

President
Stacy Doolittle

VP
Tomas Short

Directors
Tom Floen
Jane Jarlsberg
David Fick

**General
Manager**
Sarah Johnson

Legal Counsel
Jeff Hoskinson



REGULAR MEETING AGENDA OF THE BOARD OF DIRECTORS **Wednesday, July 15, 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.

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A. DRAFT MINUTES – 06.17.26

Pg. 14-28

B. MAY 2026 CHECK REGISTER

Pg. 29-32

C. APPROPRIATIONS LIMIT FOR FISCAL YEAR 2026/27

Pg. 33-50

D. 3RD QUARTER FINANCIAL REPORT

Pg. 51-52

E. QUARTERLY OPERATIONS REPORT

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

7. DISCUSSION/ACTION CALENDAR

Pg. 53

A. QUARTERLY LEGISLATIVE ADVOCACY REPORT – 2ND QUARTER 2026

PRESENTED BY: GENERAL MANAGER, SARAH JOHNSON, INTRODUCING ROJAS PUBLIC AFFAIRS

RECOMMENDED ACTION: RECEIVE AND FILE THE ATTACHED QUARTERLY LEGISLATIVE ADVOCACY REPORT.

Pg. 54-63

B. EXTRA HELP AGREEMENT WITH RAY KOLISZ AS A RETIRED ANNUITANT

PRESENTED BY: GENERAL MANAGER, SARAH JOHNSON

RECOMMENDED ACTION: ADOPT RESOLUTION NO. 26-1091 APPROVING A RETIRED ANNUITANT – EXTRA HELP EMPLOYMENT AGREEMENT WITH RAY KOLISZ

Pg. 64-65

C. MOJAVE WATER AGENCY (MWA) STRATEGIC PARTNERS PROGRAM AWARD –EMERGENCY WATER STORAGE PROTECTION

PRESENTED BY: DIRECTOR OF ADMINISTRATION, DAVID SHOOK

RECOMMENDED ACTION: APPROVE AND ACCEPT THE MWA STRATEGIC PARTNERS PROGRAM GRANT AWARD FOR EMERGENCY WATER STORAGE PROTECTION.

8. COMMITTEE REPORTS

Pg. 66-71

A. AD-HOC BOARD RETREAT COMMITTEE REPORT

PRESENTED BY: DIRECTOR JARLSBERG, VICE PRESIDENT SHORT

RECOMMENDED ACTION: DISCUSSION AND POSSIBLE ACTION REGARDING A PROFESSIONALLY FACILITATED BOARD GOVERNANCE AND LEADERSHIP ALIGNMENT RETREAT

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B. WATER AND GROWTH COMMITTEE REPORT

PRESENTED BY: PRESIDENT DOOLITTLE, VICE PRESIDENT SHORT

RECOMMENDED ACTION: DISCUSSION AND POSSIBLE ACTION TO APPROVE COMMITTEE CHARTER

9. 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.

10. MANAGERS’ REPORT

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

11. 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.

12. ADJOURNMENT

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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.

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	Scheduled with Bad Debt in August
5	Update Employee Handbook with incentives	Short	02.04.26	Johnson	FY 26/27
6	CAAP Re-evaluation	Fick	02.04.26	Shook	Scheduled in August
7	Board Retreat Workshop/Social Media	Jarlsberg/Doolittle	02.18.26	Johnson	Tentative - Late Summer/Early Fall
8	District to join JTABC	Fick	03.19.26	Johnson	August
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	
12	CEQA Review on Budget	Doolittle	05.11.26	TBD	Added to FY 26/27 Budget
13					

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
ACWA Region 9 Event	07.17.26	10:00 AM	Jarlsberg/Doolittle
ASBCSD - Dinner	07.20.26	5:30 PM	Fick
MWA - Board Meeting	07.23.26	9:30 AM	Doolittle
ACWA - Working Group Meeting	07.28.26	11:00 AM	Doolittle
JBWD - GM Meeting	07.30.26	10:00 AM	Doolittle
JBWD - Manager Meetups	07.30.26	11:00 AM	Fick/Short
JBWD - Board Meeting	08.05.26	5:00 PM	All

MEETING MINUTES



REGULAR MEETING OF THE BOARD OF DIRECTORS JUNE 17, 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, Vice President Short, Director Floen, Director Jarlsberg, Director Fick

Staff Present: General Manager Johnson, Director of Administration Shook, Accounting Supervisor Rich, Executive Assistant Thompson

Consultant(s) Present: Legal Counsel, Jeff Hoskinson, Public Outreach Consultant, Kathleen Radich

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, Short, Floen, Fick, Jarlsberg
Noes: None
Abstain: None
Absent: None

4. PUBLIC COMMENT – None

5. CONSENT CALENDAR

- A. DRAFT MINUTES – 06.03.26 – President Doolittle requested that the minutes be pulled from the Consent Calendar.
- B. CONFLICT OF INTEREST CODE
- C. STATUTORY AND REGULATORY REQUIREMENT FOR BOARD-ADOPTED SALARY SCHEDULE
- D. CONTRACT RENEWAL WITH WEST COAST CIVIL, INC. FOR AS-NEEDED ENGINEERING SUPPORT SERVICES

Director Jarlsberg made a motion to approve the Consent Calendar and seconded by Vice President Short, approved by the following vote:

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

6. ITEMS PULLED FROM CONSENT CALENDAR FOR DISCUSSION

A. DRAFT MINUTES – 06.03.26

President Doolittle requested a correction to the draft minutes by revising the first bullet point under the General Manager’s report to replace “requested by the Board President” with “requested by the Board”.

Director Jarlsberg made a motion to approve the draft 06.03.26 minutes, seconded by Director Floen, and approved by the following vote:

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

7. DISCUSSION/ACTION ITEMS

A. TEMPORARY LABOR STAFFING AGREEMENT WITH waterTALENT

PRESENTED BY: GENERAL MANAGER, SARAH JOHNSON

RECOMMENDED ACTION: AUTHORIZE THE GENERAL MANAGER TO EXECUTE A PROFESSIONAL SERVICES AGREEMENT WITH WATERTALENT, LLC TO STAFF POSITIONS AS NEEDED

General Manager Sarah Johnson presented the proposed agreement with waterTALENT, LLC for temporary staffing support while the District recruits for the Director of Operations and Maintenance Supervisor positions. Johnson noted that the firm specializes in water utility staffing and may have qualified candidates available.

Vice President Short made a motion to authorize the General Manager to execute a professional agreement with waterTALENT, LLC to staff positions as needed, and seconded by Director Jarlsberg, approved by the following vote:

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

B. CONSIDER WATER AVAILABILITY (STANDBY) CHARGES FOR FISCAL YEAR 2026/2027 AND COLLECTION VIA THE COUNTY TAX ROLLS

PRESENTED BY: DIRECTOR OF FINANCE, ANNE ROMAN

RECOMMENDED ACTION: ADOPT RESOLUTION NO. 26-1089, ESTABLISHING WATER AVAILABILITY CHARGES FOR 2026/2027 AND AUTHORIZING COLLECTION BY SAN BERNARDINO COUNTY.

Director of Finance Anne Roman presented the annual Water Availability (Standby) Charges for Fiscal Year 2026/27 and the proposed collection of the charges through the County tax rolls. Roman noted that legal counsel determined a public hearing was not required since no changes to the charges were proposed. Roman also reported that the charges generate approximately 9% of the District's budgeted revenues.

President Doolittle expressed concern with language in the resolution referencing "steadily increasing overdraft" and suggested the wording be updated to reflect current conditions. Staff and legal counsel indicated the language could be revised.

Following discussion, the Board directed staff to amend paragraph 4 of the resolution by removing the phrase "in light of steadily increasing" and adding the word "from".

Vice President Short made a motion to adopt Resolution 26-1089 with amendments to paragraph 4 of the resolution, Establishing Water Availability Charges for 2026/2027 and authorizing collection by San Bernardino County, seconded by Director Floen and approved by the following vote:

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

C. ANNUAL RESOLUTION TO AUTHORIZE THE COUNTY TO COLLECT COPPER MOUNTAIN MESA (CMM) ASSESSMENT DISTRICT CHARGES VIA THE COUNTY PROPERTY TAX ROLLS

PRESENTED BY: DIRECTOR OF FINANCE, ANNE ROMAN

RECOMMENDED ACTION: REVIEW AND ADOPT RESOLUTION NO. 26-1090

Director of Finance Anne Roman presented the Annual Resolution to Authorize the County to Collect Copper Mountain Mesa (CMM) Assessment District Charges Via the County Property Tax Rolls. Roman explained that the resolution is adopted annually to recover the assessment district's bond debt service and related administrative costs, which are estimated not to exceed \$260,000.

Director Floen made a motion to adopt Resolution 26-1090 and authorize the County to Collect Copper Mountain Mesa (CMM) Assessment District Charges via the County Property Tax Rolls and seconded by Director Jarlsberg, approved by the following vote:

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

8. DIRECTOR REPORTS/COMMENTS

President Doolittle

- Doolittle inquired whether the District had any information or updates regarding the Santorini project. She expressed interest in having the General Manager provide verbal updates to the Board on developments and projects progressing within the District, such as the Santorini project.
- Doolittle stated that she remains concerned about the General Manager's safety and well-being while out in public.
- Doolittle reported that she serves on an ACWA Affordability Committee and summarized that the group is focused on improving affordability and developing more reliable, long-term funding mechanisms for water infrastructure, particularly for smaller and disadvantaged agencies. Doolittle noted the committee is also discussing grant management support, technical assistance, and coordination of state and federal funding programs, and that the committee meets every two weeks and will be developing recommendations for the ACWA Board later this year.
- Doolittle noted, while signing checks, that she observed staff training activity and inquired whether an employee had obtained or was currently working toward a D2 certification.
- Doolittle noted that she is preparing for the first Water & Growth Standing Committee meeting scheduled for July 8 at 9:00 a.m.
- Doolittle reported that she presented at a Community Science Collective meeting on June 16th, where she discussed Joshua Tree's water sources and basin and aquifer structure. Doolittle noted there was strong interest from attendees in groundwater recharge and related topics.
- Doolittle reported attending the ASBCSD meeting in Chino on June 15th, where the Inland Empire Water Agency presented on outreach efforts. Doolittle noted emphasis on building long-term community trust, promoting water education, and encouraging interest in water-related careers through tours and youth programs.

Vice President Short

- Short attended the Mojave Water Agency Board meeting last week, which included a brief review of its Urban Water Management Plan. Short also expressed appreciation for the thoroughness of the District's board meeting materials and acknowledged staff's efforts in preparing them.
- Short inquired about the status of adding AI and data center topics to the list of future agenda items. General Manager Johnson clarified that both topics are already included in the District's Business Plan.
- Short inquired about the status of a request made by a member of the public during public comment at the previous Board meeting.

Director Floen

- Floen attended the Copper Mountain Mesa Association breakfast the previous Saturday and noted it was a successful opportunity to engage with community members.
- Floen attended the Copper Mountain Mesa Board meeting.

Director Jarlsberg

- Jarlsberg reported that she and Vice President Short had made some progress with the Ad Hoc Committee for the Board Retreat.
- Jarlsberg attended the Basin Wide Foundation luncheon, where she was officially elected to its Board of Directors. Jarlsberg noted that the position provides an opportunity to increase the District’s visibility and stated that she believes it is worthwhile.
- Jarlsberg inquired about the outcome of the Lovemore Ranch court case and whether they had any contact with the District.

Director Fick

- Fick inquired whether any information provided by Lovemore Ranch to the District regarding its development project is public information.
- Fick clarified that, in speaking with a reporter regarding the Lovemore Ranch court hearing, he was representing himself as a member of the MBCA; however, the article identified him as a Director of the District. Fick also acknowledged the efforts of the Joshua Tree Village Neighbors and noted that information obtained through his contacts had been shared with the attorney representing Joshua Tree Village Neighbors.

9. MANAGER’S REPORT

Johnson prepared and distributed a written manager's report which is included as an attachment to the minutes. In addition to the written report Johnson reported:

- Johnson wished the board and staff a Happy Fourth of July.
- Johnson stated that the next board meeting is scheduled for July 15th.

10. AGENDA ITEMS REQUESTED BY THE BOARD

- Doolittle – None
- Short – None
- Floen – None
- Jarlsberg – None
- Fick – None

11. CLOSED SESSION

CONFERENCE WITH LEGAL COUNSEL—EXISTING LITIGATION (Govt Code § 54956.9(d)(1))

Name of case: City of Indio v. Eric Oppenheimer, Fresno County Superior Court, Case No. 24CECG04779

Meeting paused for a closed session at 6:08 pm

Returned to open session at 7:08 pm

Legal Counsel Jeff Hoskinson reported the Board, by a vote of 4-1, with President Doolittle and Directors Floen, Jarlberg, and Fick voting yes, Vice-President Short voting no, authorizing the initiating of an appeal in the agendized City of Indio Matter.

12. ADJOURNMENT

On motion by Director Floen, seconded by Director Jarlsberg, and approved by the Board, the meeting was adjourned at 7:09 p.m.

Respectfully submitted,

Sarah Johnson, General Manager & Board Secretary

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

MWA TECHNICAL ADVISORY COMMITTEE MEETING UPDATE GM Johnson attended the MWA TAC meeting on June 4. Presentations included updates on the Former George Air Force Base environmental restoration effort, HDWD's booster station rehabilitation project, the Jubilee/Center water meter project, legislative updates, and upcoming Watermaster hearings. While the presentations were informative, none of the items discussed were directly related to current JBWD business. However, we will continue to monitor any items that may affect District operations, planning, or Board interests.

CSDA GM CONFERENCE UPCOMING ATTENDANCE GM Johnson will attend the CSDA General Manager Leadership Summit the week of June 28, 2026. The conference provides an opportunity to participate in professional development, discuss emerging

OPERATIONS

CRVI PILOT UPDATE On June 15, 2026, District staff and consultants met to review logistics for the CRVI pilot testing at our first two well sites. The group confirmed that pilot testing can begin once site preparation is complete. To support consistent pilot operations, the District purchased backflow preventers and holding tanks to provide a reliable water supply during periods when the wells are not running.

The group also reviewed sampling procedures, including the District's request to collect PFAS samples in addition to Phibro-Tech's standard testing. Staff and consultants further emphasized the importance of completing all five well pilots and related technical reports by December 31, 2026, in order to remain on schedule with the District's compliance plan.

OPERATIONS LEADERSHIP TRANSITION As of June 15, 2026, Interim Director of Operations Ray Kolisz officially completed his contractual assignment with the District and is no longer serving as Director of Operations. The District appreciates Mr. Kolisz's leadership, operational expertise, and contributions during his tenure, particularly in supporting the organization through a period of transition. Following his departure, the District has temporarily redistributed operational responsibilities among existing staff, with the GM assuming primary oversight of the Operations Department. This arrangement will remain in place while the District evaluates its long-term organizational needs and works toward filling the position.

ADMIN

Staff is wrapping up our Risk & Resilience (or RRA), the first part of our required Emergency Response Plan with Jacobs Engineering. Jacobs provided an overall positive assessment of JBWD's risk and resiliency posture, noting that the District rated well above standard compared to more than 30 similar utilities nationwide. Director of Admin Shook had the opportunity to visit every site within our District, and see firsthand vulnerabilities, even though minor, still important to acknowledge and help mitigate.

Jacobs specifically highlighted the District's strong physical security, security culture, secured facilities, daily closing checklist, cameras and motion sensors at all sites, and clean, well-maintained facilities. The District was also noted as financially resilient. The primary vulnerability identified is seismic risk, particularly related to older tanks and incomplete seismic valve coverage. Shook was asked, "What keeps you up at night?" to which he answered "Earthquakes". We'll research how best to safeguard our assets and keep our precious water safe.

Additional recommendations include standardizing security signage, developing physical security design standards, locking the server rack during the day, placing daily-use vehicle keys in a lockbox, supervising chemical deliveries, and evaluating potential funding options for A1 tank road improvements. We've already begun brainstorming ways to improve our signage to continue ensuring the security of our sites.

The draft RRA is expected June 22, with a walkthrough meeting scheduled for June 23, and certification to EPA required by June 30.

Lastly, Shook would like to thank and commend Kenny Ware, Production Supervisor, for his professionalism and ability to answer questions on the go and his assistance with this project. Working with Jacobs has been a great experience and we are looking forward to certifying that we've completed the RRA and to begin work on the Emergency Response Plan with them.

FINANCE

The District applied for and was approved for supplemental earthquake insurance brokered through ACWA/JPIA. This item was presented to the Board for consideration and approval in April 2026. During completion of the binding process, staff learned that the original quote included optional terrorism coverage, which significantly increased the quoted premium. The final policy was issued without terrorism coverage, resulting in an annual savings of approximately \$40,000 while maintaining the earthquake coverage sought by the District.

OTHER

No Report



AGENDA ITEM NO:	5B
MEETING DATE:	07.15.26

Staff Report

PRESENTED BY:	Anne Roman, Director of Finance
TOPIC:	MAY 2026 CHECK REGISTER
RECOMMENDATION:	Approve check register.

SUMMARY: The May 2026 check register is presented for review and approval. This register contains check information for checks that have previously been reviewed and signed by various Directors.

The regular check register totals \$455,746.95, payroll processing register \$2,228.86, utility refunds/(stale check voids) of (\$297.89) and Director stipends of \$4,400.

ANALYSIS: The check register includes the following notable items:

- Carl Ottasons Certified Backflow Testing – Testing at four of our sites: Office, Demo garden, Shop, & CIMIS Station
- Fred’s Tire – Tires for large generators
- Layne Christensen Company – Well 15 water profiling to determine chromium 6 levels at different depths.
- Nobel Systems Inc. – Annual Geoviewer GIS & Work Order software
- Several stale accounts payable checks voided & reissued.
- Several Meter connection/upgrade refunds; Plan check refund
- The Payroll processing cost register includes \$1,264,88 payroll and FSA processing costs. The balance is employee-funded FSA reimbursements.
- The Utility refund register contains numerous voided checks due to annual stale check processing (uncashed checks older than six months). After the old checks are voided, the District attempts to find new payee contact information to either reissue checks or apply credits to accounts. Additionally, routine refunds are listed. More checks were voided than issued, resulting in the negative total.

The Board may inquire about these or any additional transactions, as desired.

The regular check register totals \$455,746.95, payroll processing register \$2,228.86, utility refunds/(stale check voids) of (\$297.89) and Director stipends of \$4,400.

RECOMMENDED ACTION: Approve check register.

FISCAL IMPACT: N/A



Joshua Basin Water District

Check Report

By Vendor DBA Name

Date Range: 05/01/2026 - 05/31/2026

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP-AP Cash						
000501	ACWA JPIA	05/18/2026	Regular	0.00	36,973.99	68277
0709160	Invoice	05/18/2026	EE HEALTH BENEFIT & EAP - 06/2026	0.00	36,973.99	
014099	ALLEN GAIDUCHIK	05/05/2026	Regular	0.00	-69.60	67167
014099	ALLEN GAIDUCHIK	05/11/2026	Regular	0.00	69.60	68262
AG010424	Invoice	01/10/2024	METER UPGRADE RECONCILIATION REFUND	0.00	69.60	
013998	AMAZON CAPITAL SERVICES INC	05/18/2026	Regular	0.00	-1,879.67	68203
013998	AMAZON CAPITAL SERVICES INC	05/11/2026	Regular	0.00	1,991.77	68219
1YD7-VN13-QX6D	Invoice	05/11/2026	SHOP OFFICE SUPPLIES/OFFICE SUPPLIES/VEHICLE MAINT	0.00	777.05	
1YJH-FWWR-WD..	Invoice	05/11/2026	SM TOOLS-MECHANIC/SHOP OFFICE SUPP/VACUUM	0.00	1,214.72	
013998	AMAZON CAPITAL SERVICES INC	05/18/2026	Manual	0.00	1,879.67	902959
1Y9D-DH4J-7DGF	Invoice	04/27/2026	OFFICE SUPPLIES/SHOP EXPENSE/SHOP OFFICE SUPPLIES	0.00	1,879.67	
013983	ANDREW SANCHEZ	05/05/2026	Regular	0.00	-2.37	67481
013983	ANDREW SANCHEZ	05/11/2026	Regular	0.00	2.37	68263
AS072925	Invoice	07/30/2025	7/3/25 COLONIAL REIMBURSEMENT	0.00	2.37	
000675	AQUA METRIC SALES COMPANY	05/18/2026	Regular	0.00	4,511.04	68292
INV0114162	Invoice	05/18/2026	FLEXNET M2 SOFTWARE 03/30/26 - 03/29/27	0.00	4,511.04	
013019	ARBORIST SERVICES	05/11/2026	Regular	0.00	950.00	68243
92234	Invoice	05/11/2026	DEMO GARDEN/BUILD MAINT 03/16/26 - 04/15/26	0.00	950.00	
013019	ARBORIST SERVICES	05/20/2026	Regular	0.00	950.00	68297
92236	Invoice	05/20/2026	DEMO GARDEN/BUILD MAINT 04/16/26 - 05/15/26	0.00	950.00	
014104	ARDURRA GROUP INC	05/11/2026	Regular	0.00	5,414.00	68220
183801	Invoice	05/11/2026	C2-B RECOATING ENGINEERING	0.00	2,314.00	
183890	Invoice	05/11/2026	ENGINEERING SVS: E2-1 TANK 03/01/26 - 03/31/26	0.00	3,100.00	
014104	ARDURRA GROUP INC	05/18/2026	Regular	0.00	19,055.25	68278
184982	Invoice	05/18/2026	ENGINEERING SVS: E2-1 TANK 04/01/26 - 04/30/26	0.00	6,632.50	
185094	Invoice	05/18/2026	C2-B RECOATING ENGINEERING	0.00	12,422.75	
000950	ASSOCIATION OF THE SB CO SPEC DISTRICTS	05/18/2026	Regular	0.00	30.00	68279
505	Invoice	05/18/2026	MONTHLY DINNER 04/20/26: FICK	0.00	30.00	
013863	ATKINSON ANDELSON LOYA RUUD AND ROMO	05/11/2026	Regular	0.00	15,150.88	68221
786297	Invoice	05/11/2026	LABOR LEGAL SERVICES - 03/2026	0.00	2,020.73	
786306	Invoice	05/11/2026	LEGAL SERVICES - 03/2026	0.00	13,130.15	
001630	ATT MOBILITY	05/11/2026	Manual	0.00	2,301.93	902957
829480028X050..	Invoice	05/11/2026	COMMUNICATIONS - 04/2026	0.00	2,301.93	
014070	AUDRIANA SHEEHAN	05/18/2026	Regular	0.00	68.44	68280
AS051226	Invoice	05/18/2026	MILEAGE REIMBURSEMENT	0.00	68.44	
000214	BABCOCK LABORATORIES INC	05/11/2026	Regular	0.00	-1,017.39	68086
000214	BABCOCK LABORATORIES INC	05/11/2026	Regular	0.00	11,377.09	68222
CD60175-2287	Invoice	05/11/2026	SAMPLING	0.00	715.95	
CD60854-2287	Invoice	05/11/2026	SAMPLING	0.00	225.00	
CD60858-2287	Invoice	05/11/2026	SAMPLING	0.00	357.00	
CD61255-2287	Invoice	05/11/2026	SAMPLING	0.00	126.00	
CD61303-2287	Invoice	05/11/2026	SAMPLING	0.00	283.14	
CD61304-2287	Invoice	05/11/2026	SAMPLING	0.00	51.00	

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Date Range: 05/01/2026 - 05/31/2026

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
CD61640-2287	Invoice	05/11/2026	SAMPLING	0.00	126.00	
CD61669-2287	Invoice	05/11/2026	SAMPLING: CHROMIUM VI	0.00	3,911.00	
CE60042-2287	Invoice	05/11/2026	SAMPLING: CHROMIUM VI	0.00	4,740.00	
CE60319-2287	Invoice	05/11/2026	SAMPLING	0.00	147.00	
CE60440-2287	Invoice	05/11/2026	SAMPLING	0.00	695.00	
000214	BABCOCK LABORATORIES INC	05/11/2026	Regular	0.00	1,017.39	68269
CC60307-2287	Invoice	03/17/2026	SAMPLING	0.00	133.70	
CC60427-2287	Invoice	03/17/2026	SAMPLING	0.00	19.10	
CC60428-2287	Invoice	03/17/2026	SAMPLING: E2-1 RESERVOIR REHAB	0.00	38.20	
CC60442-2287	Invoice	03/17/2026	SAMPLING	0.00	19.10	
CC60653-2287	Invoice	03/17/2026	SAMPLING	0.00	114.60	
CC60654-2287	Invoice	03/17/2026	SAMPLING	0.00	19.10	
CC60859-2287	Invoice	03/17/2026	SAMPLING	0.00	465.73	
CC60866-2287	Invoice	03/17/2026	SAMPLING	0.00	207.86	
000214	BABCOCK LABORATORIES INC	05/18/2026	Regular	0.00	402.00	68281
CE60637-2287	Invoice	05/18/2026	SAMPLING	0.00	126.00	
CE60806-2287	Invoice	05/18/2026	SAMPLING	0.00	276.00	
014197	BECK OIL INC	05/11/2026	Regular	0.00	5,280.98	68223
209796	Invoice	05/11/2026	FUEL FOR VEHICLES	0.00	5,280.98	
004110	BURRTEC WASTE AND RECYCLING SVCS	05/11/2026	Manual	0.00	954.40	902952
N1310015284	Invoice	05/11/2026	TRASH & RECYCLING (OFFICE) - 05/2026	0.00	189.90	
N1310018586	Invoice	05/11/2026	TRASH REMOVAL (SHOP) - 04/2026	0.00	764.50	
001517	CalPERS	05/08/2026	Manual	0.00	14,745.65	902946
PPE 5-1-26	Invoice	05/08/2026	PAY PERIOD ENDING 5/1/26	0.00	14,745.65	
001517	CalPERS	05/21/2026	Manual	0.00	14,350.75	902961
PPE 5-15-26	Invoice	05/21/2026	PAY PERIOD ENDING 5/15/26	0.00	14,350.75	
013889	CARL OTTESONS CERTIFIED BACKFLOW TESTINC	05/11/2026	Regular	0.00	530.00	68225
9363	Invoice	05/11/2026	BACKFLOW TESTING @ 4 LOCATIONS	0.00	530.00	
001555	CENTRATREL LLC	05/11/2026	Regular	0.00	832.57	68226
260502252101	Invoice	05/11/2026	DISPATCH SERVICES - 04/2026	0.00	832.57	
001560	CENTURY FORMS	05/11/2026	Regular	0.00	264.05	68224
JOBA-3567	Invoice	05/11/2026	#9 RETURN ENVELOPES	0.00	264.05	
000510	CHARTER COMMUNICATIONS	05/18/2026	Regular	0.00	570.00	68282
116905701050126	Invoice	05/18/2026	INTERNET SERVICES - 05/2026	0.00	570.00	
014052	CJ BROWN AND COMPANY CPAS - AN ACCOUN	05/11/2026	Regular	0.00	225.00	68227
CJBC043026	Invoice	05/11/2026	FINANCIAL AUDIT 25/26 - 04/2026	0.00	225.00	
001850	CLINICAL LABORATORY OF SAN BERNARDINO IN	05/11/2026	Regular	0.00	940.00	68228
2600673-JOS02	Invoice	05/11/2026	HDMC WWTP SAMPLING- MAR 26	0.00	940.00	
013373	CORE AND MAIN LP	05/11/2026	Regular	0.00	16,395.24	68229
Y820890	Invoice	05/11/2026	INVENTORY	0.00	16,395.24	
013373	CORE AND MAIN LP	05/20/2026	Regular	0.00	18,108.81	68296
Y875427	Invoice	05/20/2026	CLA-VALS PRV@PRESSURE STATION C/B1-2	0.00	14,814.17	
Z000987	Invoice	05/20/2026	CENTER ST MAINLINE REPLACEMENT	0.00	3,294.64	
014198	DEPARTMENT OF TOXIC SUBSTANCES	05/11/2026	Regular	0.00	50.00	68230
DOTS050426	Invoice	05/11/2026	ELECTRONIC VERIFICATION QUESTIONNAIRE (EVQ)	0.00	50.00	
014064	DIGIUM CLOUD SERVICE	05/11/2026	Regular	0.00	636.14	68253
INV00373411	Invoice	05/11/2026	OFFICE TELEPHONE - 05/2026	0.00	636.14	

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Date Range: 05/01/2026 - 05/31/2026

Vendor Number Payable #	Vendor DBA Name Payable Type	Post Date	Payment Date Payable Description	Payment Type	Discount Amount Discount Amount	Payment Amount Payable Amount	Number
002565 202604371	DUDEK Invoice	05/11/2026	05/11/2026 ENG SERV: HDMC WWTP 03/28/26 - 04/24/26	Regular	0.00 0.00	5,025.00 5,025.00	68231
013991 EI02068409	EIDE BAILLY LLP Invoice	05/11/2026	05/11/2026 ACCOUNTING/AUDIT SERVICES - 04/2026	Regular	0.00 0.00	2,054.00 2,054.00	68232
014199 ED051126	ERIC DESKINS Invoice	05/18/2026	05/18/2026 METER UPGRADE INSTALL REFUND	Regular	0.00 0.00	56.46 56.46	68283
000156 2600077 2600078 2600079	FORSHOCK Invoice Invoice Invoice	05/11/2026 05/11/2026 05/11/2026	05/11/2026 MONTHLY SCADA MONITORING - 05/2026 MONTHLY SCADA MONITORING - 05/2026 SCADA SECURITY SOFTWARE	Regular	0.00 0.00 0.00	638.56 38.00 266.00 334.56	68245
003215 39364	FREDS TIRE Invoice	05/20/2026	05/20/2026 GENERATOR MAINT: GR3 & GR4	Regular	0.00 0.00	2,500.12 2,500.12	68298
013222 FR0526	FRONTIER COMMUNICATIONS INC Invoice	05/11/2026	05/11/2026 HDMC WWTP - TELEPHONE - 05/2026	Regular	0.00 0.00	181.31 181.31	68233
000058 10846467	GARDA CL WEST INC Invoice	05/11/2026	05/11/2026 ARMORED COURIER - 05/2026	Regular	0.00 0.00	864.42 864.42	68234
014133 014133 HD101624	HANNAH DUNNE HANNAH DUNNE Invoice	11/06/2024	05/05/2026 05/11/2026 METER UPGRADE RECONCILIATION REFUND	Regular Regular	0.00 0.00 0.00	-18.16 18.16 18.16	66802 68264
013802 1114729	HASA INC Invoice	05/11/2026	05/11/2026 WATER TREATMENT EXPENSE	Regular	0.00 0.00	1,055.97 1,055.97	68235
013802 1122472	HASA INC Invoice	05/18/2026	05/18/2026 WATER TREATMENT EXPENSE	Regular	0.00 0.00	1,055.97 1,055.97	68284
004195 HD0426	HOME DEPOT CREDIT SERVICES Invoice	05/11/2026	05/11/2026 SHOP EXP/PUMPING PLANT/SHOP OFFICE SUPPLIES	Manual	0.00 0.00	1,347.55 1,347.55	902948
014137 014137 HP112024	HUNTER PRUDHOLM HUNTER PRUDHOLM Invoice	11/20/2024	05/05/2026 05/11/2026 AUG 2024 SUNLIFE DEPENDENT LIFE INS PRORATED RFND	Regular Regular	0.00 0.00 0.00	-3.85 3.85 3.85	66853 68265
014201 IAD051826	IGNACIO ANGELES DELGADO Invoice	05/18/2026	05/18/2026 METER INSTALL REFUND	Regular	0.00 0.00	176.90 176.90	68286
013797 309053	INFOSEND INC Invoice	05/11/2026	05/11/2026 PRINT & MAIL WATER BILL - 04/2026	Regular	0.00 0.00	4,157.32 4,157.32	68237
013369 11033	ISHRED INCORPORATED Invoice	05/11/2026	05/11/2026 ARCHIVE RECORD SHREDDING - 04/23/2026	Regular	0.00 0.00	70.00 70.00	68238
014131 014131 IP100724	IZABELLA POGOSIAN IZABELLA POGOSIAN Invoice	10/16/2024	05/05/2026 05/11/2026 METER UPGRADE RECONCILIATION REFUND	Regular Regular	0.00 0.00 0.00	-18.16 18.16 18.16	66760 68266
014130 JV042726	JOSEPH M. VINCENT Invoice	05/11/2026	05/11/2026 REIMBURSEMENT: SAFETY BOOTS	Regular	0.00 0.00	319.98 319.98	68240
009054 26-0430-1	KATHLEEN J RADNICH Invoice	05/11/2026	05/11/2026 PUBLIC RELATIONS SERVICES - 04/2026	Regular	0.00 0.00	4,613.76 4,613.76	68241
014200 KD051326	KENNETH DRUM Invoice	05/18/2026	05/18/2026 PLAN CHECK REFUND	Regular	0.00 0.00	5,000.00 5,000.00	68287
013227 3191503	LAYNE CHRISTENSEN COMPANY Invoice	05/11/2026	05/11/2026 WELL 15 CHROMIUM VI PROFILING	Regular	0.00 0.00	51,559.28 51,559.28	68242

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Vendor Number Payable #	Vendor DBA Name Payable Type	Post Date	Payment Date Payable Description	Payment Type	Discount Amount Discount Amount	Payment Amount Payable Amount	Number
014202 MM051826	MARLENE MEDINA Invoice	05/18/2026	05/18/2026 METER INSTALL REFUND	Regular	0.00 0.00	451.04 451.04	68288
006507 65246836	McMASTER CARR SUPPLY COMPANY Invoice	05/20/2026	05/20/2026 PUMPING PLANT SUPPLIES	Regular	0.00 0.00	54.92 54.92	68299
014042 MSR050826	MISSION SQUARE RETIREMENT Invoice	05/08/2026	05/08/2026 EE & ER 457 REMITTANCE - 05/08/26	Manual	0.00 0.00	4,811.00 4,811.00	902947
014042 MSR052226	MISSION SQUARE RETIREMENT Invoice	05/22/2026	05/22/2026 EE & ER 457 REMITTANCE - 05/22/26	Manual	0.00 0.00	5,126.00 5,126.00	902962
013990 202605	MOMS DESERT VALLEY CLEANING Invoice	05/11/2026	05/11/2026 JANITORIAL SERVICES - 05/2026	Regular	0.00 0.00	1,725.00 1,725.00	68244
000233 535254 535514 536233 536830 536864 537088 537325 537370 537773 537795	NAPA AUTO PARTS Credit Memo Invoice Invoice Invoice Invoice Invoice Invoice Credit Memo Invoice Invoice	05/11/2026 05/11/2026 05/11/2026 05/11/2026 05/11/2026 05/11/2026 05/11/2026 05/11/2026 05/11/2026 05/11/2026 05/11/2026	05/11/2026 CREDIT: VEHICLE MAINTENANCE: V42 VACUUM MAINT: E83 & ASPHALT PAVER SUPPLIES VEHICLE MAINTENANCE: V31 VEHICLE MAINTENANCE: V47 VACUUM MAINTENANCE: E83 SMALL TOOLS - MECHANIC STREET BROOM MAINT:E10SB/GENERATOR MAINT:GR7 CREDIT: CORE DEPOSIT VEHICLE MAINTENANCE: V49 VEHICLE MAINTENANCE: V49	Regular	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	778.32 -180.37 64.61 71.18 103.50 43.76 45.66 258.42 -29.36 201.46 199.46	68261
000233 538074	NAPA AUTO PARTS Invoice	05/20/2026	05/20/2026 LEEBOY ASPHALT PAVER SUPPLIES: E11AP	Regular	0.00 0.00	69.37 69.37	68302
014164 014164 NC070225	NICOLAS P CASADO NICOLAS P CASADO Invoice	06/30/2025	05/05/2026 05/11/2026 NEW METER INSTALL RECONCILIATION	Regular Regular	0.00 0.00 0.00	-497.21 497.21 497.21	67429 68267
013808 16381	NOBEL SYSTEMS INC Invoice	05/11/2026	05/11/2026 GEOVIEWER ANNUAL SUBSCRIPTION 7/01/26 - 6/30/27	Regular	0.00 0.00	88,596.00 88,596.00	68246
000070 1387227	ONLINE INFORMATION SERVICES INC Invoice	05/11/2026	05/11/2026 ID VERIFICATION SERVICES - 04/2026	Regular	0.00 0.00	205.02 205.02	68247
013940 INV3745231	PAYLOCITY Invoice	05/11/2026	05/11/2026 EXTENDED DATA ACCESS TO HR & PR THRU 3/31/27	Regular	0.00 0.00	1,000.00 1,000.00	68248
014150 41977294	PEAC SOLUTIONS Invoice	05/11/2026	05/11/2026 COPIER LEASE 4/25/26 - 5/24/26	Manual	0.00 0.00	574.71 574.71	902950
008415 23944571 23944576 23950401 23950405	PRUDENTIAL OVERALL SUPPLY Invoice Invoice Invoice Invoice	05/11/2026 05/11/2026 05/11/2026 05/11/2026	05/11/2026 SHOP EXPENSE OFFICE SUPPLIES SHOP EXPENSE OFFICE SUPPLIES	Regular	0.00 0.00 0.00 0.00	371.71 97.70 107.10 97.70 69.21	68249
008415 23957185 23957186	PRUDENTIAL OVERALL SUPPLY Invoice Invoice	05/18/2026 05/18/2026	05/18/2026 SHOP EXPENSE OFFICE SUPPLIES	Regular	0.00 0.00 0.00	214.07 106.97 107.10	68290
008201 PB051226	PURCHASE POWER Invoice	05/18/2026	05/18/2026 POSTAGE REFILL FOR METER	Manual	0.00 0.00	350.00 350.00	902958
009065 P3025145	RDO EQUIPMENT COMPANY Invoice	05/11/2026	05/11/2026 ASPHALT ZIPPER SUPPLIES: E9AZ	Regular	0.00 0.00	303.34 303.34	68250
009065 P3131345 P3131445	RDO EQUIPMENT COMPANY Invoice Invoice	05/20/2026 05/20/2026	05/20/2026 TRACTOR MAINTENANCE: E4544 ASPHALT ZIPPER SUPPLIES: E9AZ	Regular	0.00 0.00 0.00	1,157.30 173.73 489.52	68300

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Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
P3149345	Invoice	05/20/2026	VACUUM MAINTENANCE: E82	0.00	494.05	
014182	ROJAS PUBLIC AFFAIRS	05/11/2026	Regular	0.00	5,000.00	68239
202747	Invoice	05/11/2026	LEGISLATIVE ADVOCACY - 05/2026	0.00	5,000.00	
000091	SAN BERNARDINO COUNTY RECORDER	05/11/2026	Regular	0.00	60.00	68252
SB042826	Invoice	05/11/2026	RELEASE OF LIENS	0.00	60.00	
000091	SAN BERNARDINO COUNTY RECORDER	05/18/2026	Regular	0.00	20.00	68291
SB051426	Invoice	05/18/2026	RELEASE OF LIENS	0.00	20.00	
014149	SATMODO	05/20/2026	Regular	0.00	164.26	68295
INV-3000497455	Invoice	05/20/2026	EMERGENCY SATELLITE PHONES - 05/2026	0.00	164.26	
009880	SOUTHERN CALIFORNIA EDISON CO	05/11/2026	Manual	0.00	1,468.63	902949
SCE0426	Invoice	05/11/2026	POWER TO BUILDINGS & GENERATORS - 04/2026	0.00	1,468.63	
009878	SOUTHERN CALIFORNIA EDISON	05/11/2026	Manual	0.00	45,568.87	902951
SCE0426	Invoice	05/11/2026	POWER FOR PUMPING - 04/2026	0.00	45,568.87	
VEN01020	SOUTHWEST NETWORKS INC	05/11/2026	Regular	0.00	4,547.00	68254
26-4036SC	Invoice	05/11/2026	INCREASED CYBER SECURITY/SAFEGUARD 04/26 - 06/26	0.00	1,440.00	
26-4091	Invoice	05/11/2026	SUPPLEMENTAL IT (AMC) - 04/2026	0.00	1,706.25	
26-4500	Invoice	05/11/2026	DESKTOP COMPUTER	0.00	1,400.75	
014103	STACY DOOLITTLE	05/20/2026	Regular	0.00	742.90	68301
SD051926	Invoice	05/20/2026	MILEAGE, TIPS, MEAL & BAGGAGE FEE REIMBURSEMENT	0.00	351.28	
SD051926-1	Invoice	05/20/2026	MILEAGE/MEALS/TRANSPORTATION & PARKING REIMB	0.00	391.62	
014117	SUN LIFE ASSURANCE COMPANY OF CANADA	05/19/2026	Manual	0.00	1,370.68	902960
SL051426	Invoice	05/19/2026	EE LIFE INSURANCE - 06/2026	0.00	1,370.68	
014191	TEAGEN WHALEN	05/11/2026	Regular	0.00	233.74	68255
TW050526	Invoice	05/11/2026	REIMBURSEMENT: SAFETY BOOTS	0.00	233.74	
000023	ULTIMATE MOTORS INC	05/11/2026	Regular	0.00	45.70	68256
056658	Invoice	05/11/2026	VEHICLE MAINTENANCE: V31	0.00	45.70	
010850	UNDERGROUND SERVICE ALERT	05/11/2026	Regular	0.00	212.10	68257
420260373	Invoice	05/11/2026	TICKET DELIVERY SERVICE - 03/2026	0.00	212.10	
010850	UNDERGROUND SERVICE ALERT	05/18/2026	Regular	0.00	117.50	68293
320260371	Invoice	05/18/2026	TICKET DELIVERY SERVICE - 03/2026	0.00	117.50	
CC-ANNE	US BANK CORPORATE	05/11/2026	Manual	0.00	1,185.92	902953
US0426	Invoice	05/11/2026	EMPLOYEE TRAINING	0.00	1,185.92	
CC-DAVID	US BANK CORPORATE	05/11/2026	Manual	0.00	1,157.86	902954
US0426	Invoice	05/11/2026	DEMO GARDEN SIGNS/DISTRICT TOURS/BLDG MAINT	0.00	1,157.86	
CC-KENNY	US BANK CORPORATE	05/11/2026	Manual	0.00	807.67	902955
US0426	Invoice	05/11/2026	VEHICLE MAINTENANCE: V45, V44, V34 & V42	0.00	807.67	
CC-SARAH	US BANK CORPORATE	05/11/2026	Manual	0.00	4,358.50	902956
US0426	Invoice	05/11/2026	DIRECTOR & EMPLOYEE TRAINING/REGULATORY-PERMIT	0.00	4,358.50	
010900	USABLUBOOK	05/11/2026	Regular	0.00	1,490.30	68236
INV01025763	Invoice	05/11/2026	SHOP EXPENSE	0.00	640.19	
INV01026002	Invoice	05/11/2026	SHOP EXPENSE	0.00	108.27	
INV01027662	Invoice	05/11/2026	SHOP EXPENSE	0.00	190.42	
INV01030923	Invoice	05/11/2026	SHOP EXPENSE	0.00	99.95	
INV01036707	Invoice	05/11/2026	SHOP EXPENSE	0.00	99.95	
INV01039002	Invoice	05/11/2026	SHOP EXPENSE	0.00	351.52	
010900	USABLUBOOK	05/18/2026	Regular	0.00	24.99	68285

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Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
INV01044463	Invoice	05/18/2026	SHOP EXPENSE	0.00	24.99	
014107	UTILITY COST MANAGEMENT LLC	05/18/2026	Regular	0.00	171.88	68289
26609	Invoice	05/18/2026	SCE SAVINGS COMMISSION 01/2026 - 04/2026	0.00	171.88	
000327	WATER QUALITY SPECIALISTS	05/11/2026	Regular	0.00	4,275.00	68258
11278	Invoice	05/11/2026	HDMC WWTP: OPERATION & MAINT - 04/2026	0.00	4,275.00	
013809	WEST COAST CIVIL INC	05/11/2026	Regular	0.00	11,920.00	68259
2603-106	Invoice	05/11/2026	ENGINEERING SERVICES: MULTIPLE PROJECTS	0.00	7,980.00	
2604-103	Invoice	05/11/2026	ENG: SPILL PREVENTION PLAN - SPCCP	0.00	3,940.00	
013809	WEST COAST CIVIL INC	05/18/2026	Regular	0.00	11,020.00	68294
2604-104	Invoice	05/18/2026	ENGINEERING SERVICES: MULTIPLE PROJECTS	0.00	4,175.00	
2604-405	Invoice	05/18/2026	BELMONT PIPELINE PH1 BID & CONSTRUCTION	0.00	6,845.00	
011615	WESTERN EXTERMINATOR	05/11/2026	Regular	0.00	89.07	68251
96241142	Invoice	05/11/2026	PEST CONTROL SERVICES - SHOP & OFFICE	0.00	89.07	
013888	WIENHOFF DRUG TESTING	05/11/2026	Regular	0.00	170.00	68260
138269	Invoice	05/11/2026	EE PROGRAM ENROLLMENT FEE & DOT 5 PANEL TEST	0.00	170.00	
014141	WILLIAM H KERSHNER	05/05/2026	Regular	0.00	-481.70	67041
014141	WILLIAM H KERSHNER	05/11/2026	Regular	0.00	481.70	68268
WHK020325	Invoice	02/05/2025	METER REPAIR RECONCILIATION REFUND	0.00	481.70	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	127	77	0.00	357,375.27
Manual Checks	18	17	0.00	102,359.79
Voided Checks	0	9	0.00	-3,988.11
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	145	103	0.00	455,746.95

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	127	77	0.00	357,375.27
Manual Checks	18	17	0.00	102,359.79
Voided Checks	0	9	0.00	-3,988.11
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	145	103	0.00	455,746.95

Fund Summary

Fund	Name	Period	Amount
01	GENERAL FUND	5/2026	455,746.95
			455,746.95



Joshua Basin Water District

Check Report

By Vendor DBA Name

Date Range: 05/01/2026 - 05/31/2026

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: PR-Payroll Account						
000248	PAYCHEX	05/01/2026	Manual	0.00	89.26	950327
762689193	Invoice	05/01/2026	EMPLOYEE FUNDED MEDICAL FSA USE	0.00	89.26	
000248	PAYCHEX	05/04/2026	Manual	0.00	149.00	950328
764028117	Invoice	05/04/2026	EMPLOYEE FUNDED MEDICAL FSA USE	0.00	149.00	
000248	PAYCHEX	05/05/2026	Manual	0.00	2.96	950329
764016801	Invoice	05/05/2026	EMPLOYEE FUNDED MEDICAL FSA USE	0.00	2.96	
000248	PAYCHEX	05/05/2026	Manual	0.00	1.13	950330
505427921	Invoice	05/06/2026	EMPLOYEE FUNDED MEDICAL FSA USE	0.00	1.13	
000248	PAYCHEX	05/06/2026	Manual	0.00	275.17	950331
505168418	Invoice	05/06/2026	EMPLOYEE FUNDED MEDICAL FSA USE	0.00	50.20	
505711004	Invoice	05/06/2026	EMPLOYEE FUNDED MEDICAL FSA USE	0.00	10.00	
505798976	Invoice	05/06/2026	EMPLOYEE FUNDED MEDICAL FSA USE	0.00	54.00	
505819941	Invoice	05/06/2026	EMPLOYEE FUNDED MEDICAL FSA USE	0.00	160.97	
000248	PAYCHEX	05/08/2026	Manual	0.00	575.09	950332
2026050601	Invoice	05/08/2026	PAYROLL PROCESSING FEE - 05/08/26	0.00	575.09	
000248	PAYCHEX	05/08/2026	Manual	0.00	58.67	950333
507105519	Invoice	05/08/2026	EMPLOYEE FUNDED MEDICAL FSA USE	0.00	58.67	
000248	PAYCHEX	05/11/2026	Manual	0.00	127.43	950334
765060415	Invoice	05/11/2026	EMPLOYEE FUNDED MEDICAL FSA USE	0.00	70.45	
765141487	Invoice	05/11/2026	EMPLOYEE FUNDED MEDICAL FSA USE	0.00	56.98	
000248	PAYCHEX	05/13/2026	Manual	0.00	131.04	950335
1512894049	Invoice	05/13/2026	EMPLOYEE FUNDED MEDICAL FSA USE	0.00	15.00	
1513125970	Invoice	05/13/2026	EMPLOYEE FUNDED MEDICAL FSA USE	0.00	31.04	
765536723	Invoice	05/13/2026	EMPLOYEE FUNDED MEDICAL FSA USE	0.00	25.00	
765585872	Invoice	05/13/2026	EMPLOYEE FUNDED MEDICAL FSA USE	0.00	10.00	
767089055	Invoice	05/13/2026	EMPLOYEE FUNDED MEDICAL FSA USE	0.00	50.00	
000248	PAYCHEX	05/15/2026	Manual	0.00	75.00	950336
32745297	Invoice	05/15/2026	FSA PROCESSING FEE – 05/2026	0.00	75.00	
000248	PAYCHEX	05/20/2026	Manual	0.00	51.64	950337
1515085213	Invoice	05/20/2026	EMPLOYEE FUNDED MEDICAL FSA USE	0.00	10.00	
769437630	Invoice	05/20/2026	EMPLOYEE FUNDED MEDICAL FSA USE	0.00	41.64	
000248	PAYCHEX	05/21/2026	Manual	0.00	12.49	950338
1516266978	Invoice	05/21/2026	EMPLOYEE FUNDED MEDICAL FSA USE	0.00	12.49	
000248	PAYCHEX	05/22/2026	Manual	0.00	614.79	950339
2026052001	Invoice	05/22/2026	PAYROLL PROCESSING FEE - 05/22/26	0.00	614.79	
000248	PAYCHEX	05/22/2026	Manual	0.00	18.48	950340
1517070909	Invoice	05/22/2026	EMPLOYEE FUNDED MEDICAL FSA USE	0.00	18.48	
000248	PAYCHEX	05/28/2026	Manual	0.00	12.32	950343
1518371478	Invoice	05/28/2026	EMPLOYEE FUNDED MEDICAL FSA USE	0.00	12.32	
000248	PAYCHEX	05/26/2026	Manual	0.00	12.35	950349
1516210087	Invoice	05/26/2026	EMPLOYEE FUNDED MEDICAL FSA USE	0.00	8.77	
770215715	Invoice	05/26/2026	EMPLOYEE FUNDED MEDICAL FSA USE	0.00	3.58	

Check Report

Date Range: 05/01/2026 - 05/31/2026

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
000248	PAYCHEX	05/28/2026	Manual	0.00	22.04	950350
1517218021	Invoice	05/28/2026	EMPLOYEE FUNDED MEDICAL FSA USE	0.00	22.04	

Bank Code PR Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	27	17	0.00	2,228.86
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	27	17	0.00	2,228.86

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	27	17	0.00	2,228.86
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	27	17	0.00	2,228.86

Fund Summary

Fund	Name	Period	Amount
01	GENERAL FUND	5/2026	2,228.86
			2,228.86

**JOSHUA BASIN WATER DISTRICT
UTILITY REFUND REGISTER**

<u>Account Number</u>	<u>Name</u>	<u>Date</u>	<u>Type</u>	<u>Amount</u>
04-00064-008	COSTELO, TARA	5/7/2026	Reverse Refund Check Adjustment	-100.00 REVERSE REFUND
04-00081-012	SOLEIMANINEJAD, HOSHANG	5/7/2026	Reverse Refund Check Adjustment	-45.55 REVERSE REFUND
05-00182-016	FOX, JESSICA A	5/7/2026	Reverse Refund Check Adjustment	-73.17 REVERSE REFUND
09-00136-009	LLC, SEVEN FOUNTAINS,	5/7/2026	Reverse Refund Check Adjustment	-210.25 REVERSE REFUND
10-00400-004	DAVID, DAMIAN	5/7/2026	Reverse Refund Check Adjustment	-1.00 REVERSE REFUND
11-00026-006	GARCIA, JUAN	5/7/2026	Reverse Refund Check Adjustment	-414.89 REVERSE REFUND
11-00162-015	VARGAS, WILLIAM M	5/7/2026	Reverse Refund Check Adjustment	-64.36 REVERSE REFUND
12-00025-003	SHENK, JOHN W SHENK, IV AND CRISTINE G	5/7/2026	Reverse Refund Check Adjustment	-625.59 REVERSE REFUND
13-00084-005	WRIGHT, ALBERT	5/7/2026	Reverse Refund Check Adjustment	-304.80 REVERSE REFUND
14-00125-008	GUIRGUIS, MARK	5/7/2026	Reverse Refund Check Adjustment	-25.45 REVERSE REFUND
51-00076-003	PASSEY, CLARK	5/7/2026	Reverse Refund Check Adjustment	-83.41 REVERSE REFUND
52-00146-011	ROBLES, SYLVIA	5/7/2026	Reverse Refund Check Adjustment	-204.31 REVERSE REFUND
53-00106-015	CUBIAS, GEORGE MANJARREZ AND ELIZABETH	5/7/2026	Reverse Refund Check Adjustment	-50.00 REVERSE REFUND
53-00108-019	PLOCK, MARK A	5/7/2026	Reverse Refund Check Adjustment	-19.51 REVERSE REFUND
54-00028-013	MOTE, JOHN C	5/7/2026	Reverse Refund Check Adjustment	-37.42 REVERSE REFUND
55-00154-009	MATA, JOSHUA	5/7/2026	Reverse Refund Check Adjustment	-30.05 REVERSE REFUND
55-00285-009	DOTTS, THERA	5/7/2026	Reverse Refund Check Adjustment	-196.18 REVERSE REFUND
55-00285-011	WU, ANTHONY	5/7/2026	Reverse Refund Check Adjustment	-187.61 REVERSE REFUND
55-00312-014	TAILOR, JADE	5/7/2026	Reverse Refund Check Adjustment	-278.93 REVERSE REFUND
57-00176-005	JOHNSON, BRUCE W	5/7/2026	Reverse Refund Check Adjustment	-62.37 REVERSE REFUND
62-00056-002	LLC, SANLOR INVESTMENTS	5/7/2026	Reverse Refund Check Adjustment	-67.87 REVERSE REFUND
62-00065-007	LLC, OPH CONSULTANTS	5/7/2026	Reverse Refund Check Adjustment	-45.55 REVERSE REFUND
62-00092-005	NIBLOCK, TREVOR G E	5/7/2026	Reverse Refund Check Adjustment	-97.29 REVERSE REFUND
62-00092-005	NIBLOCK, TREVOR G E	5/7/2026	Reverse Refund Check Adjustment	-97.29 REVERSE REFUND
63-00071-003	HOVSEPYAN, ANNA	5/7/2026	Reverse Refund Check Adjustment	-160.92 REVERSE REFUND
65-00108-010	GHADERI, PARISA	5/7/2026	Reverse Refund Check Adjustment	-167.65 REVERSE REFUND
65-00315-001	LOPEZ, LEOBARDO	5/7/2026	Reverse Refund Check Adjustment	-45.55 REVERSE REFUND
65-01317-001	DESERT GUILD LLC	5/7/2026	Reverse Refund Check Adjustment	-72.28 REVERSE REFUND
65-01319-000	DESERT GUILD LLC	5/7/2026	Reverse Refund Check Adjustment	-221.60 REVERSE REFUND
65-01319-000	DESERT GUILD LLC	5/7/2026	Reverse Refund Check Adjustment	-61.17 REVERSE REFUND
65-01320-000	DESERT GUILD LLC	5/7/2026	Reverse Refund Check Adjustment	-15.85 REVERSE REFUND
65-05959-000	FINIANOS, ROGER	5/7/2026	Reverse Refund Check Adjustment	-231.05 REVERSE REFUND
08-00151-016	RICABLANCA, RUTH B	5/11/2026	Refund	3.44 Check #: 68212
09-00012-002	WILKINSON, MARGE	5/11/2026	Refund	70.00 Check #: 68213
12-00162-013	GHILONI, JOSHUA	5/11/2026	Refund	233.69 Check #: 68214
51-00053-006	TRUST, OCONNELL WILLIAM C 2025	5/11/2026	Refund	42.86 Check #: 68215
57-00032-008	SINGH, DUHKBHANJAN	5/11/2026	Refund	173.57 Check #: 68216
58-00209-008	REIT, MARQUEE CAPITAL FUND 1	5/11/2026	Refund	62.91 Check #: 68217
62-00273-000	RAUSCHENBERG, NEIL C	5/11/2026	Refund	175.05 Check #: 68218
05-00018-006	BRODY, JENNIFER	5/18/2026	Refund	88.37 Check #: 68270
07-00066-017	ABAZARY, MEHRAN	5/18/2026	Refund	362.76 Check #: 68271
08-00098-007	ENGLAND, DEVIN	5/18/2026	Refund	165.27 Check #: 68272
12-00070-008	MCGEE, ARICA	5/18/2026	Refund	120.40 Check #: 68273
58-00262-000	DAVIDSON, DAVID	5/18/2026	Refund	71.15 Check #: 68274
64-00031-009	ZOLLER, MADELEINE	5/18/2026	Refund	207.28 Check #: 68275
64-99312-000	ROCK ENTERPRISE	5/18/2026	Refund	<u>2,224.28</u> Check #: 68276
				<u>-297.89</u>

<u>Employee Number</u>	<u>Employee Name</u>	<u>Date</u>	<u>Type</u>	<u>Units</u>	<u>Additions</u>	<u>Deductions</u>
513	Doolittle, Stacy	04/20/2026	OTHER MEETING - PAID Note: DISTRICT TOUR - OPENING 100/504//10050	1.0000	\$200.00	
		04/21/2026	OTHER MEETING - PAID Note: DISTRICT TOUR - OPENING 100/504//10050	1.0000	\$200.00	
		04/27/2026	OTHER MEETING - PAID Note: CAL RURAL EXPO 100/504//10050	1.0000	\$200.00	
		04/28/2026	OTHER MEETING - PAID Note: CAL RURAL EXPO 100/504//10050	1.0000	\$200.00	
		04/29/2026	OTHER MEETING- PAID Note: CAL RURAL EXPO 100/504//10050	1.0000	\$200.00	
		04/30/2026	OTHER MEETING - PAID Note: CAL RURAL EXPO 100/504//10050	1.0000	\$200.00	
		05/04/2026	ACWA SPRING CONFERENCE - PAID 100/504//10050	1.0000	\$200.00	
		05/05/2026	ACWA SPRING CONFERENCE - PAID 100/504//10050	1.0000	\$200.00	
		05/06/2026	ACWA SPRING CONFERENCE - PAID 100/504//10050	1.0000	\$200.00	
		05/07/2026	ACWA SPRING CONFERENCE - PAID 100/504//10050	1.0000	\$200.00	
		05/11/2026	SPECIAL JBWD BOARD MEETING - PAID 100/504//10050	1.0000	\$200.00	
		05/14/2026	OTHER MEETING - PAID Note: GM Meeting 100/504//10050	1.0000	\$200.00	
Totals:					\$2,400.00	\$0.00
Employee Total:					\$2,400.00	

<u>Employee Number</u>	<u>Employee Name</u>	<u>Date</u>	<u>Type</u>	<u>Units</u>	<u>Additions</u>	<u>Deductions</u>
516	Fick, David	04/20/2026	ASBCSD DINNER - PAID 100/504//10050	1.0000	\$200.00	
		04/21/2026	OTHER MEETING - PAID Note: DISTRICT TOUR 100/504//10050	1.0000	\$200.00	
		05/11/2026	SPECIAL JBWD BOARD MEETING - PAID 100/504//10050	1.0000	\$200.00	
		05/14/2026	MWA MEETING - PAID 100/504//10050	1.0000	\$200.00	
Totals:					\$800.00	\$0.00
Employee Total:					\$800.00	

<u>Employee Number</u>	<u>Employee Name</u>	<u>Date</u>	<u>Type</u>	<u>Units</u>	<u>Additions</u>	<u>Deductions</u>
511	Floen, Tom	04/20/2026	OTHER MEETING - PAID Note: DISTRICT TOUR 100/504//10050	1.0000	\$200.00	
		05/11/2026	SPECIAL JBWD BOARD MEETING - PAID 100/504//10050	1.0000	\$200.00	
Totals:					\$400.00	\$0.00
Employee Total:					\$400.00	

<u>Employee Number</u>	<u>Employee Name</u>	<u>Date</u>	<u>Type</u>	<u>Units</u>	<u>Additions</u>	<u>Deductions</u>
512	Jarlsberg, Jane	04/20/2026	OTHER MEETING- PAID Note: DISTRICT TOUR - DECLINED STIPEND PER JARLSBERG 100/504//10050	0.0000		
		04/23/2026	MWA MEETING - PAID 100/504//10050	1.0000	\$200.00	
		05/11/2026	SPECIAL JBWD BOARD MEETING - PAID 100/504//10050	1.0000	\$200.00	
Totals:					\$400.00	\$0.00
Employee Total:					\$400.00	

<u>Employee Number</u>	<u>Employee Name</u>	<u>Date</u>	<u>Type</u>	<u>Units</u>	<u>Additions</u>	<u>Deductions</u>
515	Short, Thomas	04/21/2026	OTHER MEETING - PAID	1.0000	\$200.00	
			Note: DISTRICT TOUR 100/504//10050			
		05/11/2026	SPECIAL JBWD BOARD MEETING - PAID 100/504//10050	1.0000	\$200.00	
Totals:					\$400.00	\$0.00
Employee Total:					\$400.00	

Pay Adjustment Summary

<u>Type</u>	<u>Units</u>	<u>Additions</u>	<u>Deductions</u>			
OTHER MEETING - PAID	9.0000	\$1,800.00		Grand Totals:	\$4,400.00	\$0.00
OTHER MEETING- PAID	1.0000	\$200.00		Grand Total:	\$4,400.00	
ACWA SPRING CONFERENCE - PAID	4.0000	\$800.00				
SPECIAL JBWD BOARD MEETING - PAID	5.0000	\$1,000.00				
ASBCSD DINNER - PAID	1.0000	\$200.00				
MWA MEETING - PAID	2.0000	\$400.00				



AGENDA ITEM NO:	5C
MEETING DATE:	07.15.26

Staff Report

PRESENTED BY:	Anne Roman, Director of Finance
TOPIC:	APPROPRIATIONS LIMIT FOR FISCAL YEAR 2026/27
RECOMMENDATION:	Adopt resolution 26-1092

SUMMARY: The appropriations limit (a.k.a. the Gann Limit) was enacted in 1980. The purpose of the Limit is to place an annual limit or growth restriction on *tax-funded* programs and services. The Limit provides for an annual increase no greater than the increase in the cost of living, plus the increase in population. A calculation based on figures provided by the California Department of Finance and an annual, Board-adopted resolution are required.

ANALYSIS: The appropriations limit calculation for fiscal year 2026/27 is attached. This is a routine matter, requiring annual calculation, posting and approval by the governing body. The posting of the calculation is required, by law, to be at least 15 days prior to adoption by the Board and occurred on June 16, 2026. The appropriations limit is also reviewed annually during the audit.

The 2026/27 appropriations limit has been calculated to be \$2,614,943. Proceeds of taxes *in excess of* the appropriations limit must be designated for purposes exempt from limitation or returned to taxpayers. Proceeds of *taxes* have been interpreted to include:

- general tax revenues (such as property taxes)
- proceeds from investment of tax revenue
- revenue from user fees/charges that exceed the cost of providing the service (ours do not)
- *unrestricted* state/federal grant revenue

Factors of the 2026/27 calculation that is set forth by the CA Department of Finance are below:

- The cost of living (based on per capita personal income according to the California Department of Finance) increased by 4.95%.
- The population for *unincorporated* portions of San Bernardino County, which applies to JBWD, decreased by 0.55%.
- The calculation using these two figures results in an increase of \$109,560 or 4.373% to the \$2,505,383 2025/26 appropriation limit, making the 2026/27 limit \$2,614,943.
- The District anticipates approximately \$1,000,000 in general property tax revenues (the portion of the 1% property tax received from the County) plus an estimated \$756k in total interest revenue, which is also partly subject* to the Limit. All other revenues, such as user rates and fees (because they do not exceed the cost of service) are

not subject to the Limit. The total of these subject revenues, \$1,756,000, is below the 2026/27 appropriation limit of \$2,614,943.

*\$756k represents the total budgeted interest revenue but only a [lesser] calculated portion earned on property taxes would actually be subject to the limit. The full amount is used for ease of calculation since the District is still well under the limit.

RECOMMENDED ACTION:

Adopt resolution 26-1092

FISCAL IMPACT:

Failing to establish the appropriations limit would place the District out of compliance with Article XIII B of the California Constitution and could subject the District's tax-derived revenues and related appropriations to legal or audit scrutiny.

RESOLUTION 26-1092
A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE JOSHUA BASIN WATER DISTRICT
ESTABLISHING THE APPROPRIATIONS LIMIT
OF THE DISTRICT FOR THE FISCAL YEAR 2026/2027

BE IT RESOLVED by the Board of Directors of the Joshua Basin Water District as follows:

1. That in accordance with Article XIII B of the California Constitution and Section 7910 of the Government Code of this State, the appropriations limit for this District is established at \$2,614,943.
2. The Board of Directors selects the per capita personal income as the cost-of-living factor to compute the appropriations limit.
3. That documentation used in the determination of such appropriations limit has been available to the public at least fifteen days prior to this meeting of the Board of Directors.
4. This resolution is effective July 15, 2026.

ADOPTED this 15th day of July, 2026.

Ayes:

Noes:

Absent:

Stacy Dootlittle, President, Board of Directors

Sarah Johnson, Board Secretary



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2026/2027 APPROPRIATION LIMIT CALCULATION

PER CAPITA INCOME FACTOR CHANGE: 4.95%
 POPULATION FACTOR CHANGE: -0.55%
 (unincorporated San Bernardino County)

Per Capita Conversion to Ratio: $4.95 + 100 / 100 = 1.0495$
 Population Conversion to Ratio: $-0.55 + 100 / 100 = 0.9945$

CHANGE FACTOR CALCULATION: $1.0495 \times 0.9945 = 1.0437$ 4.373 %

2025/2026 APPROPRIATION LIMIT	\$	2,505,383
2026/2027 CHANGE FACTOR	x	<u>4.373%</u>
2026/2027 CHANGE LIMIT	\$	109,560
2025/2026 APPROPRIATION LIMIT	\$	2,505,383
2026/2027 CHANGE LIMIT	+	<u>109,560</u>
2026/2027 APPROPRIATION LIMIT	\$	<u><u>2,614,943</u></u>

Posted 6/16/26
 AMR approved



AGENDA ITEM NO:	5D
MEETING DATE:	07.15.26

Staff Report


PRESENTED BY:	Anne Roman, Director of Finance
TOPIC:	3RD FISCAL QUARTER ENDING 03/31/2026 FINANCIAL REPORT
RECOMMENDATION:	Review and approve.

SUMMARY: The 3rd fiscal quarter ending 03/31/2026 Financial Report is attached.

ANALYSIS: The 3rd fiscal quarter ending 03/31/2026 Financial Report is attached and highlights can be found below. Please also refer to the “JBWD FINANCIALS AT A GLANCE” pages for additional details.

Executive Summary

- The District remains in a strong financial position as of the third fiscal quarter, with total cash increasing to **\$28.87 million**, up **\$596,250** during the quarter and **\$5.60 million** over the prior 12 months.
- Property taxes and assessments were fully billed and continue to comprise a large percent of the District’s revenue at 16%, while unbudgeted development fees contributed **\$266,715** in additional revenue.
- At approximately **75% of the fiscal year**, total revenues reached **81% of budget** while total expenses reached only **60% of budget**, producing net revenues of **\$4.75 million** before depreciation, capital expenditures, and reserve funding.
- Operating revenues of **\$6.84 million** continue to fully support operating costs. Total operating revenues exceeded total operating expenses by approximately **\$1.43 million** year-to-date.
- The primary financial concern remains accounts receivable aging. Total receivables increased to **\$1.47 million**, with **49%** now in the 120+ day category and liens receivable increasing to **\$153,705**, indicating continued growth in long-term delinquent balances.
- Investment earnings remained strong, generating **\$276,393** (cash posted) during the quarter while maintaining a highly liquid reserve portfolio.

 **Water revenues are the District’s most important cash flow source, providing 68% of total cash received during the quarter.**

Key Financial Indicators

Indicator	Amount / Status	Board Takeaway
Total Cash	\$28.87 million	Continued growth in total liquidity and reserves.

Quarterly Cash Change	+\$0.60 million	Cash inflows exceeded outflows during the quarter, though growth was more moderate than prior periods.
Major Cash Flow Sources	\$2.98 million total received in quarter	Water bill payments are the largest source of cash inflows, providing 68% of total cash received during the quarter, followed by property tax/assessments, and interest revenue.
Investment Earnings	\$276,393 cash posted in the quarter	Cash reserves continue generating meaningful earnings, with LAIF and CAMP yielding approximately 3.8%–4.0%.
Accounts Receivable	\$1.47 million total	Aging trend remains the primary financial watch item; 120+ day receivables represent 49% of total receivables. Figures include liens receivable and written off bad debt.
YTD Revenues vs Budget	81% of budget	Revenues are tracking ahead of the 75% fiscal-year benchmark, supported by fully billed taxes/assessments and unbudgeted development fees.
YTD Expenses vs Budget	60% of budget	Spending remains conservative and below the proportional 75% benchmark.
Net Revenues	\$4.75 million	Operations and non-operating revenues together remain strong to support capital costs and reserve funding.
Rolling 12-Month Consumption	499,255 CCF (units) (-0.14%)	Consumption remained essentially flat year-over-year, supporting stable revenue generation.

Analysis continues throughout the year and only the 06/30 **Audited** financial statements contain final figures.

* * * * *

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

QUARTER ENDING 03/31/2026



CASH BALANCES as of	03/31/2026	CHG FROM PY	LAST QUARTER 12/31/2025	PRIOR YEAR 03/31/2025
UNRESTRICTED	\$ 680,351	11%	\$ 385,494	\$ 615,175
LEGALLY RESTRICTED	6,163,534	10%	6,112,409	5,624,086
BOARD DESIGNATED	22,023,838	29%	21,773,571	17,028,366
	\$ 28,867,723	24%	\$ 28,271,474	\$ 23,267,627
INCREASE FROM LAST QTR	\$ 596,249	<i>three months</i>		
INCREASE FROM LAST YEAR	\$ 5,600,096	<i>rolling 12 months</i>		
SPENDING DECREASE FROM LAST YEAR	\$ 807,466	<i>rolling 12 months</i>		

PROP TAXES/ASSESSMENTS	YTD as of		03/31/2026
	BILLED	COLLECTED	
PROPERTY TAXES (General District)	\$ 1,107,072	\$ 742,094	
Collected %		67%	
CMM ASSESSMENTS (PASS-THRU)			
Current	202,893	169,831	
Prior	-	35,809	
Current Collected %		84%	
STANDBY ASSESSMENTS			
Current	1,170,165	769,880	
Prior	-	105,264	
Current Collected %		66%	
TOTAL	\$ 2,480,129	\$ 1,822,878	
Total Collected %		73%	
<small>*EXCLUDES ID #2 TRAILING ADJUSTMENTS</small>			

CASH FLOW	QE 03/31/2026		
	BEGINNING BALANCE >	\$ 28,271,473	
MAJOR SOURCE OF FUNDS DURING QUARTER			
WATER PAYMENTS	\$	2,010,124	
DEVELOPMENT CHARGES		43,757	
PROPERTY TAX & ASSESS		442,535	
HDMC REIMB & O/H		59,339	
LAIF/CAMP INTEREST & MISC		276,393	
	PLUS TOTAL SOURCE OF FUNDS >	2,975,332	
MAJOR USE OF FUNDS DURING QUARTER			
DEBT SERVICE	\$	36,505	
CAPITAL COSTS/INVENTORY		206,662	
O&M/PAYROLL		1,137,130	
	LESS TOTAL USE OF FUNDS >	2,379,082	
	ENDING BALANCE >	\$ 28,867,723	

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					03/31/2026
	QE QTY	QE TOTAL - Cash Basis	YTD QTY	YTD TOTAL - Accrual Basis	
TOTAL NEW CONNECTIONS	2	\$ 43,757	12	\$ 266,715	
ABOVE incl. WASTEWATER	1	^Incl HDMC WW Cap Ann'l rec'd July^	4	^Excl HDMC WW Cap Ann'l accr June^	
METER UPGRADES	0	^Excl PY unearned revenue^	1	^Incl PY unearned revenue^	
<i>Includes water capacity, wastewater capacity, and meter install revenues after reconciliation.</i>					



JBWD FINANCIALS AT A GLANCE

QUARTER ENDING 03/31/2026



OPERATING BUDGET VS. ACTUAL COSTS (BOARD REPORT)				YTD 03/31/26 - 75% of YEAR
DEPARTMENT	BUDGET	ACTUAL YTD	% OF BUDGET	NOTES
REVENUES <i>REVISED Budget</i>				
OPERATING REVENUES	\$ 9,223,100	\$ 6,838,604	74%	
NON-OPERATING REVENUES	3,512,273	3,478,796	99%	
TOTAL REVENUES	\$ 12,735,373	\$ 10,317,400	81%	
EXPENSES				
PRODUCTION	\$ 2,724,797	\$ 1,746,028	64%	
DISTRIBUTION	1,960,902	983,735	50%	
CUSTOMER SERVICE	863,463	436,871	51%	
ADMINISTRATION	1,536,503	895,928	58%	
REGULATORY & DEVELOPMENT	244,172	98,461	40%	
FINANCE	881,305	568,988	65%	
HUMAN RESOURCES	292,231	170,125	58%	
BONDS, LOANS & STBY	514,283	498,602	97%	
REPORTS, STUDIES, & PLANS	59,500	19,600	33%	
CAPITAL IMPROVEMENT (CIRP)	20,000	14,248	71%	
HDMC TREATMENT (REIMB)	213,000	136,773	64%	Costs are 100% reimbursed after the fact.
BENEFITS ALLOCATED	INCL ABOVE	INCL ABOVE	53%	
FIELD ALLOCATED	INCL ABOVE	INCL ABOVE	56%	
OFFICE ALLOCATED	INCL ABOVE	INCL ABOVE	53%	
TOTAL EXPENSES	\$ 9,310,156	\$ 5,569,360	60%	Percent of Budget Spent
NET REVENUES (DRAWDOWN)	\$ 3,425,217	\$ 4,748,040	*	vs. 75% of Year



BUDGET ADJUSTMENTS	QE	03/31/2026
<i>REVISED Budget</i>		ADJUSTMENT TO 2025/26
<i>No adjustments this quarter. Revised budget just installed.</i>		
		INCR (DECR) TO BUDGET \$ -

ACCOUNTS RECEIVABLE*			AS OF 03/31/2026
AS OF 03/31/26	AGING	AS OF 03/31/25	
431,463	CURRENT	512,537	
185,679	30 - 60 DAYS	134,242	
91,414	90 DAYS	49,808	
764,963	120 DAYS	608,737	
1,473,518	TOTAL	1,305,324	
<i>Incl \$45,786.06 & \$104,144 bad debt</i>		<i>Incl \$104,144 & \$34,151 bad debt</i>	
*Balances include bad debt write offs and liens receivable.			

INVESTMENTS		QE 03/31/2026	
LAIF BALANCE	INVESTMENT	EARNINGS	
\$ 22,569,038	LAIF 4.20%	\$	219,876
\$ 5,618,340	CAMP 4.08%	\$	52,823
\$ 28,187,378		\$	272,699

CONSUMPTION	ROLLING 12 MONTHS	
12 MONTHS ENDING:	CONS (UNITS/CCF)	INCR (DECR) FROM PY
03/31/2026	499,255	-0.14%
03/31/2025	499,939	8.59%
03/31/2024	460,372	
	TWO YEAR CHANGE>	8.45%



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 03/31/2026
ACCOUNT	CONS (UNITS)	
Hi-Desert Medical Center (hospital and CCC)	3,332	
Quail Springs Village Apartments	2,337	
Individual (leak)	1,944	
Joshua Tree Memorial Park	927	
JT Parks & Recreation	771	
Individual (leak)	719	
Lazy H Mobilehome Park	704	
Evoque Modern LLC	663	
Morongo Unified School District	647	
Individual (9 properties)	646	<i>Vac rental QTR avg - 22 units</i>



CASH BALANCES
As of 03/31/2026

	CURRENT 3/31/26 TOTAL	INCR (DECR) FROM PY	LEGALLY RESTRICTED	BOARD DESIGNATED	UN- RESTRICTED	PRIOR QTR 12/31/25 TOTAL	PRIOR YEAR 3/31/25 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	658,043	10%			658,043	278,169	593,609
US BANK Payroll Fund	20,002	4%			20,002	105,019	19,265
LAIF Operating Reserve	2,397,561	4%		\$ 2,397,561		2,397,561	2,294,789
LAIF Cash Flow Reserve	5,683,511	3%		\$ 5,683,511		8,957,005	5,538,556
LAIF Equip / Technology Reserve	670,476	55%		\$ 670,476		670,476	299,709
LAIF Emergency Capital Reserve	513,765	100%		\$ 513,765		0	0
CAMP Emergency Capital Reserve	2,501,692	4%		\$ 2,501,692		2,477,931	2,398,937
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	310,903	-25%	\$ 310,903			350,040	388,534
LAIF Water Capacity*	1,970,249	13%	1,970,249			1,924,895	1,705,857
LAIF Wastewater Capacity*	22,264	36%	22,264			14,930	14,190
CAMP Wastewater Capacity*	3,116,642	9%	3,116,642			3,087,040	2,843,013
LAIF Capital Reserve (formerly CIP Reserve)	5,356,705	9%		5,356,705		5,870,470	4,877,927
LAIF Chromium 6 / Regulatory	3,500,000	100%		3,500,000		0	0
LAIF CMM Redemption	532,868	15%	532,868			520,512	455,002
LAIF CMM Reserve	205,143	-3%	205,143			209,581	212,260
LAIF CMM Prepayment	5,465	4%	5,465			5,411	5,230
CAMP General Pool	REQ. \$1 MIN-> 6	83%			6	6	1
	<u>\$ 28,867,723</u>	19%	<u>\$ 6,163,534</u>	<u>\$ 22,023,838</u>	<u>\$ 680,351</u>	<u>\$ 28,271,473</u>	<u>\$ 23,267,626</u>
COMPARISON WITH LAST QUARTER (3 months)	\$ 596,250	INCREASE	\$ 28,187,372		\$ 680,351		
COMPARISON WITH LAST YEAR (rolling 12 mos)	\$ 5,600,097	INCREASE	RESTRICTED/DESIGNATED		UNRESTRICTED		
SPENDING CHANGE WITH LAST YEAR (rolling 12 mos)	\$ 807,466	INCREASE					

LAIF BALANCE \$ 22,569,038 & CAMP BALANCE \$ 5,618,340 US BANK BALANCE 678,045 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.

JBWD CASH BALANCE CHANGES OVER TIME As of 03/31/2026





INVESTMENT REPORT
As of 03/31/2026

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
LAIF	\$ 22,569,038	80%	JAN - MAR 2026	4/15/26	3.98%	\$ 219,876	81%
CAMP			JAN 2026	2/2/26	3.84%	\$ 18,264	
CAMP			FEB 2026	3/2/26	3.83%	\$ 16,449	
CAMP	5,618,340	20%	MAR 2026	4/1/26	3.80%	18,109	19%

OTHER INFO	EARNINGS POSTED FISCAL YTD
	\$ 658,307
	125,756

TOTAL \$ 28,187,378

\$ 272,699

\$ 784,063

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





CASH FLOW
3rd Fiscal Quarter Ending 03/31/2026

Beginning Cash Balance 01/01/26 General Fund
\$ 28,271,473

Source of Funds (Revenues)

Total cash received during the quarter from all sources		<i>% of</i>	2,975,332
		<i>Cash</i>	
	<i>Major sources:</i>		
- Water bill payments received from ratepayers	\$ 2,010,124	68%	
- Property Tax/Assessment payments	442,535	15%	
- Capacity Charges (Water & Wastewater - restricted)	43,757	1% *	
<i>2 new meters (1 in the wastewater zone) and 0 meter upgrades</i>			
- LAIF Interest Revenue	223,030	7%	
- CAMP Interest Revenue	53,363	2%	
- HDMC WWTP Reimbursement (incl \$10,899.02 overhead)	59,339	2%	
- Consumer Deposits (restricted)	33,079	1%	
- Project Deposits (incl Meter Connections* - restricted)	14,125	0%	
- Special services (penalties, fire flows, will serves)	10,585	0%	
- Recharge Line damage reimbursement	45,335	2%	
- ACWA Rate Stabilization Refund	37,879	1%	
- Grant revenue payments received	-	0%	
- Liens and bad debt	1,881	0%	
- United Way Low Income Reimbursement	300	0%	

Use of Funds (Expenses)

Total use of cash during the quarter for all purposes		2,379,082
- Debt Service (CMM interest)	\$	36,505
- Inventory purchased		56,641
- Operations, Salary & Benefits		1,137,130
- Capital costs during the quarter	<u>\$206,662 including:</u>	
-- #A24003: Well 15 Rehab	147,483	
-- #A25206: Equipment Trailer	47,364	
-- #A22203: E2-1 Reservoir Upgrade	10,690	
-- #A22227: Belmont & #A25209: Center Pipeline	1,125	

Ending Cash Balance 03/31/26 \$ 28,867,723

Total cash increased \$ 596,250

ACCOUNTS RECEIVABLE AT QUARTER ENDED (QE)
 includes bad debt write-offs and liens
 03/31/2026 and 03/31/25

A/R BALANCES QTR at 03/31/26

\$1,473,518
TOTAL
\$431,463
CURRENT
\$185,679
+30 DAYS
\$91,414
+60 DAYS
\$45,519
+90 DAYS
\$719,444
120 DAYS+



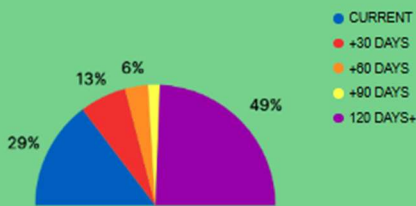
A/R BALANCES QTR at 03/31/25

\$1,305,324
TOTAL
\$512,537
CURRENT
\$134,242
+30 DAYS
\$49,808
+60 DAYS
\$25,171
+90 DAYS
\$583,566
120 DAYS+

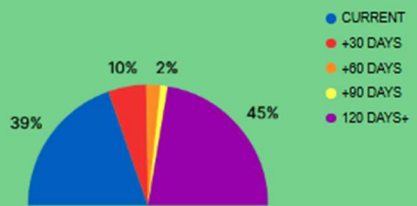
Includes PY \$45,786 & \$104,144 Bad Debt Write-off

Includes PY \$104,144 & \$34,151 Bad Debt Write-off

A-R AGING % at 03/31/26



A-R AGING % at 03/31/25



A/R BALANCES QTR at 03/31/26

\$1,991,151
BILLS ISSUED
17,298
BILLS ISSUED
\$36,828
LATE CHARGES APPLIED
2,891
LATE CHARGES APPLIED
\$61,976
PAYMENT PLANS BALANCE

DAYS BILLS OUTSTANDING



A-R STATISTICS at 03/31/25

\$1,773,797
BILLS ISSUED
17,240
BILLS ISSUED
\$39,616
LATE CHARGES APPLIED
3,058
LATE CHARGES APPLIED
\$43,955
PAYMENT PLANS BALANCE

LIENS RECEIVABLE



For the quarter ending **March 31, 2026**, total receivables increased to **\$1.47 million**, up from **\$1.31 million** at March 31, 2025, representing approximately a **13% increase**. Billing activity also increased, with total amounts billed rising to **\$1.99 million** from **\$1.77 million** the prior year. The aging profile continued to shift toward older balances, with **120+ day receivables growing to \$719,444 (49% of total)** from **\$583,566 (45%)**, while current balances declined from **39% to 29%** of total receivables. These figures include liens receivable and written-off bad debt. Operationally, **Days Bills Outstanding improved slightly to 55.48 days from 56 days**, indicating stable collection performance despite higher receivable balances. However, the increase in **liens receivable (\$153,705 vs. \$128,912)** suggests that a growing portion of delinquent accounts is progressing into long-term collection status. When using the details of this report, please be aware that A/R reporting issues in the financial software are currently ongoing.



PROPERTY TAX AND ASSESMENT REVENUES AND COLLECTIONS
As of 03/31/2026

	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			\$ -	\$ 49	
General District Taxes	1,107,072	742,094	67%	↑	1,045,943	684,520	65%
CMM Assessment District	202,893	169,831	84%	↑	203,495	160,209	79%
Prior		35,809		-21% ↓		45,501	
Standby Assessments	1,170,165	769,880	66%	↑	1,181,215	744,231	63%
Prior		105,264		-16% ↓		125,653	
TOTAL, incl Prior	\$ 2,480,129	\$ 1,822,945	74%	↑	\$ 2,430,653	\$ 1,760,162	72%

Property tax **revenues** changed from last year by:

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

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

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

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

Positive = Increase / Negative = Decrease

6%	\$ 61,129
2%	\$ 49,477
4%	\$ 62,783
-21%	\$ (9,691)
-16%	\$ (20,389)

Increases (decreases) in Prior year **collections** may indicate that property sales are increasing (decreasing) since taxes must be paid as ownership is transferred.

ID #2 has been paid off for several years and any activities are trailing adjustments.



BUDGET ADJUSTMENTS
3rd Fiscal Quarter Ending 03/31/2026
 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	

No adjustments this quarter.

Total Adjustments - Incr (Decr) to Budget	\$ -	\$ -	\$ -
Budget After Adjustment	\$ 9,310,156	\$ 1,576,942	\$ 10,887,098



OPERATING BOARD REPORT SUMMARY
Fiscal Year-to-Date as of 03/31/2026
 Using 25/26 Revised Budget, approved 06/03/26

<u>REVENUES (Year-to-date)</u>	REVISED Adjusted Budget	Actual Year-To-Date (YTD)	Actual Exceeds / (Less Than) Budget	% of Budget Billed
TOTAL REVENUES INCLUDING BELOW HIGHLIGHTS:	\$ 12,735,373	\$ 10,317,400	\$ (2,417,973)	81%

Operating Revenues

Water Revenues (Operating Revenues)	9,223,100	6,838,604	(2,384,496)	74%
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Operating revenues, which 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	2,491,256	0	100% Fully billed
HDMC Revenues (billed in arrears)	260,925	85,748	(175,177)	33% Billed in arrears
Unbudgeted Development (Capacity/Install) Fees (12 meters issued YTD incl. 4 with wastewater; 1 upgrade)	Unbudgeted	266,715	N/A	Unbudgeted Includes PY unearned revenue/mtr interest
Interest (ALL)	751,042	590,702	(160,340)	79%
Grant Revenue	4,050	850	(3,200)	21% Wellness grant

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	\$ 1,746,028	\$ (978,769)	64%
Distribution	1,960,902	983,735	(977,167)	50%
Customer Service	863,463	436,871	(426,592)	51%
Administration	1,536,503	895,928	(640,575)	58%
Regulatory & Development	244,172	98,461	(145,711)	40%
Finance	881,305	568,988	(312,317)	65%
Human Resources	292,231	170,125	(122,106)	58%
Bonds, Loans & Standby (& Non-Op Exp)	514,283	498,602	(15,681)	97% Most costs occur at beginning of fiscal year.
Reports, Studies, & Plans	59,500	19,600	(39,900)	33%
Pipeline Program (formerly CIRP)	20,000	14,248	(5,752)	71% Expensed costs
HDMC Treatment Plant	213,000	136,773	(76,227)	64% Costs are 100% reimbursed after the fact.
Benefits Allocated	INCL ABOVE	INCL ABOVE	N/A	53%
Field Allocated	INCL ABOVE	INCL ABOVE	NA	56%
Office Allocated	INCL ABOVE	INCL ABOVE	N/A	53%
TOTAL EXPENSES	\$ 9,310,156	\$ 5,569,360	\$ (3,740,796)	60%

NET REVENUES (DRAWDOWN) \$ 3,425,217 vs \$ 4,748,040 \$ (1,322,824) 75%

BEFORE DEPRECIATION -- NET REVENUE FUNDS CAPITAL COSTS & RESERVES

Spending remains below the proportional benchmark for the fiscal year at this point (approximately 75% of the year elapsed).

SUMMARY AT 75% OF YEAR

Actual costs of \$5,569,360 equal 60% of \$9,310,156 budget.

Total Revenues exceed Total Expenses by \$4,748,040 (net revenues) before capital expenditures, depreciation & reserve funding.

Total Operating Revenues exceed Total Operating Expenses by \$1,425,617. Water charges fully support operational costs.

REGULAR CHECK REGISTER ROLLING 12 MONTH TOTALS

OCT 25	NOV 25	DEC 25	JAN 26	FEB 26	MAR 26	TOTAL
\$ 367,330	\$ 566,892	\$ 526,667	\$ 431,120	\$ 739,231	\$ 388,025	5,480,550

Compared to \$5,442,666 at 03/31/25
 Compared to \$7,327,309 at 03/31/24

APR 25	MAY 25	JUN 25	JULY 25	AUG 25	SEPT 25	AVERAGE
\$ 403,170	\$ 208,190	\$ 207,904	\$ 613,484	\$ 572,438	\$ 456,098	\$ 456,712



Joshua Basin Water District

**Operating Board Report (Budget Report)

Account Summary

For Fiscal: 2025-2026 Period Ending: 03/31/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance (Unfavorable)	Percent Used
Fund: 01 - GENERAL FUND							
Revenue							
Program: 39 - ** OPERATING REVENUES **							
01-39-41010-FI	METERED WATER SALES	5,500,000.00	5,500,000.00	339,381.15	4,021,702.03	-1,478,297.97	73.12 %
01-39-41012-FI	ALLOW FOR CAAP/BILLING ADJ	-20,000.00	-20,000.00	-175.00	-6,773.45	13,226.55	33.87 %
01-39-41015-FI	BASIC FEES	3,073,524.00	3,073,524.00	261,540.88	2,265,017.83	-808,506.17	73.69 %
01-39-41016-FI	BASIC FEES - LOCKED/PULLED	356,804.00	356,804.00	39,487.67	334,330.43	-22,473.57	93.70 %
01-39-41030-FI	PRIVATE FIRE PROTECTION SERV.	44,095.00	44,095.00	3,885.01	33,492.31	-10,602.69	75.95 %
01-39-41040-FI	SPECIAL SERVICES REVENUE	268,677.00	268,677.00	21,088.59	190,834.52	-77,842.48	71.03 %
Program: 39 - ** OPERATING REVENUES ** Total:		9,223,100.00	9,223,100.00	665,208.30	6,838,603.67	-2,384,496.33	74.15%
Program: 40 - ** NON-OPERATING REVENUES **							
01-40-41045-FI	HDMC: WWTP OPERATIONS REIMB...	213,000.00	213,000.00	0.00	69,998.55	-143,001.45	32.86 %
01-40-41046-FI	HDMC: WWTP OVERHEAD/FEES RE...	47,925.00	47,925.00	0.00	15,749.67	-32,175.33	32.86 %
01-40-42100-FI	STANDBY REVENUE-CURRENT	1,181,291.00	1,181,291.00	0.00	1,181,291.06	0.06	100.00 %
01-40-43000-FI	PROPERTY TAX REVENUE	1,107,072.00	1,107,072.00	0.00	1,107,072.03	0.03	100.00 %
01-40-43020-FI	ASSESSMENT REVENUE - CMM	202,892.50	202,892.50	0.00	202,892.50	0.00	100.00 %
01-40-44010-FiD	WATER CAPACITY CHARGES	0.00	0.00	13,060.00	184,488.00	184,488.00	0.00 %
01-40-44020-FiD	PLAN CHECK/INSPECTION FEES	0.00	0.00	0.00	786.43	786.43	0.00 %
01-40-44030-FiD	METER INSTALLATION & UPGRADE ...	0.00	0.00	6,823.09	32,118.47	32,118.47	0.00 %
01-40-44035-FiD	METER REPAIR REVENUE (CUST D...	0.00	0.00	911.82	2,279.16	2,279.16	0.00 %
01-40-44050-FI	WASTEWATER CAPACITY CHARGES	0.00	0.00	7,221.00	50,109.00	50,109.00	0.00 %
01-40-46121-FI	GRANT REVENUE - LOCAL (MWA)	4,050.00	4,050.00	0.00	850.00	-3,200.00	20.99 %
01-40-47000-FI	MISCELLANEOUS REVENUE	5,000.00	5,000.00	-57,119.28	40,458.87	35,458.87	809.18 %
01-40-47002-FI	INTEREST REVENUE - LAIF & US BA...	573,804.00	573,804.00	34.14	438,751.85	-135,052.15	76.46 %
01-40-47005-FI	INTEREST REVENUE - CAMP	177,238.00	177,238.00	16,449.41	151,950.51	-25,287.49	85.73 %
01-40-47030-FiD	PLANT SALES (SALES TAXABLE)	0.00	0.00	0.00	0.08	0.08	0.00 %
Program: 40 - ** NON-OPERATING REVENUES ** Total:		3,512,272.50	3,512,272.50	-12,619.82	3,478,796.18	-33,476.32	99.05%
Revenue Total:		12,735,372.50	12,735,372.50	652,588.48	10,317,399.85	-2,417,972.65	81.01%
Expense							
Program: 01 - ** PRODUCTION **							
01-01-5-01-01118-FI	PRODUCTION SALARY (incl STBY,CL...	505,779.00	505,779.00	24,992.42	236,165.74	269,613.26	46.69 %
01-01-5-01-02205-PSV	WATER TREATMENT EXPENSE	32,000.00	32,000.00	0.00	9,427.46	22,572.54	29.46 %
01-01-5-01-02210-PSV	SMALL TOOLS - PRODUCTION	10,000.00	10,000.00	0.00	2,378.21	7,621.79	23.78 %
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	10,898.35	24,274.01	77,285.27	23.90 %
01-01-5-01-03120-PSV	TANK & RESERVOIR MAINTENANCE	60,000.00	60,000.00	348.85	29,342.28	30,657.72	48.90 %
01-01-5-01-03207-PSV	GENERATOR (ALL) REPAIR & MAINT...	20,000.00	20,000.00	0.00	7,328.27	12,671.73	36.64 %
01-01-5-01-04004-PSV	LABORATORY SERVICES	25,000.00	25,000.00	1,376.93	14,716.26	10,283.74	58.87 %
01-01-5-01-06105-PSV	POWER FOR PUMPING (ELECTRIC)	600,000.00	600,000.00	43,383.87	313,942.05	286,057.95	52.32 %
01-01-5-01-06501-PSV	TELEMETRY / SCADA EXPENSE	10,000.00	10,000.00	304.00	3,729.02	6,270.98	37.29 %
01-01-5-01-07002-DOO	RIGHT OF WAY (ACCESS)	18,000.00	18,000.00	0.00	8,897.47	9,102.53	49.43 %
01-01-5-01-98001-FI	EE BENEFITS ALLOCATED	344,021.68	344,021.68	16,317.66	182,620.63	161,401.05	53.08 %
01-01-5-01-98002-FI	FIELD EXPENSES ALLOCATED	170,737.21	170,737.21	4,182.45	95,506.85	75,230.36	55.94 %
Program: 01 - ** PRODUCTION ** Total:		2,724,797.17	2,724,797.17	101,804.53	1,746,028.25	978,768.92	64.08%
Program: 02 - ** DISTRIBUTION **							
01-02-5-02-01130-FI	DISTRIBUTION SALARY (incl STBY,C...	854,028.56	854,028.56	49,290.14	334,236.96	519,791.60	39.14 %
01-02-5-02-02211-DSV	SMALL TOOLS - DISTRIBUTION	15,000.00	15,000.00	7,248.79	10,356.79	4,643.21	69.05 %
01-02-5-02-02920-DOO	INVENTORY-OVER & SHORT	20,000.00	20,000.00	0.00	-17,510.42	37,510.42	-87.55 %
01-02-5-02-03106-DSV	MAINLINE AND LEAK REPAIR	160,000.00	160,000.00	36,999.78	165,993.16	-5,993.16	103.75 %

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

For Fiscal: 2025-2026 Period Ending: 03/31/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
01-02-5-02-03206-MEC	TRACTOR REPAIR / MAINT. (NON-PI...	25,000.00	25,000.00	1,274.75	16,339.70	8,660.30	65.36 %
01-02-5-02-04005-DSV	UTILITY LOCATING (DIG ALERT)	12,000.00	12,000.00	111.05	1,543.62	10,456.38	12.86 %
01-02-5-02-98001-FI	EE BENEFITS ALLOCATED	584,692.24	584,692.24	27,738.29	310,435.60	274,256.64	53.09 %
01-02-5-02-98002-FI	FIELD EXPENSES ALLOCATED	290,181.48	290,181.48	7,109.22	162,339.90	127,841.58	55.94 %
Program: 02 - ** DISTRIBUTION ** Total:		1,960,902.28	1,960,902.28	129,772.02	983,735.31	977,166.97	50.17%
Program: 03 - ** CUSTOMER SERVICE **							
01-03-5-03-01107-FI	CUSTOMER SERVICE - FIELD SALARY	73,794.00	73,794.00	4,032.80	31,452.85	42,341.15	42.62 %
01-03-5-03-01114-FI	CUSTOMER SERV. - OFFICE SALARY	289,415.00	289,415.00	14,817.90	152,930.86	136,484.14	52.84 %
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	0.00	16,795.66	-16,795.66	0.00 %
01-03-5-03-03107-DSV	METER SERVICE REPAIR (INTERNAL...	30,000.00	30,000.00	3,290.44	19,207.93	10,792.07	64.03 %
01-03-5-03-05201-DSV	METER READING EQUIPMENT & EX...	10,000.00	10,000.00	0.00	129.63	9,870.37	1.30 %
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	900.00	4,922.00	1,728.00	74.02 %
01-03-5-03-07010-DOF	BAD DEBT	61,000.00	61,000.00	-290.23	-577.88	61,577.88	-0.95 %
01-03-5-03-07015-DOA	CUSTOMER SERVICE - OTHER (Bill pr...	30,300.00	30,300.00	2,282.73	21,990.60	8,309.40	72.58 %
01-03-5-03-98001-FI	EE BENEFITS ALLOCATED	247,067.28	247,067.28	11,716.36	131,124.72	115,942.56	53.07 %
01-03-5-03-98002-FI	FIELD EXPENSES ALLOCATED	24,914.31	24,914.31	610.59	13,942.81	10,971.50	55.96 %
01-03-5-03-98003-FI	OFFICE EXPENSE ALLOCATED	84,322.78	84,322.78	1,670.49	44,785.17	39,537.61	53.11 %
Program: 03 - ** CUSTOMER SERVICE ** Total:		863,463.37	863,463.37	39,031.08	436,871.31	426,592.06	50.60%
Program: 04 - ** ADMINISTRATION **							
01-04-5-04-01108-FI	ADMINISTRATION SALARY	420,988.00	420,988.00	49,117.12	311,060.61	109,927.39	73.89 %
01-04-5-04-01121-FI	BD OF DIRECTORS SALARY	54,000.00	54,000.00	5,400.00	34,281.99	19,718.01	63.49 %
01-04-5-04-01210-GM	BD OF DIRECTORS TRAINING/TRAVEL	25,000.00	25,000.00	2,901.22	16,932.72	8,067.28	67.73 %
01-04-5-04-04007-GM	LEGISLATIVE ADVOCACY	50,000.00	50,000.00	16,289.05	32,725.93	17,274.07	65.45 %
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	55.20	1,051.56	8,448.44	11.07 %
01-04-5-04-07014-GM	PUBLIC OUTREACH	75,000.00	75,000.00	5,812.98	40,748.58	34,251.42	54.33 %
01-04-5-04-07016-OFC	MEMBERSHIP, DUES & SUBSCRIPT (...	52,000.00	52,000.00	234.00	49,505.93	2,494.07	95.20 %
01-04-5-04-07020-DOA	WATER CONSERVATION EXPENSE	18,000.00	18,000.00	760.00	9,650.00	8,350.00	53.61 %
01-04-5-04-07025-GM	LEGAL SERVICES - NON-PERSONNEL	100,000.00	100,000.00	0.00	37,669.12	62,330.88	37.67 %
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	79.14	11,445.66	554.34	95.38 %
01-04-5-04-07219-DOA	EMERGENCY PREPAREDNESS	6,000.00	6,000.00	492.78	2,282.41	3,717.59	38.04 %
01-04-5-04-07401-OFC	PROPERTY, AUTO, GL INSURANCE &...	265,000.00	265,000.00	26,428.87	131,374.11	133,625.89	49.58 %
01-04-5-04-98001-FI	EE BENEFITS ALLOCATED	286,360.47	286,360.47	13,586.45	152,054.06	134,306.41	53.10 %
01-04-5-04-98003-FI	OFFICE EXPENSE ALLOCATED	122,654.96	122,654.96	2,429.93	65,145.59	57,509.37	53.11 %
Program: 04 - ** ADMINISTRATION ** Total:		1,536,503.43	1,536,503.43	123,586.74	895,928.27	640,575.16	58.31%
Program: 05 - ** REGULATORY & DEVELOPMENT **							
01-05-5-05-01109-FI	REGULATORY/DEVELOPMENT SALA...	83,269.00	83,269.00	0.00	41,403.04	41,865.96	49.72 %
01-05-5-05-04008-GM	ENGINEERING CONTRACT SERVICES	80,000.00	80,000.00	-240.00	14,085.00	65,915.00	17.61 %
01-05-5-05-98001-FI	EE BENEFITS ALLOCATED	56,641.57	56,641.57	2,687.72	30,079.84	26,561.73	53.11 %
01-05-5-05-98003-FI	OFFICE EXPENSE ALLOCATED	24,260.93	24,260.93	480.90	12,893.00	11,367.93	53.14 %
Program: 05 - ** REGULATORY & DEVELOPMENT ** Total:		244,171.50	244,171.50	2,928.62	98,460.88	145,710.62	40.32%
Program: 06 - ** FINANCE **							
01-06-5-06-01101-FI	FINANCE SALARY	379,554.00	379,554.00	49,277.20	287,623.93	91,930.07	75.78 %
01-06-5-06-04009-DOF	ACCOUNTING/AUDIT SERVICES	98,900.00	98,900.00	12,878.00	63,065.18	35,834.82	63.77 %
01-06-5-06-07001-DOF	FINANCE - OTHER (P/R Proc, Bank f...	34,100.00	34,100.00	2,379.78	22,488.01	11,611.99	65.95 %
01-06-5-06-98001-FI	EE BENEFITS ALLOCATED	258,170.19	258,170.19	12,246.94	137,062.81	121,107.38	53.09 %
01-06-5-06-98003-FI	OFFICE EXPENSE ALLOCATED	110,580.40	110,580.40	2,191.29	58,747.70	51,832.70	53.13 %
Program: 06 - ** FINANCE ** Total:		881,304.59	881,304.59	78,973.21	568,987.63	312,316.96	64.56%
Program: 07 - ** HUMAN RESOURCES **							
01-07-5-07-01102-FI	HUMAN RESOURCES SALARY	83,269.00	83,269.00	5,115.67	49,260.85	34,008.15	59.16 %
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	434.99	25,565.40	18,434.60	58.10 %
01-07-5-07-01217-HR	EMPLOYEE EDUCATION	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
01-07-5-07-01905-HR	EMPLOYMENT RECRUITING EXPENSE	10,000.00	10,000.00	0.00	3,436.03	6,563.97	34.36 %

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

For Fiscal: 2025-2026 Period Ending: 03/31/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
01-07-5-07-01910-GM	LABOR LEGAL FEES	50,000.00	50,000.00	0.00	30,456.93	19,543.07	60.91 %
01-07-5-07-01915-HR	HUMAN RESOURCES - OTHER	3,500.00	3,500.00	346.03	2,873.27	626.73	82.09 %
01-07-5-07-98001-FI	EE BENEFITS ALLOCATED	56,641.57	56,641.57	2,687.72	30,079.85	26,561.72	53.11 %
01-07-5-07-98003-FI	OFFICE EXPENSE ALLOCATED	24,260.93	24,260.93	480.91	12,892.98	11,367.95	53.14 %
Program: 07 - ** HUMAN RESOURCES ** Total:		292,230.50	292,230.50	9,065.32	170,124.75	122,105.75	58.22%
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	36,504.86	75,867.22	25.28	99.97 %
01-09-5-09-08220-FI	(PIPE) MUNICIPAL FINANCE LOAN I...	77,213.40	77,213.40	0.00	77,213.40	0.00	100.00 %
01-09-5-09-08320-FI	GENERAL TAX COLLECTION CHARGE	6,000.00	6,000.00	591.60	2,758.24	3,241.76	45.97 %
01-09-5-09-08325-FI	ADMINISTRATION - CMM	13,000.00	13,000.00	776.16	8,033.59	4,966.41	61.80 %
01-09-5-09-08330-DOF	STANDBY ADMINISTRATION	24,500.00	24,500.00	0.00	17,052.38	7,447.62	69.60 %
Program: 09 - ** BONDS, LOANS & STANDBY ** Total:		514,283.40	514,283.40	37,872.62	498,602.33	15,681.07	96.95%
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 PLAN	30,000.00	30,000.00	0.00	15,760.00	14,240.00	52.53 %
01-10-5-10-25204-DOA	#E25204R: AWIA RISK/RESIL & EME...	25,000.00	25,000.00	0.00	0.00	25,000.00	0.00 %
Program: 10 - ** REPORTS, STUDIES, & PLANS ** Total:		59,500.00	59,500.00	0.00	19,600.00	39,900.00	32.94%
Program: 12 - ** PIPELINE PROGRAM (PIPE) **							
01-12-5-12-05010-CRP	PIPE: VEHICLE/EQUIP EXPENSE (TR...	20,000.00	20,000.00	55.90	14,248.31	5,751.69	71.24 %
Program: 12 - ** PIPELINE PROGRAM (PIPE) ** Total:		20,000.00	20,000.00	55.90	14,248.31	5,751.69	71.24%
Program: 20 - ** HDMC TREATMENT PLANT (Reimbursable) **							
01-20-5-20-03101-DOO	HDMC: OTHER	68,000.00	68,000.00	0.00	44,220.00	23,780.00	65.03 %
01-20-5-20-04100-DOO	HDMC: CONTRACTED OPERATION E...	120,000.00	120,000.00	7,988.81	85,234.75	34,765.25	71.03 %
01-20-5-20-06100-DOO	HDMC: PUMPING POWER	25,000.00	25,000.00	800.28	7,318.21	17,681.79	29.27 %
Program: 20 - ** HDMC TREATMENT PLANT (Reimbursable) ** Total:		213,000.00	213,000.00	8,789.09	136,772.96	76,227.04	64.21%
Program: 51 - ** BENEFITS ALLOCATED TO DEPTS **							
01-51-5-51-01211-FI	COMPENSATED LEAVE SALARY	400,040.00	400,040.00	9,205.39	234,040.75	165,999.25	58.50 %
01-51-5-51-01216-FI	CAFETERIA PLAN EXPENSE	615,010.00	615,010.00	39,817.38	293,522.58	321,487.42	47.73 %
01-51-5-51-01220-FI	GROUP HEALTH & LIFE INSURANCE ...	17,098.00	17,098.00	47.19	9,632.37	7,465.63	56.34 %
01-51-5-51-01225-FI	WORKERS COMPENSATION INSUR...	44,384.00	44,384.00	0.00	15,212.70	29,171.30	34.28 %
01-51-5-51-01230-FI	RETIREMENT: PERS Classic 2%@55	407,295.00	407,295.00	4,388.86	204,774.98	202,520.02	50.28 %
01-51-5-51-01231-FI	RETIREMENT: PERS Tier 2 2%@62	77,539.00	77,539.00	4,037.76	64,308.36	13,230.64	82.94 %
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	3,061.00	17,766.36	15,763.64	52.99 %
01-51-5-51-01250-HR	MISC. BENEFITS: WELLNESS	7,500.00	7,500.00	0.00	1,698.35	5,801.65	22.64 %
01-51-5-51-01305-FI	PAYROLL TAXES	230,751.00	230,751.00	16,665.59	132,501.06	98,249.94	57.42 %
01-51-5-51-98000-FI	ALLOCATED EXPENSES - BENEFITS	-1,833,595.00	-1,833,595.00	-86,981.14	-973,457.51	-860,137.49	53.09 %
Program: 51 - ** BENEFITS ALLOCATED TO DEPTS ** Total:		0.00	0.00	-9,757.97	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	670.01	6,222.32	3,777.68	62.22 %
01-52-5-52-02206-FLD	SHOP EXPENSE - COMBINED	30,000.00	30,000.00	3,012.72	12,620.48	17,379.52	42.07 %
01-52-5-52-02209-DOO	SHOP OFFICE SUPPLIES	10,000.00	10,000.00	217.66	5,044.32	4,955.68	50.44 %
01-52-5-52-02210-MEC	SMALL TOOLS - MECHANIC	20,333.00	20,333.00	317.08	317.08	20,015.92	1.56 %
01-52-5-52-03905-FLD	BUILDING REPAIR/MAINT-SHOP/SITE	32,000.00	32,000.00	6,043.26	28,106.23	3,893.77	87.83 %
01-52-5-52-04015-DOO	OPS: SOFTWARE	110,000.00	110,000.00	16,208.67	72,777.07	37,222.93	66.16 %
01-52-5-52-04016-DOA	OPS: COMP SUPPORT (IT SERVICES)	50,000.00	50,000.00	6,719.00	31,285.85	18,714.15	62.57 %
01-52-5-52-04018-DOA	OPS: COMP EQUIP & EQUIP MAINT	22,500.00	22,500.00	0.00	6,829.51	15,670.49	30.35 %
01-52-5-52-05005-MEC	FUEL-VEHICLES	75,000.00	75,000.00	3,901.95	31,080.62	43,919.38	41.44 %
01-52-5-52-05010-MEC	AUTO EXPENSE - FIELD	45,000.00	45,000.00	878.41	16,332.31	28,667.69	36.29 %
01-52-5-52-06305-DOA	COMMUNICATIONS-MOBILE	30,000.00	30,000.00	1,898.47	17,925.63	12,074.37	59.75 %
01-52-5-52-07009-FLD	REGULATORY-PERMITS, FEES, CERTS	51,000.00	51,000.00	6,340.11	43,248.14	7,751.86	84.80 %
01-52-5-52-98000-FI	ALLOCATED EXPENSES - FIELD	-485,833.00	-485,833.00	-11,902.26	-271,789.56	-214,043.44	55.94 %
Program: 52 - ** FIELD ALLOCATED TO DEPTS ** Total:		0.00	0.00	34,305.08	0.00	0.00	0.00%

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

For Fiscal: 2025-2026 Period Ending: 03/31/2026

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Program: 53 - ** OFFICE ALLOCATED TO DEPTS **							
01-53-5-53-01405-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	2,039.10	13,595.53	14,084.47	49.12 %
01-53-5-53-02107-DOA	ADMIN: COMP EQUIP & EQUIP MA...	22,500.00	22,500.00	2,189.57	6,470.10	16,029.90	28.76 %
01-53-5-53-02110-DOA	POSTAGE	33,500.00	33,500.00	3,368.22	26,004.39	7,495.61	77.63 %
01-53-5-53-03906-DOA	BUILDING REPAIR/MAINT - OFFICE	22,400.00	22,400.00	1,765.53	14,534.48	7,865.52	64.89 %
01-53-5-53-04010-DOA	ADMIN: COMP SUPPORT (IT SERVIC...	60,000.00	60,000.00	6,817.75	32,104.40	27,895.60	53.51 %
01-53-5-53-04015-OFC	ADMIN: SOFTWARE	123,000.00	123,000.00	10,763.32	66,375.55	56,624.45	53.96 %
01-53-5-53-05010-DOA	AUTO EXPENSE - OFFICE	2,000.00	2,000.00	188.47	1,302.17	697.83	65.11 %
01-53-5-53-06205-DOA	TELEPHONE AND UTILITIES	65,000.00	65,000.00	3,770.86	34,077.82	30,922.18	52.43 %
01-53-5-53-98000-FI	ALLOCATED EXPENSES - OFFICE	-366,080.00	-366,080.00	-7,253.52	-194,464.44	-171,615.56	53.12 %
Program: 53 - ** OFFICE ALLOCATED TO DEPTS ** Total:		0.00	0.00	23,649.30	0.00	0.00	0.00%
Expense Total:		9,310,156.24	9,310,156.24	580,075.54	5,569,360.00	3,740,796.24	59.82%
Fund: 01 - GENERAL FUND Surplus (Deficit):		3,425,216.26	3,425,216.26	72,512.94	4,748,039.85	1,322,823.59	138.62%
Report Surplus (Deficit):		3,425,216.26	3,425,216.26	72,512.94	4,748,039.85	1,322,823.59	138.62%

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	72,512.94	4,748,039.85	1,322,823.59
Report Surplus (Deficit):	3,425,216.26	3,425,216.26	72,512.94	4,748,039.85	1,322,823.59



WATER SALES CONSUMPTION STATISTICS
As of 03/31/2026

CONSUMPTION UNITS	CURRENT 03/31/2026	PRIOR 1 03/31/2025	PRIOR 2 03/31/2024
Rolling 12 months ending:			
CCF (units)	499,255	499,939	460,372
Gallons	373,442,740	373,954,372	344,358,256
Acre Feet	1,146	1,148	1,057
Change/PY	-0.14%	8.59%	
	decrease	increase	
Units Change from Two Years Prior >			8.45% increase

CONSUMPTION REVENUE	CURRENT 03/31/2026	PRIOR 1 03/31/2025	PRIOR 2 03/31/2024
Rolling 12 months ending:			
Revenue	\$ 5,102,715	\$ 4,868,300	\$ 4,055,540
Per unit average	\$ 10.22	\$ 9.74	\$ 8.81
Per unit Change/PY	4.96%	10.54%	
	increase	increase	
Revenue per Unit Change from Two Years Prior >			16.02% 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

	ACCOUNT NAME	Consumption (CCF/units)						QUARTER CQ RANK	FISCAL YEAR FY 24/25 RANK	FISCAL YEAR FY 23/24 RANK	
		QUARTER									
		MULTI-HOUSING	PUBLIC AGENCY	HOSPITAL/MED	COMMERCIAL	INDIVIDUAL/TEMP	ALL CUST				
1	Hi-Desert Medical Center (hospital and CCC)			3,332				1	3,332	17,459	13,217
2	Quail Springs Village Apartments	2,337						3	2,337	10,084	9,225
3	Individual (leak)					1,944		7	1,944		
4	Joshua Tree Memorial Park				927			4	927	6,435	5,880
5	JT Parks & Recreation		771					2	771	10,536	10,516
6	Individual (leak)					719		8	719		
7	Lazy H Mobilehome Park	704						5	704	4,033	3,430
8	Evoque Modern LLC				663			10	663	2,676	1,706
9	Morongo Unified School District		647					6	647	4,099	3,286
10	Individual (9 properties)					646		9	646		
	TOTALS PER QTR/FY	3,041	1,418	3,332	1,590	3,309			12,690	55,322	47,260

CQ = CURRENT QUARTER; FY = FISCAL YEAR

COMPARATIVE CONSUMPTION STATISTICS

ACCOUNT NAME	QUARTER						QUARTER CQ	FISCAL YEAR FY 24/25	FISCAL YEAR FY 23/24
	HOUSING	PUBLIC AGENCY	HOSPITAL/MED	COMMERCIAL	INDIVIDUAL/TEMP	ALL CUST			
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



AGENDA ITEM NO:	5E
MEETING DATE:	07.15.26

Staff Report

PRESENTED BY:	SARAH JOHNSON, GENERAL MANAGER
TOPIC:	Quarterly Operations Report
RECOMMENDATION:	FOR INFORMATIONAL PURPOSES ONLY. NO ACTION IS TO BE TAKEN.

SUMMARY:

At the request of the Board, staff has developed a quarterly Operations Report to provide a consistent snapshot of key operational activities, system workload, and service-related trends. The report is intended to improve visibility into the volume and type of work being performed by Operations, Maintenance, Production, and Water Quality staff throughout the year.

The District operates and maintains a complex water system that includes groundwater wells, pipelines, reservoirs, booster stations, pressure reducing stations, valves, fire hydrants, service connections, and related infrastructure across the District’s service area. Staff are responsible for daily system operations, customer service responses, leak repairs, utility marking, fire flow support, valve and hydrant maintenance, inspections, water quality sampling, production tracking, and other operational and regulatory tasks.

The attached Operations Report summarizes selected activity measures for the reporting period, including total service orders, highlighted service order types, operational activities, water quality and production data, leak repairs, and estimated water loss. Highlighted categories are intended to call attention to areas of operational interest and do not necessarily represent every activity included in the total figures. For example, total service orders and total water loss may include additional categories or operational activities not individually listed in the report.

The report also includes prior-year totals and monthly averages, where available, to provide context for current-year activity levels. Current-year averages are calculated based on the number of months reported to date.

This report will be provided on a quarterly basis in January, April, July, and October. The format and performance measures may continue to evolve as staff refines the data and identifies the information most useful to the Board.

ATTACHMENTS

Operations Report – Created July 2026

STRATEGIC PLAN

51.a Enhance customer trust, understanding, and positive perception of the work of the District to protect and provide water services.

FISCAL IMPACT

N/A

July 2026 - OPERATIONS REPORT

Operational	2025 Total	2025 Average Per Mo.	2026				2026 Total	2026 Average Per Mo.
			Quarter 1	Quarter 2	Quarter 3	Quarter 4		
Service Orders								
<i>New Water Service</i>	322	27	86	75			161	27
<i>Water Quality/Pressure</i>	6	1	4	1			5	1
<i>Cutoffs (Non-Payment)</i>	191	16	83	56			139	23
*Total Service Orders	4,187	349	1,247	915			2,162	360
Operational Activities								
<i>Fire Flows</i>	54	5	11	11			22	4
<i>USA's (Dig Alert)</i>	1,415	118	477	553			1,030	172
<i>Tank/Well Inspections</i>	2,279	190	595	617			1,212	202
<i>New Service Line Installs</i>	22	2	6	14			20	3
<i>Fire Hydrants Inspect/Repair</i>	108	9	299	248			547	91
<i>Valves Exercised</i>	994	83	525	669			1,194	199
Water Quality & Production								
<i>Dead Ends Flushed</i>	Additional info for this section		5	28			33	6
<i>Samples Taken</i>	is still being compiled and will be		222	221			443	74
<i>Water Produced (AF)</i>	included in the next quarterly report.		270	337			607	101
Leaks								
<i>Service Line Leaks</i>	101	8	18	22			40	7
<i>Main Line Leaks</i>	20	2	5	4			9	2
*Total Leaks	121	10	23	26			49	8
Water Loss (gallons)								
<i>Service Line Water Loss</i>	304,504	25,375	1,238,027	1,833,803			3,071,830	511,972
<i>Main Line Water Loss</i>	3,926,533	327,211	58,382	643,229			701,611	116,935
*Total Water Loss	4,233,678	352,807	1,296,629	2,479,422			3,776,051	629,342

*Note: "Total" figures reflect all items completed during the reporting period and may include additional activity categories not individually listed in this report. The categories listed above each total are highlighted to identify specific areas of operational interest.



AGENDA ITEM NO:	7A
MEETING DATE:	07.15.26

Staff Report

PRESENTED BY:	SARAH JOHNSON, GENERAL MANAGER: INTRODUCING ROJAS PUBLIC AFFAIRS
TOPIC:	QUARTERLY LEGISLATIVE ADVOCACY REPORT – 2ND QUARTER 2026
RECOMMENDATION:	RECEIVE AND FILE THE ATTACHED QUARTERLY LEGISLATIVE ADVOCACY REPORT.

BACKGROUND The District contracts with Rojas Public Affairs (RPA) to provide state and federal legislative advocacy services. As part of these services, RPA provides quarterly reports to keep the Board informed of ongoing advocacy efforts, legislative activity, and funding opportunities relevant to the District.

DISCUSSION RPA has provided its quarterly report for the above-referenced period. The attached report outlines activities performed on behalf of the District, including legislative outreach, advocacy efforts, and monitoring of state and federal funding opportunities.

The report also includes information on current legislative and budget developments that may impact the District. Board members are encouraged to review the attached report for detailed information regarding these efforts and updates.

ATTACHMENT Rojas Public Affairs Quarterly Report – 2nd **Quarter 2026**

STRATEGIC PLAN 5.0 – External Relations and Influence
5.2 – Develop mutually beneficial relationships, expand collaboration, and exercise strategic leadership with local, regional, state, and federal partners to meet challenges and opportunities.

FISCAL IMPACT N/A



AGENDA ITEM NO:	7B
MEETING DATE:	07.15.26

Staff Report

PRESENTED BY:	SARAH JOHNSON, GENERAL MANAGER
TOPIC:	RETIRED ANNUITANT EXTRA HELP AGREEMENT WITH RAY KOLISZ
RECOMMENDATION:	ADOPT RESOLUTION NO. 26-1091 APPROVING A RETIRED ANNUITANT – EXTRA HELP EMPLOYMENT AGREEMENT WITH RAY KOLISZ

BACKGROUND

The District has identified a temporary need for additional specialized support related to regulatory compliance, infrastructure planning, development standards, capital improvement implementation, Chromium-6 compliance and treatment implementation, organizational continuity, mentorship, training, and other priority assignments.

Ray Kolisz previously served as the District’s Interim Director of Operations, with his appointment concluding on June 15, 2026. Due to his extensive experience with public water systems, District operations, infrastructure planning, regulatory compliance, and capital improvement implementation, Mr. Kolisz is uniquely qualified to provide temporary support and continuity for ongoing District initiatives.

Under CalPERS retired annuitant rules, a retired annuitant may not receive a second appointment to the same vacant position. Mr. Kolisz’s prior appointment as Interim Director of Operations concluded on June 15, 2026, and this proposed agreement is not intended to extend or renew that appointment. Instead, the District has identified a separate temporary need for extra-help support, much of which is administrative, project-based, and advisory in nature. This support will assist with regulatory compliance, capital improvement planning, development standards, Chromium-6 implementation, mentorship, and organizational continuity.

The proposed Retired Annuitant – Extra Help Employment Agreement would retain Mr. Kolisz on a temporary, part-time basis effective July 16, 2026. The agreement is intended to provide supplemental support to the Director of Administration and related District initiatives under the direction of the General Manager or designee. The appointment is not intended to fill a vacant position, replace existing staff, or create a long-term employment relationship.

Employment matters are generally under the purview of the General Manager. However, due to the specific requirements and limitations associated with CalPERS retired annuitant employment, this agreement is being brought to the Board to provide an additional layer of review and approval. The agreement is subject to applicable CalPERS retired annuitant requirements, including the 960-hour fiscal year limitation.

ATTACHMENTS

- Resolution No. 26-1091
- Retired Annuitant - Extra Help Employment Agreement

STRATEGIC PLAN

1.1 Plan for a sufficient long-term water supply to meet current & future customer needs.

FISCAL IMPACT

The agreement establishes an hourly rate of \$96.04. Services will not exceed 960 hours per fiscal year and will be paid from the approved District budget. The rate may be adjusted to reflect future COLA or salary schedule adjustments.

RESOLUTION NO. 26-1091

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE JOSHUA BASIN WATER DISTRICT
APPROVING A RETIRED ANNUITANT –
EXTRA HELP EMPLOYMENT AGREEMENT WITH RAY KOLISZ**

WHEREAS, the Joshua Basin Water District (“District”) has identified a temporary need for additional specialized technical expertise, institutional knowledge, project support, administrative support, mentorship, and training assistance related to regulatory compliance, infrastructure planning, development standards, capital improvement implementation, Chromium-6 compliance and treatment implementation, organizational continuity, and other related priority assignments; and

WHEREAS, Ray Kolisz previously served as the District’s Interim Director of Operations, providing operational leadership and institutional support during a period of transition, with his appointment concluding on June 15, 2026; and

WHEREAS, Mr. Kolisz possesses extensive experience and specialized expertise in public water system administration, regulatory compliance, infrastructure planning, capital improvement implementation, utility management, and District operations, and possesses institutional knowledge beneficial to the District’s ongoing initiatives; and

WHEREAS, the District desires to retain Mr. Kolisz, a CalPERS retired annuitant, on a temporary extra-help basis pursuant to Government Code section 21224, effective July 16, 2026, to provide specialized project support, technical expertise, mentorship, and institutional knowledge transfer of limited duration; and

WHEREAS, the temporary extra-help appointment is not intended to fill a vacant position, replace existing staff, create a permanent position, establish full-time employment, or create any ongoing obligation of employment by the District; and

WHEREAS, all services performed under the agreement shall remain subject to District approval, budget availability, and all applicable CalPERS requirements, including limitations on hours worked and compensation.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Joshua Basin Water District hereby approves the Retired Annuitant – Extra Help Employment Agreement with Ray Kolisz, effective July 16, 2026, for the purpose of providing temporary, limited-duration support related to regulatory compliance, infrastructure planning, development standards, capital improvement implementation, Chromium-6 compliance and treatment implementation, organizational continuity, mentorship, training, institutional knowledge transfer, and other related priority assignments, in accordance with applicable CalPERS laws and regulations.

BE IT FURTHER RESOLVED that the General Manager is authorized to execute the Retired Annuitant – Extra Help Employment Agreement and to take all actions necessary to implement the agreement in accordance with District policies and applicable law.

APPROVED AND ADOPTED this 15th day of July 2026, in Joshua Tree, California.

- Ayes:
- Noes:
- Absent:
- Abstain:

Stacy Doolittle, President

Sarah Johnson, General Manager



RETIRED ANNUITANT – EXTRA HELP EMPLOYMENT AGREEMENT

BETWEEN
JOSHUA BASIN WATER DISTRICT
AND
RAY KOLISZ

This Employment Agreement (“AGREEMENT”) is made and entered into effective as of July 16, 2026 (“Effective Date”), by and between JOSHUA BASIN WATER DISTRICT (“DISTRICT”) and RAY KOLISZ (“RETIRED ANNUITANT”). The DISTRICT and RETIRED ANNUITANT may be referred to herein individually as “PARTY” and collectively as “PARTIES.”

RECITALS

WHEREAS, the DISTRICT is a county water district organized and operating pursuant to Division 12 (commencing with Section 30000) of the California Water Code;

WHEREAS, the DISTRICT is currently managing significant regulatory, administrative, infrastructure planning, and capital improvement initiatives that exceed the scope of its normal administrative workload due to evolving regulatory requirements, aging infrastructure, and deferred maintenance challenges associated with operating within a severely disadvantaged community;

WHEREAS, the DISTRICT requires temporary extra-help specialized technical expertise, institutional knowledge, project support, administrative support, mentorship, and training assistance related to regulatory compliance, infrastructure planning, development standards, capital improvement implementation, and organizational continuity;

WHEREAS, the DISTRICT desires to retain the services of Ray Kolisz, a CalPERS retired annuitant, on a temporary extra-help basis pursuant to Government Code section 21224 to provide specialized project support, technical expertise, mentorship, and institutional knowledge transfer of limited duration;

WHEREAS, Ray Kolisz possesses extensive experience and specialized expertise in public water system administration, regulatory compliance, infrastructure planning, capital improvement implementation, and utility management, and possesses institutional knowledge beneficial to the DISTRICT'S ongoing initiatives;

WHEREAS, the DISTRICT has determined that the temporary extra-help appointment of Ray Kolisz is necessary due to the specialized expertise and institutional knowledge required for these limited-duration projects and initiatives, and is intended to provide supplemental support to the Director of Administration and related District initiatives under the direction of the General Manager or designee;

WHEREAS, the appointment is not intended to fill a vacant position, replace existing staff, or create a long-term employment relationship, but instead is intended to provide temporary extra-help specialized support consistent with Government Code section 21224 and applicable CalPERS retired annuitant requirements;

WHEREAS, Ray Kolisz represents that he is qualified to perform the temporary extra-help specialized services described in this AGREEMENT and attached Exhibit "A";

NOW, THEREFORE, the PARTIES agree as follows:

Section 1. Incorporation of Exhibits and Recitals

The recitals set forth above and exhibits attached hereto are hereby incorporated into this AGREEMENT as though fully set forth herein by this reference.

The DISTRICT'S policies, procedures, and Employee Handbook shall apply except where inconsistent with this AGREEMENT or applicable CalPERS retired annuitant laws and regulations.

Section 2. Term and Conditions

The DISTRICT hereby employs the RETIRED ANNUITANT as a temporary extra-help retired annuitant employee effective July 16, 2026.

Employment under this AGREEMENT is temporary extra-help, part-time, project-based, and subject to all applicable CalPERS laws and regulations governing post-retirement employment, including Government Code section 21224.

The RETIRED ANNUITANT shall serve in an at-will capacity and shall perform only those temporary specialized tasks identified in Exhibit "A."

The PARTIES acknowledge and agree that this appointment is temporary, limited in duration, intended to perform specialized work requiring specialized skills and experience, not intended to fill a regular vacant position, and shall not displace any current DISTRICT employee.

Section 3. Compensation

The RETIRED ANNUITANT shall be compensated at a rate of \$96.04 per hour in accordance with applicable CalPERS requirements. Pursuant to Government Code section 21224, the hourly rate for the Retired Annuitant has been established using the District's publicly available salary schedule for the Director of Administration classification, which is the closest comparable position based upon the knowledge, skills, abilities, experience, and qualifications required to perform the temporary extra-help specialized duties assigned under this appointment. The hourly rate falls within the salary range established for that classification and complies with applicable CalPERS requirements.

The hourly rate may be adjusted from time-to-time to reflect any cost-of-living adjustment ("COLA") or salary schedule adjustment approved by the DISTRICT for the comparable classification, provided such adjustment remains compliant with applicable CalPERS laws and regulations.

The RETIRED ANNUITANT shall not receive any benefits, incentives, compensation in lieu of benefits, paid leave accruals, retirement contributions, deferred compensation contributions, or any other form of compensation in addition to the hourly rate stated herein.

Section 4. Duties

The RETIRED ANNUITANT shall perform the temporary extra-help specialized services and project support activities described in Exhibit "A," attached hereto and incorporated herein by this reference.

Section 5. CalPERS 960-Hour Limitation

The RETIRED ANNUITANT shall not exceed 960 hours of employment in any fiscal year across all CalPERS employers.

Employment under this AGREEMENT shall immediately terminate if continuation of employment would violate applicable CalPERS post-retirement employment limitations.

Section 6. Duration and Termination

This AGREEMENT shall commence on July 16, 2026, and shall continue through June 30, 2028, unless terminated earlier by either PARTY upon thirty (30) calendar days' written notice.

The DISTRICT may immediately terminate this AGREEMENT as necessary to maintain compliance with applicable CalPERS laws, regulations, or hourly limitations.

No severance compensation or additional post-employment benefits shall be payable upon termination other than compensation earned through the final date worked.

Section 7. Unemployment Insurance Certification

By signature below, the RETIRED ANNUITANT certifies compliance with Government Code section 7522.56(e).

Section 8. Indemnification

The DISTRICT shall defend, hold harmless and indemnify RETIRED ANNUITANT against any tort, professional liability, claim or demand or other legal action, whether groundless or otherwise, arising out of an alleged act or omission occurring in the performance of KOLISZ's services in the POSITION, except that this provision shall not apply with respect to any intentional tort or crime committed by KOLISZ, or any actions outside the course and scope of his temporary employment in the POSITION.

Section 9. Indemnification for CalPERS Claimed Overpayments

The DISTRICT agrees to defend and indemnify the RETIRED ANNUITANT for fees, fines, penalties, or damages asserted by CalPERS arising from the DISTRICT'S failure to properly track or report hours worked, provided the RETIRED ANNUITANT accurately reported all hours worked.

Section 10. Successors and Assigns

The terms and conditions of this AGREEMENT shall inure to the benefit of and be binding upon the successors and assigns of the DISTRICT.

Section 11. Modifications

This AGREEMENT may only be modified by written amendment executed by both PARTIES.

Section 12. Severability

If any provision of this AGREEMENT is determined invalid or unenforceable, the remaining provisions shall remain in full force and effect.

Section 13. Construction

This AGREEMENT shall not be construed against either PARTY regardless of which PARTY prepared it.

Section 14. California Law and Venue

This AGREEMENT shall be governed by the laws of the State of California. Venue shall be San Bernardino County, California.

Section 15. Notices

Notice pursuant to this AGREEMENT shall be provided to the addresses designated by the PARTIES.

Section 16. Amendment of Agreement

Any amendment to this AGREEMENT shall be in writing and approved by both PARTIES.

Section 17. Headings and References

Headings are for convenience only and shall not affect interpretation of this AGREEMENT.

Section 18. Counterparts

This AGREEMENT may be executed in counterparts, including scanned PDF signatures, each of which shall be deemed an original.

Section 19. Entire Agreement

This AGREEMENT contains the entire agreement between the PARTIES and supersedes all prior negotiations, understandings, and agreements relating to the subject matter herein.

JOSHUA BASIN WATER DISTRICT

Sarah Johnson, General Manager
Date: _____

RETIRED ANNUITANT

RAY KOLISZ
Date: _____

EXHIBIT "A"

SCOPE OF SERVICES

The RETIRED ANNUITANT shall provide temporary extra-help specialized technical, administrative, planning, project, mentorship, and advisory support to the District, under the direction of the General Manager or designee. Services may include, but are not limited to, the following:

Regulatory Compliance & Water Quality Support

- Provide technical advisory support related to Chromium-6 (CrVI) compliance planning, treatment evaluation, implementation strategies, regulatory requirements, and related coordination efforts.
- Assist with regulatory compliance planning, implementation timelines, and related documentation associated with water quality compliance efforts.
- Support coordination with regulatory agencies, consultants, engineers, contractors, District representatives, and other stakeholders regarding compliance-related matters, water quality initiatives, and infrastructure planning.

Capital Improvement & Infrastructure Planning Support

- Provide technical and strategic support for capital replacement, repair, maintenance, and improvement projects.
- Assist with planning, prioritization, coordination, and implementation support for capital installation and/or replacement, rehabilitation, and related infrastructure improvement projects.
- Support the development, review, refinement, and implementation of the District's Water Master Plan and Capital Improvement Plan ("CIP").
- Provide planning, coordination, and technical support related to septic-to-sewer conversion initiatives and other infrastructure planning efforts.

Development Program & Standards Support

- Assist with the development, refinement, implementation, and administration of the District's Development Program.
- Assist with preparation, review, and standardization of District specifications, standards, procedures, forms, workflows, technical requirements, and related development or construction documents.
- Provide technical review, recommendations, and support related to development projects, infrastructure requirements, District standards, and related coordination efforts.

Training, Mentorship & Knowledge Transfer

- Provide mentorship, training, technical guidance, and institutional knowledge transfer to District personnel.
- Support workforce development, succession planning, organizational continuity, and operational effectiveness through transfer of technical expertise, institutional knowledge, and public water system experience.
- Assist District personnel with understanding District systems, infrastructure, regulatory requirements, development processes, project coordination, and related practices.

Technical Advisory, Administrative & Project Support

- Attend meetings with District personnel, consultants, contractors, developers, regulatory agencies, community stakeholders, the Board of Directors, and other parties as assigned.
- Assist with preparation, review, evaluation, tracking, and coordination of technical reports, planning documents, project documentation, grant-related materials, consultant deliverables, operational recommendations, correspondence, and related records.
- Provide specialized technical, administrative, advisory, and project support for District initiatives that exceed existing staffing capacity.
- Perform other related temporary extra-help specialized duties as assigned by the General Manager or designee, provided such duties are consistent with this Agreement, Government Code section 21224, and applicable CalPERS retired annuitant requirements.



AGENDA ITEM NO:	7C
MEETING DATE:	07.15.26

Staff Report

PRESENTED BY:	DAVID SHOOK, DIRECTOR OF ADMINISTRATION
TOPIC:	MOJAVE WATER AGENCY (MWA) STRATEGIC PARTNERS PROGRAM AWARD – EMERGENCY WATER STORAGE PROTECTION
RECOMMENDATION:	APPROVE AND ACCEPT THE MWA STRATEGIC PARTNERS PROGRAM GRANT AWARD FOR EMERGENCY WATER STORAGE PROTECTION

BACKGROUND: MWA is a strong partner to JBWD. Our partnership with MWA has brought JBWD over \$4.8 million in grant funding for projects such as the recharge ponds, the demonstration garden, and public outreach initiatives focused on conservation, including training programs and District Tours.

Currently, MWA offers a Strategic Partners Program, which sets aside funds in its conservation budget for community projects that promote water resource education and conservation projects. JBWD has applied for and been awarded funding from the Strategic Partners Program on numerous occasions.

DISCUSSION: JBWD has applied for and been awarded \$7,500 for the MWA Strategic Partners Grant to support the District’s Emergency Water Storage Protection. This grant will assist in funding a FY 26/27 container to house emergency supplies, water, and potentially serve as an Emergency Operation Center in the event of an emergency or disaster. Staff have assigned a capital budget to this project, totaling \$15,000 to account for incidentals such as: insulation, climate control, power, potential permits.

Upon approval, staff will abide by the requirements set forth by MWA accordingly and will begin the project to be completed during this fiscal year.

RECOMMENDATION: Staff recommends approving and accepting the \$7,500 Strategic Partners grant award from MWA to fund the majority of the Emergency Water Storage Protection.

STRATEGIC PLAN: 3.4.b – Pursue opportunities for increasing operational resiliency, efficiencies, revenue, and cost savings.

4.1.e – Provide and ensure a safe workplace

FISCAL IMPACT: Budgeted \$15,000 - \$7,500 grant award, District contributions not to exceed \$7,500.



13846 Conference Center Drive ♦ Apple Valley, California 92307 ♦ P: (760) 946-7000 ♦ F: (760) 240-2642

June 22, 2026

Joshua Basin Water District

Congratulations! Your agency has been selected as one of our strategic partners to receive funding in the amount of **\$7,500** towards your Emergency Water Storage Protection for the 2026-2027 fiscal year.

To receive your funding promptly, the following procedures are required:

- Complete the attached W-9 and return it with this signed funding agreement **no later than July 28, 2026.**
- Provide invoices for your reimbursement amount on your company letterhead along with original receipts for project products purchased and proof of payment (*Example: a copy of the signed check, credit card receipt, etc.*) ***no later than June 3, 2027. You will need to include the reimbursement cover sheet with your reimbursement request (attached).**
*Strategic Partners are encouraged to submit invoices, receipts and proof of payment with a cover letter indicating what project the receipts are for as your project progresses instead of waiting until the end of the fiscal year.
- Submit progress photos and/or a video for our annual reporting to the MWA Board of Directors.
- Although we process checks weekly, please allow for up to 30-days for reimbursement checks to be issued.

Please note: *Strategic Partner funding is for materials and the costs of outside contractor payments. We cannot reimburse the cost of staff salaries/labor, gas, mileage or travel expenses. MWA reserves the right to follow-up on projects to ensure progress is being made.*

Sincerely,

Charlene S. Engeron
Public Information Officer
Mojave Water Agency

Agreement Strategic Partner Signature: _____

Print Name: _____ Date: _____



AGENDA ITEM NO:	8A
MEETING DATE:	07.15.26

Committee Report

Prepared with staff assistance

PRESENTED BY:	BOARD RETREAT AD HOC COMMITTEE: DIRECTOR JANE JARLSBERG AND VICE PRESIDENT TOMAS SHORT
TOPIC:	DISCUSSION AND POSSIBLE ACTION REGARDING A PROFESSIONALLY FACILITATED BOARD GOVERNANCE AND LEADERSHIP ALIGNMENT RETREAT

BACKGROUND

The Board Retreat ad hoc committee met to discuss potential options for a future Board retreat. The committee will present its ideas for Board discussion and possible direction regarding a professionally facilitated retreat intended to strengthen communication, support effective governance, and promote alignment and partnership between the Board and General Manager.

A possible facilitator, Partners in Public Innovation (PPI), has been identified based on a recommendation from the District’s legal counsel. PPI has prepared the attached proposed Scope of Work for a Board-GM Partnership and Leadership Effectiveness engagement focused on strengthening communication, clarifying roles and expectations, improving prioritization practices, and supporting a productive leadership culture. The proposed Scope of Work includes stakeholder interviews, document review, an in-person governance and leadership workshop, leadership coaching and follow-up support, and a virtual follow-up session approximately 60 days after the workshop. PPI has not yet been fully vetted or selected. Additional discussion would be needed to confirm whether PPI is the best fit for the District’s goals, desired approach, scope of work, timing, and budget.

AD-HOC RECOMMENDED ACTION:

The Ad Hoc Committee recommends proceeding with Partners in Public Innovation (PPI) for the professionally facilitated Board Governance and Leadership Alignment Retreat, subject to successful vendor vetting and final review by District legal counsel.

The Ad Hoc Committee **recommends PPI’s Option 2: Governance & Leadership Partnership Package**, which includes the assessment and workshop components, along with leadership coaching, follow-up support, and a 60-day virtual leadership check-in session. The Ad Hoc Committee believes this option provides the most complete support for strengthening communication, clarifying roles and expectations, improving the Board-General Manager partnership, and supporting continued leadership alignment.

**STAFF
RECOMMENDED
ACTION:**

Staff recommends that the Board discuss the proposed professionally facilitated Board Governance and Leadership Alignment Retreat and determine whether to proceed with Partners in Public Innovation (PPI). If the Board elects to proceed, staff recommends that the Board select either Option 1: Governance & Leadership Alignment Package or Option 2: Governance & Leadership Partnership Package, authorize staff to complete vendor vetting and final discussions, and authorize the General Manager to execute an agreement for the Board-selected option if vendor vetting is successful, subject to final review and approval as to form by District legal counsel.

**POTENTIAL
DIRECTION MAY
INCLUDE, BUT IS
NOT LIMITED TO**

- Direct staff to complete the vendor vetting process and discussions with Partners in Public Innovation (PPI). If vendor vetting is successful and PPI is determined to be an appropriate fit for the District’s needs, authorize the General Manager to execute an agreement with PPI for the option selected by the Board, subject to final review and approval as to form by District legal counsel.
- Direct the Ad Hoc Committee and staff to research additional facilitator options, scope, costs, and timing for a future professionally facilitated Board Retreat and return to the Board with additional information.
- Take no action and provide alternate direction to staff or the Ad Hoc Committee.

ATTACHMENTS

Partners in Innovation Statement of Work (SOW)

STRATEGIC PLAN

4.3 Ensure Exemplary Governance & Board Effectiveness
4.3.a Clarify Board of Directors role and responsibilities

FISCAL IMPACT

Option 1 is listed in the SOW at \$9,500, exclusive of travel time and expenses, and Option 2 is listed as the recommended package at \$13,500, exclusive of travel time and expenses. Travel expected not to exceed \$2,000.



Board-GM Partnership and Leadership Effectiveness Support

From:



Justine Hinderliter, Principal and Co-founder
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June 11, 2026

Background

Joshua Basin Water District has identified an opportunity to strengthen the working relationship between the Board of Directors and General Manager and to further align governance, communication, and leadership practices across the organization. As is common in public agencies, evolving priorities, differing communication styles, and the natural tension between governance and management responsibilities can create challenges that impact organizational effectiveness.

Partners in Public Innovation (PPI) proposes a targeted engagement designed to strengthen the Board-General Manager partnership, clarify roles and expectations, improve communication and prioritization practices, and support a productive leadership culture that enables the District to focus on its mission and strategic priorities.

Option 1: Governance & Leadership Alignment Package **Fixed Fee: \$9,500 (exclusive of travel time and travel expenses)**

This option is designed for organizations seeking a focused intervention to improve Board-management communication, clarify governance and management roles, and establish a stronger foundation for effective leadership and decision-making.

Scope of Work

Assessment and Discovery

PPI will conduct confidential interviews with:

- General Manager
- Board President
- Individual Board Members
- Selected executive leadership staff, as appropriate

PPI will also review relevant governance and administrative documents provided by the District, including Board policies, governance procedures, and other materials relevant to the engagement.

Based on interviews and document review, PPI will identify key themes, strengths, challenges, and opportunities for improvement.

Governance and Leadership Workshop

PPI will facilitate an in-person workshop with the Board of Directors and executive leadership team focused on:

- Roles and responsibilities of the Board, Board President, and General Manager
- Governance versus management responsibilities
- Effective communication and information sharing
- Prioritization and workload management
- Productive Board-staff relationships
- Building trust and mutual understanding
- Establishing shared expectations and operating norms

The workshop will focus on organizational effectiveness and leadership alignment rather than individual personalities or conflicts.

Deliverables

- Stakeholder interview summary and observations
- Facilitated governance and leadership workshop
- Board President-General Manager Communication and Partnership Framework documenting communication expectations, operating practices, and shared commitments moving forward

Option 2: Governance & Leadership Partnership Package (Recommended)

Fixed Fee: \$13,500 (exclusive of travel time and travel expenses)

This option is designed for organizations seeking a focused intervention to improve Board-management communication, clarify governance and management roles, and establish a stronger foundation for effective leadership and decision-making.

Scope of Work

Includes all services described in Option 1, plus:

Leadership Coaching and Follow-Up Support

PPI will provide targeted coaching and consultation to support implementation of workshop outcomes and reinforce productive leadership practices.

Services may include:

- Executive coaching sessions with the General Manager
- Advisory support related to Board President-General Manager communications and working relationships
- Consultation regarding implementation of agreed-upon governance and communication practices
- Refinement and reinforcement of the Board President-General Manager Communication and Partnership Framework

Follow-up Session

PPI will facilitate a virtual follow-up session approximately 60 days after the workshop to assess progress, identify remaining challenges, and support continued implementation.

Additional Deliverables

- Executive coaching sessions
- Follow-up recommendations and implementation support
- 60-day virtual leadership check-in session

Project Team

Justine Hinderliter, Principal and Co-Founder

Justine brings nearly two decades of experience helping public agencies navigate leadership challenges, organizational change, governance issues, and complex stakeholder dynamics. She has worked extensively with elected officials, executive leadership teams, utility organizations, special districts, and local governments throughout California. Her experience includes executive coaching, Board facilitation, strategic planning, organizational development, crisis strategy, and leadership development.

Prior to co-founding Partners in Public Innovation, Justine served as Chief People Officer for the San Francisco Public Utilities Commission, where she was a member of the Executive Leadership Team and led agency-wide workforce, leadership, and organizational initiatives.

Tiffany Archuleta, Senior Analyst

Tiffany specializes in organizational effectiveness, leadership development, stakeholder engagement, and culture change. She has worked with numerous public sector organizations to improve communication, strengthen leadership capacity, facilitate organizational change, and support high-performing teams. Tiffany brings a strong background in public sector human resources, organizational psychology, and continuous improvement.

Travel and Expenses

The fixed fees above do not include travel time or travel-related expenses.

For any required in-person services, staff travel time will be billed at a reduced rate of \$50 per hour per staff member.

Lodging, meals, and incidental expenses will be reimbursed in accordance with the current federal General Services Administration (GSA) per diem rates applicable to the travel location. Airfare, ground transportation, parking, mileage, and other reasonable travel expenses will be billed at actual cost.

All anticipated travel will be discussed with and approved by the District in advance.



AGENDA ITEM NO:	8B
MEETING DATE:	07.15.26

Committee Report

Prepared with staff assistance

PRESENTED BY:	WATER AND GROWTH COMMITTEE: PRESIDENT STACY DOOLITTLE AND VICE PRESIDENT TOMAS SHORT
TOPIC:	DISCUSSION AND POSSIBLE ACTION TO APPROVE COMMITTEE CHARTER AND BYLAWS

BACKGROUND

The Water and Growth Committee held its first meeting on July 8, 2026, to begin defining the Committee’s purpose, scope, and operating framework. During the meeting, the Committee worked through a series of discovery questions to clarify the issues it should review, the types of recommendations it may bring forward, and how its work can best support informed Board deliberation.

Based on that discussion, the Committee developed a proposed Charter for Board consideration. The Charter defines the purpose and scope of the Water and Growth Committee, including the review and discussion of potential impacts related to contemplated growth and development on the District’s water, wastewater, sewer, operations, infrastructure, water supply, and ratepayers.

Staff also prepared proposed Bylaws, using the District’s Administrative Code as guidance, to establish the Committee’s basic operating procedures. The Bylaws address meeting procedures, quorum, attendance, voting, transparency, remote attendance, committee organization, and limitations on authority.

The proposed Charter and Bylaws are intended to provide structure and clarity for the Committee’s future work while preserving its advisory role to the Board.

COMMITTEE RECOMMENDED ACTION:

The Committee recommends approving the attached Water and Growth Committee Charter and Bylaws.

ATTACHMENTS

Water and Growth Committee Charter and Bylaws

STRATEGIC PLAN

- 1.1 Plan for a sufficient long-term water supply to meet current and future customers’ needs.
- 5.1 Enhance customer trust, understanding and positive perception of the work of the District to protect and provide water services.

FISCAL IMPACT

N/A



WATER AND GROWTH COMMITTEE BYLAWS

ARTICLE I – INTRODUCTION

A. Charter

The purpose of the Water & Growth Standing Committee (WGC) is to provide a forum for the review, discussion, and creation of recommendations regarding potential impacts and changing service demands created by contemplated growth and development on the District’s water, wastewater, sewer, and infrastructure resources, operations, and infrastructure. Such review may include not only additional demands on existing infrastructure, but also impacts on existing and future ratepayers in the context of changing environmental, regulatory, and water supply conditions.

The committee is intended to support informed board deliberation by improving the district’s understanding of potential infrastructure and service demands created by future County, State and Federal development, activity, and planning efforts, while receiving input from ratepayers and business owners. This would include an evaluation of cumulative impacts on water supply, infrastructure, operations, and ratepayers, and a consideration of policies that promote long-term water reliability and operational resiliency in response to future planned growth.

ARTICLE II – MEETINGS, QUORUM, AND ATTENDANCE

A. Meetings

Regular meetings of the WGC are scheduled monthly on the second Wednesday at 9:00 a.m. and are held at 61750 Chollita Road, Joshua Tree, CA 92252, in the District Board Room. Special meetings may be held on different dates or at different locations and may be scheduled as needed in accordance with applicable law and District policy.

B. Agenda Preparation

WGC agendas shall be prepared by District staff in coordination with the General Manager and, when appropriate, the committee chair or committee members. Agenda items shall be limited to matters within the WGC’s assigned purpose and scope.

C. Public Comment

Public comment shall be received in accordance with the Brown Act and District policy. Members of the public shall be provided an opportunity to address the WGC on items within the committee’s jurisdiction and on items listed on the agenda.

D. Quorum

A quorum shall consist of a majority of the appointed members of the WGC. Because the WGC is comprised of two members, two members must be present to establish a quorum.

E. Voting

A quorum shall be required for the WGC to vote on any matter before the committee. The WGC may vote to approve reports, policy alternatives, or recommendations for Board consideration. Any such recommendation must be approved by a majority of the quorum present.

F. Attendance

WGC members are encouraged to attend all WGC meetings. Any meeting for which a quorum is not present shall be cancelled or adjourned, and no committee recommendation shall be made.

G. Remote Attendance

WGC members may participate remotely only in accordance with the Brown Act and District policy. Remote attendance shall count toward quorum only when all applicable legal requirements are satisfied.

If teleconferencing is used, the meeting agenda shall identify any required teleconference location, provide the required public access, and all votes shall be taken by roll call.

H. Transparency

The WGC is subject to applicable transparency and open meeting laws, including the Brown Act and the Public Records Act. WGC meetings shall be noticed, agendaized, and conducted in accordance with applicable law and District policy.

I. Limitations on Authority

The WGC is advisory to the Board and exists to assist the Board by reviewing assigned matters and preparing reports, policy alternatives, implications, and recommendations for Board consideration. The WGC shall not interfere with the wholeness of the Board’s responsibilities and shall not speak or act on behalf of the Board except when formally authorized by the Board for a specific purpose. The WGC shall not exercise authority over District staff or operations.

ARTICLE III – COMMITTEE ORGANIZATION

A. Committee Chair

The WGC may select a chair from among its appointed members. The chair shall facilitate committee meetings, assist with orderly discussion, and coordinate with District staff regarding committee business, as appropriate.

B. Committee Reports and Recommendations

Reports, policy alternatives, implications, and recommendations approved by the WGC may be forwarded to the Board for consideration. Committee reports and recommendations shall reflect the advisory role of the WGC and shall not constitute final action by the Board.

ARTICLE IV – REVISION OR AMENDMENT OF BYLAWS

The WGC may recommend amendments or revisions to these bylaws, or rules of procedure, as needed by majority vote of a quorum of the WGC. Any recommended amendment or revision shall be forwarded to the Board for consideration and approval.