



**FINANCE COMMITTEE MEETING  
WEDNESDAY, SEPTEMBER 8, 2021 AT 9:00 AM  
61750 CHOLLITA ROAD, JOSHUA TREE, CA 92252**

This virtual meeting will be streamed at:

<https://us02web.zoom.us/j/84584626198?pwd=RUw3VCt0WkJPN001cU9Oc1Qzc2pkUT09>

You may also join by phone at 1-253-215-8782, Meeting ID: 84584626198 Passcode: 489870

## **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 -

- August 11, 2021

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- Pages 3-12
- Pages 13-15
- Pages 16-17
7. JULY CHECK REGISTER – Review, ask questions, and refer to the Board of Directors for approval.
  8. CAPACITY FEE REPORT FOR FISCAL YEAR ENDING 06/30/2021 – Receive for information and refer to the Board of Directors for approval.
  9. SADDLEBACK CIRP PROJECT WATER CAPACITY CHARGES TRANSFER 2021/22 – Receive for information and refer to the Board of Directors for approval.
  10. ADJOURNMENT -

JOSHUA BASIN WATER DISTRICT  
Minutes of the  
FINANCE COMMITTEE MEETING  
Wednesday, August 11, 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, Anne Roman, Director of Finance, Jim Corbin, Director of Operations, Sarah Johnson, Director of Administration, and Autumn Rich, Accounting Supervisor.

GUESTS -2

APPROVAL OF AGENDA –

MSC<sup>1</sup> (Floen/Unger) motion carried to approve the August 11, 2021, Finance Committee Agenda.

PUBLIC COMMENT – None

APPROVE MINUTES OF THE PRIOR COMMITTEE MEETING

- Draft Minutes of July 14, 2021

MSC<sup>1</sup> (Floen/Unger) motion carried to approve the minutes of July 14, 2021.

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

MSC<sup>1</sup> (Floen/Unger) motion carried to refer the June 2021 check register to the Board of Directors for approval.

RESERVE FUNDING TRANSFER FOR 2020/2021 – Anne Roman, Director of Finance, gave the staff report and informed the Committee that for fiscal year 20/21 the proposed funding of \$1,037,511, for costs incurred, is detailed in the “Funds to Unrestrict”. Projects that are in the early stages of progress are not scheduled for reserve funding until next year. This was followed by a brief Q&A with the Committee members.

MSC<sup>1</sup> (Floen/Unger) motion carried to refer to the Board of Directors for approval.

20/21 BAD DEBT WRITE-OFF OF \$20,100.24 – Anne Roman, Director of Finance, gave the staff report, and stated that the annual write-off of the bad debt is required for the audit. Bad debt is an expense to the District and is a reflection of the water charges, that are still unpaid or not liened, remaining from the 19/20 fiscal year. A brief Q&A followed.

MSC<sup>1</sup> (Floen/Unger) motion carried to refer the 20/21 Bad Debt Write-Off of \$20,100.24 to the Board of Directors for approval.

NEW AND REVISED JOB DESCRIPTIONS – Sarah Johnson, Director of Administration gave the staff report for the new upcoming series of job descriptions. A brief Q&A followed.

MSC<sup>1</sup> (Floen/Unger) motion carried to refer the new and revised job descriptions to the Board of Directors for adoption.

STAFF REPORTS – None.

ADJOURNMENT - MSC<sup>1</sup> (Floen/Unger) motion carried to adjourn the Finance Committee meeting at 10:15 a.m.

Respectfully submitted,

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Anne Roman  
Director of Finance



# Check Report

By Check Number

Date Range: 07/01/2021 - 07/31/2021

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	
<b>Bank Code: AP-AP Cash</b>						
013888	WIENHOFF DRUG TESTING	07/22/2021	Regular	0.00	-20.00	63030
000501	ACWA/JPIA	07/14/2021	Regular	0.00	28,975.09	63433
<a href="#">0008386</a>	Invoice	07/14/2021	PROPERTY INSURANCE 07/01/21 - 06/30/22	0.00	28,975.09	
000501	ACWA/JPIA	07/14/2021	Regular	0.00	24,820.25	63434
<a href="#">0670265</a>	Invoice	07/14/2021	EE HEALTH BENEFIT & EAP AUG 21	0.00	24,820.25	
000501	ACWA/JPIA	07/14/2021	Regular	0.00	900.00	63435
<a href="#">0-0000007560</a>	Invoice	07/14/2021	PUBL EE FIDELITY INS 7 /1/21 - 7/1/22	0.00	900.00	
000999	AMERICAN WATER WORKS ASSOC.	07/14/2021	Regular	0.00	459.00	63436
<a href="#">AWWA0521</a>	Invoice	07/14/2021	MEMBERSHIP RENEWAL THRU 8/31/22	0.00	459.00	
013863	ATKINSON, ANDELSON, LOYA, RUUD AND ROMO	07/14/2021	Regular	0.00	6,691.13	63437
<a href="#">622746</a>	Invoice	06/30/2021	LEGAL SERVICES THRU 4/30/21	0.00	2,909.55	
<a href="#">624959</a>	Invoice	06/30/2021	LEGAL SERVICES THRU 5/31/21	0.00	3,781.58	
000214	BABCOCK LABORATORIES, INC.	07/14/2021	Regular	0.00	669.00	63438
<a href="#">CF10136-2287</a>	Invoice	06/30/2021	HDMC WWTP - SAMPLING	0.00	349.00	
<a href="#">CG10410-2287</a>	Invoice	07/14/2021	SAMPLING	0.00	252.00	
<a href="#">CG10427-2287</a>	Invoice	07/14/2021	SAMPLING	0.00	68.00	
000105	BELTZ PORTABLE TOILETS	07/14/2021	Regular	0.00	85.05	63439
<a href="#">A-49238</a>	Invoice	07/14/2021	WELL 14 4-LOG TREATMENT	0.00	85.05	
013338	BEVERLY WASZAK	07/14/2021	Regular	0.00	88.03	63440
<a href="#">BW063021</a>	Invoice	06/30/2021	REIMB: MILEAGE	0.00	88.03	
001555	CENTRATREL LLC	07/14/2021	Regular	0.00	527.29	63441
<a href="#">210702252101</a>	Invoice	07/14/2021	DISPATCH SERVICES - JUL 21	0.00	527.29	
013365	IMAGE SOURCE	07/14/2021	Regular	0.00	211.41	63442
<a href="#">25AR1296463</a>	Invoice	06/30/2021	OFFICE EXPENSE 5/30/21 - 6/29/21	0.00	131.16	
<a href="#">25AR1298831</a>	Invoice	06/30/2021	SHOP EXPENSE 6/01/21 - 6/30/21	0.00	80.25	
013373	CORE & MAIN LP	07/14/2021	Regular	0.00	10,340.32	63443
<a href="#">P039313</a>	Invoice	06/30/2021	INVENTORY	0.00	2,382.06	
<a href="#">P069407</a>	Invoice	06/30/2021	INVENTORY	0.00	2,300.74	
<a href="#">P128766</a>	Invoice	06/30/2021	INVENTORY	0.00	2,788.35	
<a href="#">P131817</a>	Invoice	06/30/2021	INVENTORY	0.00	2,869.17	
001933	COUNTY OF SAN BERNARDINO	07/14/2021	Regular	0.00	10,000.00	63444
<a href="#">1800000740</a>	Invoice	07/14/2021	LAFCO 2021-2022 BUDGET	0.00	10,000.00	
002565	DUDEK AND ASSOCIATES, INC	07/14/2021	Regular	0.00	11,160.58	63445
<a href="#">202104469</a>	Invoice	06/30/2021	ENG SERV: HDMC WASTEWATER PLANT TH...	0.00	11,160.58	
000228	FATTY'S FENCING & SUPPLIES	07/14/2021	Regular	0.00	14,750.00	63446
<a href="#">FF070821</a>	Invoice	07/14/2021	WELL 14 CONCRETE BUILDING PAD	0.00	14,750.00	
003025	FEDEX	07/14/2021	Regular	0.00	44.65	63447
<a href="#">7-431-04793</a>	Invoice	07/14/2021	SHIPPING	0.00	44.65	
000058	GARDA CL WEST, INC.	07/14/2021	Regular	0.00	844.97	63448
<a href="#">10643426</a>	Invoice	07/14/2021	COURIER FEES - JUL 21	0.00	844.97	
013837	GEMINI GROUP LLC	07/14/2021	Regular	0.00	2,895.00	63449

Check Report

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Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
<a href="#">121-14425</a>	Invoice	06/30/2021	CONSUMER CONFIDENCE REPORT PRODUCT...	0.00	2,895.00	
004152	HI-DESERT STAR	07/14/2021	Regular	0.00	244.00	63450
<a href="#">36976</a>	Invoice	06/30/2021	PUBLIC NOTICE: STANDBY HEARING	0.00	244.00	
013797	INFOSEND, INC.	07/14/2021	Regular	0.00	2,940.72	63451
<a href="#">193924</a>	Invoice	06/30/2021	PRINT & MAIL WATER BILL - JUN 21	0.00	2,940.72	
004720	INLAND WATER WORKS	07/14/2021	Regular	0.00	153.35	63452
<a href="#">S1046800.001</a>	Invoice	06/30/2021	WELL 14 4-LOG TREATMENT SUPPLIES	0.00	96.98	
<a href="#">S1047126.001</a>	Invoice	06/30/2021	PUMPING PLANT SUPPLIES	0.00	56.37	
009054	KATHLEEN J. RADNICH	07/14/2021	Regular	0.00	441.00	63453
<a href="#">21-0704-1</a>	Invoice	07/14/2021	PUBLIC RELATIONS SERVICES	0.00	441.00	
013920	LF STAFFING SERVICES INC DBA LABOR FINDERS	07/14/2021	Regular	0.00	2,579.20	63454
<a href="#">37-49-10533</a>	Invoice	07/14/2021	TEMPORARY LABOR	0.00	2,579.20	
006507	McMASTER-CARR SUPPLY COMPANY	07/14/2021	Regular	0.00	705.00	63455
<a href="#">60321107</a>	Invoice	06/30/2021	SMALL TOOLS	0.00	75.96	
<a href="#">60577360</a>	Invoice	06/30/2021	PUMPING PLANT SUPPLIES	0.00	629.04	
000156	FORSHOCK	07/14/2021	Regular	0.00	243.00	63456
<a href="#">2100070</a>	Invoice	07/14/2021	MONTHLY SCADA MONITORING - JUL 21	0.00	205.00	
<a href="#">2100071</a>	Invoice	07/14/2021	MONTHLY SCADA MONITORING - JUL 21	0.00	38.00	
003930	NBS	07/14/2021	Regular	0.00	6,628.45	63457
<a href="#">621000254</a>	Invoice	07/14/2021	CMM ADMIN FEES - 3RD QTR 21	0.00	2,102.83	
<a href="#">621000255</a>	Invoice	07/14/2021	STANDBY ADMIN FEES - 3RD QTR 21	0.00	4,525.62	
000070	ONLINE INFORMATION SERVICES, INC.	07/14/2021	Regular	0.00	321.45	63458
<a href="#">1069696</a>	Invoice	06/30/2021	ID VERIF. SERV. THRU 06/30/21	0.00	321.45	
013004	PAOLO FICARA	07/14/2021	Regular	0.00	500.00	63459
<a href="#">071</a>	Invoice	07/14/2021	PARCEL RENTAL: 0606-321-31	0.00	500.00	
008415	PRUDENTIAL OVERALL SUPPLY	07/14/2021	Regular	0.00	177.08	63460
<a href="#">23178616</a>	Invoice	07/14/2021	SHOP EXPENSE	0.00	109.97	
<a href="#">23178618</a>	Invoice	07/14/2021	SHOP EXPENSE	0.00	67.11	
000495	ACCOUNTEMPS	07/14/2021	Regular	0.00	2,717.92	63461
<a href="#">57966544</a>	Invoice	06/30/2021	TEMPORARY LABOR	0.00	1,622.27	
<a href="#">57980394</a>	Invoice	06/30/2021	TEMPORARY LABOR	0.00	609.37	
<a href="#">58008229</a>	Invoice	07/14/2021	TEMPORARY LABOR	0.00	486.28	
008414	PROVIDEO	07/14/2021	Regular	0.00	70.00	63462
<a href="#">1777</a>	Invoice	06/30/2021	YOUTUBE BOARD MEETINGS - MAY 21	0.00	70.00	
009618	SAMS MARKET	07/14/2021	Regular	0.00	1,386.58	63463
<a href="#">SM062421</a>	Invoice	06/30/2021	SHOP EXPENSE 4/21 - 6/21	0.00	1,386.58	
013228	SARAH J. JOHNSON	07/14/2021	Regular	0.00	562.24	63464
<a href="#">SJ070621</a>	Invoice	06/30/2021	REIMB: CONFERENCE MILEAGE	0.00	562.24	
013831	SATMODO LLC	07/14/2021	Regular	0.00	151.86	63465
<a href="#">173030</a>	Invoice	07/14/2021	EMERGENCY SATELLITE PHONES - JUL 21	0.00	151.86	
013833	SERVICEMASTER 360 PREMIER CLEANING	07/14/2021	Regular	0.00	997.65	63466
<a href="#">J82258</a>	Invoice	07/14/2021	JANITORIAL SERVICES - JUL 21	0.00	997.65	
VEN01020	SOUTHWEST NETWORKS, INC.	07/14/2021	Regular	0.00	1,703.40	63467
<a href="#">21-6077</a>	Invoice	06/30/2021	SUPPLEMENTAL IT SERVICES (AMC) - THRU 6...	0.00	546.25	
<a href="#">21-70155C</a>	Invoice	07/14/2021	OFFICE 365 MONTHLY MAINT - AUG 21	0.00	738.00	
<a href="#">21-7510</a>	Invoice	07/14/2021	OFFICE SUPPLIES	0.00	74.35	
<a href="#">21-7513</a>	Invoice	07/14/2021	OFFICE SUPPLIES	0.00	344.80	

Check Report

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Vendor Number	Vendor DBA Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
013788	STURDIVAN EMERGENCY MANAGEMENT CONSUL	07/14/2021	Regular	0.00	5,500.00	63468
<a href="#">1272</a>	Invoice	06/30/2021	SAN BERNARDINO COUNTY FIRE CUPA AND ...	0.00	5,500.00	
010690	TYLER TECHNOLOGIES	07/14/2021	Regular	0.00	85.00	63469
<a href="#">025-340466</a>	Invoice	06/30/2021	CALL NOTIFICATION FEES: APR - JUN	0.00	85.00	
010850	UNDERGROUND SERVICE ALERT	07/14/2021	Regular	0.00	237.70	63470
<a href="#">620210350</a>	Invoice	06/30/2021	TICKET DELIVERY SERVICE - JUN 21	0.00	237.70	
000327	WATER QUALITY SPECIALISTS	07/14/2021	Regular	0.00	4,375.00	63471
<a href="#">7286</a>	Invoice	06/30/2021	HDMC WWTP: OPERATION/MAINT/REPAIR - ..	0.00	4,375.00	
011615	WESTERN EXTERMINATOR CO.	07/14/2021	Regular	0.00	34.00	63472
<a href="#">8502359</a>	Invoice	07/14/2021	PEST CONTROL SERVICES - SHOP	0.00	34.00	
013888	WIENHOFF DRUG TESTING	07/14/2021	Regular	0.00	40.00	63473
<a href="#">98507</a>	Invoice	06/30/2021	DOT COLLECTION MONTHLY FEE - MAY 21	0.00	20.00	
<a href="#">98508</a>	Invoice	06/30/2021	DOT COLLECTION MONTHLY FEE - JUN 21	0.00	20.00	
000504	ACTION PUMPING, INC.	07/28/2021	Regular	0.00	2,205.00	63482
<a href="#">16251</a>	Invoice	07/28/2021	HDMC WW: PUMPING	0.00	2,205.00	
013863	ATKINSON, ANDELSON, LOYA, RUUD AND ROMO	07/28/2021	Regular	0.00	11,340.01	63483
<a href="#">627515</a>	Invoice	06/30/2021	LABOR LEGAL SERVICES THRU 6/30/21	0.00	511.88	
<a href="#">627517</a>	Invoice	06/30/2021	LEGAL SERVICES THRU 6/30/21	0.00	10,828.13	
000214	BABCOCK LABORATORIES, INC.	07/28/2021	Regular	0.00	1,744.00	63484
<a href="#">CG10051-2287</a>	Invoice	07/28/2021	HDMC WWTP - SAMPLING	0.00	217.00	
<a href="#">CG10751-2287</a>	Invoice	07/28/2021	HDMC WWTP - SAMPLING	0.00	217.00	
<a href="#">CG10752-2287</a>	Invoice	07/28/2021	HDMC WWTP - SAMPLING	0.00	217.00	
<a href="#">CG10753-2287</a>	Invoice	07/28/2021	HDMC WWTP - SAMPLING	0.00	217.00	
<a href="#">CG10809-2287</a>	Invoice	07/28/2021	HDMC WWTP - SAMPLING	0.00	312.00	
<a href="#">CG11643-2287</a>	Invoice	07/28/2021	HDMC WWTP - SAMPLING	0.00	348.00	
<a href="#">CG11644-2727</a>	Invoice	07/28/2021	HDMC WWTP - SAMPLING	0.00	216.00	
000105	BELTZ PORTABLE TOILETS	07/28/2021	Regular	0.00	24.69	63485
<a href="#">A-49612</a>	Invoice	07/28/2021	WELL 14 4-LOG TREATMENT	0.00	24.69	
000276	BTI ROCK & SAND	07/28/2021	Regular	0.00	174.00	63486
<a href="#">40311</a>	Invoice	07/28/2021	WELL 14 4-LOG TREATMENT SUPPLIES	0.00	174.00	
013373	CORE & MAIN LP	07/28/2021	Regular	0.00	18,296.88	63487
<a href="#">P004160</a>	Invoice	07/28/2021	WELL 14 4-LOG TREATMENT SUPPLIES	0.00	6,480.21	
<a href="#">P058248</a>	Invoice	07/28/2021	INVENTORY	0.00	1,447.56	
<a href="#">P142561</a>	Invoice	07/28/2021	INVENTORY	0.00	9,978.51	
<a href="#">P187090</a>	Invoice	07/28/2021	CIRP: SMALL TOOLS	0.00	207.42	
<a href="#">P245482</a>	Invoice	07/28/2021	SHOP BUILDING MAINTENANCE SUPPLIES	0.00	183.18	
013943	CYPER PHOTO-GRAPHICS	07/28/2021	Regular	0.00	820.17	63488
<a href="#">10438</a>	Invoice	07/28/2021	UNIFORMS	0.00	820.17	
000058	GARDA CL WEST, INC.	07/28/2021	Regular	0.00	699.66	63489
<a href="#">10647085</a>	Invoice	07/28/2021	COURIER FEES - AUG 21	0.00	699.66	
013802	HASA, INC.	07/28/2021	Regular	0.00	393.09	63490
<a href="#">760684</a>	Invoice	07/28/2021	WATER TREATMENT EXPENSE	0.00	393.09	
004720	INLAND WATER WORKS	07/28/2021	Regular	0.00	2,532.13	63491
<a href="#">S1047308.001</a>	Invoice	07/28/2021	WELL 14 4-LOG TREATMENT SUPPLIES	0.00	2,532.13	
000111	JAMES CORBIN	07/28/2021	Regular	0.00	32.76	63492
<a href="#">JC072221</a>	Invoice	07/28/2021	REIMB: BUSINESS EXPENSE	0.00	32.76	
013942	JUSTIN M. TUTTLE	07/28/2021	Regular	0.00	84.91	63493
<a href="#">JT072221</a>	Invoice	07/28/2021	REIMB: EMPLOYEE TRAINING	0.00	84.91	

Check Report

Date Range: 07/01/2021 - 07/31/2021

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Payable #	Payable Type	Post Date	Payable Description	Discount Amount	Payable Amount	
009054	KATHLEEN J. RADNICH	07/28/2021	Regular	0.00	1,680.00	63494
<a href="#">21-0711-1</a>	Invoice	07/28/2021	PUBLIC RELATIONS SERVICES	0.00	577.50	
<a href="#">21-0718-1</a>	Invoice	07/28/2021	PUBLIC RELATIONS SERVICES	0.00	483.00	
<a href="#">21-0725-1</a>	Invoice	07/28/2021	PUBLIC RELATIONS SERVICES	0.00	619.50	
000134	KENNEDY/JENKS CONSULTANTS, INC.	07/28/2021	Regular	0.00	3,811.25	63495
<a href="#">148526</a>	Invoice	07/28/2021	2020 URBAN WATER MGMT PLAN UPDATE	0.00	3,811.25	
013920	LF STAFFING SERVICES INC DBA LABOR FINDERS	07/28/2021	Regular	0.00	7,415.20	63496
<a href="#">37-49-10613</a>	Invoice	07/28/2021	TEMPORARY LABOR	0.00	967.20	
<a href="#">37-49-10614</a>	Invoice	07/28/2021	TEMPORARY LABOR	0.00	1,289.60	
<a href="#">37-49-10625</a>	Invoice	07/28/2021	TEMPORARY LABOR	0.00	2,579.20	
<a href="#">37-49-10698</a>	Invoice	07/28/2021	TEMPORARY LABOR	0.00	2,579.20	
013019	ARBORIST SERVICES	07/28/2021	Regular	0.00	1,450.00	63497
<a href="#">9076</a>	Invoice	07/28/2021	DEMO GARDEN/BUILD MAINT THRU 7/15/21	0.00	775.00	
<a href="#">LA070721</a>	Invoice	07/28/2021	SHOP BUILDING MAINTENANCE	0.00	675.00	
006507	McMASTER-CARR SUPPLY COMPANY	07/28/2021	Regular	0.00	455.48	63498
<a href="#">61382056</a>	Invoice	07/28/2021	PUMPING PLANT SUPPLIES	0.00	70.16	
<a href="#">61416649</a>	Invoice	07/28/2021	SMALL TOOLS – PRODUCTION & SHOP EXPE...	0.00	385.32	
000156	FORSHOCK	07/28/2021	Regular	0.00	375.00	63499
<a href="#">2100080</a>	Invoice	06/30/2021	AWIA COMPLIANCE PLAN TRAINING	0.00	375.00	
008415	PRUDENTIAL OVERALL SUPPLY	07/28/2021	Regular	0.00	177.08	63500
<a href="#">23184279</a>	Invoice	07/28/2021	SHOP EXPENSE	0.00	109.97	
<a href="#">23184280</a>	Invoice	07/28/2021	SHOP EXPENSE	0.00	67.11	
000495	ACCOUNTEMPS	07/28/2021	Regular	0.00	4,972.93	63501
<a href="#">58022975</a>	Invoice	07/28/2021	TEMPORARY LABOR	0.00	1,205.40	
<a href="#">58051387</a>	Invoice	07/28/2021	TEMPORARY LABOR	0.00	1,607.20	
<a href="#">58079439</a>	Invoice	07/28/2021	TEMPORARY LABOR	0.00	553.13	
<a href="#">58096105</a>	Invoice	07/28/2021	TEMPORARY LABOR	0.00	1,607.20	
000091	SAN BERNARDINO COUNTY RECORDER	07/28/2021	Regular	0.00	140.00	63502
<a href="#">58071321</a>	Invoice	07/28/2021	RELEASE OF LIENS	0.00	140.00	
013820	SC FUELS	07/28/2021	Regular	0.00	5,051.64	63503
<a href="#">1912427-IN</a>	Invoice	07/28/2021	FUEL FOR VEHICLES	0.00	3,874.63	
<a href="#">1915907-IN</a>	Invoice	07/28/2021	FUEL FOR VEHICLES	0.00	1,177.01	
009920	STANDARD INSURANCE CO	07/28/2021	Regular	0.00	1,403.43	63504
<a href="#">ST0821</a>	Invoice	07/28/2021	EE LIFE INSURANCE - AUG 21	0.00	1,403.43	
001898	STEPHEN CORBIN	07/28/2021	Regular	0.00	159.85	63505
<a href="#">SC072021</a>	Invoice	07/28/2021	REIMB: SMALL TOOLS – PRODUCTION	0.00	159.85	
011101	VAGABOND WELDING SUPPLY	07/28/2021	Regular	0.00	134.85	63506
<a href="#">114576</a>	Invoice	07/28/2021	WELL 14 4-LOG TREATMENT & SMALL TOOLS..	0.00	134.85	
010690	TYLER TECHNOLOGIES	07/28/2021	Regular	0.00	1,595.96	63507
<a href="#">025-338549</a>	Invoice	07/28/2021	INCODE CRM (API) MAINT - 8/1/21 - 7/31/22	0.00	1,595.96	
011114	VAN DYKE CORP	07/28/2021	Regular	0.00	500.00	63508
<a href="#">18766</a>	Invoice	07/28/2021	WATER BUFFALO RELOCATION SERVICES: TIL...	0.00	500.00	
000233	NAPA AUTO PARTS	07/28/2021	Regular	0.00	686.47	63509
<a href="#">366669</a>	Credit Memo	06/30/2021	VEHICLE MAINTENANCE: V33	0.00	-355.04	
<a href="#">368058</a>	Invoice	06/30/2021	TRACTOR SUPPLY: E5410 & E4544	0.00	118.46	
<a href="#">369723</a>	Invoice	07/28/2021	VEHICLE MAINTENANCE: V43	0.00	164.50	
<a href="#">370072</a>	Invoice	07/28/2021	VEHICLE MAINTENANCE: V43	0.00	111.90	
<a href="#">370205</a>	Invoice	07/28/2021	VEHICLE MAINTENANCE: V38	0.00	75.65	
<a href="#">370235</a>	Invoice	07/28/2021	VEHICLE MAINTENANCE:V31,37,38,39,40,41...	0.00	195.10	
<a href="#">370401</a>	Invoice	07/28/2021	VEHICLE MAINTENANCE: V38	0.00	32.93	

Check Report

Date Range: 07/01/2021 - 07/31/2021

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	
<a href="#">371200</a>	Invoice	07/28/2021	VEHICLE MAINTENANCE: V39	0.00	342.97	
	**Void**	07/28/2021	Regular	0.00	0.00	63510
013808	NOBEL SYSTEMS, INC.	07/29/2021	Regular	0.00	19,600.00	63522
<a href="#">15031</a>	Invoice	07/29/2021	PLANT CHECK ANNUAL SUBSCRIPTION 5/1/2...	0.00	9,800.00	
<a href="#">15129</a>	Invoice	07/29/2021	SERVICE LINE ESTIMATOR MODULE 7/1/21 --...	0.00	9,800.00	
000237	COLONIAL LIFE & ACCIDENT INSURANCE CO, INC.	07/07/2021	Manual	0.00	1,612.18	901745
<a href="#">3990561-0605072</a>	Invoice	06/30/2021	EE LIFE INSURANCE - JUN 21	0.00	1,612.18	
013359	XEROX FINANCIAL SERVICES	07/07/2021	Manual	0.00	225.12	901746
<a href="#">2689364</a>	Invoice	07/07/2021	SHOP EXPENSE 6/27/21 - 7/26/21	0.00	225.12	
009920	STANDARD INSURANCE CO	07/07/2021	Manual	0.00	1,403.43	901747
<a href="#">ST0721</a>	Invoice	07/07/2021	EE LIFE INSURANCE - JUL 21	0.00	1,403.43	
000510	TIME WARNER CABLE	07/07/2021	Manual	0.00	358.96	901748
<a href="#">0008970062221</a>	Invoice	07/07/2021	SCADA INTERNET - JUL 21	0.00	358.96	
001517	CalPERS	07/08/2021	Manual	0.00	26,391.00	901749
<a href="#">PERS070821</a>	Invoice	07/08/2021	ADDITIONAL DISCRETIONARY ER CONTRIBUT...	0.00	26,391.00	
000248	PAYCHEX	07/09/2021	Manual	0.00	383.53	901750
<a href="#">349195</a>	Invoice	07/09/2021	PAYROLL PROCESSING FEE	0.00	383.53	
013196	TPX COMMUNICATIONS	07/14/2021	Manual	0.00	577.52	901751
<a href="#">144652484-0</a>	Invoice	07/14/2021	TELEPHONE (OFFICE) - JUL 21	0.00	577.52	
013359	XEROX FINANCIAL SERVICES	07/14/2021	Manual	0.00	415.42	901752
<a href="#">2710293</a>	Invoice	07/14/2021	OFFICE EXPENSE 6/30/21 - 7/29/21	0.00	415.42	
004110	BURRTEC WASTE & RECYCLING SVCS	07/14/2021	Manual	0.00	458.60	901753
<a href="#">BW063021</a>	Invoice	06/30/2021	TRASH REMOVAL (SHOP) - JUN 21	0.00	458.60	
009880	SOUTHERN CALIFORNIA EDISON CO	07/14/2021	Manual	0.00	3,846.08	901754
<a href="#">SCE0621</a>	Invoice	06/30/2021	POWER TO BLDGS & GEN - JUN 21	0.00	3,846.08	
009878	SOUTHERN CALIFORNIA EDISON	07/14/2021	Manual	0.00	25,733.18	901755
<a href="#">SCE0621</a>	Invoice	07/14/2021	POWER FOR PUMPING - JUN 21	0.00	25,733.18	
001630	AT&T MOBILITY	07/14/2021	Manual	0.00	3,492.45	901756
<a href="#">829480028X0705...</a>	Invoice	06/30/2021	COMMUNICATIONS - JUN 21	0.00	3,492.45	
013927	U.S. BANK CORPORATE	07/14/2021	Manual	0.00	8,189.15	901757
<a href="#">US0621</a>	Invoice	07/14/2021	COMPUTER EQUIP/FUEL/BUSINESS EXPENSE...	0.00	8,189.15	
013923	U.S. BANK CORPORATE	07/14/2021	Manual	0.00	7,147.43	901758
<a href="#">US0621</a>	Invoice	06/30/2021	DEMO GARDEN SIGN/TELEPHONE/RESTRUCT..	0.00	7,147.43	
013925	U.S. BANK CORPORATE	07/14/2021	Manual	0.00	973.29	901759
<a href="#">US0621</a>	Invoice	06/30/2021	EE TRAINING /HR RECERT FEES/ANNUAL SU...	0.00	973.29	
004195	HOME DEPOT CREDIT SERVICES	07/14/2021	Manual	0.00	2,259.05	901760
<a href="#">HD0621</a>	Invoice	06/30/2021	WELL 14 4-LOG TREATMENT/SHOP EXPENSE...	0.00	2,259.05	
013926	U.S. BANK CORPORATE	07/14/2021	Manual	0.00	4,142.40	901761
<a href="#">US0621</a>	Invoice	06/30/2021	EE TRAINING/SHOP OFFICE SUPPLIES/SUBSC...	0.00	4,142.40	
013222	FRONTIER COMMUNICATIONS INC.	07/20/2021	Manual	0.00	206.02	901762
<a href="#">FC0721</a>	Invoice	07/20/2021	HDMC WWTP - TELEPHONE	0.00	206.02	
000248	PAYCHEX	07/20/2021	Manual	0.00	153.90	901763
<a href="#">1478324</a>	Invoice	07/20/2021	TIME & LABOR ONLINE USAGE FEE	0.00	153.90	
004110	BURRTEC WASTE & RECYCLING SVCS	07/21/2021	Manual	0.00	459.85	901764
<a href="#">BW0721</a>	Invoice	07/21/2021	TRASH & RECYCLING (OFFICE) - JUL 21	0.00	162.03	

Check Report

Date Range: 07/01/2021 - 07/31/2021

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	
<a href="#">BW0721B</a>	Invoice	07/21/2021	TRASH REMOVAL (SHOP) - JUL 21	0.00	297.82	
VEN01533	PAYMENTUS GROUP INC.	07/21/2021	Manual	0.00	4,021.95	901765
<a href="#">INV-15-113465</a>	Invoice	06/30/2021	CREDIT CARD PROCESSING FEE - JUN 21	0.00	4,021.95	
013924	U.S. BANK CORPORATE	07/28/2021	Manual	0.00	91.40	901766
<a href="#">US0721</a>	Invoice	07/28/2021	OFFICE SUPPLIES	0.00	91.40	
001517	CalPERS	07/28/2021	Manual	0.00	51,148.00	901770
<a href="#">100000016478336</a>	Invoice	07/28/2021	EMPLOYER UNFUNDED ACCRUED LIABILITY ...	0.00	46,836.00	
<a href="#">100000016478342</a>	Invoice	07/28/2021	EMPLOYER UNFUNDED ACCRUED LIABILITY ...	0.00	4,312.00	
000248	PAYCHEX	07/23/2021	Manual	0.00	388.04	901772
<a href="#">349378</a>	Invoice	07/23/2021	PAYROLL PROCESSING FEE	0.00	388.04	
000025	ICMA RC	07/30/2021	Manual	0.00	4,320.00	901773
<a href="#">ICMARC0721</a>	Invoice	07/30/2021	457 REMITTANCE - JUL 21	0.00	4,320.00	

Bank Code AP Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	119	70	0.00	234,212.81
Manual Checks	27	25	0.00	148,397.95
Voided Checks	0	2	0.00	-20.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	<b>146</b>	<b>97</b>	<b>0.00</b>	<b>382,590.76</b>



### All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	119	70	0.00	234,212.81
Manual Checks	27	25	0.00	148,397.95
Voided Checks	0	2	0.00	-20.00
Bank Drafts	0	0	0.00	0.00
EFT's	0	0	0.00	0.00
	<b>146</b>	<b>97</b>	<b>0.00</b>	<b>382,590.76</b>

### Fund Summary

Fund	Name	Period	Amount
01	GENERAL FUND	7/2021	382,590.76
			<b>382,590.76</b>

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

DIRECTOR PAY  
 06/19/2021 - 07/16/2021

<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	06/23/2021	Director Pay Note: SPECIAL BOARD OF DIRECTORS MEETING 1/DIR/504/	1.0000	\$173.63	
		07/14/2021	Director Pay Note: WRO COMMITTEE MEETING 1/DIR/504/	1.0000	\$173.63	
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>
10511	Floen, Thomas	06/23/2021	Director Pay Note: SPECIAL BOARD OF DIRECTORS MEETING 1/DIR/504/	1.0000	\$173.63	
		06/24/2021	Director Pay Note: MWA BOARD OF DIRECTORS MEETING 1/DIR/504/	1.0000	\$173.63	
		07/14/2021	Director Pay Note: FINANCE COMMITTEE MEETING 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	07/08/2021	Director Pay Note: MWA BOARD MEETING 1/DIR/504/	1.0000	\$173.63	
Totals:					\$173.63	\$0.00
Employee Total:					\$173.63	

<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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<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	06/23/2021	Director Pay Note: SPECIAL BOARD OF DIRECTORS MEETING 1/DIR/504/	1.0000	\$173.63	
		07/14/2021	Director Pay Note: WRO COMMITTEE MEETING 1/DIR/504/	1.0000	\$173.63	
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	06/23/2021	Director Pay Note: SPECIAL BOARD OF DIRECTORS MEETING 1/DIR/504/	1.0000	\$173.63	
		07/14/2021	Director Pay Note: FINANCE COMMITTEE MEETING 1/DIR/504/	1.0000	\$173.63	
Totals:					\$347.26	\$0.00
Employee Total:					\$347.26	

**Pay Adjustment Summary**

<u>Type</u>	<u>Units</u>	<u>Additions</u>	<u>Deductions</u>
Director Pay	10.0000	\$1,736.30	
Grand Totals:			
		\$1,736.30	\$0.00
Grand Total:			
		\$1,736.30	

**JOSHUA BASIN WATER DISTRICT  
UTILITY REFUND REGISTER**

<u>Account Number</u>	<u>Name</u>	<u>Date</u>	<u>Type</u>	<u>Amount</u>
10-00171-010	WIN, TIN	7/14/2021	Refund	139.53 Check #: 63474
10-00484-000	CROWN RENTAL & INVESTMENTS LLC	7/14/2021	Refund	71.53 Check #: 63475
52-00028-019	MOUNTZ, LISA	7/14/2021	Refund	263.90 Check #: 63476
52-00067-005	SHURLEY, NOHELLE J	7/14/2021	Refund	115.74 Check #: 63477
55-00098-012	PHILLIPS, CHRISTINA M	7/14/2021	Refund	10.80 Check #: 63478
55-00161-006	GRATTON, FELICIA M	7/14/2021	Refund	128.34 Check #: 63479
58-00082-002	ROMERO, ADRIANA CERVANTES	7/14/2021	Refund	33.34 Check #: 63480
58-00202-001	ORWIN DEVELOPMENT LLC	7/14/2021	Refund	62.57 Check #: 63481
58-00082-002	ROMERO, ADRIANA CERVANTES	7/20/2021	Reverse Refund Check Adjustment	-33.34 VOID REFUND CHECK
05-00073-021	BARNETT, JACQUELINE M	7/28/2021	Refund	40.00 Check #: 63511
06-00035-000	GARY LEE WILSON FAMILY TRUST	7/28/2021	Refund	63.36 Check #: 63512
06-00058-004	ROADRUNNER REALTY INC	7/28/2021	Refund	238.11 Check #: 63513
07-00084-010	GOODE, ELENA	7/28/2021	Refund	118.13 Check #: 63514
10-00300-000	REED JONATHAN P & ASSOCIATES LLC	7/28/2021	Refund	15.87 Check #: 63515
10-00344-008	GUSTAFSON, ANSEL E	7/28/2021	Refund	80.53 Check #: 63516
11-00156-010	PESSA, CYNTHIA M	7/28/2021	Refund	196.06 Check #: 63517
14-00133-000	LAUBE, JAMES	7/28/2021	Refund	21.52 Check #: 63518
15-00026-003	DAUGHERTY, JILL	7/28/2021	Refund	43.26 Check #: 63519
55-00149-018	STEEN, THOMAS L	7/28/2021	Refund	33.85 Check #: 63520
65-00359-000	RINGGOLD, NELSON & COULA	7/28/2021	Refund	34.43 Check #: 63521
				<u>1677.53</u>

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

**Finance Committee**

**DATE: 09/08/2021**

**REPORT TO:** Finance Committee  
**PREPARED BY:** Anne Roman, Director of Finance  
**TOPIC:** **CAPACITY FEE REPORT FOR FISCAL YEAR  
ENDING 06/30/2021**

**RECOMMENDATION:** Receive for information and refer to the Board of Directors for approval.

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**ANALYSIS:** Capacity charges (aka Capacity *fees*) are 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 pro-rata 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, on the other hand, are funded with water rates.

The H-Zone project, in 2010, was the last time the District utilized any Water Capacity charges. Since then, the balance has built up slowly, having accumulated more than half of its ending balance of \$1,060,233.39 in the busy 20/21 development year! During this very active year, 76 new meters with Water Capacity charges were sold for a total of \$554,471, along with 45 new meters with Wastewater Capacity charges (60% of meters sold) for a total of \$380,182.02. Previously, much of the Wastewater Capacity Fund balance has been contributed by the Hi Desert Medical Center (HDMC) for their onsite plant. Their contributions have amounted to \$671,493.78 through 20/21 and a note receivable for the balance of \$447,552.58 is still outstanding.

As required by Government Code 66006, attached are annual reports detailing the collection, use (none in 20/21), and interest earned for both funds. At 06/30/21, the Water Capacity Fund had a final balance of \$1,060,233.39 and the Wastewater Capacity Reserve Fund had a balance of \$1,371,919.

**STRATEGIC PLAN ITEM:** 2.7.1 Maintain Finance Compliance

**FISCAL IMPACT:** N/A

**JOSHUA BASIN WATER DISTRICT  
ANNUAL REPORT OF CAPACITY CHARGES**

Fiscal year 2020/21

Type of Capacity Charges

**WATER**

GL account number LAIF 01-11310  
Revenue 01-44010

Beginning Capacity Charge Fund Balance 524,932.52  
Less: Adjustment from prior year 22,719.28  
Plus: Charges Collected (details below) 554,471.00

06/23/20	0588-142-07	7,379.00	UEPY**	04/05/21	0588-213-01	7,379.00	
06/18/20	0632-182-24	6,046.00	UEPY**	04/05/21	0588-213-02	7,379.00	
07/06/20	0588-244-33	7,379.00		04/05/21	0588-214-45	7,379.00	
07/06/20	0632-021-25	7,379.00		04/05/21	0600-182-17	7,379.00	
07/15/20	0603-113-37	7,379.00		04/05/21	0631-221-04	7,379.00	
07/15/20	0601-431-14	7,379.00		04/05/21	0631-201-63	7,379.00	
07/27/20	0602-071-06	7,379.00		04/12/21	0632-061-20	7,379.00	
07/30/20	0601-465-02	7,379.00		04/12/21	0631-263-07	7,379.00	
08/03/20	0607-011-24	7,379.00		04/13/21	0588-281-42	7,379.00	
08/11/20	0588-131-16	7,379.00		04/13/21	0599-321-01	7,379.00	
08/18/20	0589-141-13	7,379.00		04/13/21	0632-291-05	7,379.00	
08/19/20	0600-142-13	7,379.00		04/13/21	0632-291-06	7,379.00	
08/24/20	0605-231-36	7,379.00		04/13/21	0632-291-07	7,379.00	
09/02/20	0602-051-11	7,379.00		04/13/21	0632-291-08	7,379.00	
09/02/20	0600-191-03	7,379.00		04/20/21	0588-141-07	7,379.00	
09/02/20	0600-191-02	7,379.00		04/20/21	0602-311-08	7,379.00	
09/02/20	0600-162-15	7,379.00		05/03/21	0603-071-15	7,379.00	
10/26/20	0601-422-11	7,379.00		05/04/21	0632-321-29	2,379.00	UE* & PARTIAL 21/22
10/28/20	0604-112-22	7,379.00		05/04/21	0632-181-14	7,379.00	
11/06/20	0600-221-25	7,379.00		05/12/21	0632-044-06	7,379.00	
11/09/20	0588-142-32	7,379.00		05/25/21	0600-081.18	7,379.00	
11/16/20	0588-141-12	7,379.00		05/07/21	0588-253-22	7,379.00	
11/19/20	0588-431-10	7,379.00		05/27/21	0588-253-23	7,379.00	
12/07/20	0601-421-07	7,379.00		05/27/21	0588-412-24	7,379.00	
12/29/20	0588-391-07	7,379.00		06/07/21	0631-284-03	7,379.00	
01/18/21	0589-192-59	7,379.00		06/07/21	0599-351-33	7,379.00	
01/18/21	0589-192-52	7,379.00		06/07/21	0599-361-36	7,379.00	
01/18/21	0602-071-08	7,379.00		06/07/21	0632-211-13	7,379.00	
01/28/21	0632-242-26	7,379.00		06/10/21	0602-031-06	7,379.00	UE*
01/28/21	0632-182-22	7,379.00		06/14/21	0599-274-04	7,379.00	UE*
02/22/21	0603-022-06	7,379.00		06/14/21	0588-222-06	7,379.00	UE*
02/25/21	0602-111-15	7,379.00		06/07/21	0608-044-13	7,379.00	UE*
03/02/21	0601-455-03	7,379.00		06/17/21	0603-301-03	7,379.00	UE*
03/09/21	0607-011-22	7,379.00		06/17/21	0605-311-19	7,379.00	UE*
03/15/21	0602-101-04	7,379.00		06/24/21	0603-253-22	7,379.00	UE*
03/15/21	0588-232-22	7,379.00			<b>76</b>	<b>554,471.00</b>	
03/21/21	0601-455-04	7,379.00					
03/21/21	0588-141-31	7,379.00					
03/25/21	0602-242-05	7,379.00					
03/25/21	0608-014-14	7,379.00					
03/25/21	0632-201-29	7,379.00					

UE\* UNEARNED @ 06/30/21, FUNDS RESTRICTED  
UEPY\*\* UNEARNED @ 06/30/20, NOT PREV. REPORTED

Plus: Interest earned on fund balance 3,549.15  
Q/E 06/30/20 383.22  
Q/E 09/30/20 1,315.58  
Q/E 12/31/20 1,000.18  
Q/E 03/31/21 850.17  
3,549.15

Less: Public improvements funded from charges NONE 0.00

Ending Capacity Charge Fund Balance Should Be 1,060,233.39  
Actual Ending Capacity Charge Fund Balance 1,060,233.39  
Variance 0.00

**JOSHUA BASIN WATER DISTRICT  
ANNUAL REPORT OF CAPACITY CHARGES**

Fiscal year 2020/21

Type of Capacity Charges

**WASTEWATER**

GL account number LAIF 01-11313  
Revenue 01-44050

Beginning Capacity Charge Fund Balance 988,014.44  
Less: Adjustment from prior year 4,326.62  
Plus: Charges Collected (details below) 380,182.02

08/05/2020	HDMC note	85,387.02	06/10/2021	0602-031-06	6,551.00	UE*
06/23/2020	0588-142-07	6,551.00	06/14/2021	0588-222-06	6,551.00	UE*
07/06/2020	0588-244-33	6,551.00	06/17/2021	0608-044-13	6,551.00	UE*
07/15/2020	0603-113-37	6,551.00	06/17/2021	0603-301-03	6,551.00	UE*
07/15/2020	0601-431-14	6,551.00	06/24/2021	0603-253-22	6,551.00	UE*
07/27/2020	0602-071-06	6,551.00			<b>45</b>	
07/30/2020	0601-465-02	6,551.00			<u>380,182.02</u>	
08/03/2020	0607-011-24	6,551.00				
08/11/2020	0588-131-16	6,551.00				
08/18/2020	0600-142-13	6,551.00				
09/02/2020	0602-051-11	6,551.00				
10/26/2020	0601-422-11	6,551.00				
10/28/2020	0604-112-22	6,551.00				
11/09/2020	0588-142-32	6,551.00				
11/16/2020	0588-141-12	6,551.00				
11/19/2020	0588-431-10	6,551.00				
12/07/2020	0601-421-07	6,551.00				
12/29/2020	0588-391-07	6,551.00				
01/18/2021	0589-192-59	6,551.00				
01/18/2021	0589-192-52	6,551.00				
01/18/2021	0602-071-08	6,551.00				
02/22/2021	0603-022-06	6,551.00				
02/25/2021	0602-111-15	6,551.00				
03/02/2021	0601-455-03	6,551.00				
03/09/2021	0607-011-22	6,551.00				
03/15/2021	0602-101-04	6,551.00				
03/15/2021	0588-232-22	6,551.00				
03/21/2021	0601-455-04	6,551.00				
03/21/2021	0588-141-31	6,551.00				
03/25/2021	0602-242-05	6,551.00				
03/25/2021	0608-014-14	6,551.00				
04/05/2021	0588-213-01	6,551.00				
04/05/2021	0588-213-02	6,551.00				
04/05/2021	0588-214-45	6,551.00				
04/13/2021	0588-281-42	6,551.00				
04/20/2021	0588-141-07	6,551.00				
04/20/2021	0602-311-08	6,551.00				
05/03/2021	0603-071-15	6,551.00				
05/07/2021	0588-253-22	6,551.00				
05/27/2021	0588-253-23	6,551.00				
05/27/2021	0588-412-24	6,551.00				

UE\* **UNEARNED @ 06/30/21; FUNDS RESTRICTED**

Plus: Interest earned on fund balance 8,049.16  
 Q/E 06/30/20 2,619.70  
 Q/E 09/30/20 2,289.88  
 Q/E 12/31/20 1,740.90  
 Q/E 03/31/21 1,398.68  
 8,049.16

Less: Public improvements funded from charges NONE 0.00

Ending Capacity Charge Fund Balance Should Be 1,371,919.00  
 Actual Ending Capacity Charge Fund Balance 1,371,919.00  
 Variance 0.00

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

**Finance Committee**

**DATE: 09/08/2021**

**REPORT TO:** Finance Committee  
**PREPARED BY:** Anne Roman, Director of Finance  
**TOPIC:** **SADDLEBACK CIRP PROJECT WATER CAPACITY  
CHARGES TRANSFER 2021/22**

**RECOMMENDATION:** Receive for information and refer to the Board of Directors for approval.

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**ANALYSIS:** 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 (aka Capacity *fees*) are 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 pro-rata 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, on the other hand, are funded with water rates. For the Saddleback CIRP (Capital Improvement/Replacement Program), the portion of the project cost that is attributable to vacant, undeveloped land, or upsizing of pipe, (as it allows for growth), is considered expansion of the system. That proportional share is a legal use of capacity charges. With our new CIRP program, we may see ongoing capability to utilize capacity charges for more of the forthcoming projects.

The analysis for the now-completed Saddleback CIRP project indicates that 67% of the project cost is attributable to vacant, undeveloped parcels or upsizing of pipe that would be eligible for use of the Water Capacity charges. Of the final project costs of \$1,508,868.26, as much as \$1,010,941.73\* may be unrestricted and transferred to any other fund(s) in the 21/22 fiscal year. Since the LAIF – Cash Flow Reserve and LAIF - Operating Reserve are currently funded at target levels and there is no specific mechanism in place to replenish the LAIF – Emergency Capital Replacement Reserve, Staff recommends that \$102,671 be transferred to the LAIF – Emergency Capital Replacement Reserve to bring it back up to target level and



that the remainder of \$908,270.73 be transferred to the LAIF – Capital Reserve to be designated for future capital use. This will leave a balance of \$49,291.66 in the LAIF - Water Capacity Reserve fund.

Going forward, any eligible project activity that exceeds the available balance in the LAIF - Water Capacity Charges reserve may create an “upside-down” situation in which we will need to record those unavailable balances as an inter-fund payable owed by the fund. Then, as new capacity charges are collected, they could be immediately unrestricted to the extent that they are owed.

*\*Not to exceed, to allow for any final downward adjustment needed.*

**STRATEGIC PLAN ITEM:** 2.7.1 Maintain Finance Compliance  
**FISCAL IMPACT:** Unrestrict and transfer reserve funds as shown:

<b>From:</b>	
LAIF - Water Capacity Charges Reserve	\$1,010,941.73
<b>To:</b>	
LAIF – Emergency Capital Replacement Reserve	\$102,671.00
LAIF – Capital Reserve	\$908,270.73