT	1,181,291.00	1,181,291.00	19,359.24	1,200,650.30	19,359.30	101.64 %
01-40-43000-FI	PROPERTY TAX REVENUE	1,107,072.00	1,107,072.00	22,544.87	1,129,616.90	22,544.90	102.04 %
01-40-43020-FI	ASSESSMENT REVENUE - CMM	202,892.50	202,892.50	63,119.32	266,011.82	63,119.32	131.11 %
01-40-44010-FiD	WATER CAPACITY CHARGES	0.00	0.00	26,120.00	272,643.00	272,643.00	0.00 %
01-40-44020-FiD	PLAN CHECK/INSPECTION FEES	0.00	0.00	353.93	1,140.46	1,140.46	0.00 %
01-40-44030-FiD	METER INSTALLATION & UPGRADE	0.00	0.00	16,209.63	55,219.34	55,219.34	0.00 %
01-40-44035-FiD	METER REPAIR REVENUE (CUST DM	0.00	0.00	2,743.47	6,841.55	6,841.55	0.00 %
01-40-44050-FI	WASTEWATER CAPACITY CHARGES	0.00	0.00	7,221.00	93,435.00	93,435.00	0.00 %
01-40-46121-FI	GRANT REVENUE - LOCAL (MWA)	4,050.00	4,050.00	0.00	4,050.00	0.00	100.00 %
01-40-46200-FiD	CAPITAL CONTRIBUTIONS	0.00	0.00	65,000.00	65,000.00	65,000.00	0.00 %
01-40-47000-FI	MISCELLANEOUS REVENUE	5,000.00	5,000.00	-612,343.23	109,504.70	104,504.70	2,190.09 %
01-40-47002-FI	INTEREST REVENUE - LAIF & US BA	573,804.00	573,804.00	235,725.36	894,420.56	320,616.56	155.88 %
01-40-47005-FI	INTEREST REVENUE - CAMP	177,238.00	177,238.00	35,712.85	223,299.83	46,061.83	125.99 %
01-40-47020-FiD	CHANGE IN MARKET VALUE	0.00	0.00	-51,009.51	-51,009.51	-51,009.51	0.00 %
01-40-47030-FiD	PLANT SALES (SALES TAXABLE)	0.00	0.00	3,705.93	3,706.01	3,706.01	0.00 %
01-40-47045-FiD	IN KIND CONTRIBUTIONS (NON-OP	0.00	0.00	29,439.75	29,439.75	29,439.75	0.00 %
	Program: 40 - ** NON-OPERATING REVENUES ** Total:	**3,512,272.50**	**3,512,272.50**	**-82,286.75**	**4,518,212.58**	**1,005,940.08**	**128.64%**
	Revenue Total:	**12,735,372.50**	**12,735,372.50**	**873,845.41**	**13,932,935.00**	**1,197,562.50**	**109.40%**
Expense							
Program: 01 - ** PRODUCTION **							
01-01-5-01-01118-FI	PRODUCTION SALARY (incl STBY,CL	505,779.00	505,779.00	38,985.43	325,866.83	179,912.17	64.43 %
01-01-5-01-02205-PSV	WATER TREATMENT EXPENSE	32,000.00	32,000.00	892.56	13,483.34	18,516.66	42.14 %
01-01-5-01-02210-PSV	SMALL TOOLS - PRODUCTION	10,000.00	10,000.00	0.00	2,427.55	7,572.45	24.28 %
01-01-5-01-03102-PSV	WATER RECHARGE PURCHASE	817,700.00	817,700.00	0.00	817,700.00	0.00	100.00 %
01-01-5-01-03108-PSV	RECHARGE MAINT/REPAIR	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
01-01-5-01-03111-FLD	EQUIPMENT RENTAL	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
01-01-5-01-03115-PSV	PUMPING PLANT REPAIR & MAINT.	101,559.28	101,559.28	1,927.67	90,879.68	10,679.60	89.48 %
01-01-5-01-03120-PSV	TANK & RESERVOIR MAINTENANCE	60,000.00	60,000.00	3,575.51	33,212.71	26,787.29	55.35 %
01-01-5-01-03207-PSV	GENERATOR (ALL) REPAIR & MAINT	20,000.00	20,000.00	67.53	9,926.70	10,073.30	49.63 %
01-01-5-01-04004-PSV	LABORATORY SERVICES	25,000.00	25,000.00	1,740.00	20,264.94	4,735.06	81.06 %
01-01-5-01-06105-PSV	POWER FOR PUMPING (ELECTRIC)	600,000.00	600,000.00	114,233.90	517,904.78	82,095.22	86.32 %
01-01-5-01-06501-PSV	TELEMETRY / SCADA EXPENSE	10,000.00	10,000.00	304.00	4,975.58	5,024.42	49.76 %
01-01-5-01-07002-DOO	RIGHT OF WAY (ACCESS)	18,000.00	18,000.00	22,777.16	31,674.63	-13,674.63	175.97 %
01-01-5-01-98001-FI	EE BENEFITS ALLOCATED	344,021.68	344,021.68	84,026.04	266,646.67	77,375.01	77.51 %
01-01-5-01-98002-FI	FIELD EXPENSES ALLOCATED	170,737.21	170,737.21	33,021.45	128,528.30	42,208.91	75.28 %
	Program: 01 - ** PRODUCTION ** Total:	**2,724,797.17**	**2,724,797.17**	**301,551.25**	**2,263,491.71**	**461,305.46**	**83.07%**
Program: 02 - ** DISTRIBUTION **							
01-02-5-02-01130-FI	DISTRIBUTION SALARY (incl STBY,C	854,028.56	854,028.56	71,922.47	497,102.27	356,926.29	58.21 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
01-02-5-02-02211-DSV	SMALL TOOLS - DISTRIBUTION	15,000.00	15,000.00	175.79	10,532.58	4,467.42	70.22 %
01-02-5-02-02920-DOO	INVENTORY-OVER & SHORT	20,000.00	20,000.00	-3,689.34	-21,199.76	41,199.76	-106.00 %
01-02-5-02-03106-DSV	MAINLINE AND LEAK REPAIR	160,000.00	160,000.00	37,030.14	246,601.27	-86,601.27	154.13 %
01-02-5-02-03206-MEC	TRACTOR REPAIR / MAINT. (NON-PI	25,000.00	25,000.00	1,011.31	20,897.02	4,102.98	83.59 %
01-02-5-02-04005-DSV	UTILITY LOCATING (DIG ALERT)	12,000.00	12,000.00	262.95	2,136.17	9,863.83	17.80 %
01-02-5-02-98001-FI	EE BENEFITS ALLOCATED	584,692.24	584,692.24	142,835.31	453,270.91	131,421.33	77.52 %
01-02-5-02-98002-FI	FIELD EXPENSES ALLOCATED	290,181.48	290,181.48	56,128.95	218,468.85	71,712.63	75.29 %
	Program: 02 - ** DISTRIBUTION ** Total:	**1,960,902.28**	**1,960,902.28**	**305,677.58**	**1,427,809.31**	**533,092.97**	**72.81%**
Program: 03 - ** CUSTOMER SERVICE **							
01-03-5-03-01107-FI	CUSTOMER SERVCE - FIELD SALARY	73,794.00	73,794.00	-322.58	41,128.23	32,665.77	55.73 %
01-03-5-03-01114-FI	CUSTOMER SERV. - OFFICE SALARY	289,415.00	289,415.00	40,878.95	223,602.45	65,812.55	77.26 %
01-03-5-03-02210-FLD	SMALL TOOLS - FIELD TECH	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
01-03-5-03-03100-FiD	METER INSTALLATION & UPGRADES	0.00	0.00	-26,893.02	-1,470.41	1,470.41	0.00 %
01-03-5-03-03107-DSV	METER SERVICE REPAIR (INTERNAL	30,000.00	30,000.00	4,439.19	31,426.42	-1,426.42	104.75 %
01-03-5-03-05201-DSV	METER READING EQUIPMENT & EX	10,000.00	10,000.00	2,317.21	2,446.84	7,553.16	24.47 %
01-03-5-03-07000-DOF	MISC UTILITY ADJUSTMENTS	1,000.00	1,000.00	0.00	166.96	833.04	16.70 %
01-03-5-03-07004-DOA	LOW INCOME ASSISTANCE (UNITED	6,650.00	6,650.00	1,222.83	7,003.17	-353.17	105.31 %
01-03-5-03-07010-DOF	BAD DEBT	61,000.00	61,000.00	51,726.96	52,282.73	8,717.27	85.71 %
01-03-5-03-07015-DOA	CUSTOMER SERVICE - OTHER (Bill p	30,300.00	30,300.00	4,087.19	32,523.72	-2,223.72	107.34 %
01-03-5-03-98001-FI	EE BENEFITS ALLOCATED	247,067.28	247,067.28	60,332.13	191,456.85	55,610.43	77.49 %
01-03-5-03-98002-FI	FIELD EXPENSES ALLOCATED	24,914.31	24,914.31	4,820.72	18,763.53	6,150.78	75.31 %
01-03-5-03-98003-FI	OFFICE EXPENSE ALLOCATED	84,322.78	84,322.78	18,643.11	63,428.28	20,894.50	75.22 %
	Program: 03 - ** CUSTOMER SERVICE ** Total:	**863,463.37**	**863,463.37**	**161,252.69**	**662,758.77**	**200,704.60**	**76.76%**
Program: 04 - ** ADMINISTRATION **							
01-04-5-04-01108-FI	ADMINISTRATION SALARY	420,988.00	420,988.00	37,357.62	432,902.95	-11,914.95	102.83 %
01-04-5-04-01121-FI	BD OF DIRECTORS SALARY	54,000.00	54,000.00	7,542.86	48,824.85	5,175.15	90.42 %
01-04-5-04-01210-GM	BD OF DIRECTORS TRAINING/TRAV	25,000.00	25,000.00	1,565.40	24,863.04	136.96	99.45 %
01-04-5-04-04007-GM	LEGISLATIVE ADVOCACY	50,000.00	50,000.00	5,000.00	52,680.07	-2,680.07	105.36 %
01-04-5-04-04012-GM	GM DISCRETIONARY	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00 %
01-04-5-04-07008-DOA	BUSINESS EXPENSE	9,500.00	9,500.00	0.00	1,051.56	8,448.44	11.07 %
01-04-5-04-07014-GM	PUBLIC OUTREACH	75,000.00	75,000.00	11,088.09	64,269.90	10,730.10	85.69 %
01-04-5-04-07016-OFC	MEMBERSHIP, DUES & SUBSCRIPT (	52,000.00	52,000.00	0.00	49,505.93	2,494.07	95.20 %
01-04-5-04-07020-DOA	WATER CONSERVATION EXPENSE	18,000.00	18,000.00	2,235.00	15,023.08	2,976.92	83.46 %
01-04-5-04-07025-GM	LEGAL SERVICES - NON-PERSONNEL	100,000.00	100,000.00	34,903.68	93,777.03	6,222.97	93.78 %
01-04-5-04-07050-GM	GRANT WRITING & MANAGEMENT	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00 %
01-04-5-04-07218-DOO	SAFETY EXPENSE (EQUIP & SUPPLIE	12,000.00	12,000.00	246.24	12,825.99	-825.99	106.88 %
01-04-5-04-07219-DOA	EMERGENCY PREPAREDNESS	6,000.00	6,000.00	448.75	3,059.68	2,940.32	50.99 %
01-04-5-04-07401-OFC	PROPERTY, AUTO, GL INSURANCE &	265,000.00	265,000.00	60,135.76	192,299.87	72,700.13	72.57 %
01-04-5-04-98001-FI	EE BENEFITS ALLOCATED	286,360.47	286,360.47	69,961.99	222,016.05	64,344.42	77.53 %
01-04-5-04-98003-FI	OFFICE EXPENSE ALLOCATED	122,654.96	122,654.96	27,118.71	92,264.30	30,390.66	75.22 %
	Program: 04 - ** ADMINISTRATION ** Total:	**1,536,503.43**	**1,536,503.43**	**257,604.10**	**1,305,364.30**	**231,139.13**	**84.96%**
Program: 05 - ** REGULATORY & DEVELOPMENT **							
01-05-5-05-01109-FI	REGULATORY/DEVELOPMENT SALA	83,269.00	83,269.00	-124.15	41,278.89	41,990.11	49.57 %
01-05-5-05-04006-FiD	PLAN CHECK / INSPECTION (CUSTO	0.00	0.00	59.09	59.09	-59.09	0.00 %
01-05-5-05-04008-GM	ENGINEERING CONTRACT SERVICES	80,000.00	80,000.00	9,155.00	35,395.00	44,605.00	44.24 %
01-05-5-05-98001-FI	EE BENEFITS ALLOCATED	56,641.57	56,641.57	13,840.11	43,919.95	12,721.62	77.54 %
01-05-505-98003-FI	OFFICE EXPENSE ALLOCATED	24,260.93	24,260.93	5,367.09	18,260.09	6,000.84	75.27 %
	Program: 05 - ** REGULATORY & DEVELOPMENT ** Total:	**244,171.50**	**244,171.50**	**28,297.14**	**138,913.02**	**105,258.48**	**56.89%**
Program: 06 - ** FINANCE **							
01-06-5-06-01101-FI	FINANCE SALARY	379,554.00	379,554.00	51,152.36	393,552.30	-13,998.30	103.69 %
01-06-5-06-04009-DOF	ACCOUNTING/AUDIT SERVICES	98,900.00	98,900.00	18,770.20	92,937.65	5,962.35	93.97 %
01-06-5-06-07001-DOF	FINANCE - OTHER (P/R Proc, Bank f	34,100.00	34,100.00	3,064.58	31,485.70	2,614.30	92.33 %
01-06-5-06-98001-FI	EE BENEFITS ALLOCATED	258,170.19	258,170.19	63,064.32	200,127.13	58,043.06	77.52 %
01-06-5-06-98003-FI	OFFICE EXPENSE ALLOCATED	110,580.40	110,580.40	24,455.41	83,203.11	27,377.29	75.24 %
	Program: 06 - ** FINANCE ** Total:	**881,304.59**	**881,304.59**	**160,506.87**	**801,305.89**	**79,998.70**	**90.92%**
Program: 07 - ** HUMAN RESOURCES **							
01-07-5-07-01102-FI	HUMAN RESOURCES SALARY	83,269.00	83,269.00	6,657.18	67,420.78	15,848.22	80.97 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
01-07-5-07-01105-HR	AWARDS SALARY	15,559.00	15,559.00	0.00	15,559.44	-0.44	100.00 %
01-07-5-07-01215-HR	EMPLOYEE TRAINING	44,000.00	44,000.00	7,818.01	40,330.70	3,669.30	91.66 %
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 EXPENS	10,000.00	10,000.00	0.00	8,436.03	1,563.97	84.36 %
01-07-5-07-01910-GM	LABOR LEGAL FEES	50,000.00	50,000.00	5,183.86	38,370.28	11,629.72	76.74 %
01-07-5-07-01915-HR	HUMAN RESOURCES - OTHER	3,500.00	3,500.00	0.00	3,503.27	-3.27	100.09 %
01-07-5-07-98001-FI	EE BENEFITS ALLOCATED	56,641.57	56,641.57	13,840.11	43,919.96	12,721.61	77.54 %
01-07-5-07-98003-FI	OFFICE EXPENSE ALLOCATED	24,260.93	24,260.93	5,367.07	18,260.05	6,000.88	75.27 %
	Program: 07 - ** HUMAN RESOURCES ** Total:	**292,230.50**	**292,230.50**	**38,866.23**	**235,800.51**	**56,429.99**	**80.69%**
Program: 09 - ** BONDS, LOANS & STANDBY **							
01-09-5-09-08115-FI	CMM PRINCIPLE	127,000.00	127,000.00	0.00	127,000.00	0.00	100.00 %
01-09-5-09-08130-FI	(PIPE) MUNICIPAL FINANCE LOAN P	190,677.50	190,677.50	0.00	190,677.50	0.00	100.00 %
01-09-5-09-08215-FI	INTEREST EXPENSE - CMM	75,892.50	75,892.50	-1,905.00	73,962.22	1,930.28	97.46 %
01-09-5-09-08220-FI	(PIPE) MUNICIPAL FINANCE LOAN I	77,213.40	77,213.40	-5,811.79	71,401.61	5,811.79	92.47 %
01-09-5-09-08320-FI	GENERAL TAX COLLECTION CHARG	6,000.00	6,000.00	7,287.40	10,045.64	-4,045.64	167.43 %
01-09-5-09-08325-FI	ADMINISTRATION - CMM	13,000.00	13,000.00	786.94	10,805.78	2,194.22	83.12 %
01-09-5-09-08330-DOF	STANDBY ADMINISTRATION	24,500.00	24,500.00	0.00	22,802.50	1,697.50	93.07 %
	Program: 09 - ** BONDS, LOANS & STANDBY ** Total:	**514,283.40**	**514,283.40**	**357.55**	**506,695.25**	**7,588.15**	**98.52%**
Program: 10 - ** REPORTS, STUDIES, & PLANS **							
01-10-5-10-24202-DOF	#E24202: COST ALLOCATION PLAN	4,500.00	4,500.00	0.00	3,840.00	660.00	85.33 %
01-10-5-10-25203-DOO	#E25203R: SPILL PREVENTION PLA	30,000.00	30,000.00	0.00	19,700.00	10,300.00	65.67 %
01-10-5-10-25204-DOA	#E25204R: AWIA RISK/RESIL & EME	25,000.00	25,000.00	720.00	720.00	24,280.00	2.88 %
	Program: 10 - ** REPORTS, STUDIES, & PLANS ** Total:	**59,500.00**	**59,500.00**	**720.00**	**24,260.00**	**35,240.00**	**40.77%**
Program: 12 - ** PIPELINE PROGRAM (PIPE) **							
01-12-5-12-05010-CRP	PIPE: VEHICLE/EQUIP EXPENSE (TR	20,000.00	20,000.00	1,171.52	21,239.63	-1,239.63	106.20 %
	Program: 12 - ** PIPELINE PROGRAM (PIPE) ** Total:	**20,000.00**	**20,000.00**	**1,171.52**	**21,239.63**	**-1,239.63**	**106.20%**
Program: 20 - ** HDMC TREATMENT PLANT (Reimbursable) **							
01-20-5-20-03101-DOO	HDMC: OTHER	68,000.00	68,000.00	9,883.59	67,821.06	178.94	99.74 %
01-20-5-20-04100-DOO	HDMC: CONTRACTED OPERATION E	120,000.00	120,000.00	31,135.32	136,235.19	-16,235.19	113.53 %
01-20-5-20-06100-DOO	HDMC: PUMPING POWER	25,000.00	25,000.00	1,972.16	10,736.58	14,263.42	42.95 %
	Program: 20 - ** HDMC TREATMENT PLANT (Reimbursable) ** Tot	**213,000.00**	**213,000.00**	**42,991.07**	**214,792.83**	**-1,792.83**	**100.84%**
Program: 51 - ** BENEFITS ALLOCATED TO DEPTS **							
01-51-5-51-01211-FI	COMPENSATED LEAVE SALARY	400,040.00	400,040.00	114,572.10	378,295.74	21,744.26	94.56 %
01-51-5-51-01216-FI	CAFETERIA PLAN EXPENSE	615,010.00	615,010.00	61,464.38	434,621.72	180,388.28	70.67 %
01-51-5-51-01220-FI	GROUP HEALTH & LIFE INSURANCE	17,098.00	17,098.00	3,262.18	15,938.81	1,159.19	93.22 %
01-51-5-51-01225-FI	WORKERS COMPENSATION INSURA	44,384.00	44,384.00	9,184.02	33,471.33	10,912.67	75.41 %
01-51-5-51-01230-FI	RETIREMENT: PERS Classic 2%@55	407,295.00	407,295.00	14,547.38	241,262.11	166,032.89	59.24 %
01-51-5-51-01231-FI	RETIREMENT: PERS Tier 2 2%@62	77,539.00	77,539.00	12,676.50	97,040.97	-19,501.97	125.15 %
01-51-5-51-01232-FI	RETIREMENT: PERS - TEMP	448.00	448.00	0.00	0.00	448.00	0.00 %
01-51-5-51-01233-FI	RETIREMENT - 457 CONTRIBUTION	33,530.00	33,530.00	4,518.57	27,226.43	6,303.57	81.20 %
01-51-5-51-01250-HR	MISC. BENEFITS: WELLNESS	7,500.00	7,500.00	4,710.90	6,409.25	1,090.75	85.46 %
01-51-5-51-01305-FI	PAYROLL TAXES	230,751.00	230,751.00	25,522.34	187,091.16	43,659.84	81.08 %
01-51-5-51-98000-FI	ALLOCATED EXPENSES - BENEFITS	-1,833,595.00	-1,833,595.00	-447,900.01	-1,421,357.52	-412,237.48	77.52 %
	Program: 51 - ** BENEFITS ALLOCATED TO DEPTS ** Total:	**0.00**	**0.00**	**-197,441.64**	**0.00**	**0.00**	**0.00%**
Program: 52 - ** FIELD ALLOCATED TO DEPTS **							
01-52-5-52-01240-FLD	UNIFORMS (FIELD)	10,000.00	10,000.00	0.00	5,872.32	4,127.68	58.72 %
01-52-5-52-02206-FLD	SHOP EXPENSE - COMBINED	30,000.00	30,000.00	7,076.24	25,418.23	4,581.77	84.73 %
01-52-5-52-02209-DOO	SHOP OFFICE SUPPLIES	10,000.00	10,000.00	0.00	6,128.92	3,871.08	61.29 %
01-52-5-52-02210-MEC	SMALL TOOLS - MECHANIC	20,333.00	20,333.00	103.25	3,162.81	17,170.19	15.56 %
01-52-5-52-03905-FLD	BUILDING REPAIR/MAINT-SHOP/SIT	32,000.00	32,000.00	2,170.61	33,232.57	-1,232.57	103.85 %
01-52-5-52-04015-DOO	OPS: SOFTWARE	110,000.00	110,000.00	23,388.60	103,876.71	6,123.29	94.43 %
01-52-5-52-04016-DOA	OPS: COMP SUPPORT (IT SERVICES)	50,000.00	50,000.00	10,063.51	42,322.08	7,677.92	84.64 %
01-52-5-52-04018-DOA	OPS: COMP EQUIP & EQUIP MAINT	22,500.00	22,500.00	0.00	11,751.76	10,748.24	52.23 %
01-52-5-52-05005-MEC	FUEL-VEHICLES	75,000.00	75,000.00	10,942.54	52,077.96	22,922.04	69.44 %
01-52-5-52-05010-MEC	AUTO EXPENSE - FIELD	45,000.00	45,000.00	86.71	19,334.09	25,665.91	42.96 %
01-52-5-52-05015-FI	EQUIPMENT CLEARING (WIP FUEL)	0.00	0.00	-9,417.36	-9,417.36	9,417.36	0.00 %

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
01-52-5-52-06305-DOA	COMMUNICATIONS-MOBILE	30,000.00	30,000.00	4,634.36	26,948.98	3,051.02	89.83 %
01-52-5-52-07009-FLD	REGULATORY-PERMITS, FEES, CERT	51,000.00	51,000.00	999.00	45,051.61	5,948.39	88.34 %
01-52-5-52-98000-FI	ALLOCATED EXPENSES - FIELD	-485,833.00	-485,833.00	-93,971.12	-365,760.68	-120,072.32	75.29 %
Program: 52 - ** FIELD ALLOCATED TO DEPTS ** Total:		**0.00**	**0.00**	**-43,923.66**	**0.00**	**0.00**	**0.00%**
Program: 53 - ** OFFICE ALLOCATED TO DEPTS **							
01-53-5-53-01405-DOA	TEMPORARY LABOR - OFFICE	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
01-53-5-53-02105-DOA	OFFICE SUPPLIES	27,680.00	27,680.00	1,945.39	18,611.93	9,068.07	67.24 %
01-53-5-53-02107-DOA	ADMIN: COMP EQUIP & EQUIP MAI	22,500.00	22,500.00	1,111.16	17,512.61	4,987.39	77.83 %
01-53-5-53-02110-DOA	POSTAGE	33,500.00	33,500.00	6,521.59	39,169.12	-5,669.12	116.92 %
01-53-5-53-03906-DOA	BUILDING REPAIR/MAINT - OFFICE	22,400.00	22,400.00	1,414.15	18,584.69	3,815.31	82.97 %
01-53-5-53-04010-DOA	ADMIN: COMP SUPPORT (IT SERVIC	60,000.00	60,000.00	10,609.75	44,967.68	15,032.32	74.95 %
01-53-5-53-04015-OFC	ADMIN: SOFTWARE	123,000.00	123,000.00	15,501.06	85,636.85	37,363.15	69.62 %
01-53-5-53-05010-DOA	AUTO EXPENSE - OFFICE	2,000.00	2,000.00	0.00	1,370.61	629.39	68.53 %
01-53-5-53-06205-DOA	TELEPHONE AND UTILITIES	65,000.00	65,000.00	8,289.32	49,562.34	15,437.66	76.25 %
01-53-5-53-98000-FI	ALLOCATED EXPENSES - OFFICE	-366,080.00	-366,080.00	-80,951.39	-275,415.83	-90,664.17	75.23 %
Program: 53 - ** OFFICE ALLOCATED TO DEPTS ** Total:		**0.00**	**0.00**	**-35,558.97**	**0.00**	**0.00**	**0.00%**
Expense Total:		**9,310,156.24**	**9,310,156.24**	**1,022,071.73**	**7,602,431.22**	**1,707,725.02**	**81.66%**
Fund: 01 - GENERAL FUND Surplus (Deficit):		**3,425,216.26**	**3,425,216.26**	**-148,226.32**	**6,330,503.78**	**2,905,287.52**	**184.82%**
Report Surplus (Deficit):		**3,425,216.26**	**3,425,216.26**	**-148,226.32**	**6,330,503.78**	**2,905,287.52**	**184.82%**

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
01 - GENERAL FUND	3,425,216.26	3,425,216.26	-148,226.32	6,330,503.78	2,905,287.52
Report Surplus (Deficit):	**3,425,216.26**	**3,425,216.26**	**-148,226.32**	**6,330,503.78**	**2,905,287.52**

JOSHUA BASIN WATER DISTRICT
Proudly providing water from an ancient source...well into the future

WATER SALES CONSUMPTION STATISTICS
As of 06/30/2026

CONSUMPTION UNITS	CURRENT	PRIOR 1	PRIOR 2	
Rolling 12 months ending:	06/30/2026	06/30/2025	06/30/2024	
CCF (units)	504,996	506,141	461,686	
Gallons	377,737,008	378,593,468	345,341,128	
Acre Feet	1,159	1,162	1,060	
Change/PY	-0.23%	9.63%		
	decrease	*increase*		
	Units Change from Two Years Prior >		9.38%	*increase*

CONSUMPTION REVENUE	CURRENT	PRIOR 1	PRIOR 2	
Rolling 12 months ending:	06/30/2026	06/30/2025	06/30/2024	
Revenue	$ 5,426,888	$ 4,931,945	$ 4,172,659	
Per unit average	$ 10.75	$ 9.74	$ 9.04	
Per unit Change/PY	10.28%	7.82%		
	increase	*increase*		
	Revenue per Unit Change from Two Years Prior >		18.90%	*increase*

Increases/decreases in consumption revenue reflect scheduled rate increases (or lack thereof) but percentages may not correspond with anticipated percentage increases because of tiered usage.
Consumption revenue increases can outpace consumption unit increases if even a small number of customers consume slightly more water, placing them in a different tier.

CONSUMPTION RANKING - TOP TEN in QUARTER

		Consumption (CCF/units)									
		QUARTER							QUARTER	FISCAL YEAR	FISCAL YEAR
	ACCOUNT NAME	MULTI-HOUSING	PUBLIC AGENCY	HOSPITAL/MED	COMMERICAL	INDIVIDUAL/TEMP	ALL CUST		CQ RANK	FY 24/25 RANK	FY 23/24 RANK
1	**Hi-Desert Medical Center (hospital and CCC)**			3,981				*1*	3,981	17,459	13,217
2	**Quail Springs Village Apartments**	2,939						*3*	2,939	10,084	9,225
3	**JT Parks & Recreation**		2,494					*2*	2,494	10,536	10,516
4	**Joshua Tree Memorial Park**				1,792			*4*	1,792	6,435	5,880
5	**Morongo Unified School District**		1,320					*6*	1,320	4,099	3,286
6	**Lazy H Mobilehome Park**	1,223						*5*	1,223	4,033	3,430
7	**Evoque Modern LLC**				691			*10*	691	2,676	1,706
8	**Joshua Tree Olilve Oil, LLC**				652			*8*	652		
9	**Yucca Trails Apartments**	610						*7*	610	2,860	2,928
10	**County of San Bernardino**		571					*9*	571		
	TOTALS PER QTR/FY	4,772	4,385	3,981	3,135	-			16,273	58,182	50,188

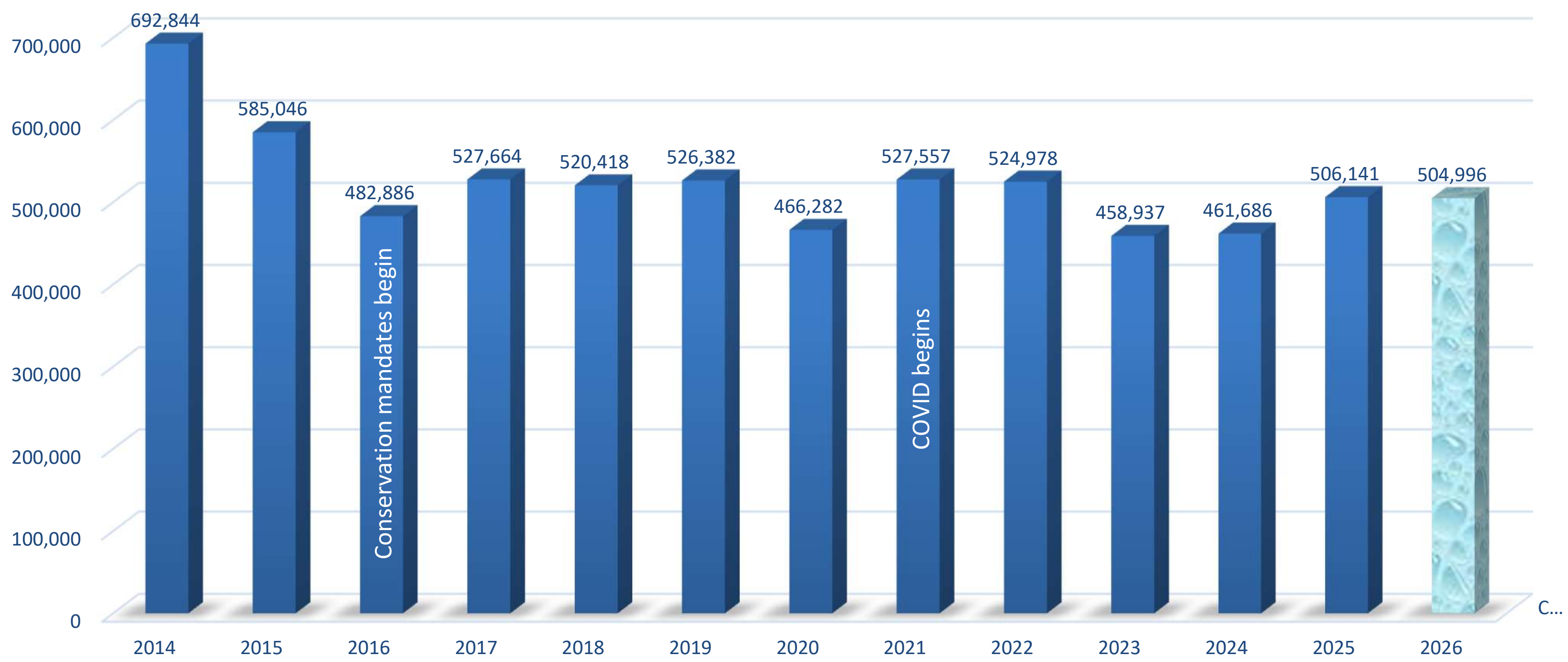
CQ = CURRENT QUARTER; FY = FISCAL YEAR

COMPARATIVE CONSUMPTION STATISTICS

	QUARTER						QUARTER	FISCAL YEAR	FISCAL YEAR
ACCOUNT NAME	HOUSING	PUBLIC AGENCY	HOSPITAL/MED	COMMERICAL	INDIVIDUAL/TEMP	ALL CUST	CQ	FY 24/25	FY 23/24
Vacation rentals ("STR's") average per QTR/FY				22			22	114	94
Vacation rentals ("STR's") average per MONTH				7			7	10	8
All Customers average per QTR/FY						23	23	131	110
All Customers average per MONTH						8	8	11	9

HISTORICAL WATER SALES DATA at FYE 06/30

- Since 2014, volume of water sold has decreased 27.11%.
- State mandated conservation ordinances enacted in August 2014 and June 2015.
- Since 2020 (COVID), volume of water sold has increased by 8.3%.



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