



AGENDA

FINANCE COMMITTEE MEETING

WEDNESDAY, DECEMBER 11, 2024 AT 9:00 AM

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: 852 5630 9368

PASSCODE: 61750

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

2. **ROLL CALL**

3. **PUBLIC COMMENT**

This is the time set aside for public comment on any item not appearing on the agenda. At the discretion of the Board President, however, comments on a particular Agenda item may be deferred until that item is heard. Please state your name and limit your comments to 3 minutes.

4. **CONSENT CALENDAR**

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

A. DRAFT SPECIAL FINANCE COMMITTEE MEETING MINUTES 11.13.24

5. **DISCUSSION ITEMS**

A. CHECK REGISTER – OCTOBER 2024

B. 1ST FISCAL QUARTER ENDING 09/30/24 FINANCIAL REPORT

C. RATE CHANGE ANALYSIS

D. METER CONNECTION METHODOLOGY AND FEE CHANGES; NOTICE OF PRE-APPROVED RATE AND GUARANTEE DEPOSIT ESCALATIONS & PRE-APPROVED CAPACITY CHARGE ESCALATIONS

6. **STAFF REPORTS**

7. **DIRECTOR COMMENTS**

8. **ADJOURNMENT**

JOSHUA BASIN WATER DISTRICT
MINUTES OF THE
FINANCE COMMITTEE MEETING
Wednesday, November 13, 2024
61750 Chollita Road, Joshua Tree, CA 92252

1. CALL TO ORDER/PLEDGE OF ALLEGIANCE – President Floen called the meeting to order at 9:01 a.m.
2. ROLL CALL – President Floen and Vice President Doolittle

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

CONSULTANTS PRESENTS – CJ Brown & Company's CPA, Jonathan Abadesco

CITIZENS ADVISORY COUNCIL MEMBER(S) PRESENT – David Carrillo

GUESTS – None

3. PUBLIC COMMENT – None

4. CONSENT CALENDAR

- A. DRAFT FINANCE COMMITTEE MEETING MINUTES 10.09.24

1st - Doolittle

2nd - Floen

Motion carried to approve consent calendar 10.09.24 minutes.

5. DISCUSSION ITEMS -

- A. SEPTEMBER 2024 - CHECK REGISTER

1st - Doolittle

2nd - Floen

Motion carried to refer to the Board.

- B. 2023/24 AUDITED FINANCIAL STATEMENTS

Director of Finance Anne Roman presented the 2023/24 Audited Financial Statements. Roman pointed out that there was a minor adjustment that separated inventory into regular inventory and water banking. Roman reported positive audit results with no findings or significant changes and expressed gratitude to the Finance team and auditors for their hard work. Roman introduced Jonathan Abadesco, CPA from CJ Brown & Company, who delivered a presentation covering the audit process, audit requirements, the auditor's report, the management report, and key financial highlights. Abadesco reported that the District received an unmodified clean opinion, indicating no material weaknesses or significant discrepancies. Abadesco noted that the District's net position increased, and total revenues rose primarily due to operating revenues from metered water sales. Additionally, Abadesco mentioned that it was a strong year for investment returns for the District. Abadesco praised General Manager Johnson and Director of Finance Roman for their outstanding work.

1st - Doolittle

2nd - Floen

Motion carried to refer to the Board.

C. LOCAL GOVERNMENT INVESTMENT POOL SELECTION

Director of Finance Anne Roman presented an overview of the Local Government Investment Pool Selection, a project she has been researching since spring. She compared three investment pools: CAMP, CLASS, and CalTrust. Roman highlighted several advantages of CAMP over the other options, including its greater longevity, adherence to GASB79 requirements, and the limit it places on any single investor, preventing them from exceeding 10% of the overall fund. Roman recommended that the district enroll in CAMP, investing in the wastewater and emergency capital replacement reserve funds.

1st - Doolittle

2nd - Floen

Motion carried to refer to the Board.

D. 2023/24 RESERVE USAGE AND FUNDING TRANSFERS

Director of Finance Anne Roman presented the 2023/24 Reserve Usage and Funding Transfers. Roman explained that this process occurs annually and provided details about the LAIF reserve fund, including the transfer and decrease in LAIF cash flow. Roman also distributed an analysis chart to help clarify the various categories and facilitate understanding of the ongoing processes.

1st - Doolittle

2nd - Floen

Motion carried to refer to the Board.

6. STAFF REPORTS

General Manager, Sarah Johnson reported the following:

- Johnson announced that the WRO Committee meeting initially scheduled for December 11th would be cancelled. However, the WRO Committee aims to reconvene on January 8, 2025.

7. DIRECTOR COMMENTS – None

8. ADJOURNMENT – President Floen adjourned the meeting at 11:05 a.m.

1st - Doolittle

2nd - Floen

NEXT MEETING – December 11, 2024, at 9:00 a.m.

Respectfully Submitted,

Sarah Johnson, General Manager



Joshua Basin Water District

Check Report

By Vendor DBA Name

Date Range: 10/01/2024 - 10/31/2024

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP-AP Cash						
000501	ACWA JPIA	10/02/2024	Regular	0.00	10,166.53	66689
JPIA100124	Invoice	10/02/2024	WORKERS COMP 07/2024 - 09/2024	0.00	10,166.53	
000501	ACWA JPIA	10/16/2024	Regular	0.00	35,874.85	66746
0704046	Invoice	10/16/2024	EE HEALTH BENEFIT & EAP - 11/2024	0.00	35,874.85	
014091	ALL SECURITY EQUIPMENT	10/02/2024	Regular	0.00	2,728.23	66704
INV/2024/21991	Invoice	10/02/2024	GATE OPENER FOR RECHARGE PONDS	0.00	2,728.23	
013998	AMAZON CAPITAL SERVICES INC	10/02/2024	Regular	0.00	678.70	66691
1XCV-VLHY-FTQT	Invoice	10/02/2024	OFFICE SUPPLIES	0.00	678.70	
013998	AMAZON CAPITAL SERVICES INC	10/16/2024	Regular	0.00	1,142.16	66747
11R6-TRNR-FV67	Invoice	10/16/2024	MAINLINE/LEAK REPAIR SUPP/SHOP EXP/VEHICLE MAINT	0.00	1,142.16	
013019	ARBORIST SERVICES	10/16/2024	Regular	0.00	950.00	66761
9196	Invoice	10/16/2024	DEMO GARDEN/BUILD MAINT 09/16/24 – 10/15/24	0.00	950.00	
000502	ASSOCIATION OF CALIFORNIA WATER AGENCIE	10/16/2024	Regular	0.00	20,000.00	66748
AG25	Invoice	10/16/2024	AGENCY DUES 2025	0.00	20,000.00	
000950	ASSOCIATION OF THE SB CO SPEC DISTRICTS	10/02/2024	Regular	0.00	-80.00	66692
000950	ASSOCIATION OF THE SB CO SPEC DISTRICTS	10/02/2024	Regular	0.00	80.00	66692
0314	Invoice	10/02/2024	MONTHLY DINNER 08/26/24: FICK & THOMPSON	0.00	80.00	
000950	ASSOCIATION OF THE SB CO SPEC DISTRICTS	10/02/2024	Regular	0.00	39.00	66693
0320	Invoice	10/02/2024	MONTHLY DINNER 09/16/24: FICK	0.00	39.00	
000950	ASSOCIATION OF THE SB CO SPEC DISTRICTS	10/16/2024	Regular	0.00	80.00	66749
0314-1	Invoice	10/16/2024	MONTHLY DINNER 08/26/24:FICK & DOOLITTLE	0.00	80.00	
013863	ATKINSON ANDELSON LOYA RUUD AND ROMO	10/02/2024	Regular	0.00	6,905.12	66694
724877	Invoice	10/02/2024	LABOR LEGAL SERVICES - 08/2024	0.00	2,175.60	
724878	Invoice	10/02/2024	LEGAL SERVICES - 08/2024	0.00	4,729.52	
001630	ATT MOBILITY	10/16/2024	Manual	0.00	2,647.50	902584
829480028X100...	Invoice	10/16/2024	COMMUNICATIONS - 09/2024	0.00	2,647.50	
000214	BABCOCK LABORATORIES INC	10/02/2024	Regular	0.00	1,519.53	66695
CI40992-2287	Invoice	10/02/2024	SAMPLING	0.00	114.60	
CI41112-2287	Invoice	10/02/2024	HDMC WWTP - SAMPLING	0.00	432.26	
CI41407-2287	Invoice	10/02/2024	HDMC WWTP - SAMPLING	0.00	268.77	
CI41414-2287	Invoice	10/02/2024	SAMPLING	0.00	31.05	
CI41416-2287	Invoice	10/02/2024	SAMPLING	0.00	31.05	
CI41417-2287	Invoice	10/02/2024	SAMPLING	0.00	31.05	
CI41418-2287	Invoice	10/02/2024	SAMPLING	0.00	31.05	
CI41430-2287	Invoice	10/02/2024	HDMC WWTP - SAMPLING	0.00	579.70	
000214	BABCOCK LABORATORIES INC	10/16/2024	Regular	0.00	1,080.40	66750
CI40272-2287	Invoice	10/16/2024	HDMC WWTP - SAMPLING	0.00	268.77	
CI41618-2287	Invoice	10/16/2024	SAMPLING	0.00	65.65	
CJ40129-2287	Invoice	10/16/2024	SAMPLING	0.00	76.40	
CJ40168-2287	Invoice	10/16/2024	SAMPLING	0.00	283.14	
CJ40280-2287	Invoice	10/16/2024	HDMC WWTP - SAMPLING	0.00	386.44	
004110	BURRTEC WASTE AND RECYCLING SVCS	10/16/2024	Manual	0.00	485.66	902583
BW100824	Invoice	10/16/2024	TRASH REMOVAL (SHOP) - 09/2024	0.00	485.66	

Check Report

Date Range: 10/01/2024 - 10/31/2024

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
013838 01435	CALIFORNIA ASSOCIATION OF MUTUAL WATER Invoice	10/16/2024 10/16/2024	Regular REVIEW OF THE HEXAVALENT CHROMIUM REGULATION	0.00 0.00	25,000.00 25,000.00	66751
001517 PPE 10-4-24	CalPERS Invoice	10/11/2024	10/11/2024 Manual PAY PERIOD ENDING 10/4/24	0.00 0.00	15,719.30 15,719.30	902578
001517 PPE 10-18-24	CalPERS Invoice	10/25/2024	10/25/2024 Manual PAY PERIOD ENDING 10/18/24	0.00 0.00	15,695.72 15,695.72	902586
001555 241002252101	CENTRATEL LLC Invoice	10/02/2024	10/02/2024 Regular DISPATCH SERVICES - 09/2024	0.00 0.00	842.93 842.93	66696
000510 116905701100124	CHARTER COMMUNICATIONS Invoice	10/16/2024	10/16/2024 Regular INTERNET SERVICES - 10/2024	0.00 0.00	550.00 550.00	66752
014052 CJBC093024	CJ BROWN AND COMPANY CPAS - AN ACCOUN Invoice	10/16/2024 10/16/2024	Regular FINANCIAL AUDIT 23/24 - 09/2024	0.00 0.00	8,995.00 8,995.00	66753
000237 39905610905825	COLONIAL LIFE AND ACCIDENT INSURANCE CO Invoice	10/02/2024 10/02/2024	Manual EE LIFE INSURANCE - 09/2024	0.00 0.00	880.14 880.14	902575
000112 24090009	COPPER MOUNTAIN BROADCASTING CO Invoice	10/16/2024	10/16/2024 Regular 24/25 MWA GRANT: WATER CONSERVATION ADS	0.00 0.00	160.00 160.00	66754
013373 V391691-C V417303-C V533073	CORE AND MAIN LP Credit Memo Credit Memo Invoice	10/02/2024 10/02/2024 10/02/2024	10/02/2024 Regular CREDIT: SALES TAX MAINLINE/LEAK REPAIR SUPPLIES CREDIT: SALES TAX MAINLINE/LEAK REPAIR SUPPLIES INVENTORY	0.00 0.00 0.00	3,624.87 -41.29 -2.95 3,669.11	66697
014108 DF091624	DAVID FICK Invoice	10/02/2024 10/02/2024	Regular MILEAGE REIMBURSEMENT	0.00 0.00	121.27 121.27	66698
014064 INV00311132	DIGIUM CLOUD SERVICE Invoice	10/16/2024	10/16/2024 Regular OFFICE TELEPHONE - 10/2024	0.00 0.00	760.42 760.42	66770
002565 202407692	DUDEK Invoice	10/02/2024	10/02/2024 Regular ENG SERV: HDMC WWTP 07/27/24 - 08/23/24	0.00 0.00	3,720.00 3,720.00	66699
002565 202308142 202408276	DUDEK Invoice Invoice	10/16/2024 10/16/2024	10/16/2024 Regular ENG SERV: HDMC WWTP 08/26/23 - 09/29/23 ENG SERV: HDMC WWTP 08/24/24 - 09/27/24	0.00 0.00	3,230.00 1,680.00 1,550.00	66755
013818 1000320-IN	EBIX INC Invoice	10/16/2024	10/16/2024 Regular INSURANCE CERTIFICATION SERVICES 9/1/24 - 8/31/25	0.00 0.00	8,246.66 8,246.66	66756
014132 EL100724	EHSAN LIMA Invoice	10/16/2024	10/16/2024 Regular METER RELOCATION RECONCILIATION REFUND	0.00 0.00	538.57 538.57	66757
013991 EI01744968	EIDE BAILLY LLP Invoice	10/02/2024	10/02/2024 Regular ACCOUNTING/AUDIT SERVICES - 08/2024	0.00 0.00	992.25 992.25	66700
000156 2400122 2400123	FORSHOCK Invoice Invoice	10/02/2024 10/02/2024	10/02/2024 Regular MONTHLY SCADA MONITORING - 10/2024 MONTHLY SCADA MONITORING - 10/2024	0.00 0.00	243.00 38.00 205.00	66708
013222 FC1024	FRONTIER COMMUNICATIONS INC Invoice	10/02/2024	10/02/2024 Regular HDMC WWTP - TELEPHONE - 10/2024	0.00 0.00	262.48 262.48	66701
000058 10795072	GARDA CL WEST INC Invoice	10/02/2024	10/02/2024 Regular ARMORED COURIER - 10/2024	0.00 0.00	718.74 718.74	66702
003950 2808587	GRANITE CONSTRUCTION COMPANY Invoice	10/16/2024	10/16/2024 Regular MAINLINE/LEAK REPAIR SUPPLIES	0.00 0.00	3,017.00 3,017.00	66758
013802 994006	HASA INC Invoice	10/02/2024	10/02/2024 Regular WATER TREATMENT EXPENSE	0.00 0.00	943.20 943.20	66703

Check Report

Date Range: 10/01/2024 - 10/31/2024

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
004195 HD0924	HOME DEPOT CREDIT SERVICES Invoice	10/16/2024	10/16/2024 Manual SHOP & OFFICE BLDG MAINT/TANK MAINT/SMALL TOOL	0.00 0.00	1,438.76 1,438.76	902579
013797 272227	INFOSEND INC Invoice	10/16/2024	10/16/2024 Regular PRINT & MAIL WATER BILL - 09/2024	0.00 0.00	3,790.19 3,790.19	66759
014131 IP100724	IZABELLA POGOSIAN Invoice	10/16/2024	10/16/2024 Regular METER UPGRADE RECONCILIATION REFUND	0.00 0.00	18.16 18.16	66760
014130 JV093024	JOSEPH M. VINCENT Invoice	10/02/2024	10/02/2024 Regular REIMBURSEMENT: D3 EXAM FEE	0.00 0.00	100.00 100.00	66705
009054 24-0930-1	KATHLEEN J RADNICH Invoice	10/02/2024	10/02/2024 Regular PUBLIC RELATIONS SERVICES - 09/2024	0.00 0.00	4,500.00 4,500.00	66706
006947 318-00025	KCDZ FM Invoice	10/02/2024	10/02/2024 Regular 24/25 MWA GRANT: WATER CONSERVATION ADS	0.00 0.00	4,000.00 4,000.00	66710
000205 OCT-DEC 24	LORI G HERBEL Invoice	10/02/2024	10/02/2024 Regular PUBLIC INFO/FARMER'S MARKET 10/05/24 - 12/28/24	0.00 0.00	385.00 385.00	66707
013980 MG0924	MARK A GARCIA Invoice	10/16/2024	10/16/2024 Regular PERSONNEL LEGAL SUPPORT SERVICES	0.00 0.00	9,456.11 9,456.11	66762
006504 37031	MC CALL'S METERS SALES & SERVICE Invoice	10/16/2024	10/16/2024 Regular CERTIFIED FLOW TESTS	0.00 0.00	50.00 50.00	66764
014128 37273B26458	MISCOWATER Invoice	10/16/2024	10/16/2024 Regular WELL 15 CHLORINE ANALYZER /PUMPING PLNT MAINT	0.00 0.00	14,803.80 14,803.80	66774
014042 MSR101124	MISSION SQUARE RETIREMENT Invoice	10/11/2024	10/11/2024 Manual EE & ER 457 REMITTANCE - 10/11/24	0.00 0.00	4,108.50 4,108.50	902577
014042 MSR102524	MISSION SQUARE RETIREMENT Invoice	10/25/2024	10/25/2024 Manual EE & ER 457 REMITTANCE - 10/25/24	0.00 0.00	4,108.50 4,108.50	902585
006800 MWA083124	MOJAVE WATER AGENCY Invoice	10/02/2024	10/02/2024 Regular WATER RECHARGE PURCHASE	0.00 0.00	218,544.00 218,544.00	66709
013990 202410	MOMS DESERT VALLEY CLEANING Invoice	10/16/2024	10/16/2024 Regular JANITORIAL SERVICES - 10/2024	0.00 0.00	1,500.00 1,500.00	66763
003930 202409-3129 202409-3154	NBS Invoice Invoice	10/02/2024 10/02/2024	10/02/2024 Regular CMM ADMIN FEES - 10/01/24 - 12/31/24 STANDBY ADMIN FEES - 10/01/24 - 12/31/24	0.00 0.00	7,544.09 1,991.94 5,552.15	66711
003930 202410-3462 202410-3520	NBS Invoice Invoice	10/16/2024 10/16/2024	10/16/2024 Regular COST ALLOCATION PLAN CMM ADMIN- ANNUAL REPORTING	0.00 0.00	2,251.25 956.25 1,295.00	66766
000070 1283240	ONLINE INFORMATION SERVICES INC Invoice	10/16/2024	10/16/2024 Regular ID VERIF. SERV. - 09/2024	0.00 0.00	202.79 202.79	66767
014127 2125	ORTEGA STRATEGIES GROUP Invoice	10/02/2024	10/02/2024 Regular 2024 STRATEGIC PLAN	0.00 0.00	6,000.00 6,000.00	66690
008415 23702806 23702809	PRUDENTIAL OVERALL SUPPLY Invoice Invoice	10/02/2024 10/02/2024	10/02/2024 Regular SHOP EXPENSE OFFICE SUPPLIES	0.00 0.00	238.74 144.78 93.96	66712
008415 23708421 23708422	PRUDENTIAL OVERALL SUPPLY Invoice Invoice	10/16/2024 10/16/2024	10/16/2024 Regular SHOP EXPENSE OFFICE SUPPLIES	0.00 0.00	238.74 144.78 93.96	66768
008201 PB101324	PURCHASE POWER Invoice	10/16/2024	10/16/2024 Manual POSTAGE REFILL FOR METER	0.00 0.00	350.00 350.00	902582

Check Report

Date Range: 10/01/2024 - 10/31/2024

Vendor Number Payable #	Vendor DBA Name Payable Type	Post Date	Payment Date Payable Description	Payment Type	Discount Amount Discount Amount	Payment Amount Payable Amount	Number
000091 SB101624	SAN BERNARDINO COUNTY RECORDER Invoice	10/16/2024	10/16/2024 RELEASE OF LIENS	Regular	0.00 0.00	20.00 20.00	66777
013831 256439	SATMODO LLC Invoice	10/16/2024	10/16/2024 EMERGENCY SATELLITE PHONES - 10/2024	Regular	0.00 0.00	164.26 164.26	66771
013820 2733767-IN	SC FUELS Invoice	10/02/2024	10/02/2024 FUEL FOR VEHICLES	Regular	0.00 0.00	2,834.49 2,834.49	66714
013820 2748684-IN	SC FUELS Invoice	10/30/2024	10/30/2024 FUEL FOR VEHICLES	Manual	0.00 0.00	2,356.24 2,356.24	902587
013011 JBWD-116	SERGIO D FIERRO Invoice	10/16/2024	10/16/2024 CIMIS STATION MAINT: 07/2024 - 09/2024	Regular	0.00 0.00	1,095.00 1,095.00	66772
009880 SCE0924	SOUTHERN CALIFORNIA EDISON CO Invoice	10/16/2024	10/16/2024 POWER TO BUILDINGS & GENERATORS - 09/2024	Manual	0.00 0.00	3,621.97 3,621.97	902581
009878 SCE0924	SOUTHERN CALIFORNIA EDISON Invoice	10/02/2024	10/02/2024 POWER FOR PUMPING - 9/2024	Manual	0.00 0.00	46,319.17 46,319.17	902576
VEN01020 24-9037 24-9084	SOUTHWEST NETWORKS INC Invoice Invoice	10/02/2024 10/02/2024	10/02/2024 IT SERVICES - 10/2024 - 12/2024 SUPPLEMENTAL IT (AMC) - 09/2024	Regular	0.00 0.00	21,860.75 21,162.00 698.75	66715
VEN01020 24-10014SC 24-10505	SOUTHWEST NETWORKS INC Invoice Invoice	10/16/2024 10/16/2024	10/16/2024 OFFICE 365 MONTHLY MAINT - 11/2024 PRINTER RECYCLE FEE	Regular	0.00 0.00	1,043.00 1,033.00 10.00	66773
014103 SD090924	STACY DOOLITTLE Invoice	10/02/2024	10/02/2024 MILEAGE & EXPENSE REIMBURSEMENT	Regular	0.00 0.00	292.20 292.20	66716
014117 SL101724	SUN LIFE ASSURANCE COMPANY OF CANADA Invoice	10/30/2024	10/30/2024 EE LIFE INSURANCE - 11/2024	Regular	0.00 0.00	1,468.06 1,468.06	66779
009980 SWRCB-093024	SWRCB FEES Invoice	10/02/2024	10/02/2024 FILING FEE FOR D3 - JOSEPH M VINCENT	Regular	0.00 0.00	120.00 120.00	66717
010690 025-481819	TYLER TECHNOLOGIES INC Invoice	10/16/2024	10/16/2024 CALL NOTIFICATION FEES: 07/2024 - 09/2024	Regular	0.00 0.00	92.20 92.20	66775
010850 920240351	UNDERGROUND SERVICE ALERT Invoice	10/02/2024	10/02/2024 TICKET DELIVERY SERVICE - 09/2024	Regular	0.00 0.00	93.25 93.25	66718
CC-ANNE US0924	US BANK CORPORATE Invoice	10/02/2024	10/02/2024 EE TRAINING & SOFTWARE SUBSCRIPTION	Manual	0.00 0.00	767.00 767.00	902571
CC-DAN US0924	US BANK CORPORATE Invoice	10/02/2024	10/02/2024 SAFETY/UNIFORMS/SHOP EXP/PUMPING PLANT	Manual	0.00 0.00	2,520.26 2,520.26	902573
CC-DAVID US0924	US BANK CORPORATE Invoice	10/02/2024	10/02/2024 ADOBE SUBSCRIP/OFFSITE STORAGE/OFFICE SUPPLIES	Manual	0.00 0.00	783.82 783.82	902574
CC-SARAH US0924	US BANK CORPORATE Invoice	10/02/2024	10/02/2024 DIRECTOR & EE TRAINING/BUSINESS EXP/PERSONNEL	Manual	0.00 0.00	1,948.26 1,948.26	902572
014107 25983	UTILITY COST MANAGEMENT LLC Invoice	10/16/2024	10/16/2024 SCE SAVINGS COMMISSION 06/2024 - 09/2024	Regular	0.00 0.00	800.56 800.56	66765
014129 VMI092324	VIKING MANUFACTURING INC Invoice	10/02/2024	10/02/2024 INVENTORY/EQUIP BUILDING - DEPOSIT	Regular	0.00 0.00	15,841.92 15,841.92	66719
014129 014056 24AR2105210	VIKING MANUFACTURING INC VISUAL EDGE IT INC Invoice	10/24/2024 10/02/2024	10/24/2024 10/02/2024 OFFICE EXPENSE 8/30/24 - 9/29/24	Regular Regular	0.00 0.00	-15,841.92 297.23 297.23	66719 66720

Check Report

Date Range: 10/01/2024 - 10/31/2024

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
000327 9904	WATER QUALITY SPECIALISTS Invoice	10/02/2024	Regular HDMC WWTP: OPERATION & MAINT - 09/2024	0.00	4,012.00	66721
013809 2408-408	WEST COAST CIVIL INC Invoice	10/02/2024	Regular ENG: BELMONT PH2 PERMITTING	0.00	2,125.00	66725
013809 2409-406	WEST COAST CIVIL INC Invoice	10/16/2024	Regular ENG: BELMONT PH2 PERMITTING	0.00	10,945.00	66776
011615 69193242	WESTERN EXTERMINATOR Invoice	10/02/2024	Regular PEST CONTROL SERVICES - HDMC WWTP	0.00	695.00	66713
011615 68593727	WESTERN EXTERMINATOR Invoice	10/16/2024	Regular PEST CONTROL SERVICES - SHOP & OFFICE	0.00	78.96	66769
000009 W66629 W67529	WESTERN PUMP INC Invoice Invoice	10/02/2024 10/02/2024	Regular ANNUAL AQMD VAPOR RECOVERY INSPECTION REPAIRS & MAINT: GAS PUMP	0.00 0.00	6,246.77 837.50 5,409.27	66722
013888 113052	WIENHOFF DRUG TESTING Invoice	10/02/2024	Regular EE RECRUITING EXPENSE	0.00	170.00	66723
013359 6324141	XEROX FINANCIAL SERVICES LLC Invoice	10/16/2024	Manual OFFICE EXPENSE 9/30/24 - 10/29/24	0.00	397.60	902580

Bank Code AP Summary

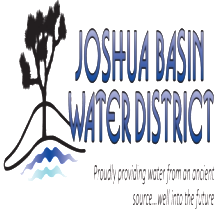
Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	92	69	0.00	487,129.43
Manual Checks	17	17	0.00	104,148.40
Voided Checks	0	2	0.00	-15,921.92
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	109	88	0.00	575,355.91

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	92	69	0.00	487,129.43
Manual Checks	17	17	0.00	104,148.40
Voided Checks	0	2	0.00	-15,921.92
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	109	88	0.00	575,355.91

Fund Summary

Fund	Name	Period	Amount
01	GENERAL FUND	10/2024	575,355.91
			575,355.91



Joshua Basin Water District

Check Report

By Vendor DBA Name

Date Range: 10/01/2024 - 10/31/2024

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: PR-Payroll Account						
000248	PAYCHEX	10/02/2024	Manual	0.00	5.00	950144
622373328	Invoice	10/02/2024	MEDICAL FSA USE	0.00	5.00	
000248	PAYCHEX	10/11/2024	Manual	0.00	588.11	950145
2024100901	Invoice	10/11/2024	PAYROLL PROCESSING FEE - 10/11/24	0.00	588.11	
000248	PAYCHEX	10/11/2024	Manual	0.00	75.00	950146
29704489	Invoice	10/11/2024	FSA PROCESSING FEE – 10/2024	0.00	75.00	
000248	PAYCHEX	10/17/2024	Manual	0.00	11.82	950147
1388687869	Invoice	10/17/2024	MEDICAL FSA USE	0.00	11.82	
000248	PAYCHEX	10/22/2024	Manual	0.00	15.21	950148
627275899	Invoice	10/22/2024	MEDICAL FSA USE	0.00	33.69	
627275899-R	Credit Memo	10/22/2024	CREDIT: MEDICAL FSA USE	0.00	-18.48	
000248	PAYCHEX	10/23/2024	Manual	0.00	17.93	950149
628187395	Invoice	10/23/2024	MEDICAL FSA USE	0.00	17.93	
000248	PAYCHEX	10/24/2024	Manual	0.00	18.31	950150
1390484315	Invoice	10/24/2024	MEDICAL FSA USE	0.00	18.31	
000248	PAYCHEX	10/25/2024	Manual	0.00	568.09	950151
2024102301	Invoice	10/25/2024	PAYROLL PROCESSING FEE - 10/25/24	0.00	568.09	
000248	PAYCHEX	10/28/2024	Manual	0.00	5.00	950152
628617562	Invoice	10/28/2024	MEDICAL FSA USE	0.00	5.00	

Bank Code PR Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	10	9	0.00	1,304.47
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	10	9	0.00	1,304.47

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	10	9	0.00	1,304.47
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	10	9	0.00	1,304.47

Fund Summary

Fund	Name	Period	Amount
01	GENERAL FUND	10/2024	1,304.47
			1,304.47

**JOSHUA BASIN WATER DISTRICT
UTILITY REFUND REGISTER**

<u>Account Number</u>	<u>Name</u>	<u>Date</u>	<u>Type</u>	<u>Amount</u>
51-00079-003	RAYA, RUBEN	10/2/2024	Refund	10.30 Check #: 66688
07-00169-014	DEVINNEY, TERESA	10/2/2024	Refund	101.41 Check #: 66724
01-00030-014	CAPPEL, DOMINIC	10/16/2024	Refund	135.71 Check #: 66726
04-00080-005	QAQUNDAH, JOYCE	10/16/2024	Refund	435.15 Check #: 66727
07-00128-018	MOSSER, JAMES R	10/16/2024	Refund	44.93 Check #: 66728
08-00032-010	CONDON, ANITA G	10/16/2024	Refund	124.15 Check #: 66729
08-00070-008	LLC, BEAUTY WITHIN THE BEAST	10/16/2024	Refund	48.18 Check #: 66730
09-00105-020	JUNG, MICHELLE Y	10/16/2024	Refund	45.55 Check #: 66731
10-00291-000	LOUIS C MULVANEY IRREVOCABLE TR -EST OF	10/16/2024	Refund	86.80 Check #: 66732
11-00010-003	WHITE, MARY KAY	10/16/2024	Refund	250.15 Check #: 66733
11-00026-006	GARCIA, JUAN	10/16/2024	Refund	414.89 Check #: 66734
11-00232-008	HUGHES, LIDA	10/16/2024	Refund	375.05 Check #: 66735
11-00377-003	MARTIN, MIKE	10/16/2024	Refund	169.37 Check #: 66736
12-00073-012	LLC, CHAMPERY REAL ESTATE 2015,	10/16/2024	Refund	202.96 Check #: 66737
13-00187-004	SANCHEZ, CHRISTIAN	10/16/2024	Refund	615.96 Check #: 66738
13-00189-012	ROLAND, CHEY	10/16/2024	Refund	152.19 Check #: 66739
51-00065-017	G7 CONTAINER	10/16/2024	Refund	148.51 Check #: 66740
53-00108-019	PLOCK, MARK A	10/16/2024	Refund	19.51 Check #: 66741
62-00065-007	LLC, OPH CONSULTANTS	10/16/2024	Refund	45.55 Check #: 66742
64-99303-000	THE VAN DYKE CORPORATION	10/16/2024	Refund	2934.33 Check #: 66743
64-99303-000	THE VAN DYKE CORPORATION	10/29/2024	Refund	-2934.33 Check #: 66743
65-00315-001	LOPEZ, LEOBARDO	10/16/2024	Refund	45.55 Check #: 66744
65-00656-002	FLORES, CARLOS MANUEL	10/16/2024	Refund	39.81 Check #: 66745
64-99303-000	THE VAN DYKE CORPORATION	10/29/2024	Refund	2934.33 Check #: 66778
11-00026-007	MILLER, EDWARD	10/30/2024	Refund	181.54 Check #: 66780
14-00182-013	9/27/11, CHICHA, ROBERT TRUST	10/30/2024	Refund	2.94 Check #: 66781
14-00185-009	DIMARZIO, TERRENCE R JR	10/30/2024	Refund	69.55 Check #: 66782
52-00176-018	WARNER, SAMANTHA D	10/30/2024	Refund	157.47 Check #: 66783
63-00172-000	SHERA, ALAN R	10/30/2024	Refund	155.05 Check #: 66784
64-00040-009	HARROD, MICHAEL B	10/30/2024	Refund	198.65 Check #: 66785
08-00109-018	ARGUELLO, CHRISTINE MAY	10/30/2024	Refund	90.71 Check #: 66786
10-00542-000	BARRICMAN, MELINA	10/30/2024	Refund	49.97 Check #: 66787
55-00154-009	MATA, JOSHUA	10/30/2024	Refund	30.05 Check #: 66788
65-01319-000	DESERT GUILD LLC	10/30/2024	Refund	61.17 Check #: 66789
65-01320-000	DESERT GUILD LLC	10/30/2024	Refund	15.85 Check #: 66790
				7458.96

<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	09/26/2024	OTHER MEETING - PAID Note: US WATER ALLIANCE LUNCHEON 100/504//10050	1.0000	\$173.63	
		10/02/2024	JBWD BOARD MEETING - PAID 100/504//10050	1.0000	\$173.63	
		10/05/2024	ADHOC COMMITTEE MEETING - PAID Note: Doolittle attended an Ad Hoc Committee meeting on 09.17.24 100/504//10050	1.0000	\$173.63	
		10/05/2024	TRAINING - PAID Note: Vector Solutions Anti-Harassment Training on 10.01.24 (previous pay period) 100/504//10050	1.0000	\$173.63	
		10/09/2024	ADHOC COMMITTEE MEETING - PAID Note: Doolittle attended an Ad Hoc Committee meeting with President Floen 100/504//10050	1.0000	\$173.63	
Totals:					\$868.15	\$0.00
Employee Total:					\$868.15	

<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	10/02/2024	JBWD BOARD MEETING - PAID 100/504//10050	1.0000	\$173.63	
		10/09/2024	OTHER MEETING - PAID Note: Manager Meetups with GM 100/504//10050	1.0000	\$173.63	
		10/10/2024	MWA MEETING - PAID 100/504//10050	1.0000	\$173.63	
		10/16/2024	JBWD BOARD MEETING - PAID 100/504//10050	1.0000	\$173.63	
Totals:					\$694.52	\$0.00
Employee Total:					\$694.52	

<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, Thomas	09/26/2024	OTHER MEETING - PAID Note: US WATER ALLIANCE LUNCHEON 100/504//10050	1.0000	\$173.63	
		10/02/2024	JBWD BOARD MEETING - PAID 100/504//10050	1.0000	\$173.63	
		10/09/2024	FINANCE COMMITTEE MEETING - PAID 100/504//10050	1.0000	\$173.63	
		10/09/2024	OTHER MEETING - PAID Note: Ad Hoc Meeting with Vice President Doolittle - second meeting no pay 100/504//10050	0.0000		
		10/16/2024	JBWD BOARD MEETING - PAID 100/504//10050	1.0000	\$173.63	
				Totals:	\$694.52	\$0.00
				Employee Total:	\$694.52	

<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	09/24/2024	OTHER MEETING - PAID Note: Meeting with General Manager - ACWA Regional Conference Discussion 100/504//10050	1.0000	\$173.63	
		09/25/2024	TRAINING - PAID Note: SDLA Workshop: Board's Role in Finance 100/504//10050	1.0000	\$173.63	
		09/26/2024	TRAINING - PAID Note: SDLA Workshop: Board's Role in Finance - Jarlsberg declined getting a stipend 100/504//10050	0.0000		
		10/02/2024	JBWD BOARD MEETING - PAID 100/504//10050	1.0000	\$173.63	
		10/09/2024	OTHER MEETING - PAID Note: Manager Meetups with GM. Jarlsberg declined payment. 100/504//10050	0.0000		
		10/16/2024	JBWD BOARD MEETING - PAID 100/504//10050	1.0000	\$173.63	
				Totals:	\$694.52	\$0.00
				Employee Total:	\$694.52	

<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, Tyler	09/24/2024	OTHER MEETING - PAID Note: Meeting with General Manager - ACWA Regional Conference Discussion 100/504//10050	1.0000	\$173.63	
		09/26/2024	MWA MEETING - PAID 100/504//10050	1.0000	\$173.63	
		10/09/2024	FINANCE COMMITTEE MEETING - PAID 100/504//10050	1.0000	\$173.63	
		10/16/2024	JBWD BOARD MEETING - PAID 100/504//10050	1.0000	\$173.63	
Totals:					\$694.52	\$0.00
Employee Total:					\$694.52	

Pay Adjustment Summary

<u>Type</u>	<u>Units</u>	<u>Additions</u>	<u>Deductions</u>	
OTHER MEETING - PAID	5.0000	\$868.15		Grand Totals: \$3,646.23 \$0.00 Grand Total: \$3,646.23
JBWD BOARD MEETING - PAID	8.0000	\$1,389.04		
ADHOC COMMITTEE MEETING - PAID	2.0000	\$347.26		
TRAINING - PAID	2.0000	\$347.26		
MWA MEETING - PAID	2.0000	\$347.26		
FINANCE COMMITTEE MEETING - PAID	2.0000	\$347.26		



AGENDA ITEM NO:	5B
MEETING DATE:	12.11.24

Staff Report

PRESENTED BY:	Anne Roman, Director of Finance
TOPIC:	1ST FISCAL QUARTER ENDING 09/30/24 FINANCIAL REPORT
RECOMMENDATION:	Refer to Board for approval

SUMMARY: The 1st fiscal quarter ending 09/30/24 Financial Report is attached and will be reviewed in detail in the meeting.

ANALYSIS: The 1st fiscal quarter ending 09/30/24 Financial Report is attached and will be reviewed in detail in the meeting. See “JBWD FINANCIALS AT A GLANCE” pages for highlights of the Unaudited report.

A note about using this report:

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

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

Staff recommends that the Finance Committee refer to the Board of Directors for approval.

RECOMMENDED ACTION: Refer to Board for approval.

STRATEGIC PLAN: 4.4 Ensure Timely Financial Transactions and Reports

FISCAL IMPACT: N/A

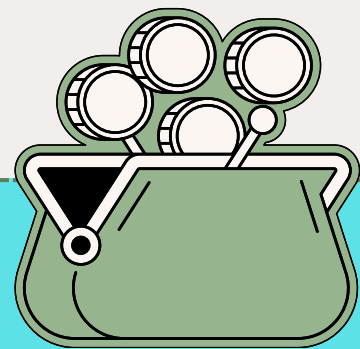
FINANCE FACTS & STATS

QUARTER ENDED 09/30/24



CASH

CASH BALANCES INCREASED BY \$417,678 FROM 06/30/24 WITH LESS CAPITAL SPENDING THIS QUARTER. COMPARISON WITH PRIOR YEAR SAW A SIGNIFICANT \$4,058,597 INCREASE IN CASH FROM CAPACITY CHARGES, INTEREST REVENUE, PROPERTY TAXES & SCHEDULED RATE INCREASES TO FUND CAPITAL, EQUIPMENT, & REPORTS/STUDIES.



METER SALES

METER SALES SLOWED SLIGHTLY COMPARED TO LAST YEAR. AT 09/30/23, THE DISTRICT HAD SOLD 5 METERS VS. 4 THIS YEAR. APPROXIMATELY THE SAME PERCENTAGE AS LAST YEAR, 75-80%, WERE IN THE WASTEWATER AREA.



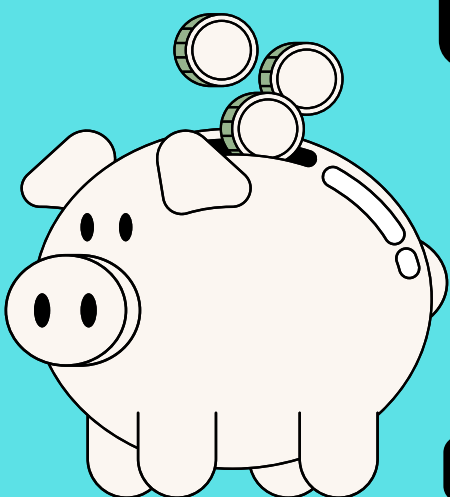
ACCOUNTS RECEIVABLE (A/R)

A/R INCREASED JUST UNDER \$250K OR 19% COMPARED TO LAST YEAR. THE AGING BREAKDOWN HAS A HIGHER CONCENTRATION OF NEWER BILLS, WHICH ARE MORE LIKELY TO BE PAID THAN OLDER BILLS. ALSO, BILLS ARE OUTSTANDING FEWER DAYS THAN LAST YEAR AT THE SAME TIME.



INVESTMENT INTEREST

LAIF INTEREST RATES AT 09/30/24 STOOD AT 4.71% AND \$236,360.54 WAS EARNED IN THIS QUARTER WITH CASH RECEIVED 10/15/24.



BUDGET VS. ACTUAL

MUCH IN THE WAY LAST YEAR ENDED, SPENDING IS TRACKING LOW COMPARED TO BUDGET SO FAR THIS YEAR, 22% AT 25% OF THE YEAR. HOWEVER, EXPENSES ALSO DO NOT FALL EVENLY THROUGHOUT THE YEAR.

JBWD FINANCIALS AT A GLANCE ①
 QUARTER ENDING 09/30/2024

CASH BALANCES as of	09/30/2024	CHG FROM PY	LAST QUARTER 06/30/2024	PRIOR YEAR 09/30/2023	
UNRESTRICTED	\$ 695,990	-87%	\$ 371,463	\$ 5,437,007	*
LEGALLY RESTRICTED	5,102,792	21%	5,213,454	4,201,504	
BOARD DESIGNATED	14,845,502	114%	14,641,690	6,947,177	*
	<u>\$ 20,644,285</u>	24%	<u>\$ 20,226,607</u>	<u>\$ 16,585,688</u>	
INCREASE FROM LAST QTR	\$ 417,678				
INCREASE FROM LAST YEAR	\$ 4,058,597	ANOMALY YEAR			

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

CASH FLOW		QE 09/30/2024
		BEGINNING BALANCE > \$ 20,226,607
MAJOR SOURCE OF FUNDS DURING QUARTER		
WATER PAYMENTS	\$ 2,266,037	
DEVELOPMENT CHARGES	169,594	
PROPERTY TAX & ASSESS	100,922	
HDMC REIMB & O/H	31,907	
LAIF INTEREST & MISC. \$218,150 INT	284,706	
PLUS TOTAL SOURCE OF FUNDS >		2,853,166
MAJOR USE OF FUNDS DURING QUARTER		
DEBT SERVICE	\$ 431,998	CIRP, CMM PRINC & INT.
CAPITAL COSTS/INVENTORY	132,302	E2-1 Reservoir upgrade; Well 14 Mix;
O&M/PAYROLL	1,871,188	Belmont Design; Tilford Ph 2 Design
LESS TOTAL USE OF FUNDS >		2,435,488
ENDING BALANCE >		\$ 20,644,285



PROP TAXES/ASSESSMENTS	YTD as of 09/30/2024	
	BILLED	COLLECTED
PROPERTY TAXES (General District)	\$ 938,165 <EST	\$ 24,530
Collected %		3%
CMM ASSESSMENTS (PASS-THRU)		
Current	203,495	42,308
Prior	-	17,279
Current Collected %		21%
STANDBY ASSESSMENTS		
Current	1,181,215	9,687
Prior	-	6,959
Current Collected %		1%
TOTAL	\$ 2,322,875	\$ 100,763 *
Total Collected %		4%

*EXCLUDES ID #2 TRAILING ADJUSTMENTS



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

DEVELOPMENT CHARGES					09/30/2024
	QE QTY	QE TOTAL	YTD QTY	YTD TOTAL	
TOTAL METERS SOLD	4	\$ 169,594	4	\$ 169,594	
ABOVE incl. WASTEWATER	3		3		
METER UPGRADES	1		1		

Includes meter installation, water capacity & wastewater capacity charges; Excludes prior year unearned revenue.

JBWD FINANCIALS AT A GLANCE ② QUARTER ENDING 09/30/2024



OPERATING BUDGET VS. ACTUAL COSTS (BOARD REPORT)				YTD 09/30/24 - 25% OF YEAR
DEPARTMENT	BUDGET	ACTUAL YTD	% OF BUDGET	NOTES
REVENUES				
	<i>ORIGINAL BUDGET</i>			
OPERATING REVENUES	\$ 8,067,280	\$ 2,577,908	<div style="width: 32%;"></div> 32%	
NON-OPERATING REVENUES	2,749,420	547,003	<div style="width: 20%;"></div> 20%	LAIF Int \$218,150 hits 10/15/24; 4.71%
TOTAL REVENUES	\$ 10,816,700	\$ 3,124,911	29%	
EXPENSES				
PRODUCTION	\$ 2,574,757	\$ 448,012	<div style="width: 17%;"></div> 17%	
DISTRIBUTION	1,302,860	221,368	<div style="width: 17%;"></div> 17%	
CUSTOMER SERVICE	911,535	166,013	<div style="width: 18%;"></div> 18%	
ADMINISTRATION	1,659,338	282,204	<div style="width: 17%;"></div> 17%	
FINANCE	934,251	177,751	<div style="width: 19%;"></div> 19%	
HUMAN RESOURCES	240,902	34,641	<div style="width: 14%;"></div> 14%	
BONDS, LOANS & STBY	514,224	439,408	<div style="width: 85%;"></div> 85%	Most costs occur at beginning of fiscal year.
REPORTS, STUDIES, & PLANS	314,000	-	0%	Previously Capital costs
CAPITAL IMPROVEMENT (CIRP)	541,199	196,152	<div style="width: 36%;"></div> 36%	Expensed costs: Results depend upon capital work.
HDMC TREATMENT (REIMB)	213,000	18,731	<div style="width: 9%;"></div> 9%	Estimate; costs are 100% reimbursed after the fact.
BENEFITS ALLOCATED	INCL ABOVE	INCL ABOVE	<div style="width: 20%;"></div> 20%	
FIELD ALLOCATED	INCL ABOVE	INCL ABOVE	<div style="width: 13%;"></div> 13%	
OFFICE ALLOCATED	INCL ABOVE	INCL ABOVE	<div style="width: 17%;"></div> 17%	
TOTAL EXPENSES	\$ 9,206,066	\$ 1,984,281	22% Percent of Budget Spent	
NET REVENUES (DRAWDOWN)	\$ 1,610,634	\$ 1,140,632 *	vs. 25% of Year	

*Before depreciation

BUDGET ADJUSTMENTS	QE	09/30/2024
		ADJUSTMENT
01-5-53-03906 BUILDING REPAIR/MAINT.-OFFICE		21,532
MOVED FROM 2023/24 TO 2024/25 UNDER BUDGET POLICY AUTHORITY, APPRVD BY GM COMMITMENT IN PLACE SATISFYING BUDGET POLICY SECTION H3/I.		
INCR (DECR) TO BUDGET		\$ 21,532

ACCOUNTS RECEIVABLE		AS OF 09/30/2024	
AS OF 09/30/24	AGING	AS OF 09/30/23	
\$ 828,018.00	CURRENT	\$ 681,420.00	
330,261.00	30- 60 DAYS	231,694.00	
23,984.00	90 DAYS	26,025.00	
373,585.00	120 DAYS	368,920.00	
\$ 1,555,848.00	TOTAL	\$ 1,308,059.00	
PROJECTION: \$58,588 2024/25 bad debt write off		2023/24 \$104,144 bad debt write off	

CONSUMPTION		ROLLING 12 MONTHS	
12 MONTHS ENDING:	CONS (UNITS/CCF)	INCR (DECR) FROM PY	
09/30/2024	479,056	4.17%	
09/30/2023	459,858	-8.63%	
09/30/2022	503,297		
TWO YEAR CHANGE>		-4.82%	



TOP 10 CONSUMERS		QE 09/30/2024
ACCOUNT	CONS (UNITS)	
JT Parks & Recreation	<div style="width: 58%;"></div>	5,803
Hi-Desert Medical Center (hospital and CCC)	<div style="width: 49%;"></div>	4,993
Quail Springs Village Apartments	<div style="width: 33%;"></div>	3,314
Joshua Tree Memorial Park	<div style="width: 26%;"></div>	2,666
Lazy H Mobilehome Park	<div style="width: 15%;"></div>	1,530
Morongo Unified School District	<div style="width: 14%;"></div>	1,487
Individual (leak)	<div style="width: 12%;"></div>	1,242
William W Pyle Jr	<div style="width: 11%;"></div>	1,179
Individual (leak)	<div style="width: 8%;"></div>	976
Individual (regular high user/vacation rental)	<div style="width: 8%;"></div>	828
		Vac rental QTR avg - 33 units

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



CASH BALANCES
As of 09/30/24

	CURRENT		INCR (DECR)	LEGALLY RESTRICTED	BOARD DESIGNATED	UN- RESTRICTED	PRIOR QTR	PRIOR YEAR
	6/30/24	TOTAL					6/30/24	9/30/23
Petty Cash	\$ 800		0%			\$ 800	\$ 800	
Change Fund	1,500		0%			1,500	1,500	
General Fund	673,688		65%			349,161	235,600	
Payroll Fund	20,002		0%			20,002	20,005	
LAIF Operating Reserve	2,139,714		14%		\$ 2,139,714	2,139,714	1,844,157	
Cash Flow Reserve	5,224,569		36%		\$ 5,224,569	5,020,756	3,334,945	
Equip/Technology Reserve	270,559		10%		\$ 270,559	270,559	242,516	
Emergency Capital Reserve	2,395,166		0%		\$ 2,395,166	2,395,166	2,395,166	
Meter Replacement Reserve	1,232,993		2%		\$ 1,232,993	1,232,993	1,205,996	
Building Reserve	96,441		0%		\$ 96,441	96,441	96,441	
Studies/Reports Reserve	310,803		66%		\$ 310,803	310,803	105,408	
Consumer/Project Deposits	371,440		4%	\$ 371,440		358,470	355,211	
Water Capacity	1,495,015		24%	1,495,015		1,632,785	1,133,239	
Wastewater Capacity	2,726,852		17%	2,726,852		2,572,393	2,273,262	
Capital Reserve (formerly CIP Reserve)	3,175,257		9%		3,175,257	3,175,257	2,901,649	
CMM Redemption	296,864		24%	296,864		439,497	225,160	
Reserve	207,507		-1%	207,507		205,252	209,720	
Prepayment	5,113		4%	5,113		5,058	4,913	
	\$ 20,644,285		20%	\$ 5,102,792	\$ 14,845,502	\$ 695,990	\$ 20,226,607	\$ 16,585,688

\$ 19,948,295	\$ 695,990
RESTRICTED/DESIGNATED	UNRESTRICTED

COMPARISON WITH LAST QUARTER \$ 417,678 INCREASE
 COMPARISON WITH LAST YEAR \$ 4,058,597 INCREASE

TREASURER'S STATEMENT: This investment portfolio is in conformity with all the elements described in California Government Code section 53646(b) and the Joshua Basin Water District's Investment Policy. The Director of Finance believes the portfolio contains enough cash flow liquidity to meet the next six month's expected expenditures.

Anne Roman

Anne Roman, Director of Finance

COMMON QUESTION: What causes changes in cash?
 Think of our cash accounts in terms of a savings account. Whenever you earn more or spend less, the balance increases and, when doing the opposite, the balance decreases. Over a year, many factors change the cash balances, including changes in earning, spending, and the timing of those transactions.
 In the last few years, unbudgeted (and legally restricted) development revenue has been a particularly large factor in increasing cash balances.



CASH FLOW
1st Fiscal Quarter Ending 09/30/24

Beginning Cash Balance 07/01/24		<u>General Fund</u> \$ 20,226,607
 <u>Source of Funds (Revenues)</u>		
Total cash received during the quarter from all sources		2,853,166
	<i>Major sources:</i>	
- Water bill payments received from ratepayers	\$ 2,266,037	
- Property Tax/Assessment payments	100,922	
- Meter Installation/Capacity Fees	169,594	
<i>Approx. 4 new meters (3 in the wastewater zone) and 1 meter upgrades</i>		
- LAIF Interest Revenue	218,150	
- HDMC WWTP Reimbursement (incl \$5,860.55 overhead)	31,907	
- Consumer/Project Deposits	41,364	
- Special services (penalties, fire flows, will serves)	13,749	
- Grant revenues	1,040	<i>ACWA/JPIA WELLNESS</i>
- Liens and bad debt	9,426	
- United Way Low Income Reimbursement	500	
- Credit card rebate	476	
 <u>Use of Funds (Expenses)</u>		
Total use of cash during the quarter for all purposes		2,435,488
- Debt Service (CMM, CIRP)	\$ 431,998	
- Inventory purchased	18,936	
- Operations, Salary & Benefits	869,684	
- Capital costs during the quarter	<u>\$113,365.52 including:</u>	
-- D-1-1 Booster Upgrade	53,250	
-- 3 Emergency Booster Pumps	23,217	
-- Well 14 Inject Upgrade & Miox CL2	11,460	
-- E2-1 Reservoir Upgrade	8,996	
--Shop Air Compressor	8,562	
-- Exterior Building Refresh	6,550	
-- Belmont Design/Survey/Pipeline	1,331	
Ending Cash Balance 09/30/24		<u><u>\$ 20,644,285</u></u>
Total cash increased	\$ 417,678	

A-R BALANCES QE 09/30/24

\$1,555,848
TOTAL
\$828,018
CURRENT
\$152,253
+30 DAYS
\$178,008
+60 DAYS
\$23,984
+90 DAYS
\$373,585
120 DAYS+



**ACCOUNTS RECEIVABLE
QUARTER ENDED (QE)
09/30/24**

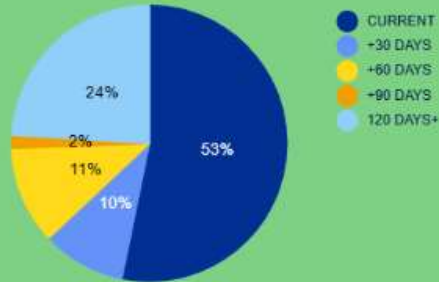
A/R BALANCES QE 09/30/23

\$1,308,059
TOTAL
\$681,420
CURRENT
\$136,921
+30 DAYS
\$94,773
+60 DAYS
\$26,025
+90 DAYS
\$368,920
120 DAYS+

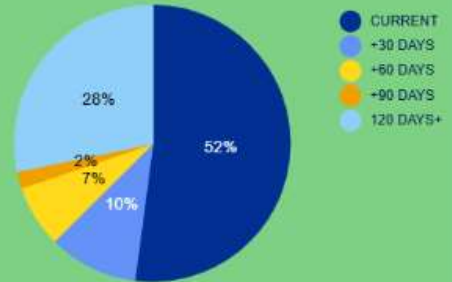
PROJECTION: \$58,588.44 Bad Debt Write-off 06/30/25

Excludes \$104,144.18 Bad Debt write-off 06/30/24

A/R AGING PERCENTAGE QE 09/30/24



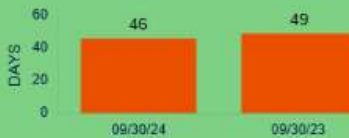
A/R AGING PERCENTAGE QE 09/30/23



A/R STATISTICS QE 09/30/24

\$2,520,866
BILLS ISSUED
17,211
BILLS ISSUED
\$37,643
PAYMENT PLANS BALANCE
\$37,128
LATE CHARGES APPLIED
2,798
LATE CHARGES APPLIED
\$296
LATE CHARGES REVERSED
16
LATE CHARGES REVERSED

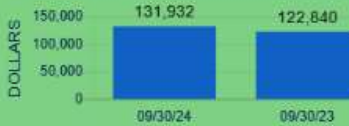
DAYS BILLS OUTSTANDING - QUARTER ENDED



A/R STATISTICS QE 09/30/23

\$2,131,874
BILLS ISSUED
17,134
BILLS ISSUED
\$99,242
PAYMENT PLANS BALANCE
\$36,006
LATE CHARGES APPLIED
2,765
LATE CHARGES APPLIED
\$355
LATE CHARGES REVERSED
14
LATE CHARGES REVERSED

LIEN RECEIVABLE BALANCES





PROPERTY TAX AND ASSESMENT REVENUES AND COLLECTIONS
As of 09/30/24

	CURRENT YEAR				PRIOR YEAR		
	2024/2025				2023/2024		
	Billed Revenue	Y-T-D Collections	Billed % Collected	% incr/(decr) vs. Prior Yr	Billed Revenue	Y-T-D Collections	Billed % Collected
ID#2	\$ -	\$ -			\$ -	\$ 2	
General District Taxes <i>est</i>	938,165	24,530	3%		938,165	21,579	2%
CMM Assessment District	203,495	42,308	21%		257,146	11,793	5%
<i>Prior</i>		17,279		379%		3,609	
Standby Assessments	1,181,215	9,687	1%		1,182,490	43,039	4%
<i>Prior</i>		6,959		-65%		20,161	
TOTAL, incl Prior	\$ 2,322,875	\$ 100,763	4%		\$ 2,377,801	\$ 100,184	4%

Negative = Decrease

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

-2%	\$ (54,926)
-----	-------------

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

1%	\$ 579
----	--------

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

379%	\$ 13,670
------	-----------

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

-65%	\$ (13,201)
------	-------------

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

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



BUDGET ADJUSTMENTS
1st Fiscal Quarter Ending 09/30/24

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

<u>Account/Project:</u>	<u>Before Adjustment</u> <u>Fiscal Year Budget:</u>	<u>OPERATING</u> <u>Adjustment:</u>	<u>CAPITAL</u> <u>Adjustment:</u>	<u>After Adjustment</u> <u>Fiscal Year Budget:</u>	<u>Total Budget:</u>	<u>Other Info:</u>
	Budget Before Adjustment	\$ 9,184,534.00	\$ 3,259,300.00		\$ 12,443,834	
01-5-53-03906 BUILDING REPAIR/MAINT.-OFFICE <i>for ongoing #E24216 Ext Bldg Refresh portion</i>	\$ 57,000	\$ 21,532	N/A	\$ 78,532		Approved by GM Authority Under Budget Policy; Moved from 23/24 to 24/25 Commitment in place satisfying Budget Policy Section H3/I.
01-7-70-22227 BELMONT DESIGN #A22227 <i>for project that includes multiple phases/timing</i>	-		\$ 5,500.00	\$ 5,500		Approved by GM Authority Under Budget Policy; Moved from 23/24 to 24/25 Commitment in place satisfying Budget Policy Section H3/I.
	Total Adjustments - Incr (Decr) to Budget	\$ 21,532	\$ 5,500		\$ 27,032	
	Budget After Adjustment	\$ 9,206,066.32	\$ 3,264,800.00		\$ 12,470,866	



OPERATING BOARD REPORT SUMMARY
Fiscal Year-to-Date as of 09/30/24

REVENUES (Year-to-date)	Budget	Actual Year-To-Date (YTD)	Actual Exceeds / (Less Than) Budget	% of Budget Billed
TOTAL REVENUES INCLUDING BELOW HIGHLIGHTS:	\$ 10,816,700	\$ 3,124,911	\$ (7,691,789)	29%
Water Revenues (Operating Revenues)	8,067,280	2,577,908	(5,489,372)	32%
Property Tax & Assessment Revenues	2,253,495	-	(2,253,495)	0% <i>Billing will be recorded in October</i>
HDMC Revenues (billed in arrears)	260,925	-	(260,925)	0% <i>Billed in arrears</i>
Unbudgeted Development (Capacity/Install) Fees (4 meters YTD incl. 3 with wastewater; 1 upgrades)	Unbudgeted	180,466	N/A	Unbudgeted
Interest	192,000	120	(191,880)	0% <i>LAIF Int \$218,150 was accrued to 6/30; \$236,360.54 hits 10/15, 4.71%</i>
Grant Revenue	18,000	1040	(16,960)	6%

EXPENSES BY DEPARTMENT (Year-to-date)	Budget	Actual Year-To-Date (YTD)	Actual Exceeds / (Less Than) Budget	% of Budget Spent
Production	\$ 2,574,757	\$ 448,012	\$ (2,126,745)	17%
Distribution	1,302,860	221,368	(1,081,491)	17%
Customer Service	911,535	166,013	(745,522)	18%
Administration	1,659,338	282,204	(1,377,135)	17%
Finance	934,251	177,751	(756,500)	19%
Human Resources	240,902	34,641	(206,261)	14%
Bonds, Loans & Standby (& Non-Op Exp)	514,224	439,408	(74,816)	85% <i>Most costs occur at beginning of fiscal year.</i>
Reports, Studies, & Plans	314,000	-	(314,000)	0% <i>Previously Capital costs</i>
Capital Improvement (CIRP)	541,199	196,152	(345,047)	36% <i>Expensed costs: Budget results depend upon capital project involvement.</i>
HDMC Treatment Plant	213,000	18,731	(194,269)	9% <i>Budget is a rough estimate; costs are 100% reimbursed after the fact.</i>
Benefits Allocated	INCL ABOVE	INCL ABOVE	N/A	20%
Field Allocated	INCL ABOVE	INCL ABOVE	NA	13%
Office Allocated	INCL ABOVE	INCL ABOVE	N/A	17%
TOTAL EXPENSES	\$ 9,206,066	\$ 1,984,281	\$ (7,221,785)	22% vs 25%
NET REVENUES (DRAWDOWN)	\$ 1,610,634	\$ 1,140,631	\$ 470,003	

BEFORE DEPRECIATION; FUNDS CAPITAL COSTS & RESERVES

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

SUMMARY

Actual costs of \$1,984,281 equal 22% of \$9,206,066 budget.

Total Operating Revenues exceed Total Operating Expenses by \$1,140,631 (net revenues).

REGULAR CHECK REGISTER ROLLING 12 MONTH TOTALS

APR 24	MAY 24	JUN 24	JULY 24	AUG 24	SEPT 24	TOTAL
\$ 245,535	\$ 397,271	\$ 283,464	\$ 506,606	\$ 599,657	\$ 586,032	\$ 5,494,166

OCT 23	NOV 23	DEC 23	JAN 24	FEB 24	MAR 24	AVERAGE
\$ 620,210	\$ 418,824	\$ 606,228	\$ 635,533	\$ 260,710	\$ 334,096	\$ 457,847



Joshua Basin Water District

**Operating Board Report (Budget Report)

Account Summary

For Fiscal: 2024-2025 Period Ending: 09/30/2024

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 01 - GENERAL FUND							
Revenue							
Program: 39 - ** OPERATING REVENUES **							
01-39-41010-FI	METERED WATER SALES	4,570,280.00	4,570,280.00	611,076.30	1,693,675.45	-2,876,604.55	37.06 %
01-39-41012-FI	ALLOW FOR CAAP/BILLING ADJ	-12,000.00	-12,000.00	-144.40	-2,954.35	9,045.65	24.62 %
01-39-41015-FI	BASIC FEES	2,882,000.00	2,882,000.00	238,264.77	714,047.84	-2,167,952.16	24.78 %
01-39-41016-FI	BASIC FEES - LOCKED/PULLED	419,000.00	419,000.00	34,404.93	102,935.43	-316,064.57	24.57 %
01-39-41030-FI	PRIVATE FIRE PROTECTION SERV.	38,000.00	38,000.00	3,676.91	11,030.73	-26,969.27	29.03 %
01-39-41040-FI	SPECIAL SERVICES REVENUE	170,000.00	170,000.00	21,022.36	59,172.65	-110,827.35	34.81 %
Program: 39 - ** OPERATING REVENUES ** Total:		8,067,280.00	8,067,280.00	908,300.87	2,577,907.75	-5,489,372.25	31.96%
Program: 40 - ** NON-OPERATING REVENUES **							
01-40-41045-FI	HDMC: WWTP OPERATIONS REIMB...	213,000.00	213,000.00	0.00	0.00	-213,000.00	0.00 %
01-40-41046-FI	HDMC: WWTP OVERHEAD/FEES RE...	47,925.00	47,925.00	0.00	0.00	-47,925.00	0.00 %
01-40-42100-FI	STANDBY REVENUE-CURRENT	1,200,000.00	1,200,000.00	0.00	0.00	-1,200,000.00	0.00 %
01-40-43000-FI	PROPERTY TAX REVENUE	850,000.00	850,000.00	0.00	0.00	-850,000.00	0.00 %
01-40-43020-FI	ASSESSMENT REVENUE - CMM	203,495.00	203,495.00	0.00	0.00	-203,495.00	0.00 %
01-40-44010-FiD	WATER CAPACITY CHARGES	0.00	0.00	38,208.00	120,196.00	120,196.00	0.00 %
01-40-44030-FiD	METER INSTALLATION & UPGRADE ...	0.00	0.00	6,006.00	18,018.00	18,018.00	0.00 %
01-40-44035-FiD	METER REPAIR REVENUE (CUST D...	0.00	0.00	0.00	1,154.59	1,154.59	0.00 %
01-40-44050-FI	WASTEWATER CAPACITY CHARGES	0.00	0.00	14,084.00	42,252.00	42,252.00	0.00 %
01-40-46121-FI	GRANT REVENUE - LOCAL (MWA)	18,000.00	18,000.00	0.00	1,040.00	-16,960.00	5.78 %
01-40-46200-FiD	CAPITAL CONTRIBUTIONS	0.00	0.00	360,000.00	360,000.00	360,000.00	0.00 %
01-40-47000-FI	MISCELLANEOUS REVENUE	25,000.00	25,000.00	-97,180.39	4,222.60	-20,777.40	16.89 %
01-40-47002-FI	INTEREST REVENUE	192,000.00	192,000.00	41.51	120.18	-191,879.82	0.06 %
Program: 40 - ** NON-OPERATING REVENUES ** Total:		2,749,420.00	2,749,420.00	321,159.12	547,003.37	-2,202,416.63	19.90%
Revenue Total:		10,816,700.00	10,816,700.00	1,229,459.99	3,124,911.12	-7,691,788.88	28.89%
Expense							
Program: 01 - ** PRODUCTION **							
01-01-5-01-01118-FI	PRODUCTION SALARY (incl STBY,CL...	440,032.00	440,032.00	20,342.76	72,111.25	367,920.75	16.39 %
01-01-5-01-02205-RL	WATER TREATMENT EXPENSE	32,000.00	32,000.00	993.50	17,313.31	14,686.69	54.10 %
01-01-5-01-02210-RL	SMALL TOOLS - PRODUCTION	10,000.00	10,000.00	287.99	287.99	9,712.01	2.88 %
01-01-5-01-03102-RL	WATER RECHARGE PURCHASE	776,525.00	776,525.00	167,048.00	167,048.00	609,477.00	21.51 %
01-01-5-01-03108-RL	RECHARGE MAINT/REPAIR	40,000.00	40,000.00	0.00	0.00	40,000.00	0.00 %
01-01-5-01-03111-D/P	EQUIPMENT RENTAL	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
01-01-5-01-03115-RL	PUMPING PLANT REPAIR & MAINT.	50,000.00	50,000.00	1,162.76	9,806.62	40,193.38	19.61 %
01-01-5-01-03120-RL	TANK & RESERVOIR MAINTENANCE	60,000.00	60,000.00	478.78	3,727.85	56,272.15	6.21 %
01-01-5-01-03207-RL	GENERATOR (ALL) REPAIR & MAINT...	35,000.00	35,000.00	5,525.95	5,525.95	29,474.05	15.79 %
01-01-5-01-04004-RL	LABORATORY SERVICES	20,000.00	20,000.00	1,458.55	4,188.40	15,811.60	20.94 %
01-01-5-01-06105-RL	POWER FOR PUMPING (ELECTRIC)	600,000.00	600,000.00	49,292.16	74,611.21	525,388.79	12.44 %
01-01-5-01-06501-RL	TELEMETRY / SCADA EXPENSE	10,000.00	10,000.00	243.00	729.00	9,271.00	7.29 %
01-01-5-01-07002-GM	RIGHT OF WAY (ACCESS)	25,000.00	25,000.00	0.00	8,714.49	16,285.51	34.86 %
01-01-5-01-98001-FI	EE BENEFITS ALLOCATED	327,075.56	327,075.56	65,378.25	65,378.25	261,697.31	19.99 %
01-01-5-01-98002-FI	FIELD EXPENSES ALLOCATED	144,124.00	144,124.00	18,569.35	18,569.35	125,554.65	12.88 %
Program: 01 - ** PRODUCTION ** Total:		2,574,756.56	2,574,756.56	330,781.05	448,011.67	2,126,744.89	17.40%
Program: 02 - ** DISTRIBUTION **							
01-02-5-02-01130-FI	DISTRIBUTION SALARY (incl STBY,C...	558,830.00	558,830.00	32,275.10	95,963.14	462,866.86	17.17 %
01-02-5-02-02211-JC	SMALL TOOLS - DISTRIBUTION	10,000.00	10,000.00	57.54	57.54	9,942.46	0.58 %
01-02-5-02-02920-FI	INVENTORY-OVER & SHORT	30,000.00	30,000.00	0.00	0.00	30,000.00	0.00 %
01-02-5-02-03106-JC	MAINLINE AND LEAK REPAIR	80,000.00	80,000.00	7,379.94	16,661.72	63,338.28	20.83 %
01-02-5-02-03206-JC	TRACTOR REPAIR / MAINT. (NON-CI...	14,000.00	14,000.00	100.97	1,267.82	12,732.18	9.06 %
01-02-5-02-04005-JC	UTILITY LOCATING (DIG ALERT)	12,000.00	12,000.00	84.00	880.33	11,119.67	7.34 %

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

For Fiscal: 2024-2025 Period Ending: 09/30/2024

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
01-02-5-02-98001-FI	EE BENEFITS ALLOCATED	415,034.13	415,034.13	82,960.05	82,960.05	332,074.08	19.99 %
01-02-5-02-98002-FI	FIELD EXPENSES ALLOCATED	182,995.40	182,995.40	23,577.65	23,577.65	159,417.75	12.88 %
Program: 02 - ** DISTRIBUTION ** Total:		1,302,859.53	1,302,859.53	146,435.25	221,368.25	1,081,491.28	16.99%
Program: 03 - ** CUSTOMER SERVICE **							
01-03-5-03-01107-FI	FIELD SALARY - CUSTOMER SERVICE	63,886.00	63,886.00	5,339.06	16,146.11	47,739.89	25.27 %
01-03-5-03-01114-FI	OFFICE SALARY - CUSTOMER SERV.	317,489.00	317,489.00	17,497.30	50,262.14	267,226.86	15.83 %
01-03-5-03-02210-D/P	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 & UPDGRAD...	0.00	0.00	3,665.01	7,613.70	-7,613.70	0.00 %
01-03-5-03-03107-JC	METER SERVICE REPAIR (INTERNAL...	30,000.00	30,000.00	4,558.10	9,591.27	20,408.73	31.97 %
01-03-5-03-05201-JC	METER READING EQUIPMENT & EX...	7,500.00	7,500.00	0.00	0.00	7,500.00	0.00 %
01-03-5-03-07000-DOA	MISC UTILITY ADJUSTMENTS	1,000.00	1,000.00	0.00	0.00	1,000.00	0.00 %
01-03-5-03-07004-DOA	LOW INCOME ASSISTANCE (UNITED...	6,650.00	6,650.00	300.00	400.00	6,250.00	6.02 %
01-03-5-03-07010-DOF	BAD DEBT	50,000.00	50,000.00	0.00	-324.29	50,324.29	-0.65 %
01-03-5-03-07015-DOA	CUSTOMER SERVICE - OTHER (Bill pr...	28,000.00	28,000.00	2,051.46	6,620.58	21,379.42	23.64 %
01-03-5-03-98001-FI	EE BENEFITS ALLOCATED	283,422.05	283,422.05	56,652.47	56,652.47	226,769.58	19.99 %
01-03-5-03-98002-FI	FIELD EXPENSES ALLOCATED	20,934.80	20,934.80	2,697.30	2,697.30	18,237.50	12.88 %
01-03-5-03-98003-FI	OFFICE EXPENSE ALLOCATED	92,461.85	97,653.29	16,354.15	16,354.15	81,299.14	16.75 %
Program: 03 - ** CUSTOMER SERVICE ** Total:		906,343.70	911,535.14	109,114.85	166,013.43	745,521.71	18.21%
Program: 04 - ** ADMINISTRATION **							
01-04-5-04-01108-FI	ADMINISTRATION SALARY	514,270.00	514,270.00	35,423.86	100,715.29	413,554.71	19.58 %
01-04-5-04-01121-FI	DIRECTORS SALARY	41,020.09	41,020.09	4,167.12	11,633.21	29,386.88	28.36 %
01-04-5-04-01210-GM	DIRECTOR TRAINING/TRAVEL	20,000.00	20,000.00	1,690.34	2,399.86	17,600.14	12.00 %
01-04-5-04-04007-GM	LEGISLATIVE ADVOCACY	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
01-04-5-04-07008-GM	BUSINESS EXPENSE	9,500.00	9,500.00	0.00	0.00	9,500.00	0.00 %
01-04-5-04-07014-GM	PUBLIC INFORMATION	75,000.00	75,000.00	4,500.00	9,455.00	65,545.00	12.61 %
01-04-5-04-07016-GM	MEMBERSHIP, DUES & SUBSCRIPT (...	50,000.00	50,000.00	160.00	10,160.00	39,840.00	20.32 %
01-04-5-04-07020-GM	WATER CONSERVATION EXPENSE	18,000.00	18,000.00	760.00	1,900.00	16,100.00	10.56 %
01-04-5-04-07025-GM	LEGAL SERVICES - NON-PERSONNEL	100,000.00	100,000.00	1,956.78	1,956.78	98,043.22	1.96 %
01-04-5-04-07050-GM	GRANT WRITING - NON-PROJECT	50,000.00	50,000.00	0.00	0.00	50,000.00	0.00 %
01-04-5-04-07218-CRP	SAFETY EXPENSE (EQUIP & SUPPLIE...	12,000.00	12,000.00	418.05	482.10	11,517.90	4.02 %
01-04-5-04-07219-GM	EMERGENCY PREPAREDNESS	15,000.00	15,000.00	164.26	492.78	14,507.22	3.29 %
01-04-5-04-07401-GMH	PROPERTY, AUTO, GL INSURANCE &...	169,320.00	169,320.00	35,049.19	40,020.32	129,299.68	23.64 %
01-04-5-04-98001-FI	EE BENEFITS ALLOCATED	382,022.53	382,022.53	76,361.45	76,361.45	305,661.08	19.99 %
01-04-5-04-98003-FI	OFFICE EXPENSE ALLOCATED	149,795.10	158,205.62	26,494.94	26,494.94	131,710.68	16.75 %
01-04-5-05-02305-DWR	MAPS/DRAFTING SUPPLIES	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
01-04-5-05-04008-GM	ENGINEERING CONTRACT SERVICES	30,000.00	30,000.00	0.00	0.00	30,000.00	0.00 %
01-04-5-05-04013-GM	DEVELOPMENT - OTHER	0.00	0.00	0.00	132.00	-132.00	0.00 %
Program: 04 - ** ADMINISTRATION ** Total:		1,650,927.72	1,659,338.24	187,145.99	282,203.73	1,377,134.51	17.01%
Program: 06 - ** FINANCE **							
01-06-5-06-01101-FI	FINANCE SALARY	405,593.00	405,593.00	29,519.59	86,662.51	318,930.49	21.37 %
01-06-5-06-04009-DOF	ACCOUNTING/AUDIT SERVICES	70,460.00	70,460.00	1,976.10	2,671.10	67,788.90	3.79 %
01-06-5-06-07001-DOF	FINANCE - OTHER (P/R Proc, Bank f...	32,000.00	32,000.00	2,164.13	7,269.85	24,730.15	22.72 %
01-06-5-06-98001-FI	EE BENEFITS ALLOCATED	301,448.13	301,448.13	60,255.65	60,255.65	241,192.48	19.99 %
01-06-5-06-98003-FI	OFFICE EXPENSE ALLOCATED	118,118.00	124,749.95	20,892.07	20,892.07	103,857.88	16.75 %
Program: 06 - ** FINANCE ** Total:		927,619.13	934,251.08	114,807.54	177,751.18	756,499.90	19.03%
Program: 07 - ** HUMAN RESOURCES **							
01-07-5-07-01102-FI	PERSONNEL SALARY	79,405.00	79,405.00	5,341.08	15,120.89	64,284.11	19.04 %
01-07-5-07-01105-GMH	AWARDS SALARY	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
01-07-5-07-01215-GMH	EMPLOYEE TRAINING	32,000.00	32,000.00	1,464.60	3,328.21	28,671.79	10.40 %
01-07-5-07-01217-GMH	EMPLOYEE EDUCATION	7,500.00	7,500.00	0.00	0.00	7,500.00	0.00 %
01-07-5-07-01905-GMH	EMPLOYMENT RECRUITING EXPENSE	5,000.00	5,000.00	194.00	194.00	4,806.00	3.88 %
01-07-5-07-01910-GMH	LABOR LEGAL FEES	20,000.00	20,000.00	0.00	0.00	20,000.00	0.00 %
01-07-5-07-01915-GMH	PERSONNEL - OTHER	3,500.00	3,500.00	100.00	100.00	3,400.00	2.86 %
01-07-5-07-98001-FI	EE BENEFITS ALLOCATED	59,073.41	59,073.41	11,808.02	11,808.02	47,265.39	19.99 %
01-07-5-07-98003-FI	OFFICE EXPENSE ALLOCATED	23,125.05	24,423.46	4,090.24	4,090.24	20,333.22	16.75 %
Program: 07 - ** HUMAN RESOURCES ** Total:		239,603.46	240,901.87	22,997.94	34,641.36	206,260.51	14.38%

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

For Fiscal: 2024-2025 Period Ending: 09/30/2024

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Program: 09 - ** BONDS, LOANS & STANDBY **							
01-09-5-09-08115-FI	CMM PRINCIPLE	122,000.00	122,000.00	122,000.00	122,000.00	0.00	100.00 %
01-09-5-09-08130-FI	(CIRP) MUNICIPAL FINANCE LOAN P...	183,608.57	183,608.57	0.00	183,608.57	0.00	100.00 %
01-09-5-09-08215-FI	INTEREST EXPENSE - CMM	81,495.00	81,495.00	42,107.35	42,107.35	39,387.65	51.67 %
01-09-5-09-08220-FI	(CIRP) MUNICIPAL FINANCE LOAN I...	84,282.33	84,282.33	0.00	84,282.33	0.00	100.00 %
01-09-5-09-08320-FI	GENERAL TAX COLLECTION CHARGE	6,000.00	6,000.00	59.49	59.49	5,940.51	0.99 %
01-09-5-09-08325-FI	ADMINISTRATION - CMM	13,000.00	13,000.00	0.00	1,983.93	11,016.07	15.26 %
01-09-5-09-08330-DOF	STANDBY ADMINISTRATION	23,838.57	23,838.57	0.00	5,366.61	18,471.96	22.51 %
Program: 09 - ** BONDS, LOANS & STANDBY ** Total:		514,224.47	514,224.47	164,166.84	439,408.28	74,816.19	85.45%
Program: 10 - ** REPORTS, STUDIES, & PLANS **							
01-10-5-10-19002-GM	#A22216 (CIP) CAPITAL IMPROV PL...	250,000.00	250,000.00	0.00	0.00	250,000.00	0.00 %
01-10-5-10-19003-GM	#A22229/#E23001 ANN'L WATER S...	12,500.00	12,500.00	0.00	0.00	12,500.00	0.00 %
01-10-5-10-19004-GM	#E23002 2024 STRATEGIC PLAN	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
01-10-5-10-24200-GM	#E24200: CODIFICATION OF RECOR...	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
01-10-5-10-24201-GM	#E24201: URBAN WATER USE OBJ (...	12,500.00	12,500.00	0.00	0.00	12,500.00	0.00 %
01-10-5-10-24202-DOF	#E24202: COST ALLOCATION PLAN	16,500.00	16,500.00	0.00	0.00	16,500.00	0.00 %
01-10-5-10-24203-GM	#E24203: ANN'L WATER LOSS AUDIT	12,500.00	12,500.00	0.00	0.00	12,500.00	0.00 %
Program: 10 - ** REPORTS, STUDIES, & PLANS ** Total:		314,000.00	314,000.00	0.00	0.00	314,000.00	0.00%
Program: 12 - ** CAPITAL IMPROVEMENT REPLACEMENT PROGRAM (CIRP)							
01-12-5-12-01136-FI	CIRP: STANDBY/CALLBACK	0.00	0.00	3,279.89	18,249.34	-18,249.34	0.00 %
01-12-5-12-01212-FI	CIRP: COMPENSATED LEAVE	85,477.00	85,477.00	4,720.86	15,887.67	69,589.33	18.59 %
01-12-5-12-02213-CRP	CIRP: SMALL TOOLS/MISC. EXP.	12,833.00	12,833.00	0.00	245.65	12,587.35	1.91 %
01-12-5-12-02213-FI	CIRP: SALARY (excl STBY,CLBK)	558,469.00	558,469.00	18,448.38	54,644.21	503,824.79	9.78 %
01-12-5-12-05010-CRP	CIRP: VEHICLE/EQUIP EXPENSE (TR...	27,000.00	27,000.00	2,776.82	3,494.97	23,505.03	12.94 %
01-12-5-12-98001-FI	EE BENEFITS ALLOCATED	403,740.70	403,740.70	80,702.66	80,702.66	323,038.04	19.99 %
01-12-5-12-98002-FI	FIELD EXPENSES ALLOCATED	177,945.80	177,945.80	22,927.04	22,927.04	155,018.76	12.88 %
01-12-5-12-98777-FI	CIRP: SALARY CLEARING (PROJ SAL...	-418,851.75	-418,851.75	0.00	0.00	-418,851.75	0.00 %
01-12-5-12-98779-FI	CIRP: BENEFITS CLEARING (PROJ BE...	-305,414.72	-305,414.72	0.00	0.00	-305,414.72	0.00 %
Program: 12 - ** CAPITAL IMPROVEMENT REPLACEMENT PROGRAM..		541,199.03	541,199.03	132,855.65	196,151.54	345,047.49	36.24%
Program: 20 - ** HDMC TREATMENT PLANT (Reimbursable) **							
01-20-5-20-03101-DWR	HDMC: OTHER	68,000.00	68,000.00	0.00	0.00	68,000.00	0.00 %
01-20-5-20-04100-DWR	HDMC: CONTRACTED OPERATION E...	120,000.00	120,000.00	7,031.72	16,208.50	103,791.50	13.51 %
01-20-5-20-06100-DWR	HDMC: PUMPING POWER	25,000.00	25,000.00	1,491.35	2,522.56	22,477.44	10.09 %
Program: 20 - ** HDMC TREATMENT PLANT (Reimbursable) ** Total..		213,000.00	213,000.00	8,523.07	18,731.06	194,268.94	8.79%
Program: 51 - ** BENEFITS ALLOCATED TO DEPTS **							
01-51-5-51-01211-FI	COMPENSATED LEAVE	374,323.00	374,323.00	24,185.17	86,236.67	288,086.33	23.04 %
01-51-5-51-01216-FI	CAFETERIA PLAN EXPENSE	839,181.00	839,181.00	41,928.76	110,426.34	728,754.66	13.16 %
01-51-5-51-01220-FI	GROUP HEALTH & LIFE INSURANCE ...	28,129.00	28,129.00	2,108.56	6,586.15	21,542.85	23.41 %
01-51-5-51-01225-FI	WORKERS COMPENSATION INSUR...	118,122.00	118,122.00	0.00	0.00	118,122.00	0.00 %
01-51-5-51-01230-FI	RETIREMENT: PERS Classic 2%@55	409,844.00	409,844.00	12,044.66	149,136.52	260,707.48	36.39 %
01-51-5-51-01231-FI	RETIREMENT: PERS Tier 2 2%@62	106,376.01	106,376.01	7,028.36	25,937.27	80,438.74	24.38 %
01-51-5-51-01232-FI	RETIREMENT: PERS - TEMP	1,996.50	1,996.50	0.00	0.00	1,996.50	0.00 %
01-51-5-51-01233-FI	RETIREMENT - 457 CONTRIBUTION	30,000.00	30,000.00	1,665.00	5,825.00	24,175.00	19.42 %
01-51-5-51-01250-GMH	MISC. BENEFITS: WELLNESS	7,500.00	7,500.00	152.20	3,134.20	4,365.80	41.79 %
01-51-5-51-01305-FI	PAYROLL TAXES	256,345.00	256,345.00	14,866.09	46,836.40	209,508.60	18.27 %
01-51-5-51-98000-FI	ALLOCATED EXPENSES - BENEFITS	-2,171,816.51	-2,171,816.51	-434,118.55	-434,118.55	-1,737,697.96	19.99 %
Program: 51 - ** BENEFITS ALLOCATED TO DEPTS ** Total:		0.00	0.00	-330,139.75	0.00	0.00	0.00%
Program: 52 - ** FIELD ALLOCATED TO DEPTS **							
01-52-5-52-01240-D/P	UNIFORMS (FIELD)	17,000.00	17,000.00	3,388.39	6,389.93	10,610.07	37.59 %
01-52-5-52-02206-D/P	SHOP EXPENSE - COMBINED	30,000.00	30,000.00	590.08	4,356.07	25,643.93	14.52 %
01-52-5-52-02209-DWR	SHOP OFFICE SUPPLIES	10,000.00	10,000.00	1,109.99	1,184.51	8,815.49	11.85 %
01-52-5-52-02210-D/P	SMALL TOOLS - MECHANIC	7,500.00	7,500.00	1,102.05	1,469.80	6,030.20	19.60 %
01-52-5-52-03905-D/P	BUILDING REPAIR/MAINT-SHOP/SITE	29,000.00	29,000.00	1,346.48	4,433.82	24,566.18	15.29 %
01-52-5-52-04015-CRP	OPS: SOFTWARE	110,000.00	110,000.00	10,656.64	10,656.64	99,343.36	9.69 %
01-52-5-52-04016-DOA	OPS: COMP SUPPORT (IT SERVICES)	60,000.00	60,000.00	608.38	13,011.00	46,989.00	21.69 %
01-52-5-52-04018-DOA	OPS: COMP EQUIP & EQUIP MAINT	22,500.00	22,500.00	0.00	0.00	22,500.00	0.00 %
01-52-5-52-05005-D/P	FUEL-VEHICLES	120,000.00	120,000.00	5,861.16	18,515.99	101,484.01	15.43 %

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

For Fiscal: 2024-2025 Period Ending: 09/30/2024

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
01-52-5-52-05010-D/P	AUTO EXPENSE - FIELD	45,000.00	45,000.00	1,015.70	2,495.14	42,504.86	5.54 %
01-52-5-52-06305-DOA	COMMUNICATIONS-MOBILE	30,000.00	30,000.00	2,737.85	5,258.44	24,741.56	17.53 %
01-52-5-52-07009-D/P	REGULATORY-PERMITS, FEES, CERTS	45,000.00	45,000.00	0.00	0.00	45,000.00	0.00 %
01-52-5-52-98000-FI	ALLOCATED EXPENSES - FIELD	-526,000.00	-526,000.00	-67,771.34	-67,771.34	-458,228.66	12.88 %
Program: 52 - ** FIELD ALLOCATED TO DEPTS ** Total:		0.00	0.00	-39,354.62	0.00	0.00	0.00%
Program: 53 - ** OFFICE ALLOCATED TO DEPTS **							
01-53-5-53-01405-GMH	TEMPORARY LABOR - OFFICE	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
01-53-5-53-02105-DOA	OFFICE SUPPLIES	30,000.00	30,000.00	1,203.79	3,259.56	26,740.44	10.87 %
01-53-5-53-02107-DOA	ADMIN: COMP EQUIP & EQUIP MA...	22,500.00	22,500.00	717.20	1,512.40	20,987.60	6.72 %
01-53-5-53-02110-DOA	POSTAGE	33,500.00	33,500.00	4,176.66	5,318.75	28,181.25	15.88 %
01-53-5-53-03906-DOA	BUILDING REPAIR/MAINT - OFFICE	57,000.00	78,532.32	8,153.36	11,563.54	66,968.78	14.72 %
01-53-5-53-04010-DOA	ADMIN: COMP SUPPORT (IT SERVIC...	60,000.00	60,000.00	792.12	14,227.75	45,772.25	23.71 %
01-53-5-53-04015-DOA	ADMIN: SOFTWARE	110,000.00	110,000.00	12,009.32	20,441.79	89,558.21	18.58 %
01-53-5-53-05010-DOA	AUTO EXPENSE - OFFICE	2,500.00	2,500.00	0.00	139.36	2,360.64	5.57 %
01-53-5-53-06205-DOA	TELEPHONE AND UTILITIES	63,000.00	63,000.00	6,148.05	11,368.25	51,631.75	18.04 %
01-53-5-53-98000-FI	ALLOCATED EXPENSES - OFFICE	-383,500.00	-405,032.32	-67,831.40	-67,831.40	-337,200.92	16.75 %
Program: 53 - ** OFFICE ALLOCATED TO DEPTS ** Total:		0.00	0.00	-34,630.90	0.00	0.00	0.00%
Expense Total:		9,184,533.60	9,206,065.92	812,702.91	1,984,280.50	7,221,785.42	21.55%
Fund: 01 - GENERAL FUND Surplus (Deficit):		1,632,166.40	1,610,634.08	416,757.08	1,140,630.62	-470,003.46	70.82%
Report Surplus (Deficit):		1,632,166.40	1,610,634.08	416,757.08	1,140,630.62	-470,003.46	70.82%

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
01 - GENERAL FUND	1,632,166.40	1,610,634.08	416,757.08	1,140,630.62	-470,003.46
Report Surplus (Deficit):	1,632,166.40	1,610,634.08	416,757.08	1,140,630.62	-470,003.46



WATER SALES CONSUMPTION STATISTICS
As of 09/30/24

UNITS	CURRENT 09/30/2024	PRIOR 1 09/30/2023	PRIOR 2 09/30/2022
Rolling 12 months ending:			
CCF (units)	479,056	459,858	503,297
Gallons	358,333,888	343,973,784	376,466,156
Acre Feet	1,100	1,056	1,155
Change/PY	4.17%	-8.63%	
	<i>increase</i>	<i>decrease</i>	
Units Change from Two Years Prior >			-4.82% <i>decrease</i>

REVENUE	CURRENT 09/30/2024	PRIOR 1 09/30/2023	PRIOR 2 09/30/2022
Rolling 12 months ending:			
Revenue	\$ 4,519,148	\$ 3,808,912	\$ 3,809,611
Per unit average	\$ 9.43	\$ 8.28	\$ 7.57
Change/PY	13.89%	9.43%	
	<i>increase</i>	<i>increase</i>	
Revenue per Unit Change from Two Years Prior >			24.63% <i>increase</i>

Increases in consumption revenue reflect scheduled rate increases 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

	ACCOUNT NAME	Consumption (CCF/units)					ALL CUST	QTR 09/30 RANK	FY 23/24 RANK	FY 22/23 RANK		
		HOUSING	PUBLIC AGENCY	HOSPITAL/MED	COMMERICAL	INDIVIDUAL/TEMP						
1	JT Parks & Recreation		5,803				1	5,803	2	10,516	2	9,115
2	Hi-Desert Medical Center (hospital and CCC)			4,993			2	4,993	1	13,217	1	13,783
3	Quail Springs Village Apartments	3,314					3	3,314	3	9,225	3	8,412
5	Joshua Tree Memorial Park				2,666		4	2,666	4	5,880	4	7,522
6	Lazy H Mobilehome Park	1,530					5	1,530	5	3,430	8	2,815
7	Morongo Unified School District		1,487				6	1,487	6	3,386	6	3,482
4	Individual (leak)					1,242	7	1,242		Individual		Varies
8	William W Pyle Jr	1,179					8	1,179	7	3,286	7	3,071
9	Individual (leak)					976	9	976		Individual		Varies
10	Individual (regular high user/vacation rental)				828		10	828		Individual		Varies
	TOTALS PER QTR/FY	6,023	7,290	4,993	3,494	2,218		24,018		48,940		48,200

COMPARATIVE CONSUMPTION STATISTICS

ACCOUNT NAME	HOUSING	PUBLIC AGENCY	HOSPITAL/MED	COMMERICAL	INDIVIDUAL/TEMP	ALL CUST	QTR 09/30	FY 23/24	FY 22/23
Vacation rentals ("STR's") average per QTR/FY				33			33	94	95
Vacation rentals ("STR's") average per MONTH				11			11	8	8
All Customers average per QTR/FY						39	39	110	111
All Customers average per MONTH						13	13	9	9



AGENDA ITEM NO:	5C
MEETING DATE:	12.11.24

Staff Report

PRESENTED BY:	Anne Roman, Director of Finance
TOPIC:	RATE CHANGE ANALYSIS
RECOMMENDATION:	Refer to Board to approve continuance of following Rate Study Scenario C.

SUMMARY: Staff have analyzed the District’s finances and reviewed the Rate Study’s implemented Scenario C. Staff recommend continuing to follow Scenario C rate changes in January 2025 as scheduled.

ANALYSIS: On February 15, 2023, the Board approved the Rate Study, voting to adopt **Scenario A** while implementing the lower rates of **Scenario C**. The Board directed staff to monitor the situation and recommend adjustments if higher rates became necessary. After analyzing the District’s financials, staff recommend proceeding with the **Scenario C** rate increases scheduled for January 2025. Key highlights of the analysis include:

Financial Highlights:

- **Rate Study Impact:** The 2023-approved Rate Study was fully implemented during FY 2023/24, generating the expected higher revenues.
- **Cash Balances:** Cash balances have increased by 30% (\$4.62 million) since the Rate Study data collection (6/30/2022). Of this increase:
 - **\$1.16 million** is restricted, unanticipated cash from development activities.
 - **\$3.46 million** is unrestricted and largely due to deferred spending caused by supply chain delays, staff vacancies, higher property tax revenues, and record-high interest earnings.
- **Revenue Growth:** Water consumption revenue rose by 16% in FY 2023/24 compared to 2022/23 due to:
 - Scheduled rate increases.
 - Growth in the customer base.
 - A 1% increase in water consumption.
 - Although the rate increase was limited to 9%, overall revenues exceeded this percentage due to factors like tiered consumption and customer base expansion.
- **Net Position Growth:** The District’s net position (combined liquid and non-liquid assets) grew by 9% (\$3.866 million) from 6/30/2023 to 6/30/2024, exceeding expectations.

Recommendation to Proceed with Scheduled Rate Increases: Despite a strong fiscal year in 2023/24, questions have arisen about holding rates steady instead of implementing the January 2025 increases. Staff recommend proceeding with the scheduled **Scenario C** rate changes for the following reasons:

1. **Avoid Falling Behind:** Delaying increases would result in loss of compounding effects on future increases.
2. **Chromium-6 Preparation:** Costs related to Chromium-6 remain uncertain, and updated estimates and grant/loan details are pending.
3. **Capital Improvement Plan (CIP) Funding:**
 - Scenario C and the Strategic Plan indicate current rates cannot fully fund CIP needs.
 - The Strategic Plan even suggests exploring bond debt as a potential solution.
 - An updated CIP is needed to better project costs.
4. **Loan Payoff Opportunity:** If grants are secured and Chromium-6 costs are lower than expected, early repayment of the CIRP loan could save on interest costs.
5. **Anomaly in FY 2023/24:** While FY 2023/24 was financially strong, the results were driven by factors like deferred capital work and unavoidable vacancies, rather than sustainable improvements.
6. **Reserve Growth:**
 - The Rate Study projects a \$2.76 million reserve increase in FY 2023/24 for future equipment replacement, reports and studies, and CIP work.
 - These funds are not intended to remain idle but to support planned spending, much of which has been delayed.

Staff Recommendation:

Continue with the Scenario C rate increases in January 2025 as planned. At a minimum, staff recommend maintaining the scheduled rate path for at least one more year to allow for additional data collection and informed decision-making.

RECOMMENDED ACTION:

Refer to Board to approve continuance of following Rate Study Scenario C.

STRATEGIC PLAN:

2024 Strategic Plan Objective 2.1

FISCAL IMPACT:

Skipping or deferring scheduled rate increases in January 2025 would cost the District \$578,000 in revenues for 2024/25 plus any future compounding effects.



AGENDA ITEM NO:	5D
MEETING DATE:	12.11.24

Staff Report

PRESENTED BY:	Anne Roman, Director of Finance
TOPIC:	METER CONNECTION METHODOLOGY AND FEE CHANGES; NOTICE OF PRE-APPROVED RATE AND GUARANTEE DEPOSIT ESCALATIONS & PRE-APPROVED CAPACITY CHARGE ESCALATIONS
RECOMMENDATION:	Refer to Board for consideration of new Meter Connection fee methodology and fees, corresponding update to Rules & Regulations contained in Resolution 24-1069/Exhibit A, and publication of a comprehensive Rate and Fee schedule.

SUMMARY: Proposed adjustments to Meter Connection fee methodology and fees as reflected in Resolution 24-1069 including Exhibit A. Proposed publication of Rate & Fee Schedule. Annual public notice of pre-approved rate, fee, and guarantee deposit escalations.

ANALYSIS: Notice is hereby provided of the following Rates and Fees, which are being escalated in accordance with the *previously approved* Rules & Regulations articles cited below and reflected on the attached Rate & Fee Sheet:

PREVIOUSLY APPROVED / NOTICE ONLY:

Rates/Fee	Reason
Rates	Annual notice of escalation of Scenario C Rates adopted and implemented 02/15/2023 as detailed in previously approved Articles 13 and 14.
Guarantee Deposit	Annual notice of pre-approved guarantee deposit escalation reflected in previously approved Article 14.3. Refundable deposit changes to \$376.
Meter Exchange Cost Estimate	Notice of updated cost estimate as reflected in previously approved Article 13.21. ¾" to 1" size upgrade changes to cost estimate of \$407.
Temporary Service Guarantee Deposit	Notice of updated replacement guarantee deposit as reflected in previously approved Article 13.13. 1" refundable deposit changes to \$1,764. 3" refundable deposit changes to \$3,672.
Water Capacity	Notice of cost escalation as detailed in previously approved Article 14.19.
Waste Water Capacity	Notice of cost escalation as detailed in previously approved Article 14.19.1.

PROPOSED CHANGES / ACTION NEEDED:

Rates/Fee	Reason
Meter Connection Fees	Notice of PROPOSED change from flat fee to cost estimate, based on 4 potential field scenarios. <i>See proposed changes to Article 14.18 detailed in Resolution 24-1069 including Exhibit A.</i>

The following methodology and fee changes are proposed to the Meter Connection Fees as detailed in attached Resolution 24-1069/Exhibit A:

- Change 1” Tract Meter Connection fee from a flat fee calculation to a cost estimate deposit, with refund due when cost estimate paid exceeds actual cost. This fee has not been updated in several years. A 1” Tract Meter Connection fee is proposed to change from \$669 to \$1,269 based on actual cost of service.
- Change 1” Non-Tract Meter Connection Fee from a single cost flat fee calculation to a cost estimate in one of four scenarios, with refund due when cost estimate paid exceeds actual cost. These fees have not been updated in several years. A 1” Non-Tract Meter Connection Fee is proposed to change from \$2,002 to a range of \$2,583 - \$4,500 based on actual cost of service.
- This new methodology will more accurately capture the wide potential cost variances encountered in District-installed meter connections. Where costs may be more difficult to project, a higher cost estimate has been established with a refund to be provided if cost estimate exceeds actual cost.
- These cost estimates will be updated periodically with Board approval to reflect actual cost of service.
- Other size Meter Connection Fees will be calculated and costs estimated individually based on cost of service.

Finally, a Rate & Fee Schedule, which summarizes the Rates & Fees reflected in Articles 13 and 14 of the Rules & Regulations, is proposed for publication.

RECOMMENDED ACTION:

Refer to Board for the following actions:

- Approve Meter Connection fee methodology and fees as detailed in corresponding update to Rules & Regulations Article 14.18 contained in attached Resolution 24-1069/Exhibit A.
- Approve attached Rate & Fee Schedule.

STRATEGIC PLAN:

2.8 Continue to monitor and update rates and fees to ensure financial viability.

FISCAL IMPACT:

Numerous, unquantifiable. Meter connection charges will become more accurate compared with a single fee scenario.

RESOLUTION NO. 24-1069
RESOLUTION OF THE BOARD OF DIRECTORS
OF THE JOSHUA BASIN WATER DISTRICT
ESTABLISHING UPDATED METER CONNECTION METHODOLOGY AND FEES

WHEREAS, the Joshua Basin Water District (“JBWD”) has adopted Rules and Regulations relating to acquisition of new water meters; and

WHEREAS, an update in meter connection fee methodology has been developed; and

WHEREAS, the estimated costs associated with installation of service facilities have increased in excess of the amounts currently in place; and

WHEREAS, JBWD has authority to set and collect rates, fees, and charges for water and water service it provides pursuant to the provisions of California Water Code (“Water Code”) sections 31000, 31001, 31007, 31024, and 31025; and

WHEREAS, JBWD is committed to establishing fair and equitable rates and fees structures that reflect the cost of providing service; and

WHEREAS, Proposition 26, approved by the California voters on November 2, 2010, requires that fees for specific government service or product must be the reasonable cost of providing the service or product;

WHEREAS, with relative to meter connection and installation fees, JBWD’s fees have always been based on the actual costs of connection;

WHEREAS, it is necessary for JBWD to update its Rules and Regulations to revise and clarify the procedures for the provision of initial cost estimates and processing of refunds and/or underpayments in connection with actual costs of installation.

NOW THEREFORE, BE IT RESOLVED, the Board of Directors of the Joshua Basin Water District does enact the following:

1. Article 14.18 of the existing Joshua Basin Water District Rules and Regulations is hereby amended as set forth in Exhibit A, which is attached hereto and incorporated herein by this reference.
2. The amended rules and regulations adopted by this resolution shall supersede any prior conflicting enactments, whether expressed in Article 14.18 or otherwise.
3. The General Manager is hereby delegated authority to update the Rules and Regulations consistent with this Resolution, including, but not limited to, the update of internal cross-references and other non-substantive modifications to match the provisions adopted herein.

PASSED, APPROVED AND ADOPTED this 18th day of December, 2024 by the Joshua Basin Water District Board of Directors by the following vote:

Floen, Doolittle, Jarlsberg, Short, Fick

Noes:

Abstain:

Absent:

By: _____

Thomas Floen, President

Attest: _____

Sarah Johnson, Board Secretary

CURRENT ARTICLE TO BE REPLACED BY EXHIBIT A FOLLOWING:

ARTICLE 14.18 Meter Connection Fees (Formerly Meter Installation Fees)

TRACT METER CONNECTION FEES

This fee applies to the Copper Mountain Mesa Assessment District for all original Assessment District parcels with water services already installed, except for the metering equipment. It also applies to approved tract maps or parcel maps where installation of all water system facilities, except for the metering equipment, are completed by the developer.

<u>Meter Size</u>	<u>Fee</u>
¾"	\$585.00
1"	\$669.00
Larger sizes	Actual cost including overhead

NON-TRACT METER CONNECTION FEES

This fee applies to all non-tract parcels in the District and reflects labor, equipment, supplies and overhead costs associated with installing the customer water service, metering equipment and appurtenances which extends the water service from a mainline to a property line for the use of a separate parcel.

<u>Meter Size</u>	<u>Fee</u>
¾"	\$1,911.00
1"	\$2,002.00
Larger	Actual cost, including overhead

EXHIBIT A

ARTICLE 14.18 Meter Connection Fees (Formerly Meter Installation Fees)

NON-TRACT METER CONNECTION FEE COST ESTIMATE (formerly Meter Installation Fees)*

This charge applies to all non-tract parcels in the District and reflects labor, equipment, supplies, and overhead costs associated with installing the customer water service, metering equipment, and appurtenances which extends the water service from a mainline to a property line for the use of a separate parcel. Customers shall be responsible for the actual costs incurred for installation work. The four cost estimate scenarios below best reflect the anticipated maximum cost of service. Refunds will be issued where cost estimate paid exceeds actual cost.

Due to unique District terrain, the District reserves the right to (1) increase the cost estimate requirements in the event of known conditions that will increase the estimated actual costs; and (2) bill customer for any additional costs incurred in the field over and above the cost estimate paid to avoid subsidizing non-standard conditions.

- 1) “Short-side, Unpaved” (SSU) cost estimate will apply to connections on the same side of the street as the mainline, set in dirt, and requires no repaving of asphalt.
- 2) “Long-side, Unpaved” (LSU) cost estimate will apply to connections on the opposite side of the street from the mainline, set in dirt, and requires no paving of asphalt.
- 3) “Short-side, Paved” (SSP) cost estimate will apply to connections on the same side of the street as the mainline, set in asphalt, or where repaving of asphalt is required.
- 4) “Long-side, Paved” (LSP) cost estimate will apply to connections on the opposite side of the street from the mainline set in asphalt, or where repaving of asphalt is required.

METER SIZE	❶ COST ESTIMATE (SHORT-SIDE UNPAVED) (SSU)	❷ COST ESTIMATE (LONG-SIDE UNPAVED) (LSU)	❸ COST ESTIMATE (SHORT-SIDE PAVED) (SSP)	❹ COST ESTIMATE (LONG-SIDE PAVED) (LSP)
¾”	Not generally available. If authorized, actual cost including overhead.			
1”	\$2,583.00	\$3,716.00	\$3,367.00	\$4,500.00
Larger	Actual cost including overhead.			

TRACT METER CONNECTION FEE DEPOSIT (formerly Meter Installation Fees)

- This fee applies to the Copper Mountain Mesa Assessment District for all original Assessment District parcels with water services already installed, except for the metering equipment.
- It also applies to approved tract maps or parcel maps of any size where installation of all water system facilities, except for the metering equipment, are completed by the developer.

Customers shall be responsible for the actual costs incurred for installation work. The cost estimate requirement below best reflects the anticipated maximum cost of service. Refunds will be issued where cost estimate paid exceeds actual cost. *Due to unique District terrain, the District reserves the right to (1) increase the cost estimate requirements in the event of known conditions that will increase the estimated actual costs; and (2) bill customer for any additional costs incurred in the field over and above the cost estimate paid to avoid subsidizing non-standard conditions*

METER SIZE	COST ESTIMATE
¾”	Not generally available. If authorized, actual cost including overhead.
1”	\$1,269.00
Larger	Actual cost including overhead.

JOSHUA BASIN WATER DISTRICT - RATE and FEE SCHEDULE (2 pages)

Resolutions and the Rules Regulations take precedence in case of error or omission.

Published 01/01/2025

Rates effective 01/01/2025* per Resolution 23-1052 (implemented Scenario "C"***)

Basic Monthly Fee			R&R
Meter Size	Flow (G.P.M.)	Monthly rate	
¾" and 1"	30 & 50	\$47.80	14.5
1 ½"	100	\$159.33	14.5
2"	160	\$254.93	14.5
3"	300	\$478.00	14.5

Private Fire Protection		R&R
Device Size	Monthly Rate	
2"	\$25.49	14.1
3"	\$47.80	14.1
4"	\$79.66	14.1
6"	\$159.31	14.1
8"	\$254.90	14.1

Monthly Water Flow Charges			R&R
Meter Size	Consumption Amount	Rate per unit	
¾" and 1"	0 – 5 units	\$9.05	14.6
	6 – 10 units	\$10.75	14.6
	11 – 20 units	\$12.45	14.6
	21 + units	\$14.15	14.6
1-1/2", 2", and 3"	All Usage	\$10.75	14.6

Miscellaneous Charges		R&R
After Hours Turn On Convenience Charge	\$110.00	14.4.2
Backflow/Cross Connection Devices	FEE DISCONTINUED	14.12
Broken Locking Device Fee	\$32.00	14.24
Delinquent Account Service Charge	10% on each original unpaid balance, plus .5% per month for each subsequent month of delinquency	14.8
Document Charge – photocopies	\$ 0.25/page	14.25
DVD's	\$5.00	
Guarantee Deposit (escalates with rates)	\$376.00	14.3
Lien Fees	Filing - \$47.00, Releasing - \$74.00	14.29
Meter Accuracy Testing	¾" and 1" - \$158.00, larger at cost	14.22
Meter Damage	Minor/Broken Ball Valve - \$150 Extensive Damage at actual cost	11.6
Meter Exchange Cost (on same parcel) (i.e. Upgrade/downgrade)	\$355 (lesser of quoted and actual cost) plus applicable capacity fees	14.21
Meter Reinstallation Charge	\$54.00	14.21
Meter Removal (Pull) Charge	\$49.00	14.4.3
Meter Accuracy Testing Fee (Customer Requested)	\$158.00	14.22
New Account Charge (formerly Turn on)	\$43.00	14.40
No Show for Missed Appointments	\$29.00	14.28
Other Services	Actual cost	14.36
Permit to Supply Water for Domestic Irrigation to Adjacent [Same Ownership] Parcel	¾" or 1" meter - \$496.20 per year	14.11
Reconnection Fee for Non-Payment	\$25.00	14.35
Returned Payment Charge (1st)	First - \$25.00	14.35
Returned Payment Charge (2nd and subsequent)	Second and subsequent - \$35.00	14.35
Sale of Water to Other Water Agencies	\$9.53 per unit, \$1,038 per acre foot Plus direct labor, material & equip costs	14.27
Water Availability or Standby Charges (billed through property taxes)	See attached schedule	14.2
48-Hour Tag/Letter Fee	\$10.00	14.26
Temporary Customer-Requested Turn Off/On	\$33.00	14.4.1

* WATER RATES ARE EFFECTIVE WITH BILLS DATED FEBRUARY 28, 2025 (read cycle 01/01-02/01)

** AFTER UNDERGOING A RATE STUDY WITH BARTLE WELLS ASSOCIATES AND A PROPOSITION 218 PROCESS, THE BOARD OF DIRECTORS, ON 02/15/23, ADOPTED MAXIMUM RATE SCENARIO "A" RATES BY RESOLUTION 23-1052 BUT DIRECTED STAFF TO IMPLEMENT LOWER SCENARIO "C" RATES FOR BILLING EFFECTIVE 03/01/23 UNTIL FURTHER NOTICE.

JOSHUA BASIN WATER DISTRICT - RATE and FEE SCHEDULE (2 pages)

Resolutions and the Rules Regulations take precedence in case of error or omission.

Published 01/01/2025

TEMPORARY Water Service Fees			R&R
Guarantee Deposit – Temporary Service	Replacement cost - meter & appurtenances 1" - \$1,764; 3" - \$3,672		14.3
Temporary Service Installation Fee	\$95.00		14.13.1
Temporary Service Relocation Fee	\$60.00		14.13.2
TEMPORARY Service Basic Monthly Fees (no change at 03/01/23)			R&R
Meter Size	Flow (G.P.M.)	Monthly Rate	
¾" and 1"	30 & 50	\$62.03	14.5.1
3"	300	\$620.45	14.5.1
TEMPORARY Service Monthly Water Flow Charges (no change at 03/01/23)			R&R
Meter Size	Consumption Amount	Rate per Unit	
¾" and 1"	0 – 5 units	\$9.30	14.6.1
	6 – 10 units	\$11.55	14.6.1
	11 – 20 units	\$13.80	14.6.1
	21 + units	\$16.05	14.6.1
1-1/2", 2", and 3"	All Usage	\$11.55	14.6.1

Development Fees		R&R
Fire Flow Test/Hydrant Flow Testing	\$217.00	14.23
Meter Quote	\$19.00	14.31
Non-Interference Letter	Actual cost	14.34
Plan Check Deposit	Determined by JBWD based on complexity	14.7
Refund Agreement Processing Fee	Initial preparation \$190.00, each additional parcel \$35.00, Processing refund check \$30.00	14.2
S1 Form Letter	Actual cost	14.33
Standard Front Footage Fee (mainline or wastewater)	Most recently-calculated front footage cost approved by Board of Directors: CMC-\$26/ft	14.16, 14.18.1
Static Pressure Testing	\$80.00	14.23.1
Variance Application Deposit	Simple - \$500.00 Complex - \$2,500.00	14.1
W1 Form Letter	Actual cost	14.32
Will Serve Letter	\$33.00	14.30

New Water Capacity Study effective 07/01/23 per Resolution 23-1055

Each meter installation with require payment of either tract or non-tract connection charge, depending on location, plus the corresponding capacity charges.

Meter Connection Fees (Effective 01/01/25), Resolution 24-1069				Capacity Charges Effective 01/01/25			
Meter Size	Tract Connection Cost Estimate	Non-Tract Connection Cost Estimate	<R&R	R&R>	Water Capacity Reso. 23-1055	Wastewater Capacity (per EDU) Reso. 09-851	<R&R
ADU subject to Capacity fee**** Per plumbing fixture unit	N/A	N/A	N/A	14.19	\$808.00 per plumbing fixture unit	\$7,148.00	14.19.1
¾" Meter***	Cost, individually quoted	Cost, individually quoted	14.18	14.19	\$9,696.00	\$7,148.00	14.19.1
1" Meter: Short-side, Unpaved (SSU)	\$1,269.00	\$2,583.00	14.18	14.19	\$12,928.00	\$7,148.00	14.19.1
1" Meter: Long-side, Unpaved (LSU)	\$1,269.00	\$3,716.00	14.18	14.19	\$12,928.00	\$7,148.00	14.19.1
1" Meter: Short-side, Paved (SSP)	\$1,269.00	\$3,367.00	14.18	14.19	\$12,928.00	\$7,148.00	14.19.1
1" Meter: Long-side, Paved (LSP)	\$1,269.00	\$4,500.00	14.18	14.19	\$12,928.00	\$7,148.00	14.19.1
1 ½" Meter	Cost, individually quoted	Cost, individually quoted	14.18	14.19	\$32,321.00	\$7,148.00	14.19.1
2" Meter	Cost, individually quoted	Cost, individually quoted	14.18	14.19	\$51,713.00	\$7,148.00	14.19.1
3" Meter	Cost, individually quoted	Cost, individually quoted	14.18	14.19	\$96,962.00	\$7,148.00	14.19.1

***FOR UPSIZING CALCULATION OF INCREMENTAL DIFFERENCE ONLY.

****SEE RULES & REGULATIONS FOR SPECIFICS ON SUBJECT ADU'S.

Standby Rate Table Attached

**EXHIBIT A
JOSHUA BASIN WATER DISTRICT
WATER AVAILABILITY (STANDBY) CHARGES**

**SCHEDULE A
MINIMUM PER PARCEL UP TO 1.25 ACRES**

NEW COUNTY ZONES	District Zone 1	District Zone 2	District Zone 3	District Zone 4
20MRM40M*	\$30.00	\$50.00		
3MRM*	\$40.00	\$60.00		
4MRM*	\$40.00	\$60.00	\$50.00	
RM	\$30.00	\$50.00	\$50.00	
RS	\$40.00	\$60.00	\$50.00	
RS1	\$40.00	\$60.00	\$50.00	
RS8M*	\$30.00	\$50.00		
RS10M	\$30.00	\$50.00		
RS14M, RS18M*	\$30.00	\$50.00		
RS20M	\$30.00	\$50.00		
RL, RL2.5*	\$30.00	\$50.00	\$40.00	\$40.00
RL5	\$30.00	\$50.00	\$40.00	\$40.00
RL10	\$30.00	\$50.00	\$40.00	\$40.00
RL20	\$30.00	\$50.00	\$40.00	\$40.00
RC, RC40*, OS, FW	\$40.00	\$60.00	\$40.00	\$40.00
CG-SCp, CS, CO, CN, IC, IN	\$40.00	\$60.00	\$50.00	

* Cannot be assigned to parcels created after 2018

**SCHEDULE B
COST PER ACRE FOR PARCELS OVER 1.25 ACRES**

District Zone 1	District Zone 2	District Zone 3	District Zone 4	ACREAGE
\$20.00	\$30.00			0+ Acres
\$20.00	\$30.00			0-40 Acres
	\$25.00			41+ Acres
\$20.00	\$35.00	\$25.00		0-40 Acres
	\$25.00	\$15.00		41+ Acres
\$20.00	\$30.00	\$25.00		0-40 Acres
	\$25.00	\$15.00		41+ Acres
\$20.00	\$30.00	\$20.00		0-40 Acres
	\$25.00			41+ Acres
\$20.00	\$30.00			0+ Acres
\$20.00	\$35.00			0-40 Acres
\$15.00	\$25.00			41-80 Acres
\$10.00	\$15.00			81-160 Acres
	\$10.00			161-320 Acres
	\$1.00			321+ Acres
\$20.00	\$30.00			0-40 Acres
\$15.00	\$25.00			41-80 Acres
\$10.00	\$15.00			81-160 Acres
	\$10.00			161-320 Acres
	\$1.00			321+ Acres
\$20.00	\$30.00			0+ Acres
\$20.00	\$30.00	\$20.00	\$15.00	0-40 Acres
\$15.00	\$25.00	\$15.00	\$12.00	41-80 Acres
\$10.00	\$15.00	\$10.00	\$10.00	81-160 Acres
\$5.00	\$8.00	\$5.00	\$4.00	161-320 Acres
\$1.00	\$1.00	\$1.00	\$1.00	321+ Acres
\$20.00	\$30.00	\$20.00	\$15.00	0-40 Acres
\$12.00	\$25.00	\$15.00	\$12.00	41-80 Acres
\$8.00	\$10.00	\$8.00	\$8.00	81-160 Acres
\$4.00	\$5.00	\$4.00	\$3.00	161-320 Acres
\$1.00	\$1.00	\$1.00	\$1.00	321+ Acres
\$20.00	\$30.00	\$20.00	\$15.00	0-40 Acres
\$15.00				41+ Acres
\$20.00	\$30.00	\$20.00	\$15.00	0+ Acres
\$15.00	\$25.00	\$15.00	\$15.00	0-40 Acres
	\$12.00	\$10.00	\$8.00	41-160 Acres
	\$5.00	\$4.00	\$3.00	161-320 Acres
	\$1.00	\$1.00	\$1.00	321+ Acres
\$25.00	\$35.00	\$25.00		0-40 Acres
	\$25.00			41+ Acres

**JOSHUA BASIN WATER DISTRICT
Water Availability (Standby) Zoning Descriptions**

DISTRICT ZONE DESCRIPTIONS

ZONE 1 Any size parcel served by one or more meters
 ZONE 2 Any size parcel within 1/2 mile of a water mainline and in the same pressure zone as the mainline
 ZONE 3 Any size parcel within one mile of a water mainline and within the same pressure zone of the mainline
 ZONE 4 All other parcels

COUNTY ZONE DESCRIPTIONS

RM Residential, multi-family
3MRM Residential, multi-family, 3,000 sq. ft. per unit, 14.5 units per acre
4MRM Residential, multi-family, 4,000 sq. ft. per unit, 10.8 units per acre
20MRM40M Residential, multi-family, 20,000 sq. ft. per unit, 2.18 units per acre

RS Residential, single family
RS1 Residential, single family, 1 acre min.
RS8M Residential, single family, 8,000 sq. ft. min.
RS10M Residential, single family, 10,000 sq. ft. min.
RS14M, RS18M Residential, single family, 14,000 sq. ft. min.
RS20M Residential, single family, 20,000 sq. ft. min.

RL Rural Living
RL2.5 Rural Living, one residence per 2.5 acres
RL5 Rural Living, one residence per 5 acres
RL10 Rural Living, one residence per 10 acres
RL20 Rural Living, one residence per 20 acres

RC, RC40, OS, FW Resource Conservation, Open Space, Floodway

CG-SCp, CS Commercial Properties, Sign Control
CO, CN Commercial Properties, Neighborhood Commercial
IC, IN Industrial and Institutional Properties