

FINANCE COMMITTEE MEETING AGENDA

January 21, 2025 – 4:00 P.M.
Phelan Community Center
4128 Warbler Road, Phelan, CA 92371
& Remotely (see below)

FINANCE COMMITTEE MEETING – 4:00 P.M.

Call to Order – Pledge of Allegiance

Roll Call

1) **Approval of Agenda**

2) **Public Comment** – Under this item, any member of the public wishing to directly address the Board on any item of interest that may or may not be within the subject matter jurisdiction of the Board, but not listed on the agenda, may do so at this time. However, the Board is prohibited by law from taking any action on any item not appearing on the agenda unless the action is otherwise authorized by the Brown Act. Any member of the public wishing to directly address the Board on any item listed on the agenda may do so when the item is being considered by the Board. Speakers are requested to be brief in their remarks. The Chair may limit each speaker to a comment period of five (5) minutes.

3) **Approval of Minutes**

4) **Review of Disbursements**

5) **Review of Quarterly Financials**

6) **Review of Quarterly Investment Report**

7) **Review of Solar Project Credits & Expenses**

8) **Review of Committee Roles & Responsibilities**

9) **Committee Comments**

10) **Review of Action Items**

- a) Prior Meeting
- b) Current Meeting

11) **Set Agenda for Next Regular Meeting**

- Special Finance Committee Meeting – April 8, 2025
- Cancel Regular Finance Committee Meeting – April 15, 2025

NOTE: The Regular Finance Committee Meeting was rescheduled due to a Board Workshop taking place on April 15, 2025.



Mission Statement:

The Mission of the Phelan Piñon Hills Community Services District is to efficiently provide authorized services and maximize resources for the benefit of the community.

Authorized Services:

- Water
- Parks & Recreation
- Street Lighting
- Solid Waste & Recycling

12) **Adjournment**

Pursuant to Government Code Section 54954.2(a), any request for a disability-related modification or accommodation, including auxiliary aids or services, that is sought in order to participate in the above-agendized public meeting should be directed to the District's General Manager at (760) 868-1212 at least 24 hours prior to said meeting.

Agenda materials can be viewed online at www.pphcsd.org

Remote Viewing:

To watch the livestream (view only – nonparticipating), visit our YouTube channel:

[PPHCSD YouTube Channel Link](#)

Remote Participation:

To provide public comment, or otherwise participate remotely, select the meeting you wish to attend on the District's website and then click the "Join Remote Meeting" option.

<https://www.pphcsd.org/meetings>

Please be advised that remote participation and livestreaming options are provided as a courtesy to the public and technical issues could occur, resulting in delays or the inability to participate remotely or livestream. It is recommended that you attend in person to ensure you are able to participate.

Written Comments:

You may also email your public comment to the Board Secretary at awilliams@pphcsd.org by the meeting start time listed on this agenda. Your comment will be added to the record by the Board Secretary.

Please check the District website for updates on this meeting. We encourage you to sign up for our email notifications by emailing awilliams@pphcsd.org or by visiting our website and completing the signup form at www.pphcsd.org under the "Agendas and Minutes" tab.

SPECIAL FINANCE COMMITTEE MEETING MINUTES

November 5, 2024 – 4:00 P.M.

Phelan Pinon Hills Community Services District

NOTE: This meeting will be held in the District Conference Room
4176 Warbler Road, Phelan, CA 92371
& Remotely (see below)

Board Members Present: Mark Roberts, Director/Chair
Chuck Hays, President

Board Members Absent: None

Staff Present: Don Bartz, General Manager
David Noland, Finance Supervisor/Accountant
Aimee Williams, Asst. Board Clerk/Administrative Specialist

Call to Order

Director Roberts called the meeting to order at 4:01 p.m.

Roll Call

All Committee Members were present at Roll Call.

1) **Approval of Agenda**

President Hays moved to approve the Agenda. Director Roberts seconded the motion.
Motion passed unanimously.

2) **Public Comment**

None

3) **Approval of Minutes**

President Hays moved to approve the Minutes. Director Roberts seconded the motion.
Motion passed unanimously.

4) **Review of Audit Report**

Chris Brown, of C.J. Brown & Company, reviewed the District's 2024 Audit Report and answered questions from the Board.

5) **Review of Disbursements**

The Committee reviewed the September disbursements.

6) **Review of Quarterly Financials**

The Committee reviewed the quarterly financials.

7) **Review of Quarterly Investment Report**

The Committee reviewed the Cash/Investment report.

8) **Review of Solar Project Credits & Expenses**

The Committee reviewed the solar project credits and expenses.

9) **Committee Comments**

Nothing further.

10) **Review of Action Items**

a) **Prior Meeting** – None

b) **Current Meeting** – None

11) **Set Agenda for Next Meeting** – January 21, 2025

12) **Adjournment**

With no further business before the Committee, the meeting adjourned at 4:57 p.m.

Agenda materials can be viewed online at <https://www.pphcsd.org>



Cash Disbursements Report By Payment Number

Payment Dates 12/01/2024 - 12/31/2024

Payment Number	Payment Date	Vendor #	Vendor Name	Account Number	Project Account Key	Payment Amount
Payment Number	Payable Number	Description	Vendor Name	Account Number	Project Account Key	Item Amount
705	12/6/2024	DEBPHI	Deborah Jeanne Philips			38.86
	113024	Nov. Mileage - Board, ASBCSD & GM ...		01-0-1-52219		38.86
706	12/6/2024	GENPUM	General Pump Company, Inc.			5,740.00
	31907	Site 2 Booster A Epoxy Coating		01-1-5-54620		5,740.00
707	12/6/2024	MIDAME TRUST	MidAmerica Administrative & Retirement Solutions, LLC			52,000.00
	010125	HRA 2025 Semi-Annual Distribution J...		01-0-0-14130		52,000.00
708	12/6/2024	REBKUJ	Rebecca A. Kujawa			25.19
	113024	Nov. Mileage - Board & ASBCSD Meet...		01-0-1-52212		25.19
709	12/6/2024	REBEL	Rebel Oil Company, Inc.			5,231.71
	1163935-IN	Machinery Oil for Wells		01-1-2-54620		1,708.49
	7108091-IN	Fuel - 375 Gl.		01-1-8-54410		1,561.63
	7108681-IN	Fuel - 475 Gl.		01-1-8-54410		1,961.59
710	12/20/2024	MID AME ADMIN	Mid America Admin & Retirement Solutions			279.00
	0279808	3Q 2024 HRA Admin		01-0-1-51230		279.00
711	12/20/2024	REBEL	Rebel Oil Company, Inc.			2,577.28
	3072567-IN	Fuel - 260 Gl.		01-1-8-54410		1,057.70
	7109534-IN	Fuel - 380 Gl.		01-1-8-54410		1,519.58
35319	12/4/2024	ADA HER	Adam Herkelrath			50.00
	121224	2024 Safety Incentive		01-0-1-54260		50.00
35320	12/4/2024	AIMWIL	Aimee Williams			50.00
	121224	2024 Safety Incentive		01-0-1-54260		50.00
35321	12/4/2024	ANG AHU	Angelica Ahumada			50.00
	121224	2024 Safety Incentive		01-0-1-54260		50.00
35322	12/4/2024	APEREN	Apex Rentals			838.38
	113619	Manlift Rental for Christmas Decoratio...		22-2-2-53150		838.38
35323	12/4/2024	ASBCSD	Assn of SB County Special Districts			300.00
	353	Membership Dues		01-0-1-54230		300.00
35324	12/4/2024	ASBCSD	Assn of SB County Special Districts			44.00
	334	Nov Meeting - D. Bartz		01-0-1-54440		44.00
35325	12/4/2024	AVCOM	AVCOM Services Inc.			70.00
	37888	Answering Svc. - Nov.		01-0-1-53150		70.00
35326	12/4/2024	BRE EDW	Brett Edwards			1,250.00
	2811	EcoHero Show 11/20 Phelan Elementa..		25-5-1-54800	C0106 OUTSIDE SVCS	1,250.00
35327	12/4/2024	BRUMCE	Brunick, McElhaney & Kennedy			12,360.00
	209	Legal Svcs. - Sept.		01-0-0-17000	C0002 OUTSIDE SVCS	450.00
	209	Legal Svcs. - Sept.		01-0-1-53120		8,850.00
	209	Legal Svcs. - Sept.		01-1-1-53120		2,100.00
	209	Legal Svcs. - Sept.		01-7-7-53120		825.00
	209	Legal Svcs. - Sept.		25-0-1-53120		135.00
35328	12/4/2024	C WELLS	C Wells Pipeline Materials, Inc.			6,501.64
	SINV24-3977	6" Gate valves forPRV 4B Rehab		01-1-5-54620		4,202.25
	SINV24-3979	4" Gate valves forPRV 4B Rehab		01-1-5-54620		1,562.38

Cash Disbursements Report

Payment Dates: 12/01/2024 - 12/31/2024

Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
	SINV24-4053	(24) 1" CTS Clamps		01-1-0-13010		737.01
35329	12/4/2024 111524	CPRS Membership Renewal - R. Kujawa	California Park & Recreation Society	22-2-2-54230		95.00 95.00
35330	12/4/2024 121224	CHRGUA 2024 Safety Incentive	Christopher B Gualco	01-0-1-54260		50.00 50.00
35331	12/4/2024 121224	CHRIS CUMM 2024 Safety Incentive	Christopher Cummings	01-0-1-54260		50.00 50.00
35332	12/4/2024 89085-1054647 9085-1054239-1 9085-1054325 9085-1054439 9085-1054447 9085-1054644 9085-1054918	CED Electrical Struts for Zone G, Wells 1B &..01-1-3-54620 Electrical Selectors for Zone G & Well ... 01-1-3-54620 Circuit Breakers for Zone G & Well 2B 01-1-3-54620 Electrical Parts for Zone G & Well 2B 01-1-3-54620 Electrical Parts for Zone G, Well #2 01-1-3-54620 Electrical Parts for Zone G, Wells 1B &... 01-1-3-54620 Electrical Parts for Wells 2A, 1B & Zon... 01-1-3-54620	Consolidated Electrical Distributors Inc			2,222.83 68.44 283.40 600.30 450.23 181.40 135.38 503.68
35333	12/4/2024 24-253322	SBC LIENS (35) Lien Release Docs.	County of San Bernardino	01-1-1-54830		700.00 700.00
35334	12/4/2024 0014886	CPS HR HR Consulting Services	CPS HR Consulting	01-0-1-53150		23,896.00 23,896.00
35335	12/4/2024 121224	DAVNOL 2024 Safety Incentive	David Noland	01-0-1-54260		50.00 50.00
35336	12/4/2024 121224	DONBAR 2024 Safety Incentive	Don Bartz	01-0-1-54260		50.00 50.00
35337	12/4/2024 12972	EMERY Asphalt & Class 2 Base for Rd Repairs	Emery Concrete & Asphalt Recycling, Inc.	01-1-5-54620		195.14 195.14
35338	12/4/2024 121224	ERIBAR 2024 Safety Incentive	Eric Barnes	01-0-1-54260		50.00 50.00
35339	12/4/2024 121224	ERNARA 2024 Safety Incentive	Ernesto Araiza	01-0-1-54260		50.00 50.00
35340	12/4/2024 121224	DELACRUZ 2024 Safety Incentive	Evelin De La Cruz	01-0-1-54260		50.00 50.00
35341	12/4/2024 121224	FRARAM 2024 Safety Incentive	Frank J Ramirez	01-0-1-54260		50.00 50.00
35342	12/4/2024 111324	FROCLA Claim #1859531 Approved November...	Frontier California Inc.	01-0-1-59310		2,695.31 2,695.31
35343	12/4/2024 101-50155	GAOSBO CL2 Sodium Hypochlorite Bleach	G.A. Osborne Pipe & Supply Inc	01-1-3-54620		383.76 383.76
35344	12/4/2024 10801859	GARDA Armored Svcs. - Dec.	Garda CL West, Inc	01-0-1-54200		965.14 965.14
35345	12/4/2024 121224	GEOCAR 2024 Safety Incentive	George Cardenas	01-0-1-54260		50.00 50.00
35346	12/4/2024 IN7103421961	GOTO Office Phones Support - Dec.	GoTo Communications, Inc.	01-0-1-58010		743.81 743.81
35347	12/4/2024 121224	GRE WAT 2024 Safety Incentive	Gregory Allen Waters	01-0-1-54260		50.00 50.00

Cash Disbursements Report

Payment Dates: 12/01/2024 - 12/31/2024

Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
35348	12/4/2024 121224	HEA CHI 2024 Safety Incentive	Heather Childers	01-0-1-54260		50.00 50.00
35349	12/4/2024 121224	JENOAK 2024 Safety Incentive	Jennifer Oakes	01-0-1-54260		50.00 50.00
35350	12/4/2024 121224	KARBUR 2024 Safety Incentive	Karyn M. Burgen	01-0-1-54260		50.00 50.00
35351	12/4/2024 121224	KIMSEV 2024 Safety Incentive	Kimberly Sevy	01-0-1-54260		50.00 50.00
35352	12/4/2024 121224	LANMAR 2024 Safety Incentive	Lance Marckstadt	01-0-1-54260		50.00 50.00
35353	12/4/2024 121224	LINSMI 2024 Safety Incentive	Linda Smith	01-0-1-54260		50.00 50.00
35354	12/4/2024 121224	LORLOW 2024 Safety Incentive	Lori Lowrance	01-0-1-54260		50.00 50.00
35355	12/4/2024 121224	MICLEW 2024 Safety Incentive	Michael Lewis	01-0-1-54260		50.00 50.00
35356	12/4/2024 121224	MIC MAR 2024 Safety Incentive	Michael Marcus	01-0-1-54260		50.00 50.00
35357	12/4/2024	ANDTRU Inv #316216 - Tarps	Mills Hardware	01-1-2-54620		441.61 44.16
	113024	Inv #316244 - Drill Bits, & Repair Suppl..		01-1-2-54620		55.42
	113024	Inv #316218 - Bolts, Nuts, Washers		01-1-2-54620		18.76
	113024	Inv #316206 - Supplies for Sample Stat..		01-1-4-54620		42.29
	113024	Inv #316142 - Blind Flange for1B Boos...		01-1-5-54620		34.44
	113024	Inv #316165 - Supplies for Site 2 Boos...		01-1-5-54620		55.36
	113024	Inv #316200 Supplies for Site 2 Booste...		01-1-5-54620		68.55
	113024	Inv #316204 - Trk #18 Key		01-1-8-54710		78.61
	113024	Inv #316176 - (2) Wallplate Covers		22-2-2-54620		3.86
	113024	Inv #316236 - Circuit Breaker, Cable Ti...		22-2-2-54620		37.69
	113024	Inv #316166 - Key Blank		22-2-2-54620		2.47
35358	12/4/2024 I-02271530 I-02271833	OFFSOL Office Supplies -Notebooks, Tape, To... Office Supplies - Binder Clips	Office Solutions	01-0-1-54530		392.05 347.98 44.07
35359	12/4/2024 59296 59510 59511 59512	PHEEXP Trk #18 - (4) NewTires, Balance & Ali... Trk #21 - Front Brakes Replaced Trk #27 - Oil Change Trk #29 - Oil Change	Phelan Express, Inc.	01-1-8-54710		2,287.32 1,212.47 786.51 144.17 144.17
35360	12/4/2024 1106132024 1106232024	ARMELE Electrical Repairs - Site 4B, 2B, Zone G Electrical Repairs - Wells B, 2A & B	Rodger Ashby	01-1-5-54620		4,600.00 775.00 3,825.00
35361	12/4/2024 120324	SEAWRI 2024 Safety Incentive	Sean Wright	01-0-1-54260		50.00 50.00
35362	12/4/2024 121224	SER MAD 2024 Safety Incentive	Sergio A. Madrigal	01-0-1-54260		50.00 50.00
35363	12/4/2024 120124 120124 120124	STAINS LTD/Life/AD & D - Dec. LTD/Life/AD & D - Dec. LTD/Life/AD & D - Dec.	Standard Insurance Company	01-0-1-51230		1,156.34 956.69 121.26 78.39

Cash Disbursements Report

Payment Dates: 12/01/2024 - 12/31/2024

Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
35364	12/4/2024 121224	STETRU 2024 Safety Incentive	Steve Trujillo	01-0-1-54260		50.00 50.00
35365	12/4/2024 SW-0299962	SWRCB SWRCB - NPDES Annual Permit Rene...	SWRCB	01-0-0-17000	C0002 COUNTY FEES	1,159.00 1,159.00
35366	12/4/2024 025-487392	TYLTEC UB Online Support - Dec.	Tyler Technologies, Inc	01-1-6-53170		265.00 265.00
35367	12/4/2024 1120240546	USA (100) Tickets	Underground Service Alert of So. Cal.	01-1-2-53150		195.00 195.00
35368	12/4/2024 INV00537872 INV00552526	USABB Testing Gas for Gas Sniffers Transfer pump for Sodium Hypochlori...	HD Supply, Inc.	01-1-2-54620 01-1-3-54500		2,019.93 250.57 1,769.36
35369	12/4/2024 63730	WALL GROUP Landscape Achitecture Services - Revi...	Wallace Group, a California Corporation	01-0-0-17000	C0002 OUTSIDE SVCS	2,535.00 2,535.00
35375	12/18/2024 210 210 210 210	BRUMCE Legal Svcs. - Oct. Legal Svcs. - Oct. Legal Svcs. - Oct. Legal Svcs. - Oct.	Brunick, McElhane & Kennedy	01-0-0-17000 01-0-1-53120 01-1-1-53120 01-7-7-53120	C0002 OUTSIDE SVCS	16,605.00 840.00 12,472.50 2,047.50 1,245.00
35376	12/18/2024 SINV24-4268	C WELLS Tracer Wire	C Wells Pipeline Materials, Inc.	01-1-2-54500		144.39 144.39
35377	12/18/2024 113024	CJ BROWN Professional Svcs. - Nov.	C.J. Brown & Company, CPAS - An Accounting Corp.	01-0-1-53110		2,255.00 2,255.00
35378	12/18/2024 9085-1054096 9085-1054938 9085-1054962	CED Electrical Elbows for Wells 1B & 2A Electrical Conduits & Elbows for Wells... (20) Struts for Zone G & Well 2A	Consolidated Electrical Distributors Inc	01-1-3-54620 01-1-3-54620 01-1-3-54620		1,544.82 63.03 1,413.35 68.44
35379	12/18/2024 109333	SBC PARCELS (2) Parcel Map Revisions	County of San Bernardino	01-1-1-54830		4.00 4.00
35380	12/18/2024 0015044	CPS HR HR Consulting Svcs. - Investigation	CPS HR Consulting	01-0-1-53150		4,620.00 4,620.00
35381	12/18/2024 845845-4538 846058-1564 846259-8478 846259-8478	CR&R Trash - Oasis Yard Dec. Tash - Pinon Hills Park Dec. Trash - Phelan CSD Dec. Trash - Phelan CC Dec.	CR&R Incorporated	01-0-2-58110 22-0-2-58110 01-0-1-58110 22-0-2-58110		1,466.97 405.29 251.37 405.15 405.16
35382	12/18/2024 14509	DVMG Medical Screening - M. Marcus	Desert Valley Medical Group Inc	01-0-1-54290		145.00 145.00
35383	12/18/2024 113024	DONBAR Mileage Reimb. - Nov.	Don Bartz	01-0-1-54140		603.00 603.00
35384	12/18/2024 NPC007491	NEWPLU Holiday Greeting Ad	Donald G. Fish Jr	01-0-1-54110		50.00 50.00
35385	12/18/2024 13023	EMERY Base for Rd. Repair in Front of Well 1B	Emery Concrete & Asphalt Recycling, Inc.	01-1-5-54620		100.05 100.05
35386	12/18/2024 CAVIC94529 CAVIC94538	FASTEN Sockets for Clamp Bolts Paint for Fire Hydrants	Fastenal Company	01-1-2-54620 01-1-5-54620		530.04 183.53 346.51

Cash Disbursements Report

Payment Dates: 12/01/2024 - 12/31/2024

Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
35387	12/18/2024 10168463-01	GAOSBO Vactor #110 Hose Cam for Suction Line	G.A. Osborne Pipe & Supply Inc	01-1-5-54620		30.99 30.99
35388	12/18/2024 0006710971	DAIPRE Job Posting Ad - Admin Tech 1	Gannett Holdings LLC Mountain/West	01-0-1-54110		210.00 210.00
35389	12/18/2024 373	GREE SVCS Landscape Maint. - Phelan & P.H. Parks	Greenstone Services Inc.	22-2-2-53150		720.00 720.00
35390	12/18/2024 276273-1 276273-1 276273-1 276273-1 276273-2 276273-2 276273-2 276273-2 276273-2 276273-2 276273-2 276273-2 276273-2 276273-2	INFOSE Postage - Oct Printing - Oct Postage - Oct Postage - Oct Postage - Nov. Printing - Nov. Postage - Nov. Printing - Nov. Postage - Nov. Printing - Nov. Postage - Nov. Printing - Nov. Postage - Nov. Printing - Nov. Printing - Nov.	Infosend Inc	01-1-6-54860 01-1-6-54890 01-1-9-54860 22-2-1-54860 01-1-6-54860 01-1-6-54890 01-1-9-54860 01-1-9-54890 22-2-1-54860 22-2-1-54890 25-5-1-54860 25-5-1-54890		13,185.39 3,106.25 913.16 23.22 92.86 3,211.44 1,335.13 23.24 840.45 93.00 3,103.20 23.21 420.23
35391	12/18/2024 58100197925	LES SCH Trk #20 - Struts, Shocks, (4) New Tires	Les Schwab Tire Centers of Central CA, INC.	01-1-8-54710		2,730.28 2,730.28
35392	12/18/2024 280077	LCW Legal Svcs. - Investigation	Liebert Cassidy Whitmore	01-0-1-53120		10,576.25 10,576.25
35393	12/18/2024 010125	LINSMI Health Insurance Reimb. - Jan.	Linda Smith	25-5-1-51230		337.72 337.72
35394	12/18/2024 2024122 2024122 2024122	LIN SVC Janitorial Svcs. - CSD Janitorial Svcs. - Oasis Janitorial Svcs. - CC Windows	Richard J. Linsalato	01-0-1-54320 01-1-1-54320 22-0-1-54320		595.00 340.00 225.00 30.00
35395	12/18/2024 397076154	LOWES Tables & Chairs for Field Training	Lowe's Credit	01-1-2-54500		319.90 319.90
35396	12/18/2024 87	SHINE Painting Classes 12/7	Mary Gabriel	22-2-2-54800		1,100.00 1,100.00
35397	12/18/2024 589040	PAP REC On-Site Shredding	Paper Recycling & Shredding Specialist	01-0-1-53150		78.00 78.00
35398	12/18/2024 59744 59811	PHEEXP Trk #26 Canister Vent Control Replaced Trk #26 Evap Can & Filter Replaced,Di...	Phelan Express, Inc.	22-2-8-54710 22-2-8-54710		696.47 244.75 451.72
35399	12/18/2024 2826MP	SUPTAN Reservoir 1A-2 Coating (30 %)	Superior Tank Solutions, INC	01-1-3-54620		52,000.00 52,000.00
35400	12/18/2024 INV0105071	AQUA MET Pigtails & MXU Clip for Meter Data Tr...	Aqua Metric Sales Co	01-1-6-54620		3,398.58 3,398.58
35401	12/18/2024 4334 4335 4335	TOP OPT Pest Control - Oasis Pest Control - CSD Pest Control - (1) Bee Removal	Top Option Pest Control	01-1-1-53150 01-0-1-53150 01-1-6-53150		248.00 98.00 75.00 75.00
35402	12/18/2024 011325 011325	TRU GOV Civic Center Site Lease Pmt #4 Civic Center Site Lease Interest for Pm...	Truist Governmental Finance	01-1-0-29760 01-1-1-91010		232,408.17 98,653.10 133,755.07

Cash Disbursements Report

Payment Dates: 12/01/2024 - 12/31/2024

Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
35403	12/18/2024 0259039	TT TECH Service Line Splitter & Cables	TT Technologies, Inc.	01-1-2-54650		1,374.02 1,374.02
35404	12/18/2024 237475 237475 237475	TURSEC Monitoring Svc - Dec. Monitoring Svc - Dec. Monitoring Svc - Dec.	Turner Security, Inc	01-0-1-53150 01-1-1-53150 22-2-2-53150		417.55 46.95 255.70 114.90
35405	12/18/2024 186290997 186430730	ULINE Gloves T-Shirt Rags	Uline	01-1-2-54500 22-2-2-54500		389.07 189.63 199.44
35406	12/18/2024 52613079	UNIVAR Liquid Chlorine - 495 Gl.	UNIVAR INC.	01-1-3-54500		2,017.80 2,017.80
35407	12/18/2024 63727 63728 63729	WALL GROUP Phelan Park Expansion - 65% Design D... Civic Center - Specs Review Phelan Park Improvements - ARPA	Wallace Group, a California Corporation	22-2-0-17000 01-0-0-17000 22-2-0-17000	C0078 OUTSIDE SVCS C0002 OUTSIDE SVCS C0111 OUTSIDE SVCS	43,892.50 4,388.75 5,438.75 34,065.00
35408	12/18/2024 82900192	WAXIE Toilet Paper & Trash Bags for Commun..	Waxie Enterprises, Inc	22-2-2-54500		380.31 380.31
35409	12/18/2024 0080635627	WESTAIR Shielding Gas for Welding Spools	WestAir Gases & Equipment, Inc.	01-1-2-54620		34.65 34.65
35410	12/18/2024 1152684-00	WESWAT (10) 8 x 12 Clamp	Western Water Works Supply Co	01-1-0-13010		2,604.32 2,604.32
35411	12/18/2024 127007	WIEDRU Background Check - G. Waters	Wienhoff & Associates Inc	01-0-1-54290		32.00 32.00
35412	12/31/2024 201 201 201 201 201 201	BRUMCE Legal Svcs. - Feb. Legal Svcs. - Feb. Legal Svcs. - Feb. Legal Svcs. - Feb. Legal Svcs. - Feb. Legal Svcs. - Feb.	Brunick, McElhaney & Kennedy	01-0-0-17000 01-0-1-53120 01-1-1-53120 01-7-7-53120 22-0-1-53120 25-0-1-53120	C0002 OUTSIDE SVCS	7,470.00 225.00 2,932.50 300.00 382.50 3,585.00 45.00
35413	12/31/2024 121724 121724	CAR AVI Reimb. - Fire Flow Fee Reimb. - Fire Flow Fee	Carlos Avila	01-1-1-48200 01-1-1-48700		80.00 65.00 15.00
35414	12/31/2024 2024-0299PT	SBC ACR Unpaid Special Assessment Reports	County of San Bernardino County Treasurer	01-0-1-54830		166.87 166.87
35415	12/31/2024 0015245	CPS HR HR Consulting Svcs. - Investigation	CPS HR Consulting	01-0-1-53150		1,682.50 1,682.50
35416	12/31/2024 VVP-0414-1 VVP-0414-2 VVP-0414-3 VVP-0414-3	VALLE Streamed Meetings - Oct. Streamed Meetings - Nov. Streamed Meetings - Dec. Streamed Meetings - Dec.	Don Gene Fish Jr.	01-0-1-53150 01-0-1-53150 01-0-1-53150 01-7-7-53150		2,450.00 700.00 700.00 700.00 350.00
35417	12/31/2024 10804552	GARDA Armored Svcs - Jan.	Garda CL West, Inc	01-0-1-54200		1,026.31 1,026.31
35418	12/31/2024 28938	GEOMON Routine Samples - Nov.	GEO-Monitor, Inc.	01-1-4-53140		2,093.50 2,093.50
35419	12/31/2024 1386	MOUPRO (1) Employment Opportunity Ad	Mountaineer Progress Newspaper	01-0-1-54110		175.00 25.00

Cash Disbursements Report

Payment Dates: 12/01/2024 - 12/31/2024

Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
	1395	Christmas Greeting Ad		01-0-1-54110		150.00
35420	12/31/2024 404363267001	OFFDEP Office Supplies - (4) Toners	ODP Business Solutions, Inc.	01-0-1-54530		401.78 401.78
35421	12/31/2024 123124 123124 123124	PETCAS - Petty Cash Postage Purchase Counter Cash Over Water for Community Centers	Petty Cash	01-0-1-54860 01-0-1-59310 22-2-2-54500		23.52 -1.25 -0.37 25.14
35422	12/31/2024 60213	PHEEXP Trk #30 - Oil & Air Filter Changed	Phelan Express, Inc.	01-1-8-54710		183.31 183.31
35423	12/31/2024 2427	ROSE Kids Baking Class - Dec.	Rose Noir Chocolates LLC	22-2-2-54800		261.24 261.24
35424	12/31/2024 010125 010125 010125	STAINS LTD/Life/AD&D - Jan. LTD/Life/AD&D - Jan. LTD/Life/AD&D - Jan.	Standard Insurance Company	01-0-1-51230 01-7-7-51230 22-0-1-51230		1,100.96 966.66 74.30 60.00
35425	12/31/2024 1764-0006-00	WALL GROUP Landscape Achitecture Services - Revi...	Wallace Group, a California Corporation	01-0-0-17000	C0002 OUTSIDE SVCS	647.50 647.50
DFT0013644	12/5/2024 103124 103124	SCE 8362-7804 Electricity - Solar Mtr. 9/30 - 10/31 Electricity - Solar Mtr. Credit 9/30 - 10...	Southern California Edison	01-1-3-58110 01-1-3-58115		515.99 566.77 -50.78
DFT0013645	12/5/2024 102324 102324	SCE 9587-0653 Electricity - Office 9/25 - 10/23 Electricity - Solar CR 9/25 - 10/23	Southern California Edison	01-0-1-58110 01-1-3-58115		1,188.91 1,351.79 -162.88
DFT0013646	12/5/2024 113024 113024 113024 113024 113024 113024	FBC-SEAN Ricks Cafe - Staff Meeting Reg: Dept R... Ricks Cafe - Staff Meeting Reg: CR6, ... Mexico Lindo - Meeting with TDN Reg:.. Mexico Lindo - Staff Meeting Reg: Wel.. Amazon - Battery Angle Grinder Rock Auto - Trk #22 - Driver Door Hin...	First Bank Card	01-0-1-54440 01-1-1-54440 01-1-1-54440 01-1-1-54440 01-1-2-54650 01-1-8-54710		728.45 101.42 66.44 74.15 57.69 340.52 88.23
DFT0013647	12/5/2024 113024	FBC-Aimee OTC - Christmas Decoration	First Bank Card -Aimee	01-0-1-54530		168.16 168.16
DFT0013648	12/5/2024 113024	FBC-STEVE Amazon - Power Strip	First Bank Card	22-2-2-54620		72.50 72.50
DFT0013649	12/5/2024 113024 113024	FBC-LORI Ricks Cafe - Staff Meeting - DB, SW, SL,.. Southwest Airlines - CSMFO Weekend...	First Bank Card	01-0-1-54440 01-0-1-54470		711.43 84.47 626.96
DFT0013650	12/5/2024 113024 113024 113024 113024	FBC-HEATHER Amazon - Batteries Cert Mail - Water Theft Letters Cert Mail - Leak Letters Cert Mail - Leak Letters	First Bank Card	01-0-1-54530 01-1-6-54860 01-1-6-54860 01-1-6-54860		577.59 45.31 7.72 478.08 46.48
DFT0013651	12/5/2024 113024 113024 113024 113024 113024 113024	FBC-GEORGE Mexico Lindo - Staff Appreciation Lun... Ricks Cafe - Staff Meeting - GC, DB, SW Amazon - Office Supplies, Organizers, ... Apple - Icloud Storage for Field Ipad 76 - Trk #28 Fuel 76 - Trk #28 Fuel	First Bank Card	01-0-1-54440 01-0-1-54440 01-0-1-54530 01-1-2-53170 01-1-8-54410 01-1-8-54410		571.52 208.62 68.08 80.03 0.99 73.83 83.85

Cash Disbursements Report

Payment Dates: 12/01/2024 - 12/31/2024

Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
	113024	Home Depot - Bee & Wasp Spray		01-1-2-54500		129.20
	113024	Home Depot - Dewalt Batteries for Trk..		01-1-2-54500		214.42
	113024	Chevron - Propane Refill		01-1-2-54500		19.37
	113024	Ebay - Relays for Station 4B		01-1-5-54500		494.91
	113024	Brimar Industries - Booster Vaults		01-1-5-54500		110.06
	113024	Amazon - Vent Covers for Booster Stat..		01-1-5-54500		84.02
DFT0013667	12/12/2024	SCE 9515-2666	Southern California Edison			91,426.97
	103124-1	Electricity-Wells, Boosters, Tanks Oct.		01-1-3-58110		106,193.30
	103124-1	Electricity- Credits Oct,		01-1-3-58115		-14,766.33
DFT0013668	12/12/2024	SCE 9515-2666	Southern California Edison			8,298.21
	113024	Electricity-Wells, Boosters, Tanks, Nov		01-1-3-58110		7,276.24
	113024	Electricity-Credits Nov.		01-1-3-58115		-651.52
	113024	Electricity- St. Lights Nov		23-3-2-58210		1,673.49
DFT0013669	12/12/2024	SCE 1613-6373	Southern California Edison			18.31
	113024	Electricity - R/R Crossings 11/1 - 11/30		23-0-2-58210		18.31
DFT0013670	12/12/2024	SCE 5917-6455	Southern California Edison			28.12
	113024	Electricity - Phelan Park St. Lights 11/1...		22-2-2-58110		28.12
DFT0013671	12/12/2024	SCE 4490-1265	Southern California Edison			18.31
	113024	Electricity - P.H. Fire Station 11/1 - 11...		22-0-2-58110		18.31
DFT0013672	12/4/2024	ACT IT	David Shay			7,810.65
	CSHRHRQU83YQ	Software Support - Dec.		01-0-1-53170		7,810.65
DFT0013673	12/4/2024	FBC-SEAN	First Bank Card			3,935.69
	110424	Insulated (Harsh Rated)Work Bibs for...		01-1-2-54680		1,664.76
	111524	Portable Equipment Registration Prog...		01-1-8-54710		2,270.93
DFT0013674	12/4/2024	FBC-CHRIS	First Bank Card			807.05
	410039	4 Gas Monitor for Confined Spaces		01-1-2-54500		807.05
DFT0013675	12/4/2024	XEROX	Xerox Corporation			871.32
	6438587	XEROX LEASE 11/1/24-11/30/24		01-0-1-54300		853.33
	6438587	EQUIPMENT PROTECTION PLAN 11/1...		01-0-1-54300		17.99
DFT0013676	12/6/2024	CALPERS 457	California Public Employees' Deferred Compensation Plan			535.00
	INV0005848	Cal PERS 457/ Employer Plan: 450 717...		01-1-0-24560		411.08
	INV0005848	Cal PERS 457/ Employer Plan: 450 717...		22-2-0-24560		9.73
	INV0005848	Cal PERS 457/ Employer Plan: 450 717...		25-5-0-24560		114.19
DFT0013677	12/6/2024	CALPERS	Calif Public Employees' Retirement System			3,921.94
	INV0005849	CalPERS/Employee Portion(EE)		01-1-0-24530		3,608.20
	INV0005849	CalPERS/Employee Portion(EE)		01-7-0-24530		143.18
	INV0005849	CalPERS/Employee Portion(EE)		22-2-0-24530		129.45
	INV0005849	CalPERS/Employee Portion(EE)		25-5-0-24530		41.11
DFT0013678	12/6/2024	CALPERS	Calif Public Employees' Retirement System			3,543.12
	INV0005850	CalPERS/Employee Portion(ER)		01-1-0-24530		2,714.09
	INV0005850	CalPERS/Employee Portion(ER)		01-7-0-24530		475.97
	INV0005850	CalPERS/Employee Portion(ER)		22-2-0-24530		126.90
	INV0005850	CalPERS/Employee Portion(ER)		25-5-0-24530		226.16
DFT0013679	12/6/2024	CALPERS	Calif Public Employees' Retirement System			9,708.47
	INV0005851	CalPERS/Employer Portion		01-1-0-24530		8,004.71
	INV0005851	CalPERS/Employer Portion		01-7-0-24530		943.24
	INV0005851	CalPERS/Employer Portion		22-2-0-24530		339.68
	INV0005851	CalPERS/Employer Portion		25-5-0-24530		420.84
DFT0013680	12/6/2024	CALPERS	Calif Public Employees' Retirement System			21.39
	INV0005852	CalPERS Retirement/ Survivor Benefits		01-1-0-24530		18.07

Cash Disbursements Report

Payment Dates: 12/01/2024 - 12/31/2024

Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
	INV0005852	CalPERS Retirement/ Survivor Benefits		01-7-0-24530		1.35
	INV0005852	CalPERS Retirement/ Survivor Benefits		22-2-0-24530		0.90
	INV0005852	CalPERS Retirement/ Survivor Benefits		25-5-0-24530		1.07
DFT0013681	12/6/2024	CALPERS 457	California Public Employees' Deferred Compensation Plan			42.09
	INV0005853	457 Loan Payback		01-1-0-24560		38.93
	INV0005853	457 Loan Payback		22-2-0-24560		3.16
DFT0013682	12/6/2024	CALSTA	California State Disbursement Unit			139.61
	INV0005854	Remittance ID: 200000001121596		01-1-0-24520		124.00
	INV0005854	Remittance ID: 200000001121596		22-2-0-24520		15.61
DFT0013683	12/6/2024	EDD	Employment Development Department			1,107.89
	INV0005855	State Disability Ins - Payroll Taxes		01-0-0-24510		1,107.89
DFT0013684	12/6/2024	IRS	Internal Revenue Service			133.92
	INV0005856	Social Security - Payroll Taxes		01-0-0-24510		133.92
DFT0013685	12/6/2024	EDD	Employment Development Department			1.95
	INV0005857	State Employer Training Tax - Payroll ...		01-0-0-24510		1.95
DFT0013686	12/6/2024	EDD	Employment Development Department			50.73
	INV0005858	State Unemployment Ins - Payroll Tax...		01-0-0-24510		50.73
DFT0013687	12/6/2024	EDD	Employment Development Department			4,595.08
	INV0005859	CA State Income Tax - Payroll Taxes		01-0-0-24510		4,595.08
DFT0013688	12/6/2024	IRS	Internal Revenue Service			3,134.53
	INV0005860	Medicare - Payroll Taxes		01-0-0-24510		3,134.53
DFT0013689	12/6/2024	IRS	Internal Revenue Service			12,924.97
	INV0005861	Federal Income Tax - Payroll Taxes		01-0-0-24510		12,924.97
DFT0013690	12/19/2024	NAPA	NAPA Auto Parts			113.42
	113024	Inv #636516 - Trk #27 Windshield Wa...		01-1-8-54710		6.45
	113024	Inv #634639 - Trk #31 Gasket Seal & J...		01-1-8-54710		106.97
DFT0013691	12/19/2024	VER AIR	Verizon Wireless			1,376.70
	6100129865	Phones - Jet Packs, Tablets, On-Call N...		01-1-1-58010		1,376.70
DFT0013692	12/19/2024	SCE 1078-5254	Southern California Edison			332.72
	120624	Electricity - CC & Sr. Ctr. 11/6 - 12/6		22-0-2-58110		332.72
DFT0013693	12/19/2024	SCE 8092-3468	Southern California Edison			351.83
	112624	Electricity - NW Dairy Mobile 10/29 - ...		01-1-3-58110		351.83
DFT0013694	12/19/2024	SCE 7441-5755	Southern California Edison			278.80
	100224	Electricity - Pinon Hills CC 10/31 - 12/2		22-0-2-58110		278.80
DFT0013695	12/12/2024	CINFIR	Cintas			705.43
	5241036415	First Aid Supplies - Shop		01-1-1-54500		705.43
DFT0013696	12/12/2024	CIN UNI	Cintas Corporation			643.92
	113024	Uniform Rental Svcs. - Nov.		01-1-1-54680		600.32
	113024	Uniform Rental Svcs. - Nov.		22-2-1-54680		43.60
DFT0013697	12/18/2024	XEROX	Xerox Corporation			871.32
	6567891	EQUIPMENT PROTECTION PLAN 12/1...		01-0-1-54300		17.99
	6567891	XEROX LEASE 12/1/24-12/31/24		01-0-1-54300		853.33
DFT0013698	12/20/2024	CALPERS 457	California Public Employees' Deferred Compensation Plan			535.00
	INV0005862	Cal PERS 457/ Employer Plan: 450 717...		01-1-0-24560		403.74
	INV0005862	Cal PERS 457/ Employer Plan: 450 717...		22-2-0-24560		24.70
	INV0005862	Cal PERS 457/ Employer Plan: 450 717...		25-5-0-24560		106.56

Cash Disbursements Report

Payment Dates: 12/01/2024 - 12/31/2024

Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
DFT0013699	12/20/2024	CALPERS	Calif Public Employees' Retirement System			4,057.37
	INV0005863	CalPERS/Employee Portion(EE)		01-1-0-24530		3,333.89
	INV0005863	CalPERS/Employee Portion(EE)		01-7-0-24530		155.19
	INV0005863	CalPERS/Employee Portion(EE)		22-2-0-24530		515.08
	INV0005863	CalPERS/Employee Portion(EE)		25-5-0-24530		53.21
DFT0013700	12/20/2024	CALPERS	Calif Public Employees' Retirement System			3,543.95
	INV0005864	CalPERS/Employee Portion(ER)		01-1-0-24530		2,705.29
	INV0005864	CalPERS/Employee Portion(ER)		01-7-0-24530		475.97
	INV0005864	CalPERS/Employee Portion(ER)		22-2-0-24530		156.73
	INV0005864	CalPERS/Employee Portion(ER)		25-5-0-24530		205.96
DFT0013701	12/20/2024	CALPERS	Calif Public Employees' Retirement System			9,904.34
	INV0005865	CalPERS/Employer Portion		01-1-0-24530		7,705.90
	INV0005865	CalPERS/Employer Portion		01-7-0-24530		1,019.66
	INV0005865	CalPERS/Employer Portion		22-2-0-24530		779.51
	INV0005865	CalPERS/Employer Portion		25-5-0-24530		399.27
DFT0013702	12/20/2024	CALPERS	Calif Public Employees' Retirement System			22.32
	INV0005866	CalPERS Retirement/ Survivor Benefits		01-1-0-24530		16.74
	INV0005866	CalPERS Retirement/ Survivor Benefits		01-7-0-24530		2.01
	INV0005866	CalPERS Retirement/ Survivor Benefits		22-2-0-24530		2.55
	INV0005866	CalPERS Retirement/ Survivor Benefits		25-5-0-24530		1.02
DFT0013703	12/20/2024	CALPERS 457	California Public Employees' Deferred Compensation Plan			42.09
	INV0005867	457 Loan Payback		01-1-0-24560		41.04
	INV0005867	457 Loan Payback		22-2-0-24560		1.05
DFT0013704	12/20/2024	CALSTA	California State Disbursement Unit			139.61
	INV0005868	Remittance ID: 200000001121596		01-1-0-24520		57.94
	INV0005868	Remittance ID: 200000001121596		22-2-0-24520		81.67
DFT0013705	12/20/2024	EDD	Employment Development Department			1,143.51
	INV0005869	State Disability Ins - Payroll Taxes		01-0-0-24510		1,143.51
DFT0013706	12/20/2024	EDD	Employment Development Department			3.82
	INV0005870	State Employer Training Tax - Payroll ...		01-0-0-24510		3.82
DFT0013707	12/20/2024	EDD	Employment Development Department			99.40
	INV0005871	State Unemployment Ins - Payroll Tax...		01-0-0-24510		99.40
DFT0013708	12/20/2024	EDD	Employment Development Department			4,565.66
	INV0005872	CA State Income Tax - Payroll Taxes		01-0-0-24510		4,565.66
DFT0013709	12/20/2024	IRS	Internal Revenue Service			3,194.96
	INV0005873	Medicare - Payroll Taxes		01-0-0-24510		3,194.96
DFT0013710	12/20/2024	IRS	Internal Revenue Service			12,771.83
	INV0005874	Federal Income Tax - Payroll Taxes		01-0-0-24510		12,771.83
DFT0013711	12/20/2024	VSP	Vision Service Plan			525.77
	821897831	Vision Insurance - Jan.		01-0-0-14130		525.77
DFT0013712	12/21/2024	KAI PER	Kaiser Permanente			16,248.26
	010125	Health Insurance Premium - Jan.		01-0-0-14130		16,248.26
DFT0013713	12/23/2024	ANTBLU	Anthem Blue Cross			26,865.06
	0202412930900	Health Insurance Premium - Jan.		01-0-0-14130		26,865.06
DFT0013714	12/20/2024	AME FID	American Fidelity Assurance Company			266.66
	2348639A	Flex Spending 12/1		01-0-0-24580		266.66
DFT0013715	12/23/2024	AME SUP	American Fidelity Assurance			945.50
	D798341	Supplemental Life Insurance - Dec.		01-0-0-24580		945.50

Cash Disbursements Report

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Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
DFT0013721	12/27/2024 122724	PIT RES Postage Machine Refill	Pitney Bowes Bank Inc. Reserve Account	01-0-1-54860		500.00 500.00
Payment Total:						803,180.73

Report Summary

Fund Summary

Fund	Payment Amount
01 - WATER FUND	743,721.73
22 - PARKS & RECREATION	53,986.65
23 - STREET LIGHTING	1,691.80
25 - SOLID WASTE	3,780.55
Grand Total:	803,180.73

Account Summary

Account Number	Account Name	Payment Amount
01-0-0-14130	Prepaid Benefit	95,639.09
01-0-0-17000	CIP Enterprise Funds	11,295.25
01-0-0-24510	Payroll Tax Payable	43,728.25
01-0-0-24580	Supplemental Ins W/H P...	1,212.16
01-0-1-51230	Employee Group Insuran...	2,202.35
01-0-1-52212	Board - Auto Expense/Ku...	25.19
01-0-1-52219	Board - Auto Expense/Ph...	38.86
01-0-1-53110	Auditing & Accounting F...	2,255.00
01-0-1-53120	Legal Services	34,831.25
01-0-1-53150	Outside Service	32,640.99
01-0-1-53170	Software Support	7,963.54
01-0-1-54110	Advertising	435.00
01-0-1-54140	Auto Expense	603.00
01-0-1-54200	Credit Card Fee & Bank ...	1,991.45
01-0-1-54230	Dues & Subscriptions	300.00
01-0-1-54260	Education & Training	2,202.98
01-0-1-54290	Employment Expense	177.00
01-0-1-54300	Equipment Rental / Lease	1,742.64
01-0-1-54320	General Maintenance	340.00
01-0-1-54440	Meeting, Seminar & Sup...	763.14
01-0-1-54470	Travel Expense	626.96
01-0-1-54500	Operating Supplies	265.68
01-0-1-54530	Office Supplies	1,087.33
01-0-1-54830	State & County Fees & S...	166.87
01-0-1-54860	Postage & Mailing	498.75
01-0-1-58010	Telephone	998.81
01-0-1-58110	Utilities	1,756.94
01-0-1-59310	Other Operating Expens...	2,694.94
01-0-2-58110	Utilities	405.29
01-1-0-13010	Inventory - Water Field ...	3,341.33
01-1-0-24520	Garnishment Payable	181.94
01-1-0-24530	Retirement W/H Payable	28,106.89
01-1-0-24560	Retirement 457 W/H Pa...	894.79
01-1-0-29760	Loan Payable - MFC Civic...	98,653.10
01-1-1-48200	Other Services Incomes	65.00
01-1-1-48700	Administrative Fees	15.00
01-1-1-53120	Legal Services	4,447.50
01-1-1-53150	Outside Service	353.70
01-1-1-53170	Software Support	71.97
01-1-1-54320	General Maintenance	225.00
01-1-1-54440	Meeting, Seminar & Sup...	240.59
01-1-1-54500	Operating Supplies	705.43
01-1-1-54680	Uniforms	600.32
01-1-1-54830	State & County Fees & S...	704.00
01-1-1-58010	Telephone	1,631.70
01-1-1-91010	Interest Expense	133,755.07
01-1-2-53150	Outside Service	195.00
01-1-2-53170	Software Support	0.99
01-1-2-54500	Operating Supplies	1,925.22

Account Summary

Account Number	Account Name	Payment Amount
01-1-2-54620	Repair & Maintenance	2,295.58
01-1-2-54650	Small Tools	1,714.54
01-1-2-54680	Uniforms	1,664.76
01-1-3-54500	Operating Supplies	3,889.46
01-1-3-54620	Repair & Maintenance	59,976.41
01-1-3-58110	Utilities	114,388.14
01-1-3-58115	Utilities - Solar Credits	-15,631.51
01-1-4-53140	Laboratory Analysis	2,093.50
01-1-4-54620	Repair & Maintenance	42.29
01-1-5-54500	Operating Supplies	688.99
01-1-5-54620	Repair & Maintenance	13,110.67
01-1-6-53150	Outside Service	75.00
01-1-6-53170	Software Support	385.00
01-1-6-54620	Repair & Maintenance	3,398.58
01-1-6-54860	Postage & Mailing	6,849.97
01-1-6-54890	Printing	2,248.29
01-1-8-54410	Fuel Costs	6,571.07
01-1-8-54710	Vehicle Maintenance	7,752.10
01-1-9-54860	Postage & Mailing	46.46
01-1-9-54890	Printing	840.45
01-7-0-24530	Retirement W/H Payable	3,216.57
01-7-7-51230	Employee Group Insuran...	195.56
01-7-7-53120	Legal Services	2,452.50
01-7-7-53150	Outside Service	350.00
01-7-7-53170	Software Support	47.98
01-7-7-54440	Meeting, Seminar & Sup...	56.12
22-0-1-51230	Employee Group Insuran...	138.39
22-0-1-53120	Legal Services	3,585.00
22-0-1-54320	General Maintenance	30.00
22-0-1-54500	Operating Supplies	5.42
22-0-1-58010	Telephone	108.00
22-0-2-58110	Utilities	1,571.19
22-2-0-17000	CIP - Parks & Rec	38,453.75
22-2-0-24520	Garnishment Payable	97.28
22-2-0-24530	Retirement W/H Payable	2,050.80
22-2-0-24560	Retirement 457 W/H Pa...	38.64
22-2-1-54680	Uniforms	43.60
22-2-1-54860	Postage & Mailing	185.86
22-2-1-54890	Printing	3,103.20
22-2-2-53150	Outside Service	1,673.28
22-2-2-54230	Dues & Subscriptions	95.00
22-2-2-54500	Operating Supplies	604.89
22-2-2-54620	Repair & Maintenance	116.52
22-2-2-54800	Programs (Park & Rec)	1,361.24
22-2-2-58110	Utilities	28.12
22-2-8-54710	Vehicle Maintenance	696.47
23-0-2-58210	Utilities - Street Lights	18.31
23-3-2-58210	Utilities - Street Lights	1,673.49
25-0-1-53120	Legal Services	180.00
25-5-0-24530	Retirement W/H Payable	1,348.64
25-5-0-24560	Retirement 457 W/H Pa...	220.75
25-5-1-51230	Employee Group Insuran...	337.72
25-5-1-54800	Programs (Solid Waste)	1,250.00
25-5-1-54860	Postage & Mailing	23.21
25-5-1-54890	Printing	420.23
	Grand Total:	803,180.73

Project Account Summary

Project Account Key	Payment Amount
None	752,181.73
C0002 COUNTY FEES	1,159.00
C0002 OUTSIDE SVCS	10,136.25
C0078 OUTSIDE SVCS	4,388.75
C0106 OUTSIDE SVCS	1,250.00
C0111 OUTSIDE SVCS	34,065.00
Grand Total:	803,180.73



Phelan Pinon Hills Community Services District

Revenue and Expense - Ent & Gvmt Funds

Summary

For the Period Ending 12/31/2024

	Total ENTERPRISE FUNDS			Total GOVERNMENT FUNDS			TOTAL			Annual Budget
	Budget	Jul - Per	\$ (Unfav) Budget	Budget	Jul - Per	\$ (Unfav) Budget	Budget	Jul - Per	\$ (Unfav) Budget	
Operational										
Revenue										
Total 40 - Water Consumption	2,595,070.02	2,719,084.30	124,014.28	0.00	0.00	0.00	2,595,070.02	2,719,084.30	124,014.28	4,497,672.79
Total 41 - Water Meter Charges	2,201,415.06	2,214,462.63	13,047.57	0.00	0.00	0.00	2,201,415.06	2,214,462.63	13,047.57	4,404,592.24
Total 44 - Special Assessments	279,914.73	277,587.00	-2,327.73	0.00	0.00	0.00	279,914.73	277,587.00	-2,327.73	278,554.55
Total 47 - Parks	0.00	0.00	0.00	12,415.02	10,175.00	-2,240.02	12,415.02	10,175.00	-2,240.02	24,840.00
Total 48 - Other Income	157,030.98	157,538.96	507.98	192,482.94	180,890.79	-11,592.15	349,513.92	338,429.75	-11,084.17	699,307.95
Total Revenue	5,233,430.79	5,368,672.89	135,242.10	204,897.96	191,065.79	-13,832.17	5,438,328.75	5,559,738.68	121,409.93	9,904,967.53
Expense										
Total 50 - Water	9,955.59	5,977.61	3,977.98	0.00	0.00	0.00	9,955.59	5,977.61	3,977.98	18,205.37
Total 51 - Salary & Benefits	1,855,659.86	1,833,822.39	21,837.47	364,090.18	291,867.53	72,222.65	2,219,750.04	2,125,689.92	94,060.12	4,346,753.57
Total 52 - Board	53,528.58	34,419.28	19,109.30	4,598.04	3,120.15	1,477.89	58,126.62	37,539.43	20,587.19	116,300.00
Total 53 - Professional Fee	335,782.80	359,013.82	-23,231.02	37,837.32	17,039.86	20,797.46	373,620.12	376,053.68	-2,433.56	747,539.87
Total 54 - Service and Supplies	1,040,984.70	699,884.09	341,100.61	126,167.40	62,605.61	63,561.79	1,167,152.10	762,489.70	404,662.40	2,335,239.68
Total 58 - Utilities	632,197.82	573,610.66	58,587.16	27,867.78	25,228.61	2,639.17	660,065.60	598,839.27	61,226.33	1,414,473.02
Total 59 - Other Expenses-Depreciation/Amort/Other	844,977.78	832,869.60	12,108.18	46,361.40	34,941.15	11,420.25	891,339.18	867,810.75	23,528.43	1,783,391.87
Total Expense	4,773,087.13	4,339,597.45	433,489.68	606,922.12	434,802.91	172,119.21	5,380,009.25	4,774,400.36	605,608.89	10,761,903.38
Net Operational Income	460,343.66	1,029,075.44	568,731.78	-402,024.16	-243,737.12	158,287.04	58,319.50	785,338.32	727,018.82	-856,935.85
Non-Operational										
70 - Property Tax Revenue										
Total 71 - Property Tax Revenue - Current	0.00	0.00	0.00	939,339.78	1,019,149.09	79,809.31	939,339.78	1,019,149.09	79,809.31	1,786,265.83
Total 72 - Property Tax Revenue - Prior Years	0.00	0.00	0.00	43,233.39	27,740.15	-15,493.24	43,233.39	27,740.15	-15,493.24	54,602.05
Total 73 - Property Tax Revenue - Other	7,656.58	9,667.08	2,010.50	6,390.85	5,874.66	-516.19	14,047.43	15,541.74	1,494.31	31,040.45
Total 70 - Property Tax Revenue	7,656.58	9,667.08	2,010.50	988,964.02	1,052,763.90	63,799.88	996,620.60	1,062,430.98	65,810.38	1,871,908.33
80 - Other Revenue										
Total 82 - Meter Installation/Fees/Capacity	326,979.78	409,446.99	82,467.21	0.00	0.00	0.00	326,979.78	409,446.99	82,467.21	654,221.50
Total 83 - State/County Assistance General	0.00	500,000.00	500,000.00	0.00	0.00	0.00	0.00	500,000.00	500,000.00	0.00
Total 86 - Penalty & Other Fees	107,431.26	131,623.63	24,192.37	0.00	0.00	0.00	107,431.26	131,623.63	24,192.37	214,948.60
Total 88 - Other	739,462.02	921,586.88	182,124.86	319,084.26	408,429.02	89,344.76	1,058,546.28	1,330,015.90	271,469.62	2,117,940.00

	Total ENTERPRISE FUNDS			Total GOVERNMENT FUNDS			TOTAL			Annual Budget
	Budget	Jul - Per	\$ (Unfav) Budget	Budget	Jul - Per	\$ (Unfav) Budget	Budget	Jul - Per	\$ (Unfav) Budget	
Total 89 - Other Revenue	0.00	6,500.00	6,500.00	0.00	0.00	0.00	0.00	6,500.00	6,500.00	0.00
Total 80 - Other Revenue	1,173,873.06	1,969,157.50	795,284.44	319,084.26	408,429.02	89,344.76	1,492,957.32	2,377,586.52	884,629.20	2,987,110.10
Total Revenue	1,181,529.64	1,978,824.58	797,294.94	1,308,048.28	1,461,192.92	153,144.64	2,489,577.92	3,440,017.50	950,439.58	4,859,018.43
90 - Other Expense										
Total 91 - Interest Expense	154,770.12	152,783.90	1,986.22	0.00	0.00	0.00	154,770.12	152,783.90	1,986.22	485,000.00
Total 92 - Loan Expense	15,956.00	15,956.00	0.00	0.00	0.00	0.00	15,956.00	15,956.00	0.00	15,956.00
Total 93 - Other Expense - Tax Processing	0.00	0.00	0.00	2,374.00	2,627.97	-253.97	2,374.00	2,627.97	-253.97	4,380.94
Total 94 - Chromium 6 Expense Reimb	425,127.84	0.00	425,127.84	0.00	0.00	0.00	425,127.84	0.00	425,127.84	850,596.00
Total 95 - Fair Market Value	3,498.60	-21,743.27	25,241.87	1,499.40	-21,222.74	22,722.14	4,998.00	-42,966.01	47,964.01	10,000.00
Total 99 - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 90 - Other Expense	599,352.56	146,996.63	452,355.93	3,873.40	-18,594.77	22,468.17	603,225.96	128,401.86	474,824.10	1,365,932.94
Total Expense	599,352.56	146,996.63	452,355.93	3,873.40	-18,594.77	22,468.17	603,225.96	128,401.86	474,824.10	1,365,932.94
Net Non-Operational Income	582,177.08	1,831,827.95	1,249,650.87	1,304,174.88	1,479,787.69	175,612.81	1,886,351.96	3,311,615.64	1,425,263.68	3,493,085.49
Net Income	1,042,520.74	2,860,903.39	1,818,382.65	902,150.72	1,236,050.57	333,899.85	1,944,671.46	4,096,953.96	2,152,282.50	2,636,149.64



Balance Sheet - Consolidated Account Summary

As Of 12/31/2024

	Beginning Balance 07/01/2024	12/31/2024	Change
Assets			
Current Assets			
11 - Cash			
11000 - Cash in Bank	12,232,681.42	14,551,174.29	2,318,492.87
11100 - Cash in Bank-Project Fund	6,180,588.05	6,226,925.00	46,336.95
11201 - Cash-Operating Reserves	2,166,444.00	2,166,444.00	0.00
11202 - Cash-Replacement Reserves	4,575,545.01	4,575,545.01	0.00
11203 - Cash-Disaster Reserves	4,398,150.01	4,398,150.01	0.00
11300 - Cash-Water Resources (Righ	545,724.86	545,724.86	0.00
11310 - Cash-Water Rights (Connect	589,664.00	762,843.00	173,179.00
11400 - Rate Stabilization Cash Fund	383,679.00	383,679.00	0.00
Total 11 - Cash	31,072,476.35	33,610,485.17	2,538,008.82
12 - Accounts Receivable			
12010 - Accounts Receivable - Water	1,086,640.65	996,473.50	-90,167.15
12150 - A/R - Accrual	81,832.75	594,129.12	512,296.37
12200 - Accounts Receivable - Parks	24,585.47	1,870.00	-22,715.47
12610 - Delinquent Accounts to Tax	54,913.32	104,436.98	49,523.66
12630 - Water Availability Receivabl	94,487.35	207,236.60	112,749.25
12640 - Water Availability Receivabl	34.80	34.80	0.00
12740 - Tax Receivable - PPHCSD	52,143.11	0.00	-52,143.11
12751 - Lease Receivable - C & G Par	54,061.05	54,061.05	0.00
12752 - Lease Receivable - Asplundh	147,406.81	147,406.81	0.00
12800 - Other Receivable	191,063.17	34,043.87	-157,019.30
12910 - Accrued Interest Receivable	217,295.19	512,511.08	295,215.89
Total 12 - Accounts Receivable	2,004,463.67	2,652,203.81	647,740.14
13 - Inventory			
13010 - Inventory - Water Field Part	320,869.61	318,578.26	-2,291.35
Total 13 - Inventory	320,869.61	318,578.26	-2,291.35
14 - Other Current Assets			
14100 - Prepaid Expense	285,597.71	180,082.78	-105,514.93
14120 - Prepaid - Worker's Comp	93,404.54	47,971.36	-45,433.18
14130 - Pre Paid Benefit	54,623.40	74,813.10	20,189.70
14300 - Deferred Outflows of Resou	616,623.00	616,623.00	0.00
Total 14 - Other Current Assets	1,050,248.65	919,490.24	-130,758.41
Total Current Assets	34,448,058.28	37,500,757.48	3,052,699.20
Fixed Assets			
15 - Fixed Assets			
15100 - Land	1,340,885.87	1,361,895.25	21,009.38
15110 - Land	1,154,890.36	1,154,890.36	0.00
15120 - Land - Parks - Phelan	1,504,729.22	1,504,729.22	0.00
15130 - Land - Parks - Pinon Hills	53,892.65	53,892.65	0.00
15150 - Water Rights	16,371,782.80	16,371,782.80	0.00
15160 - Planning and Development	3,969,753.59	3,969,753.59	0.00
15200 - Bldg & Facilities -Pump Stati	4,172,533.65	4,172,533.65	0.00
15230 - Bldg & Facilities	6,286,664.10	6,286,664.10	0.00
15250 - Water Shares - SCWC	8,400.00	8,400.00	0.00
15320 - Improvement - Phelan	714,266.09	714,266.09	0.00
15330 - Improvement - Pinon Hills	621,073.45	621,073.45	0.00
15340 - Improvement - Parks Develo	57,834.16	57,834.16	0.00
15410 - Wells	8,531,928.15	8,531,928.15	0.00
15420 - Reservoirs	4,187,496.00	4,187,496.00	0.00
15430 - Tanks	2,281,723.29	2,281,723.29	0.00

Balance Sheet - Consolidated

As Of 12/31/2024

	Beginning Balance 07/01/2024	12/31/2024	Change
15440 - Hydrants Telemetry & Contr	191,669.94	191,669.94	0.00
15450 - Transmission & Dist. Mains	18,644,149.27	18,644,149.27	0.00
15480 - Meters	2,282,731.95	2,282,731.95	0.00
Total 15 - Fixed Assets	72,376,404.54	72,397,413.92	21,009.38
16 - Equipment			
16620 - Equipment - Computer	1,289,606.51	1,289,606.51	0.00
16630 - Equipment-Office Furnitures	24,914.92	24,914.92	0.00
16640 - Equipment - Operation	574,106.62	574,106.62	0.00
16650 - Equipment - P	12,845.00	12,845.00	0.00
16730 - Trucks	786,810.01	826,332.20	39,522.19
16740 - Backhoe & Trailer	151,064.94	151,064.94	0.00
16750 - Dump Truck	190,800.59	190,800.59	0.00
16800 - Other Equipment	82,940.01	82,940.01	0.00
Total 16 - Equipment	3,113,088.60	3,152,610.79	39,522.19
17 - CIP			
17000 - CIP -	1,707,505.73	1,882,922.04	175,416.31
Total 17 - CIP	1,707,505.73	1,882,922.04	175,416.31
19 - Accumulated Depreciation			
19010 - Accm. Depreciation - ADM	-398,380.70	-415,789.76	-17,409.06
19040 - Accm. Depreciation - Parks	-1,232,303.59	-1,262,700.97	-30,397.38
19050 - Accm. Depreciation - OP	-1,928,535.14	-2,068,613.09	-140,077.95
19200 - Accm. Depreciation - Bldg &	-3,521,713.41	-3,567,005.79	-45,292.38
19410 - Accm. Depreciation - Wells	-2,866,897.33	-2,992,321.30	-125,423.97
19420 - Accm. Depreciation - Reserv	-3,664,100.81	-3,680,249.57	-16,148.76
19430 - Accm. Depreciation - Tanks	-1,016,540.55	-1,050,156.43	-33,615.88
19440 - Accm. Depreciation - Hydrar	-191,669.94	-191,669.94	0.00
19450 - Accm. Depreciation - Transn	-14,673,270.78	-14,799,003.61	-125,732.83
19470 - Accm. Depreciation - Meters	-241,905.63	-317,955.36	-76,049.73
19620 - Accm. Depreciation - Equipn	-1,234,679.25	-1,244,718.36	-10,039.11
19630 - Accm. Depreciation - Office I	-24,914.92	-24,914.92	0.00
19640 - Accm. Depreciation - Equipn	-203,623.68	-222,730.77	-19,107.09
19730 - Accm. Depreciation - Truck	-537,589.62	-563,473.42	-25,883.80
19740 - Accm. Depreciation - Backhc	-134,504.13	-141,601.62	-7,097.49
19750 - Accm. Depreciation - Dump	-175,067.72	-190,800.59	-15,732.87
19800 - Accm. Depreciation - Other I	-60,907.51	-61,851.76	-944.25
19900 - Accm. Amortization	-3,068,355.00	-3,204,592.62	-136,237.62
19930 - Accumulated Depreciation-F	-1,569.99	-1,569.99	0.00
Total 19 - Accumulated Depreciation	-35,176,529.70	-36,001,719.87	-825,190.17
Total Fixed Assets	42,020,469.17	41,431,226.88	-589,242.29
Other Assets			
18 - Other Assets			
16930 - Right to Use Asset - Office E	28,259.80	28,259.80	0.00
18100 - Deposits	500.00	500.00	0.00
Total 18 - Other Assets	28,759.80	28,759.80	0.00
Total Other Assets	28,759.80	28,759.80	0.00
Total Assets	76,497,287.25	78,960,744.16	2,463,456.91
Liability			
Current Liabilities			
21 - Accounts Payable			
21100 - Accounts Payable - Trade	695,232.06	8,247.92	-686,984.14
21150 - Accounts Payable - Unclaim	2,539.76	2,887.14	347.38
Total 21 - Accounts Payable	697,771.82	11,135.06	-686,636.76
22 - Accrrued Payable			
22150 - Accrued Interest Payable	231,192.80	0.00	-231,192.80
22210 - Deferred Revenue	56,876.64	-190.20	-57,066.84
Total 22 - Accrrued Payable	288,069.44	-190.20	-288,259.64

Balance Sheet - Consolidated

As Of 12/31/2024

	Beginning Balance 07/01/2024	12/31/2024	Change
23 - Deposit			
23310 - Customer Deposits	12,501.00	12,501.00	0.00
23320 - Customer Deposit - Meter	18,500.00	15,000.00	-3,500.00
23330 - Customer Deposit - Maint. B	17,447.27	5,013.58	-12,433.69
Total 23 - Deposit	48,448.27	32,514.58	-15,933.69
24 - Payroll Liability			
24410 - Accrued Payroll	89,620.29	0.00	-89,620.29
24510 - Payroll Tax Payable	22,486.68	25,673.96	3,187.28
24520 - Garnishment Payable	139.61	139.61	0.00
24530 - Retirement W/H Payable	17,584.74	17,731.15	146.41
24560 - Retirement 457 W/H Payabl	275.00	577.09	302.09
24580 - Supplemental Ins W/H Payal	367.95	738.01	370.06
24650 - Current P- Compensated abs	127,108.89	127,108.89	0.00
Total 24 - Payroll Liability	257,583.16	171,968.71	-85,614.45
25 - Other Current Liabilities			
25511 - Deferred Inflow Lease - C & I	48,508.37	48,508.37	0.00
25512 - Deferred Inflow Lease - Aspl	143,507.33	143,507.33	0.00
Total 25 - Other Current Liabilities	192,015.70	192,015.70	0.00
Total Current Liabilities	1,483,888.39	407,443.85	-1,076,444.54
Long Term Liabilities			
29 - Long Term Liability			
29720 - CIEDB Loan	5,318,665.51	5,092,088.41	-226,577.10
29740 - Loan Payable - CalTrans	6,600.34	0.00	-6,600.34
29750 - MFC Loan 2021	4,373,633.19	4,247,064.29	-126,568.90
29760 - MFC Civic Center Site Lease	5,851,559.38	5,654,253.21	-197,306.17
29799 - Lease Liability - SBITA	26,808.87	26,808.87	0.00
29800 - Compensated absences	127,108.88	127,108.88	0.00
29850 - Net Pension Liability	222,608.00	222,608.00	0.00
Total 29 - Long Term Liability	15,926,984.17	15,369,931.66	-557,052.51
Total Long Term Liabilities	15,926,984.17	15,369,931.66	-557,052.51
Total Liability	17,410,872.56	15,777,375.51	-1,633,497.05
Equity			
31 - Board Designated Reserves			
31110 - Operating Reserve - Water&	1,846,517.00	1,846,517.00	0.00
31150 - Operating Reserve - Govt Fu	319,927.00	319,927.00	0.00
31220 - Water Rate Stabilization Fun	383,679.00	383,679.00	0.00
31310 - Replacement Reserve - Wate	4,320,628.01	4,320,628.01	0.00
31350 - Replacement Reserve - Govt	254,917.00	254,917.00	0.00
31410 - Disaster Reserve-Water&Ad	4,184,078.01	4,184,078.01	0.00
31450 - Disaster Reserve - Govt Func	214,072.00	214,072.00	0.00
Total 31 - Board Designated Reserves	11,523,818.02	11,523,818.02	0.00
32 - Unrestricted			
32000 - Unrestricted Net Assets	21,652,676.48	21,652,676.48	0.00
Total 32 - Unrestricted	21,652,676.48	21,652,676.48	0.00
33 - Investment in Plant			
33110 - Investments in Utility Plant-I	23,764,129.39	23,764,129.39	0.00
33120 - Investments in Utility Plant-I	2,145,790.80	2,145,790.80	0.00
Total 33 - Investment in Plant	25,909,920.19	25,909,920.19	0.00
Total Beginning Equity	59,086,414.69	59,086,414.69	0.00
Total Revenue	0.00	8,999,756.18	8,999,756.18
Total Expense	0.00	4,902,802.22	4,902,802.22
Total Equity and Current Surplus (Deficit):	59,086,414.69	63,183,368.65	4,096,953.96
Total Liabilities, Equity and Current Surplus (Deficit):	76,497,287.25	78,960,744.16	2,463,456.91



Phelan Pinon Hills Community Services District

Revenue and Expense - Consolidated Summary

For the Period Ending 12/31/2024

	CURRENT			YEAR TO DATE			Annual Budget	%	
	Budget	Per	\$ (Unfav) Budget	YTD Budget	Jul - Per	\$ (Unfav) Budget			
Operational									
Revenue									
Total 40 - Water Consumption	252,936.64	289,488.02	36,551.38	2,595,070.02	2,719,084.30	124,014.28	4,497,672.79	60.46%	2.76%
Total 41 - Water Meter Charges	366,902.51	369,479.89	2,577.38	2,201,415.06	2,214,462.63	13,047.57	4,404,592.24	50.28%	0.30%
Total 44 - Special Assessments	0.00	0.00	0.00	279,914.73	277,587.00	-2,327.73	278,554.55	99.65%	-0.84%
Total 47 - Parks	2,069.17	1,300.00	-769.17	12,415.02	10,175.00	-2,240.02	24,840.00	40.96%	-9.02%
Total 48 - Other Income	58,252.32	65,380.31	7,127.99	349,513.92	338,429.75	-11,084.17	699,307.95	48.39%	-1.59%
Total Revenue	680,160.64	725,648.22	45,487.58	5,438,328.75	5,559,738.68	121,409.93	9,904,967.53	56.13%	1.23%
Expense									
Total 50 - Water	4,116.89	0.00	4,116.89	9,955.59	5,977.61	3,977.98	18,205.37	32.83%	21.85%
Total 51 - Salary & Benefits	400,037.44	288,959.70	111,077.74	2,219,750.04	2,125,689.92	94,060.12	4,346,753.57	48.90%	2.16%
Total 52 - Board	9,687.77	8,815.54	872.23	58,126.62	37,539.43	20,587.19	116,300.00	32.28%	17.70%
Total 53 - Professional Fee	62,270.02	19,450.33	42,819.69	373,620.12	376,053.68	-2,433.56	747,539.87	50.31%	-0.33%
Total 54 - Service and Supplies	194,525.35	78,079.86	116,445.49	1,167,152.10	762,489.70	404,662.40	2,335,239.68	32.65%	17.33%
Total 58 - Utilities	48,473.46	5,123.90	43,349.56	660,065.60	598,839.27	61,226.33	1,414,473.02	42.34%	4.33%
Total 59 - Other Expenses-Depreciation/Amort/Other	148,556.53	143,384.11	5,172.42	891,339.18	867,810.75	23,528.43	1,783,391.87	48.66%	1.32%
Total Expense	867,667.46	543,813.44	323,854.02	5,380,009.25	4,774,400.36	605,608.89	10,761,903.38	44.36%	5.63%
Net Operational Income	-187,506.82	181,834.78	369,341.60	58,319.50	785,338.32	727,018.82	-856,935.85	-91.64%	-84.84%
Non-Operational									
70 - Property Tax Revenue									
Total 71 - Property Tax Revenue - Current	653,236.78	803,750.06	150,513.28	939,339.78	1,019,149.09	79,809.31	1,786,265.83	57.05%	4.47%
Total 72 - Property Tax Revenue - Prior Years	3,747.86	3,546.09	-201.77	43,233.39	27,740.15	-15,493.24	54,602.05	50.80%	-28.37%
Total 73 - Property Tax Revenue - Other	3,336.94	3,342.73	5.79	14,047.43	15,541.74	1,494.31	31,040.45	50.07%	4.81%
Total 70 - Property Tax Revenue	660,321.58	810,638.88	150,317.30	996,620.60	1,062,430.98	65,810.38	1,871,908.33	56.76%	3.52%
80 - Other Revenue									
Total 82 - Meter Installation/Fees/Capacity	54,496.63	31,802.90	-22,693.73	326,979.78	409,446.99	82,467.21	654,221.50	62.59%	12.61%
Total 83 - State/County Assistance General	0.00	500,000.00	500,000.00	0.00	500,000.00	500,000.00	0.00	0.00%	0.00%
Total 86 - Penalty & Other Fees	17,905.21	18,238.63	333.42	107,431.26	131,623.63	24,192.37	214,948.60	61.23%	11.25%
Total 88 - Other	176,424.38	230,918.16	54,493.78	1,058,546.28	1,330,015.90	271,469.62	2,117,940.00	62.80%	12.82%

	CURRENT			YEAR TO DATE			Annual Budget	%	
	Budget	Per	\$ (Unfav) Budget	YTD Budget	Jul - Per	\$ (Unfav) Budget			
Total 89 - Other Revenue	0.00	0.00	0.00	0.00	6,500.00	6,500.00	0.00	0.00%	0.00%
Total 80 - Other Revenue	248,826.22	780,959.69	532,133.47	1,492,957.32	2,377,586.52	884,629.20	2,987,110.10	79.59%	29.61%
Total Revenue	909,147.80	1,591,598.57	682,450.77	2,489,577.92	3,440,017.50	950,439.58	4,859,018.43	70.80%	19.56%
90 - Other Expense									
Total 91 - Interest Expense	133,755.07	133,755.07	0.00	154,770.12	152,783.90	1,986.22	485,000.00	31.50%	0.41%
Total 92 - Loan Expense	0.00	0.00	0.00	15,956.00	15,956.00	0.00	15,956.00	100.00%	0.00%
Total 93 - Other Expense - Tax Processing	1,628.07	2,019.03	-390.96	2,374.00	2,627.97	-253.97	4,380.94	59.99%	-5.80%
Total 94 - Chromium 6 Expense Reimb	70,854.64	0.00	70,854.64	425,127.84	0.00	425,127.84	850,596.00	0.00%	49.98%
Total 95 - Fair Market Value	833.00	-5,238.57	6,071.57	4,998.00	-42,966.01	47,964.01	10,000.00	-429.66%	479.64%
Total 99 - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%
Total 90 - Other Expense	207,070.78	130,535.53	76,535.25	603,225.96	128,401.86	474,824.10	1,365,932.94	9.40%	34.76%
Total Expense	207,070.78	130,535.53	76,535.25	603,225.96	128,401.86	474,824.10	1,365,932.94	9.40%	34.76%
Net Non-Operational Income	702,077.02	1,461,063.04	758,986.02	1,886,351.96	3,311,615.64	1,425,263.68	3,493,085.49	94.80%	40.80%
Net Income	514,570.20	1,642,897.82	1,128,327.62	1,944,671.46	4,096,953.96	2,152,282.50	2,636,149.64	155.41%	81.64%



Statement of Cash Flows - Phelan Pinon Hills

Phelan Pinon Hills Community Services Dis

07/01/2024 - 12/31/2024

01 - WATER FUND

Cash Flows From Operating Activities

Total Revenue	7,347,497.47
Total Expense	4,486,594.08
Net Income	2,860,903.39

Adjustments to Net Income

Depr Amort Exp Accts - Depreciation & Amortization Expense Acct	823,936.22
Net Income After Adjustments	3,684,839.61

Adjustments to reconcile Net Income to net cash provided by Operating Activities

12010 - Accounts Receivable - Water	-90,167.15
12150 - A/R - Accrual	510,546.79
12610 - Delinquent Accounts to Tax Roll	49,523.66
12630 - Water Availability - WC13	112,749.25
12910 - Accrued Interest Receivable-GF	295,215.89
13010 - Inventory - Water Field Parts	-2,291.35
14100 - Prepaid Expense	-105,514.93
14120 - Prepaid - Workers Comp	-45,433.18
14130 - Prepaid Benefit	20,189.70
21100 - Accounts Payable - Trade	621,700.00
21150 - Accounts Payable - Unclaimed	-347.38
22150 - Accrued Interest Payable	231,192.80
22210 - Deferred Revenue	54,866.84
23320 - Customer Deposit - Meter	3,500.00
23330 - Customer Deposit - Maint. Bond	12,433.69
24410 - Accrued Payroll	79,006.00
24510 - Payroll Tax Payable	-3,187.28
24520 - Garnishment Payable	43.46
24530 - Retirement W/H Payable	-1,303.36
24560 - Retirement 457 W/H Payable	-259.63
24580 - Supplemental Ins Payable	-370.06
Net cash provided by Operating Activities	1,942,745.85

Cash Flows From Investing Activities

16730 - Trucks	-39,522.19
17000 - CIP	-115,208.87
Net cash provided by Investing Activities	-154,731.06

Cash Flows From Financing Activities

29720 - CIEDB Loan 2012	-226,577.10
29740 - Loan Payable Cal Trans	-6,600.34
29750 - Loan Payable - MFC Loan 2021 (Re-fi)	-126,568.90
29760 - Loan Payable - MFC Civic Center Site Lease	-197,306.17
Net cash provided by Financing Activities	-557,052.51

Net Change in Cash	1,230,962.28
Beginning Cash Balance	13,094,099.54
Ending Cash Balance	14,325,061.82

Statement of Cash Flows - Phelan Pinon Hills

07/01/2024 - 12/31/2024

20 - GOV'T GENERAL FUND

Cash Flows From Operating Activities

Total Revenue	226,921.90
Total Expense	<u>-7,741.30</u>
Net Income	234,663.20

Adjustments to reconcile Net Income to net cash provided by Operating Activities

12800 - Other Receivable	9,363.63
21100 - Accounts Payable - Trade	<u>5,645.00</u>
Net cash provided by Operating Activities	219,654.57

Net Change in Cash **219,654.57**

Beginning Cash Balance **4,544,030.60**

Ending Cash Balance **4,763,685.17**

Statement of Cash Flows - Phelan Pinon Hills

07/01/2024 - 12/31/2024

22 - PARKS & RECREATION

Cash Flows From Operating Activities

Total Revenue	161,163.89
Total Expense	<u>326,784.97</u>
Net Income	-165,621.08

Adjustments to Net Income

Depr Amort Exp Accts - Depreciation & Amortization Expense Acct	<u>34,941.15</u>
Net Income After Adjustments	-130,679.93

Adjustments to reconcile Net Income to net cash provided by Operating Activities

12200 - Accounts Receivable - Gov't	-2,790.00
21100 - Accounts Payable - Trade	52,753.19
22210 - Deferred Revenue	2,200.00
24520 - Garnishment Payable	-43.46
24530 - Retirement W/H Payable	1,044.33
24560 - Retirement 457 W/H Payable	<u>-1.76</u>
Net cash provided by Operating Activities	-183,842.23

Cash Flows From Investing Activities

17000 - CIP	<u>-60,207.44</u>
Net cash provided by Investing Activities	-60,207.44

Net Change in Cash **-244,049.67**

Beginning Cash Balance **6,158,230.56**

Ending Cash Balance **5,914,180.89**

Statement of Cash Flows - Phelan Pinon Hills

07/01/2024 - 12/31/2024

23 - STREET LIGHTING

Cash Flows From Operating Activities

Total Revenue	557.71
Total Expense	<u>8,431.92</u>
Net Income	-7,874.21
Adjustments to reconcile Net Income to net cash provided by Operating Activities	
21100 - Accounts Payable - Trade	<u>5,068.23</u>
Net cash provided by Operating Activities	-12,942.44
Net Change in Cash	-12,942.44
Beginning Cash Balance	28,935.92
Ending Cash Balance	<u>15,993.48</u>

Statement of Cash Flows - Phelan Pinon Hills

07/01/2024 - 12/31/2024

24 - GOV'T PROPERTY TAX

Cash Flows From Operating Activities

Total Revenue	1,079,745.45
Total Expense	<u>745.27</u>
Net Income	1,079,000.18
Adjustments to reconcile Net Income to net cash provided by Operating Activities	
12150 - A/R - Accrual	1,749.58
12740 - Tax Receivable - PPHCSD	<u>-52,143.11</u>
Net cash provided by Operating Activities	1,129,393.71
Net Change in Cash	1,129,393.71
Beginning Cash Balance	986,329.07
Ending Cash Balance	<u>2,115,722.78</u>

Statement of Cash Flows - Phelan Pinon Hills

07/01/2024 - 12/31/2024

25 - SOLID WASTE

Cash Flows From Operating Activities

Total Revenue	183,869.76
Total Expense	<u>87,987.28</u>
Net Income	95,882.48

Adjustments to reconcile Net Income to net cash provided by Operating Activities

12200 - Accounts Receivable - Gov't	-19,925.47
21100 - Accounts Payable - Trade	1,817.72
24530 - Retirement W/H Payable	112.62
24560 - Retirement 457 W/H Payable	<u>-40.70</u>
Net cash provided by Operating Activities	113,918.31

Net Change in Cash **113,918.31**

Beginning Cash Balance **80,262.61**

Ending Cash Balance **194,180.92**



Revenue Code - Description	Current Amount	+ 1 Month	+2 Months	+ 3 Months	+ 4 Months	Balance
400 - Payment Agreement Contract	3,924.10	375.64	49.20	2.25	870.13	5,221.32
410 - Meter Assistance Program (Payment agreement)	119.94	0.00	0.00	0.00	0.00	119.94
600 - Misc Charges - Water	10,322.45	6,309.78	6,680.50	1,289.34	2,779.02	27,381.09
600 LIEN - Misc Charges - Water LIEN	0.00	194.27	480.29	0.00	35.00	709.56
996 - Utility Unapplied Credits	-41,792.17	-1,420.37	-672.41	-352.65	-2,194.37	-46,431.97
C-001 - Consumption - Residential	264,479.05	50,210.80	40,941.71	5,139.82	5,617.78	366,389.16
C-001 LIEN - Consumption - Residential LIEN	0.00	1,610.32	1,033.41	437.23	122.92	3,203.88
C-002 - Consumption - Commercial	2,632.27	414.76	43.83	0.00	0.00	3,090.86
C-007 - Consumption - Multiple Res	458.52	57.06	0.00	0.00	0.00	515.58
C-009 - Consumption - School	4,524.17	607.54	632.51	0.00	0.00	5,764.22
C-012 - Consumption - Fill Station	2,021.14	1,306.38	0.00	0.00	0.00	3,327.52
C-100 - Cutoff	0.00	440.00	310.39	446.17	549.54	1,746.10
CHROM 6-001 - Chromium 6 Surcharge	68,921.88	13,551.99	6,667.69	1,723.13	4,100.17	94,964.86
CHROM-001LIEN - Chromium-6 LIEN	0.00	201.93	109.80	74.09	59.22	445.04
M-001 - Meter Charge - Residential	345,658.72	69,038.07	34,341.26	8,973.24	20,133.84	478,145.13
M-001 LIEN - Meter Chrg - Residential LIEN	0.00	2,992.76	2,200.38	1,357.96	935.63	7,486.73
M-002 - Meter Charge - Commercial	2,966.77	356.34	58.20	0.00	0.00	3,381.31
M-007 - Meter Charge - Multiple Res	366.20	53.61	0.00	0.00	0.00	419.81
M-009 - Meter Charge - School	4,740.37	151.76	72.85	0.00	0.00	4,964.98
M-011 - Meter Charges - Construction	963.94	0.00	0.00	0.00	0.00	963.94
M-012 - Meter Charge - Fill Station	1,691.12	422.85	0.00	0.00	0.00	2,113.97
P-001 - Penalty	119.59	15,748.85	9,734.59	2,135.48	4,934.10	32,672.61
P-001 LIEN - Penalty LIEN	0.00	257.69	308.44	113.96	84.18	764.27
P-002 - Penalty-Adjustment	0.00	120.00	29.96	64.36	0.00	214.32
P-002 LIEN - Penalty - Adjustment LIEN	0.00	0.00	0.00	5.76	0.00	5.76
P-003 - Miscellaneous Charges	0.00	600.69	881.70	324.88	1,025.19	2,832.46
P-003 LIEN - Miscellaneous Charges LIEN	0.00	75.00	0.00	0.00	0.00	75.00
Revenue Totals:	672,118.06	163,677.72	103,904.30	21,735.02	39,052.35	1,000,487.45



Open Payable Report

As Of 12/31/2024

Summarized by Payable Account

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
Payable Account: 99-0-0-21100 - Accounts Payable - Trade							
Vendor: DEBPHI	Deborah Jeanne Philips					Payable Count: (1)	67.00
123124	Dec. Mileage - ACWA, Board, GM Meetings	12/31/2024	67.00	0.00	0.00	0.00	67.00
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-0-1-52219	Board - Auto Expense/Philips		67.00				
Vendor: MUN DEN Municipal Dental Pool							
010125	Dental Insurance Premium - Jan.	12/31/2024	3,184.33	0.00	0.00	0.00	3,184.33
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-0-0-14130	Prepaid Benefit		3,184.33				
Vendor: REBEL Rebel Oil Company, Inc.							
7110523-IN	Fuel - 310 Gl., Dsl - 248 Gl.	12/31/2024	2,346.52	0.00	0.00	0.00	2,346.52
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-1-8-54410	Fuel Costs		2,346.52				
7111213-IN	Fuel - 370 Gl.	12/31/2024	1,514.16	0.00	0.00	0.00	1,514.16
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-1-8-54410	Fuel Costs		1,514.16				
Vendor: THEGAS SoCalGas							
121924-4084	Gas - Phelan Sr. Ctr. 11/20 - 12/19	12/19/2024	75.47	0.00	0.00	0.00	75.47
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
22-0-2-58110	Utilities		75.47				
121924-4585	Gas - Phelan CC 11/20 - 12/29	12/19/2024	124.74	0.00	0.00	0.00	124.74
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
22-0-2-58110	Utilities		124.74				
Vendor: SCE 8362-7804 Southern California Edison							
113024	Electricity - Solar Mtr. & Credits 11/1 - 11/30	11/30/2024	604.64	0.00	0.00	0.00	604.64
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-1-3-58110	Utilities		656.60				
01-1-3-58115	Utilities - Solar Credits		-51.96				
Vendor: SCE 9587-0653 Southern California Edison							
112224	Electricity - Office & Credits 10-24 - 11/22	11/22/2024	1,158.79	0.00	0.00	0.00	1,158.79
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-0-1-58110	Utilities		1,297.00				
01-1-3-58115	Utilities - Solar Credits		-138.21				
122324	Electricity - Office 11/23 - 12/23	12/23/2024	1,299.54	0.00	0.00	0.00	1,299.54

Open Payable Report

As Of 12/31/2024

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-0-1-58110	Utilities		1,299.54				
Payable Account 99-0-0-21100						Payable Count: (9)	Total:
							10,375.19

Payable Account Summary

Account	Count	Amount
99-0-0-21100 - Accounts Payable - Trade	9	10,375.19
Report Total:	9	10,375.19

Payable Fund Summary

Fund	Count	Amount
99 - POOLED CASH	9	10,375.19
Report Total:	9	10,375.19



Project Number	Project Name	Group	Type	Status	
C0002	ADMINISTRATIVE PROPERTY	Administration	Construction in Pro...	Active	
Revenues					
Account Key	Account Name	Category	Beginning Balance	Activity	Ending Balance
C0002 REVENUE	C0002 REVENUE	Revenue	0.00	-500,000.00	-500,000.00
Total Revenues:			0.00	-500,000.00	-500,000.00
Expenses					
Account Key	Account Name	Category	Beginning Balance	Activity	Ending Balance
C0002 ARCHITECT	C0002 ARCHITECT	OUTSIDE SERVICES	0.00	204,970.95	204,970.95
C0002 COUNTY FEES	C0002 COUNTY FEES	Fees/License	0.00	110,972.91	110,972.91
C0002 IMPROVE	C0002 IMPROVEMENTS	OUTSIDE SERVICES	0.00	66,751.26	66,751.26
C0002 LABOR	C0002 LABOR - ADMIN BUILDING	LABOR	0.00	16,259.91	16,259.91
C0002 OUTSIDE SVCS	C0002 OUTSIDE SVCS	OUTSIDE SERVICES	0.00	536,960.67	536,960.67
Total Expenses:			0.00	935,915.70	935,915.70
Total C0002:			0.00	435,915.70	435,915.70
C0072	Mountain Well	Wells	Construction in Pro...	Active	
Expenses					
Account Key	Account Name	Category	Beginning Balance	Activity	Ending Balance
C0072 LABOR	C0072 LABOR - MOUNTAIN WELL	LABOR	0.00	392.72	392.72
C0072 OUTSIDE SVCS	C0072 OUTSIDE SVCS - MOUNTAIN W...	OUTSIDE SERVICES	0.00	118,681.86	118,681.86
Total Expenses:			0.00	119,074.58	119,074.58
Total C0072:			0.00	119,074.58	119,074.58
C0078	Phelan Park Expansion	Parks	Construction in Pro...	Active	
Expenses					
Account Key	Account Name	Category	Beginning Balance	Activity	Ending Balance
C0078 COUNTY FEES	C0078 COUNTY FEES - Phelan Park Ex...	Fees/License	0.00	26,161.58	26,161.58
C0078 ENGINEERING	C0078 ENGINEERING - Phelan Park Ex...	ENGINEERING	0.00	70.44	70.44
C0078 LABOR	C0078 LABOR - Phelan Park Expansion	LABOR	0.00	10,672.37	10,672.37
C0078 OUTSIDE SVCS	C0078 OUTSIDE SVCS - Phelan Park Ex...	OUTSIDE SERVICES	0.00	566,759.01	566,759.01
Total Expenses:			0.00	603,663.40	603,663.40
Total C0078:			0.00	603,663.40	603,663.40
C0109	Reservoir 6A - 2	Tanks	Construction in Pro...	Active	
Expenses					
Account Key	Account Name	Category	Beginning Balance	Activity	Ending Balance
C0109 LABOR	C0109 LABOR - Reservoir 6A - 2 (Chr...	LABOR	0.00	833.02	833.02
C0109 LAND	C0109 LAND - Reservoir 6A - 2 (Chrom...	Land	0.00	25,000.00	25,000.00
C0109 OUTSIDE SVCS	C0109 OUTSIDE SVCS - Reservoir 6A - ...	OUTSIDE SERVICES	0.00	75,374.97	75,374.97
Total Expenses:			0.00	101,207.99	101,207.99
Total C0109:			0.00	101,207.99	101,207.99
C0111	ARPA project - Community Gard...	Parks	Construction in Pro...	Active	
Expenses					
Account Key	Account Name	Category	Beginning Balance	Activity	Ending Balance
C0111 COUNTY FEES	C0111 COUNTY FEES - ARPA project	Fees/License	0.00	847.46	847.46
C0111 LABOR	C0111 LABOR - ARPA project	LABOR	0.00	621.49	621.49
C0111 OUTSIDE SVCS	C0111 OUTSIDE SVCS - ARPA project	OUTSIDE SERVICES	0.00	89,209.50	89,209.50
Total Expenses:			0.00	90,678.45	90,678.45
Total C0111:			0.00	90,678.45	90,678.45
C0112	Mobile GIS Asset Mgmnt Applica...	Study & Design	Construction in Pro...	Active	
Expenses					
Account Key	Account Name	Category	Beginning Balance	Activity	Ending Balance

Project Balance Report

Report Dates: 07/01/2008 - 12/31/2024

Project Number	Project Name	Group	Type	Status	
C0112 OUTSIDE SVCS		C0112 OUTSIDE SERVICES - Novotx GIS..	OUTSIDE SERVICES		
					0.00 61,750.00 61,750.00
			Total Expenses:		0.00 61,750.00 61,750.00
			Total C0112:		0.00 61,750.00 61,750.00

[C0115](#) Well 18 - Development / Chromi... Wells Construction in Pro... Active

Expenses

Account Key	Account Name	Category	Beginning Balance	Activity	Ending Balance
C0115 LAND	C0115 LAND - WELL 18 Dvlpmnt/Chr...	Land	0.00	21,009.38	21,009.38
		Total Expenses:	0.00	21,009.38	21,009.38
		Total C0115:	0.00	21,009.38	21,009.38

Summary

Project Summary

Project Number	Project Name	Beginning Balance	Activity	Ending Balance
C0002	ADMINISTRATIVE PROPERTY	0.00	435,915.70	435,915.70
C0072	Mountain Well	0.00	119,074.58	119,074.58
C0078	Phelan Park Expansion	0.00	603,663.40	603,663.40
C0109	Reservoir 6A - 2	0.00	101,207.99	101,207.99
C0111	ARPA project - Community Garden &	0.00	90,678.45	90,678.45
C0112	Mobile GIS Asset Mgmt Applicator	0.00	61,750.00	61,750.00
C0115	Well 18 - Development / Chromium	0.00	21,009.38	21,009.38
Project Totals:		0.00	1,433,299.50	1,433,299.50

Group Summary

Group	Beginning Balance	Activity	Ending Balance
Adminstration	0.00	435,915.70	435,915.70
Parks	0.00	694,341.85	694,341.85
Study & Design	0.00	61,750.00	61,750.00
Tanks	0.00	101,207.99	101,207.99
Wells	0.00	140,083.96	140,083.96
Group Totals:	0.00	1,433,299.50	1,433,299.50

Type Summary

Type	Beginning Balance	Activity	Ending Balance
Construction in Progress	0.00	1,433,299.50	1,433,299.50
Type Totals:	0.00	1,433,299.50	1,433,299.50



DATE: January 21, 2025
 TO: Board of Directors
 FROM: Don Bartz, General Manager/Treasurer
 BY: David Noland, Finance Supervisor

Cash / Investment Report

As of 12/31/24

Institution	Account Type	Amount	Interest Rate	Maturity Date	Market Value	% of total Funds
<u>CHECKING ACCOUNTS</u>						
Flagstar Bank (DCB)	Checking / Sweep	\$ 145,751.63	2.50%	N/A	\$ 145,751.63	0.43%
<u>INVESTMENT ACCOUNTS</u>						
State of California	LAIF	\$42,790.67	4.48%	N/A	\$ 42,790.67	0.13%
California CLASS	JP Investment Pool	\$13,681,708.76	4.64%	N/A	\$ 13,681,708.76	40.64%
Flagstar Bank (DCB)	Savings	\$782,184.61	3.15%	N/A	\$ 782,184.61	2.32%
Flagstar Bank (DCB)	CD (1 yr.)	\$3,000,000.00	5.45%	4/18/2025	\$ 3,000,000.00	8.91%
Flagstar Bank (DCB)	CD (2 yr.)	\$1,000,000.00	4.08%	5/8/2025	\$ 1,000,000.00	2.97%
Flagstar Bank (DCB)	CD (3 yr.)	\$1,000,000.00	4.30%	11/29/2025	\$ 1,000,000.00	2.97%
Flagstar Bank (DCB)	CD (3 yr.)	\$1,000,000.00	4.70%	11/9/2026	\$ 1,000,000.00	2.97%
Flagstar Bank (DCB)	CD (4 yr.)	\$1,000,000.00	4.15%	11/29/2026	\$ 1,000,000.00	2.97%
Flagstar Bank (DCB)	CD (3 yr.)	\$1,000,000.00	3.80%	12/9/2027	\$ 1,000,000.00	2.97%
Flagstar Bank (DCB)	CD (3 yr.)	\$2,000,000.00	4.25%	12/17/2027	\$ 2,000,000.00	5.94%
Flagstar Bank (DCB)	CD (5 yr.)	\$1,000,000.00	4.50%	11/9/2028	\$ 1,000,000.00	2.97%
Flagstar Bank (DCB)	CD (4 yr.)	\$1,000,000.00	3.80%	12/9/2028	\$ 1,000,000.00	2.97%
Flagstar Bank (DCB)	CD (4 yr.)	\$1,000,000.00	4.25%	12/17/2028	\$ 1,000,000.00	2.97%
Flagstar Bank (DCB)	CD (5 yr.)	\$1,000,000.00	3.80%	12/9/2029	\$ 1,000,000.00	2.97%
Flagstar Bank (DCB)	CD (5 yr.)	\$2,000,000.00	4.25%	12/17/2029	\$ 2,000,000.00	5.94%
Charles Schwab	US Treasury (3 yr.)	\$994,000.00	4.25%	11/29/2025	\$ 994,155.26	2.95%
Charles Schwab	CD (2 yr.)	\$250,000.00	4.80%	5/19/2025	\$ 250,520.75	0.74%
Charles Schwab	CD (3 yr.)	\$250,000.00	4.60%	5/15/2026	\$ 251,607.50	0.74%
Charles Schwab	CD (3 yr.)	\$250,000.00	4.65%	5/19/2026	\$ 251,834.75	0.74%
Charles Schwab	CD (3 yr.)	\$21,000.00	4.50%	5/29/2026	\$ 21,121.44	0.06%
Charles Schwab	CD (3 yr.)	\$250,000.00	4.65%	12/14/2026	\$ 253,305.50	0.74%
Charles Schwab	CD (3 yr.)	\$250,000.00	4.60%	12/14/2026	\$ 253,072.75	0.74%
Charles Schwab	CD (4 yr.)	\$250,000.00	4.50%	5/17/2027	\$ 253,384.00	0.74%
Charles Schwab	CD (4 yr.)	\$250,000.00	4.50%	12/13/2027	\$ 254,170.75	0.74%
Charles Schwab	CD (4 yr.)	\$250,000.00	4.55%	12/13/2027	\$ 254,507.00	0.74%
<u>MISC ACCOUNTS</u>						
Change Fund/Petty Cash		\$ 2,000.00		N/A	\$ 2,000.00	0.01%
TOTAL		\$ 33,669,435.67			\$ 33,692,115.37	100%

Statement on Compliance with Investment Policy

The District is in compliance with the adopted Investment Policy

Statement of Ability to Meet Required Expenditures for the Next Six Months

Based upon currently budgeted revenues and expenditures, the District has sufficient financial resources to meet the anticipated expenditures for the next six months of 1/1/2025 through 7/1/2025

Solar Project and Credits Report

Cost of Solar Project:	\$	5,239,947.43			<u>Running Balance</u>	\$	5,239,947.43
Loan Received:	\$	5,000,000.00				\$	(5,000,000.00)
Loan Payments:		Principal	Interest	Total			
Total Pmts 01/2015-06/2020	\$	1,028,328.62	\$ 909,777.59	\$ 1,938,106.21			Y0-5
7/13/2020	12 \$	104,326.80	\$ 74,468.84	\$ 178,795.64			Y6
1/4/2021	\$	106,282.93	\$ 72,512.71	\$ 178,795.64			Y6
8/13/2021	\$	147,792.30	\$ 21,689.89	\$ 169,482.19			Y7
2/1/2022	\$	118,069.37	\$ 51,412.82	\$ 169,482.19			Y7
8/1/2022	\$	119,722.34	\$ 49,759.85	\$ 169,482.19			Y8
2/1/2023	\$	121,398.45	\$ 48,083.74	\$ 169,482.19			Y8
8/1/2023	\$	123,098.03	\$ 46,384.16	\$ 169,482.19			Y9
2/1/2024	\$	124,821.40	\$ 44,660.79	\$ 169,482.19			Y9
8/1/2024	\$	126,568.90	\$ 42,913.29	\$ 169,482.19			Y10
2/1/2025							Y10
Total	\$	2,120,409.14	\$ 1,361,663.68	\$ 3,482,072.82	\$	3,482,072.82	
OM Expenses					\$	380,274.81	
			Total Cost to Date		\$	4,102,295.06	

Edison Credits Received:

	Credits Received				
2015/2016	\$ 102,606.65	Total Received for Fiscal Year	Y1	\$	102,606.65
2016/2017	\$ 363,593.28	Total Received for Fiscal Year	Y2	\$	363,593.28
2017/2018	\$ 370,590.41	Total Received for Fiscal Year	Y3	\$	370,590.41
2018/2019	\$ 128,314.95	Total Received for Fiscal Year	Y4	\$	128,314.95
2019/2020	\$ 1,075,131.15	Total Received for Fiscal Year	Incl Settlement	Y5	\$ 1,075,131.15
2020/2021	\$ 119,612.47	Total Received for Fiscal Year	Y6	\$	119,612.47
2021/2022	\$ 1,237,537.38	Total Received for Fiscal Year	Incl PY Credits	Y7	\$ 1,237,537.38
2022/2023	\$ 341,447.87	Total Received for Fiscal Year	Y8	\$	341,447.87
2023/2024	\$ 394,731.65	Total Received for Fiscal Year	Y9	\$	394,731.65
July - Sept 2024	\$ 121,234.15		Y10		
Oct - Dec 2024	\$ 30,525.83		Y10		
Jan -Mar 2025			Y10		
Apr - Jun 2025	\$ -		Y10		
2024/2025	\$ 151,759.98	Total Received for Fiscal Year	Y10	\$	151,759.98
Total	\$ 4,285,325.79	Total Credits to Date		\$	(4,285,325.79)
					4,285,325.79
		Total Cost (Income)		\$	(183,030.73)

Finance Committee Roles and Responsibilities

The Board of Directors established the Finance Committee as a standing committee with the following roles and responsibilities:

Role

The role of the Finance Committee is to assist District staff with the financial related processes and activities of the District.

Responsibility

The responsibility of the Finance Committee is to review financial related reports and contracts, review the District's annual budget and audit, review finance-related RFPs, and to assist with development of financial plans and processes for the District.

Specific Tasks/Goals

- Represent the Board in an advisory capacity and report to the Board quarterly.
- To review the quarterly District financial statements, including the Balance Sheet, the Income Statement, the Statement of Cash Flows, the Disbursements Statement, the Accounts Receivable Aging Statement, and the Accounts Payable Aging Statement.
- To work with District staff during the preparation of the annual budget.
- To review financial projects exceeding the General Manager's purchasing policy limits.
- To work with staff on financial policies, including reserves, multi-year forecast, rates, and fees for recommendation to the Board of Directors.
- To review audit process and maintain financial integrity for District.
- To evaluate the performance of the audit firm and make recommendations for renewal or replacement.
- To preview financial presentations to the Board for accuracy and presentability.
- Attend training sessions or networking opportunities as they may come available and are pertinent to committee-related concerns.
- Make budget recommendations annually for committee-related activities.

Budget Schedule - Committees and Management			
2025/2026 Budget			
January 8, 2025	Wed	5:00 PM	Regular Board Meeting - Board review schedule and approve.
January and February			Management and Supervision staff begin work on operational budgets, reviewing historical expenses, estimating future expenses, gathering quotes and estimates, evaluating goals and programs, etc.
January 6, 2025	Mon	10:30am	Following Staff Meeting: Management meeting budget process
January 9, 2025	Thurs	5:00 PM	Special Solid Waste and Recycling Committee - Review and discuss draft budget schedule, long range plans, programs and operational goals.
January 14, 2025	Tues	4:30 PM	Special Parks and Recreation Committee - Review and discuss draft budget schedule, long range plans, programs and operational goals.
January 21, 2025	Tues	5:00 PM	Special Engineering Committee - Review and discuss draft budget schedule, long range plans and operational goals.
January 2025	TBD	TBD	As committees meet quarterly now, they may need to schedule special meeting(s) in January or February in order to complete the long range plans and operational goals by January 29, 2025.
January 29, 2025	Wed	5:00 PM	Long range capital, maintenance plans, programs and capital budgets due to Lori for inclusion in the February 11, 2025 Special Workshop.
February 5, 2025	Wed	Noon	Long range capital, maintenance plans, programs and capital budgets due to Staff for Special Board Meeting.
February 11, 2025	Tues	5:00 PM	Board Workshop - Workshop to review and approve long range capital, maintenance plans, programs, capital budgets, and goals.
March			Staff develops draft budget.
April 3, 2025	Thurs	Noon	Draft Budget due to Staff for inclusion in Finance Committee Meeting.
April 8, 2025	Tues	4:00 PM	Special Finance Committee Meeting - Review and discuss draft budget.
April 10, 2025	Thurs	Noon	Draft budget due to Staff for inclusion in April 15, 2025 Special Board Workshop package.
April 15, 2025	Tues	5:00 PM	Board Workshop - Review draft budget.
April 30, 2025	Wed	Noon	Final Draft Budget due to Staff for inclusion in Finance Committee Meeting.
May 6, 2025	Tues	4:00 PM	Special Finance Committee Meeting - Review and discuss final draft budget.
May 15, 2025	Thurs	Noon	Final Draft Budget due to Staff for inclusion in May 20 Special Board Workshop package.
May 20, 2025	Tues	5:00 PM	Board Workshop - Review final draft budget (NOTE: This meeting is tentative. The meeting of April 15, 2025 will determine whether or not this meeting will be necessary).
June 11, 2025	Wed	5:00 PM	Regular Board Meeting - Budget presentation, Hearing, and possible adoption.

Note: Shaded meetings are public meetings. Meeting dates are subject to change and notification will be posted accordingly.