



**FINANCE COMMITTEE MEETING
WEDNESDAY, OCTOBER 13, 2021 AT 9:00 AM
61750 CHOLLITA ROAD, JOSHUA TREE, CA 92252**

There will be no public location

This virtual meeting will be streamed at:

<https://us02web.zoom.us/j/83157079264?pwd=cm5pNjhma2hJVk1vUHJmM0p0cDITQT09>

You may also join by phone at 1-253-215-8782, Meeting ID: 831 5707 9264 Passcode: 381869

AMENDED AGENDA

1. **CALL TO ORDER -**
2. **PLEDGE OF ALLEGIANCE -**
3. **DETERMINATION OF QUORUM -**
4. **APPROVAL OF AGENDA -**
5. **PUBLIC COMMENT -**
6. **APPROVE MINUTES OF THE PRIOR COMMITTEE MEETING -**
 - September 8, 2021
- Page 2
- Pages 3-15 7. **AUGUST CHECK REGISTER** – Director Anne Roman - Review, ask questions, and refer to the Board of Directors for approval.
- Pages 16-29 8. **4th QUARTER ENDING 06/30/21 FINANCIAL REPORT** – Director Anne Roman - Receive report, ask questions, and refer to the Board of Directors for approval.
- Pages 30-33 9. **WASTEWATER CAPACITY FEE** – General Manager Ban – Review and discuss information related to Wastewater Capacity Charge and direct to the Board of Directions for further discussion.
10. **ADJOURNMENT -**

JOSHUA BASIN WATER DISTRICT
Minutes of the
FINANCE COMMITTEE MEETING
Wednesday, September 8, 2021
61750 Chollita Road, Joshua Tree, CA 92252

CALL TO ORDER/PLEDGE OF ALLEGIANCE –President Unger called the meeting to order at 9:00 a.m.

DETERMINATION OF A QUORUM – President Unger and Vice President Floen

STAFF PRESENT –Mark Ban, GM, Jim Corbin, Director of Operations, Sarah Johnson, Director of Administration, Anne Roman, Director of Finance, and Autumn Rich, Accounting Supervisor.

GUESTS -2

APPROVAL OF AGENDA –

MSC¹ (Floen/Unger) motion carried to approve the September 8, 2021, Finance Committee Agenda.

PUBLIC COMMENT – None

APPROVE MINUTES OF THE PRIOR COMMITTEE MEETING

- Draft Minutes of August 11, 2021

MSC¹ (Floen/Unger) motion carried to approve the minutes of August 11, 2021.

JULY 2021 CHECK REGISTER – The Committee reviewed the July 2021 check register and a brief Q&A followed.

MSC¹ (Floen/Unger) motion carried to refer the June 2021 check register to the Board of Directors for approval.

CAPACITY FEE REPORT FOR FISCAL YEAR ENDING 6/30/2021 – Anne Roman, Director of Finance gave the staff report and commented that the Capacity charges (Capacity fees) are a one-time development charges used to fund the capital improvements necessary for the expansion of the water system as a result of each new meter/connection. They reflect the property’s prorate share for the infrastructure costs that were built or will need to be built to service the new meter/connection. Capacity charges are legally restricted and may only be used to fund those projects associated with growth, such as expansion or upgrades. Replacement projects are funded with water rates. A brief Q&A period followed with the Committee.

MSC¹ (Floen/Unger) motion carried to refer the Capacity fees to the Board of Directors for approval.

SADDLEBACK CIRP PROJECT WATER CAPACITY CHARGES TRANSFER 2021/22 – The last time the District utilized any Water Capacity charges was in 2010, for the H-Zone project. The Capacity charges used at that time depleted the fund balance and it has taken about eleven years to build up to its current balance of \$1,060,233.39. Capacity charges are restricted and may only be used to fund those projects associated with growth, such as expansion or upgrades. Replacement projects are funded with water rates. For the Saddleback CIRP, the portion of the project cost that is attributable to vacant, undeveloped land, or upsizing of pipe, is considered expansion of the system.

MSC¹ (Floen/Unger) motion carried to refer Saddleback CIRP Project Water Capacity Charges Transfer 2021/22 to the Board of Directors for approval with the updated costs.

STAFF REPORTS – None.

ADJOURNMENT - MSC¹ (Floen/Unger) motion carried to adjourn the Finance Committee meeting at 9:58 a.m.



*Check Report JBWD

By Vendor DBA Name

Date Range: 08/01/2021 - 08/31/2021

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
Bank Code: AP-AP Cash						
000495	ACQUITEMPS	08/11/2021	Regular	0.00	4,507.72	63543
58109355	Invoice	08/11/2021	TEMPORARY LABOR	0.00	646.66	
58139116	Invoice	08/11/2021	TEMPORARY LABOR	0.00	1,607.20	
58153210	Invoice	08/11/2021	TEMPORARY LABOR	0.00	646.66	
58181932	Invoice	08/11/2021	TEMPORARY LABOR	0.00	1,607.20	
000495	ACQUITEMPS	08/25/2021	Regular	0.00	4,937.64	63582
58198684	Invoice	08/25/2021	TEMPORARY LABOR	0.00	644.09	
58225968	Invoice	08/25/2021	TEMPORARY LABOR	0.00	657.26	
58226598	Invoice	08/25/2021	TEMPORARY LABOR	0.00	1,607.20	
58271422	Invoice	08/25/2021	TEMPORARY LABOR	0.00	2,029.09	
000501	ACWA/JPIA	08/17/2021	Regular	0.00	12,085.66	63562
JPIA081721	Invoice	08/17/2021	WORKERS COMP APR - JUN 21	0.00	12,085.66	
000501	ACWA/JPIA	08/25/2021	Regular	0.00	25,029.71	63563
0671882	Invoice	08/25/2021	EE HEALTH BENEFIT & EAP SEPT 21	0.00	25,029.71	
000575	AFSCME LOCAL 1902	08/25/2021	Regular	0.00	938.24	63564
AFSCME0721	Invoice	08/25/2021	EE UNION DUES - JUL 21	0.00	469.12	
AFSCME0821	Invoice	08/25/2021	EE UNION DUES - AUG 21	0.00	469.12	
013019	ARBORIST SERVICES	08/25/2021	Regular	0.00	775.00	63575
9079	Invoice	08/25/2021	DEMO GARDEN/BUILD MAINT THRU 8/15/21	0.00	775.00	
001630	AT&T MOBILITY	08/11/2021	Manual	0.00	2,571.85	901786
829480028X0805...	Invoice	08/11/2021	COMMUNICATIONS - JUL 21	0.00	2,571.85	
013863	ATKINSON, ANDELSON, LOYA, RUUD AND ROMO	08/25/2021	Regular	0.00	4,431.74	63565
629798	Invoice	08/25/2021	LABOR LEGAL SERVICES THRU 7/31/21	0.00	1,467.90	
629799	Invoice	08/25/2021	LEGAL SERVICES THRU 7/31/21	0.00	2,963.84	
000214	BABCOCK LABORATORIES, INC.	08/11/2021	Regular	0.00	3,681.00	63523
CG11405-2287	Invoice	08/11/2021	SAMPLING	0.00	294.00	
CG11426-2287	Invoice	08/11/2021	SAMPLING	0.00	220.00	
CG11444-2287	Invoice	08/11/2021	SAMPLING	0.00	168.00	
CG12278-2287	Invoice	08/11/2021	SAMPLING	0.00	252.00	
CG12378-2287	Invoice	08/11/2021	HDMC WWTP - SAMPLING	0.00	227.85	
CH10181-2287	Invoice	08/11/2021	SAMPLING	0.00	102.00	
CH10350-2287	Invoice	08/11/2021	SAMPLING	0.00	1,472.00	
CH10554-2287	Invoice	08/11/2021	HDMC WWTP - SAMPLING	0.00	615.30	
CH10559-2287	Invoice	08/11/2021	HDMC WWTP - SAMPLING	0.00	227.85	
CH10789-2287	Invoice	08/11/2021	SAMPLING	0.00	102.00	
000214	BABCOCK LABORATORIES, INC.	08/25/2021	Regular	0.00	674.45	63566
CH11018-2287	Invoice	08/25/2021	HDMC WWTP - SAMPLING	0.00	327.60	
CH11427-2287	Invoice	08/25/2021	SAMPLING	0.00	119.00	
CH11834-2287	Invoice	08/25/2021	HDMC WWTP - SAMPLING	0.00	227.85	
013968	BLU SEQUOIA MODERN INC	08/26/2021	Regular	0.00	115.41	63597
BS082521	Invoice	06/30/2021	METER UPGRADE RECONCILIATION REFUND	0.00	115.41	
013973	BLU SEQUOIA MODERN INC	08/26/2021	Regular	0.00	74.80	63598
BS082521	Invoice	06/30/2021	METER UPGRADE RECONCILIATION REFUND	0.00	74.80	

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Date Range: 08/01/2021 - 08/31/2021

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
013949	BROOKS TOWNSEND	08/26/2021	Regular	0.00	74.80	63599
BT082521	Invoice	06/30/2021	METER UPGRADE RECONCILIATION REFUND	0.00	74.80	
004110	BURRTEC WASTE & RECYCLING SVCS	08/11/2021	Manual	0.00	459.85	901783
BW0821	Invoice	08/11/2021	TRASH & RECYCLING (OFFICE) - AUG 21	0.00	162.03	
BW0821B	Invoice	08/11/2021	TRASH REMOVAL (SHOP) - AUG 21	0.00	297.82	
001517	CalPERS	08/02/2021	Manual	0.00	12,365.13	901774
PPE 7-2-21	Invoice	08/02/2021	PAY PERIOD ENDING 7/2/21	0.00	12,365.13	
001517	CalPERS	08/04/2021	Manual	0.00	12,468.03	901777
PPE 7-16-21	Invoice	08/04/2021	PAY PERIOD ENDING 7/16/21	0.00	12,468.03	
001517	CalPERS	08/11/2021	Manual	0.00	700.00	901785
100000016512504	Invoice	08/11/2021	GASB-68 REPORTS & SCHEDULES	0.00	700.00	
001517	CalPERS	08/23/2021	Manual	0.00	12,507.60	901787
PPE 7-30-21	Invoice	08/23/2021	PAY PERIOD ENDING 7/30/21	0.00	12,507.60	
001517	CalPERS	08/25/2021	Manual	0.00	12,495.75	901790
PPE 8-13-21	Invoice	08/25/2021	PAY PERIOD ENDING 8/13/21	0.00	12,495.75	
001555	CENTRATTEL LLC	08/11/2021	Regular	0.00	553.35	63524
210802252101	Invoice	08/11/2021	DISPATCH SERVICES - JUL 21	0.00	553.35	
013868	CITY NATIONAL BANK	08/25/2021	Regular	0.00	267,890.90	63567
CN8080121	Invoice	08/25/2021	PIPELINE REPLACEMENT LOAN - CIRP	0.00	267,890.90	
000237	COLONIAL LIFE & ACCIDENT INSURANCE CO, INC.	08/04/2021	Manual	0.00	1,612.18	901775
3990561-0705083	Invoice	08/04/2021	EE LIFE INSURANCE - JUL 21	0.00	1,612.18	
013373	CORE & MAIN LP	08/11/2021	Regular	0.00	12,431.12	63526
P204017	Invoice	08/11/2021	METER REPAIR SUPPLIES	0.00	144.39	
P235910	Invoice	08/11/2021	PUMPING PLANT SUPPLIES	0.00	120.38	
P245460	Invoice	08/11/2021	SHOP BUILDING MAINTENANCE SUPPLIES	0.00	3,807.12	
P260146	Invoice	08/11/2021	INVENTORY & METER REPAIR SUPPLIES	0.00	3,378.51	
P260267	Invoice	08/11/2021	INVENTORY	0.00	2,753.86	
P337465	Invoice	08/11/2021	METER SERVICE REPAIR	0.00	2,226.86	
013373	CORE & MAIN LP	08/25/2021	Regular	0.00	16,925.14	63568
P204091	Invoice	08/25/2021	MAINLINE/LEAK REPAIR SUPPLIES	0.00	666.35	
P260230	Invoice	08/25/2021	INVENTORY/MAINLINE LEAK REPAIR SUPPLI...	0.00	8,130.42	
P316860	Invoice	08/25/2021	INVENTORY/METER REPAIR SUPPLIES	0.00	4,905.96	
P316870	Invoice	08/25/2021	INVENTORY	0.00	3,222.41	
013961	DAISY CENIZA	08/26/2021	Regular	0.00	74.80	63600
DC082521	Invoice	06/30/2021	METER UPGRADE RECONCILIATION REFUND	0.00	74.80	
013967	DAVID P SUZUKI	08/26/2021	Regular	0.00	74.80	63601
DS082521	Invoice	06/30/2021	METER UPGRADE RECONCILIATION REFUND	0.00	74.80	
013935	DIAMOND ENVIRONMENTAL SERVICES, LP.	08/25/2021	Regular	0.00	84.66	63569
0003373364	Invoice	08/25/2021	PORTABLE TOILET RENTAL: WELL 14 4-LOG	0.00	84.66	
013928	DIRTY BOYS DESIGNZ	08/25/2021	Regular	0.00	1,771.55	63572
52147	Invoice	08/25/2021	UNIFORMS	0.00	1,771.55	
002565	DUDEK AND ASSOCIATES, INC	08/25/2021	Regular	0.00	11,277.49	63570
202105825	Invoice	08/25/2021	ENG SERV: HDMC WASTE WATER PLANT TH...	0.00	11,277.49	
011205	E.H. WACHS COMPANY	08/11/2021	Regular	0.00	83,993.83	63527
JNV192488	Invoice	08/11/2021	WACHS VALVE TURN MACHINE W/ POWER ...	0.00	83,993.83	
013954	EMMANUEL RUGGIERO	08/26/2021	Regular	0.00	115.41	63602
ER082521	Invoice	06/30/2021	METER UPGRADE RECONCILIATION REFUND	0.00	115.41	

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Date Range: 08/01/2021 - 08/31/2021

Vendor Number Payable #	Vendor DBA Name Payable Type	Payment Date Payable Date	Payment Type Payable Description	Discount Amount Discount Amount	Payment Amount Payable Amount	Number
VEN01466 FB072321	FEDAK & BROWN LLP Invoice	08/11/2021	08/11/2021 Regular FINANCIAL AUDIT 20/21 - JULY 21	0.00 0.00	1,790.00 1,790.00	63528
003025 7-452-07700	FEDEX Invoice	08/11/2021	08/11/2021 Manual SHIPPING	0.00 0.00	42.46 42.46	901782
000156 2100084 2100085	FORSHOCK Invoice Invoice	08/11/2021 08/11/2021	08/11/2021 Regular MONTHLY SCADA MONITORING - AUG 21 MONTHLY SCADA MONITORING - AUG 21	0.00 0.00	243.00 38.00 205.00	63537
013222 FC0821	FRONTIER COMMUNICATIONS INC. Invoice	08/11/2021	08/11/2021 Manual HDMC WWTP - TELEPHONE	0.00 0.00	206.07 206.07	901781
013951 GS082521	GONZALEZ SALAZAR Invoice	06/30/2021	08/26/2021 Regular METER UPGRADE RECONCILIATION REFUND	0.00 0.00	74.80 74.80	63603
004018 12571094	HACH COMPANY Invoice	08/11/2021	08/11/2021 Regular PUMP PLANT SUPPLIES	0.00 0.00	603.69 603.69	63529
013802 765957	HASA, INC. Invoice	08/11/2021	08/11/2021 Regular WATER TREATMENT EXPENSE	0.00 0.00	455.98 455.98	63530
004195 HD0721	HOME DEPOT CREDIT SERVICES Invoice	08/25/2021	08/25/2021 Manual WELL 14 4-LOG/SMALL TOOLS/CIRP SUPPLIE...	0.00 0.00	4,924.81 4,924.81	901789
000025 ICMARC0821	ICMA RC Invoice	08/31/2021	08/31/2021 Manual 457 REMITTANCE - AUG 21	0.00 0.00	4,440.00 4,440.00	901797
013365 25AR1307843 25AR1310810	IMAGE SOURCE Invoice Invoice	08/11/2021 08/11/2021	08/11/2021 Regular OFFICE EXPENSE 6/30/21 - 7/29/21 SHOP EXPENSE 7/01/21 - 7/31/21	0.00 0.00	191.63 153.01 38.62	63525
013797 195604 196519	INFOSEND, INC. Invoice Invoice	08/25/2021 08/25/2021	08/25/2021 Regular PRINT & MAIL WATER BILL - JUL 21 PUBLIC INFO INSERT: RENT RELIEF	0.00 0.00	3,802.31 3,014.01 788.30	63571
013964 JW082521	JACOB L WIDGEON Invoice	06/30/2021	08/26/2021 Regular METER UPGRADE RECONCILIATION REFUND	0.00 0.00	74.80 74.80	63604
013970 JW082521	JAMES WIESER Invoice	06/30/2021	08/26/2021 Regular METER UPGRADE RECONCILIATION REFUND	0.00 0.00	74.80 74.80	63605
013965 JM082521	JASON Y MILLER Invoice	06/30/2021	08/26/2021 Regular METER UPGRADE RECONCILIATION REFUND	0.00 0.00	115.41 115.41	63606
013974 JTB082921	JOSHUA TREE BREWERY Invoice	06/30/2021	08/30/2021 Regular PLAN CHECK DEPOST REFUND	0.00 0.00	432.91 432.91	63625
013969 KO082521	KAIS OMAR Invoice	06/30/2021	08/26/2021 Regular METER UPGRADE RECONCILIATION REFUND	0.00 0.00	115.41 115.41	63607
009054 21-0801-1 21-0808-1	KATHLEEN J. RADNICH Invoice Invoice	08/11/2021 08/11/2021	08/11/2021 Regular PUBLIC RELATIONS SERVICES PUBLIC RELATIONS SERVICES	0.00 0.00	1,407.00 630.00 777.00	63532
009054 21-0815-1 21-0822-1	KATHLEEN J. RADNICH Invoice Invoice	08/25/2021 08/25/2021	08/25/2021 Regular PUBLIC RELATIONS SERVICES PUBLIC RELATIONS SERVICES	0.00 0.00	1,638.00 882.00 756.00	63573
013947 KB082521	KRISTINA BLUEFIELD Invoice	06/30/2021	08/26/2021 Regular METER UPGRADE RECONCILIATION REFUND	0.00 0.00	74.80 74.80	63608
013960 KR082521	KYLE A ROSE Invoice	06/30/2021	08/26/2021 Regular METER UPGRADE RECONCILIATION REFUND	0.00 0.00	115.41 115.41	63609

*Check Report JBWD

Date Range: 08/01/2021 - 08/31/2021

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
013946	LESLIE K SATTERFIELD	08/26/2021	Regular	0.00	74.80	63610
LS082521	Invoice	06/30/2021	METER UPGRADE RECONCILIATION REFUND	0.00	74.80	
013920	LF STAFFING SERVICES INC DBA LABOR FINDERS	08/11/2021	Regular	0.00	5,883.80	63533
37-49-10701	Invoice	08/11/2021	TEMPORARY LABOR	0.00	725.40	
37-49-10723	Invoice	08/11/2021	TEMPORARY LABOR	0.00	2,579.20	
37-49-10801	Invoice	08/11/2021	TEMPORARY LABOR	0.00	2,579.20	
013920	LF STAFFING SERVICES INC DBA LABOR FINDERS	08/25/2021	Regular	0.00	5,158.40	63574
37-49-10832	Invoice	08/25/2021	TEMPORARY LABOR	0.00	2,579.20	
37-49-10865	Invoice	08/25/2021	TEMPORARY LABOR	0.00	2,579.20	
000205	LORI G. HERBEL	08/11/2021	Regular	0.00	455.00	63534
SEPT-NOV 21	Invoice	08/11/2021	PUBLIC INFO/FARMER'S MARKET	0.00	455.00	
013972	LUKE B RAIMONDO	08/26/2021	Regular	0.00	74.80	63611
LR082521	Invoice	06/30/2021	METER UPGRADE RECONCILIATION REFUND	0.00	74.80	
013958	MARIA E PROSPERO	08/26/2021	Regular	0.00	115.41	63612
MP082521	Invoice	06/30/2021	METER UPGRADE RECONCILIATION REFUND	0.00	115.41	
006507	McMASTER-CARR SUPPLY COMPANY	08/11/2021	Regular	0.00	981.04	63535
62197546	Invoice	08/11/2021	WELL 14 4-LOG TREATMENT SUPPLIES	0.00	981.04	
006507	McMASTER-CARR SUPPLY COMPANY	08/25/2021	Regular	0.00	1,820.88	63576
62693725	Invoice	08/25/2021	WELL 14 4-LOG SUPPLIES/PUMPING PLANT/...	0.00	1,820.88	
013857	MICHAEL BAKER INTERNATIONAL, INC.	08/11/2021	Regular	0.00	31,290.00	63536
1114089	Invoice	06/30/2021	TILFORD WATERMAIN SURVEY	0.00	31,290.00	
000233	NAPA AUTO PARTS	08/11/2021	Regular	0.00	443.79	63551
371475	Invoice	08/11/2021	VEHICLE MAINTENANCE: V43	0.00	40.81	
372452	Invoice	08/11/2021	WATER TRUCK MAINTENANCE: E2WT	0.00	4.46	
372773	Invoice	08/11/2021	TRACTOR MAINT: E41	0.00	72.49	
372774	Invoice	08/11/2021	SHOP EXPENSE	0.00	326.03	
000233	NAPA AUTO PARTS	08/25/2021	Regular	0.00	205.80	63590
372521	Credit Memo	08/25/2021	CREDIT: VEHICLE MAINTENANCE: V39 & V38	0.00	-78.30	
373233	Invoice	08/25/2021	VEHICLE MAINTENANCE: V35	0.00	195.93	
373420	Invoice	08/25/2021	VEHICLE MAINTENANCE: V34	0.00	24.12	
374047	Invoice	08/25/2021	DUMP/PIPE HAULER MAINT & 2019 DUMP T...	0.00	64.05	
013956	NEIL C RAUSCHENBERG	08/26/2021	Regular	0.00	115.41	63613
NR082521	Invoice	06/30/2021	METER UPGRADE RECONCILIATION REFUND	0.00	115.41	
013959	NEIL C RAUSCHENERGER	08/26/2021	Regular	0.00	115.41	63614
NC082521	Invoice	06/30/2021	METER UPGRADE RECONCILIATION REFUND	0.00	115.41	
013950	NEIL L NEVINS	08/26/2021	Regular	0.00	115.41	63615
NN082521	Invoice	06/30/2021	METER UPGRADE RECONCILIATION REFUND	0.00	115.41	
013352	NIELSEN FIRE AND ICE	08/25/2021	Regular	0.00	370.00	63580
16375	Invoice	08/25/2021	A/C MAINTENANCE - SHOP	0.00	105.00	
16624	Invoice	08/25/2021	A/C REPAIR - SHOP & OFFICE	0.00	265.00	
013808	NOBEL SYSTEMS, INC.	08/25/2021	Regular	0.00	48,000.00	63577
15168	Invoice	08/25/2021	GEOVIEWER ANNUAL SUBSCRIPTION- 9/1/21..	0.00	48,000.00	
000070	ONLINE INFORMATION SERVICES, INC.	08/11/2021	Regular	0.00	220.70	63538
1076771	Invoice	08/11/2021	ID VERIF. SERV. THRU 07/31/21	0.00	220.70	
013004	PAOLO FICARA	08/11/2021	Regular	0.00	500.00	63539
081	Invoice	08/11/2021	PARCEL RENTAL: 0606-321-31	0.00	500.00	

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Date Range: 08/01/2021 - 08/31/2021

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
008137	PARKHOUSE TIRE INC	08/11/2021	Regular	0.00	955.80	63540
2030201014	Invoice	06/30/2021	VECHILE REPAIR: V42	0.00	810.04	
2030201978	Credit Memo	06/30/2021	VEHICLE REPAIR: V42	0.00	-810.04	
2030203858	Invoice	08/11/2021	VEHICLE MAINT: V35	0.00	955.80	
008137	PARKHOUSE TIRE INC	08/25/2021	Regular	0.00	477.90	63578
2030204010	Invoice	08/25/2021	VEHICLE MAINTENANCE: V41	0.00	477.90	
000248	PAYCHEX	08/20/2021	Manual	0.00	388.04	950001
349732	Invoice	08/20/2021	PAYROLL PROCESSING FEE	0.00	388.04	
VEN01533	PAYMENTUS GROUP INC.	08/20/2021	Manual	0.00	3,899.85	901791
INV-15-114712	Invoice	08/20/2021	CREDIT CARD PROCESSING FEE - JUL 21	0.00	3,899.85	
013944	PIONEERFEED & LIVESTOCK	08/11/2021	Regular	0.00	900.00	63531
210717	Invoice	08/11/2021	CRANE SERVICE - WELL 14 4-LOG TREATMENT	0.00	900.00	
013945	PIPER MAVIS	08/26/2021	Regular	0.00	115.41	63616
PM082521	Invoice	06/30/2021	METER UPGRADE RECONCILIATION REFUND	0.00	115.41	
VEN01300	POWER DESIGN INC.	08/11/2021	Regular	0.00	9,500.00	63541
36459FRT	Invoice	08/11/2021	WELL 14 4-LOG TREATMENT - FREIGHT CHA...	0.00	9,500.00	
008415	PRUDENTIAL OVERALL SUPPLY	08/11/2021	Regular	0.00	177.08	63542
23190597	Invoice	08/11/2021	SHOP EXPENSE	0.00	109.97	
23190598	Invoice	08/11/2021	SHOP EXPENSE	0.00	67.11	
008415	PRUDENTIAL OVERALL SUPPLY	08/25/2021	Regular	0.00	391.13	63579
23196737	Invoice	08/25/2021	SHOP EXPENSE	0.00	324.02	
23196738	Invoice	08/25/2021	SHOP EXPENSE	0.00	67.11	
008201	PURCHASE POWER	08/25/2021	Manual	0.00	1,513.50	901788
PB081221	Invoice	08/25/2021	POSTAGE REFILL FOR METER	0.00	1,513.50	
013953	RACHEL C NEIBERGER	08/26/2021	Regular	0.00	74.80	63618
RN082521	Invoice	06/30/2021	METER UPGRADE RECONCILIATION REFUND	0.00	74.80	
013955	RACHEL C NEIBERGER	08/26/2021	Regular	0.00	95.10	63617
RN082521	Invoice	06/30/2021	METER UPGRADE RECONCILIATION REFUND	0.00	95.10	
009065	RDO EQUIPMENT COMPANY	08/25/2021	Regular	0.00	2,534.21	63581
P6026245	Invoice	08/25/2021	MOTOR GRADER SUPPLIES: E6672	0.00	811.57	
P6065145	Invoice	08/25/2021	VACUUM MAINTENANCE: E82	0.00	249.05	
W2689945	Invoice	08/25/2021	TRACTOR MAINT: E71	0.00	1,473.59	
013952	RICHARD R STEWART	08/26/2021	Regular	0.00	74.80	63619
RS082521	Invoice	06/30/2021	METER UPGRADE RECONCILIATION REFUND	0.00	74.80	
013971	RICHARD T COMBS	08/26/2021	Regular	0.00	115.41	63620
RC082521	Invoice	06/30/2021	METER UPGRADE RECONCILIATION REFUND	0.00	115.41	
013963	RILEY J EBEL	08/26/2021	Regular	0.00	74.80	63621
RE082521	Invoice	06/30/2021	METER UPGRADE RECONCILIATION REFUND	0.00	74.80	
013966	ROBERT JOSTEN	08/26/2021	Regular	0.00	74.80	63622
RJ082521	Invoice	06/30/2021	METER UPGRADE RECONCILIATION REFUND	0.00	74.80	
000091	SAN BERNARDINO COUNTY RECORDER	08/25/2021	Regular	0.00	80.00	63583
SB081721	Invoice	08/25/2021	RELEASE OF LIENS	0.00	80.00	
013831	SATMOD0 LLC	08/11/2021	Regular	0.00	151.86	63544
174986	Invoice	08/11/2021	EMERGENCY SATELLITE PHONES - AUG 21	0.00	151.86	
013820	SC FUELS	08/11/2021	Regular	0.00	3,567.90	63545
1926993-IN	Invoice	08/11/2021	FUEL FOR VEHICLES	0.00	3,567.90	

*Check Report JBWD

Date Range: 08/01/2021 - 08/31/2021

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
013833	SERVICEMASTER 360 PREMIER CLEANING	08/11/2021	Regular	0.00	997.65	63546
J82298	Invoice	08/11/2021	JANITORIAL SERVICES - AUG 21	0.00	997.65	
009880	SOUTHERN CALIFORNIA EDISON CO	08/11/2021	Manual	0.00	5,125.10	901784
SCE0721	Invoice	08/11/2021	POWER TO BLDGS & GEN - JUL 21	0.00	5,125.10	
VEN01020	SOUTHWEST NETWORKS, INC.	08/11/2021	Regular	0.00	2,050.50	63547
21-7077	Invoice	08/11/2021	SUPPLEMENTAL IT SERVICES (AMC) - THRU 7...	0.00	1,312.50	
21-80175C	Invoice	08/11/2021	OFFICE 365 MONTHLY MAINT - SEPT 21	0.00	738.00	
VEN01020	SOUTHWEST NETWORKS, INC.	08/25/2021	Regular	0.00	90.00	63584
21-80395C	Invoice	08/25/2021	1 YEAR CYBER SECURITY EMPLOYEE TRAINI...	0.00	80.00	
21-80445C	Invoice	08/25/2021	1 YEAR CYBER SECURITY EMPLOYEE TRAINI...	0.00	10.00	
009920	STANDARD INSURANCE CO	08/25/2021	Regular	0.00	1,403.43	63585
ST0921	Invoice	08/25/2021	EE LIFE INSURANCE - SEPT 21	0.00	1,403.43	
009980	SWRCB FEES	08/11/2021	Regular	0.00	50.00	63548
SWRCB-080521	Invoice	08/11/2021	GRADE T1 EXAM	0.00	50.00	
000510	TIME WARNER CABLE	08/04/2021	Manual	0.00	358.96	901776
0008970072221	Invoice	08/04/2021	SCADA INTERNET - AUG 21	0.00	358.96	
013196	TPX COMMUNICATIONS	08/11/2021	Manual	0.00	640.85	901779
145813364-0	Invoice	08/11/2021	TELEPHONE (OFFICE) - AUG 21	0.00	640.85	
013923	U.S. BANK CORPORATE	08/02/2021	Manual	0.00	6,493.18	901768
US0721	Invoice	08/02/2021	OFFICE EQUIP MAINT/TELEPHONE & INTERN...	0.00	6,493.18	
013923	U.S. BANK CORPORATE	08/16/2021	Manual	0.00	10,522.35	901792
US0821	Invoice	09/08/2021	COMPUTER EQUIPMENT/MAINLINE & LEAK ...	0.00	10,522.35	
013927	U.S. BANK CORPORATE	08/02/2021	Manual	0.00	22,900.05	901771
US0721	Invoice	08/02/2021	COMPUTER EQUIP/FUEL-VEHICLE/VEHICLE ...	0.00	22,900.05	
013927	U.S. BANK CORPORATE	08/16/2021	Manual	0.00	10,350.11	901794
US0821	Invoice	08/16/2021	COMPUTER EQUIPMENT/FUEL- VEHICLES/S...	0.00	10,350.11	
013924	U.S. BANK CORPORATE	08/16/2021	Manual	0.00	239.98	901793
US0821	Invoice	08/16/2021	TRELLO SUBSCRIPTION	0.00	239.98	
013925	U.S. BANK CORPORATE	08/02/2021	Manual	0.00	1,340.34	901769
US0721	Invoice	08/02/2021	GOTSAFETY ANNUAL SUBSCRIPTION /EMPL...	0.00	1,340.34	
013925	U.S. BANK CORPORATE	08/16/2021	Manual	0.00	179.88	901796
US0821	Invoice	08/16/2021	ADOBE SUBSCRIPTION	0.00	179.88	
013926	U.S. BANK CORPORATE	08/02/2021	Manual	0.00	1,122.50	901767
US0721	Invoice	08/02/2021	WELL 14 4-LOG SUPPLIES/TILFORD/BUSINESS..	0.00	1,122.50	
013926	U.S. BANK CORPORATE	08/16/2021	Manual	0.00	6,877.02	901795
US0821	Invoice	08/16/2021	PUMPING PLANT/WELL 14 4-LOG/BUSINESS ...	0.00	6,877.02	
010850	UNDERGROUND SERVICE ALERT	08/11/2021	Regular	0.00	150.25	63549
720210354	Invoice	08/11/2021	TICKET DELIVERY SERVICE - JUL 21	0.00	150.25	
013962	VINCENT MURPHY	08/26/2021	Regular	0.00	74.80	63623
VM082521	Invoice	06/30/2021	METER UPGRADE RECONCILIATION REFUND	0.00	74.80	
000327	WATER QUALITY SPECIALISTS	08/11/2021	Regular	0.00	6,143.47	63550
7346	Invoice	06/30/2021	HDMC WWTP: EMERGENCY RESPONSE	0.00	6,143.47	
013957	WEISS OMAR	08/26/2021	Regular	0.00	230.82	63624
WQ082521	Invoice	06/30/2021	METER UPGRADE RECONCILIATION REFUND	0.00	115.41	
WQ082521-2	Invoice	06/30/2021	METER UPGRADE RECONCILIATION REFUND	0.00	115.41	

*Check Report JBWD

Date Range: 08/01/2021 - 08/31/2021

Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Payable Date	Payable Description	Discount Amount	Payable Amount	
013809	WEST COAST CIVIL, INC.	08/25/2021	Regular	0.00	4,235.00	63586
2107-207	Invoice	08/25/2021	ENG: D-1-1 BOOSTER STATION DESIGN	0.00	4,235.00	
011615	WESTERN EXTERMINATOR CO.	08/25/2021	Regular	0.00	34.00	63587
8666915	Invoice	08/25/2021	PEST CONTROL SERVICES - SHOP	0.00	34.00	
000009	WESTERN PUMP, INC.	08/25/2021	Regular	0.00	1,376.65	63588
W34132	Invoice	08/25/2021	ANNUAL AQMD 461 TEST: VAPOR RECOVERY	0.00	1,376.65	
013888	WIENHOFF DRUG TESTING	08/25/2021	Regular	0.00	20.00	63589
99751	Invoice	08/25/2021	DOT COLLECTION MONTHLY FEE - JUL 21	0.00	20.00	
013359	XEROX FINANCIAL SERVICES	08/11/2021	Manual	0.00	640.54	901780
2739003	Invoice	08/11/2021	SHOP EXPENSE 7/27/21 - 8/26/21	0.00	225.12	
2757316	Invoice	08/11/2021	OFFICE EXPENSE 7/30/21 - 8/29/21	0.00	415.42	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	138	87	0.00	595,887.39
Manual Checks	30	28	0.00	137,385.98
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	168	115	0.00	733,273.37

Check Report

Date Range: 08/01/2021 - 08/31/2021

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	08/06/2021	Manual	0.00	392.55	950000
<u>349560</u>	Invoice	08/06/2021	PAYROLL PROCESSING FEE	0.00	392.55	
000248	PAYCHEX	08/20/2021	Manual	0.00	153.90	950002
<u>1553078</u>	Invoice	08/20/2021	TIME & LABOR ONLINE USAGE FEE	0.00	153.90	

Bank Code PR Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	0	0	0.00	0.00
Manual Checks	2	2	0.00	546.45
Voided Checks	0	0	0.00	0.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	2	2	0.00	546.45

**JOSHUA BASIN WATER DISTRICT
UTILITY REFUND REGISTER**

<u>Account Number</u>	<u>Name</u>	<u>Date</u>	<u>Type</u>	<u>Amount</u>
03-00493-000	CALABRIA, DONALD J	8/11/2021	Refund	791.84 Check #: 63552
04-00025-020	HMVJT LP	8/11/2021	Refund	150.64 Check #: 63553
05-00027-010	DAMPER, DEWONE	8/11/2021	Refund	12.88 Check #: 63554
10-00522-000	RAUSCHENBERG, NEIL C	8/11/2021	Refund	346.47 Check #: 63555
11-00088-014	MEELER, KRISTY	8/11/2021	Refund	136.59 Check #: 63556
11-00207-004	MORRIS, CAROLYN M	8/11/2021	Refund	134.13 Check #: 63557
12-00356-012	FALIP, NOLWEEN	8/11/2021	Refund	165.52 Check #: 63558
14-00180-018	ELIDRISSI, YASMINE B	8/11/2021	Refund	137.81 Check #: 63559
53-00037-015	PETROFF, MAUREEN	8/11/2021	Refund	0.04 Check #: 63560
63-00123-000	PINS, MICHAEL	8/11/2021	Refund	1.26 Check #: 63561
10-00521-000	RAUSCHENBERG, NEIL C	8/25/2021	Refund	448.96 Check #: 63591
13-00212-016	COHN, MARA M	8/25/2021	Refund	149.07 Check #: 63592
13-00353-011	MCLIN, LORI	8/25/2021	Refund	49.43 Check #: 63593
13-00365-007	HAMMOND, WILLIAM GREGORY	8/25/2021	Refund	111.20 Check #: 63594
55-00174-017	PHILLIPS, JAMES A	8/25/2021	Refund	38.03 Check #: 63595
06-00058-003	SMIT, SAVANNAH ROSE	8/25/2021	Refund	158.40 Check #: 63596
06-00058-003	SMIT, SAVANNAH ROSE	8/25/2021	Reverse Refund Check Adjustment	-158.40 VOID REFUND CHECK
				<u>2,673.87</u>

JOSHUA BASIN WATER
 DISTRICT
 PO BOX 675
 JOSHUA TREE, CA 92252

DIRECTOR PAY
 07/17/2021 - 08/13/2021

<u>Employee Number</u>	<u>Employee Name</u>	<u>Date</u>	<u>Type</u>	<u>Units</u>	<u>Additions</u>	<u>Deductions</u>
10513	Doolittle, Stacy	07/21/2021	Director Pay Note: BOARD OF DIRECTORS MEETING 1/DIR/504/	1.0000	\$173.63	
		07/22/2021	Director Pay Note: MWA BOARD OF DIRECTORS MEETING 1/DIR/504/	1.0000	\$173.63	
		08/04/2021	Director Pay Note: BOARD OF DIRECTORS MEETING 1/DIR/504/	1.0000	\$173.63	
		08/05/2021	Director Pay Note: MWA TECHINCAL ADVISORY COMMITTEE 1/DIR/504/	1.0000	\$173.63	
		08/11/2021	Director Pay Note: VISIT WELL 14 IN PLACE OF WRO COMMITTEE MEETING 1/DIR/504/	1.0000	\$173.63	
		08/13/2021	Director Pay Note: SAN BERNARDINO WATER CONFERENCE 1/DIR/504/	1.0000	\$173.63	
Totals:					\$1,041.78	\$0.00
Employee Total:					\$1,041.78	

<u>Employee Number</u>	<u>Employee Name</u>	<u>Date</u>	<u>Type</u>	<u>Units</u>	<u>Additions</u>	<u>Deductions</u>
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DIRECTOR PAY
07/17/2021 - 08/13/2021

<u>Employee Number</u>	<u>Employee Name</u>	<u>Date</u>	<u>Type</u>	<u>Units</u>	<u>Additions</u>	<u>Deductions</u>
10511	Floen, Thomas	07/21/2021	Director Pay Note: LAFCO 1/DIR/504/	0.0000		
		07/21/2021	Director Pay Note: BOARD OF DIRECTORS MEETING 1/DIR/504/	1.0000	\$173.63	
		08/04/2021	Director Pay Note: BOARD OF DIRECTORS MEETING 1/DIR/504/	1.0000	\$173.63	
		08/11/2021	Director Pay Note: FINANCE COMMITTEE 1/DIR/504/	1.0000	\$173.63	
Totals:					\$520.89	\$0.00
Employee Total:					\$520.89	

<u>Employee Number</u>	<u>Employee Name</u>	<u>Date</u>	<u>Type</u>	<u>Units</u>	<u>Additions</u>	<u>Deductions</u>
10512	Jarlsberg, Jane	07/21/2021	Director Pay Note: BOARD OF DIRECTORS MEETING 1/DIR/504/	1.0000	\$173.63	
		08/04/2021	Director Pay Note: LEGISLATIVE & PUBLIC INFO COMMITTEE AND BOARD OF DIRECTORS MEETING 1/DIR/504/	1.0000	\$173.63	
		08/13/2021	Director Pay Note: SAN BERNARDINO COUNTY WATER CONFERENCE 1/DIR/504/	1.0000	\$173.63	
		08/13/2021	Mileage / Vehicle Exp Note: SAN BERNARDINO COUNTY WATER CONFERENCE 1/DIR/504/		\$103.60	
Totals:					\$624.49	\$0.00
Employee Total:					\$624.49	

<u>Employee Number</u>	<u>Employee Name</u>	<u>Date</u>	<u>Type</u>	<u>Units</u>	<u>Additions</u>	<u>Deductions</u>
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DIRECTOR PAY
07/17/2021 - 08/13/2021

<u>Employee Number</u>	<u>Employee Name</u>	<u>Date</u>	<u>Type</u>	<u>Units</u>	<u>Additions</u>	<u>Deductions</u>
10505	Reynolds, Michael	07/21/2021	Director Pay Note: BOARD OF DIRECTORS MEETING 1/DIR/504/	1.0000	\$173.63	
		08/04/2021	Director Pay Note: BOARD OF DIRECTORS MEETING 1/DIR/504/	1.0000	\$173.63	
		08/11/2021	Director Pay Note: WRO COMMITTEE MEETING 1/DIR/504/	0.0000		
Totals:					\$347.26	\$0.00
Employee Total:					\$347.26	

<u>Employee Number</u>	<u>Employee Name</u>	<u>Date</u>	<u>Type</u>	<u>Units</u>	<u>Additions</u>	<u>Deductions</u>
10509	Unger, Rebecca	07/21/2021	Director Pay Note: BOARD OF DIRECTORS MEETING 1/DIR/504/	1.0000	\$173.63	
		08/04/2021	Director Pay Note: LEGISLATIVE & PUBLIC INFO COMMITTEE AND BOARD OF DIRECTORS MEETING 1/DIR/504/	1.0000	\$173.63	
		08/11/2021	Director Pay Note: FINANCE COMMITTEE 1/DIR/504/	1.0000	\$173.63	
		08/12/2021	Director Pay Note: MWA BOARD OF DIRECTORS 1/DIR/504/	1.0000	\$173.63	
		08/13/2021	Director Pay Note: SAN BERNARDINO COUNTY WATER CONFERENCE 1/DIR/504/	1.0000	\$173.63	
Totals:					\$868.15	\$0.00
Employee Total:					\$868.15	

Pay Adjustment Summary

<u>Type</u>	<u>Units</u>	<u>Additions</u>	<u>Deductions</u>
Director Pay	19.0000	\$3,298.97	
Mileage / Vehicle Exp		\$103.60	

Grand Totals:	\$3,402.57	\$0.00
Grand Total:	\$3,402.57	

**JOSHUA BASIN WATER DISTRICT
MEETING AGENDA ITEM STAFF REPORT**

Finance Committee

DATE: October 13, 2021

REPORT TO: Committee members
PREPARED BY: Anne Roman, Director of Finance
TOPIC: **4TH QUARTER ENDING 06/30/21 FINANCIAL REPORT**
RECOMMENDATION: Receive report, ask questions, and refer to the Board of Directors for approval.

ANALYSIS: The 4th quarter ending 06/30/21 Financial Report is attached and will be reviewed in detail in the meeting. See Financial Report Summary page for highlights.

A note about the 4th quarter/fiscal year-end report:

- This is an *unaudited* report. Since we are working on the year-end and the audit at the same time that we're creating this report, the timing of some accruals and adjustments may skew this report. The final figures will be presented as part of the audited financial statements in November/December.

STRATEGIC PLAN N/A

ITEM:

FISCAL IMPACT: Preliminary annual result:

- The Operating costs are under budget
- The Operating budget generated enough revenues to cover rate study-designated reserve funding.



4th QUARTER ENDING 06/30/21 FINANCIAL REPORT SUMMARY

Unaudited results; missing some year-end accruals

CASH BALANCES

Total cash as of 06/30/21 is \$13,194,135

General Fund Cash - \$13,194,134; CIRP Loan Cash - \$1

Total cash is \$952,962 more than last quarter, and \$1,520,712 more than one year ago

CASH FLOW

\$1,390,998 water bill and related payments collected during the quarter

\$717,406 property taxes/assessments collected during the quarter

\$410,561 received for 34 meter installs, including capacity fees

\$58,940 reimbursements received for HDMC WWTP, including \$10,826 in overhead

\$0 spent on debt service payments (CMM)

\$413,494 spent on capital projects

Total cash increased \$952,962 during the quarter

PROPERTY TAX AND ASSESSMENT COLLECTIONS

All property tax and assessment revenues are recorded for year.

Property tax and assessment **revenues** increased by \$80,143 from last year.

Property tax and assessment **collections** increased by \$202,256 from last year.

BOARD REPORT

Total Revenues are 124% of budget

Water Revenues are 108% of budget

Expenses are 77% of budget

Total operating revenues exceed total operating expenses by \$3,465,755

WATER SALES CONSUMPTION STATISTICS

YTD consumption through 06/30/21 is 13.14% more than last year and 0.22% more than two years ago.

The top 10 users represent the following types of accounts:

Housing (multi-unit)	4,099
Hospital/Medical	4,073
Public agency	3,967
Commercial	2,486
Individual	1,651
	<hr/>
	16,276



CASH BALANCES 06/30/21, unaudited

	CURRENT 6/30/21 TOTAL	LEGALLY RESTRICTED	DISTRICT RESTRICTED	UN- RESTRICTED	LAST QTR 3/31/21 TOTAL	LAST YEAR 6/30/20 TOTAL
Petty Cash	800			800	1,045	1,045
Change Fund	1,500			1,500	1,500	1,500
General Fund	152,512			152,512	337,567	397,127
Payroll Fund	31,980			31,980	91,337	5,001
LAIF Operating Reserve	1,708,965			1,708,965	1,708,965	1,686,373
Cash Flow Reserve	2,162,561			2,162,561	1,981,826	1,609,498
Equip/Technology Reserve	363,522		363,522		193,522	389,952
Emergency Capital Reserve	1,897,329		1,897,329		2,000,000	2,000,000
Meter Replacement Reserve	970,030		970,030		734,931	262,835
Building Reserve	66,441		66,441		36,441	6,441
Studies/Reports Reserve	111,306		111,306		61,306	11,306
Consumer/Project Deposits	353,622	353,622			337,882	366,145
Water Capacity	1,060,233	1,060,233			753,419	495,417
Wastewater Capacity	1,371,919	1,371,919			1,239,500	1,022,521
Cap Improv Reserve (formerly CIP Reserve)	2,050,134		2,050,134		1,720,073	1,878,168
CMM Redemption Reserve	642,841	642,841			553,263	594,696
Reserve	245,206	245,206			244,930	248,398
Prepayment	3,231	3,231			3,228	3,204
	13,194,134	3,677,053	5,458,763	4,058,318	12,000,737	10,979,627
CIRP Loan Fund	1	1			240,436	693,796
	13,194,135	3,677,054	5,458,763	4,058,318	12,241,173	11,673,423
		\$9,135,817		\$4,058,318		
		RESTRICTED		UNRESTRICTED		

COMPARISON WITH LAST QUARTER \$ 952,962 INCREASE
 COMPARISON WITH LAST YEAR \$ 1,520,712 INCREASE



4th Quarter Ending 06/30/21 CASH FLOW EXPLANATION

Unaudited results; missing some year-end accruals.

	<u>General Fund</u>	<u>CIRP Loan</u>
Beginning Cash Balance 04/01/21	\$12,000,737	\$240,436.48
<u>Source of Funds (Revenues)</u>		
Total cash received during the quarter from all sources	2,966,450	\$2.25
	<i>Major sources:</i>	
- Water bill payments received from ratepayers	1,390,998	
- CIRP loan rembursement for prior quarter costs	240,438	
- Property Tax/Assessment payments	717,406	
- HDMC Reimbursement (including \$10,826 in overhead)	58,940	
- Consumer/Project Deposits	23,160	
- Meter Installation/Capacity Fees	410,561	
<i>34 new meters (14 in the wastewater zone) and 10 meter upgrades</i>		
- Special services (penalties, fire flows, will serves)	80,301	
- Interest Revenue	13,055	
- Liens and bad debt	13,742	
<u>Use of Funds (Expenses)</u>		
Total use of cash during the quarter for all purposes	1,773,053	\$240,437.70
- Debt Service (CMM interest)	-	
- Capital costs during the quarter - self funded	<i>\$413,494 including:</i>	
-- Well 14 4-Log	206,994	
-- Well 10 Emergency Repair	102,671	
-- Tilford Pipeline & Design	9,440	
-- AWIA Compliance Plan	11,875	
-- Laserfiche software	4,365	
-- Saddleback Pipeline	30,384	
-- Geoviewer (Plant check & Hydraulic modules)	20,000	
-- 2020 Urban Water Management Plan Update	15,685	
-- CS/Lobby Restructure	12,080	
Ending Cash Balance 06/30/21	<u>\$13,194,134</u>	<u>\$1.03</u>
Total cash increased	952,962	



CASH FLOW

April - June 2021

	<u>GENERAL FUND</u>	<u>LOAN</u>
FUND BALANCE AT BEGINNING OF PERIOD	\$ 12,000,736.60	\$ 240,436.48
FUNDS PROVIDED BY:		
Water Sales	\$ 1,390,998.06	
Loan Reimb. to GF	240,437.70	
Grant Revenues	-	
Turn On/Special Services Revenue/Misc	80,300.51	
Liens & Bad Debt	13,742.02	
Refunds to District (MWA)	-	
Consumer Deposits	23,160.00	
HDMC WWTP Operations Reimbursement	48,114.04	
HDMC WWTP Operations Overhead Revenue	10,825.66	
Project Deposits	17,850.00	
Property Taxes Received - G.D.	236,028.28	
Property Taxes Received - ID #2	(2,340.30)	
Standby Collections - Prior	62,760.64	
Standby Collections - Current	332,003.84	
Property Taxes Received - CMM	88,953.86	
Water Capacity Charges/Connection Fees	250,886.00	
Wastewater Capacity Charges	103,599.00	
Hzone Reimbursement Fees	-	
Meter Installation Fees	56,076.00	
Interest	13,055.01	2.25
TOTAL SOURCE OF FUNDS	<u>2,966,450.32</u>	<u>2.25</u>
FUNDS USED FOR:		
Debt Service	\$ -	
Loan Reimb. to GF for Prior Quarter Costs	-	240,437.70
Capital Additions - Self funded	413,493.98	
Capital Additions - Loan Funded	-	
Operating Expenses	653,671.51	
Total Disbursements	<u>1,067,165.49</u>	
Loan Fees		
Bank Transfer Payroll	390,622.18	
Employee Funded Payroll Taxes & CALPERS	198,231.77	
Employer Funded Payroll Taxes & CALPERS	98,722.29	
Employee Funded 457 Transfer	15,320.00	
Employer Funded 457 Annual Transfer	-	
Bank Fees/Charges (net of interest)	2,991.12	
Total Transfers	<u>705,887.36</u>	
TOTAL USE OF FUNDS	<u>1,773,052.85</u>	<u>240,437.70</u>
FUND BALANCE AT END OF PERIOD	<u>\$ 13,194,134.07</u>	<u>\$ 1.03</u>

TOTAL CASH BALANCE AT QE PER "JBWD CASH ANALYSIS REPORT"
FUND BALANCE - ABOVE
VARIANCE (\$/B \$0)

13,194,135.10
13,194,135.10
-



Property Tax and Assessment Revenues and Collections as of 06/30/21

	CURRENT YEAR				PRIOR YEAR		
	2020/2021				2019/2020		
	Billed Revenue	Y-T-D Collections	Billed % Collected	% incr/(decr) Vs. Last Yr	Billed Revenue	Y-T-D Collections	Billed % Collected
ID#2	0	-4,630			0	-4,706	
General District Taxes	569,277	579,561	102%		535,012	534,015	100%
CMM Assessment District Prior	257,488	228,556 61,942	89%	15%	257,278	219,396 54,086	85%
Standby Assessments Prior	1,191,301	1,095,633 219,432	92%	32%	1,145,634	1,008,984 166,463	88%
TOTAL	2,018,067	2,180,494	108%		1,937,924	1,978,238	102%

Total Property tax and Assessment **revenues** increased \$80,143 or 4.1% from last year.

Total Property tax and Assessment **collections** increased \$202,166 or 10.2% from last year.

CMM prior year tax **collections** increased 15% compared to 19/20.

Standby prior year tax **collections** increased 32% compared to 19/20.

Prior year tax **collections** can be an indication of property sales as taxes must be paid as property ownership is transferred.

ID #2 has been paid off for several years and these are straggling adjustments.



4th Quarter Ending 06/30/21 BOARD REPORT SUMMARY
Unaudited results; missing some year-end accruals

REVENUES (Year-to-date)

Total Revenues are 124% of budget
 Water Revenues are 108% of budget
 Property Tax & Assessment Revenues are 109% of budget
 Unbudgeted Development Fees QE 6/30/21 total \$410,561 (34 new meters incl. 14 with wastewater)
 Unbudgeted Development Fees YEAR-TO-DATE total \$878,846 (76 meters YTD incl. 45 with wastewater)
 HDMC Revenues are 219% of budget (*billed in arrears*)

<u>EXPENSES (Year-to-date)</u>	% of budget	
Production	90%	
Distribution	98%	
Customer Service	94%	
Administration	89%	
Development & Engineering	50%	<i>(department mostly unused at this time)</i>
Finance	99%	
Human Resources	80%	
Bonds, Loans & Standby	98%	<i>adjusted</i>
CIRP	119%	<i>(new program & COVID delays)</i>
HDMC Tmt. Plant	273%	<i>(budget is a rough estimate; costs are 100% reimbursed)</i>
Benefits Allocated	87%	
Field Allocated	105%	
Office Allocated	84%	
TOTAL		77% vs 100% of year

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

SUMMARY

Total Operating Revenues exceed Total Operating Expenses by \$3,465,754.92



**Operating Board Report (Budget Report)

Account Summary

For Fiscal: 2020-2021 Period Ending: 06/30/2021

	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 01 - GENERAL FUND						
Revenue						
Program: 39 - ** OPERATING REVENUES **						
01-39-41010-FI	METERED WATER SALES	3,119,000.00	3,119,000.00	440,708.02	3,562,991.70	443,991.70 114.24 %
01-39-41011-FI	(WATER CASHFLOW CONTRA)	-187,140.00	-187,140.00	0.00	0.00	187,140.00 0.00 %
01-39-41012-FI	ALLOW FOR CAAP/BILLING ADJ	-11,500.00	-11,500.00	-252.20	-10,180.95	1,319.05 88.53 %
01-39-41015-FI	BASIC FEES	2,061,000.00	2,061,000.00	191,027.73	2,138,799.01	77,799.01 103.77 %
01-39-41016-FI	BASIC FEES - LOCKED/PULLED	369,000.00	369,000.00	28,813.40	338,679.80	-30,320.20 91.78 %
01-39-41030-FI	PRIVATE FIRE PROTECTION SERV.	25,000.00	25,000.00	3,069.92	34,804.56	9,804.56 139.22 %
01-39-41040-FI	SPECIAL SERVICES REVENUE	200,000.00	200,000.00	14,666.51	186,537.36	-13,462.64 93.27 %
Program: 39 - ** OPERATING REVENUES ** Total:		5,575,360.00	5,575,360.00	678,033.38	6,251,631.48	676,271.48 112.13 %
Program: 40 - ** NON-OPERATING REVENUES **						
01-40-41045-FI	HDMC WWTP OPERATIONS REIMB R...	130,000.00	130,000.00	66,803.52	284,386.38	154,386.38 218.76 %
01-40-41046-FI	HDMC WWTP OVERHEAD/FEES REI...	29,250.00	29,250.00	15,030.79	63,986.93	34,736.93 218.76 %
01-40-42100-FI	STANDBY REVENUE-CURRENT	1,183,822.00	1,183,822.00	25,968.76	1,217,269.78	33,447.78 102.83 %
01-40-43000-FI	PROPERTY TAX REVENUE	455,000.00	455,000.00	8,920.24	578,197.73	123,197.73 127.08 %
01-40-43020-FI	ASSESSMENT REVENUE - CMM	257,488.16	257,488.16	-667.78	256,820.38	-667.78 99.74 %
01-40-44010-FID	WATER CAPACITY CHARGES	0.00	0.00	22,137.00	494,393.00	494,393.00 0.00 %
01-40-44020-FID	PLAN CHECK/INSPECTION FEES	0.00	0.00	15,567.09	15,567.09	15,567.09 0.00 %
01-40-44030-FID	METER INSTALLATION & UPGRADE FE...	0.00	0.00	12,675.57	122,413.34	122,413.34 0.00 %
01-40-44035-FID	METER REPAIR REVENUE (CUST DMG)	0.00	0.00	0.00	918.26	918.26 0.00 %
01-40-44050-FI	WASTEWATER CAPACITY CHARGES	0.00	0.00	0.00	262,040.00	262,040.00 0.00 %
01-40-46100-FI	GRANT REVENUE - FEDERAL	31,020.00	31,020.00	31,018.83	31,018.83	-1.17 100.00 %
01-40-46110-FI	GRANT REVENUE - STATE	41,165.00	41,165.00	28,645.00	28,645.00	-12,520.00 69.59 %
01-40-46121-FI	GRANT REVENUE - LOCAL (MWA)	0.00	0.00	3,418.00	4,418.00	4,418.00 0.00 %
01-40-47000-FI	MISCELLANEOUS REVENUE	20,000.00	20,000.00	51,324.74	66,542.09	46,542.09 332.71 %
01-40-47002-FI	INTEREST REVENUE	128,000.00	128,000.00	12,605.33	66,276.85	-61,723.15 51.78 %
01-40-47020-FID	CHANGE IN MARKET VALUE	0.00	0.00	-50,873.36	-50,873.36	-50,873.36 0.00 %
01-40-47030-FID	PLANT SALES (SALES TAXABLE)	0.00	0.00	0.00	3,276.71	3,276.71 0.00 %
Program: 40 - ** NON-OPERATING REVENUES ** Total:		2,275,745.16	2,275,745.16	242,573.73	3,445,297.01	1,169,551.85 151.39 %
Revenue Total:		7,851,105.16	7,851,105.16	920,607.11	9,696,928.49	1,845,823.33 123.51 %
Expense						
Program: 01 - ** PRODUCTION **						
01-01-5-01-01118-FI	PRODUCTION SALARY (incl STBY,CLBK)	379,885.73	379,885.73	38,498.02	396,405.94	-16,520.21 104.35 %
01-01-5-01-02205-RL	WATER TREATMENT EXPENSE	6,000.00	6,000.00	1,069.19	6,743.21	-743.21 112.39 %
01-01-5-01-02210-RL	SMALL TOOLS - PRODUCTION	7,500.00	7,500.00	505.12	7,918.37	-418.37 105.58 %
01-01-5-01-03102-GM	WATER RECHARGE PURCHASE	500,000.00	500,000.00	0.00	451,500.00	48,500.00 90.30 %
01-01-5-01-03105-GM	WATER SUPPLY MONITORING	40,000.00	40,000.00	0.00	0.00	40,000.00 0.00 %
01-01-5-01-03108-RL	RECHARGE MAINT/REPAIR	5,000.00	5,000.00	0.00	0.00	5,000.00 0.00 %
01-01-5-01-03111-D/P	EQUIPMENT RENTAL	3,500.00	3,500.00	0.00	0.00	3,500.00 0.00 %
01-01-5-01-03115-RL	PUMPING PLANT REPAIR & MAINT.	35,000.00	35,000.00	3,541.82	31,732.01	3,267.99 90.66 %
01-01-5-01-03120-RL	TANK & RESERVOIR MAINTENANCE	100,000.00	100,000.00	0.00	20,021.98	79,978.02 20.02 %
01-01-5-01-03207-RL	GENERATOR (ALL) REPAIR & MAINT...	25,000.00	25,000.00	0.00	26,094.59	-1,094.59 104.38 %
01-01-5-01-04004-RL	LABORATORY SERVICES	20,000.00	20,000.00	1,124.00	13,814.00	6,186.00 69.07 %
01-01-5-01-06105-RL	POWER FOR PUMPING (ELECTRIC)	300,000.00	300,000.00	43,185.74	303,451.69	-3,451.69 101.15 %
01-01-5-01-06501-RL	TELEMETRY / SCADA EXPENSE	5,000.00	5,000.00	1,480.50	4,787.88	212.12 95.76 %
01-01-5-01-06590-RL	PRODUCTION - OTHER	0.00	0.00	0.00	495.00	-495.00 0.00 %
01-01-5-01-07002-GM	RIGHT OF WAY	16,870.00	16,870.00	0.00	16,375.50	494.50 97.07 %
01-01-5-01-98001-FI	EE BENEFITS ALLOCATED	216,330.00	216,330.00	44,442.42	201,754.74	14,575.26 93.26 %
01-01-5-01-98002-FI	FIELD EXPENSES ALLOCATED	87,448.72	85,969.22	25,960.10	89,876.94	-3,907.72 104.55 %
Program: 01 - ** PRODUCTION ** Total:		1,747,534.45	1,746,054.95	159,806.91	1,570,971.85	175,083.10 89.97 %

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

For Fiscal: 2020-2021 Period Ending: 06/30/2021

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Program: 02 - ** DISTRIBUTION **							
01-02-5-02-01130-FI	DISTRIBUTION SALARY (incl STBY,CLB...	373,114.57	373,114.57	36,215.86	320,893.05	52,221.52	86.00 %
01-02-5-02-02211-JC	SMALL TOOLS - DISTRIBUTION	10,000.00	10,000.00	881.60	10,529.30	-529.30	105.29 %
01-02-5-02-02920-FI	INVENTORY-OVER & SHORT	40,000.00	40,000.00	65,822.68	90,925.44	-50,925.44	227.31 %
01-02-5-02-03106-JC	MAINLINE AND LEAK REPAIR	55,000.00	55,000.00	5,883.60	44,823.96	10,176.04	81.50 %
01-02-5-02-03206-JC	TRACTOR REPAIR / MAINT.	10,000.00	10,000.00	1,396.40	10,692.89	-692.89	106.93 %
01-02-5-02-04005-JC	UTILITY LOCATING (DIG ALERT)	2,000.01	2,000.01	407.75	10,104.84	-8,104.83	505.24 %
01-02-5-02-98001-FI	EE BENEFITS ALLOCATED	264,404.00	264,404.00	54,335.96	246,668.35	17,735.65	93.29 %
01-02-5-02-98002-FI	FIELD EXPENSES ALLOCATED	127,685.61	125,517.51	38,042.65	131,708.14	-6,190.63	104.93 %
Program: 02 - ** DISTRIBUTION ** Total:		882,204.19	880,036.09	202,986.50	866,345.97	13,690.12	98.44 %
Program: 03 - ** CUSTOMER SERVICE **							
01-03-5-03-01107-FI	FIELD SALARY - CUSTOMER SERVICE	119,149.00	119,149.00	8,201.79	109,246.76	9,902.24	91.69 %
01-03-5-03-01114-FI	OFFICE SALARY - CUSTOMER SERV.	152,665.00	152,665.00	12,815.33	162,223.89	-9,558.89	106.26 %
01-03-5-03-03100-FID	METER INSTALLATION & UPDGRADES ..	0.00	0.00	27,147.69	69,542.00	-69,542.00	0.00 %
01-03-5-03-03107-JC	METER SERVICE REPAIR (INTERNAL &...	407,685.00	18,476.00	-65,542.58	8,008.34	10,467.66	43.34 %
01-03-5-03-05201-JC	METER READING EQUIPMENT & EXP...	5,000.00	5,000.00	0.00	48.74	4,951.26	0.97 %
01-03-5-03-07000-FID	MISC UTILITY ADJUSTMENTS	0.00	0.00	530.70	-649.48	649.48	0.00 %
01-03-5-03-07004-HR	LOW INCOME ASSSITANCE (LIA)	6,650.00	6,650.00	250.00	1,300.00	5,350.00	19.55 %
01-03-5-03-07010-DOF	BAD DEBT	30,000.00	30,000.00	21,788.55	20,096.43	9,903.57	66.99 %
01-03-5-03-07015-HR	CUSTOMER SERVICE - OTHER	56,800.00	56,800.00	12,395.04	75,730.27	-18,930.27	133.33 %
01-03-5-03-98001-FI	EE BENEFITS ALLOCATED	252,386.00	252,386.00	37,035.35	168,128.95	84,257.05	66.62 %
01-03-5-03-98002-FI	FIELD EXPENSES ALLOCATED	23,341.66	22,943.46	6,987.03	24,189.92	-1,246.46	105.43 %
01-03-5-03-98003-FI	OFFICE EXPENSE ALLOCATED	110,789.24	110,789.24	34,641.29	92,599.93	18,189.31	83.58 %
Program: 03 - ** CUSTOMER SERVICE ** Total:		1,164,465.90	774,858.70	96,250.19	730,465.75	44,392.95	94.27 %
Program: 04 - ** ADMINISTRATION **							
01-04-5-04-01108-FI	ADMINISTRATION SALARY	344,676.00	344,676.00	31,322.15	312,802.84	31,873.16	90.75 %
01-04-5-04-01115-FI	SAFETY SALARY	7,041.00	7,041.00	0.00	3,642.95	3,398.05	51.74 %
01-04-5-04-01121-FI	DIRECTORS SALARY	32,642.44	32,642.44	2,604.45	30,906.14	1,736.30	94.68 %
01-04-5-04-01210-EXA	DIRECTORS / C.A.C. EDUCATION	20,000.00	20,000.00	0.00	2,911.10	17,088.90	14.56 %
01-04-5-04-04007-GM	LEGISLATIVE ADVOCACY	5,000.00	5,000.00	0.00	5,000.00	0.00	100.00 %
01-04-5-04-07008-EXA	BUSINESS EXPENSE	10,000.00	10,000.00	332.94	3,984.64	6,015.36	39.85 %
01-04-5-04-07014-GM	PUBLIC INFORMATION	64,967.00	64,967.00	10,540.70	55,151.21	9,815.79	84.89 %
01-04-5-04-07016-EXA	MEMBERSHIP, DUES & SUBSCRIPT	44,481.98	44,481.98	7,334.50	44,117.17	364.81	99.18 %
01-04-5-04-07020-GM	WATER CONSERVATION EXPENSE	15,000.00	15,000.00	2,626.27	51,670.95	-36,670.95	344.47 %
01-04-5-04-07025-GM	LEGAL SERVICES - NON-PERSONNEL	60,000.00	60,000.00	17,519.26	52,732.42	7,267.58	87.89 %
01-04-5-04-07218-HR	SAFETY EXPENSE (EQUIP & SUPPLIES)	23,825.00	23,825.00	6,328.70	16,237.88	7,587.12	68.15 %
01-04-5-04-07219-GM	EMERGENCY PREPAREDNESS	15,000.00	15,000.00	151.86	8,030.34	6,969.66	53.54 %
01-04-5-04-07401-HR	PROPERTY INSURANCE & RISK MGMT	95,000.00	95,000.00	22,512.84	95,379.19	-379.19	100.40 %
01-04-5-04-98001-FI	EE BENEFITS ALLOCATED	196,139.00	196,139.00	34,575.05	156,959.96	39,179.04	80.02 %
01-04-5-04-98003-FI	OFFICE EXPENSE ALLOCATED	141,002.58	141,002.58	44,085.31	117,844.82	23,157.76	83.58 %
Program: 04 - ** ADMINISTRATION ** Total:		1,074,775.00	1,074,775.00	179,934.03	957,371.61	117,403.39	89.08 %
Program: 05 - ** DEVELOPMENT & ENGINEERING **							
01-05-5-05-01109-FI	DEVELOPMENT SALARY	0.01	0.01	0.00	0.00	0.01	0.00 %
01-05-5-05-02305-ENG	MAPS/DRAFTING SUPPLIES	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
01-05-5-05-04006-FID	PLAN CHECK / INSPECTION (CUSTOM...	0.00	0.00	15,567.09	15,567.09	-15,567.09	0.00 %
01-05-5-05-04008-GM	ENGINEERING CONTRACT SERVICES	15,000.00	15,000.00	1,372.50	1,997.50	13,002.50	13.32 %
01-05-5-05-04013-ENG	DEVELOPMENT - OTHER	15,000.00	15,000.00	0.00	0.00	15,000.00	0.00 %
Program: 05 - ** DEVELOPMENT & ENGINEERING ** Total:		35,000.01	35,000.01	16,939.59	17,564.59	17,435.42	50.18 %
Program: 06 - ** FINANCE **							
01-06-5-06-01101-FI	FINANCE SALARY	238,551.00	238,551.00	25,216.51	265,909.95	-27,358.95	111.47 %
01-06-5-06-04009-DOF	ACCOUNTING/AUDIT SERVICES	24,915.00	24,915.00	4,458.00	22,157.00	2,758.00	88.93 %
01-06-5-06-07001-DOF	FINANCE - OTHER	24,101.00	24,101.00	2,026.78	22,873.71	1,227.29	94.91 %
01-06-5-06-98001-FI	EE BENEFITS ALLOCATED	164,892.00	164,892.00	35,543.46	161,356.26	3,535.74	97.86 %
01-06-5-06-98003-FI	OFFICE EXPENSE ALLOCATED	145,036.61	145,036.61	45,355.09	121,239.08	23,797.53	83.59 %
Program: 06 - ** FINANCE ** Total:		597,495.61	597,495.61	112,599.84	593,536.00	3,959.61	99.34 %
Program: 07 - ** HUMAN RESOURCES **							
01-07-5-07-01102-FI	PERSONNEL SALARY	86,082.00	86,082.00	8,413.46	86,600.12	-518.12	100.60 %

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

For Fiscal: 2020-2021 Period Ending: 06/30/2021

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
01-07-5-07-01105-HR	AWARDS SALARY/LEAVE	2,500.00	2,500.00	0.00	5,899.60	-3,399.60	235.98 %
01-07-5-07-01215-HR	EMPLOYEE TRAINING	5,000.00	5,000.00	6,410.94	9,370.43	-4,370.43	187.41 %
01-07-5-07-01217-HR	EMPLOYEE EDUCATION	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
01-07-5-07-01905-HR	EMPLOYMENT RECRUITING EXPENSE	10,000.00	10,000.00	0.00	3,655.50	6,344.50	36.56 %
01-07-5-07-01910-HR	LABOR LEGAL FEES	40,000.00	40,000.00	8,285.56	23,874.86	16,125.14	59.69 %
01-07-5-07-01915-HR	PERSONNEL - OTHER	20,000.00	20,000.00	60.00	6,576.88	13,423.12	32.88 %
01-07-5-07-01920-HR	AWARDS GIFTS	2,500.00	2,500.00	0.00	184.86	2,315.14	7.39 %
01-07-5-07-98001-FI	EE BENEFITS ALLOCATED	31,248.00	31,248.00	6,412.48	29,110.67	2,137.33	93.16 %
01-07-5-07-98003-FI	OFFICE EXPENSE ALLOCATED	26,186.29	26,186.29	8,187.46	21,885.97	4,300.32	83.58 %
Program: 07 - ** HUMAN RESOURCES ** Total:		233,516.29	233,516.29	37,769.90	187,158.89	46,357.40	80.15 %
Program: 09 - ** BONDS, LOANS & STANDBY **							
01-09-5-09-08115-FI	CMM PRINCIPLE	121,000.00	121,000.00	-121,000.00	0.00	121,000.00	0.00 %
01-09-5-09-08130-FI	(CIRP) MUNICIPAL FINANCE LOAN PR...	157,858.13	157,858.13	-152,005.90	0.00	157,858.13	0.00 %
01-09-5-09-08215-FI	INTEREST EXPENSE - CMM	120,712.50	120,712.50	-1,815.00	118,872.20	1,840.30	98.48 %
01-09-5-09-08220-FI	(CIRP) MUNICIPAL FINANCE LOAN IN...	110,032.77	110,032.77	-4,811.39	111,073.61	-1,040.84	100.95 %
01-09-5-09-08320-FI	GENERAL TAX COLLECTION CHARGE	1,200.00	1,200.00	1.57	1,432.90	-232.90	119.41 %
01-09-5-09-08325-FI	ADMINISTRATION - CMM	11,844.00	11,844.00	567.54	10,862.60	981.40	91.71 %
01-09-5-09-08330-DOF	STANDBY ADMINISTRATION	60,000.00	60,000.00	0.00	45,959.13	14,040.87	76.60 %
01-09-5-09-09210-FID	ALLOWANCES AND ADJUSTMENTS	0.00	0.00	82,405.90	82,405.90	-82,405.90	0.00 %
Program: 09 - ** BONDS, LOANS & STANDBY ** Total:		582,647.40	582,647.40	-196,657.28	370,606.34	212,041.06	63.61 %
Program: 12 - ** CAPITAL IMPROVEMENT REPLACEMENT PROGRAM (CIRP)							
01-12-5-12-01136-FI	CIRP STANDBY/CALLBACK	0.00	0.00	2,503.58	32,468.49	-32,468.49	0.00 %
01-12-5-12-01212-FI	CIRP: COMPENSATED LEAVE	30,736.00	30,736.00	4,564.20	30,491.10	244.90	99.20 %
01-12-5-12-02213-FI	CIRP: SALARY (excl STBY,CLBK)	346,830.72	346,830.72	22,859.44	310,280.29	36,550.43	89.46 %
01-12-5-12-02213-JC	CIRP: SMALL TOOLS/MISC. EXP.	15,000.00	15,000.00	1,671.44	30,108.94	-15,108.94	200.73 %
01-12-5-12-98001-FI	EE BENEFITS ALLOCATED	240,367.00	240,367.00	49,389.19	224,211.53	16,155.47	93.28 %
01-12-5-12-98002-FI	FIELD EXPENSES ALLOCATED	85,920.24	84,466.04	25,516.18	88,339.99	-3,873.95	104.59 %
01-12-5-12-98777-FI	CIRP: SALARY CLEARING (PROJ SALAR...	-284,068.00	-284,068.00	-138,589.77	-325,951.84	41,883.84	114.74 %
01-12-5-12-98779-FI	CIRP: BENEFITS CLEARING (PROJ BEN...	-193,761.00	-193,761.00	-28,105.27	-104,847.42	-88,913.58	54.11 %
Program: 12 - ** CAPITAL IMPROVEMENT REPLACEMENT PROGRAM (C...		241,024.96	239,570.76	-60,191.01	285,101.08	-45,530.32	119.00 %
Program: 20 - ** HDMC TREATMENT PLANT (Reimbursable) **							
01-20-5-20-03101-DWR	HDMC: OTHER	40,000.00	40,000.00	15,030.79	84,348.93	-44,348.93	210.87 %
01-20-5-20-04100-DWR	HDMC: CONTRACTED OPERATION EXP	80,000.00	80,000.00	51,577.85	254,251.75	-174,251.75	317.81 %
01-20-5-20-06100-DWR	HDMC: PUMPING POWER	10,000.00	10,000.00	2,729.40	16,118.89	-6,118.89	161.19 %
Program: 20 - ** HDMC TREATMENT PLANT (Reimbursable) ** Total:		130,000.00	130,000.00	69,338.04	354,719.57	-224,719.57	272.86 %
Program: 42 - ** RESERVE SET-ASIDE (DRAWDOWN) - OP **							
01-42-5-99-00010-FI	%BUILDING RES (OP Funded)	30,000.00	30,000.00	0.00	0.00	30,000.00	0.00 %
01-42-5-99-00100-FI	%EQUIP&TECH RES (OP Funded)	170,000.00	170,000.00	0.00	0.00	170,000.00	0.00 %
01-42-5-99-00150-FI	%METER REPL RES (OP Funded)	500,000.00	500,000.00	0.00	0.00	500,000.00	0.00 %
01-42-5-99-00250-FI	%STUDIES/REPORTS RES (OP Funded)	50,000.00	50,000.00	0.00	0.00	50,000.00	0.00 %
01-42-5-99-00300-FI	%CAPTIAL RES (OP Funded)	1,000,000.00	1,000,000.00	0.00	0.00	1,000,000.00	0.00 %
Program: 42 - ** RESERVE SET-ASIDE (DRAWDOWN) - OP ** Total:		1,750,000.00	1,750,000.00	0.00	0.00	1,750,000.00	0.00 %
Program: 51 - ** BENEFITS ALLOCATED TO DEPTS **							
01-51-5-51-01211-FI	COMPENSATED LEAVE	264,648.00	264,648.00	19,218.58	283,744.67	-19,096.67	107.22 %
01-51-5-51-01216-FI	CAFETERIA PLAN EXPENSE	545,665.00	545,665.00	33,376.72	427,052.71	118,612.29	78.26 %
01-51-5-51-01220-FI	GROUP INSURANCE EXPENSE	16,300.00	16,300.00	11,377.26	29,737.75	-13,437.75	182.44 %
01-51-5-51-01225-FI	WORKERS COMPENSATION INSURAN...	42,588.00	42,588.00	0.00	36,893.75	5,694.25	86.63 %
01-51-5-51-01230-FI	RETIREMENT: PERS Classic 2%@55	228,197.00	228,197.00	22,108.45	192,984.29	35,212.71	84.57 %
01-51-5-51-01231-FI	RETIREMENT: PERS Tier 2 2%@62	50,573.00	50,573.00	6,038.13	44,783.64	5,789.36	88.55 %
01-51-5-51-01232-FI	RETIREMENT: PERS - TEMP	3,525.00	3,525.00	755.88	1,604.67	1,920.33	45.52 %
01-51-5-51-01233-FI	RETIREMENT - 457 CONTRIBUTION	27,000.00	27,000.00	797.50	9,622.75	17,377.25	35.64 %
01-51-5-51-01250-HR	MISC. BENEFITS: WELLNESS	8,000.00	8,000.00	0.00	635.09	7,364.91	7.94 %
01-51-5-51-01305-FI	PAYROLL TAXES	179,269.00	179,269.00	16,895.11	177,695.81	1,573.19	99.12 %
01-51-5-51-98000-FI	ALLOCATED EXPENSES - BENEFITS	-1,365,765.00	-1,365,765.00	-261,733.91	-1,188,190.46	-177,574.54	87.00 %
Program: 51 - ** BENEFITS ALLOCATED TO DEPTS ** Total:		0.00	0.00	-151,166.28	16,564.67	-16,564.67	0.00 %

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

For Fiscal: 2020-2021 Period Ending: 06/30/2021

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Program: 52 - ** FIELD ALLOCATED TO DEPTS **							
01-52-5-52-01240-D/P	UNIFORMS (FIELD)	10,500.00	10,500.00	0.00	10,270.71	229.29	97.82 %
01-52-5-52-02206-D/P	SHOP EXPENSE - COMBINED	15,000.00	15,000.00	3,509.19	24,045.07	-9,045.07	160.30 %
01-52-5-52-02209-EXA	SHOP OFFICE SUPPLIES	27,680.00	27,680.00	1,540.31	4,247.78	23,432.22	15.35 %
01-52-5-52-02212-D/P	SMALL TOOLS - COMBINED & REPAIR	5,500.00	5,500.00	918.27	7,761.25	-2,261.25	141.11 %
01-52-5-52-03205-D/P	TOOL / EQUIP REPAIR	1,000.00	1,000.00	0.00	1,008.20	-8.20	100.82 %
01-52-5-52-03905-D/P	BUILDING REPAIR/MAINT-SHOP/SITE	25,000.00	25,000.00	4,131.05	26,449.63	-1,449.63	105.80 %
01-52-5-52-04015-EXA	OPS: SOFTWARE,SUPPORT & COMP. ...	93,716.25	93,716.25	31,568.19	139,903.38	-46,187.13	149.28 %
01-52-5-52-05005-D/P	FUEL-VEHICLES	55,000.00	55,000.00	6,360.49	58,141.88	-3,141.88	105.71 %
01-52-5-52-05010-D/P	AUTO EXPENSE - FIELD	15,000.00	15,000.00	1,666.61	19,266.27	-4,266.27	128.44 %
01-52-5-52-05015-FI	EQUIPMENT CLEARING (WIP FUEL)	0.00	0.00	0.00	-178.08	178.08	0.00 %
01-52-5-52-06305-EXA	COMMUNICATIONS-MOBILE	26,000.00	26,000.00	6,033.10	27,173.31	-1,173.31	104.51 %
01-52-5-52-07009-D/P	REGULATORY-PERMITS, FEES, CERTS	50,000.00	50,000.00	3,458.00	23,786.84	26,213.16	47.57 %
01-52-5-52-98000-FI	ALLOCATED EXPENSES - FIELD	-324,396.25	-318,896.25	-96,505.96	-334,114.99	15,218.74	104.77 %
Program: 52 - ** FIELD ALLOCATED TO DEPTS ** Total:		0.00	5,500.00	-37,320.75	7,761.25	-2,261.25	141.11 %
Program: 53 - ** OFFICE ALLOCATED TO DEPTS **							
01-53-5-53-01405-HR	TEMPORARY LABOR FEES	102,100.00	102,100.00	30,186.14	72,473.45	29,626.55	70.98 %
01-53-5-53-02105-EXA	OFFICE SUPPLIES	43,000.00	43,000.00	2,002.12	28,425.66	14,574.34	66.11 %
01-53-5-53-02107-EXA	OFFICE EQUIP & MAINT.	15,000.00	15,000.00	1,262.64	10,911.43	4,088.57	72.74 %
01-53-5-53-02110-EXA	POSTAGE	33,500.00	33,500.00	6,066.13	27,703.40	5,796.60	82.70 %
01-53-5-53-03906-EXA	BUILDING REPAIR/MAINT - OFFICE	44,680.00	44,680.00	5,682.21	24,722.95	19,957.05	55.33 %
01-53-5-53-04015-EXA	ADMIN: COMPUTER SOFTWARE & SU...	111,234.72	111,234.72	20,249.09	119,338.64	-8,103.92	107.29 %
01-53-5-53-05010-DCF	AUTO EXPENSE - OFFICE	5,500.00	5,500.00	650.27	833.81	4,666.19	15.16 %
01-53-5-53-06205-EXA	TELEPHONE AND UTILITIES	68,000.00	68,000.00	10,634.18	69,160.46	-1,160.46	101.71 %
01-53-5-53-98000-FI	ALLOCATED EXPENSES - OFFICE	-423,014.72	-423,014.72	-132,269.15	-353,569.80	-69,444.92	83.58 %
Program: 53 - ** OFFICE ALLOCATED TO DEPTS ** Total:		0.00	0.00	-55,536.37	0.00	0.00	0.00 %
Expense Total:		8,438,663.81	8,049,454.81	374,753.31	5,958,167.57	2,091,287.24	74.02 %
Fund: 01 - GENERAL FUND Surplus (Deficit):		-587,558.65	-198,349.65	545,853.80	3,738,760.92	3,937,110.57	-1,884.93 %
Report Surplus (Deficit):		-587,558.65	-198,349.65	545,853.80	3,738,760.92	3,937,110.57	-1,884.93 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)
01 - GENERAL FUND	-587,558.65	-198,349.65	545,853.80	3,738,760.92	3,937,110.57
Report Surplus (Deficit):	-587,558.65	-198,349.65	545,853.80	3,738,760.92	3,937,110.57



Water Sales Consumption Statistics as of 06/30/21

Consumption - 12 months ending:	CURRENT 06/30/2021	PRIOR 1 06/30/2020	PRIOR 2 06/30/2019
CCF	527,557	466,282	526,382
Gallons	394,612,636	348,778,936	393,733,736
Acre Feet	1,211	1,070	1,208
Change/PY	13.14% increase	-11.42% decrease	

Change 2019 - 2021 0.22% increase
Change does not correlate to state conservation mandate.

CONSUMPTION RANKING - TOP TEN

	ACCOUNT NAME	Consumption (CCF)					ACCOUNT TOTALS
		HOUSING	HOSPITAL/MED	PUBLIC AGENCY	COMMERCIAL	INDIVIDUAL	
1	Hi-Desert Medical Center (hospital and CCC)		4,099				4,099
2	Quail Springs Village Apartments	2,422					2,422
3	JT Parks & Recreation			2,363			2,363
4	Morongo Unified School District			1,604			1,604
5	Joshua Tree Memorial Park				1,310		1,310
6	Hi Desert Water Transport Inc.				1,176		1,176
7	Lazy H Mobilehome Park	897					897
8	Individual Customer (TEMP METER)					866	866
9	Individual Customer					785	785
10	Pyle - Mobilehome Park	754					754
	CLASS/TYPE TOTALS	4,073	4,099	3,967	2,486	1,651	16,276

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**JOSHUA BASIN WATER DISTRICT
MEETING AGENDA ITEM STAFF REPORT**

Finance Committee

DATE: October 13, 2021

REPORT TO: Finance Committee
PREPARED BY: Mark Ban, General Manager
TOPIC: **WASTEWATER CAPACITY FEE**
RECOMMENDATION: Review and discuss information related to Wastewater Capacity Charge and direct to the Board of Directors for further discussion.

ANALYSIS:

In 2009, the Board of Directors approved Resolution 09-851 establishing a Wastewater Capacity Charge in the amount of \$5,270 per Equivalent Dwelling Unit (EDU) to be charged to new development accounts. This amount has increased to today's cost of \$6,551 per EDU based upon related cost index increases. The intent of this charge is explained within the language of Resolution 09-851 and was added to Article 13.19.1 of the District's Rules and Regulations and reads, in part:

"This charge is used to provide for a source of wastewater treatment, pumping, collection, transmission, and related facilities needed as a result of new demands caused by new single family residential, multifamily residential, commercial, industrial, and agricultural development. It is a charge levied on each new development that will contribute a rightful share of the costs of the District's wastewater facilities."

To date, after twelve years of the charge being in place, the Wastewater Capacity Charge reserve has increased to approximately \$1.4 million. Approximately \$800,000 of the total reserve is due to Hi-Desert Medical Center's (HDMC) contributions that are being paid on an annual basis under an agreement approved by the Board when their wastewater treatment facility was constructed. The total amount of HDMC's charges under the agreement is \$1,119,156.36 in addition to interest charged at a rate equal to the State of California Local Agency Investment Fund. The remaining \$600,000 has been collected due to new development which was intended to be the largest contributor to the reserve.

Staff would like to begin discussing the pros and cons along with the future of this charge with the Finance Committee and will present a number of considerations during the meeting based upon current plans and the future of the District's wastewater treatment goals.

FISCAL IMPACT: Information Only

RESOLUTION NO. 09-851

A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE JOSHUA BASIN WATER DISTRICT
ESTABLISHING WASTEWATER CAPACITY CHARGES

WHEREAS, the Board of Directors of the Joshua Basin Water District contracted for a Wastewater Strategy Study that identified the geographical areas of the District that will be subject to connecting to a Central Wastewater Treatment and Collection System; and

WHEREAS, the Study further identified the capacity, type, and general location for a Central Wastewater Treatment Plant; and

WHEREAS, the Study also identified the sizes, lengths, and general locations of the wastewater collection system and other related facilities that will be needed to transport wastewater to the Central Wastewater Treatment Plant; and

WHEREAS, the Study included a comprehensive Rate and Fee analysis for Wastewater Capacity Charges (referred to as "Connection Fees" in the Study) that will be necessary to pay for the cost of the Central Wastewater Treatment Plant, Collection System, and related facilities; and

WHEREAS, a public meeting was appropriately noticed in accordance with Government Code Section 6066 and subsequently held today to review the proposed Wastewater Capacity Charges.

NOW THEREFORE BE IT RESOLVED that the Wastewater Capacity Charges set forth below are hereby adopted. Said charges shall be imposed only as a condition of taking out a building permit for construction of new single-family housing units, multi-family housing units, and non-housing construction that results in the requirement for one or more equivalent dwelling unit of capacity in the Central Wastewater Treatment Plant, or which connects to the Central Wastewater Treatment Plant; and

RESOLVED FURTHER, the Sewer Capacity Fee is exempt from compliance with the California Environmental Quality Act, pursuant to CEQA Guidelines Sections 15002(d) and 15378(b)(4); and

RESOLVED FURTHER AND DETERMINED that the Capacity Charges set forth below are reasonably related to the costs of providing services or facilities for which said charges are imposed; and

RESOLVED FURTHER that the following sections of Article 13 of the District's Rules and Regulations are hereby amended to specifically apply to the Central Wastewater Treatment and Collection System:

Article 13.1 Variance Application Processing Fee

A fee of \$25.00 is payable upon the submission of a variance Application *for water and wastewater facilities*. If the District determines that a complex matter requires that professional services be obtained, the applicant will pay all of the cost of such services.

Article 13.14 Mainline Extension Project application Fee

An application fee of \$25.00 will be charged for all Mainline Extension applications, either residential or commercial, *for water and wastewater facilities*.

Add Article 13.16.1 Standard Wastewater Front Footage Fee

This fee applies to waste water service applicants that connect to the wastewater system where the District has installed or replaced a mainline. The standard Wastewater Front Footage Fee will be the amount of the most recently calculated front footage reimbursement fee as approved by the Board of Directors.

Article 13.17 Plan Check and Processing and Inspection Fees

The cost of plan check and processing, feasibility studies and inspection shall be borne by the applicant *for water and wastewater facilities*. Fees shall be the actual cost of services plus 15% for District administration. The District will provide a written estimate of the fees to the applicant who must deposit the same amount with the District prior to commencement of work. If the fees deposited are insufficient to pay all costs incurred by the District, a bill for the balance will be sent to the applicant and must be paid before water service will be initiated; *or before a Wastewater Certificate of Compliance will be issued.*

Article 13.19 Capacity Charges is amended to read *Wastewater Capacity Charges*

Add Article 13.19.1 *Wastewater Capacity Charges*

This charge is used to provide for a source of wastewater treatment, pumping, collection, transmission, and related facilities needed as a result of new demands caused by new single family residential, multi family residential, commercial, industrial, and agricultural development. It is a charge levied on each new development that will contribute a rightful share of the costs of the District's wastewater facilities. The Capacity Charges shall be computed by the District and collected as follows and shall be automatically adjusted effective on the 1st day of January of each calendar year following the adoption of Resolution #09-851 (For example, 1/1/2011) based upon the change in the engineering News-Record Construction Cost Index – Los Angeles (ENR-CCI LA) starting from the base month of June, 2009. For example, the first automatic increase taking effect 1/1/2011 shall be based on the increase in said index from June, 2009 to June, 2010. The second automatic increase taking effect 1/1/2012 shall be based on the increase in said index from June, 2010 to June 2011 and so forth.

Single Family Residential: 1 Equivalent Dwelling Unit (EDU) = \$5,270

Multi Family Residential: 1 EDU per residential unit (duplex = 2 units, tri-plex = 3 units, etc) or less if determined by the District Engineer (e.g. Senior Housing, studio apartments, etc.).

Non Residential: \$5,270 per EDU with the number of EDUs to be determined by District Engineer based on plans provided.

The Wastewater Capacity Charge applies to all new development in the Wastewater Planning Area as identified in the attached map. A list of parcels within the area is attached as appendix _

Capacity Charges do not apply to additions to existing residential units, but will apply to any new residential structures, including a second home on a parcel, other than guest house.

Capacity fees will be applied to expansion of non-residential development if it increases the number of EDU's by one or more based on review of the District Engineer.

Fee will be collected at the District's option either with the "will-serve" letter, or prior to issuance of a Building Permit, but in any case no later than the time of Certificate of Occupancy as feasible in each case to assure that the District receives payment.

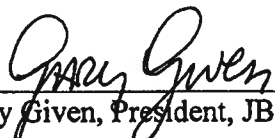
RESOLVED FURTHER that upon satisfying all District requirements a Certificate of Wastewater Compliance or similar document will be issued so that the County may issue a building permit.

RESOLVED FURTHER that any other reference to the Basic Facilities Charge contained in the Rules and Regulations or other District documents has the same meaning as the Capacity Charge; and.

RESOLVED FURTHER that the effective date of this resolution shall be September 17, 2009 with the following exceptions:


Exemption (Deferred Implementation Date) - All affected new development projects will be exempt from imposition of the Wastewater Capacity Charge until the earlier of (1) the date affected new development projects, in the aggregate reach a level of 25 EDU's, as determined by the District's Engineer, or (2) September 1, 2010. Thereafter, all affected new development projects will be subject to the Wastewater Capacity Charge.

APPROVED AND ADOPTED this 16th day of September, 2009.



Gary Given, President, JBWD

ATTEST:



Joe Guzzetta, Secretary, JBWD