



## AGENDA

### REGULAR MEETING OF THE BOARD OF DIRECTORS

WEDNESDAY, JUNE 7, 2023

5:30 PM

THIS MEETING MAY BE ATTENDED IN PERSON AT THE DISTRICT OFFICE BOARDROOM AT 61750 CHOLLITA RD., JOSHUA TREE, CA 92252, BY PHONE AT 1 669 444 9171, OR BY VIDEO CONFERENCE.

JOIN BY ZOOM

[HTTPS://US02WEB.ZOOM.US/J/82784846900?pwd=CFFzT3LWAEZ6RUN4DLQ5AMHEENFPZz09](https://us02web.zoom.us/j/82784846900?pwd=CFFzT3LWAEZ6RUN4DLQ5AMHEENFPZz09)

Meeting ID: 827 8484 6900

Passcode: 61750

#### OUR MISSION, VISION, AND VALUES

##### Mission Statement

To provide, protect, and maintain Joshua Tree's water - our vital community resource.

##### Vision Statement

To achieve excellence in all District endeavors.

##### Values

The community of Joshua Tree has entrusted the Board of Directors and employees of Joshua Basin Water District with its most valuable natural resource, its groundwater. As stewards of the community water supply, we oversee this critical natural resource to ensure current and future water reliability. Dedicated to this purpose, we embrace these important values:

- **Integrity** – To consistently earn our customers’ trust by prioritizing the needs of the community...doing the right thing for the right reason.
- **Transparency** – To openly and honestly share information about our operations with the public.
- **Respect** – To treat the residents of Joshua Tree, and all those contacted in the course of business, with high esteem and regard.
- **Fiscal Responsibility** – To manage all resources as if they were our own, whether revenues, assets, or water supply, in a conscientious and appropriate manner.
- **Accountability** – To take responsibility for our decisions and actions in managing this essential resource.

1. **CALL TO ORDER / PLEDGE OF ALLEGIANCE**
2. **CONSIDERATION OF TELECONFERENCING NOTIFICATIONS OR REQUESTS FROM BOARD MEMBERS**
3. **DETERMINATION OF A QUORUM**
4. **APPROVAL OF AGENDA**
5. **PUBLIC COMMENT**

This is the time set aside for public comment on any District related matter, whether appearing on the agenda or not. Under provisions of the Brown Act, the Board is prohibited from taking action on items not listed on the agenda. At the discretion of the Board President, however, comments on a particular Agenzized item may be deferred until that item is heard. Please state your name and limit your comments to 3 minutes.

6. **CONSENT CALENDAR**

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

**A. DRAFT MINUTES – 05.23.23**

7. **ITEM(S) PULLED FROM CONSENT CALENDAR FOR DISCUSSION**

8. **ACTION CALENDAR**

**A. BUDGET: 22/23 REVISED BUDGET AND 23/24 PROPOSED BUDGET**

PRESENTED BY: DIRECTOR OF FINANCE, ANNE ROMAN

RECOMMENDED ACTION: REVIEW AND RECOMMEND ADOPTION BY BOARD OF DIRECTORS

**B. 2023 WATER CAPACITY STUDY/PROPOSED CHARGE INCREASES & OTHER “DEVELOPMENT FEE” REPORT**

PRESENTED BY: DIRECTOR OF FINANCE, ANNE ROMAN

RECOMMENDED ACTION: REVIEW REPORT, DISCUSS, AND RECOMMEND THE PROPOSED WATER CAPACITY CHARGE INCREASE TO THE BOARD OF DIRECTORS FOR APPROVAL

**C. CLOSED SESSION – Pursuant to Government Code Section 54957 (b)(1) Public Performance Evaluation of the General Manager.**

**OPEN SESSION – Report Out on General Manager Performance Evaluation and Consideration of Potential Compensation Modifications.**

9. **INFORMATIONAL ITEMS AND REPORTS**

**A. GENERAL MANAGERS REPORT**

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

**B. DIRECTOR REPORTS AND COMMENTS**

For informational purposes only on subjects not covered by the agenda and no action to be taken. The Board may provide staff with requests for future agenda items.

10. <b>FUTURE DIRECTOR MEETINGS</b>	<b>DATE/TIME</b>	<b>ATTENDEE(S)</b>
<b>A. MWA – TAC BOARD MEETING</b>	06/08/23	10:00AM Floen
<b>B. JBWD - FINANCE COMMITTEE</b>	06/14/23	9:00AM Floen/Fick
<b>C. JBWD – WRO COMMITTEE</b>	06/14/23	10:30AM Doolittle/Jarlsberg
<b>D. MWA – BOARD MEETING</b>	06/15/23	9:30AM Short
<b>E. ASBCSD DINNER – YUCCA VALLEY</b>	06/19/23	6:00PM Jarlsberg, Short, Doolittle, Fick
<b>F. JBWD – REGULAR BOARD MEETING</b>	06/21/23	5:30PM All

11. **ADJOURNMENT**

## INFORMATION

The public is invited to comment on any item on the agenda during the discussion of that item.

Availability of agenda materials: Materials related to any item on this Agenda submitted to the District Board of Directors or Committee Members after distribution of the agenda packet are available for public inspection at the District's office, 61750 Chollita Road, Joshua Tree, CA 92252, during normal business hours. All documents supporting this agenda are available on the District website [www.jbwd.com](http://www.jbwd.com), subject to the staff's availability to post the documents before the meeting.

Reasonable Accommodation: Any person with a disability, who requires accommodation to view the agenda or to participate in the public comment portion of the Board meeting, should direct such requests to Sarah Johnson, Secretary of the Board of Directors, at 760-366-8438. Please allow three business days for your request to be processed. Requests must be received at least seventy-two (72) hours before the scheduled meeting.

Disruptive Conduct: If any meeting of the District is willfully disrupted by a person or by a group of persons so as to render the orderly conduct of the meeting impossible, a meeting may be recessed or the person or persons willfully disrupting the meeting may be ordered to leave the meeting. Disruptive conduct includes addressing the Board or Committee without first being recognized, not addressing the subject before the Board or Committee, repetitively addressing the same subject, failing to relinquish the podium when requested to do so, or otherwise preventing the Board or Committee from conducting its meeting in an orderly manner. Your cooperation is appreciated.

JOSHUA BASIN WATER DISTRICT  
SPECIAL MEETING OF THE BOARD OF DIRECTORS  
BUDGET WORKSHOP  
MEETING MINUTES  
MAY 23, 2023

1. CALL TO ORDER/PLEDGE OF ALLEGIANCE – President Floen called the board meeting to order at 11:00 am.
2. CONSIDERATION OF TELECONFERENCING NOTIFICATIONS OR REQUESTS FROM BOARD MEMBERS.  
No requests were received.
3. DETERMINATION OF A QUORUM – President Floen, Vice President Doolittle, Director Jarlsberg, Director Short, Director Fick  
STAFF PRESENT –  
Director of Finance, Anne Roman, Director of Administration, David Shook, Interim Director of Operations, Jeremiah Nazario, CIRP Supervisor, Brandon Warner, Production Supervisor, Steve Corbin, General Manager, Sarah Johnson, Executive Assistant, Lisa Thompson, Billing & CS Supervisor, Mercedes Meyers  
  
CITIZENS ADVISORY COUNCIL PRESENT –none  
  
CONSULTANTS PRESENT – Kathleen Radnich, Public Outreach Consultant
4. APPROVAL OF AGENDA –  
1<sup>st</sup> - Doolittle  
2<sup>nd</sup> - Short  
5/0/0 motion carried to approve the agenda.
5. PUBLIC COMMENT – none
6. CONSENT CALENDAR –  
Jarlsberg requested to pull March 2023 check register from consent calendar.  
1st - Short  
2<sup>nd</sup> - Doolittle  
5/0/0 motion carried to approve 05.03.23 draft minutes with the correction from Twentynine Palms Water District to City of Twentynine Palms, per Director Fick.
7. ITEM(S) PULLED FROM CONSENT CALENDAR FOR DISCUSSION– Director Jarlsberg pulled the following items from the March 2023 check register: temporary employment cost, page 9 MWA and Municipal Diving Service.  
1st - Short  
2nd - Fick  
5/0/0 motion carried to approve March 2023 check register.
8. ACTION CALENDAR  
  
BUDGET WORKSHOP: 22/23 REVISED BUDGET AND 23/24 PROPOSED BUDGET  
Anne Roman, Director of Finance, discussed the revised 22/23 budget documents and proposed 23/24 budget documents in detail. General Manager Johnson provided clarification on board questions. The board had lengthy discussions and offered suggestions.

For informational purposes only. No action is to be taken.

9. FUTURE DIRECTOR MEETINGS	DATE/TIME	ATTENDEE(S)
A. MWA – BOARD MEETING	05/25/23 9:30AM	Jarlsberg
B. JBWD – REGULAR BOARD MEETING	06/07/23 5:30 PM	All

10. ADJOURNMENT

1<sup>st</sup> - Jarlsberg

2<sup>nd</sup> - Short

President Floen called the board to adjourn at 2:36pm.

Respectfully submitted,

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Sarah Johnson, General Manager & Board Secretary



## Board of Directors Meeting Staff Report

MEETING DATE: June 7, 2023  
PRESENTED BY: Anne Roman, Director of Finance  
TOPIC: **BUDGET: 22/23 REVISED Budget and 23/24 PROPOSED Budget Review and recommend adoption by Board of Directors**  
RECOMMENDATION:

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### ANALYSIS:

Below is a summary of the 22/23 revised budget and 23/24 proposed budget reviewed in the May 23<sup>rd</sup> budget workshop with major changes noted in red.

#### **22/23 REVENUES - REVISED:**

Major changes to revenues reflect updated rates in effect for a portion of Fiscal year 22/23 based on 2023 Rate Study. Total revenues are projected at \$9,380,856 for 22/23.

#### **22/23 OPERATING EXPENSES - REVISED:**

Revised Operating expenses are projected at ~~\$7,559,628~~ **\$7,563,128**.

#### **22/23 CAPITAL COSTS - REVISED:**

Capital project budgets were reduced by \$891,395, much due to advancing budgets forward to 23/24. Total capital budget \$1,721,853 for 22/23.

\* \* \* \* \*

#### **23/24 REVENUES:**

With a recently adopted Rate Study and new rates, revenues are projected to increase by \$953,657. Slight increases are also derived from increases in assessments and property taxes. Total Operating revenues are projected at \$10,334,513 for 23/24.

#### **23/24 OPERATING EXPENSES:**

Operating expenses are projected at ~~\$8,578,855~~ **\$8,558,855**. Additional comments about operating expenses follow:

##### Non-salary/benefit account highlights

- \$114,300 increase in recharge water to obtain 1,100 AF of recharge water. Continued cost increases in power, fuel, insurance, etc.

- Increased pass-through costs from vendors, especially for power, fuel, and postage.
- \$20k in potential new software implementation for Asset Management and Payroll processing.
- Increased bad debt due to State Moratorium on Shutoffs.
- \$10k for new emergency supplies.
- \$10k extra accounting services related to GASB96 implementation (Subscription Based IT Arrangements).
- \$370k in Reports and Studies are now Operating expenses instead of Capital: Strategic Plan, Capital Improvement Plan, Hazard Mitigation Plan, etc.
- Continued prepayment of CalPERS Additional Discretionary Payments for the third year (an extra \$36k), on track to save \$142k in interest in paying down our *current* Unfunded Accrued Liability (UAL) over 15 years.
- Increase PUBLIC INFORMATION budget from \$50k to \$70k, incorporating Board suggestions for graphic design, social media, district tours, and other increased outreach.
- Add \$5k District Tours, included in PUBLIC INFORMATION; Grant to be sought from MWA.
- Increase LEGISLATIVE ADVOCACY by \$7k to \$12k, for legislative trip to Sacramento.
- Increase WATER CONSERVATION budget by \$6k for Demo garden improvements.
- Increase EMPLOYEE EDUCATION budget by \$5k.
- Reduce CUSTOMER SERVICE – OTHER budget by \$40k to reflect shift of Paymentus fees.
- Reduce PERSONNEL – OTHER by \$10k.

#### Salary Changes and Benefit highlights

- The 2018 Organizational study recommended the included Purchasing position. This position was funded in 22/23 but has not yet been filled.
- Auditor cited the need for additional Finance staff several years ago. Upon hiring five new CIRP crew in 2018, Finance staff was not increased to handle additional project, asset, inventory, and payroll tasks. Audit comments also call for improved attention to capital asset management. An additional Accounting Technician position was budgeted in 22/23 but not yet filled.
- Restored position for Regulatory, Development, & Grants Coordination in 23/24 that was eliminated in 2020.
- Programs have been brought in-house, such as CIRP, utility locating, light mechanical, saving money but devoting time from existing employees to those tasks.
- Salary and Benefit (insurance costs, CalPERS rates, etc.) costs have increased due to high inflation and efforts to be comparable to other agencies.
- Reduce District RETIREMENT – 457 CONTRIBUTION by \$15k to reflect projected participation.

#### 23/24 CAPITAL COSTS:

Major capital projects selected for 23/24 include meter replacements, four replacement vehicles, two-way radios, AMI (meter reading upgrade), continued work on the D1-1 Booster station and E2-1 reservoir, equipment such as a vacuum, concrete mixer, Well 14 injection upgrades, and a facility to house inventory. For CIRP, the design and installation of pipeline for Tilford Phase 2 is included and design work for Belmont, along with pre-ordering of inventory for 24/25 work. Total capital budget is projected at ~~\$2,965,000~~ **\$2,940,000** for 23/24.

**STRATEGIC PLAN ITEM:**

2.2 Develop an annual budget for Board approval.

**FISCAL IMPACT:**

**BOTTOM LINE FOR 22/23**

Before funding \$2,567,000 in reserves, the District will see a ~~\$1,821,227~~ **\$1,817,727** in Net Revenues (a surplus). After Capital costs, the District will see net revenues (a surplus) of ~~\$99,375~~ **\$95,875**.

**BOTTOM LINE FOR 23/24**

Before funding the \$2,760,000 in reserves designated in the rate study, the District will see ~~\$1,755,658~~ **\$1,775,658** in Net Revenues (a surplus). After Capital costs, the District will see a reserve drawdown of ~~\$1,209,342~~ **\$1,164,342**.

**RESERVE FUND IMPACTS**

With the funding provided to and used from the reserve funds in 22/23 and 23/24, the District's reserves are projected to decrease by ~~\$1,109,968~~ **\$1,068,468** from \$17,130,991 to ~~\$16,021,024~~ **\$16,062,524** by 6/30/24.

**ADDITIONAL REPORTS INCLUDED IN THIS PACKAGE INCLUDE:**

Additional reports as requested are included on the following pages:

- Vacuum Trailer Report
- Fleet Report
- Board Adopted Vehicle Replacement Policy





June 7, 2023

RE: Vacuum Trailer Report

Dear Members of the Board:

Staff respectfully presents this report to demonstrate the need to acquire a replacement vacuum trailer for the district, replacing the current 13-year-old vacuum trailer. A vacuum trailer offers numerous advantages and can significantly enhance our operations, efficiency, and service capabilities. The following points highlight the key benefits of investing in a replacement vacuum trailer:

- **Versatility and Multi-Purpose Use:** A vacuum trailer is a highly versatile unit capable of performing a wide range of tasks. It can efficiently handle tasks such as liquid waste removal, potholing around utilities, excavating to repair leaks, hydro excavation, and small replacement jobs. By purchasing a vacuum trailer, we gain a versatile asset that can address various operational needs within our organization and overall help CIRP be more proficient. The vacuum trailer is used for a multitude of tasks including but not limited to potholing utilities, excavating leaks to make repairs, small service line replacement jobs, and prepping the job for a new install.
- **Increased Productivity and Time Savings:** With a vacuum trailer, we can significantly enhance our productivity and efficiency. The powerful suction capability and large storage capacity of the vacuum allows staff to pothole around our facilities and or other utilities, reducing the time required to complete tasks. This vacuum is a standalone unit encompassing everything staff would need to complete these tasks. This efficiency translates into time savings, allowing us to allocate resources more effectively, handle larger volumes of work, and potentially serve more customers within a given timeframe.
- **Enhanced Safety and Environmental Compliance:** Vacuum trailers are equipped with key safety features to allow staff to work safer and more effectively than solely relying on a shovel and backhoe. The safety features such as a telescope arm to assist staff with lifting and holding the suction hose for safety and ergonomics along with a high-pressure wand that blasts dirt and rock into a slurry helping with the longevity of staff. By investing in a vacuum truck, we demonstrate our commitment to safety protocols and compliance with environmental regulations, reducing liability and ensuring the well-being of our employees and the communities we serve.

- **Cost Savings and Revenue Generation:** While the initial investment in a replacement vacuum trailer may seem significant, it can result in long-term cost savings and revenue generation opportunities. Examples of this include significant savings on wear and tear with the district's larger equipment performing these tasks, which comes at a much higher cost, saving the bigger equipment for the bigger jobs. Since the district introducing the vacuum technology to the field staff has seen a significant decrease of such heavy equipment costs over the years expanding the life span for our more expensive equipment.
- **Recognition of Professionalism:** A vacuum trailer can serve as a visible representation of our organization's capabilities and commitment to quality service. The presence of a vacuum trailer on-site creates a professional image, showcasing our expertise, reliability, and advanced equipment. This recognition can positively influence our rate payers and solidifying our reputation in the industry and showing our neighboring districts that JBWD uses the best practical and advanced equipment available in the industry.

In conclusion, investing in a replacement vacuum trailer offers a multitude of advantages, including versatility, increased productivity, enhanced safety and environmental compliance, cost savings, and recognition of professionalism. By acquiring a replacement vacuum trailer, we equip ourselves with a valuable asset that streamlines our operations and improve service capabilities.

Staff strongly recommend considering the significant benefits of purchasing a replacement vacuum trailer for our district. Thank you for your time and consideration.

Respectfully submitted,

Jeremiah Nazario  
Interim Director of Operations



*Proudly providing water from an ancient  
source...well into the future*

June 7, 2023

RE: Fleet Report

Dear Members of the Board:

Today, this report is presented to provide reasoning for the maintenance of a Toyota fleet within our organization. As a well-known and respected automotive manufacturer, Toyota offers numerous advantages that make it an ideal choice for our fleet needs.

On July 2, 2014, the Board of Directors adopted the Vehicle Purchase and Replacement Policy (see attached). Prior to this time, the district had a vehicle replacement policy, but it was not comprehensive. The 2014 policy has assisted with many of the following benefits:

1. **Standardization:** Having a fleet composed of the same brand of trucks allows for standardization in terms of vehicle specifications, features, and maintenance procedures. It simplifies training and familiarization for drivers and technicians, as they become accustomed to a consistent set of controls, operating procedures, and maintenance requirements. Standardization enhances operational efficiency, reduces downtime, and promotes seamless coordination among fleet operations. The District follows the Vehicle Purchase and Replacement Policy which states we will use the brand Toyota, guiding our standardization of the districts fleet.
2. **Interchangeability of Parts and Equipment:** Utilizing the same brand of trucks ensures compatibility and interchangeability of parts, accessories, and specialized equipment. It simplifies inventory management which allows JBWD to keep this in-house while keeping the cost down and reduces the need for a wide range of spare parts for different truck models. Interchangeability facilitates quicker repairs and maintenance, as technicians can readily access and replace components with standardized parts, minimizing vehicle downtime.
3. **Streamlined Maintenance and Repairs:** A fleet consisting of the same brand of trucks allows for streamlined maintenance and repair processes. Staff become proficient in diagnosing and resolving issues specific to the brand, reducing the time and effort required for repairs. Since standardizing the districts fleet to Toyota, staff has reduced costs by saving valuable time from not having the need to make critical repairs, with the main fleet costs being for maintenance.
4. **Bulk Purchasing and Negotiating Power:** When procuring multiple trucks of the same brand, organizations can benefit from economies of scale. Bulk purchasing offers potential cost savings and increased negotiating power, allowing for better pricing and favorable financing options. Additionally, it can streamline the procurement process, as the organization develops a long-term relationship with the manufacturer or dealer, facilitating future purchases or fleet expansions.
5. **Reliability and Durability:** Toyota vehicles have built a reputation for their exceptional reliability and durability. Their track record of producing vehicles that can withstand demanding conditions

of our desert and unmaintained road, and maintain consistent performance that is unmatched. By opting for a Toyota fleet, we can be assured of dependable vehicles that require fewer repairs and offer higher uptime, ultimately reducing operational downtime and associated costs. This means at any given time emergency or not staff knows their Toyota will remain reliable each and every time they go to use it.

6. **Fuel Efficiency:** Toyota is renowned for its commitment to environmentally friendly technologies and fuel efficiency. The company has pioneered hybrid and electric vehicle technologies, offering a range of models that can significantly reduce fuel consumption and lower carbon emissions.
7. **Safety Features:** Toyota prioritizes safety in their vehicle designs, integrating advanced safety features and technologies into their models. From standard features like multiple airbags and anti-lock braking systems to advanced driver assistance systems (ADAS) such as lane departure warning, adaptive cruise control, and automatic emergency braking, Toyota vehicles provide a comprehensive suite of safety features. Investing in a Toyota fleet ensures that we prioritize the well-being of our drivers, passengers, and the public, thereby reducing the risk of accidents and associated liabilities.
8. **Resale Value:** Toyota vehicles have consistently exhibited strong resale value, reflecting their reputation for reliability and quality. This aspect is particularly important to the district, as it ensures a higher return on investment when it comes time to replace or upgrade our fleet. Additionally, the lower depreciation rates of Toyota vehicles result in reduced overall ownership costs, contributing to long-term financial sustainability. This means that the district can ensure recouping a better value for money spent when these Toyotas go to surplus and over all get auctioned.
9. **Service and Support Network:** Toyota boasts an extensive service and support helping to facilitate efficient maintenance, repairs, and warranty services, minimizing vehicle downtime and maximizing fleet productivity.
10. **Brand Reputation:** Toyota is a globally recognized brand known for its commitment to excellence and innovation. By aligning our organization with the Toyota brand, we enhance our own reputation as a company that values quality, reliability, and responsible practices.

In conclusion, maintaining our fleet offers numerous advantages, including opting for the same brand of vehicles for our fleet offers advantages such as standardization, parts interchangeability, streamlined maintenance and repairs, bulk purchasing benefits, brand reputation, simplified fleet management, enhanced resale value, and maintains the policy set forth by the Board. Additionally, Toyota offers reliability, durability, fuel efficiency, safety, strong resale value, and a comprehensive service and support network. By retaining Toyota vehicles for our fleet, we not only benefit from their outstanding performance but also demonstrate our commitment to sustainability, safety, and operational efficiency.

Staff encourages you to continue to consider the significant advantages of continuing with the vision that prior leadership put into place, by obtaining and maintaining our fleet as we make strategic decisions regarding our organization's transportation needs.

Respectfully submitted,

Jeremiah Nazario  
Interim Director of Operations

# Joshua Basin Water District

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## VEHICLE PURCHASE & REPLACEMENT POLICY

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### Scope

Board of Directors, General Manager, Purchasing Manager, Department Heads, Supervisors, District employees.

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### Purpose

Vehicles are an integral part of the Joshua Basin Water District Operations. This policy addresses the replacement of existing vehicles and when necessary, the purchase of new or additional vehicles. It is the District's priority to provide rapid, consistent response to emergency situations and to minimize the overall cost burden to our rate payers. As vehicles age, certain costs such as maintenance and repairs tend to increase while other costs such as depreciation decrease, this increases costs to the District. It is essential to replace vehicles when they have reached the end of their lifecycle. All field employees will be assigned their own District vehicle appropriate for their type and function of work to ensure they can perform their assigned duties.

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### Procedures

This policy uses a rating system to assist as a "guideline" to determine replacement priorities; however, many factors will be considered before replacing an existing vehicle. Although age, mileage and expenses are the primary factors in determining replacement, other factors will also be considered such as estimated SALVAGE value of the vehicle and maintenance history.

#### Rating System:

- a. **Expense History:** Repair costs are a critical factor; therefore, a complete expense history will be calculated for each vehicle every year in February. The vehicle with the lowest total expense cost will be rated with a "0" (zero), the next highest expense rating with a "1" (one) the next highest with a "2" (two) and so on. Expenses are the primary factor in replacing a vehicle; therefore, once the rating of each vehicle is complete each rating will be "doubled".
- b. **Age of vehicle:** the vehicle will be rated with a "1" (one) for every year it ages for example a model year of 2005 would rate a "9" if the calculation was done in 2014.
- c. **Mileage:** Mileage will be rated so that vehicles with fewer than 50,000 miles will be rated with a "0" (zero), Over 50,000 with a "1" (one) and 60,000 with a "2" (two) and so on. Once a total point calculation has been tallied the vehicle with the highest total rating will be at the top of the list for replacement.  
In addition to the rating system above other factors to be considered are as follows:
- d. **Salvage value.** This would be an estimate on the potential resale value of the vehicle through surplus at third party auction. Note: District Board of Directors, the General Manager and Staff are NOT permitted to bid on surplus/salvaged vehicles.

#### New Vehicle Selection Process:

- a. **Accessories:** When feasible, all usable accessories, such as, but not limited to light bars, tool boxes, two-way radios SHALL be removed from the replacement vehicle and utilized for reuse on the new vehicle. Note: "Feasible" means the accessory is in good working order, can easily be

installed without major modifications to the new vehicle, meets applicable safety laws/standards and will NOT contribute to voiding the warranty of the new vehicle.

- b. **Job Specific Vehicle:** Before selecting a “new” replacement vehicle the “purpose” or “use” of the new vehicle must be considered. Specifications for the “new” vehicle should be tailored around a job specific basis, for example engine size, towing capacity, fuel economy and overall size of the vehicle. NOTE: multi-use could be considered valuable; however, purchasing a vehicle that will be specific to the primary use is the main factor.
- c. **Standard Manufacturer Accessories:** All new vehicles will be required to have 4 Wheel Drive due to the majority of areas within the District service area being “soft sand”. Air condition units will be required due to OSHA Heat Illness Prevention Program Requirements. Electric windows, doors and mirrors will be required for safety reasons.
- d. **Bidding/Quote Process:** The Joshua Basin Water District, being a “Special District,” is allowed by law, Public Contract Code (PCC) Sections 10298 and 10299 which authorizes local government agencies, to use California Multiple Award Schedule (CMAS) and other Department of General Services agreements WITHOUT competitive bidding. When contracts are available to purchase vehicles that match the Joshua Basin Water District’s needs, utilizing the CMAS bidding contract SHALL be used. If the District can’t utilize the CMAS contract due to non-complying vehicle specifications required for its needs three (3) quotes from a manufacture’s FLEET department will be required. If feasible, utilize 1 local dealership in the 3 quote process, provided they can meet the Joshua Basin Water District’s required specifications.
- e. **Standardization of vehicles:** Joshua Basin Water District has standardized our fleet to consist of TOYOTAS where possible. The standardization was made due to manufacturer reliability, costs, JD Powers and other third party reviews and ratings as well as standard maintenance costs.

## Additional Contacts

<i>Subject</i>	<i>Contact</i>	<i>Phone</i>	<i>Email</i>
STATE of CALIFORNIA Department of General Services (CMAS)	Department Of General Services Procurement Division	916-375-4365	<a href="mailto:cmas@dgs.ca.gov">cmas@dgs.ca.gov</a> WEBSITE: <a href="http://www.pd.dgs.ca.gov/cmas">www.pd.dgs.ca.gov/cmas</a>

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## Funding Information

The Joshua Basin Water District currently budgets for ongoing vehicle replacement with annual funding from the equipment and technology replacement fund. Use of this funding is limited to replacement of vehicles only, unless the Board of Directors authorizes otherwise. New vehicles are funded from budgeted net revenue or from reserves, as authorized by the Board of Directors.

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## BUDGET SUMMARY

22/23 ORIGINAL, REVISED & 23/24 PROPOSED  
Prepared by A. Roman 05/30/23

### OVERVIEW

The 2023 rate study assumes a 6% Operating increase per year; 23/24 increase is 7.6% adjusted for Reports & Studies\* over original 22/23 budget. California Construction Cost Index was at 9.3% as of December 2022; Capital budget is at 12.4% increase with 24/25 inventory pre-order, 7.6% without. Pre-ordering of 24/25 inventory in the amount of \$500k included in Capital budget. Reserves at 6/30/24 are projected to cover (exceed) six months of Operating expenses, as required by Reserve Policy. LAIF Target balances will be updated with future Reserve Policy Review.

	ORIGINAL 22/23	REVISED 22/23	PROPOSED 23/24	ORIG 22/23 VS. PROP 23/24 INCR(DECR)
<b>OPERATING</b>				
REVENUES	8,769,569	9,380,856	10,334,513	17.8%
LESS: EXPENSES	7,613,625	7,563,128	8,558,855 *	12.4% *7.6% w/out Reports & Studies
NET REVENUES	1,155,944	1,817,727	1,775,658	53.6% increase to net revenues
<i>*\$370k Reports and Studies now included in 23/24 Operating vs. Capital</i>				
<b>FROM THIS NET REVENUE, THE 2023 RATE STUDY DESIGNATES \$2,760,000 IN 23/24 TO FUND RESERVES</b>				
<b>CAPITAL</b>				
LESS: EXPENSES	2,613,248	1,721,853	2,940,000	12.5%
<b>COMBINED</b>				
REVENUES	8,769,569	9,380,856	10,334,513	17.8%
LESS: EXPENSES	10,226,872	9,284,981	11,498,855 **	12.4% **7.6% w/out 24/25 Inventory
<b>TOTAL (DRAWDOWN)</b>	<b>(1,457,304)</b>	<b>95,875</b>	<b>(1,164,342)</b>	-20.1% decrease to drawdown
<i>23/24 Drawdown per Rate Study \$69,000 after funding reserves</i>				

### RESERVE USE & BALANCE PROJECTIONS

	BEGINNING RESERVES AT 05/16/23	FUNDING PER RATE STUDY (USE)/NET REV		FUNDING PER RATE STUDY (USE)/NET REV		PROJECTED ENDING RESERVES AT 6/30/24	TARGET BALANCE
		22/23	22/23	23/24	23/24		
BUILDING REPLACEMENT	96,441	-	-	-	-	96,441	200,000
STUDIES & REPORTS REPLACEMENT	105,408	300,000	(87,000)	200,000	(300,000)	218,408	100,000
EQUIPMENT & TECHNOLOGY	242,516	300,000	(183,000)	375,000	(302,000)	432,516	500,000
METER REPLACEMENT	1,205,996	182,000	(181,836)	185,000	(267,000)	1,124,160	N/A
CAPITAL	2,901,649	1,785,000	(1,270,017)	2,000,000	(2,071,000)	3,345,633	N/A
EMERGENCY CAPITAL	2,395,166	-	-	-	-	2,395,166	2,000,000.00
CASH FLOW	4,477,609	(2,567,000)	1,817,727	(2,760,000)	1,775,658	2,743,994	2,139,714
DECR CASH FLOW / INCR OPERATING	-	-	-	-	(243,558)	(243,558)	-
OPERATING	1,901,156	-	-	-	243,558	2,144,714	2,139,714
RESTRICTED (Capacity funds, CMM)	3,805,049	-	-	-	-	3,805,049	Varies
<b>TOTAL</b>	<b>17,130,991</b>	<b>-</b>	<b>95,875</b>	<b>-</b>	<b>(1,164,342)</b>	<b>16,062,524</b>	
<b>PROJECTED COMBINED TOTAL (DRAWDOWN) FOR 22/23 and 23/24</b>			<b>95,875</b>	<b>PLUS</b>	<b>(1,164,342)</b>	<b>(1,068,468)</b>	



# Operating Budget

For Fiscal: 2023-2024 Period Ending: 06/30/2024

Account Number	Account Name	2022-2023 22-23	2022-2023 22-23 REV/MID	2023-2024 23-24 PROP
<b>Revenue</b>				
<b>Program: 39 - ** OPERATING REVENUES **</b>				
01-39-41010-FI	METERED WATER SALES	3,427,000.00	3,759,087.00	4,455,000.00
01-39-41012-FI	ALLOW FOR CAAP/BILLING ADJ	-11,500.00	-11,500.00	-11,137.50
01-39-41015-FI	BASIC FEES	2,290,000.00	2,560,000.00	2,731,000.00
01-39-41016-FI	BASIC FEES - LOCKED/PULLED	410,000.00	380,000.00	399,000.00
01-39-41030-FI	PRIVATE FIRE PROTECTION SERV.	30,000.00	30,000.00	34,000.00
01-39-41040-FI	SPECIAL SERVICES REVENUE	200,000.00	200,000.00	170,000.00
	<b>Total Program: 39 - ** OPERATING REVENUES **:</b>	<b>6,345,500.00</b>	<b>6,917,587.00</b>	<b>7,777,862.50</b>
<b>Program: 40 - ** NON-OPERATING REVENUES **</b>				
01-40-41045-FI	HDMC WWTP OPERATIONS REIMB REVENUE	230,300.00	182,300.00	208,000.00
01-40-41046-FI	HDMC WWTP OVERHEAD/FEES REIMB REVENUE	51,817.50	41,017.50	46,800.00
01-40-42100-FI	STANDBY REVENUE-CURRENT	1,197,257.00	1,197,257.00	1,200,000.00
01-40-43000-FI	PROPERTY TAX REVENUE	650,419.00	650,419.00	685,000.00
01-40-43020-FI	ASSESSMENT REVENUE - CMM	244,275.00	244,275.00	202,850.00
01-40-47000-FI	MISCELLANEOUS REVENUE	20,000.00	20,000.00	20,000.00
01-40-47002-FI	INTEREST REVENUE	30,000.00	128,000.00	194,000.00
	<b>Total Program: 40 - ** NON-OPERATING REVENUES **:</b>	<b>2,424,068.50</b>	<b>2,463,268.50</b>	<b>2,556,650.00</b>
	<b>Total Revenue:</b>	<b>8,769,568.50</b>	<b>9,380,855.50</b>	<b>10,334,512.50</b>
<b>Expense</b>				
<b>Program: 01 - ** PRODUCTION **</b>				
01-01-5-01-01118-FI	PRODUCTION SALARY (incl STBY,CLBK)	414,308.00	414,308.00	447,940.00
01-01-5-01-02205-RL	WATER TREATMENT EXPENSE	20,000.00	18,000.00	20,000.00
01-01-5-01-02210-RL	SMALL TOOLS - PRODUCTION	10,333.34	10,333.34	10,000.00
01-01-5-01-03102-GM	WATER RECHARGE PURCHASE	571,000.00	571,000.00	685,300.00
01-01-5-01-03108-RL	RECHARGE MAINT/REPAIR	5,000.00	1,000.00	0.00
01-01-5-01-03111-D/P	EQUIPMENT RENTAL	20,000.00	7,000.00	15,000.00
01-01-5-01-03115-RL	PUMPING PLANT REPAIR & MAINT.	35,000.00	35,000.00	50,000.00
01-01-5-01-03120-RL	TANK & RESERVOIR MAINTENANCE	30,000.00	25,000.00	30,000.00
01-01-5-01-03207-RL	GENERATOR (ALL) REPAIR & MAINTENANCE	25,000.00	15,000.00	25,000.00
01-01-5-01-04004-RL	LABORATORY SERVICES	20,000.00	15,000.00	20,000.00
01-01-5-01-06105-RL	POWER FOR PUMPING (ELECTRIC)	325,000.00	330,000.00	340,000.00
01-01-5-01-06501-RL	TELEMETRY / SCADA EXPENSE	5,000.00	5,000.00	5,000.00
01-01-5-01-07002-GM	RIGHT OF WAY	17,000.00	17,000.00	25,000.00
01-01-5-01-98001-FI	EE BENEFITS ALLOCATED	296,040.82	296,040.82	323,426.35
01-01-5-01-98002-FI	FIELD EXPENSES ALLOCATED	137,668.42	138,830.28	158,227.10
	<b>Total Program: 01 - ** PRODUCTION **:</b>	<b>1,931,350.58</b>	<b>1,898,512.44</b>	<b>2,154,893.45</b>
<b>Program: 02 - ** DISTRIBUTION **</b>				
01-02-5-02-01130-FI	DISTRIBUTION SALARY (incl STBY,CLBK)	512,451.00	512,451.00	561,614.00
01-02-5-02-02211-JC	SMALL TOOLS - DISTRIBUTION	12,833.33	14,000.00	12,833.00
01-02-5-02-02920-FI	INVENTORY-OVER & SHORT	45,000.00	45,000.00	45,000.00
01-02-5-02-03106-JC	MAINLINE AND LEAK REPAIR	80,000.00	100,000.00	120,000.00
01-02-5-02-03206-JC	TRACTOR REPAIR / MAINT. (NON-CIRP)	14,000.00	3,000.00	14,000.00
01-02-5-02-04005-JC	UTILITY LOCATING (DIG ALERT)	14,000.00	13,000.00	14,000.00
01-02-5-02-98001-FI	EE BENEFITS ALLOCATED	366,165.26	366,165.26	405,808.54
01-02-5-02-98002-FI	FIELD EXPENSES ALLOCATED	170,275.35	171,712.40	198,440.42
	<b>Total Program: 02 - ** DISTRIBUTION **:</b>	<b>1,214,724.94</b>	<b>1,225,328.66</b>	<b>1,371,695.96</b>
<b>Program: 03 - ** CUSTOMER SERVICE **</b>				
01-03-5-03-01107-FI	FIELD SALARY - CUSTOMER SERVICE	57,477.00	57,477.00	63,288.00
01-03-5-03-01114-FI	OFFICE SALARY - CUSTOMER SERV.	229,643.00	204,184.00	305,660.00



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Account Number	Account Name	2022-2023 22-23	2022-2023 22-23 REV/MID	2023-2024 23-24 PROP
01-03-5-03-03107-JC	METER SERVICE REPAIR (INTERNAL & CUST)	60,000.00	20,000.00	30,000.00
01-03-5-03-05201-JC	METER READING EQUIPMENT & EXPENSE	5,000.00	3,000.00	5,000.00
01-03-5-03-07000-DOA	MISC UTILITY ADJUSTMENTS	0.00	0.00	3,000.00
01-03-5-03-07004-DOA	LOW INCOME ASSISTANCE (UNITED WAY)	6,650.00	6,650.00	6,650.00
01-03-5-03-07010-DOF	BAD DEBT	35,000.00	39,000.00	60,000.00
01-03-5-03-07015-DOA	CUSTOMER SERVICE - OTHER (Bill print,Courier)	74,750.00	74,750.00	34,150.00
01-03-5-03-98001-FI	EE BENEFITS ALLOCATED	200,794.47	200,794.47	266,470.77
01-03-5-03-98002-FI	FIELD EXPENSES ALLOCATED	19,119.30	19,280.66	22,377.21
01-03-5-03-98003-FI	OFFICE EXPENSE ALLOCATED	87,160.15	104,018.66	98,084.30
<b>Total Program: 03 - ** CUSTOMER SERVICE **:</b>		<b>775,593.92</b>	<b>729,154.79</b>	<b>894,680.28</b>
<b>Program: 04 - ** ADMINISTRATION **</b>				
01-04-5-04-01108-FI	ADMINISTRATION SALARY	386,929.00	386,929.00	477,622.00
01-04-5-04-01121-FI	DIRECTORS SALARY	31,253.40	31,253.40	31,253.40
01-04-5-04-01210-GM	DIRECTORS / C.A.C. TRAINING	25,000.00	25,000.00	20,000.00
01-04-5-04-04007-GM	LEGISLATIVE ADVOCACY	5,000.00	5,000.00	12,000.00
01-04-5-04-07008-GM	BUSINESS EXPENSE	6,000.00	6,000.00	6,000.00
01-04-5-04-07014-GM	PUBLIC INFORMATION	45,000.00	45,000.00	75,000.00
01-04-5-04-07016-GM	MEMBERSHIP, DUES & SUBSCRIPT (NOT SOFTW...	60,000.00	60,000.00	60,000.00
01-04-5-04-07020-GM	WATER CONSERVATION EXPENSE	15,000.00	15,000.00	21,000.00
01-04-5-04-07025-GM	LEGAL SERVICES - NON-PERSONNEL	55,000.00	55,000.00	55,000.00
01-04-5-04-07050-GM	ADMINISTRATION - OTHER	0.00	14,690.00	0.00
01-04-5-04-07218-CRP	SAFETY EXPENSE (EQUIP & SUPPLIES)	23,000.00	8,000.00	18,000.00
01-04-5-04-07219-GM	EMERGENCY PREPAREDNESS	12,000.00	12,000.00	22,000.00
01-04-5-04-07401-GMH	PROPERTY INSURANCE & RISK MGMT	141,100.00	141,100.00	141,100.00
01-04-5-04-98001-FI	EE BENEFITS ALLOCATED	291,883.96	291,883.96	344,988.11
01-04-5-04-98003-FI	OFFICE EXPENSE ALLOCATED	159,197.60	190,396.25	153,249.09
01-04-5-05-02305-GM	MAPS/DRAFTING SUPPLIES	5,000.00	5,000.00	5,000.00
01-04-5-05-04008-GM	ENGINEERING CONTRACT SERVICES	30,000.00	30,000.00	30,000.00
<b>Total Program: 04 - ** ADMINISTRATION **:</b>		<b>1,291,363.96</b>	<b>1,322,252.61</b>	<b>1,472,212.60</b>
<b>Program: 06 - ** FINANCE **</b>				
01-06-5-06-01101-FI	FINANCE SALARY	384,996.00	380,589.00	406,027.00
01-06-5-06-04009-DOF	ACCOUNTING/AUDIT SERVICES	75,000.00	66,100.00	73,050.00
01-06-5-06-07001-DOF	FINANCE - OTHER (P/R Proc, Bank fees)	37,000.00	28,800.00	35,180.00
01-06-5-06-98001-FI	EE BENEFITS ALLOCATED	281,762.90	281,762.90	293,117.85
01-06-5-06-98003-FI	OFFICE EXPENSE ALLOCATED	153,725.85	183,713.81	130,263.76
<b>Total Program: 06 - ** FINANCE **:</b>		<b>932,484.75</b>	<b>940,965.71</b>	<b>937,638.61</b>
<b>Program: 07 - ** HUMAN RESOURCES **</b>				
01-07-5-07-01102-FI	PERSONNEL SALARY	77,026.00	42,329.00	78,680.00
01-07-5-07-01105-GMH	AWARDS SALARY/LEAVE	5,000.00	5,000.00	2,500.00
01-07-5-07-01215-GMH	EMPLOYEE TRAINING	25,000.00	30,000.00	30,000.00
01-07-5-07-01217-GMH	EMPLOYEE EDUCATION	5,000.00	0.00	10,000.00
01-07-5-07-01905-GMH	EMPLOYMENT RECRUITING EXPENSE	16,000.00	16,000.00	8,500.00
01-07-5-07-01910-GMH	LABOR LEGAL FEES	40,000.00	40,000.00	30,000.00
01-07-5-07-01915-GMH	PERSONNEL - OTHER	10,000.00	10,000.00	2,000.00
01-07-5-07-01920-GMH	AWARDS GIFTS	2,500.00	2,500.00	2,500.00
01-07-5-07-98001-FI	EE BENEFITS ALLOCATED	56,388.73	56,388.73	56,752.17
01-07-5-07-98003-FI	OFFICE EXPENSE ALLOCATED	30,762.40	36,763.28	25,222.85
<b>Total Program: 07 - ** HUMAN RESOURCES **:</b>		<b>267,677.13</b>	<b>238,981.01</b>	<b>246,155.02</b>
<b>Program: 09 - ** BONDS, LOANS &amp; STANDBY **</b>				
01-09-5-09-08115-FI	CMM PRINCIPLE	132,000.00	132,000.00	116,000.00
01-09-5-09-08130-FI	(CIRP) MUNICIPAL FINANCE LOAN PRINCIPLE	170,247.19	170,247.19	176,801.71
01-09-5-09-08215-FI	INTEREST EXPENSE - CMM	112,275.00	112,275.00	86,850.00
01-09-5-09-08220-FI	(CIRP) MUNICIPAL FINANCE LOAN INTEREST EXP...	97,643.71	97,643.71	91,089.19
01-09-5-09-08320-FI	GENERAL TAX COLLECTION CHARGE	1,500.00	4,500.00	4,725.00
01-09-5-09-08325-FI	ADMINISTRATION - CMM	12,000.00	12,000.00	12,600.00

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Account Number	Account Name	2022-2023 22-23	2022-2023 22-23 REV/MID	2023-2024 23-24 PROP
01-09-5-09-08330-DOF	STANDBY ADMINISTRATION	52,344.63	27,448.00	59,516.00
<b>Total Program: 09 - ** BONDS, LOANS &amp; STANDBY **:</b>		<b>578,010.53</b>	<b>556,113.90</b>	<b>547,581.90</b>
<b>Program: 10 - ** REPORTS, STUDIES, &amp; PLANS **</b>				
01-10-5-10-19001-DOF	#A21201: 2022 RATE & FEE STUDY	0.00	67,000.00	10,000.00
01-10-5-10-19002-GM	#A22216 (CIP) CAPITAL IMPROV PLAN UPDATE (E...	0.00	0.00	250,000.00
01-10-5-10-19003-GM	#A22229/#E23001 ANN'L WATER SUPPLY ASSESS ..	0.00	12,000.00	12,000.00
01-10-5-10-19004-GM	#E23002 2023 STRATEGIC PLAN	0.00	0.00	50,000.00
01-10-5-10-19005-GM	#E23003 2023 HAZARD MITIGATION PLAN (GRA...	0.00	0.00	38,000.00
01-10-5-10-19007-GM	#E23004: ANN'L WATER LOSS REPORT	0.00	0.00	10,000.00
<b>Total Program: 10 - ** REPORTS, STUDIES, &amp; PLANS **:</b>		<b>0.00</b>	<b>79,000.00</b>	<b>370,000.00</b>
<b>Program: 12 - ** CAPITAL IMPROVEMENT REPLACEMENT PROGRAM (CIRP)</b>				
01-12-5-12-01212-FI	CIRP: COMPENSATED LEAVE	63,042.00	63,042.00	69,346.00
01-12-5-12-02213-CRP	CIRP: SMALL TOOLS/MISC. EXP.	18,833.33	16,000.00	12,833.00
01-12-5-12-02213-FI	CIRP: SALARY (excl STBY,CLBK)	439,848.00	439,848.00	475,793.00
01-12-5-12-05010-CRP	CIRP: VEHICLE/EQUIP EXPENSE (TRACTORS)	0.00	0.00	27,000.00
01-12-5-12-98001-FI	EE BENEFITS ALLOCATED	314,294.86	314,294.86	343,564.21
01-12-5-12-98002-FI	FIELD EXPENSES ALLOCATED	146,186.93	147,420.69	168,075.27
01-12-5-12-98777-FI	CIRP: SALARY CLEARING (PROJ SALARY)	-329,886.00	-329,886.00	-404,424.05
01-12-5-12-98779-FI	CIRP: BENEFITS CLEARING (PROJ BENEFITS)	-204,291.65	-204,291.65	-292,990.53
<b>Total Program: 12 - ** CAPITAL IMPROVEMENT REPLACEMENT PROGRAM (CIRP):</b>		<b>448,027.47</b>	<b>446,427.90</b>	<b>399,196.90</b>
<b>Program: 20 - ** HDMC TREATMENT PLANT (Reimbursable) **</b>				
01-20-5-20-03101-DWR	HDMC: OTHER	62,300.00	62,300.00	68,000.00
01-20-5-20-04100-DWR	HDMC: CONTRACTED OPERATION EXP	150,000.00	100,000.00	120,000.00
01-20-5-20-06100-DWR	HDMC: PUMPING POWER	18,000.00	20,000.00	20,000.00
<b>Total Program: 20 - ** HDMC TREATMENT PLANT (Reimbursable) **:</b>		<b>230,300.00</b>	<b>182,300.00</b>	<b>208,000.00</b>
<b>Program: 51 - ** BENEFITS ALLOCATED TO DEPTS **</b>				
01-51-5-51-01211-FI	COMPENSATED LEAVE	316,958.00	316,958.00	348,654.00
01-51-5-51-01216-FI	CAFETERIA PLAN EXPENSE	739,746.00	739,746.00	793,193.00
01-51-5-51-01220-FI	GROUP INSURANCE EXPENSE	21,079.00	21,079.00	38,278.00
01-51-5-51-01225-FI	WORKERS COMPENSATION INSURANCE	99,380.00	99,380.00	110,701.00
01-51-5-51-01230-FI	RETIREMENT: PERS Classic 2%@55	328,533.00	328,533.00	359,168.00
01-51-5-51-01231-FI	RETIREMENT: PERS Tier 2 2%@62	50,040.00	50,040.00	91,824.00
01-51-5-51-01232-FI	RETIREMENT: PERS - TEMP	3,483.00	3,483.00	3,600.00
01-51-5-51-01233-FI	RETIREMENT - 457 CONTRIBUTION	33,000.00	33,000.00	34,600.00
01-51-5-51-01250-GMH	MISC. BENEFITS: WELLNESS	9,000.00	9,000.00	9,686.00
01-51-5-51-01305-FI	PAYROLL TAXES	206,112.00	206,112.00	244,424.00
01-51-5-51-98000-FI	ALLOCATED EXPENSES - BENEFITS	-1,807,331.00	-1,807,331.00	-2,034,128.00
<b>Total Program: 51 - ** BENEFITS ALLOCATED TO DEPTS **:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Program: 52 - ** FIELD ALLOCATED TO DEPTS **</b>				
01-52-5-52-01240-D/P	UNIFORMS (FIELD)	15,000.00	15,000.00	17,120.00
01-52-5-52-01405-GMH	TEMPORARY LABOR - FIELD	15,000.00	15,000.00	0.00
01-52-5-52-02206-D/P	SHOP EXPENSE - COMBINED	20,000.00	22,532.00	20,000.00
01-52-5-52-02209-DWR	SHOP OFFICE SUPPLIES	20,000.00	17,000.00	20,000.00
01-52-5-52-03205-D/P	TOOL / EQUIP REPAIR	0.00	28,712.03	0.00
01-52-5-52-03905-D/P	BUILDING REPAIR/MAINT-SHOP/SITE	34,400.00	24,000.00	29,000.00
01-52-5-52-04015-CRP	OPS: SOFTWARE	123,850.00	100,000.00	122,500.00
01-52-5-52-04016-DOA	OPS: COMP SUPPORT (IT SERVICES)	0.00	0.00	37,500.00
01-52-5-52-04018-DOA	OPS: COMP EQUIP & EQUIP MAINT	0.00	0.00	10,000.00
01-52-5-52-05005-D/P	FUEL-VEHICLES	100,000.00	100,000.00	120,000.00
01-52-5-52-05010-D/P	AUTO EXPENSE - FIELD	20,000.00	30,000.00	35,000.00
01-52-5-52-06305-DOA	COMMUNICATIONS-MOBILE	29,000.00	29,000.00	30,000.00
01-52-5-52-07009-D/P	REGULATORY-PERMITS, FEES, CERTS	96,000.00	96,000.00	106,000.00
01-52-5-52-98000-FI	ALLOCATED EXPENSES - FIELD	-473,250.00	-477,244.03	-547,120.00
<b>Total Program: 52 - ** FIELD ALLOCATED TO DEPTS **:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Program: 53 - ** OFFICE ALLOCATED TO DEPTS **</b>				
01-53-5-53-01405-GMH	TEMPORARY LABOR - OFFICE	15,000.00	99,046.00	15,000.00

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01-53-5-53-02105-DOA	OFFICE SUPPLIES	35,000.00	35,000.00	38,820.00
01-53-5-53-02107-DOA	ADMIN: COMP EQUIP & EQUIP MAINT	26,000.00	26,000.00	35,000.00
01-53-5-53-02110-DOA	POSTAGE	33,500.00	33,500.00	33,500.00
01-53-5-53-03906-DOA	BUILDING REPAIR/MAINT - OFFICE	54,800.00	54,800.00	40,000.00
01-53-5-53-04010-DOA	ADMIN: COMP SUPPORT (IT SERVICES)	0.00	0.00	60,000.00
01-53-5-53-04015-DOA	ADMIN: SOFTWARE	191,546.00	191,546.00	110,000.00
01-53-5-53-05010-DOA	AUTO EXPENSE - OFFICE	4,000.00	4,000.00	3,500.00
01-53-5-53-06205-DOA	TELEPHONE AND UTILITIES	71,000.00	71,000.00	71,000.00
01-53-5-53-98000-FI	ALLOCATED EXPENSES - OFFICE	-430,846.00	-514,892.00	-406,820.00
<b>Total Program: 53 - ** OFFICE ALLOCATED TO DEPTS **:</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Program: 60 - ** CAPITAL O/H CLEARING **</b>				
01-60-6-60-61001-FI	OVERHEAD - PRODUCTION TOTAL (5380/90)	-18,028.76	-18,028.76	-7,200.00
01-60-6-60-61002-FI	OVERHEAD - DISTRIBUTION TOTAL (5380/90)	0.00	0.00	-15,000.00
01-60-6-60-61005-FI	OVERHEAD - CIRP (5380/90)	-20,453.03	-20,453.03	-21,000.00
01-60-6-60-65100-FI	DEPREC CIRP EQUIP CLEARING	-17,426.97	-17,426.97	0.00
<b>Total Program: 60 - ** CAPITAL O/H CLEARING **:</b>		<b>-55,908.76</b>	<b>-55,908.76</b>	<b>-43,200.00</b>
<b>Total Expense:</b>		<b>7,613,624.52</b>	<b>7,563,128.26</b>	<b>8,558,854.72</b>
<b>Net Revenues:</b>		<b>1,155,943.98</b>	<b>1,817,727.24</b>	<b>1,775,657.78</b>



# Capital Budget

For Fiscal: 2023-2024 Period Ending: 06/30/2024

Account Number	Account Name	2022-2023 22-23	2022-2023 22-23 REV/MID	2023-2024 23-24 PROP
<b>Expense</b>				
<b>Program: 70 - ** CAPITAL - OPERATIONS **</b>				
01-70-7-70-20014-JC	CP #A20014: METER REPLACEMENT PROGRAM 2...	181,836.08	181,836.08	250,000.00
01-70-7-70-21210-FLD	CP #A21210: TOYOTA TUNDA CREW CAB (REPL #...	62,000.00	0.00	0.00
01-70-7-70-22201-RL	CP #A22201: SCADA COMPUTER & SOFTWARE	58,000.00	58,000.00	0.00
01-70-7-70-22202-RL	CP #A22202: D1-1 BOOSTER STN UPGRADE	527,344.33	287,344.33	240,000.00
01-70-7-70-22203-RL	CP #A22203: E2-1 RESERVOIR UPGRADE	263,672.16	153,672.16	110,000.00
01-70-7-70-22206-FLD	CP #A22206: COMPRESSOR/JACKHAMMER/MOLE	60,000.00	40,000.00	0.00
01-70-7-70-22207-FLD	CP #A22207: PETTIBONE	175,208.68	110,000.00	0.00
01-70-7-70-22212-FLD	CP #A22212: VXU AND VGB	50,000.00	0.00	0.00
01-70-7-70-22217-FLD	CP #A22217: INVENTORY/EQUIP BUILDING	120,000.00	90,000.00	140,000.00
01-70-7-70-22218-FLD	CP #A22218: PAVING @ SHOP	20,000.00	20,000.00	0.00
01-70-7-70-22226-CRP	CP #A22226: 2022 JD 200G EXCAVATOR	125,000.00	125,000.00	0.00
01-70-7-70-23201-CRP	CP #A23201: VACUUM/EXCAVATOR	0.00	0.00	95,000.00
01-70-7-70-23202-CRP	CP #A23202: CONCRETE MIXER	0.00	0.00	8,000.00
01-70-7-70-23204-JC	CP #A23204: 4 REPL TRUCKS	0.00	0.00	240,000.00
01-70-7-70-23205-RL	CP# A23205: CANTILEVER AUTO GATES @ 3 LOC	0.00	0.00	60,000.00
01-70-7-70-23206-RL	CP #A23206: WELL 14 INJECT UPGR & MIOX CL2 ...	0.00	0.00	50,000.00
01-70-7-70-23207-DWR	CP #A23207: AMI METER CONVERSION	0.00	0.00	200,000.00
01-70-7-70-23208-DWR	CP #A23208: TIRE CHANGER REPLACEMENT	0.00	0.00	12,000.00
01-70-7-70-23209-DWR	CP #A23209: 2-WAY RADIOS - VEHICLES	0.00	0.00	35,000.00
<b>Total Program: 70 - ** CAPITAL - OPERATIONS **:</b>		<b>1,643,061.25</b>	<b>1,065,852.57</b>	<b>1,440,000.00</b>
<b>Program: 74 - ** CAPITAL - ADMINISTRATION **</b>				
01-74-7-70-20008-GM	CP #A20008: 2020 URBAN WATER MANAGEMEN...	15,000.00	20,000.00	0.00
01-74-7-70-21201-DOF	CP #A21201: 2022 RATE & FEE STUDY	67,000.00	0.00	0.00
01-74-7-70-21204-GMH	CP #A21204: KEYLESS ENTRY	45,000.00	0.00	45,000.00
01-74-7-70-22214-GM	CP #A22214: SECURITY SYSTEM	20,000.00	0.00	0.00
01-74-7-70-22216-GM	CP #A22216: (CIP) CAPITAL IMPROV PLAN UPDATE	60,000.00	0.00	0.00
01-74-7-70-22219-GM	CP #A22219: EXTERIOR BLDG REFRESH	75,000.00	25,000.00	50,000.00
01-74-7-70-22228-GM	CP #A22228: PROPERTY ACQUISITION SUNSET RD	100,000.00	100,000.00	0.00
01-74-7-70-22229-GM	CP #A22229: ANN'L WATER SUPPLY ASSESSMENT ...	8,500.00	0.00	0.00
01-74-7-70-23210-DOA	CP #A23210: FILE SERVER REPLACEMENT	0.00	0.00	15,000.00
01-74-7-70-74013-GM	CP #A16003: CODIFICATION OF RECORDS	9,065.00	0.00	10,000.00
<b>Total Program: 74 - ** CAPITAL - ADMINISTRATION **:</b>		<b>399,565.00</b>	<b>145,000.00</b>	<b>120,000.00</b>
<b>Program: 80 - ** CAPITAL - CIRP TOP PRIORITIES **</b>				
01-80-7-70-22209-CRP	CP #A22209: TILFORD PH2 DESIGN/SURVEY	75,000.00	50,000.00	80,000.00
01-80-7-70-22211-CRP	CP #A22211: TILFORD PH2 INSTALL	315,621.60	220,000.00	650,000.00
01-80-7-70-22227-CRP	CP #A22227: BELMONT DESIGN/SURVEY	180,000.00	196,000.00	150,000.00
01-80-7-70-23001-CRP	CP #A23001:JT SALOON/DIVISION ST MAINLINE ...	0.00	45,000.00	0.00
01-80-7-70-23203-CRP	CP #A23203: BELMONT PIPELINE (INVENTORY PR...	0.00	0.00	500,000.00
<b>Total Program: 80 - ** CAPITAL - CIRP TOP PRIORITIES **:</b>		<b>570,621.60</b>	<b>511,000.00</b>	<b>1,380,000.00</b>
<b>Total Expense:</b>		<b>2,613,247.85</b>	<b>1,721,852.57</b>	<b>2,940,000.00</b>
<b>Report Total:</b>		<b>2,613,247.85</b>	<b>1,721,852.57</b>	<b>2,940,000.00</b>

# MAJOR RESERVE USAGE DETAIL, ESTIMATED

Prepared by A. Roman 05/30/23

	22/23 REVISED				23/24			
	REPORTS	EQ/TCH	MTR RPLC	CAPITAL	REPORTS	EQ/TCH	MTR RPLC	CAPITAL
<b>BEGINNING RESERVE BALANCE</b>	105,408	242,516	1,205,996	2,901,649	318,408	359,516	1,206,160	3,416,633
<b>PLUS NEW FUNDING ANTICIPATED</b>	300,000	300,000	182,000	1,785,000	200,000	375,000	185,000	2,000,000
<b><u>OPERATING USAGE</u></b>								
Urban Water Mgmt Plan (UWMP)	20,000							
Rate & Fee Study	67,000							
Meter Replacement			181,836				267,000	
Capital Improvent Plan (CIP)					250,000			
Strategic Plan					50,000			
<b><u>CAPITAL USAGE</u></b>								
SCADA Comp & Software		58,000						
Two-way Radios						35,000		
Excavator		125,000						
4 Repl. Trucks						240,000		
Tire Changer						12,000		
File Servers						15,000		
All Other Capital				1,270,017				2,071,000
<b>LESS USAGE DETAILED ABOVE</b>	87,000	183,000	181,836	1,270,017	300,000	302,000	267,000	2,071,000
<b>ENDING RESERVE BALANCE @ FYE</b>	<b>318,408</b>	<b>359,516</b>	<b>1,206,160</b>	<b>3,416,633</b>	<b>218,408</b>	<b>432,516</b>	<b>1,124,160</b>	<b>3,345,633</b>

JOSHUA BASIN WATER DISTRICT

SALARY & BENEFITS BUDGET COMPARISON at Top Step



**2022 - 2023 Original PAYROLL BUDGET**

# Operations	# Administration	# Board	Description	Salaries	Benefits
<b>PRODUCTION (4.33 positions)</b>					
0.33			Director of Operations		
1.00			Water Production Foreman		
1.00			Water Production Operator I		
1.00			Water Production Operator II		
1.00			Water Quality Specialist		
<b>DISTRIBUTION (6.34 positions)</b>					
0.34			Director of Operations		
1.00			Water Distribution Foreman		
2.00			Construction & Maintenance II (and 1 CMII / Mechanic)		
2.00			Construction & Maintenance I		
0.50			Field Service Technician		
0.50			Field Service Technician II		
<b>CUSTOMER SERVICE (4.29 positions)</b>					
	0.50		Director of Administration		Budgeted but Partially Unfilled
	2.00		Lead Customer Service Representative / Customer Service Representative		
	0.25		Accounts Receivable Technician		
	0.54		Office Assistant (3/4-time)		
0.50			Field Service Technician		
0.50			Field Service Technician II		
<b>ADMINISTRATION (3.50 Positions)</b>					
0.50	0.50		General Manager		
	1.00		Executive Assistant		
	0.50		Director of Administration		Budgeted but Partially Unfilled
0.50	0.50		Purchasing / Grants Coordinator (1/2 year)		Budgeted but Unfilled
			Office Assistant (3/4-time)		
<b>FINANCE (4.96 Positions)</b>					
	1.00		Director of Finance		
	1.00		Accounting Supervisor		
	1.00		Accounting Technician		
	1.00		Accounting Technician II (Asset Specialist) (1/2 year)		Budgeted but Unfilled
	0.75		Accounts Receivable Technician		
	0.21		Office Assistant (3/4-time)		
<b>HUMAN RESOURCES (1 Position)</b>					
	1.00		Human Resources & Risk Generalist		Budgeted but Partially Unfilled
<b>DIRECTORS (5 Positions)</b>					
	1.00		Director		
	1.00		Director		
	1.00		Director		
	1.00		Director		
	1.00		Director		
<b>12.67</b>	<b>11.75</b>	<b>5.00</b>	<b>TOTAL (29.42)</b>		
				includes OT, Standby, Callback >	
				<b>\$ 2,379,787</b>	<b>\$ 1,161,025</b>

COMBINED PERCENTAGE OF REVENUE 40%

<b>POSITIONS IN SUPPORT OF CAPITAL IMPROVEMENT / METER REPL.</b>					
<b>CAPITAL IMPROVEMENT CREW POSITIONS (5.33 Positions)</b>					
0.33			Director of Operations		
1.00			CIRP - Foreman		
1.00			CIRP - Pipelayer II		
			CIRP - Pipelayer I		
3.00					
			<b>TOTAL (5.33)</b>		
				includes OT, Standby, Callback >	
				<b>\$502,890</b>	<b>\$264,268</b>
<b>18.00</b>	<b>11.75</b>	<b>5.00</b>	<b>TOTAL (34.75)</b>		
				<b>\$2,882,677</b>	<b>\$1,425,293</b>

COMBINED PERCENTAGE OF REVENUE 49%

JOSHUA BASIN WATER DISTRICT

SALARY & BENEFITS BUDGET COMPARISON at Top Step



**2023 - 2024 Original PAYROLL BUDGET**

# Operations	# Administration	# Board	Description	Salaries	Benefits
<b>PRODUCTION (4.33 positions)</b>					
0.33			Director of Operations		
1.00			Production Supervisor		
1.00			Water Production Operator I		
1.00			Water Production Operator II		
1.00			Water Quality Specialist I	Full Year Budget; Unfilled	
<b>DISTRIBUTION (6.34 positions)</b>					
0.34			Director of Operations		
1.00			Distribution Supervisor		
2.00			Construction & Maintenance II (and 1 CMII / Mechanic)		
2.00			Construction & Maintenance I		
0.50			Field Service Technician		
0.50			Field Service Technician II		
<b>CUSTOMER SERVICE (4.79 positions)</b>					
	0.50		Director of Administration		
	2.00		Customer Support Specialist I/II		
	0.75		Billing & Customer Service Supervisor		
	0.54		Office Assistant (3/4-time)		
0.50			Field Service Technician		
0.50			Field Service Technician II		
<b>ADMINISTRATION (4.50 Positions)</b>					
0.50	0.50		General Manager		
	1.00		Executive Assistant		
	0.50		Director of Administration		
0.50	0.50		Purchasing & Inventory Technician (1/2 year)	1/2 Year Budget; Unfilled	
0.50	0.50		Restore Position TBD (Regulatory, Development & Grants Coordinator)	Full Year Budget; Unfilled	
<b>FINANCE (4.46 Positions)</b>					
	1.00		Director of Finance		
	1.00		Accounting Supervisor		
	1.00		Accounting Technician		
	1.00		Accounting Technician (1/2 year)	1/2 Year Budget; Unfilled	
	0.25		Billing & Customer Service Supervisor		
	0.21		Office Assistant (3/4-time)		
<b>HUMAN RESOURCES (1 Position)</b>					
	1.00		Human Resources & Risk Generalist		
<b>DIRECTORS (5 Positions)</b>					
	1.00		Director		
	1.00		Director		
	1.00		Director		
	1.00		Director		
	1.00		Director		
<b>13.17</b>	<b>12.25</b>	<b>5.00</b>	<b>TOTAL (30.42)</b>	<b>\$ 2,688,231</b>	<b>\$ 1,328,551</b>
				COMBINED PERCENTAGE OF REVENUE 39%	

<b>POSITIONS IN SUPPORT OF CAPITAL IMPROVEMENT / METER REPL</b>					
<b>CAPITAL IMPROVEMENT CREW POSITIONS (5.33 Positions)</b>					
0.33			Director of Operations		
1.00			CIRP - Supervisor		
1.00			CIRP - Pipelayer II		
2.00			CIRP - Pipelayer I		
1.00			CIRP - Laborer		
			<b>TOTAL (5.33)</b>	<b>\$546,393</b>	<b>\$292,533</b>
<b>18.50</b>	<b>12.25</b>	<b>5.00</b>	<b>TOTAL (35.75)</b>	<b>\$3,234,624</b>	<b>\$1,621,084</b>
				COMBINED PERCENTAGE OF REVENUE 47%	



Agenda Item No:

## Board of Directors Staff Report

MEETING DATE: 06/07/2023  
PRESENTED BY: Anne Roman, Director of Finance  
TOPIC: **2023 WATER CAPACITY STUDY/PROPOSED CHARGE INCREASES & OTHER "DEVELOPMENT FEE" REPORT**  
RECOMMENDATION: Review report, discuss, and recommend the proposed Water Capacity Charge increase to the Board of Directors for approval.

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### ANALYSIS:

The Capacity Charge (sometimes known as "fee") is a one-time charge for new connections to the water system, used to recover the rightful share of infrastructure required to serve the new connection. The objective of increasing the charge is to ensure that growth pays for infrastructure required to serve new development and helps ensure that development pays its own way. The District has historically acted in a conservative manner and considered these funds to be "legally restricted" for future growth or expansion, in comparison with using the funds immediately to reimburse for existing infrastructure.

The most recent Water Capacity charge update was done 16 years ago in 2007. Over the last several months, District staff has worked with Alex Handlers at Bartle Wells Associates on a formal Water Capacity study in conjunction with the Rate Study. Since 2007, the adopted Water Capacity charges have been adjusted annually according to the Engineering New-Record Construction Cost Index (ENR-CCI), keeping some pace with inflation. When adopted in 2007, the Capacity Charge for a new 1" meter was calculated to be \$5,042 and has escalated to \$7,932 over the past 16 years.

*Various legally defensible methods exist to develop Capacity charges but the most important factor, as with rate setting, is that the charge "shall not exceed the estimated reasonable cost of providing the service for which the fee or charge is imposed" per California Government Code Section 66013. Code doesn't specify the methodology for calculation so multiple generally acceptable methodologies exist, some being more legally defensible (more conservative) or less legally defensible (more aggressive).*

The proposed charges in the new Water Capacity Study are calculated using a current average cost approach in contrast with an older methodology used in 2007. Two scenarios, a full recovery scenario and an 85% cost recovery scenario, were developed. The 85% cost recovery scenario is more conservative and more legally defensible as it allows for a margin of error to avoid any potential overcharges. Staff does not recommend nor believe that the aggressive full cost recovery scenario falls within the District's risk-tolerance philosophy. On the contrary, choosing a lower cost recovery scenario than the recommended 85% begins to shift the burden of development cost to the ratepayers via rates.

Shown below are both scenarios compared with the Current costs:



Scenario	¾" meter**	1" meter	1 ½" Meter	2" Meter	3" Meter
Current Costs*	\$4,761	\$7,932	\$15,863	\$25,384	\$47,593
Proposed (85% Recovery)	\$9,552	\$12,736	\$31,840	\$50,944	\$95,520
Maximum Recovery Possible	\$11,237	\$14,982	\$37,455	\$59,928	\$112,365

\*Methodology was different; Recovery % not comparable.

\*\*¾" meter included in Study for calculation of upsizing only.

At the more conservative 85% cost recovery scenario increases proposed above, JBWD would land on the medium-to-high side in comparison with neighboring Districts, surpassed only by Bighorn Desert View Water Agency, with a charge of \$14,641. Different levels of charges from neighboring agencies can result from any number of things, such as differences in methodologies used, different cost-recovery/risk-tolerance philosophies, etc.

In terms of total cost, Water Capacity charges are charged in addition to the meter installation fee, currently \$2,002 for a non-tract meter, and Wastewater Capacity charges of \$7,042, if required, for a total potential 1" meter cost of \$21,780. In the case of a customer-initiated upsizing from an existing paid ¾" to 1" meter, which could be required by the County to meet construction fire flow requirements, the customer would pay \$3,184 in capacity charges under the 85% scenario.

A less common component of the Capacity Charge stems from Government Code Section 65852.2, relating to Accessory Dwelling Units (ADU's). When applicable, ADU's will be charged a calculated charge of \$796 per plumbing fixture unit. These provisions are defined within the Water Capacity Study and the attached Resolution #23-1053.

Please discuss and consider adopting attached Resolution #23-1053 to set the Water Capacity Charges to the 85% cost recovery scenario, along with continued annual escalations in accordance with the ENR-CCI, as specified in the Resolution. Thank you!

\* \* \* \* \*

**Additional Development-related fee information:**

- Wastewater Capacity charges (\$7,042 per EDU) will need to be addressed via a Wastewater Capacity Charge study after or along with a future updated Wastewater Treatment Strategy.
- Meter installation fees (non-tract 1" \$2,002) and upgrade fees (\$312 quoted – ¾" to 1") are based on the District's cost analysis of time and materials and are set to cover but not exceed cost of service. These will be reviewed soon.
- Miscellaneous development-related fees such as meter quote fee (\$19), will-serve fee (\$33), fire-flow fee (\$217) are based on the District's cost analysis of time and materials and are designed to cover but not exceed the cost of service. These fees were updated in approximately 2019 and will be re-evaluated for potential increased costs as time allows.

**STRATEGIC PLAN**

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

**ITEM:**

**FISCAL IMPACT:**

Development is extremely volatile and hard to predict but based on the 21/22 1" meter sales, an increased charge (at the proposed 85% cost recovery level) would have resulted in an annual fiscal impact (increased collections) of \$485,204.





# Water Capacity Charge Study

April 2023



**BARTLE WELLS ASSOCIATES**  
INDEPENDENT PUBLIC FINANCE ADVISORS

# Joshua Basin Water District

## Water Capacity Charge Study

April 2023

Prepared by:



Bartle Wells Associates  
2625 Alcatraz Ave, #602  
Berkeley, CA 94705  
Tel: 510.653.3399  
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**BARTLE WELLS ASSOCIATES**  
INDEPENDENT PUBLIC FINANCE ADVISORS

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Berkeley, CA 94705  
Tel 510 653 3399  
www.bartlewells.com

April 27, 2023

Joshua Basin Water District  
P.O. Box 675 / 61750 Chollita Road  
Joshua Tree, CA 92252

Bartle Wells Associates is pleased to submit the attached *Water Capacity Charge Study*. The study develops updated capacity charges designed to equitably recover the costs of water system infrastructure and assets benefitting new development.

Key objectives of the study included developing new water capacity charges that recover the costs of capacity in JBWD's water system, are fair and equitable to both existing customers and new connections, are based on industry-standard methodology, and comply with all legal requirements. The updated capacity charges calculated in this report are higher than JBWD's existing charges but are in line with the capacity charges of other surrounding water agencies.

I enjoyed working with JBWD on this assignment and much appreciate the input and assistance received from JBWD staff throughout the study process. Please contact me anytime if you have questions about the proposed capacity charges presented in this report or other related issues.

BARTLE WELLS ASSOCIATES

Alex Handlers, CIPMA  
Principal/Vice-President

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## Appendices

Appendix A – Current Capacity Charges

Appendix B – Water System Assets & Valuation

Appendix C – Government Code Pertaining to Capacity Charges

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Table 1 – Proposed Water Capacity Charges

Table 2 – Fixed Asset Valuation

Table 3 – Capital Improvement Plan Cost Allocation

Table 4 – Water System Cost Recovery

Table 5 – Maximum Water Capacity Charges

Table 6 – Proposed Water Capacity Charges

# 1. Background, Objectives, & Proposed Charges

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## Background & Objectives

Joshua Basin Water District (JBWD or District) provides water service to roughly 5,600 homes, businesses, and properties within a 96-square-mile service area in the community of Joshua Tree, California. The District is located about 125 miles east of Los Angeles in San Bernardino County, to the north of Joshua Tree National Park. JBWD was formed in 1963 and is governed by a five-member Board of Directors elected from the community.

JBWD levies Water Capacity Charges on new connections to the District's water system. These charges are one-time fees paid up-front as a condition of development and are designed to recover the costs of water system infrastructure and assets benefiting new development. These charges are also sometimes referred to as "connection fees", "facilities fees" or "impact fees". This report generally refers to these fees as "capacity charges" in line with the District's terminology and California Government Code.

The District's current water capacity charges were established by Resolution No. 07-807 which became effective January 18, 2007, over 16 years ago, and have subsequently been adjusted annually by the change in Engineering News-Record Construction Cost Index, a widely used measure of construction cost inflation.

This report develops updated water capacity charges designed to equitably recover the costs of capacity in JBWD's water system infrastructure and assets and help ensure that new development continues to pay its own way. The updated charges are designed to be fair and equitable to both existing customers and new connections, are based on industry-standard methodology, and comply with all legal requirements.

In addition to applying to new water service connections, capacity charges can also apply to existing connections when a water meter is upsized such as due to expansion, change in use, or redevelopment. In these cases, the capacity charge for the meter upsizing would be based on the incremental difference between the capacity charges in effect for the existing meter size and the upsized meter.

## Government Code

Development impact fees are governed by California Government Code Section 66000 et. seq. This section of the Code was initially established by Assembly Bill 1600 and is commonly referred to as the Mitigation Fee Act. Pursuant to the Code, a development impact fee is not a tax or special assessment, but is, instead, a voluntary charge levied to defray the cost of public facilities needed to serve new development.

Section 66013 of the Code specifically governs water and sewer capacity charges. This section of the Code defines a “capacity charge” to mean “*a charge for public facilities in existence at the time a charge is imposed or charges for new public facilities to be acquired or constructed in the future that are of proportional benefit to the person or property being charged.*” The Code distinguishes “capacity charges” from “connection fees” which are defined as fees for the physical facilities necessary to make a water or sewer connection, such as costs related to installation of meters and pipelines from a new building to a water or sewer main.

A key provision of Section 66013 states that water or sewer capacity charges “*shall not exceed the estimated reasonable cost of providing the service for which the fee or charge is imposed*” unless approved by a two-thirds vote. As such, the capacity charges calculated in this report are conservatively calculated to ensure the proposed charges do not exceed a reasonable level. Section 66013 does not detail any specific methodology for calculating capacity fees.

Section 66016 of the Code identifies the procedural requirements for adopting or increasing water and wastewater capacity charges. Section 66022 details the general process by which the charges can be legally challenged. Section 66023 describes an agency’s responsibilities if a customer requests an audit of their charge. The full text of Sections 66013, 66016, 66022 and 66023 are attached in Appendix C.

## Proposed Water Capacity Charges

This report develops updated water capacity charges designed to equitably recover the costs of water system facilities and assets benefiting new development. The recommended charges are based on an *average cost approach* under which new or expanded connections would fund their proportionate share of costs for capacity in existing and planned water system facilities and assets. Under this approach, new connections pay for their proportionate share of the cost of facilities needed to meet the projected demands of JBWD’s service area through 2045, corresponding with the District’s planning horizon for its latest Urban Water Management Plan.



This report develops updated water capacity charges under two scenarios including a) Maximum Calculated Charges and b) Proposed Charges which account for a cost recovery factor of 85% of the estimated value of infrastructure and assets benefiting new development. By excluding 15% of the estimated costs of infrastructure, the Proposed Charges recognize that the sources of data used to calculate the updated charges are themselves estimates and provide additional assurance that the charges do not exceed the estimated reasonable cost of providing water system capacity to new development as required by California Government Code.

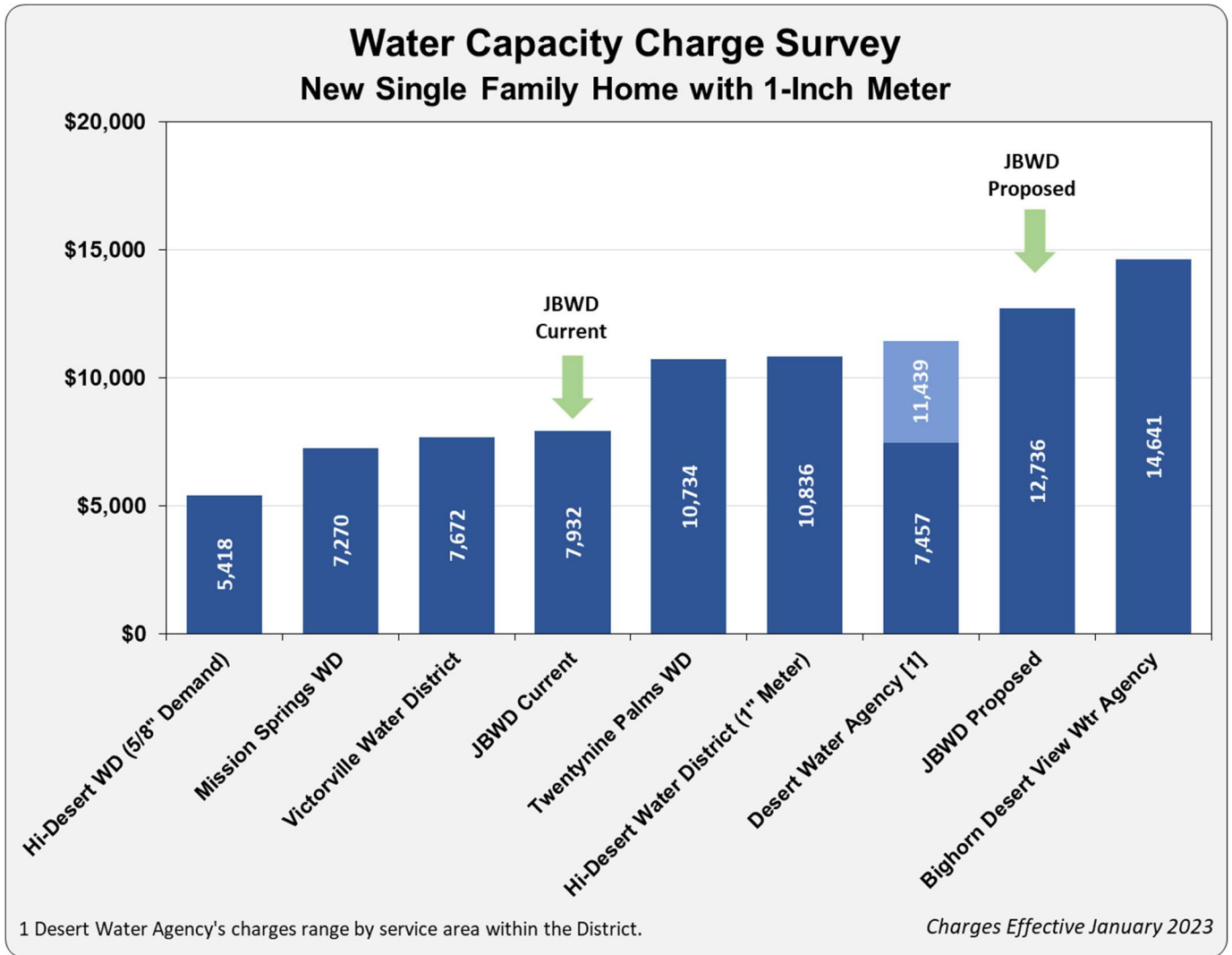
A schedule of Proposed Water Capacity Charges is shown on the following page. The charges for each meter size are based on an underlying unit charge per gallon per day (gpd) of water demand applied to the level of water demand associated with each meter size to reflect the proportional cost of capacity in water system infrastructure benefiting each meter size.

Capacity charges can be levied not only for new connections to the water system but can also be applied to existing connections when a water meter is upsized such as due to expansion, change in use, or redevelopment. In these cases, the capacity charges applied for the meter upsizing would be based only on the incremental increase in demand generated by the meter upsizing. For example, if an existing connection with a 3/4-inch water meter upsizes to a 1-inch meter, the capacity charge for the upsizing would be based on the incremental difference between the capacity charge in effect for a 3/4-inch meter and a 1-inch meter. Under current plumbing codes, most new single family homes are required to install 1-inch meters. The proposed charges include a capacity charge for a 3/4-inch meter primarily for calculation of an incremental capacity charge due to a meter upsizing. No refunds or reimbursements are provided for meter downsizings.

**Table 1 – Proposed Water Capacity Charges**

Proposed Water Capacity Charges		
Meter Size	Water Demand (gpd)	Water Capacity Charge
Capacity Charge per gpd		\$63.68
<b>Water Capacity Charges<sup>1,2</sup></b>		
3/4" Meter	150	\$9,552
1" Meter	200	12,736
1-1/2" Meter	500	31,840
2" Meter	800	50,944
3" Meter	1,500	95,520
<u>Accessory Dwelling Units (ADUs)<sup>3</sup></u>		
Attached ADU (within existing living area with up to 150 sq ft expansion)		No Charge
Detached ADU (detached or with >150 sq ft expansion to the primary residence)		\$796 per Plumbing Fixture Unit
<p>1 Charges for larger meters will be determined by the District on a case-by-case basis.</p> <p>2 Standard Water Capacity Charges are shown. The District reserves the authority to determine Water Capacity Charges for new connections in instances where the estimated water demand of a new connection is significantly different than the standard demands shown above.</p> <p>3 For Accessory Dwelling Units that meet the definition of Government Code 65852.2 et. seq.:            No capacity charges may be levied on ADUs built within the living area of a primary residence subject to an allowance for an expansion of not more than 150 square feet.            Capacity charges for detached ADUs or ADUs constructed with &gt;150 sq. ft. expansion to the primary residence shall be based upon the number of plumbing fixture units.</p> <p>Note: Capacity charges can be levied on new connections to the water system and can also be applied to existing connections due to a meter upsizing. The capacity charges applied for a meter upsizing are based on the incremental increase in demand generated by the meter upsizing as reflected by the difference between the capacity charge for the existing meter size and the new meter size.</p>		

The following chart shows a survey of regional water capacity charges for a typical new single family home. With the proposed charges, JBWD’s water capacity charge for a new single family home would be one of the higher fees in the region, but within a similar range compared to surrounding water agencies.

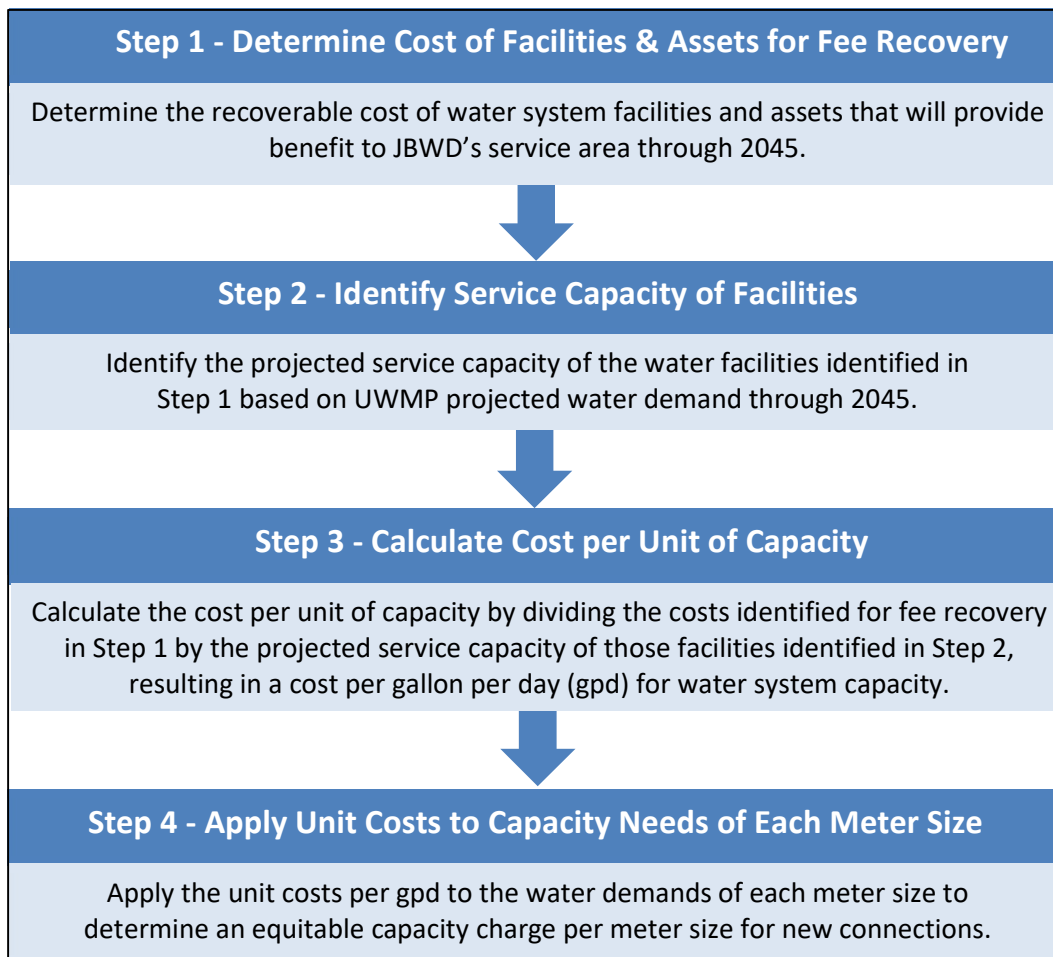


## 2. Water Capacity Charge Derivation

### Capacity Charge Methodology

BWA recommends use of an *average cost approach* to calculate updated water capacity charges. Under this approach, new connections buy in for a proportionate share of capacity needs in existing and planned water system facilities and assets. This approach is a widely used and accepted methodology for calculating capacity charges, particularly for service areas that are largely built out but will require some additional infrastructure improvements to meet the demands of existing customers and anticipated growth. Updated capacity charges are calculated based on the total cost of facilities, including existing infrastructure and planned upgrades and expansions, divided by JBWD's total projected water demand through 2045 corresponding with the District's planning horizon for its latest Urban Water Management Plan (UWMP). The general methodology used to calculate updated water capacity charges is summarized below.

#### Capacity Charge Methodology



## Water System Overview

JBWD's water system includes roughly 310 miles of water distribution pipelines, 5 wells, 17 water storage tanks, 11 booster stations and a groundwater recharge facility. Many of JBWD's water distribution pipelines are approaching the end of their useful lives and will need to be replaced and upsized to provide safe and reliable service to both existing customers and growth. JBWD relies on groundwater for 100% of the community's water supply. Starting in 2015, JBWD began purchasing and importing water from Mojave Water Agency via the 71-mile Morongo Basin Pipeline to help recharge the local groundwater basin and help mitigate local groundwater depletion.

## Water System Infrastructure for Cost Recovery

Under the methodology used in this report, water capacity charges are designed to recover estimated costs of the District's water system infrastructure and assets in current dollars including a) existing facilities and assets and b) capital improvements needed to meet projected customer demand through 2045.

At the same time, the proposed charges exclude some costs from the fee calculation to ensure the updated charges are reasonable and equitable. These excluded costs include a) existing Water Capacity Charge Fund Reserves that the District will be applying to its capital program, and b) the share of capital improvements that constitute rehabilitation or replacement of existing infrastructure. By excluding cost recovery for these items, the proposed fees help ensure that new connections will not have to pay for the same facilities both through capacity charges and also via water service charges once they become ongoing customers.

Table 1 shows a summary of water system fixed assets based on the District's Fixed Asset Schedule as of June 30, 2022. A Fixed Asset Schedule detailing all of the individual assets summarized on Table 1 is included in Appendix B.

The table shows the acquisition cost of each asset along with the "ENR-Adjusted Net Asset Value". This value represents the depreciated value of each asset escalated into current dollars based on the change in the Engineering News-Record Construction Cost Index, a widely used measure of construction cost inflation. This valuation approach is commonly referred to as

Replacement Cost New Less Depreciation or RCNLD and helps ensure that the updated charges only recover the remaining value of assets in current dollars. BWA believes this results in a conservative fee calculation as many assets are in service for a period that exceeds their accounting depreciation life.

The table also indicates which assets are included for fee recovery via the updated capacity charges. Some of the assets, including the cost of various studies and water meters, were not deemed appropriate for inclusion in the updated fee calculation by the District's project team.

Table 2 lists the projects included in JBWD's capital improvement program along with current cost estimates and shows the share of project costs allocated to either a) Rehab/Replacement or b) Expansion/Upgrade. The updated fee calculation only includes cost recovery for the share of capital improvement costs allocated to Expansion/Upgrade and excludes costs related to infrastructure Rehab/Replacement which are projected to be funded over time by District ratepayers.

**Table 2 – Fixed Asset Valuation**

<b>Asset ID &amp; Description</b>	<b>Acquisition Cost</b>	<b>ENR-Adjusted* Net Asset Value</b>	<b>Included in Fee Recovery</b>
Class: A-16 - Automatic Controls	650,895	99,381	99,381
Class: A-37 - Water Seepage Pits	29,953	4,365	-
Class: B-15 - Booster/Pump Stations	2,021,866	1,253,996	1,253,996
Class: B-19 - Buildings	1,078,076	735,390	735,390
Class: B-25 - Gardens	270,268	244,278	-
Class: C-26 - Ground Water Monitoring System	33,336	-	-
Class: E-21 - Engineering Equipment	100,089	7,794	-
Class: ES-48 - Engineering Studies	20,000	-	-
Class: F-20 - Office Furn/Equip & Computers	163,347	35,470	-
Class: FC-20 - Software & Computers	661,653	200,995	-
Class: G-29 - Mapping System	50,888	-	-
Class: H-13 - Other Plans, Studies, & Surveys	699,837	-	-
Class: H-18 - Meters	3,366,133	514,118	-
Class: K-31 - Urban Water Management Plan	53,401	-	-
Class: L-11 - Land & Easements	636,822	1,410,572	1,410,572
Class: M-14 - Mainlines & Fire Hydrants	24,185,040	19,104,315	19,104,315
Class: M-15 - Mainlines & Fire Hydrants (Newer)	1,516,771	1,615,485	1,615,485
Class: N-32 - Ground Water Survey	25,250	-	-
Class: O-33 - Strategic Plans	37,555	-	-
Class: O-49 - Capital Improvement Plan	66,979	-	-
Class: P-13 - Pumping Plant	647,753	61,581	61,581
Class: Q-34 - Personnel Manual/Class Study	10,457	-	-
Class: R-27 - Meter Reading Equipment	92,617	27,335	-
Class: RC-47 - Recharge Facilities	9,108,029	10,261,895	10,261,895
Class: RS-30 - Rate & Fee Studies	117,168	-	-
Class: S-22 - Shop Tools/Equipment	175,900	3,248	-
Class: T-17 - Tanks	5,548,298	5,697,481	5,697,481
Class: U-10 - Utility Plant	92,843	33,283	33,283
Class: V-23 - Automotive	830,058	302,832	-
Class: V-44 - Vulnerability Assessment	8,044	-	-
Class: W-12 - Production Wells	4,543,543	3,736,905	3,736,905
Class: W-38 - Monitor Wells	1,171,615	476,460	476,460
Class: W-44 - Water Availability Evaluation	71,081	-	-
Class: W-45 - Waste Water Feasibility Study	185,628	-	-
Class: WW-46 - Wastewater Startup Costs	100,746	-	-
Class: X-41 - Water Sampling stations	20,150	-	-
Class: Y-35 - Water Master Plan	77,399	-	-
Class: Z-36 - Large Equipment	2,941,669	2,079,874	2,079,874
<b>TOTAL</b>	<b>61,411,158</b>	<b>47,907,053</b>	<b>46,566,617</b>

Source: Joshua Basin Water District Fixed Asset Schedule as of June 30, 2022.

\* ENR-Adjusted cost based on increase in Construction Cost Index (20 Cities Average) from acquisition date to January 2023.

**Table 3 – Capital Improvement Plan Cost Allocation**

Capital Improvements & Cost Estimates				Cost Allocation			
Project Number	Project Name	Total Cost (July 2015) <sup>1</sup>	Total Cost (Jan 2023) <sup>2</sup>	Rehab/Replacement <sup>3</sup> %	\$	Expansion/Upgrade <sup>3</sup> %	\$
<b>Water System Facilities</b>							
CIP 17.2	Well 14 Mech Upgrades	Excluded	Excluded	80%	-	20%	-
CIP 17.3	Well 14 Elec Upgrades	Excluded	Excluded	100%	-	0%	-
CIP 11.3	H-1 Booster PS Elec Upgrades	173,000	227,079	90%	204,371	10%	22,708
CIP 11.2	H-1 Booster PS Mech Upgrades	197,000	258,581	50%	129,291	50%	129,291
CIP 12.2	I-1 Booster PS Mech Upgrades	248,000	325,523	50%	162,762	50%	162,762
CIP 12.3	I-1 Booster PS Elec Upgrades	153,000	200,827	90%	180,744	10%	20,083
CIP 13.4	J-1 Booster PS Elec Upgrades	147,000	192,951	90%	173,656	10%	19,295
CIP 13.3	J-1 Booster PS Mech Upgrades	228,000	299,271	80%	239,417	20%	59,854
CIP 3.3	D-1-1-Booster PS Mech Upgrades	205,000	269,082	80%	215,266	20%	53,816
CIP 7.2	K-1 Booster PS Mech Upgrades	Excluded	Excluded	60%	-	40%	-
CIP 7.3	K-1 Booster PS Elec Upgrades	132,000	173,262	90%	155,936	10%	17,326
CIP 8.4	F-1 Booster PS Elec Upgrades	153,000	200,827	25%	50,207	75%	150,620
CIP 8.3	F-1 Booster PS Mech Upgrades	250,000	328,148	50%	164,074	50%	164,074
CIP 10.4	G-1 Booster PS Elec Upgrades	145,000	190,326	25%	47,582	75%	142,745
CIP 10.3	G-1 Booster PS Mech Upgrades	285,000	374,089	50%	187,045	50%	187,045
CIP 18.3	Well 15 Elec Upgrades	133,000	174,575	50%	87,288	50%	87,288
CIP 3.4	D-1-1-Booster PS Elec Upgrades	Excluded	Excluded	25%	-	75%	-
CIP 16.3	Well 10 Elec Upgrades	151,000	198,202	75%	148,652	25%	49,551
CIP 1.2	A-1 Tank Road Improv	318,000	417,405	20%	83,481	80%	333,924
CIP 3.2	C-2B Site Drainage	333,000	437,094	0%	-	100%	437,094
CIP 4.1	C-3 Tank Rehab	240,000	315,023	100%	315,023	0%	-
CIP 5.1	D-3 Tank Rehab	88,000	115,508	100%	115,508	0%	-
CIP 8.1	D-2-1 Tank Rehab	203,000	266,457	100%	266,457	0%	-
CIP 4.2	C-3 Tank Road Improv	214,000	280,895	20%	56,179	80%	224,716
CIP 5.2	D-3 Tank Road Improv	418,000	548,664	20%	109,733	80%	438,931
CIP 6.2	E-2 Tank Road Improv	315,000	413,467	20%	82,693	80%	330,774
CIP 9.3	E-2-1 Booster PS Elec Upgrades	42,000	55,129	100%	55,129	0%	-
CIP 16.2	Well 10 Mech Upgrades	62,000	81,381	100%	81,381	0%	-
CIP 18.2	Well 15 Mech Upgrades	270,000	354,400	25%	88,600	75%	265,800
CIP 3.1	C-2B Tank Rehab	2,295,000	3,012,403	100%	3,012,403	0%	-
CIP 13.2	H-1B Tank Construct	829,000	1,088,140	0%	-	100%	1,088,140
CIP 8.2	D-2-1 Tank Site Improv	161,000	211,328	20%	42,266	80%	169,062
CIP 9.2	E-2-1 Booster PS Mech Upgrades	51,000	66,942	100%	66,942	0%	-
CIP 1.1	A-1 Tank Rehab	169,000	221,828	100%	221,828	0%	-
CIP 2.1	B-1 Tank Rehab	532,000	698,300	100%	698,300	0%	-
CIP 6.1	E-2 Tank Rehab	Excluded	Excluded	100%	-	0%	-
CIP 9.1	D1-2 Tank Rehab	288,000	378,027	100%	378,027	0%	-
CIP 10.1	E-1 Tank Rehab	182,000	238,892	100%	238,892	0%	-
CIP 10.2	E-1 Tank Site Improv	130,000	170,637	20%	34,127	80%	136,510
CIP 11.1	F-2 Tank Rehab	171,000	224,454	100%	224,454	0%	-
CIP 12.1	G-1 Tank Rehab	156,000	204,765	100%	204,765	0%	-
CIP 14.1	I-1 Tank Rehab	124,000	162,762	100%	162,762	0%	-
CIP 14.2	I-1 Tank Site Improv	212,000	278,270	20%	55,654	80%	222,616
CIP 7.1	K-1 Booster PS Site Improv	174,000	228,391	50%	114,196	50%	114,196
CIP 16.1	Well 10 Building Upgrades	156,000	204,765	20%	40,953	80%	163,812
CIP 17.1	Well 14 Building Upgrades	Excluded	Excluded	20%	-	80%	-
CIP 18.1	Well 15 Building Upgrades	Excluded	Excluded	20%	-	80%	-
CIP 19.1	Well 16 Building Upgrades	107,000	140,448	20%	28,090	80%	112,358
CIP 20.1	Well 17 Building Upgrades	239,000	313,710	20%	62,742	80%	250,968
CIP 13.1	H-1 Tank Rehab	113,000	148,323	100%	148,323	0%	-
CIP 14.3	I-1B Tank Construct	538,000	706,176	0%	-	100%	706,176
<b>Subtotal: Water System Facilities</b>		<b>11,730,000</b>	<b>15,396,727</b>	<b>59%</b>	<b>9,135,195</b>	<b>41%</b>	<b>6,261,532</b>
<b>Water Distribution System</b>							
CIP 2.3.1	T 2N R7E 32.1	2,258,000	2,963,837	67%	1,985,771	33%	978,066
CIP 2.3.2	T 1N R6E 35.1 (Phase 1)	2,227,000	2,923,147	67%	1,958,508	33%	964,639
CIP 2.3.2	T 1N R6E 35.2 (Phase 2)	2,262,000	2,969,087	67%	1,989,288	33%	979,799
CIP 2.3.3	T 1N R6E 34.1	2,134,000	2,801,075	67%	1,876,720	33%	924,355
MISC	Pipeline Upsizing Projects Through FY2040	31,500,000	41,346,708	67%	27,702,294	33%	13,644,414
<b>Subtotal: Water Distribution System</b>		<b>40,381,000</b>	<b>53,003,854</b>	<b>67%</b>	<b>35,512,582</b>	<b>33%</b>	<b>17,491,272</b>
<b>Total</b>		<b>52,111,000</b>	<b>68,400,581</b>	<b>65.3%</b>	<b>44,647,777</b>	<b>34.7%</b>	<b>23,752,804</b>

1 Source: Joshua Basin Water District & 2015 Water System Capital Improvement Plan prepared by Dudek Engineers

2 Costs adjusted from July 2015 cost basis to January 2023 based on the change in the ENR Construction Cost Index (20-Cities Avg Index)

3 Project cost allocations provided by Dudek Engineers.



## Water System Cost Recovery

Table 3 details the amount of costs of the District’s water system recovered by the updated capacity charges and calculates a capacity charge per gallon per day (gpd) of water demand.

The table includes fee recovery for:

- The ENR-Escalated Depreciated Net Asset Value of existing infrastructure identified for fee recovery from Table 1
- Buy-in for a proportionate share of Water Operating and Capital Fund Reserves (as of June 30, 2022), excluding Water Capacity Charge Reserves. This buy-in is designed to bring new connections on parity with existing customers so that new connections will not unfairly benefit from fund reserves accrued from existing customers.
- The share of capital improvement plan costs allocated to Expansion/Upgrade but excludes capital costs allocated to Rehab/Replacement.

The table divides a) the total costs included for fee recovery by b) a conservatively high estimate of water demand based on 110% of UWMP demand projections through 2045 resulting in c) a conservative estimate of the unit cost for capacity in JBWD water system infrastructure and assets. The resulting unit charge per gpd gets applied to the estimated water demands of different meter sizes to determine an updated Water Capacity Charge for each meter size.

**Table 4 – Water System Cost Recovery**

<b>Water Infrastructure &amp; Assets for Fee Recovery</b>		
<u>Existing Infrastructure &amp; Assets</u>		
ENR-Escalated Depreciated Net Asset Value		\$46,566,617
<u>Buy-In for Share of Fund Reserves (June 30, 2022)</u>		
Water Operating & Capital Fund Reserves		12,846,000
Less Water Capacity Charge Reserves		(993,425)
Subtotal		11,852,575
<u>Capital Improvements</u>		
Expansion/Upgrade		23,752,804
Rehab/Replacement <sup>1</sup>		-
Subtotal		23,752,804
Total Costs for Fee Recovery		82,171,996
<b>Water System Projected Demand<sup>2</sup></b>		
Total projected demand through 2045 (AF)	AF	1,229
Total projected demand through 2045 (gpd)	gpd	1,096,911
<b>Water Capacity Charge per Unit</b>		
\$ per AF		\$66,877
\$ per gpd		\$74.91

1 Assumes costs for Rehab/Replacement will recovered by monthly water service charges; new connections will contribute when they become ongoing water customers.

2 Based on 110% of 2020 Urban Water Management Plan projections through 2045 (Table 2-10); for comparison, total water demand in Fiscal Year 2021/22 was approximately 1,200 AF.

## Maximum Water Capacity Charges

Table 4 shows Maximum Water Capacity Charges calculated by multiplying the unit capacity charge per gpd developed in Table 3 by the estimated water demands for each meter size. Most of JBWD’s residential customers have historically been served by 3/4-inch meters. However due to newer plumbing code requirements related to fire sprinklers, new single family homes are typically served by 1-inch meters. Hence the estimated water demand for 1-inch meters is based on average annual water use by existing 3/4-inch and 1-inch meters in recent years.

Water demand for larger meter sizes is based on the capacity of each meter size in relation to the capacity of the base 3/4-inch meter, in alignment with standard American Water Works Association meter capacities. For example, a 3-inch meter has approximately 10 times the capacity as the base 3/4-inch meter size and correspondingly would pay a capacity charge that is 10 times that of the base meter size.

**Table 5 – Maximum Water Capacity Charges**

Meter Size	Water Demand (gpd)	Water Capacity Charge
Unit Charge per gpd		\$74.91
<b>Water Capacity Charges<sup>1,2</sup></b>		
3/4" Meter	150	\$11,237
1" Meter	200	14,982
1-1/2" Meter	500	37,455
2" Meter	800	59,928
3" Meter	1,500	112,365
<u>Accessory Dwelling Units (ADUs)<sup>3</sup></u>		
Attached ADU (within existing living area with up to 150 sq ft expansion)		No Charge
Detached ADU (detached or with >150 sq ft expansion to the primary residence)		\$936 per Plumbing Fixture Unit
1 Charges for larger meters will be determined by the District on a case-by-case basis.		
2 Standard Water Capacity Charges are shown. The District reserves the authority to determine Water Capacity Charges for new connections in instances where the estimated water demand of a new connection is significantly different than the standard demands shown above.		
3 For Accessory Dwelling Units that meet the definition of Government Code 65852.2 et. seq.: No capacity charges may be levied on ADUs built within the living area of a primary residence subject to an allowance for an expansion of not more than 150 square feet. Capacity charges for detached ADUs or ADUs constructed with >150 sq. ft. expansion to the primary residence shall be based upon the number of plumbing fixture units.		

## Proposed Water Capacity Charges

This study proposes the District adopt Water Capacity Charges that are 85% of the calculated Maximum Capacity Charges. By only including 85% of the estimated recoverable costs of infrastructure and assets, the fee calculation recognizes that the sources of data used to calculate the updated charges are themselves estimates and provides additional assurance that the proposed charges do not exceed the estimated reasonable cost of providing system capacity to new development as required under California Government Code.

Table 5 on the following page shows a schedule of proposed water capacity charges. As previously noted, the charges are calculated based on an 85% cost recovery factor for water system infrastructure which balances the goals of a) reasonably and conservatively recovering the cost of facilities benefitting new development while b) ensuring that the fees do not exceed the estimated reasonable cost of facilities benefitting growth in compliance with California Government Code.

In addition to showing charges for each meter size, the table also shows charges for Accessory Dwelling Units (ADUs). Pursuant to Government Code, JBWD cannot assess a water capacity charge on “Attached ADUs” that are built within the existing living area of a home (with an allowance for up to 150 square feet of building expansion). However, the District can levy a capacity charge on new “Detached ADUs” that are either a) constructed as separate residential unit that is not attached to the existing home, or b) is built partially within the living space of an existing home but includes more than 150 square feet of new building area. Charges for these “Detached ADUs” are applied based on each ADU’s number of plumbing fixture units in compliance with California Government Code as described subsequently in this report.

Capacity charges can be levied on new connections to the water system and can also be applied to existing connections due to a meter upsizing. The capacity charges applied for a meter upsizing should be based only on the incremental increase in demand generated by the meter upsizing based on the difference between the capacity charges in effect for the existing meter and the upsized meter. In cases where an existing home is adding an ADU and upsizing its water meter, capacity charges for the ADU (when applicable) and for the meter upsizing shall be calculated and applied separately.

**Table 6 – Proposed Water Capacity Charges**

Meter Size	Water Demand (gpd)	Water Capacity Charge
Unit Charge per gpd (Maximum Calculated Charge)		\$74.91
Fee Recovery %		<u>85%</u>
Proposed Charge per gpd		63.68
<b>Water Capacity Charges<sup>1,2</sup></b>		
3/4" Meter	150	\$9,552
1" Meter	200	12,736
1-1/2" Meter	500	31,840
2" Meter	800	50,944
3" Meter	1,500	95,520
<u>Accessory Dwelling Units (ADUs)<sup>3</sup></u>		
Attached ADU (within existing living area with up to 150 sq ft expansion)		No Charge
Detached ADU (detached or with >150 sq ft expansion to the primary residence)		\$796 per Plumbing Fixture Unit
<p>1 Charges for larger meters will be determined by the District on a case-by-case basis.</p> <p>2 Standard Water Capacity Charges are shown. The District reserves the authority to determine Water Capacity Charges for new connections in instances where the estimated water demand of a new connection is significantly different than the standard demands shown above.</p> <p>3 For Accessory Dwelling Units that meet the definition of Government Code 65852.2 et. seq.: No capacity charges may be levied on ADUs built within the living area of a primary residence subject to an allowance for an expansion of not more than 150 square feet. Capacity charges for detached ADUs or ADUs constructed with &gt;150 sq. ft. expansion to the primary residence shall be based upon the number of plumbing fixture units.</p>		

## Accessory Dwelling Units

Accessory Dwelling Units (ADUs) are generally defined as secondary independent residential dwelling units located on a residential property and may include a) second units within or attached to the living area of an existing primary residence, and b) detached accessory dwelling units. California Government Code Section 65852.2 governs accessory dwelling units and includes the following requirements regarding water and sewer capacity charges for ADUs:

- **ADUs within the living area of a primary residence** *“shall not be considered to be a new residential use for the purposes of calculating connection fees or capacity charges for utilities, including water and sewer service.”* Hence, the District may not levy capacity charges on ADUs that meet the requirements of the Code and are constructed within the living area of primary residence. To be considered within the living area of a primary residence, the Code permits *“an expansion of not more than 150 square feet beyond the same physical dimensions as the existing accessory structure.”*
- **Detached ADUs, or ADUs that require expansion of a primary residence in excess of 150 square feet** *“may require a new or separate utility connection directly between the accessory dwelling unit and the utility. Consistent with Section 66013, the connection may be subject to a connection fee or capacity charge that shall be proportionate to the burden of the proposed accessory dwelling unit, based upon either its size or the number of its plumbing fixtures, upon the water or sewer system.”*

In compliance with the Code, the capacity charges for ADUs eligible to pay such charges are proposed to be calculated based on the number of plumbing fixture units of each ADU. The charge per fixture unit is based on the proposed capacity charge for the base meter size (up to 1-inch) divided by 16 plumbing fixture units which represents a conservatively high estimate of the number of plumbing fixture units for a typical single family home in the District. As such, each ADU will only pay for a capacity charge based on its proportionate share of demand compared to that of a typical single family home.

In cases where an existing home is adding an ADU and upsizing its water meter, capacity charges for the ADU (when applicable) and for the meter upsizing shall be calculated and applied separately.

### 3. Application of Charges & Related Issues

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This section highlights some key issues regarding the application and implementation of the updated capacity charges.

#### Capacity Charge Ordinance: Purpose of Charge

Pursuant to Government Code, revenues derived from JBWD's capacity charges can only be used for the purpose for which the charges are collected. In order to maximize flexibility for use of capacity charge revenues, BWA recommends that the ordinance or resolution adopting the new capacity charges broadly define the purpose of the charge, such as to recover a proportionate share of costs for capacity in existing and future water system infrastructure and assets.

#### Use of Capacity Charge Revenues

The proposed capacity charges recover costs for buying in to existing facilities and assets as well as funding a portion of capital improvements allocated for expansion and upgrade. A substantial portion of the updated charge is designed to recover costs for existing infrastructure. As such, a substantial portion of the revenues derived from the updated capacity charges represent a reimbursement for previously-funded facilities. Hence, a corresponding share of capacity charge revenues can be used to help fund rehabilitation and replacement of existing infrastructure.

#### Capacity Charges for Expansions or Redevelopment Projects

In addition to applying to new water service connections, capacity charges can also apply to existing connections when a water meter is upsized such as due to expansion, change in use, or redevelopment. In these cases, the capacity charges applied for the meter upsizing would be based only on the incremental increase in demand generated by the meter upsizing. For example, if a customer with a 2-inch meter upsized to a 3-inch meter, the water capacity charge would be based on the difference between the capacity charge in effect for a 2-inch meter and the charge for a 3-inch meter resulting in a capacity charge that only reflects the increase in water demand associated with the meter upsizing. Likewise, if an account with a locked 3/4-inch meter was required to upsize to a 1-inch meter as a condition of development, the account would only need to pay the incremental difference between the charge for a 3/4-inch meter and the charge for a 1-inch meter.

## Capacity Charges for Connections with Non-Standard Demands

The proposed capacity charges apply to standard new connections with typical levels of water demand per meter size. The District should reserve the authority to determine capacity charges for non-standard connections on a case-by-case basis to help ensure the charges reflect the estimated demand of each connection.

## Other Developer Infrastructure Funding Requirements

Payment of capacity charges does not exempt a developer from having to fund the upsizing of infrastructure in cases where existing infrastructure is inadequate to meet the water demands of the project. As such, the District could require a developer to fund the upsizing of a water pipeline or booster station if needed to handle the project's water demands. For example, if a large new development is built in an area served by pipelines that do not have adequate capacity to serve the development, the District could require the developer to fund the required pipeline upsizings as a condition of development.

## Future Fee Adjustments

In future years, BWA recommends that JBWD continue its historical practice of adjusting its water capacity charges annually based on the change in the Engineering News-Record Construction Cost Index to account for future construction cost inflation. The fee adjustment should be based on the change in the ENR index associated with the preceding fee update, not simply the prior year, to allow for a multi-year adjustment if the District ever opted to temporarily defer an annual adjustment. The District's ordinance or resolution adopting new capacity charges can allow for automatic annual adjustments, but the Board of Directors would always retain the authority to defer an adjustment.

Additionally, BWA recommends that capacity charges be independently reviewed and/or updated roughly once every 5 years, or sooner if there are substantial changes to the District's projected growth or capital program.



# **APPENDIX A**

## **Current Capacity Charges**

Table A  
 Joshua Basin Water District  
 Current Meter Installation & Capacity Charges

Fees Effective Jan-1, 2022

Meter Size	Meter Installation Charges		Capacity Charges	
	Tract Installation	Non-Tract Installation	Water Capacity Charge	Wastewater Capacity Charge
3/4" Meter	\$585	\$1,911	\$4,761	\$7,042 per EDU
1" Meter	669	2,002	7,932	\$7,042 per EDU
1-1/2" Meter	Cost + 15%	Cost + 15%	15,863	\$7,042 per EDU
2" Meter	Cost + 15%	Cost + 15%	25,384	\$7,042 per EDU
3" Meter	Cost + 15%	Cost + 15%	47,593	\$7,042 per EDU

New connections pay either the tract or non-tract installation charge depending on location, plus the corresponding water and wastewater capacity charges.

# **APPENDIX B**

## **Water System Assets & Valuation**

Table B  
 Joshua Basin Water District  
 Fixed Asset Schedule

Engineering News-Record Construction Cost Index  
 January 2023, 20-Cities Average Index: 13175.03

Asset ID & Description	Acquisition Cost	Depreciated Net Asset Value	Acquisition Year	Acquisition ENR CCI	ENR-Adjusted Acquisition Cost	ENR-Adjusted Net Asset Value
<b>Class: A-16 - Automatic Controls</b>	<b>650,895</b>	<b>85,426</b>			<b>1,105,281</b>	<b>99,381</b>
A01022 JOB 200138 BACKUP TELEMETRY UNIT	5,417	-	2000	6221	\$11,471	-
A01023 JOB 200160 TELEMETRY LAPTOP COMPUTER	2,383	-	2000	6221	5,047	-
A01024 JOB 200159 TELEMETRY COMPUTER	2,449	-	2000	6221	5,187	-
A02025 TELEMETRY B1 TANK JOB #200209	5,607	-	2001	6343	11,646	-
A02026 TELEMTRY C2B TANK JOB #200208	5,670	-	2001	6343	11,776	-
A02027 UPGRADE SOFTWARE LOOKOUT PROCESSCONTROLJOB 200144	20,365	-	2001	6343	42,300	-
A06028 TELEMETRY SYSTEM REPLACEMENT	141,172	-	2005	7446	249,791	-
A09029 WELL 16 TELEMETRYJob #833	17,679	-	2009	8570	27,179	-
A10030 TELEMETRY SYSTEM IMPROVEMENTS	115,692	-	2010	8799	173,229	-
A11031 Close Job #007 TELEMETRY @ D2/E1 BOOSTERSTATION	10,096	-	2011	9070	14,665	-
A19032 #A18035 SCADA IMPROVEMENTS - PH 2	35,745	24,724	2019	11281	41,746	28,875
A19033 #A18002 SCADA IMPROVEMENTS - PH 1	98,222	18,007	2018	11062	116,984	21,447
A20034 #A19028 SCADA IMPROVEMENTS - PH 3	53,931	42,695	2020	11466	61,969	49,059
A89011 MISC. REPAIR AND PARTS IN 88/89	2,447	-	1988	4519	7,133	-
A90012 MISC. PARTS AND LABOR FOR AUTO. SYSTEM89/90	3,082	-	1989	4615	8,798	-
A91013 LABOR & PARTS	2,991	-	1990	4732	8,328	-
A92014 MISC. PARTS AND LABOR 91/92	4,200	-	1991	4835	11,445	-
A94015 MASTER TELEMETRY SOFTWARE PKG, JOB 94180	4,770	-	1993	5210	12,062	-
A95017 LAP TOP COMPUTER FOR AUTOMATIC CONTROLSJOB 95024	2,984	-	1994	5408	7,271	-
A96018 JOB 96043, PURCHASE & INSTALL TELEMETRY	102,103	-	1995	5471	245,881	-
A98019 NO JOB, TELEMETRY EQUIP FOR NAVAJO TR.HYDRO STATN	10,059	-	1997	5826	22,748	-
A98020 JOB 98033, TELEMETRY COMPUTER	2,636	-	1997	5826	5,962	-
A99021 JOB 99064, TELEMETRY	1,196	-	1998	5920	2,662	-
<b>Class: A-37 - Water Seepage Pits</b>	<b>29,953</b>	<b>2,839</b>			<b>59,596</b>	<b>4,365</b>
A00001 WELL #11 SEEPAGE PIT ON SUNBURST BYPARK & REC	4,883	-	1999	6059	10,617	-
A00002 SEEPAGE PIT FOR WELL#14	4,040	-	1999	6059	8,785	-
A01003 JOB 200119- #2 SEEPAGE PIT, PYRAMIDCONCRETE STEEL	4,240	-	1999	6059	9,220	-
A01004 JOB 200120- SEEPAGE PIT, PYRAMIDCONCRETE STEEL	4,240	-	1999	6059	9,220	-
A01005 JOB COST CLOSING 200143	4,240	-	2000	6221	8,980	-
A09006 Well 14 Dry Well ImprovementsClose Job 815	8,310	2,839	2009	8570	12,775	4,365
<b>Class: B-15 - Booster/Pump Stations</b>	<b>2,021,866</b>	<b>825,870</b>			<b>4,189,748</b>	<b>1,253,996</b>
B00021 JOB 96055, FLOW METERS FOR THE BOOSTERPUMP STNS	10,499	840	1999	6059	22,829	1,826
B04022 THURLOW BOOSTER UPGRADE JOB #200353	3,144	755	2003	6694	6,189	1,486
B06023 J BOOSTER 1 & 2 JOB 296 REPLACE & UPGRADE	9,851	-	2005	7446	17,430	-
B06024 D3-1 BOOSTER 2 JOB 297 REPLACE & UPGRADE	6,481	-	2005	7446	11,468	-
B06025 F BOOSTER 3 JOB 298 REPLACE & UPGRADE	6,665	-	2005	7446	11,794	-
B08026 EMERGENCY PORTABLE BOOSTER REPAIR JOB#417	4,387	1,755	2007	7966	7,255	2,903
B08027 I-BOOSTER UPGRADE JOB #469	11,036	4,414	2007	7966	18,253	7,301
B08028 REPLACEMENT PUMP G-BOOSTER JOB #503	10,100	4,040	2007	7966	16,705	6,681
B09029 E BOOSTER @ CREST CIR.Close Job 822Prior Job 66	16,706	7,599	2008	8310	26,487	12,048
B10030 F2 BOOSTER SITEClose J#912 F2 Booster Pump	7,395	3,821	2010	8799	11,073	5,721
B10031 FLOW METERS, OVERHAUL AND REPLACE	14,045	7,256	2010	8799	21,029	10,865
B12032 D21/E1 BOOSTERCLOSE P#801	711,647	424,616	2012	9308	1,007,302	601,023
B13033 TRANSFER SWITCH AT BOOSTERS: D1-1 & E-1	14,270	9,085	2013	9547	19,693	12,537
B15034 #023 D-3-1 BOOSTER	334,446	239,686	2015	10035	439,097	314,686
B18035 #A17005 K-1 BOOSTER PUMP STATION	16,580	13,872	2018	11062	19,747	16,522
B78008 BOOSTER STATION MATERIALS	611	-	1977	2576	3,126	-
B79001 6 STEEL BUILDINGS H-1,J-1,F-2,D2-1,PARK,D1-1	32,588	-	1976	2401	178,820	-
B79002 PUMPS & MOTORS D2-1 SHP	2,500	-	1978	2776	11,865	-
B79003 40 HP	6,625	-	1976	2401	36,353	-
B79004 15HP	1,625	-	1976	2401	8,917	-
B79005 15HP	1,625	-	1976	2401	8,917	-
B79006 INSTALLATION ONLY	1,000	-	1976	2401	5,487	-
B79007 ELEC. PIPING & PAINTING	112,905	-	1976	2401	619,545	-
B79009 UNDERGROUND SVC PLANT E-4	80	-	1978	2776	380	-
B89010 D2-1 BOOSTER STATION	19,007	-	1988	4519	55,413	-
B90011 BOOSTER STATION	43,260	-	1989	4615	123,501	-
B91012 BOOSTER STATION	10,574	-	1990	4732	29,441	-
B94013 JOB 94203, NEW PUMP AND MOTOR	4,547	-	1993	5210	11,498	-
B95014 F-2 BOOSTER STATION REPAIR	1,644	-	1993	5210	4,158	-
B96015 JOB 95015, HYDROPNUEMATIC TANK	272,716	108,131	1995	5471	656,743	260,397
B97016 JOB 96067, BOOSTER STATION	307,477	-	1996	5620	720,821	-
B98017 JOB COST CLOSING 98030	8,252	-	1997	5826	18,662	-
B98018 EMERGENCY REPAIR OF E-2 BOOSTER	5,484	-	1997	5826	12,401	-
B98019 JOB #99036, UPGRADE OF H-TANK	10,800	-	1997	5826	24,423	-
B98020 JOB #98038, EMERGENCY REPAIR OF H-1BOOSTER STN	1,294	-	1997	5826	2,926	-

Table B  
 Joshua Basin Water District  
 Fixed Asset Schedule

Engineering News-Record Construction Cost Index  
 January 2023, 20-Cities Average Index: 13175.03

Asset ID & Description	Acquisition Cost	Depreciated Net Asset Value	Acquisition Year	Acquisition ENR CCI	ENR-Adjusted Acquisition Cost	ENR-Adjusted Net Asset Value
<b>Class: B-19 - Buildings</b>	<b>1,078,076</b>	<b>545,962</b>			<b>2,221,937</b>	<b>735,390</b>
B00029 JOB#99086, TRANSFER SWITCHES AT FBOOSTER STATION	9,149	3,911	1998	5920	20,362	8,704
B00030 TRANSFER SWITCH FOR D2-1 BOOSTER	9,149	3,783	1998	5920	20,362	8,420
B00031 JOB#200013, TRANSFER SWITCHES G-BOOSTER	2,518	1,041	1998	5920	5,603	2,317
B00032 JOB#200014, TRANSFER SWITCHES	2,518	1,041	1998	5920	5,603	2,317
B00033 JOB 200027, INSTALL AND MOVE FLORESCENTLIGHT FIX	1,493	634	1999	6059	3,246	1,380
B01034 JOB 200028, REMODELING THE OFFICE	18,775	8,240	1999	6059	40,826	17,917
B01035 JOB 200037 SWITCH CONVERSION WELL 14	25,554	11,499	2000	6221	54,118	24,352
B01036 JOB 200103 FENCE WELL 11	1,026	462	2000	6221	2,174	977
B01037 JOB 200035 OFFICE AT SHOP	3,183	1,432	2000	6221	6,741	3,034
B01038 JOB 200147 TRANSFER SWITCH WELL 2	8,967	4,035	2000	6221	18,991	8,546
B01039 JOB 200148 TRANSFER SWITCH WELL 10	10,949	4,927	2000	6221	23,189	10,435
B01040 WINDBREAK-FRONT DOOR JOB 200216	6,099	2,897	2001	6343	12,669	6,017
B02041 INSTALL MANUAL DISCONNECT SWITCH - WELL#14	1,894	899	2001	6343	3,934	1,868
B04042 BENCH, BBQ, CONCRETE JOB #200173	1,955	1,030	2003	6694	3,847	2,027
B05043 CHLORINE SHED AT WELL #15 JOB #200581	1,913	1,052	2004	7115	3,542	1,948
B07043 NEW GATE AND SHOP BAY DOOR	15,529	-	2006	7751	26,396	-
B07044 NEW SECURITY SYSTEM JOB 471	20,457	-	2006	7751	34,773	-
B08045 NEW ENTRY DOORS JOB#519	4,437	2,774	2007	7966	7,339	4,587
B08046 NEW SEPTIC TANK FOR SHOP JOB#514	2,903	-	2007	7966	4,802	-
B09047 WINDOW ADDITION (PARCEL FILE ROOM)	1,495	978	2008	8310	2,371	1,551
B09048 (3) 6800 CFM AEROCOOL EVAP COOLERS	6,678	453	2008	8310	10,588	718
B09049 GLASS ADDITIONS (WIND BREAK & CS DESKGLASS)	5,292	3,605	2009	8570	8,135	5,542
B11050 AUTO TRANSFER SWITCH - OFFICE JOB #004	7,894	-	2011	9070	11,466	-
B11051 A/C Units @ OFFICE - J#Z51SN: E112816472 & E111002017	5,040	2,352	2011	9070	7,321	3,417
B12052 JBWD BOARD ROOM RENOVATIONCLOSE P#Z53	12,258	-	2012	9308	17,351	-
B13053 ELECTRICAL IMPROVEMENTS @ SHOP (&LIGHTS)	7,399	5,719	2013	9547	10,210	7,892
B13054 SECURITY MOTION SENSORS @ SHOP/YARDCLOSE P#027	7,859	720	2013	9547	10,846	994
B15055 #A14015 MOBILE MINI	9,731	8,008	2015	10035	12,776	10,514
B15056 #A14001 WELL 15 NOISE ABATEMENT	39,253	32,323	2015	10035	51,535	42,437
B17057 MOBILE MINI J#A16015	10,277	8,971	2017	10737	12,610	11,008
B17058 PAVE OFFICE PARKING LOT J#A14019	49,964	43,614	2017	10737	61,309	53,518
B18059 #A16020 OFFICE REMODEL	82,390	73,979	2018	11062	98,128	88,111
B18060 #A17001 HVAC UPGRADE	76,899	69,049	2018	11062	91,588	82,238
B19061 #A18010 INTERIOR LIGHTS @ OFFICE	23,041	21,265	2019	11281	26,909	24,835
B19062 #A18032 SHOP REMODEL	201,528	185,994	2019	11281	235,364	217,221
B22001 NEW BAY DOOR #A22002	18,256	18,218	2022	13110.5	18,346	18,308
B66001 BUILDING AND PLANT	1,127	-	1965	971	15,292	-
B69002 BUILDING AND PLANT	46	-	1968	1155	525	-
B71003 BUILDING AND PLANT	170	-	1970	1381	1,623	-
B73004 BUILDING AND PLANT	110	-	1972	1753	824	-
B74005 BUILDING AND PLANT	5,587	-	1973	1895	38,841	-
B75006 BUILDING AND PLANT	116	-	1974	2020	757	-
B76007 BUILDING AND PLANT	318	-	1975	2212	1,893	-
B77008 BUILDING AND PLANT	624	-	1976	2401	3,427	-
B78009 BUILDING AND PLANT	3,813	-	1977	2576	19,499	-
B82010 BUILDING & PLANT	92,720	-	1981	3535	345,569	-
B83012 BUILDING AND PLANT	22,264	-	1982	3825	76,688	-
B83013 BUILDING AND PLANT	5,601	-	1982	3825	19,293	-
B84014 BUILDING AND PLANT	2,113	-	1983	4066	6,847	-
B86011 BUILDING & PLANT	1,599	-	1985	4195	5,023	-
B86015 BUILDING AND PLANT	198,814	16,104	1985	4195	624,404	50,577
B88016 BUILDING AND PLANT	3,630	462	1987	4406	10,856	1,381
B89017 BUILDING AND PLANT	290	-	1988	4519	847	-
B90018 BUILDING AND PLANT	441	-	1989	4615	1,258	-
B91019 BUILDING AND PLANT	9,151	-	1990	4732	25,480	-
B93020 2 CHLORINE STORAGE TANKS	3,710	-	1992	4985	9,805	-
B95022 JOB #95025, INSTALLATION OF SHOWER ATSHOP-OSHA	2,191	679	1994	5408	5,338	1,655
B97024 REPAIR DOORS @ OFFICE AND INSTALL PANICBUTTONS	2,240	784	1996	5620	5,251	1,837
B99026 JOB 99041, SHED FOR CHLORINE.	2,335	906	1997	5826	5,280	2,050
B99027 JOB #99046, CHLORINE SHED	1,522	591	1997	5826	3,443	1,337
B99028 JOB 99058, STORAGE SHED	3,822	1,529	1998	5920	8,506	3,403
<b>Class: B-25 - Gardens</b>	<b>270,268</b>	<b>168,167</b>			<b>392,590</b>	<b>244,278</b>
B11001 DEMO GARDENJOB #Z13	270,268	168,167	2011	9070	392,590	244,278
<b>Class: C-26 - Ground Water Monitoring System</b>	<b>33,336</b>	<b>-</b>			<b>80,278</b>	<b>-</b>
C96001 JOB #95012	33,336	-	1995	5471	80,278	-
<b>Class: E-21 - Engineering Equipment</b>	<b>100,089</b>	<b>6,674</b>			<b>180,364</b>	<b>7,794</b>
E02006 COMPUTER SYSTEM SCSI MAINT CONTROLS JOB#200221	2,361	-	2001	6343	4,904	-

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E03007	COMPUTER ENGINEER JOB 200251	1,871	-	2001	6343	3,887	-
E03008	POWER POINT LAPTOP AND HARDWARE JOB#200302	4,930	-	2001	6343	10,239	-
E03009	CIVIL SERIES R3 UPGRADE JOB #200306	4,175	-	2001	6343	8,671	-
E03010	H2O NET ANALYZER SOFTWARE JOB #200310	2,177	-	2001	6343	4,521	-
E06012	SAFCO MASTER FILE 2 INDEX/OUT GUIDESMAPS	3,136	-	2005	7446	5,550	-
E06013	GIS HARDWARE AND SOFTWARE JOB 135	16,720	-	2005	7446	29,584	-
E06014	TRIMBLE GEO XH GPS JOB 348	14,928	-	2005	7446	26,414	-
E09015	GPS UNIT / SOFTWARE UPGRADE Job #Z02 GEOEPLORER XH 2008 SN	11,978	-	2009	8570	18,415	-
E09016	GIS SOFTWARE/HARDWARE UPDATE	3,182	-	2009	8570	4,891	-
E19017	#A18033 SCANNER/PLOTTER/COPIER	11,892	4,559	2019	11281	13,889	5,324
E19018	#A18037 GIS REPLACEMENT COMPUTER	5,517	2,115	2019	11281	6,443	2,470
E92001	CYBERNET PACKAGE 2000-PIPES	2,995	-	1991	4835	8,161	-
E92002	AUTO CAD RELEASE 12	3,071	-	1991	4835	8,368	-
E95003	JOB 94207 EQUIPMENT FORINSPECTOR/DRAFTER	2,210	-	1993	5210	5,589	-
E96004	PENTIUM 133 COMPUTER	3,472	-	1994	5408	8,458	-
E98005	DESIGN-JET	5,475	-	1997	5826	12,381	-
<b>Class: ES-48 - Engineering Studies</b>		<b>20,000</b>	<b>-</b>			<b>26,258</b>	<b>-</b>
ES15001	PROJECT #Z28 RESERVOIR LAND ACQ STUDY	20,000	-	2015	10035	26,258	-
<b>Class: F-20 - Office Furn/Equip &amp; Computers</b>		<b>163,347</b>	<b>30,170</b>			<b>434,462</b>	<b>35,470</b>
F01057	JOB 200038- SOUND SYSTEM BOARD/COPYROOMS	5,346	-	1999	6059	11,625	-
F02069	CHAIRS SHOP AND BOARDROOM JOB #200172	2,855	-	2001	6343	5,931	-
F02072	NETWORKING SYSTEM JOB # 200040	14,552	-	2001	6343	30,225	-
F02076	AIR CONDITIONING REPLACEMENT UNIT JOB#200243	1,908	-	2001	6343	3,963	-
F04082	REPLACE DAMAGED AIR CONDITIONER JOB##200477	2,226	-	2003	6694	4,381	-
F18095	CUSTOMER SERVICE PARCEL FILING SYSTEM - #036	17,161	10,154	2018	11062	20,439	12,093
F19068	#A18007 FILESERVER REPLACEMENT	28,940	20,017	2019	11281	33,798	23,377
F65001	OFFICE FURN & EQUIPMENT	4,485	-	1964	936	63,131	-
F67002	OFFICE FURN & EQUIPMENT	1,420	-	1966	1019	18,365	-
F68003	OFFICE FURN & EQUIPMENT	856	-	1967	1074	10,499	-
F69004	OFFICE FURN & EQUIPMENT	393	-	1968	1155	4,484	-
F73005	OFFICE FURN & EQUIPMENT	115	-	1972	1753	864	-
F74006	OFFICE FURN & EQUIPMENT	389	-	1973	1895	2,702	-
F76008	OFFICE FURN & EQUIPMENT	924	-	1975	2212	5,506	-
F81012	OFFICE FURN & EQUIPMENT	474	-	1980	3237	1,928	-
F83013	OFFICE FURN & EQUIP	1,376	-	1982	3825	4,741	-
F85016	OFFICE FURN & EQUIPMENT	2,138	-	1984	4146	6,794	-
F86017	OFFICE FURN & EQUIP	3,286	-	1985	4195	10,319	-
F88018	OFFICE FURN & EQUIP	4,572	-	1987	4406	13,671	-
F89019	OFFICE FURN & EQUIP	3,970	-	1988	4519	11,573	-
F90020	OFFICE FURN & EQUIP	6,488	-	1989	4615	18,523	-
F91021	OFFICE FURN & EQUIP	12,286	-	1990	4732	34,208	-
F92022	OFFICE FURN & EQUIP	12,995	-	1991	4835	35,410	-
F94030	JOB 94184, FURN. FOR ASSIST GM. OFFICE& DESK	2,315	-	1993	5210	5,855	-
F96036	JOB 96048, ONAN GENERATOR -DIESEL	21,993	-	1995	5471	52,963	-
F98044	JOB 98009, DRIVE UP BOX	4,762	-	1996	5620	11,163	-
F99048	JOB 99069, MODULAR OFFICE FURNITURE	5,123	-	1998	5920	11,400	-
<b>Class: FC-20 - Software &amp; Computers</b>		<b>661,653</b>	<b>180,496</b>			<b>869,321</b>	<b>200,995</b>
FC09001	JBWD WEBSITE DEVELOPMENTJOB #Z14	15,446	-	2009	8570	23,746	-
FC09002	SMART UPS 220VA TOWER	2,063	-	2009	8570	3,172	-
FC10004	Engineering ComputerClose Job #Z39	6,916	-	2010	8799	10,355	-
FC10006	INCODE SOFTWARE & HARDWAREClose J#Z15	259,211	-	2010	8799	388,125	-
FC10007	SCADA HOT MASTER COMPUTERJ#003	11,320	-	2010	8799	16,949	-
FC11009	2 LAPTOP COMPUTERS JOB #Z47	3,368	-	2011	9070	4,893	-
FC11010	SEMS Software & GIS INEGRATION J# Z38	4,770	-	2011	9070	6,929	-
FC13012	CUSTOM PROGRAMMING- BILL FILE	5,000	-	2013	9547	6,900	-
FC16013	J#039 INCODE VERSION X UPGRADE	70,238	-	2016	10338	89,513	-
FC17014	SEMS CUSTOM ENHANCEMENTS J#A16016	14,840	-	2017	10737	18,210	-
FC18015	INCODE/PAYMENTUS API - #A16002	5,565	1,020	2018	11062	6,628	1,215
FC20017	AUTOVIEW MAPPING MODULE	6,222	3,422	2020	11466	7,150	3,932
FC20018	#A18034 GEOVIEWER & #A19204 GEOVIWER WORK ORDER API	126,844	73,992	2020	11466	145,750	85,021
FC21015	ALARM UPGRADES @ SHOP #A19219	16,971	13,294	2021	12133	18,428	14,435
FC21016	LASERFICHE SOFTWARE #A20002	42,712	33,803	2021	12133	46,380	36,706
FC21017	GEOVIEWER UPGRADES #A20011	70,168	54,965	2021	12133	76,194	59,685
<b>Class: G-29 - Mapping System</b>		<b>50,888</b>	<b>-</b>			<b>108,455</b>	<b>-</b>
G02002	MAPPING SYSTEM UPDATES JOB #98035	40,578	-	2001	6343	84,285	-
G97001	AUTOCAD MAPPING SYSTEM OF THE DISTRICT	10,310	-	1996	5620	24,170	-
<b>Class: H-13 - Other Plans, Studies, &amp; Surveys</b>		<b>699,837</b>	<b>-</b>			<b>804,175</b>	<b>-</b>

Table B  
 Joshua Basin Water District  
 Fixed Asset Schedule

Engineering News-Record Construction Cost Index  
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Asset ID & Description	Acquisition Cost	Depreciated Net Asset Value	Acquisition Year	Acquisition ENR CCI	ENR-Adjusted Acquisition Cost	ENR-Adjusted Net Asset Value
FC22001 PAYLOCITY PAYROLL IMPLEMENTATION #A21213	12,953	-	2022	13110.5	13,017	-
H18001 #A14022 ORGANIZATIONAL ASSESSMENT	31,721	-	2018	11062	37,780	-
H18002 #A18001 HAZARD MITIGATION PLAN	15,680	-	2018	11062	18,675	-
H19003 #A19001 DISTRICTING 2019	85,989	-	2019	11281	100,426	-
H19004 #A18038 EMERGENCY RESPONSE PLAN	12,387	-	2019	11281	14,467	-
H19005 #A14014 CHROMIUM VI STUDY	429,182	-	2019	11281	501,240	-
H19005A #A14014 CHROMIUM VI STUDY - ADDITIONAL COST	18,995	-	2019	11281	22,184	-
H21004 SOLAR FEASIBILITY STUDY #A19215	37,032	-	2021	12133	40,212	-
H22005 AWIA COMPLIANCE PLAN #A20007	43,299	-	2022	13110.5	43,512	-
H22006 REDISTRICTING #A21003	12,599	-	2022	13110.5	12,661	-
<b>Class: H-18 - Meters</b>	<b>3,366,133</b>	<b>495,110</b>			<b>8,038,166</b>	<b>514,118</b>
H00115 JOB 200024, INSTALL METER	791	-	1999	6059	1,719	-
H01116 INSTALL NEW SERVICE JOB 200102	408	-	1999	6059	888	-
H01117 JOB 200136 61555 WHIDDIN-NEW SERVICE	363	-	2000	6221	770	-
H01118 JOB 200125 EPPERSON-NEW SERVICE	838	-	2000	6221	1,774	-
H01119 JOB 200165 BARKER-NEW SERVICE	742	-	2000	6221	1,572	-
H01120 JOB 200167 DURAN-NEW SERVICE	729	-	2000	6221	1,544	-
H02121 SENSUS METER CHANGE OUT JOB 200023	1,099,668	-	2000	6221	2,328,911	-
H02122 JOB #200202 KEN-LAR NEW SERVICE	581	-	2001	6343	1,207	-
H02123 JOB # 200211 GILLESPIE NEW SERVICE	332	-	2001	6343	689	-
H02124 JOB #200204 MORONGO BASIN TRANSITYAUTHORITY	754	-	2001	6343	1,567	-
H02125 JOB #200212 TILL NEW SERVICE	377	-	2001	6343	784	-
H02126 JOB #200215 TOPINKA - NEW SERVICE	443	-	2001	6343	919	-
H02127 HAMILTON NEW SERVICE JOB #200224	424	-	2001	6343	880	-
H02128 CHACON NEW SERVICE JOB #200225	800	-	2001	6343	1,661	-
H02129 MCDONOUGH NEW SERVICE JOB #200229	769	-	2001	6343	1,597	-
H02130 LARGE METERS/PIECEMEAL SENSUS JOB #200201	40,716	-	2001	6343	84,571	-
H02131 YOUNGLOVE METER DOWNSIZE JOB 200246	295	-	2001	6343	613	-
H02132 HERNON METER UPGRADE JOB 200250	373	-	2001	6343	774	-
H02133 NUTTER NEW SERVICE JOB 200245	824	-	2001	6343	1,711	-
H02134 FELTGES NEW SERVICE JOB 200244	748	-	2001	6343	1,554	-
H03135 McCLINTOCK NEW SERVICE JOB #200248	923	-	2001	6343	1,917	-
H03136 BARKER - NEW SERVICE JOB # 200247	1,749	-	2001	6343	3,633	-
H03137 KAHLER - NEW SERVICE JOB # 200249	1,012	-	2001	6343	2,103	-
H03138 MOORE - NEW SERVICE JOB # 200301	1,120	-	2001	6343	2,326	-
H03139 REYNOLDS NEW SERVICE JOB # 200303	765	-	2001	6343	1,589	-
H03140 WILLIAMS NEW SERVICE JOB #200305	62	-	2001	6343	128	-
H03141 HOWARD JOB #200252 NEW SERVICE	2,830	-	2001	6343	5,878	-
H03142 HANNA NEW SERVICE JOB #300312	1,078	-	2001	6343	2,240	-
H03143 SOARES NEW SERVICE JOB #200313	868	-	2001	6343	1,803	-
H03144 MCKERN NEW SERVICE JOB #200317	719	-	2002	6538	1,449	-
H03145 MILNES NEW SERVICE JOB #200316	722	-	2002	6538	1,454	-
H03146 DARRAH NEW SERVICE JOB #200315	725	-	2002	6538	1,461	-
H03147 ALLEN NEW SERVICE JOB #200320	740	-	2002	6538	1,492	-
H03148 EVANS UPGRADE SERVICE JOB #200304	83	-	2002	6538	167	-
H03149 MEYER NEW SERVICE JOB # 200325	955	-	2002	6538	1,925	-
H03150 BARTZ NEW SERVICE JOB # 200321	747	-	2002	6538	1,506	-
H03151 LIVE BY THE PARK JOB #200322	399	-	2002	6538	804	-
H03152 BENSON MOVE SERVICE LINE JOB #200327	597	-	2002	6538	1,202	-
H03153 DONG NEW SERVICE JOB #200319	1,455	-	2002	6538	2,933	-
H03154 PARKER - NEW SERVICE JOB #200328	378	-	2002	6538	761	-
H03155 JOB COST CLOSING 200326	746	-	2002	6538	1,504	-
H03156 RAMOS - NEW SERVICE JOB #200330	726	-	2002	6538	1,464	-
H03157 SCHUSTER - NEW SERVICE JOB #200331	782	-	2002	6538	1,576	-
H03158 GOSEN NEW SERVICE JOB #200347	1,082	-	2002	6538	2,180	-
H03159 GRAUER SERVICE JOB #200349	495	-	2002	6538	998	-
H04160 HAYS NEW SERVICE JOB # 200354	352	-	2003	6694	693	-
H04161 STANG - NEW SERVICE JOB #200357	856	-	2003	6694	1,686	-
H04162 CAVINS - NEW SERVICE JOB #200359	220	-	2003	6694	434	-
H04163 LAFLIN - NEW SERVICE JOB #200367	352	-	2003	6694	693	-
H04164 SCHOLAR - NEW SERVICE JOB# 200351	698	-	2003	6694	1,373	-
H04165 3BURT - NEW SERVICE JOB #200368	615	-	2003	6694	1,210	-
H04166 HOANG - NEW SERVICE JOB #200370	384	-	2003	6694	755	-
H04167 SCHOLAR NEW SERVICE JOB #200360	433	-	2003	6694	851	-
H04168 SCHOLAR NEW SERVICE JOB #200361	433	-	2003	6694	851	-
H04169 SCHOLAR NEW SERVICE JOB #200362	433	-	2003	6694	851	-
H04170 SCHOLAR NEW SERVICE JOB #200363	433	-	2003	6694	851	-
H04171 SCHOLAR NEW SERVICE JOB #200364	433	-	2003	6694	851	-
H04172 SCHOLAR NEW SERVICE JOB #200365	433	-	2003	6694	851	-

Table B  
 Joshua Basin Water District  
 Fixed Asset Schedule

Engineering News-Record Construction Cost Index  
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Asset ID & Description	Acquisition Cost	Depreciated		Acquisition Year	Acquisition ENR CCI	ENR-Adjusted Acquisition Cost	ENR-Adjusted Net Asset Value
		Net Asset Value					
H04173 HESCHONG - NEW SERVICE JOB #200406	411	-		2003	6694	809	-
H04174 REYES - NEW SERVICE JOB #200369	517	-		2003	6694	1,018	-
H04175 JENNINGS - NEW SERVICE JOB #20040319	361	-		2003	6694	710	-
H04176 WHITE-UPGRADE METER JOB #200348	229	-		2003	6694	451	-
H04177 SCHOLAR NEW SERVICE JOB #200371	192	-		2003	6694	378	-
H04178 MILLER NEW SERVICE JOB #200401	796	-		2003	6694	1,568	-
H04179 NUTTER UPGRADE JOB #200358	94	-		2003	6694	185	-
H04180 HESCHONG NEW SERVICE JOB #200405	749	-		2003	6694	1,474	-
H04181 SCHNEIDER - NEW SERVICE JOB #200413	375	-		2003	6694	739	-
H04182 LOVEJOY NEW SERVICE JOB #200407	375	-		2003	6694	739	-
H04183 HERNDON JOB #200411	375	-		2003	6694	739	-
H04184 PHELPS NEW SERVICE JOB #200402	1,116	-		2003	6694	2,196	-
H04185 MILLER NEW SERVICE JOB #200415	809	-		2003	6694	1,592	-
H04186 MILLER NEW SERVICE JOB #200416	444	-		2003	6694	873	-
H04187 MILLER NEW SERVICE JOB # 200417	443	-		2003	6694	872	-
H04188 CHRISTY NEW SERVICE JOB #200414	583	-		2003	6694	1,148	-
H04189 RADNICH - NEW SERVICE JOB #200422	919	-		2003	6694	1,808	-
H04190 PERDUE NEW SERVICE JOB #200408	375	-		2003	6694	738	-
H04191 RAMIREZ - NEW SERVICE JOB # 200412	694	-		2003	6694	1,367	-
H04192 RAUSCHENBER NEW SERVICE JOBE #200427	1,166	-		2003	6694	2,295	-
H04193 GEREMIA NEW 1 INCH SERVICE JOB #200425	900	-		2003	6694	1,771	-
H04194 GEREMIA NEW SERVICE 1INCH JOB #200426	950	-		2003	6694	1,870	-
H04195 NEAL NEW SERVICE JOB #200420	402	-		2003	6694	792	-
H04196 KARR NEW SERVICE JOB #200428	375	-		2003	6694	739	-
H04197 HASSAN NEW SERVICE JOB # 200429	735	-		2003	6694	1,446	-
H04198 FRANKLIN NEW 1 INCH SERVICE JOB #200431	683	-		2003	6694	1,345	-
H04199 JACKLIN NEW 1 INCH SERVICE JOB #200418	803	-		2003	6694	1,580	-
H04200 SCOTT NEW SERVICE 1 INCH METER JOB#200430	794	-		2003	6694	1,562	-
H04201 FISHER NEW 3/4 INCH SERVICE JOB #200439	1,077	-		2003	6694	2,119	-
H04202 MILES NEW SERVICE JOB #200444	349	-		2003	6694	688	-
H04203 RE-GROUP NEW SERVICE JOB #200441	566	-		2003	6694	1,114	-
H04204 RE-GROUP JOB # 200442	566	-		2003	6694	1,114	-
H04205 NEW 3/4 INCH SERVICE JOB #200437	658	-		2003	6694	1,294	-
H04206 SHEARER-JONES JOB #200436	748	-		2003	6694	1,472	-
H04207 KYMLA NEW 3/4 SERVICE JOBE #200438	675	-		2003	6694	1,329	-
H04208 RE-GROUP NEW 3/4 JOB #200443	1,029	-		2003	6694	2,025	-
H04209 HINOJALES NEW 3/4 SERVICE JOB #200445	997	-		2003	6694	1,963	-
H04210 HIGH DESERT HOMES NEW 3/4 SERVICE JOB#200450	661	-		2003	6694	1,300	-
H04211 BAUGH NEW 3/4 SERVICE JOB #200447	737	-		2003	6694	1,450	-
H04212 KLYMSHYM NEW 3/4 SERVICE JOB #200446	349	-		2003	6694	688	-
H04213 REYNOLDS NEW 1 INCH SERVICE JOB #200460	546	-		2003	6694	1,075	-
H04214 REYNOLDS NEW 1 SERVICE JOB #200461	631	-		2003	6694	1,242	-
H04215 JOHNSON NEW 3/4 SERVICE JOB #200454	872	-		2003	6694	1,715	-
H04216 HALL NEW 3/4 SERVICE JOB # 200457	636	-		2003	6694	1,251	-
H04217 HALL NEW 3/4 SERVICE JOB #200458	636	-		2003	6694	1,252	-
H04218 DEMARCO NEW 3/4 SERVICE JOB # 200459	760	-		2003	6694	1,495	-
H04219 MALDEWIN NEW 1 INCH SERVICE JOB # 200453	719	-		2003	6694	1,416	-
H04220 CHRISTY NEW 1 INCH SERVICE JOB # 200472	765	-		2003	6694	1,506	-
H04221 SCHAENING NEW 3/4 SERVICE JOB #200419	896	-		2003	6694	1,763	-
H04222 GHODSSHOWGHI NEW 1 INCH SRVICE JOB#200449	1,478	-		2003	6694	2,909	-
H04223 GARCIA NEW 3/4 INCH SERVICE JOB 200487	703	-		2004	7115	1,302	-
H04224 CULVER CONST. NEW 1 INCH SERVICE JOB200466	754	-		2004	7115	1,395	-
H04225 CULVER CONST JOB 200467 NEW 1 INCHSERVICE	768	-		2004	7115	1,423	-
H04226 CULVER CONST NEW 1 INCH SERVICE JOB200468	1,072	-		2004	7115	1,985	-
H04227 RAUSCHENBERG NEW 3/4 INCH SERVICE JOB200470	628	-		2004	7115	1,163	-
H04228 RAUSCHENBERG NEW 3/4 INCH SRVICE JOB200471	418	-		2004	7115	774	-
H04229 GREENSHIELDS NEW 3/4 INCH SERVICE JOB200480	1,307	-		2004	7115	2,420	-
H04230 BRUCE NEW 3/4 INCH SERVICE JOB 200475	621	-		2004	7115	1,150	-
H04231 MARSHALL NEW 3/4 INCH SERVICE JOB 200482	307	-		2004	7115	569	-
H04232 STONE NEW 3/4 INCH SERVICE JOB 200462	1,094	-		2004	7115	2,026	-
H04233 BURT NEW 3/4 INCH SERVICE JOB #200490	393	-		2004	7115	727	-
H04234 RAUSCHENBER NEW 3/4 INCH JOB #200502	718	-		2003	6694	1,414	-
H04235 RAUSCHENBERG NEW 3/4 INCH JOB #200503	375	-		2004	7115	694	-
H04236 RAUSCHENBERG NEW 3/4 INCH JOB #200504	935	-		2004	7115	1,732	-
H04237 WJG DEBEOPMENT NEW 3/4 INCH JOB #200505	220	58		2004	7115	408	108
H04238 HINOJALES NEW 3/4 INCH JOB #200491	905	-		2004	7115	1,676	-
H04239 CRUTCHFIELD NEW 3/4 INCH JOB #200488	548	-		2004	7115	1,014	-
H04240 LIVE BY THE PARK NEW 3/4 JOB #200479	354	-		2004	7115	655	-
H04241 CRUTCHFIELD NEW 3/4 INCH JOB #200489	747	-		2004	7115	1,383	-



Table B

Joshua Basin Water District  
Fixed Asset ScheduleEngineering News-Record Construction Cost Index  
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Asset ID & Description	Acquisition Cost	Depreciated Net Asset Value	Acquisition Year	Acquisition ENR CCI	ENR-Adjusted Acquisition Cost	ENR-Adjusted Net Asset Value	
H04242	JOB 200510 IBARRA 1 INCH UPGRADE	781	-	2003	6694	1,538	-
H04243	JOB 200478 WILLIAMS NEW 3/4 SERVICE	4,704	-	2004	7115	8,711	-
H04244	JOB 200509 RAUSCHENBERG NEW 3/4 SERVICE	1,217	-	2004	7115	2,253	-
H04245	JOB 200507 WILLIAMS NEW 3/4 SERVICE	411	-	2004	7115	761	-
H04246	JOB 200515 BRADY NEW 3/4 SERVICE	878	-	2004	7115	1,626	-
H04247	JOB 200474 RE-GROUP DEV NEW 1 INCHSERVICE	384	-	2004	7115	712	-
H04248	JOB 200477 IBARRA NEW 1 INCH SERVICE	230	-	2004	7115	426	-
H04249	JOB 200508 COLLINS NEW 3/4 SERVICE	890	-	2004	7115	1,648	-
H04250	JOB 200516 CODGEN NEW 3/4 SERVICE	845	-	2004	7115	1,564	-
H04251	INSTALL A 3/4 METER-JOB # 200513	1,341	-	2004	7115	2,483	-
H04252	MONTE RAUSCHENBERG INSTALL AN 3/4 METERJOB #20053	308	-	2004	7115	570	-
H04253	MONTE RAUSCHENBERG 3/4 METER JOB 200535	857	-	2004	7115	1,586	-
H04254	MONTE RAUSCHENBERG JOB 200536 3/4 METER	892	-	2004	7115	1,651	-
H04255	REYNALDO HINOJALES JOB 200534 3/4 METER	1,327	-	2004	7115	2,456	-
H04256	MARILYN KELLY JOB 200526 3/4 METER	959	-	2004	7115	1,776	-
H04257	THERESA WALSH JOB 200525 3/4 METER	851	-	2004	7115	1,575	-
H04258	TIM WOLFE JOB 200520 3/4 METER	799	-	2004	7115	1,480	-
H04259	ROBERT MOORE JOB 200514 3/4 METER	711	-	2004	7115	1,317	-
H04260	ROSEMARY ORGEL JOB 200511 1 INCH METER	1,328	-	2004	7115	2,460	-
H04261	CMC PHASE #1 RESTROOMS JOB 200335	1,070	-	2004	7115	1,982	-
H04262	CMC PHASE #2 & WAREHOUSE JOB 200336	1,070	-	2004	7115	1,981	-
H04263	COPPER MT. COLLEGE PHASE #1 SCIENCE JOB#200334	1,854	-	2004	7115	3,432	-
H04264	BULTER NEW 3/4 INCH SERVICE JOB #220553	575	-	2004	7115	1,064	-
H04265	LOPER NEW 3/4 INCH INSTALL JOB #200506	835	-	2004	7115	1,546	-
H04266	BECKWITH NEW 1 INCH SERVICE JOB #200543	529	-	2004	7115	980	-
H04267	BURNETT NEW 3/4 INCH SERVICE JOB #200547	729	-	2004	7115	1,350	-
H04268	O'CONNOR DEV NEW 3/4 INCH SERVICE JOB#200538	883	-	2004	7115	1,636	-
H04269	O'CONNOR DEV NEW 3/4 INCH SERVICE JOB#200541	739	-	2004	7115	1,368	-
H04270	O'CONNOR DEV NEW 3/4 INCH SERVICE JOB#200557	203	-	2004	7115	375	-
H04271	GONZALES NEW 3/4 INCH SERVICE JOB#200517	790	-	2004	7115	1,462	-
H04272	KENLAR CONST NEW 3/4 INCH SERVICE JOB#200512	883	-	2004	7115	1,635	-
H04273	NEBS HOME CA CITY NEW 3/4 INCH INSTALLJOB #200548	1,109	-	2004	7115	2,053	-
H04274	SIMPSON NEW 3/4 INCH INSTALL JOB 200544	549	-	2004	7115	1,016	-
H04275	BOURGEAU NEW 3/4 INCH INSTALL JOB#200522	1,148	-	2004	7115	2,126	-
H04276	EDRINGTON NEW1 INCH INSTALL JOB #200556	895	-	2004	7115	1,658	-
H04277	COX NEW 1 INCH INSTALL JOB #200559	920	-	2004	7115	1,704	-
H04278	HAYNES NEW 3/4 INCH INSTALL JOB #200523	762	-	2004	7115	1,411	-
H04279	O'CONNOR DEV NEW 3/4 INCH INSTALL JOB#200539	787	-	2004	7115	1,457	-
H04280	WJG DEV. NEW 3/4 INCH INSTALL JOB#200554	889	-	2004	7115	1,645	-
H04281	O'CONNOR DEV. NEW 3/4 INCH INSTALL JOB#200540	965	-	2004	7115	1,786	-
H05282	HIGH DESERT HOMES NEW 1 INCH JOB #200593	531	-	2004	7115	984	-
H05283	BLISS NEW 3/4 INCH JOB #200575	878	-	2004	7115	1,626	-
H05284	HIGH DESERT HOMES NEW 1 INCH JOB #200587	1,301	-	2004	7115	2,409	-
H05285	JOB #200579 RUSH NEW 3/4 INSTALL	919	-	2004	7115	1,701	-
H05286	LUHRS SERVICE LINE REPLACEMENT JOB#200552	694	-	2004	7115	1,285	-
H05287	STOPLER NEW 3/4 INCH JOB #200571	836	-	2004	7115	1,548	-
H05288	SPRECHER NEW 3/4 INCH SERVICE JOB#200560	1,571	-	2004	7115	2,908	-
H05289	HARVEY NEW 1 INCH SERVICE JOB #200564	1,657	-	2004	7115	3,069	-
H05290	JOB #200550 PRATT NEW 3/4 INCH SERVICE	778	-	2004	7115	1,441	-
H05291	JOHNSON NEW 3/4 INCH JOB #200574	387	-	2004	7115	716	-
H05292	HOWLIND NEW 3/4 SERVICE JOB #200578	809	-	2004	7115	1,499	-
H05293	RADLER NEW 3/4 INCH SERVICE JOB #200561	372	-	2004	7115	688	-
H05294	PACIFIC ALLIANCE DEV. NEW 3/4 JOB#200566	587	-	2004	7115	1,087	-
H05295	O'CONNOR NEW 3/4 SERVICE JOB #200558	1,290	-	2004	7115	2,388	-
H05296	KYMLA NEW 3/4 METER JOB #200577	3,128	-	2004	7115	5,792	-
H05297	JOB #200337 CMC AUTOMOTIVE BLDG	1,608	-	2004	7115	2,977	-
H05298	JOB #200340 CMC CHILD CARE CENTER NEW 1INCH SERV	1,545	-	2004	7115	2,861	-
H05299	JOB #200339 CMC CAFETERIA/STUDENTSERVICES	1,184	-	2004	7115	2,192	-
H05300	JOB #200338 CMC LIBRARY NEW 1 INCHSERVICE	1,494	-	2004	7115	2,766	-
H05301	QUEEN NEW 3/4 INCH SERVICE JOB #200565	840	-	2004	7115	1,555	-
H05302	JOB #200569 HIGH DESERT HOMES NEW 1INCH SERVICE	1,154	-	2004	7115	2,138	-
H05303	TAYLOR NEW 3/4 INCH SERVICE JOB # 3	257	-	2004	7115	476	-
H05304	TOUMAYAN NEW 3/4 INCH SERVICE JOB#200563	228	-	2004	7115	421	-
H05305	BEARD NEW 3/4 INCH SERVICE JOB #200576	880	-	2004	7115	1,629	-
H05306	RAUSCHENBERG NEW 3/4 INCH SERVICE JOB#200582	1,214	-	2004	7115	2,248	-
H05308	GOODPASTOR NEW 1 INCH SERVICE JOB#200584	905	-	2004	7115	1,675	-
H05309	PACHECO NEW 3/4 INCH SERVICE JOB #200585	675	-	2004	7115	1,250	-
H05310	PACHECO NEW 3/4 INCH METER JOB #200586	521	-	2004	7115	964	-
H05311	HIGH DESERT HOOMES NEW 1 INCH METER JOB#200588	804	-	2004	7115	1,489	-

Table B  
 Joshua Basin Water District  
 Fixed Asset Schedule

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Asset ID & Description	Acquisition Cost	Depreciated Net Asset Value	Acquisition Year	Acquisition ENR CCI	ENR-Adjusted Acquisition Cost	ENR-Adjusted Net Asset Value
H05312 HIGH DESERT HOMES NEW 1 INCH SERVICEJOB #200589	775	-	2004	7115	1,435	-
H05313 HIGH DESERT HOMES NEW 1 INCH SERVICEJOB #200590	823	-	2004	7115	1,524	-
H05314 HIGH DESERT HOMES NEW 1 INCH SERVICEJOB #200591	558	-	2004	7115	1,033	-
H05315 HIGH DESERT HOMES NEW 1 INCH SERVICEJOB #200594	712	-	2004	7115	1,319	-
H05316 HIGH DESERT HOMES NEW 1 INCH SERVICEJOB #200595	710	-	2004	7115	1,314	-
H05317 STERLING DEV 3/4 METER JOB #1	1,078	-	2005	7446	1,908	-
H05318 RAUSCHENBERG NEW 3/4 METER JOB #19	1,265	-	2005	7446	2,238	-
H05319 RAUSCHENBERG NEW 3/4 METER JOB #16	886	-	2005	7446	1,567	-
H05320 TOMBERLINE NEW 3/4 METER JOB #14	726	-	2005	7446	1,285	-
H05321 GREENSHIELDS NEW 3/4 METER JOB #12	868	-	2005	7446	1,536	-
H05322 GREENSHIELDS NEW 3/4 SERVICE JOB #11	1,053	-	2005	7446	1,864	-
H05323 PACIFIC ALLIANCE DEV. NEW 3/4 LINE JOB#10	624	-	2005	7446	1,104	-
H05324 CRANSTON NEW 3/4 SERVICE JOB #9	653	-	2005	7446	1,156	-
H05325 KIRK NEW 3/4 INCH SERVICE JOB #5	1,047	-	2005	7446	1,852	-
H05326 SAKACH NEW 3/4 INCH SERVICE JOB #4	417	-	2005	7446	738	-
H05327 STERLING DEV. NEW 3/4 SERVICE JOB #2	1,078	-	2005	7446	1,908	-
H05328 RAUSCHENBERG NEW 3/4 SERVICE JOB #17	576	-	2005	7446	1,018	-
H05329 GREENSHIELDS NEW 3/4 INCH SERVICE JOB#13	184	-	2005	7446	326	-
H05331 QUIRANTE NEW 1 INCH SERVICE JOB #38	886	-	2005	7446	1,568	-
H05332 BOURGEAU 1 INCH UPGRADE JOB #36	315	-	2005	7446	557	-
H05333 WALSH NEW 1 INCH SERVICE JOB #28	264	-	2005	7446	466	-
H05334 CLONIGER NEW 1 INCH METER JOB #26	801	-	2005	7446	1,418	-
H05335 HIGH DESERT HOMES NEW 1 INCH SERVICEJOB #25	1,257	-	2005	7446	2,225	-
H05336 BRADY NEW 1 METER JOB #22	415	-	2005	7446	734	-
H05337 HIGH DESERT HOMES NEW 1 INCH METER JOB#41	1,279	-	2005	7446	2,262	-
H05338 RAUSCHENBER NEW 34 INCH METER JOB #20	1,356	-	2005	7446	2,399	-
H05339 KELLY NEW 1 INCH METER JOB 45	1,232	-	2005	7446	2,181	-
H05340 HICKS NEW 1 INCH METER JOB #51	810	-	2005	7446	1,433	-
H05341 PACHECO NEW 4/3 INCH METER JOB #43	745	-	2005	7446	1,319	-
H05342 SILVER RIDGE HOMES NEW 3/4 INCH METERJOB #46	943	-	2005	7446	1,669	-
H05343 SILVER RIDGE HOMES JOB #54	671	-	2005	7446	1,188	-
H05344 GONZALEZ NEW 3/4 INCH METER JOB #63	1,005	-	2005	7446	1,778	-
H05345 STUMPF NEW 3/4 INCH METER JOB #32	419	-	2005	7446	741	-
H05346 DUGAN NEW 3/4 INCH METER JOB #59	719	-	2005	7446	1,273	-
H05347 STAPP NEW 3/4 INCH METER JOB #71	861	-	2005	7446	1,523	-
H05348 ITTNER NEW 3/4 INCH METER JOB #74	580	-	2005	7446	1,027	-
H05349 B & D CONSTRUCTION NEW 3/4 INCH METERJOB #100	779	-	2005	7446	1,379	-
H05350 TORRES NEW 3/4 INCH SERVICE JOB #53	1,036	-	2005	7446	1,833	-
H05351 KING NEW 3/4 INCH METER JOB #60	601	-	2005	7446	1,063	-
H05352 QAQUNDAH NEW 1 INCH METER JOB #42	860	-	2005	7446	1,522	-
H05353 RUIZ NEW 3/4 INCH METER JOB #72	731	-	2005	7446	1,293	-
H05354 MONASTER NEW 3/4 INCH METER JOB #73	350	-	2005	7446	619	-
H05355 KJS DEVELOPLMENT NEW 1 INCH SERVICE JOB#75	853	-	2005	7446	1,508	-
H05356 KJS DEVELOPMENT NEW 1 INCH METER JOB #76	746	-	2005	7446	1,320	-
H05357 JOB# 23 HIGH DESERT HOMES 1 INCH METER	305	-	2005	7446	539	-
H05358 JOB 29 TEDESCO 3/4 METER	430	-	2005	7446	761	-
H05359 JOB 34 HIGH DESERT HOMES 1 INCH METER	233	-	2005	7446	412	-
H05360 JOB 35 HIGH DESERT HOMES 1 INCH METER	1,099	-	2005	7446	1,945	-
H05361 JOB 58 JV DEVELOPMENT 3/4 INCH METER	1,090	-	2005	7446	1,928	-
H05362 JOB 78 OCONNOR DEVELOPMENT 3/4 INCHMETER	658	-	2005	7446	1,164	-
H05363 JOB 79 OCONNOR DEVELOPMENT 3/4 INCHMETER	790	-	2005	7446	1,397	-
H05364 JOB 82 HV DEVELOPMENT 3/4 INCH METER	755	-	2005	7446	1,336	-
H05365 JOB 83 TORRES 3/4 INCH METER	723	-	2005	7446	1,279	-
H05366 JOB 85 BEARD 3/4 INCH METER	1,040	-	2005	7446	1,840	-
H05367 JOB 89 BRUCE 3/4 INCH METER	855	-	2005	7446	1,512	-
H05368 JOB 104 SHAFFNER 3/4 INCH METER	723	-	2005	7446	1,280	-
H05369 JOB 105 GILLESPIE 3/4 INCH METERS	559	-	2005	7446	990	-
H05370 JOB 44 HIGH DESERT HOMES 1 INCH METER	954	-	2005	7446	1,689	-
H05371 JOB 55 HIGH DESERT HOMES 3/4 INCH METER	1,341	-	2005	7446	2,373	-
H05372 JOB 67 COVINGTON 3/4 INCH METER	1,007	-	2005	7446	1,782	-
H05373 GILLESPIE JOB 106 3/4 INCH METER	1,089	-	2005	7446	1,928	-
H05374 COMFORT HOMES JOB 107 3/4 INCH METER	1,130	-	2005	7446	1,999	-
H05375 COMFORT HOMES JOB 108 3/4 INCH METER	1,182	-	2005	7446	2,091	-
H05376 HIGH DESERT HOMES JOB 115 3/4 INCH METER	947	-	2005	7446	1,675	-
H05377 MURRAY JOB 120 3/4 INCH METER	1,067	-	2005	7446	1,887	-
H05378 EYRIE DEVELOP JOB 154 3/4 INCH METER	1,193	-	2005	7446	2,112	-
H05379 KEN LAR CONSTR JOB 168 1 INCH METER	858	-	2005	7446	1,518	-
H05380 DIST FUNDED METER JOB 176 SERVICE ONLY	976	-	2005	7446	1,726	-
H05381 HINOJALES JOB 177 3/4 INCH METER	1,246	-	2005	7446	2,204	-

Table B

Joshua Basin Water District  
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Asset ID & Description	Acquisition Cost	Depreciated Net Asset Value	Acquisition Year	Acquisition ENR CCI	ENR-Adjusted Acquisition Cost	ENR-Adjusted Net Asset Value	
H05382	TYNAN JOB 200580 3/4 INCH METER	1,164	-	2005	7446	2,060	-
H05383	HIGH DESERT HOMES JOB 200592 1 INCHMETER	1,344	-	2005	7446	2,378	-
H05384	RAUSCHENBER 3/4 IN NEW INSTALL JOB 62	985	-	2005	7446	1,743	-
H05385	RAUSCHENBERG JOB 18 NEW 3/4 INCH METER	1,733	-	2005	7446	3,066	-
H05386	CARLOS JOB 37 NEW 3/4 INCH INSTALL	1,750	-	2005	7446	3,097	-
H05387	RAUSCHENBERG JOB 39 NEW 3/4 INCH INSTALL	1,369	-	2005	7446	2,423	-
H05388	HICKS JOB 52 NEW 3/4 INCH INSTALL	1,512	-	2005	7446	2,675	-
H05389	SALICCIOLI JOB 64 NEW 3/4 INCH INSTALL	1,184	-	2005	7446	2,096	-
H05390	HEMELSTRAND JOB 65 NEW 1 INCH INSTALL	619	-	2005	7446	1,095	-
H05391	BATTS JOB 77 NEW 3/4 INCH INSTALL	1,599	-	2005	7446	2,829	-
H05392	HIGH DESERT HOMES JOB 87 NEW 1 INCHINSTALL	948	-	2005	7446	1,677	-
H05393	O'CONNOR JOB 91 NEW 3/4 INCH INSTALL	1,241	-	2005	7446	2,195	-
H05394	B&D CONSTRUCTION JOB 99 NEW 3/4 INCHINSTALL	1,123	-	2005	7446	1,987	-
H05395	B&D CONSTRUCTION JOB 101 NEW 3/4 INCHINSTALL	1,309	-	2005	7446	2,316	-
H05396	MORRIS JOB 109 NEW 3/4 INCH INSTALL	1,307	-	2005	7446	2,313	-
H05397	KJS DEVELOPMENT JOB 110 NEW 1 INCHINSTALL	733	-	2005	7446	1,297	-
H05398	FGA HOMES JOB 116 NEW 3/4 INCH INSTALL	1,353	-	2005	7446	2,395	-
H05399	FLEMING JOB 122 NEW 3/4 INCH INSTALL	1,361	-	2005	7446	2,408	-
H05400	DIST FUNDED MTR JOB 175 NEW SERVICE ONLY	539	-	2005	7446	953	-
H05401	HIGH DESERT HOMES JOB 200596 NEW 1 INCHINSTALL	1,823	-	2005	7446	3,226	-
H05402	HICKS JOB 80 3/4 INCH NEW INSTALL	1,810	-	2005	7446	3,203	-
H05403	HIGH DESERT HOMES JOB 88 NEW 3/4 INCHINSTALL	1,475	-	2005	7446	2,609	-
H05404	O'CONNOR JOB 92 3/4 INCH NEW INSTALL	1,014	-	2005	7446	1,794	-
H05405	JV DEVELOPMENT JOB 112 3/4 INCH NEWINSTALL	566	-	2005	7446	1,002	-
H05406	JV DEVELOPMENT JOB 113 3/4 INCH NEWINSTALL	574	-	2005	7446	1,015	-
H05407	JV DEVELOPMENT JOB 114 3/4 INCH NEWINSTALL	600	-	2005	7446	1,061	-
H05408	JV DEVELOPMENT JOB 117 3/4 INCH NEWINSTALL	605	-	2005	7446	1,071	-
H05409	KYMLA JOB 121 3/4 INCH NEW INSTALL	1,178	-	2005	7446	2,084	-
H05410	SHEENAN JOB 123 3/4 INCH NEW INSTALL	673	-	2005	7446	1,192	-
H05411	RODRIGUEZ JOB 125 3/4 INCH NEW INSTALL	576	-	2005	7446	1,019	-
H05412	DANIELS JOB 126 1 INCH NEW INSTALL	731	-	2005	7446	1,293	-
H05413	CONNECTICUT YANKEE JOB #7 NEW 3/4 INCHINSTALL	891	-	2005	7446	1,577	-
H05414	POIST JOB 30 NEW 3/4 INCH INSTALL	303	-	2005	7446	536	-
H05415	BOURGEAU JOB 33 NEW 1 INCH INSTALL	911	-	2005	7446	1,612	-
H05416	MARMOLEJO JOB 111 NEW 1 INCH INSTALL	877	-	2005	7446	1,551	-
H05417	O'CONNOR DEV JOB 129 NEW 3/4 INCHINSTALL	618	-	2005	7446	1,093	-
H05418	B&D CONSTR JOB 131 NEW 3/4 INCH INSTALL	634	-	2005	7446	1,121	-
H05419	B&D CONSTR JOB 132 NEW 3/4 INCH INSTALL	720	-	2005	7446	1,275	-
H05420	GIBBAR JOB 134 NEW 1 INCH INSTALL	656	-	2005	7446	1,162	-
H05421	NEAL JOB 139 NEW 3/4 INCH INSTALL	637	-	2005	7446	1,127	-
H05422	DIST FUNDED MTR JOB 140 NEW SERVICE ONLY	855	-	2005	7446	1,513	-
H05423	FLENWELLEN JOB 143 NEW 3/4 INCH INSTALL	922	-	2005	7446	1,632	-
H05424	FLENWELLEN JOB 144 NEW 3/4 INCH INSTALL	928	-	2005	7446	1,642	-
H05425	SCHRYVER JOB 146 NEW 3/4 INCH INSTALL	666	-	2005	7446	1,179	-
H05426	WAMHOFF JOB 155 NEW 3/4 INCH INSTALL	797	-	2005	7446	1,410	-
H05427	KLINTWORTH JOB 170 NEW 1 INCH INSTALL	693	-	2005	7446	1,226	-
H05428	THIELE JOB 172 NEW 3/4 INCH INSTALL	1,288	-	2005	7446	2,279	-
H05429	GUTIERREZ JOB 173 NEW 3/4 INCH INSTALL	885	-	2005	7446	1,565	-
H05430	DIST FUNDED METER JOB 174 NEW SERVICEONLY	239	-	2005	7446	423	-
H05431	CAMPOS JOB 181 NEW 3/4 INCH INSTALL	694	-	2005	7446	1,228	-
H05432	KAUBER JOB 185 NEW 3/4 INCH INSTALL	1,217	-	2005	7446	2,153	-
H05433	SHEARER JOB 186 NEW 1 INCH INSTALL	726	-	2005	7446	1,285	-
H05434	MCNAMEE JOB 187 NEW 1 INCH INSTALL	673	-	2005	7446	1,190	-
H05435	CODGEN JOB 68 NEW 3/4 INCH INSTALL	652	-	2005	7446	1,154	-
H05436	MAIETTA JOB 136 NEW 1 INCH INSTALL	658	-	2005	7446	1,164	-
H05437	STERLING DEV JOB 152 NEW 3/4 INCHINSTALL	580	-	2005	7446	1,026	-
H05438	STERLING DEV JOB 153 NEW 3/4 INCHINSTALL	576	-	2005	7446	1,020	-
H05439	GOODPASTER JOB 164 NEW 3/4 INCH INSTALL	842	-	2005	7446	1,489	-
H05440	RINCONENO JOB 165 NEW 3/4 INCH INSTALL	553	-	2005	7446	979	-
H05441	KEN-LAR CONSTR JOB 167 NEW 1 INCHINSTALL	709	-	2005	7446	1,254	-
H05442	HEMELSTRAND JOB 189 NEW 3/4 INCH INSTALL	934	-	2005	7446	1,653	-
H05443	WEBB JOB 191 NEW SERVICE LINE	1,865	-	2005	7446	3,300	-
H05444	JV DEVELOPMENT JOB 192 NEW 3/4 INCHINSTALL	952	-	2005	7446	1,685	-
H05445	T WOOD CONST JOB 193 NEW 3/4 INCHINSTALL	878	-	2005	7446	1,554	-
H05446	AIKEN JOB 194 NEW 1 INCH INSTALL	740	-	2005	7446	1,310	-
H05447	CULVER CONST JOB 196 NEW 3/4 INCHINSTALL	889	-	2005	7446	1,573	-
H05448	0602-212-17 DIST FUNDED MTR JOB 198 NEWSERVICE	534	-	2005	7446	944	-
H05449	SILVER RIDGE HOMES JOB 201 NEW 3/4 INCHINSTALL	806	-	2005	7446	1,426	-
H05450	0605-071-21 DIST FUNDED MTR JOB 202 NEWSERVICE	357	-	2005	7446	632	-

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 Joshua Basin Water District  
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Asset ID & Description	Acquisition Cost	Depreciated Net Asset Value	Acquisition Year	Acquisition ENR CCI	ENR-Adjusted Acquisition Cost	ENR-Adjusted Net Asset Value
H05451 RAUSCHENBERG JOB 203 NEW 3/4 INCHINSTALL	726	-	2005	7446	1,285	-
H05452 RAUSCHENBERG JOB 204 NEW 3/4 INCHINSTALL	614	-	2005	7446	1,087	-
H05453 RAUSCHENBERG JOB 205 NEW 3/4 INCHINSTALL	460	-	2005	7446	814	-
H05454 0603-252-20 DIST FUNDED MTR JOB 206 NEWSERVICE	435	-	2005	7446	769	-
H05455 BELLA VILLAGGIO JOB 207 NEW 1 INCHINSTALL	935	-	2005	7446	1,654	-
H05456 AMADOR JOB 208 NEW 3/4 INCH INSTALL	749	-	2005	7446	1,325	-
H05457 J&J REAL ESTATE JOB 209 NEW 3/4 INCHINSTALL	761	-	2005	7446	1,347	-
H05458 JV DEVELOPMENT JOB 197 NEW 3/4 INCHMETER INSTALL	782	-	2005	7446	1,384	-
H05459 DISTRICT FUNDED METER JOB 211 SERVICELINE ONLY	430	-	2005	7446	762	-
H05460 DISTRICT FUNDED METER JOB 212 SERVICELINE ONLY	180	-	2005	7446	319	-
H05461 J&J DEVELOPMENT JOB 213 NEW 3/4 INCHMETER INSTALL	761	-	2005	7446	1,347	-
H05462 JOST JOB 214 NEW SERVICE LINE ONLY	428	-	2005	7446	758	-
H05463 BIERMA CONSTR JOB 215 NEW 3/4 INCHMETER INSTALL	493	-	2005	7446	873	-
H05464 BIERMA CONSTR JOB 216 NEW 3/4 INCHMETER INSTALL	715	-	2005	7446	1,265	-
H05465 RAUSCHENBERG JOB 217 NEW 3/4 INCH METERINSTALL	839	-	2005	7446	1,484	-
H05466 RAUSCHENBERG JOB 218 NEW 1 INCH METERINSTALL	785	-	2005	7446	1,389	-
H05467 RAUSCHENBERG JOB 219 NEW 3/4 INCH METERINSTALL	997	-	2005	7446	1,764	-
H05468 HENEGHAN JOB 220 NEW 3/4 INCH METERINSTALL	953	-	2005	7446	1,686	-
H05469 CASS JOB 221 NEW 1 INCH METERINSTALLATION	743	-	2005	7446	1,315	-
H05470 DISTRICT FUNDED METER JOB 222 NEWSERVICE LINE ONL	430	-	2005	7446	760	-
H05471 DESERT WALK CONST JOB 223 NEW 3/4 INCHMETER INSTA	800	-	2005	7446	1,416	-
H05472 MEYER JOB 224 NEW 3/4 INCH METERINSTALLATION	781	-	2005	7446	1,382	-
H05473 STEHR JOB 226 NEW 1 INCH METERINSTALLATION	698	-	2005	7446	1,236	-
H05474 VALDEZ JOB 228 NEW 3/4 INCH METERINSTALLATION	933	-	2005	7446	1,652	-
H05475 AVILA JOB 229 NEW 3/4 INCH METERINSTALLATION	667	-	2005	7446	1,181	-
H05476 THEILE JOB 230 NEW 3/4 INCH METERINSTALLATION	662	-	2005	7446	1,171	-
H05477 SILVER RIDGE HOMES JOB 233 NEW 3/4 INCHMETER INST	740	-	2005	7446	1,310	-
H05478 SILVER RIDGE HOMES JOB 234 NEW 3/4 INCHMETER INST	745	-	2005	7446	1,319	-
H05479 SILVER RIDGE HOMES JOB 235 NEW 3/4 INCHMETER INST	660	-	2005	7446	1,167	-
H05480 MORRIS JOB 236 NEW 3/4 INCH METERINSTALLATION	796	-	2005	7446	1,409	-
H05481 DUPRE JOB 241 NEW 3/4 INCH METERINSTALLATION	670	-	2005	7446	1,186	-
H05482 DUPRE JOB 242 NEW 3/4 INCH METERINSTALLATION	765	-	2005	7446	1,353	-
H05483 SHIVER JOB 148 NEW 3/4 INCH INSTALL	598	-	2005	7446	1,058	-
H05484 DUPRE JOB 243 NEW 3/4 INCH INSTALL	745	-	2005	7446	1,319	-
H05485 SCHUSTER JOB 246 NEW 1 INCH INSTALL	767	-	2005	7446	1,357	-
H05486 MARTINEZ JOB 247 NEW 3/4 INCH INSTALL	662	-	2005	7446	1,171	-
H05487 VASSEUR JOB 249 NEW 3/4 INCH INSTALL	693	-	2005	7446	1,227	-
H05488 REYNOLDS JOB 250 NEW 3/4 INCH INSTALL	928	-	2005	7446	1,642	-
H05489 JV DEVELOPMENT JOB 251 NEW 3/4 INCHINSTALL	707	-	2005	7446	1,251	-
H05490 RAUSCHENBERG JOB 253 NEW 3/4 INCHINSTALL	673	-	2005	7446	1,191	-
H05491 DISTRICT FUNDED METER 599-351-18SERVICE LINE ONLY	222	-	2005	7446	393	-
H05492 KROPACEK JOB 256 NEW 3/4 INCH INSTALL	708	-	2005	7446	1,253	-
H05493 VSF PROPERTIES JOB 257 NEW 3/4 INCHINSTALL	587	-	2005	7446	1,039	-
H05494 JV DEVELOPMENT JOB 260 NEW 3/4 INCHINSTALL	681	-	2005	7446	1,205	-
H05495 DISTRICT FUNDED METER JOB 263 NEWSERVICE LINE ONL	344	-	2005	7446	608	-
H05496 DISTRICT FUNDED METER JOB 264 NEWSERVICE ONLY	213	-	2005	7446	376	-
H05497 BIERMA CONSTRUCTION JOB 265 NEW 3/4INCH INSTALL	461	-	2005	7446	816	-
H05498 BIERMA CONSTRUCTION JOB 266 NEW 3/4INCH INSTALL	614	-	2005	7446	1,087	-
H05499 BIERMA CONSTRUCTION JOB 267 NEW 3/4INCH INSTALL	460	-	2005	7446	815	-
H05500 BIERMA CONSTRUCTION JOB 268 NEW 3/4INCH INSTALL	458	-	2005	7446	811	-
H05501 BIERMA CONSTRUCTIN JOB 269 NEW 3/4 INCHINSTALL	614	-	2005	7446	1,087	-
H05502 BIERMA CONSTRUCTION JOB 270 NEW 3/4INCH INSTALL	615	-	2005	7446	1,088	-
H05503 BIERMA CONSTRUCTION JOB 271 NEW 3/4INCH INSTALL	440	-	2005	7446	778	-
H05504 BIERMA CONSTRUCTION JOB 272 NEW 3/4INCH INSTALL	667	-	2005	7446	1,180	-
H05505 BIERMA CONSTRUCTION JOB 273 NEW 3/4INCH INSTALL	615	-	2005	7446	1,088	-
H05506 BIERMA CONSTRUCTION JOB 274 NEW 3/4INCH INSTALL	513	-	2005	7446	907	-
H05507 BIERMA CONSTRUCTION JOB 275 NEW 3/4INCH INSTALL	594	-	2005	7446	1,051	-
H05508 DISTRICT FUNDED METER 0602-215-17 NEWSERVICE ONLY	457	-	2005	7446	808	-
H05509 B&D CONSTRUCTION JOB 281 NEW 3/4 INCHINSTALL	1,107	-	2005	7446	1,958	-
H05510 GORE JOB 282 NEW 1 INCH INSTALL	786	-	2005	7446	1,391	-
H05511 SILVER RIDGE JOB 286 NEW 3/4 INCHINSTALL	741	-	2005	7446	1,312	-
H05512 HAMMOND JOB 293 NEW 3/4 INCH METERINSTALL	831	-	2005	7446	1,470	-
H05513 SILVER RIDGE HOMES JOB 294 NEW 3/4 INCHMETER INST	788	-	2005	7446	1,394	-
H05514 RAUSCHENBERG JOB 302 NEW 3/4 INCH METERINSTALL	676	-	2005	7446	1,196	-
H05515 DISTRICT FUNDED METER JOB 306 NEWSERVICE LINE ONL	620	-	2005	7446	1,097	-
H05516 DIST FUNDED METER JOB 307 NEW SERVICELINE ONLY	543	-	2005	7446	961	-
H05517 PINAR JOB 309 NEW 1 INCH METERINSTALLATION	910	-	2005	7446	1,610	-
H05518 SILVER RIDGE HOMES JOB 310 NEW 3/4 INCHMETER INST	711	-	2005	7446	1,258	-
H05519 DISTRICT FUNDED METER JOB 311 NEWSERVICE LINE ONL	709	-	2005	7446	1,255	-

Table B  
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Asset ID & Description	Acquisition Cost	Depreciated Net Asset Value	Acquisition Year	Acquisition ENR CCI	ENR-Adjusted Acquisition Cost	ENR-Adjusted Net Asset Value
H05520 GONZALEZ JOB 313 NEW 3/4 INCH METERINSTALL	857	-	2005	7446	1,517	-
H05521 MCMURTRY JOB 315 NEW 3/4 INCH INSTALL	974	-	2005	7446	1,723	-
H05522 THIELE JOB 317 NEW 3/4 INCH METERINSTALL	795	-	2005	7446	1,408	-
H05523 K&L CONSTRUCTION JOB 322 NEW 3/4 INCHMETER INSTAL	623	-	2005	7446	1,102	-
H05524 K&L CONSTRUCTION JOB 323 NEW 3/4 INCHMETER INSTAL	694	-	2005	7446	1,228	-
H05525 K&L CONSTRUCTION JOB 324 NEW 3/4 INCHMETER INSTAL	672	-	2005	7446	1,189	-
H05526 SMITH JOB 325 NEW 3/4 INCH METERINSTALLATION	821	-	2005	7446	1,452	-
H05527 ADAMS JOB 326 NEW 3/4 INCH METER INSTALL	635	-	2005	7446	1,123	-
H05528 JIMENEZ JOB 333 NEW 3/4 INCH METERINSTALL	1,047	-	2005	7446	1,853	-
H05529 DIST FUNDED METER JOB 342 NEW SERVICELINE ONLY	444	-	2005	7446	785	-
H05530 DIST FUNDED METER JOB 344 NEW SERVICELINE ONLY	620	-	2005	7446	1,097	-
H06531 BACON JOB 84 NEW 3/4 INCH METERINSTALLATION	1,290	-	2005	7446	2,283	-
H06532 CODGEN JOB 90 NEW 3/4 INCH METERINSTALLATION	1,419	-	2005	7446	2,511	-
H06533 B&D CONSTRUCTION JOB 179 NEW 1 IN METERINSTALL	998	-	2005	7446	1,766	-
H06534 BURTON PROPERTIES JOB 183 NEW 3/4 INMETER INSTALL	1,345	-	2005	7446	2,380	-
H06535 BEARD JOB 225 NEW 3/4 INCH METER INSTALL	1,990	-	2005	7446	3,522	-
H06536 COUGAR CONSTRUCTION JOB 237 NEW 3/4 INMETER	1,009	-	2005	7446	1,785	-
H06537 DUPRE JOB 244 NEW 3/4 INCH METERINSTALLATION	995	-	2005	7446	1,761	-
H06538 THIELE JOB 258 NEW 3/4 INCH METERINSTALLATION	794	-	2005	7446	1,404	-
H06539 THIELE JOB 259 NEW 3/4 INCH METERINSTALLATION	758	-	2005	7446	1,342	-
H06540 YOUNGLOVE JOB 277 NEW 3/4 INCH METERINSTALLATION	2,035	-	2005	7446	3,601	-
H06541 SILVER RIDGE JOB 278 NEW 3/4 INCH METERINSTALL	1,014	-	2005	7446	1,793	-
H06542 RAUSCHENBERG JOB 285 NEW 3/4 INCH METERINSTALL	1,322	-	2005	7446	2,340	-
H06543 BRADY JOB 289 NEW 3/4 INCH METERINSTALLATION	1,258	-	2005	7446	2,227	-
H06544 RAUSCHENBERG JOB 290 NEW 3/4 INCH METERINSTALL	1,111	-	2005	7446	1,965	-
H06545 RAUSCHENBERG JOB 291 NEW 1 INCH METERINSTALLATION	1,131	-	2005	7446	2,001	-
H06546 BROADHURST JOB 292 NEW 3/4 INCH METERINSTALL	1,064	-	2005	7446	1,882	-
H06547 ZIMARIK JOB 303 NEW 1 INCH METERINSTALLATION	1,199	-	2005	7446	2,121	-
H06548 ZIMARIK JOB 304 NEW 1 INCH METERINSTALLATION	990	-	2005	7446	1,752	-
H06549 ZIMARIK JOB 305 NEW 1 INCH METERINSTALLATION	1,165	-	2005	7446	2,061	-
H06550 TIRADO JOB 314 NEW 3/4 INCH METERINSTALLATION	839	-	2005	7446	1,485	-
H06551 ZIMARIK JOB 316 NEW 3/4 INCH METERINSTALLATION	1,401	-	2005	7446	2,480	-
H06552 TIERNEY JOB 320 NEW 3/4 INCH METERINSTALLATION	1,094	-	2005	7446	1,936	-
H06553 YORBA JOB 327 NEW 3/4 INCH METERINSTALLATION	1,004	-	2005	7446	1,777	-
H06554 SILVER RIDGE JOB 328 NEW 3/4 INCH METERINSTALL	1,004	-	2005	7446	1,777	-
H06556 RAUSCHENBERG JOB 337 NEW 3/4 INCH METERINSTALL	1,059	-	2005	7446	1,873	-
H06557 RAUSCHENBERG JOB 338 NEW 3/4 INCH METERINSTALL	1,182	-	2005	7446	2,091	-
H06558 ZETINA JOB 339 NEW 3/4 INCH METERINSTALLATION	861	-	2005	7446	1,524	-
H06559 NAZARYFAR JOB 340 NEW 1 INCH METERINSTALLATION	909	-	2005	7446	1,608	-
H06560 COUGAR JOB 238 NEW 3/4 INCH METERINSTALLATION	1,331	-	2005	7446	2,356	-
H06561 SILVER RIDGE DEV JOB 343 NEW 3/4 INCHMETER INSTAL	634	-	2005	7446	1,122	-
H06562 RIVER ROCK ENT JOB 346 NEW 3/4 INCHMETER INSTALL	658	-	2005	7446	1,163	-
H06563 SILVER RIDGE JOB 347 NEW 3/4 INCH METERINSTALL	1,372	-	2005	7446	2,428	-
H06564 MITCHELL JOB 351 NEW 3/4 INCH METERINSTALL	794	-	2005	7446	1,405	-
H06565 KINGSBURY JOB 352 NEW 3/4 INCH METERINSTALL	771	-	2005	7446	1,364	-
H06566 DISTRICT FUNDED JOB 355 NEW SERVICE ONLY	465	-	2005	7446	823	-
H06567 HAMMOND JOB 356 NEW 3/4 IN METER INSTALL	876	-	2005	7446	1,550	-
H06568 BURTON PROP JOB 358 NEW 3/4 INCH METERINSTALL	1,476	-	2005	7446	2,611	-
H06569 ECKENROTH CONST JOB 360 NEW 3/4 INCHMETER INSTALL	1,020	-	2005	7446	1,805	-
H06570 SILVER RIDGE JOB 361 NEW 3/4 INCH METERINSTALL	797	-	2005	7446	1,410	-
H06571 ECKENROTH CONST JOB 363 NEW 3/4 INCHMETER INSTALL	1,031	-	2005	7446	1,825	-
H06572 DISTRICT FUNDED JOB 365 NEW SERVICE ONLY	929	-	2005	7446	1,644	-
H06573 DISTRICT FUNDED JOB 369 NEW SERVICELINE ONLY	659	-	2005	7446	1,166	-
H06574 DISTRICT FUNDED JOB 371 NEW SERVICELINE ONLY	653	-	2005	7446	1,155	-
H06575 DISTRICT FUNDED JOB 373 NEW SERVICELINE ONLY	623	-	2005	7446	1,102	-
H06576 DISTRICT FUNDED JOB 374 NEW SERVICELINE ONLY	658	-	2005	7446	1,164	-
H06577 DISTRICT FUNDED JOB 375 NEW SERVICELINE ONLY	766	-	2005	7446	1,355	-
H06578 MAYES JOB 381 NEW 3/4 INCH METER INSTALL	1,030	-	2005	7446	1,823	-
H06579 COOL HOUSE JOB 383 NEW 1 INCH METERINSTALL	938	-	2005	7446	1,659	-
H06580 VIRRISH JOB 392 NEW 3/4 INCH METERINSTALL	941	-	2005	7446	1,665	-
H06581 JV DEVELOPMENT JOB 400 NEW 3/4 INCHMETER INSTAL	874	-	2005	7446	1,546	-
H06582 JOVIC CONSTRUCTION JOB 401 NEW 3/4 INCHMETER INST	800	-	2005	7446	1,416	-
H06583 JOVIC CONSTRUCTION JOB 402 NEW 3/4 INMETER INSTAL	800	-	2005	7446	1,416	-
H06584 MICKELSON JOB 404 NEW 3/4 IN METERINSTALL	1,056	-	2005	7446	1,869	-
H06585 MICKELSON JOB 405 NEW 3/4 IN METERINSTALL	893	-	2005	7446	1,580	-
H06586 MONSTER DEVELOPMENT JOB 390 NEW 3/4 INMETER INSTA	745	-	2005	7446	1,318	-
H07587 PHILEO DEVELOPMENT JOB 393 NEW 3/4 INCHMETER	2,183	-	2006	7751	3,711	-
H07588 ESCOBAR JOB 395 NEW 3/4 INCH METER	1,384	-	2006	7751	2,353	-
H07589 ECHENIQUE JOB 396 NEW 3/4 INCH METER	1,329	-	2006	7751	2,258	-

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H07590 DG BUILDERS JOB 398 NEW 1 INCH METER	1,526	-	2006	7751	2,594	-
H07591 PHILEO DEVELOPMENT JOB 406 NEW 3/4 INCHMETER	830	-	2006	7751	1,410	-
H07592 BURTON PROPERTIES JOB 407 NEW 3/4 INCHMETER	963	-	2006	7751	1,637	-
H07593 HECTOR JOB 408 NEW 3/4 INCH METER	745	-	2006	7751	1,267	-
H07594 RIOS JOB 409 NEW 3/4 INCH METER	802	-	2006	7751	1,363	-
H07595 J&S PROPERTY JOB 410 NEW 3/4 INCH METER	686	-	2006	7751	1,166	-
H07596 KH CONSTRUCTION JOB 411 NEW 3/4 INCHMETER	969	-	2006	7751	1,647	-
H07597 MCGREW JOB 412 NEW 1 INCH METER	739	-	2006	7751	1,257	-
H07598 BURTON PROPERTIES JOB 414 NEW 3/4 INCHMETER	1,140	-	2006	7751	1,938	-
H07599 BURTON PROPERTIES JOB 415 NEW 3/4 INCHMETER	718	-	2006	7751	1,221	-
H07600 MOSER JOB 418 NEW 3/4 INCH METER	842	-	2006	7751	1,431	-
H07601 JOVIC CONSTRUCTION JOB 420 NEW 3/4 INCHMETER	785	-	2006	7751	1,334	-
H07602 JOVIC CONSTRUCTION JOB 421 NEW 3/4 INCHMETER	556	-	2006	7751	945	-
H07603 OCONNOR DEVELOPMENT JOB 300 NEW 3/4INCH METER	1,381	-	2006	7751	2,348	-
H07604 HINOJALES JOB 334 NEW 3/4 INCH INSTALL	981	-	2006	7751	1,667	-
H07605 MONSTER DEVELOPMENT JOB 345 NEW 3/4INCH METER	1,215	-	2006	7751	2,065	-
H07606 RADNICH JOB 357 NEW 3/4 INCH METERINSTALL	1,469	-	2006	7751	2,497	-
H07607 RAUSCHENBERG JOB 364 NEW 3/4 INCH METERINSTALL	2,351	-	2006	7751	3,996	-
H07608 ATCHISON JOB 366 NEW 3/4 INCH METERINSTALL	1,585	-	2006	7751	2,695	-
H07609 WILSON JOB 367 NEW 3/4 INCH METERINSTALL	1,694	-	2006	7751	2,880	-
H07610 DUFFY JOB 376 NEW 3/4 INCH METERINSTALLATION	1,305	-	2006	7751	2,218	-
H07611 STEHR JOB 377 NEW 1 INCH METERINSTALLATION	1,021	-	2006	7751	1,735	-
H07612 DISTRICT FUNDED METER JOB 378 NEWSERVICE ONLY	934	-	2006	7751	1,588	-
H07613 ECKENROTH CONST JOB 441 NEW 3/4 IN METER	800	-	2006	7751	1,359	-
H07614 HINOJALES JOB 321 NEW 3/4 INCH INSTALL	857	-	2006	7751	1,456	-
H07615 CEDAR CREEK DEVELOPMENT JOB 335 NEW 1INCH INSTALL	987	-	2006	7751	1,678	-
H07616 CEDAR CREEK DEVELOPMENT JOB 336 NEW 1INCH INSTALL	820	-	2006	7751	1,395	-
H07617 VANYUR JOB 422 NEW 3/4 INCH INSTALL	915	-	2006	7751	1,555	-
H07618 KERSHNER JOB 425 NEW 3/4 INCH INSTALL	1,153	-	2006	7751	1,960	-
H07619 BILSBOROUGH JOB 428 NEW 3/4 INCH INSTALL	835	-	2006	7751	1,419	-
H07620 MICKELSON JOB 429 NEW 3/4 INCH INSTALL	789	-	2006	7751	1,340	-
H07621 BROWNE JOB 432 NEW 3/4 INCH INSTALL	917	-	2006	7751	1,559	-
H07622 DIST FUNDED METER JOB 433 NEW SERVICEONLY	420	-	2006	7751	713	-
H07623 GMB GROUP INC JOB 436 NEW 3/4 INCHINSTALL	853	-	2006	7751	1,450	-
H07624 SWINFORD JOB 443 NEW 3/4 INCH INSTALL	931	-	2006	7751	1,583	-
H07625 ROSE JOB 444 NEW 3/4 INCH INSTALL	1,076	-	2006	7751	1,828	-
H07626 GONZALEZ JOB 331 NEW 3/4 INCH INSTALL	2,438	-	2006	7751	4,145	-
H07627 THIELE JOB 350 NEW 3/4 INCH INSTALL	954	-	2006	7751	1,621	-
H07628 CONE JOB 359 NEW 3/4 INCH INSTALL	828	-	2006	7751	1,407	-
H07629 CHRISS JOB 437 NEW 3/4 INCH INSTALL	1,720	-	2006	7751	2,924	-
H07630 ENGLISH JOB 446 NEW 3/4 INCH INSTALL	956	-	2006	7751	1,625	-
H07631 BURGE JOB 447 NEW 3/4 INCH INSTALL	707	-	2006	7751	1,203	-
H07632 BILT RITE HOMES JOB 448 NEW 3/4 INCHINSTALL	781	-	2006	7751	1,327	-
H07633 SW HOMES JOB 449 NEW 3/4 INCH INSTALL	841	-	2006	7751	1,429	-
H07634 RAMIREZ JOB 459 NEW 3/4 INCH INSTALL	1,017	-	2006	7751	1,729	-
H07635 DIST FUNDED METER JOB 455 NEW SERVICELINE ONLY	2,791	-	2006	7751	4,744	-
H07636 DIST FUNDED METER JOB 456 NEW SERVICELINE ONLY	2,791	-	2006	7751	4,744	-
H07637 DIST FUNDED METER JOB 457 NEW SERVICELINE ONLY	2,791	-	2006	7751	4,744	-
H07638 ECKENROTH CONST JOB 460 NEW 3/4 INCHMETER INSTALL	698	-	2006	7751	1,186	-
H07639 JM EDWARDS JOB 464 NEW 3/4 INCH INSTALL	1,712	-	2006	7751	2,909	-
H07641 VIEAU JOB 472 NEW 3/4 INCH INSTALL	950	-	2006	7751	1,615	-
H07642 CONE JOB 475 NEW 3/4 INCH INSTALL	965	-	2006	7751	1,640	-
H07643 DIST FUNDED METER JOB 435 NEW SERVICELINE ONLY	557	-	2006	7751	946	-
H07644 KORCZYK JOB 442 NEW 3/4 INCH INSTALL	924	-	2006	7751	1,570	-
H07645 BURTON PROP JOB 458 NEW 3/4 INCH INSTALL	743	-	2006	7751	1,262	-
H07646 MOSS JOB 470 NEW 3/4 INCH INSTALL	847	-	2006	7751	1,439	-
H07647 MARQUIS JOB 476 NEW 3/4 INCH INSTALL	766	-	2006	7751	1,302	-
H07648 PEARCE JOB 477 NEW 1 INCH INSTALL	1,320	-	2006	7751	2,243	-
H07649 JAMES DESIGN JOB 484 NEW 3/4 INCHINSTALL	937	-	2006	7751	1,592	-
H07650 JOVIC CONST JOB 479 NEW 3/4 INCH INSTALL	811	-	2006	7751	1,379	-
H07651 DIST FUNDED METER JOB 493 NEW SERVICEONLY	956	-	2006	7751	1,624	-
H07652 BARKER JOB 497 NEW 3/4 INCH INSTALL	738	-	2006	7751	1,254	-
H07653 CLINE JOB 485 NEW 3/4 INCH INSTALL	904	-	2006	7751	1,537	-
H07654 JOVIC CONSTRUCTION JOB 489 NEW 3/4 INCHINSTALL	791	-	2006	7751	1,344	-
H07655 JOVIC CONSTRUCTION JOB 490 NEW 3/4 INCHINSTALL	791	-	2006	7751	1,344	-
H07656 JOVIC CONSTRUCTION JOB 491 NEW 3/4 INCHINSTALL	790	-	2006	7751	1,344	-
H07657 GARCIA JOB 496 NEW 3/4 INCH INSTALL	873	-	2006	7751	1,483	-
H07658 B&D CONSTRUCTION JOB 498 NEW 3/4 INCHINSTALL	996	-	2006	7751	1,693	-
H07659 BERNHARDT JOB 499 NEW 3/4 INCH INSTALL	887	-	2006	7751	1,508	-

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H07660	KNIGHT JOB 510 NEW 1 INCH INSTALL	896	-	2006	7751	1,523	-
H07661	WARE JOB 516 NEW 1 INCH INSTALL	847	-	2006	7751	1,440	-
H08662	RUSH - JOB #445 NEW 3/4 METER INSTALL	2,426	-	2007	7966	4,012	-
H08663	BURKETT - JOB #463 NEW 3/4 METER	1,335	-	2007	7966	2,208	-
H08664	SOUTHWESTERN JOB #465 NEW 3/4 METER	1,311	-	2007	7966	2,168	-
H08665	4 STAR INVEST JOB #467 NEW 3/4 INSTALL	1,341	-	2007	7966	2,218	-
H08666	RADFORD JOB #473 NEW 3/4 METER	1,625	-	2007	7966	2,687	-
H08667	HUGHES JOB #481 NEW 3/4 METER	808	-	2007	7966	1,336	-
H08668	BRYANT JOB #495 NEW 3/4 METER	1,607	-	2007	7966	2,658	-
H08669	WEISE JOB #500 NEW 3/4 METER	1,280	-	2007	7966	2,117	-
H08670	058814127 DISTRICT FUNDED JOB #501 NEW3/4 METER	883	-	2007	7966	1,460	-
H08671	BOSE CONST JOB #511 NEW 3/4 METER	1,517	-	2007	7966	2,509	-
H08672	ZION JOB #520 NEW 1 INCH METER	803	-	2007	7966	1,329	-
H08673	CARLSON JOB #521 NEW 3/4 METER	905	-	2007	7966	1,497	-
H08674	HENRY JOB #528 NEW 3/4 METER	1,099	-	2007	7966	1,817	-
H08675	HHK DEVELOPMENT NEW 1 IN. INSTALL JOB#507	2,495	-	2007	7966	4,126	-
H08676	QUEEN, JAIME NEW 1 IN. INSTALL JOB #522	1,018	-	2007	7966	1,684	-
H08677	DISTRICT FUNDED 3/4 IN. METER - JOB #505	1,136	-	2007	7966	1,879	-
H08678	HHK DEVELOPMENT NEW 1 IN. INSTALL - JOB#506	1,761	-	2007	7966	2,912	-
H08679	SOUTHWESTERN DESIGN NEW 3/4 IN. INSTALL- JOB #466	904	-	2007	7966	1,496	-
H08680	HUGHES, DANIEL NEW 3/4 IN. INSTALL -JOB #480	808	-	2007	7966	1,336	-
H08681	SW HOMES NEW 3/4 IN INSTALL - JOB #450	2,626	-	2007	7966	4,343	-
H08682	DISTRICT FUNDED - NEW 3/4 IN INSTALLJOB #546	253	-	2007	7966	419	-
H08683	DISTRICT FUNDED - NEW 3/4 IN INSTALLJOB #547	394	-	2007	7966	652	-
H08684	DISTRICT FUNDED - NEW 3/4 IN INSTALLJOB #548	865	-	2007	7966	1,430	-
H08685	DISTRICT FUNDED - NEW 3/4 IN INSTALLJOB #549	865	-	2007	7966	1,430	-
H08686	DISTRICT FUNDED - NEW 3/4 IN INSTALLJOB #550	849	-	2007	7966	1,404	-
H08687	DISTRICT FUNDED NEW 3/4 IN INSTALL JOB#551	849	-	2007	7966	1,404	-
H08688	DISTRICT FUNDED NEW 3/4 IN INSTALL JOB#552	245	-	2007	7966	406	-
H08689	DISTRICT FUNDED NEW 3/4 IN INSTALL JOB#553	253	-	2007	7966	419	-
H08690	DISTRICT FUNDED 3/4 IN INSTALL JOB#554	1,053	-	2007	7966	1,741	-
H08691	DISTRICT FUNDED NEW 3/4 IN INSTALL JOB#555	1,021	-	2007	7966	1,689	-
H08692	DISTRICT FUNDED METER NEW 3/4 ININSTALL JOB #556	237	-	2007	7966	393	-
H08693	DISTRICT FUNDED NEW 3/4 IN INSTALL JOB#557	253	-	2007	7966	419	-
H08694	DISTRICT FUNDED NEW 3/4 IN INSTALL JOB#558	214	-	2007	7966	354	-
H08695	0602-051-13 DISTRICT FUNDED 3/4 METERJOB #561	485	-	2007	7966	802	-
H08696	JOVIC 61478 DESERTAIR #A NEW 3/4INSTALL JOB #461	959	-	2007	7966	1,587	-
H08697	JOVIC 61478 DESERAIR #B NEW 3/4 INSTALLJOB #462	959	-	2007	7966	1,587	-
H08698	JAMES DESIGN 61590 GRANADA NEW 3/4INSTALL JOB#462	1,937	-	2007	7966	3,204	-
H08699	DUFFY 6140 PANORAMA RD NEW 3/4 INSTALLJOB #531	1,757	-	2007	7966	2,907	-
H08700	CARLOS 61786 DESERTAIR #B NEW 3/4INSTALL JOB #532	3,407	-	2007	7966	5,635	-
H08701	SANDERS 63680 BROAD WAY NEW 3/4 INSTALLJOB #536	852	-	2007	7966	1,410	-
H08702	GRIBBLE 5193 SUNBURST AVE NEW 3/4INSTALL JOB#538	2,251	-	2007	7966	3,723	-
H08703	GRIER 2182 NEPTUNE NEW 3/4 INSTALL JOB#539	1,216	-	2007	7966	2,012	-
H09704	HAULING STATION AIRGAPClose Job #828Prior Job #362	7,438	-	2008	8310	11,792	-
H09705	Job #314 Joeckle3/4" MeterCustomer provided meter	144	-	2009	8570	222	-
H09706	3/4" Meter/Salko/61306Sandalwood / Job #306APN 588-281-28	935	-	2009	8570	1,438	-
H09707	Desert View HomesNew 3/4" Meter Install62842 29 Palms Hwy. APN C	1,210	-	2009	8570	1,860	-
H09708	KESTERSON 3/4" METERJob #316APN 0599-351-204030 AVENIDA DEL	729	-	2009	8570	1,121	-
H09709	BUCHANAN 1" METERJob #312APN 0606-241-1064184 SUN MESA RO	1,025	-	2009	8570	1,576	-
H09710	ANDERSEN 3/4" METERJob #318APN 0632-021-402452 CENTER AVENI	1,103	-	2009	8570	1,695	-
H09711	COFER 1" METER INSTALLJob #319APN 0602-252-2061501 DIVISION D	1,020	-	2009	8570	1,568	-
H10712	3/4 Meter @ 61659 FountainAPN: 600-101-11Job #332	809	-	2010	8799	1,211	-
H10713	7362 OUTPOST RDAPN# 588-222-07Close Job #315 3/4 INCH METER	1,868	-	2010	8799	2,797	-
H10714	Close J#338: 6920 BonitaSTARR 3/4 INCHAPN#0607-011-28	911	-	2010	8799	1,364	-
H11715	CLOSE JOB #336 NEVA 3/4" METER8855 NEVA 589-101-19	715	-	2011	9070	1,039	-
H11716	Close J#340 7275 Juniper 0602-021-10	1,026	-	2011	9070	1,490	-
H11717	66740 DAISY LANE CMM 0632-171-17	351	-	2011	9070	509	-
H11718	61365 ONAGA TRAIL 588-243-06 JOB #344	820	-	2011	9070	1,191	-
H11719	61480 CAPILLA 602-231-10 JOB #342	1,403	-	2011	9070	2,038	-
H11720	Mtr 8231 Star Lane - J#349APN 589-131-18	1,555	-	2011	9070	2,259	-
H12721	(3) NEW 2" METERS @ SPORTS COMPLEX,LIBRARY & CAFETERIA. PARC	20,336	-	2012	9308	28,785	-
H12722	NEW 1" METER @ 63151 DENNISCLOSE P#355	1,777	-	2012	9308	2,515	-
H12723	3/4" METER @ 63878 MARS RD.CLOSE P#366	449	-	2012	9308	636	-
H12724	2" METER @ CHP/COURTHOUSECLOSE J#353	1,560	-	2012	9308	2,208	-
H12725	1" METER @ CHP/COURTHOUSECLOSE J#354	553	-	2012	9308	783	-
H15726	1" SERVICE LINE @ 7420 QUAIL SPRINGS RD.	10,000	2,667	2015	10035	13,129	3,501
H21727	METER REPLACEMENT PROGRAM 2020-2025 #A20014	217,486	193,925	2021	12133	236,165	210,580
H22001	21/22 METER REPLACEMENT #A20014	94,619	93,830	2022	13110.5	95,084	94,292

Table B  
 Joshua Basin Water District  
 Fixed Asset Schedule

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Asset ID & Description	Acquisition Cost	Depreciated Net Asset Value	Acquisition Year	Acquisition ENR CCI	ENR-Adjusted Acquisition Cost	ENR-Adjusted Net Asset Value
H22002 NEW METER PURCHASES CAPITALIZED (NON-TRACT) #A22001	166,905	165,514	2022	13110.5	167,727	166,329
H22003 NEW METER PURCHASES CAPITALIZED (TRACT) #A22001	13,148	13,038	2022	13110.5	13,213	13,102
H22004 METER UPGRADE CAPITALIZED #A22003	26,296	26,077	2022	13110.5	26,426	26,205
H77018 METERS	70,247	-	1976	2401	385,465	-
H77019 METERS	3,887	-	1976	2401	21,328	-
H79020 METERS	36,736	-	1978	2776	174,353	-
H81021 METERS	59,797	-	1980	3237	243,382	-
H84022 METERS	239,063	-	1977	2576	1,222,694	-
H85023 METERS	56,243	-	1984	4146	178,728	-
H86024 METERS	73,883	-	1985	4195	232,042	-
H86025 METERS	48,108	-	1985	4195	151,089	-
H88026 METERS	27,901	-	1987	4406	83,430	-
H89027 METERS	37,883	-	1988	4519	110,448	-
H90028 METERS	102,109	-	1989	4615	291,503	-
H91029 METERS	7,946	-	1990	4732	22,123	-
H91030 METERS	3,557	-	1990	4732	9,904	-
H91031 METERS	4,810	-	1990	4732	13,393	-
H91032 METERS	121,507	-	1990	4732	338,305	-
H92033 METERS	2,794	-	1991	4835	7,614	-
H92034 METERS	13,678	-	1991	4835	37,271	-
H92035 METERS	694	-	1991	4835	1,890	-
H92036 METERS	4,725	-	1991	4835	12,875	-
H92037 METERS	2,145	-	1991	4835	5,846	-
H92038 METERS	35,882	-	1991	4835	97,775	-
H92039 SONEFF-METER INSTALLATION-JOB #921272	317	-	1991	4835	865	-
H92040 RIZZI-JOB #921270 METER INSTALLATION	421	-	1991	4835	1,146	-
H92041 SONEFF-JOB 921271 METER INSTALLATION	722	-	1991	4835	1,966	-
H92042 FISLER-JOB 921277 METER INSTALLATION	536	-	1991	4835	1,461	-
H92043 RENNIE-JOB 921276 METER INSTALLATION	204	-	1991	4835	557	-
H92044 STEWART JOB 921273 METER INSTALLATION	198	-	1991	4835	539	-
H92045 CRAYTON-JOB 93117 METER INSTALLATION	133	-	1991	4835	363	-
H92046 SPORTSMANS CLUB-METER INSTALLATION JOB93108	706	-	1991	4835	1,923	-
H92047 BLASER METER INSTALLATION JOB #91944	643	-	1991	4835	1,753	-
H92048 LAWSON METER INSTALLATION JOB #93118	89	-	1991	4835	241	-
H92049 METERS	74	-	1991	4835	202	-
H92050 PHILLIPS JOB 93121 METER INSTALLATION	261	-	1991	4835	712	-
H92051 MCNAMEE-JOB 93125 METER INSTALLATION	89	-	1991	4835	241	-
H92052 METER INSTALLATION AT 63775 BASELINE	423	-	1991	4835	1,152	-
H93053 LEWIS METER CHANGE OUT JOB 93135	104	-	1991	4835	283	-
H93054 REINDEL-JOB 93134 METER INSTALLATION	211	-	1991	4835	576	-
H93055 TEMPLE-JOB 93141, METER INSTALLATION	79	-	1992	4985	208	-
H93056 PAUL JOB 93142 METER INSTALLATION	81	-	1992	4985	215	-
H93057 STURGEON METER INSTALLATION JOB #93144	76	-	1992	4985	202	-
H93058 TORRELAS JOB 93147, METER INSTALLATION	79	-	1992	4985	208	-
H93059 HALAHAN JOB 93146, METER INSTALLATION	79	-	1992	4985	208	-
H93060 JOB 93152-MTR. INSTALLATION 63775BASELINE	79	-	1992	4985	208	-
H93061 WILSON-JOB 93145-61780 VALLEY VIEW DRIVE	245	-	1992	4985	648	-
H93062 TIETJEN-JOB 93155-63614 WAGON WHEEL	30	-	1992	4985	78	-
H93063 BENSON-JOB 93150-61138 ONAGA TRAIL	132	-	1992	4985	350	-
H93064 PIERCE-JOB 93154-60878 BOURBON	79	-	1992	4985	208	-
H93065 LA MARSH-JOB 93149 5350 LOMITA ROAD	85	-	1992	4985	224	-
H93066 ZIMMERMAN-JOB 93153	153	-	1992	4985	404	-
H93067 OCTAVIO-JOB 93161	59	-	1992	4985	155	-
H93068 MISC. METER INSTALLATION 7/1-6/30/93	5,034	-	1992	4985	13,305	-
H93069 INVENTORY FOR METER INSTALLATION 92/93	883	-	1992	4985	2,334	-
H93070 METERS	960	-	1992	4985	2,536	-
H93071 JOB #925001 CHANGE OUT - EXCHANGE METERS	28,423	-	1993	5210	71,876	-
H93072 CHANGE OUT 3/4' TO 1 1/2' METER	957	-	1992	4985	2,528	-
H93073 MTR CHANGE FROM A 3/4' TO A 1'	20	-	1992	4985	54	-
H93074 JOB COST CLOSING 94169, METERINSTALLATION	383	-	1992	4985	1,013	-
H93075 MTR INSTALLATION, JOB 94176, 60515MELTON TRAIL	262	-	1992	4985	693	-
H94076 JOB #94178 INSTALL 1' METER - VAUGHT	446	-	1993	5210	1,128	-
H94077 JOB 94177- WALLACE-METER INSTALLATION	264	-	1993	5210	666	-
H94078 JOB #94182 INSTALL METER	297	-	1993	5210	751	-
H94079 JOB 94188 METER INSTALLATION	299	-	1993	5210	756	-
H94080 JOB #91107-D ZONE METERS CHANGE OUTS	7,000	-	1993	5210	17,703	-
H94081 JOB 94197 METER CHANGEOUT FROM A 1' TO3/4'	82	-	1993	5210	207	-
H94082 JOB 94198 METER INSTALLATION	348	-	1993	5210	879	-
H94083 JOB #911033 METER INSTALL DICKINSON	459	-	1993	5210	1,161	-



Table B

Joshua Basin Water District  
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Asset ID & Description	Acquisition Cost	Depreciated Net Asset Value	Acquisition Year	Acquisition ENR CCI	ENR-Adjusted Acquisition Cost	ENR-Adjusted Net Asset Value	
H94084	JOB 94196, METER CHANGEOUT FROM A 1' TO3/4'	74	-	1993	5210	188	-
H94085	JOB 911169, METER INSTALLATION	1,181	-	1993	5210	2,988	-
H94086	JOB 94201, METER CHANGEOUT	160	-	1993	5210	406	-
H94087	JOB #911237 KEN-LAR CONST 27 3/4' MTRSINSTALL	1,401	-	1993	5210	3,542	-
H95090	INSTALL 1 1/2' FIRE FLOW METER, JOB95026	512	-	1994	5408	1,248	-
H95091	JOB #95040, METER INSTALLATION.	344	-	1994	5408	837	-
H96092	JOB 96042 , INSTALL 3/4' METER	361	-	1994	5408	881	-
H96093	JOB #96044, METERINSTALLATION-GUITIERREZ	738	-	1994	5408	1,797	-
H96094	MTR INSTALLATION, JOB 96047, OLSON	408	-	1994	5408	995	-
H96095	JOB #96056, INSTALL FLOW METERS	2,128	-	1995	5471	5,126	-
H96096	JOB #96068, MTR INSTALLATION	379	-	1995	5471	914	-
H96097	JOB #96072, MTR INST. AT JOSHUA TREENAT. PARK	830	-	1995	5471	1,998	-
H97098	JOB COST CLOSING 97008 INSTALL 5/8'METER	471	-	1995	5471	1,134	-
H97099	INSTALL 3/4 METER JOB 97009	411	-	1995	5471	991	-
H97100	JOB #97021, METER INSTALLATION	366	-	1996	5620	858	-
H97101	JOB #97003, INSTALL METERS IN CMM	91,903	-	1996	5620	215,450	-
H98102	JOB 98004, MTR INSTALLATION	375	-	1996	5620	879	-
H98103	JOB 98005, MTR INSTALLATION	570	-	1996	5620	1,337	-
H98104	JOB 98006, MTR INSTALLATION	423	-	1996	5620	992	-
H98105	JOB 98002, MTR INSTALLATION	476	-	1996	5620	1,115	-
H98106	JOB 980112, METER INSTALLATION 66423SULLIVAN	471	-	1996	5620	1,104	-
H98107	JOB 98010, METER INSTALLATION.	4,532	-	1996	5620	10,624	-
H98108	JOB 98016, 64426 MTR INSTALLATION, P.BEARD	300	-	1996	5620	703	-
H98109	JOB 98003, CMM METER INSTALLATIONS	20,470	-	1997	5826	46,291	-
H98110	JOB #99049, METER SERVICE INSTALLATION	417	-	1997	5826	943	-
H99111	JOB 99054, INSTALL METER AND SERVICE	834	-	1997	5826	1,887	-
H99112	INSTALL SERVICE & METER	546	-	1997	5826	1,234	-
H99113	JOB 99063, METER INSTALLATION	474	-	1998	5920	1,056	-
H99114	JOB 99078, INSTALL NEW SERVICE	439	-	1998	5920	977	-
<b>Class: K-31 - Urban Water Management Plan</b>		<b>53,401</b>	<b>-</b>			<b>68,056</b>	<b>-</b>
K16007	#A14010 2015 URBAN MGMT PLAN	53,401	-	2016	10338	68,056	-
<b>Class: L-11 - Land &amp; Easements</b>		<b>636,822</b>	<b>636,822</b>			<b>1,410,572</b>	<b>1,410,572</b>
L00017	JOB #99085, LAND PURCHASE FOR C2B TANK	18,117	18,117	1998	5920	40,320	40,320
L00018	JOB #99089, LAND FOR RESERVOIR	7,591	7,591	1999	6059	16,506	16,506
L01019	JOB 200122 LAND WELL 15	6,420	6,420	2000	6221	13,597	13,597
L01020	JOB 200127 LAND WELL 16	5,742	5,742	2000	6221	12,161	12,161
L01021	JOB 200152 LAND WELL 17	6,104	6,104	2000	6221	12,928	12,928
L09023	APN 604-171-33 WELLSITE @ LAFERNEY &HOLINGER	2,344	2,344	2008	8310	3,717	3,717
L10024	JBWD OFFICE LAND ACQUISITIONAPN 0603-231-06Close J#Z27 JBWD	36,148	36,148	2010	8799	54,126	54,126
L10025	RECHARGE POND LANDAPN: 0603-191-41-0-000Close J#Z32	241,880	241,880	2010	8799	362,175	362,175
L12026	PROPERTY NEXT TO HZONE TANK @ ONAGA & OLYMPIC	11,777	11,777	2012	9308	16,670	16,670
L16027	J#A16001 LAND ACQ: B-1 TANK	7,842	7,842	2016	10338	9,994	9,994
L20028	#A20201 LAND ACQUISITION H-RESERVOIRAPN 0588-152-11-0-00076	35,000	35,000	2020	11466	40,217	40,217
L21029	LAND ACQUISITION: CHOLLITA RD #A20012 APN 0603-231-05	85,803	85,803	2021	12133	93,173	93,173
L71002	LAND	21,954	21,954	1970	1381	209,446	209,446
L71003	LAND	988	988	1971	1581	8,230	8,230
L74004	LAND	211	211	1973	1895	1,467	1,467
L75005	LAND	10,417	10,417	1974	2020	67,941	67,941
L76006	LAND NEAR WELL #10	6,505	6,505	1975	2212	38,747	38,747
L77007	LAND IN PANORAMA HEIGHTS	1,838	1,838	1976	2401	10,087	10,087
L79008	LAND	3,160	3,160	1978	2776	15,000	15,000
L81009	LAND-SHOP	6,000	6,000	1980	3237	24,421	24,421
L81010	EASEMENT-JOHNSON	773	773	1980	3237	3,146	3,146
L81011	E.O. BACHMANN-LAND	500	500	1980	3237	2,035	2,035
L82012	LAND FOR WELL #14	15,130	15,130	1981	3535	56,389	56,389
L82013	LAND-EASEMENT SECTION 5	350	350	1981	3535	1,304	1,304
L82014	ENGINEERING RE: LAND SHOP BLDG	5,255	5,255	1981	3535	19,587	19,587
L84001	.871 ACRES OF LAND, BUSINESS OFFICELOCATION	25,139	25,139	1983	4066	81,458	81,458
L86015	0603 231 07	28,162	28,162	1985	4195	88,447	88,447
L95016	LAND PURCHASE FOR WESLEY BOOSTERSTATION JOB 95031	2,390	2,390	1994	5408	5,822	5,822
L97022	PROPOSED TREATMENT PLANT	43,280	43,280	1996	5620	101,461	101,461
<b>Class: M-14 - Mainlines &amp; Fire Hydrants</b>		<b>24,185,040</b>	<b>9,499,970</b>			<b>76,736,055</b>	<b>19,104,315</b>
I96001	MWA TIE-IN	263,759	24,086	1995	5471	635,173	58,003
M00105	JOB #99083 CLOSING 99083	8,380	4,023	1998	5920	18,651	8,954
M00106	JOB#99084, INSTALL FIRE HYD SUNNYHILL &VINE ROAD	2,650	1,272	1998	5920	5,898	2,831
M00107	JOB #99067, INSTALL BLOWOFFS	10,567	5,074	1998	5920	23,517	11,292
M00108	JOB #98001,PARTIAL M.L. REPL. BELMONT &BORDER	350,116	171,175	1999	6059	761,312	372,212
M01109	REPLACE PORTION OF M.L. COMMERCIAL &CHOLLITA RD	26,862	13,749	2000	6221	56,889	29,118

**Table B**  
**Joshua Basin Water District**  
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M01110	JOB 200151 ARNOLD MAINLINE EXTENSION	5,618	2,872	2000	6221	11,898	6,082
M01111	JOB 200150 JAMES MAINLINE EXTENSION	5,618	2,872	2000	6221	11,898	6,082
M01112	JOB 200116 SUNFLOWER AND BORDERMAINLINE EXTENSION	56,937	29,101	2000	6221	120,584	61,632
M02113	JOB #200203 COLE-NEW SERVICE	1,554	829	2001	6343	3,228	1,721
M02114	JOB #200206 TALLEY-NEW SERVICE	7,819	4,170	2001	6343	16,241	8,662
M02115	B-1 FILL LINE JOB #00169	3,978	2,137	2001	6343	8,263	4,439
M02116	MUDGE LINE EXT/METER JOB 200162	3,803	2,029	2001	6343	7,900	4,214
M02117	PRESSURE REGULATING VALVE JOB #200210	19,441	10,369	2001	6343	40,382	21,538
M02118	SUNFAIR MAINLINE INSTALLATION JOB#200154	469,476	252,200	2001	6343	975,147	523,844
M03119	LA FERNEY/TWO MILE PIPELINE JOB #200220	159,423	88,568	2002	6538	321,260	178,477
M03120	CENTER MAINLINE JOB # 200126	1,353,134	755,718	2002	6538	2,726,764	1,522,882
M03121	ROCKWOOD ROAD PIPELINE #200238	81,634	45,353	2002	6538	164,504	91,392
M04122	REPLACE VALVE JOB #200423	1,568	906	2003	6694	3,085	1,784
M04123	AVENIDA TORTUGA FIRE HYDRANT JOB \$200356	2,995	1,730	2003	6694	5,895	3,405
M04124	ONAGA/LA CONTENTA MAINLINE EXT.JOB#200231	220,043	127,136	2003	6694	433,086	250,227
M04125	ZIMARIK MAINLINE EXTENSION	4,010	2,406	2004	7115	7,426	4,455
M04126	SUNFAIR MAINLINE REPAIR JOB 200501	81,893	49,136	2004	7115	151,643	90,987
M04127	DISTRICT INSTALLED A NEW FIRE HYD JOB200531	2,576	1,546	2004	7115	4,771	2,863
M04128	DISTRICT REPLACE FIRE HYD JOB #200521	1,611	967	2004	7115	2,984	1,791
M04129	INSTALL NEW PIPELINE AT CMC JOB 20023	732,426	439,456	2004	7115	1,356,252	813,752
M04130	REPLACE HYDRANT AT SUNFAIR & SUN MESAJOB #200524	1,744	1,046	2004	7115	3,230	1,938
M05131	JOB #200546 WHITE - INSTALL OF HYDRANT	3,414	905	2004	7115	6,322	1,676
M05132	SMITH HYDRANT INSTALL JOB #200572	3,736	990	2004	7115	6,919	1,833
M05133	JOB 8	3,143	1,907	2005	7446	5,561	3,375
M05134	NELSON JOB 130 NEW HYDRANT INSTALL	3,741	2,327	2005	7446	6,619	4,118
M05135	MILLER JOB 210 NEW FIRE HYDRANT INSTALL	3,329	2,071	2005	7446	5,890	3,665
M05136	BIERMA CONSTR JOB 239 NEW FIRE HYDRANTINSTALLATIO	3,187	1,983	2005	7446	5,639	3,509
M05137	BIERMA CONSTR JOB 240 NEW FIRE HYDRANTINSTALLATIO	2,932	1,825	2005	7446	5,189	3,229
M05138	JV DEVELOPMENT JOB 254 NEW FIRE HYDRANT	3,015	1,876	2005	7446	5,334	3,320
M07139	GOLDEN STREET PIPELINE REPLACEMENT JOB200597	38,844	25,033	2006	7751	66,026	42,551
M07140	REYNOLDS JOB 372 NEW FIRE HYDRANT	6,095	3,927	2006	7751	10,360	6,676
M07141	GHODSSHOWGHI JOB 424 NEW FIRE HYDRANT	4,564	2,942	2006	7751	7,758	5,000
M07142	GONZALEZ JOB 431 NEW FIRE HYDRANT	4,215	2,716	2006	7751	7,164	4,617
M07143	HEMELSTRAND JOB 440 NEW FIRE HYDRANT	4,082	2,631	2006	7751	6,939	4,472
M07144	ALTA LOMA/SUNNYHILL JOB 200424 NEWMAINLINE	235,175	151,557	2006	7751	399,746	257,614
M07145	ORCHID HOME JOB 454 NEW FIRE HYDRANT	4,256	2,743	2006	7751	7,234	4,663
M07146	JOVIC CONST JOB 492 NEW FIRE HYDRANTINSTALL	4,430	2,922	2006	7751	7,531	4,966
M07147	DISTRICT FUNDED JOB 513 NEW FIRE HYDRANT	3,736	2,464	2006	7751	6,350	4,188
M08148	DANIELS JOB #518 NEW FIRE HYDRANT	4,620	3,080	2007	7966	7,641	5,094
M08149	HYDRANT: ANDREWS MODEL &HYDRANT JOB 512	4,875	3,250	2007	7966	8,063	5,375
M08150	HZONE PIPELINE REPLACEMENT PH 1 JOB#200006	2,522,617	1,681,745	2007	7966	4,172,176	2,781,451
M09151	HENRY MAINLINE EXTENSIONJob #301 HenryAPN 0605-222-15 & 0605	4,172	2,959	2009	8570	6,413	4,549
M09152	UPHILL / WAGONWHEEL HYDRANTMONUMENT MANORJob 829	4,022	2,852	2009	8570	6,183	4,385
M09153	MAINLINE EXT. @ 3189 CANDELAJOECKLERELATES TO METER JOB J#31	54,690	38,789	2009	8570	84,077	59,632
M09154	HZONE PIPELINE REPLACEMENT - PH. 2Job #811	1,568,833	1,112,709	2009	8570	2,411,834	1,710,615
M11155	Valve at HDMC/Courthouse Job #012	9,125	6,877	2011	9070	13,255	9,990
M12156	HACIENDA PRVCLOSE J#018	22,868	17,760	2012	9308	32,368	25,138
M17157	MONUMENT MANOR MAINLINE EXT J#C15007	58,322	51,739	2017	10737	71,565	63,487
M18158	#C16015 COUNTY MENTAL HEALTH FACILITY	86,623	78,763	2018	11062	103,169	93,808
M18159	MWA PIPELINE FROM LINDA LEE & NELSON AVE TO YUCCA MESA RD.	78,787	71,835	2018	11062	93,836	85,556
M20001	#A18015 SADDLEBACK DESIGN	101,480	98,708	2020	11466	116,605	113,421
M20162	SUNKIST MAINLINE EXTENSION	51,886	50,445	2020	11466	59,620	57,964
M65030	MAINLINES & FIRE HYDRANTS	1,273	-	1964	936	17,919	-
M66031	MAINLINES & FIRE HYDRANTS	426,999	-	1965	971	5,793,743	-
M66032	MAINLINES & FIRE HYDRANTS	233,429	-	1965	971	3,167,285	-
M66033	MAINLINES & FIRE HYDRANTS	14,735	-	1965	971	199,934	-
M67034	MAINLINES & FIRE HYDRANTS	372,356	-	1966	1019	4,814,329	-
M67035	MAINLINES & FIRE HYDRANTS	38,653	-	1967	1074	474,166	-
M69036	MAINLINES & FIRE HYDRANTS	38,410	-	1968	1155	438,141	-
M70037	MAINLINES & FIRE HYDRANTS	309,361	-	1969	1269	3,211,852	-
M71038	MAINLINES & FIRE HYDRANTS	6,057	-	1970	1381	57,781	-
M72039	MAINLINES & FIRE HYDRANTS	17,173	-	1971	1581	143,107	-
M73040	MAINLINES & FIRE HYDRANTS	18,754	-	1972	1753	140,949	-
M73041	MAINLINES & FIRE HYDRANTS	20,271	-	1972	1753	152,353	-
M74042	MAINLINES & FIRE HYDRANTS	58,110	-	1973	1895	404,014	-
M75043	MAINLINES & FIRE HYDRANTS	12,797	-	1974	2020	83,466	-
M76044	MAINLINES & FIRE HYDRANTS	89,419	-	1975	2212	532,592	-
M76045	MAINLINES & FIRE HYDRANTS	200,090	-	1975	2212	1,191,768	-
M77001	MAINLINES & FIRE HYDRANTS	692,837	-	1976	2401	3,801,809	-

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M77002 MAINLINES & FIRE HYDRANTS	143,933	-	1976	2401	789,804	-
M77008 MAINLINES & FIRE HYDRANTS	119,381	-	1976	2401	655,078	-
M77009 MAINLINES & FIRE HYDRANTS	588,210	-	1976	2401	3,227,691	-
M77046 MAINLINES & FIRE HYDRANTS	41,068	-	1976	2401	225,351	-
M78003 MAINLINES & FIRE HYDRANTS	4,732	-	1977	2576	24,202	-
M78010 MAINLINES & FIRE HYDRANTS	27,027	-	1977	2576	138,231	-
M78047 MAINLINES & FIRE HYDRANTS	54,443	-	1977	2576	278,448	-
M79004 MAINLINES & FIRE HYDRANTS	12,300	-	1978	2776	58,377	-
M79011 MAINLINES & FIRE HYDRANTS	179,660	-	1978	2776	852,674	-
M80012 MAINLINES & FIRE HYDRANTS	29,267	-	1979	3003	128,404	-
M81005 MAINLINES & FIRE HYDRANTS	134,220	-	1980	3237	546,295	-
M81013 MAINLINES & FIRE HYDRANTS	6,113	-	1980	3237	24,881	-
M81014 MAINLINES & FIRE HYDRANTS	61,776	-	1980	3237	251,435	-
M81015 MAINLINES & FIRE HYDRANTS	14,047	-	1980	3237	57,172	-
M81016 MAINLINES & FIRE HYDRANTS	10,999	-	1980	3237	44,769	-
M81017 MAINLINES & FIRE HYDRANTS	88,383	-	1980	3237	359,731	-
M81018 MAINLINES & FIRE HYDRANTS	21,441	-	1980	3237	87,267	-
M81019 MAINLINES & FIRE HYDRANTS	16,733	-	1980	3237	68,107	-
M81020 MAINLINES & FIRE HYDRANTS	64,627	-	1980	3237	263,042	-
M81021 MAINLINES & FIRE HYDRANTS	81,403	-	1980	3237	331,321	-
M81022 MAINLINES & FIRE HYDRANTS	66,955	-	1980	3237	272,515	-
M81023 MAINLINES & FIRE HYDRANTS	99,882	-	1980	3237	406,535	-
M82024 MAINLINES & FIRE HYDRANTS	101,784	-	1981	3535	379,352	-
M83007 MAINLINES & FIRE HYDRANTS	107,323	-	1982	3825	369,670	-
M83025 MAINLINES & FIRE HYDRANTS	69,063	-	1982	3825	237,884	-
M83028 MAINLINES & FIRE HYDRANTS	77,608	-	1982	3825	267,317	-
M84006 MAINLINES & FIRE HYDRANTS	44,572	1,132	1983	4066	144,426	3,667
M84026 MAINLINES & FIRE HYDRANTS	35,522	903	1983	4066	115,101	2,925
M84027 MAINLINES & FIRE HYDRANTS	39,183	995	1983	4066	126,965	3,222
M84029 REPLACE BOOSTER D2-2	7,486	-	1983	4066	24,258	-
M85048 MAINLINES & FIRE HYDRANTS	100,378	5,096	1984	4146	318,979	16,194
M86049 MAINLINES & FIRE HYDRANTS	237,460	18,078	1985	4195	745,780	56,778
M87050 MAINLINES & FIRE HYDRANTS	136,230	13,822	1986	4295	417,890	42,400
M88051 MAINLINES & FIRE HYDRANTS	349,816	27,610	1987	4406	1,046,038	82,560
M89052 MAINLINES & FIRE HYDRANTS	24,678	3,750	1988	4519	71,947	10,934
M90053 MAINLINES & FIRE HYDRANTS	215,511	37,432	1989	4615	615,247	106,861
M91054 MAINLINES & FIRE HYDRANTS	156,786	31,716	1990	4732	436,529	88,305
M92055 MAINLINES & FIRE HYDRANTS	40,868	9,313	1991	4835	111,363	25,378
M93056 METER INSTALLATION-JOB 93143	2,028	505	1992	4985	5,360	1,334
M93057 ROOTS LODGE-JOB 92113	8,506	1,996	1991	4835	23,180	5,440
M93058 HYDRANT AT HACIENDA/SHADOW MOUNTAIN-JOB93137	1,799	449	1992	4985	4,754	1,188
M93059 FIRE HYDRANT-JOB 93151	1,234	415	1992	4985	3,261	1,097
M93060 ROBERTS-JOB 93133, FIRE HYDRANT	2,146	721	1992	4985	5,671	1,905
M93061 SPECIALITY HOMES-FIRE HYDRANT JOB 921278	4,029	1,339	1992	4985	10,648	3,538
M93062 UTILITY RELOCATION	58,216	20,195	1992	4985	153,860	53,374
M93063 EL REPOSO MAINLINE REPLACEMENT-JOB91106.	29,445	10,246	1992	4985	77,822	27,079
M93064 JOB COST CLOSING 93127, MOUNTAINVIEW ST.	28,720	10,347	1992	4985	75,904	27,347
M93065 EL CAJON MAINLINE REPLACEMENT-JOB 94167	22,846	8,237	1992	4985	60,381	21,771
M94066 JOB COST CLOSING 94177 B. TAYLOR	2,845	1,032	1993	5210	7,195	2,609
M94070 JOB #94171 REPLACE 4' STL PIPE	64,288	23,372	1993	5210	162,572	59,102
M95071 VAULT FOR SUNNYVISTA ROAD MAINLINE	3,427	1,273	1993	5210	8,665	3,220
M95072 INSTALL NEW MAINLINE ON OUTPOST ROAD	52,020	19,339	1993	5210	131,547	48,905
M95073 METER AND MAINLINE INSTAL.-DENNISST.0600-241-02	6,077	-	1993	5210	15,369	-
M95074 MAINLINE REPLACEMENT ON SUNNYVISTA ROAD	182,465	68,011	1993	5210	461,416	171,986
M95075 PHASE I DOWNTOWN MAINLINE REPLACEMENT	569,758	212,299	1993	5210	1,440,801	536,861
M95076 TIE LINE, HOLLINGER JOB #94187	12,157	4,661	1994	5408	29,617	11,355
M95077 6' PIPELINE REPLACEMENT, JOB 95022	63,115	24,293	1994	5408	153,760	59,184
M95078 8' LINE ONAGA TR/ 6' ONAGA COURT JOB95023	36,804	14,167	1994	5408	89,663	34,514
M95079 JOB 95021, 29 PALMS HWY MAINLINERPLACEMENT	58,287	22,560	1994	5408	141,999	54,960
M95080 JOB 95011, 12' ONAGA PIPELINE	425,066	165,380	1994	5408	1,035,551	402,900
M95081 JOB 95028, GOLDEN MAINLINE REPLACEMENT	92,404	35,947	1994	5408	225,115	87,576
M95082 JOB #95036 - INSTALL 6' WATERLINE W/4'SERV. LANE	21,858	8,502	1994	5408	53,251	20,713
M96083 JOB COST CLOSING 96046	20,143	7,855	1994	5408	49,072	19,136
M96084 JOB 96060, M.L. REPLAC. BETWEEN SUNFAIR& SUNRAY	9,056	3,623	1995	5471	21,809	8,724
M96085 JOB #94202, MAINLINE REPLACEMENT INFRIENDLY HILLS	906,024	362,326	1995	5471	2,181,849	872,538
M96086 JOB 96073, INSTALL FIRE HYDRANT	2,780	1,112	1995	5471	6,695	2,677
M97087 JOB #97001, EXTEND MAINLINE 600' NO. OFDENNIS	3,264	1,347	1995	5471	7,860	3,243
M97088 JOB 95035, HWY 62 MAINLINE	70,787	29,209	1995	5471	170,466	70,339
M97089 JOB #97007, MAINLINE EXT. FOR CHUCKHANNAH	11,877	4,901	1995	5471	28,603	11,802

Table B  
 Joshua Basin Water District  
 Fixed Asset Schedule

Engineering News-Record Construction Cost Index  
 January 2023, 20-Cities Average Index: 13175.03

Asset ID & Description	Acquisition Cost	Depreciated Net Asset Value	Acquisition Year	Acquisition ENR CCI	ENR-Adjusted Acquisition Cost	ENR-Adjusted Net Asset Value
M97090 JOB #97019, MAINLINE AND METERINSTALLATION.	7,039	2,972	1996	5620	16,502	6,967
M98091 JOB 96066-CMM PIPELINE PROJECT.	5,970,544	2,591,188	1996	5620	13,996,815	6,074,552
M98092 JOB 98013, INSTALL FIRE HYDRANTS ONFLUER	3,721	1,740	1996	5620	8,723	4,079
M98093 JOB 98008, FIRE HYDRANT REPLACEMENT	1,605	699	1996	5620	3,762	1,638
M98094 JOB 96064, SUNFUN MAILINE REPLACEMENT	404,902	179,957	1997	5826	915,654	406,957
M98095 JOB 98024, INSTALL FIRE HYDRANTS	3,512	1,561	1997	5826	7,943	3,531
M98096 JOB 98025, INSTALL FIRE HYDRANTS ONCOMMERICAL ST	2,400	1,067	1997	5826	5,428	2,412
M98097 JOB 98026, FIRE HYDRANT INSTALLATION	5,454	2,424	1997	5826	12,334	5,482
M98098 JOB 91512, MAINLINE EXTENSION ANDINSTALLED METER	8,820	3,920	1997	5826	19,945	8,865
M99099 JOB# 99043, ABERDEEN REPAIR MAINLINE &INSTALL HYD	3,552	1,626	1997	5826	8,033	3,677
M99100 MOVE SERVICE LINE TO NEW MAINLINE	14,515	6,643	1997	5826	32,825	15,022
M99101 JOB 99056, INSTALL MAINLINE AND SERVICE	14,507	6,770	1998	5920	32,285	15,067
M99102 JOB 99047, MAINLINE REPLACEMENT	18,965	8,851	1998	5920	42,207	19,697
M99103 JOB 99072, INSTALL FIRE HYDRANTPORTER/CANTERBURY	2,789	1,302	1998	5920	6,207	2,897
M99104 JOB #99073, INSTALL FIRE HYD ATBROADWAY/SHADOW MT	3,199	1,493	1998	5920	7,120	3,323
<b>Class: M-15 - Mainlines &amp; Fire Hydrants (Newer)</b>	<b>1,516,771</b>	<b>1,496,193</b>			<b>1,637,918</b>	<b>1,615,485</b>
M20160 #C17006 DOLLAR GENERAL PLAN CHECK - MAINLINE EXTENSION	9,053	8,801	2020	11466	10,402	10,113
M20161 SULLIVAN MAINLINE EXTENSION	49,305	47,935	2020	11466	56,654	55,080
M21002 SADDLEBACK MAINLINE INSTALLATION #A18016	1,300,248	1,281,466	2021	12133	1,411,918	1,391,524
M22001 TILFORD WAY PIPELINE DESIGN #A18017	158,166	157,990	2022	13110.5	158,944	158,768
<b>Class: N-32 - Ground Water Survey</b>	<b>25,250</b>	<b>-</b>			<b>57,101</b>	<b>-</b>
N99001 JOB #99037, GROUND WATER SURVEY FOR THEDISTRICT.	25,250	-	1997	5826	57,101	-
<b>Class: Non-Asset (Attractive Expendibles)</b>	<b>-</b>	<b>-</b>			<b>-</b>	<b>-</b>
NON-1234. TEST NON-ASSET	-	-	2014	9806	-	-
<b>Class: O-33 - Strategic Plans</b>	<b>37,555</b>	<b>-</b>			<b>43,860</b>	<b>-</b>
O19002 #A18011 STRATEGIC PLAN	37,555	-	2019	11281	43,860	-
<b>Class: O-49 - Capital Improvement Plan</b>	<b>66,979</b>	<b>-</b>			<b>85,360</b>	<b>-</b>
O16001 J#A14012 2016 CAPITAL IMPROVEMENT PLAN	66,979	-	2016	10338	85,360	-
<b>Class: P-13 - Pumping Plant</b>	<b>647,753</b>	<b>49,448</b>			<b>3,950,319</b>	<b>61,581</b>
P00027 JOB 200034, FLOW METERS	6,585	-	1999	6059	14,318	-
P10028 EMERGENCY GENERATOR TRANSFER SWITCHINSTALLClose J#832 EME	49,436	9,613	2010	8799	74,022	14,393
P12029 CLOSE J008: BLOCK HEATERS/CHARGERSWELLS 10,15,16 & 17	6,502	2,095	2012	9308	9,203	2,965
P16030 J#022 CHLORINE ANALYZERS	15,744	9,359	2016	10338	20,064	11,927
P16031 J#A14007 PRESSURE RELIEF VALVES @ WELLS 10,14,15	14,072	8,365	2016	10338	17,934	10,660
P19032 #A16010 CHLORINE ANAZYLER: WELL 15	8,140	6,467	2019	11281	9,507	7,553
P21033 WELL 10 FLOWMETER	6,116	5,742	2021	12133	6,641	6,235
P22001 CHLORINE ANALYER: WELL 17 #A19004	7,852	7,808	2022	13110.5	7,891	7,847
P66001 PUMPING & EQUIPMENT	20,837	-	1965	971	282,727	-
P66003 PUMPING EQUIPMENT	9,169	-	1965	971	124,416	-
P67004 PUMPING EQUIPMENT	70,306	-	1966	1019	909,009	-
P69005 PUMPING EQUIPMENT	20	-	1968	1155	228	-
P70006 PUMPING EQUIPMENT	64,216	-	1969	1269	666,704	-
P71007 PUMPING EQUIPMENT	2,329	-	1970	1381	22,224	-
P72008 PUMPING EQUIPMENT	1,443	-	1971	1581	12,022	-
P73009 PUMPING EQUIPMENT	5,092	-	1972	1753	38,267	-
P74010 PUMPING EQUIPMENT	21,817	-	1973	1895	151,686	-
P75002 PUMPING EQUIPMENT	742	-	1974	2020	4,840	-
P75011 PUMPING EQUIPMENT	75	-	1974	2020	490	-
P76012 PUMPING EQUIPMENT	3,754	-	1975	2212	22,359	-
P77013 PUMPING EQUIPMENT	170,089	-	1976	2401	933,333	-
P77014 PUMPING EQUIPMENT	11,892	-	1976	2401	65,253	-
P77015 PUMPING EQUIPMENT-PANORAMA HEIGHTS	5,036	-	1976	2401	27,636	-
P78016 PUMPING EQUIPMENT	1,721	-	1977	2576	8,803	-
P79017 JOSHUA TERRACE AND PANORAMA HEIGHTTIE-IN	10,623	-	1978	2776	50,415	-
P79018 WELL #2 REPAIR PUMP	9,000	-	1978	2776	42,713	-
P81019 25HP BERKELEY PUMP	1,452	-	1980	3237	5,911	-
P81020 30 HP PEERLESS PUMP & MOTOR	1,808	-	1980	3237	7,359	-
P82021 REBUILD ENGINE ON MODEL K3711 SIN 48695,WELL 11	7,938	-	1981	3535	29,586	-
P83022 15HP PUMP J-1 BOOSTER	1,250	-	1982	3825	4,305	-
P83023 WELL #14	87,562	-	1982	3825	301,603	-
P85024 20HP, 460V, SUMBMERSIBLE PUMP, MODEL652AM6	3,125	-	1984	4146	9,930	-
P86025 REBUILD ENGINE WELL 11	19,175	-	1985	4195	60,222	-
P87026 20HP SUBMERSIBLE PUMP & MOTOR	2,836	-	1986	4295	8,698	-
<b>Class: Q-34 - Personnel Manual/Class Study</b>	<b>10,457</b>	<b>-</b>			<b>13,327</b>	<b>-</b>
Q16003 #A14021 2015 COMPENSATION STUDY	10,457	-	2016	10338	13,327	-
<b>Class: R-27 - Meter Reading Equipment</b>	<b>92,617</b>	<b>22,951</b>			<b>163,019</b>	<b>27,335</b>

Table B  
 Joshua Basin Water District  
 Fixed Asset Schedule

Engineering News-Record Construction Cost Index  
 January 2023, 20-Cities Average Index: 13175.03

Asset ID & Description	Acquisition Cost	Depreciated		Acquisition Year	Acquisition ENR CCI	ENR-Adjusted Acquisition Cost	ENR-Adjusted Net Asset Value
		Net Asset Value					
R00003 JOB #200018, SOFTWARE UPGRADE/VEHICLETRANSCIEVER	29,383	-		1999	6059	63,893	-
R07004 AR5002 HANDHELD EQUIPMENT	6,956	-		2006	7751	11,823	-
R09005 AR 4090 RF AUTO GUN	1,229	-		2008	8310	1,948	-
R18006 VXU METER READING UNIT - #032	38,790	22,951		2018	11062	46,200	27,335
R97001 METER READING EQUIPMENT	16,259	-		1995	5471	39,155	-
<b>Class: RC-47 - Recharge Facilities</b>	<b>9,108,029</b>	<b>7,725,954</b>				<b>12,099,256</b>	<b>10,261,895</b>
RC14001 RECHARGE PIPELINE	4,607,040	3,862,605		2014	9806	6,189,872	5,189,674
RC15002 #108 & #808 RECHARGE POND	4,500,989	3,863,349		2015	10035	5,909,384	5,072,221
<b>Class: RS-30 - Rate &amp; Fee Studies</b>	<b>117,168</b>	<b>-</b>				<b>155,800</b>	<b>-</b>
RS10001 RATE & FEE STUDYReverse & repost JE#1655	42,566	-		2010	8799	63,735	-
RS14002 RATE & FEE STUDY 2013	32,610	-		2014	9806	43,813	-
RS20003 #Z49 UPDATE DISTRICT FEES	41,993	-		2020	11466	48,252	-
<b>Class: S-22 - Shop Tools/Equipment</b>	<b>175,900</b>	<b>2,827</b>				<b>449,901</b>	<b>3,248</b>
S00040 GATEWAY COMPUTER JOB#99091	1,613	-		1998	5920	3,589	-
S02044 PORTABLE WATER PUMP ON TRAILER JOB#200164	6,675	-		2001	6343	13,864	-
S02045 CONST METERS SN#'S #01-4-67;#1635296;#1635297	2,382	-		2001	6343	4,948	-
S02046 SAFETY EQUIP BIO SYSTEM REG OV/AG CARTRJOB#200205	2,353	-		2001	6343	4,888	-
S03047 TARGET MINICOM SAW JOB #200309	1,579	-		2001	6343	3,280	-
S03048 JOB COST CLOSING 200345	5,780	-		2002	6538	11,648	-
S05050 JOB #200551 HONDA TRASH PUMP	1,213	-		2004	7115	2,246	-
S05051 JOB 24 AIR OPERATED PIPE TAPPING MACHINE	5,431	-		2004	7115	10,058	-
S06052 MC18 TARGET SAW JOB 301 REPLACEMENT TOOL	2,330	-		2005	7446	4,123	-
S07053 SANDBLASING CABINET JOB 403	3,052	-		2006	7751	5,188	-
S07054 NEW WELDING HOUSE JOB 434	2,708	-		2006	7751	4,603	-
S08055 MUELLER D-5 DRILLING MACHINE	1,946	-		2007	7966	3,218	-
S08056 METROTECH LOCATOR JOB 127	2,732	-		2005	7446	4,834	-
S08057 650' WATER LEVEL TAPE JOB #540	1,229	-		2007	7966	2,033	-
S08058 SAW CUT OFF TS420 14IN CUTQUIK JOB #541	1,142	-		2007	7966	1,889	-
S08059 WARRENT RUPP PORTA PUMP JOB #559	1,470	-		2007	7966	2,431	-
S08060 WARREN RUPP PORT PUMP JOB #560	1,470	-		2007	7966	2,431	-
S08062 METROTECH 810DX PIPE & CBL LOCATOR JOB#542	3,063	-		2007	7966	5,066	-
S09063 STORAGE CONTAINER FOR SHOPJOB #Z18	3,771	-		2009	8570	5,798	-
S09064 2008 Honda GeneratorClose Job Z24	2,188	-		2009	8570	3,364	-
S09065 WELDER-GENERATOR MILLERJob #Z25	7,838	-		2009	8570	12,049	-
S10066 Close J#Z11: Storage EnhancmntSHELVES AND SECURITY FENCING IN S	6,683	-		2010	8799	10,007	-
S17067 HELIARC WELDING DLX PKGE	5,845	-		2017	10737	7,173	-
S20068 COATS TIRE BALANCER	5,654	2,827		2020	11466	6,497	3,248
S66001 SHOP TOOLS & EQUIPMENT	1,211	-		1965	971	16,426	-
S69002 SHOP TOOLS & EQUIPMENT	125	-		1968	1155	1,426	-
S70003 SHOP TOOLS & EQUIPMENT	82	-		1969	1269	851	-
S71004 SHOP TOOLS & EQUIPMENT	462	-		1970	1381	4,408	-
S72005 SHOP TOOLS & EQUIPMENT	31	-		1971	1581	258	-
S73006 SHOP TOOLS & EQUIPMENT	1,711	-		1972	1753	12,862	-
S74007 SHOP TOOLS & EQUIPMENT	767	-		1973	1895	5,332	-
S77008 SHOP TOOLS & EQUIPMENT	347	-		1976	2401	1,904	-
S77009 SHOP TOOLS & EQUIPMENT	189	-		1976	2401	1,038	-
S77010 SHOP TOOLS & EQUIPMENT	344	-		1976	2401	1,890	-
S78011 SHOP TOOLS & EQUIPMENT	192	-		1977	2576	981	-
S78012 SHOP TOOLS & EQUIPMENT	983	-		1977	2576	5,026	-
S79013 SHOP TOOLS & EQUIPMENT	2,362	-		1978	2776	11,210	-
S82016 SHOP TOOLS & EQUIPMENT	6,223	-		1981	3535	23,195	-
S83017 SHOP TOOLS & EQUIPMENT	10,130	-		1982	3825	34,892	-
S84018 SHOP TOOLS & EQUIPMENT	5,089	-		1983	4066	16,491	-
S84019 SHOP TOOLS & EQUIPMENT	2,578	-		1983	4066	8,353	-
S86020 SHOP TOOLS & EQUIPMENT	3,821	-		1985	4195	12,000	-
S87021 SHOP TOOLS & EQUIPMENT	986	-		1986	4295	3,024	-
S88022 SHOP TOOLS & EQUIPMENT	3,250	-		1987	4406	9,718	-
S89023 SHOP TOOLS & EQUIPMENT	4,607	-		1988	4519	13,430	-
S90025 SHOP TOOLS & EQUIPMENT	1,321	-		1989	4615	3,773	-
S91026 SHOP TOOLS & EQUIPMENT	13,932	-		1990	4732	38,790	-
S92027 SHOP TOOLS & EQUIPMENT	2,308	-		1991	4835	6,288	-
S92028 MILLERMATIC 120 WELDER-LINE FEED	1,097	-		1992	4985	2,899	-
S92029 DELTA PAYLOAD-UNDERBODY 60' TOOL BOXES	819	-		1992	4985	2,165	-
S93030 YAMAHA GENERATOR	1,867	-		1992	4985	4,935	-
S93031 PAINT SPRAY & CART	1,270	-		1992	4985	3,358	-
S93032 SHOP CRANE	7,791	-		1992	4985	20,592	-
S95033 SECURITY GATE FOR SHOP JOB #95003	5,406	-		1993	5210	13,671	-
S95034 JOB 95037, PORTABLE WATER TEST LAB	1,672	-		1994	5408	4,073	-

Table B

Joshua Basin Water District  
Fixed Asset ScheduleEngineering News-Record Construction Cost Index  
January 2023, 20-Cities Average Index: 13175.03

Asset ID & Description	Acquisition Cost	Depreciated Net Asset Value	Acquisition Year	Acquisition ENR CCI	ENR-Adjusted Acquisition Cost	ENR-Adjusted Net Asset Value
S95035 JOB 95041, EYE WASH STATION, AND LOCKERS	2,476	-	1994	5408	6,032	-
S97036 METROTECH PIPE LOCATOR	2,371	-	1996	5620	5,557	-
S98038 JOB 98032, RICE TEST PUMP	2,324	-	1997	5826	5,254	-
S99037 JOB #99044, PURCHASE VALVE EXERCISOR	2,616	-	1997	5826	5,916	-
S99039 JOB 99070, WHITEMAN WC-92-P CONCRETEMIXER	2,992	-	1998	5920	6,658	-
<b>Class: T-17 - Tanks</b>	<b>5,548,298</b>	<b>2,420,948</b>			<b>16,044,720</b>	<b>5,697,481</b>
T00038 JOB #99077, RECOAT PARK TANK	43,319	20,799	1998	5920	96,407	46,288
T00039 JOB 98019, CMM 2ND TANK D1-2	428,564	205,765	1998	5920	953,773	457,933
T00040 JOB #99076, RECOAT C-1 RESERV.	117,851	57,627	1999	6059	256,262	125,308
T01041 JOB 200146 RECOAT A-1 RESEVOIR	42,411	21,676	2000	6221	89,819	45,907
T01042 JOB 200145 RECOAT C-3 RESEVOIR	53,145	27,163	2000	6221	112,553	57,526
T01043 JOB 200166 FENCE AT C2B RESEVOIR	29,220	15,074	2000	6221	61,884	31,924
T02044 B2-1 RESERVOIR JOB #200010	362,990	194,997	2001	6343	753,967	405,028
T03045 RETENTION BASIN B2-1 RESERVOIR JOB #200214	25,765	14,106	2001	6343	53,517	29,300
T03046 C2B TANK JOB #99082	1,151,707	643,222	2002	6538	2,320,858	1,296,187
T03047 C-2B TANK EXPANSION JOINT JOB #200465	9,332	5,599	2004	7115	17,280	10,368
T06048 C-3 TANK ALTITUDE VALVE JOB 200463	14,240	-	2005	7446	25,196	-
T09049 A-1 RESERVOIR IMPROVEMENTSRECLASS J#827 FROM WIP	17,396	12,265	2009	8570	26,744	18,855
T09050 D3-1 TANK FENCINGclose J#Z29	6,248	4,478	2009	8570	9,606	6,884
T09051 D-1-1 Tank Recoating	262,935	202,793	2010	8799	393,701	303,649
T14052 EARTHQUAKE SHUT OFF VALVES	167,283	54,600	2014	9806	224,757	73,358
T14053 C2B VALVE/SCADA @ C1 & C3	130,082	95,033	2014	9806	174,775	127,683
T16054 J#019 REPLACE FENCING FOR HZONE	13,247	11,456	2016	10338	16,882	14,600
T65001 RESERVOIRS & TANKS	734	-	1964	936	10,332	-
T66002 RESERVOIRS & TANKS	2,967	-	1965	971	40,252	-
T67003 RESERVOIRS & TANKS	72,445	-	1966	1019	936,673	-
T68004 RESERVOIRS & TANKS	1,478	-	1967	1074	18,127	-
T69005 RESERVOIRS & TANKS	3,892	-	1968	1155	44,396	-
T70006 RESERVOIRS & TANKS	43,172	-	1969	1269	448,221	-
T70007 RESERVOIRS & TANKS	1,925	-	1970	1381	18,369	-
T72008 RESERVOIRS & TANKS	380	-	1971	1581	3,169	-
T73009 RESERVOIRS & TANKS	303	-	1972	1753	2,281	-
T73010 RESERVOIRS & TANKS	1,426	-	1972	1753	10,715	-
T74011 RESERVOIRS & TANKS	6,810	139	1973	1895	47,343	967
T75012 RESERVOIRS & TANKS	89	-	1974	2020	580	-
T76013 RESERVOIRS & TANKS	10,765	655	1975	2212	64,117	3,901
T77014 RESERVOIRS & TANKS	158,290	36,739	1976	2401	868,586	201,599
T77015 RESERVOIRS & TANKS	375,030	88,248	1976	2401	2,057,906	484,246
T77016 RESERVOIRS & TANKS	54,595	12,846	1976	2401	299,580	70,492
T77017 RESERVOIRS & TANKS	72,282	17,009	1976	2401	396,635	93,335
T77018 RESERVOIRS & TANKS	26,383	4,851	1976	2401	144,773	26,619
T77019 RESERVOIRS & TANKS	63,550	16,809	1976	2401	348,721	92,236
T78020 RESERVOIRS & TANKS	16,725	-	1977	2576	85,541	-
T78022 RESERVOIRS & TANKS	18,770	1,905	1977	2576	95,999	9,742
T80021 RESERVOIRS & TANKS	514	-	1979	3003	2,256	-
T86023 RESERVOIRS & TANKS	809	213	1985	4195	2,540	669
T86024 RESERVOIRS & TANKS	195,146	53,217	1985	4195	612,884	167,136
T88025 RESERVOIRS & TANKS	241,779	73,340	1987	4406	722,979	219,305
T89026 RESERVOIRS & TANKS	18,656	5,676	1988	4519	54,392	16,550
T90027 RESERVOIRS & TANKS	222,094	76,239	1989	4615	634,040	217,650
T91028 RESERVOIRS & TANKS	5,939	2,160	1990	4732	16,536	6,014
T92029 RESERVOIRS & TANKS	3,193	1,226	1991	4835	8,702	3,339
T93030 JOB COST CLOSING 94168, FENCE AROUNDE-1 TANK	4,931	1,715	1992	4985	13,032	4,533
T96031 J-1 TANK REPLACEMENT, JOB 93136	436,381	169,233	1994	5408	1,063,117	412,288
T96032 JOB 96057, G-1 TANK FENCE	4,167	1,664	1995	5471	10,035	4,008
T96033 JOB #96059, A-1 TANK FENCE.	3,131	1,250	1995	5471	7,540	3,009
T96034 JOB 96054, LEVEL LIQUID INDICATORS	6,175	2,470	1995	5471	14,870	5,948
T98035 JOB 96065, E2-1 RESERVOIR, COPPER MTMESA AREA	388,047	172,552	1997	5826	877,536	390,212
T98036 RECOAT/REPAINT E1,F2,H1 TANKS	134,781	59,903	1997	5826	304,796	135,465
T99037 JOB #98027, RECOATING G-1 AND I TANKS.	74,807	34,235	1997	5826	169,170	77,419
<b>Class: U-10 - Utility Plant</b>	<b>92,843</b>	<b>17,974</b>			<b>718,857</b>	<b>33,283</b>
U05006 JOB 57	39,543	17,974	2004	7115	73,222	33,283
U65001 UTILITY PLANT	31,006	-	1964	936	436,437	-
U66004 UTILITY PLANT	5,058	-	1978	2776	24,003	-
U67005 UTILITY PLANT	9,311	-	1966	1019	120,389	-
U72002 UTILITY PLANT	6,410	-	1971	1581	53,419	-
U73003 UTILITY PLANT	1,515	-	1972	1753	11,386	-
<b>Class: UD - Unidentified Asset Disposal Tracking</b>	-	-			-	-

**Table B**  
**Joshua Basin Water District**  
**Fixed Asset Schedule**

Engineering News-Record Construction Cost Index  
 January 2023, 20-Cities Average Index: 13175.03

Asset ID & Description	Acquisition Cost	Depreciated Net Asset Value	Acquisition Year	Acquisition ENR CCI	ENR-Adjusted Acquisition Cost	ENR-Adjusted Net Asset Value
00000003 4 PIECE PARCEL SHELIVING UNITUNIDENTIFIED IN ASSET RECORDSESTI	-	-	1988	4519	-	-
<b>Class: V-23 - Automotive</b>	<b>830,058</b>	<b>269,567</b>			<b>1,073,407</b>	<b>302,832</b>
V12034 2012 TOYOTA TUNDRA 4X4 #27CLOSE P#Z56VEHICLE #27	36,554	-	2012	9308	51,740	-
V15037 #A14023 2014 TOYOTA TACOMA #V15037	31,837	-	2015	10035	41,799	-
V15038 A14004 2015 DODGE RAM 3500	74,433	-	2015	10035	97,724	-
V16039 J#A16006 2016 TOYOTA TACOMA V33	31,581	-	2016	10338	40,247	-
V16040 J#A15001 2016 TOYOTA TACOMA V32	31,581	-	2016	10338	40,247	-
V16041 J#A16007 2016 DODGE RAM V34	52,733	-	2016	10338	67,205	-
V18042 2018 TOYOTA TACOMA 4X4 V36 - #A16013	31,903	5,849	2018	11062	37,997	6,966
V18043 2018 TOYOTA TUNDRA 4X4 V35 - #A16014	40,912	7,501	2018	11062	48,727	8,933
V19044 #A18029 2018 DODGE RAM 5500 STD CAB 4X4 V37	68,495	26,256	2019	11281	79,995	30,665
V19045 #A18039 2018 DODGE RAM 5500 CREW CAB 4X4 V38	77,508	29,711	2019	11281	90,521	34,700
V20046 #A20020 2020 TOYOTA TUNDRA 4X4 V40	43,227	25,216	2020	11466	49,670	28,974
V20047 #A19021 2020 TOYOTA TUNDRA 4X4 V41	43,115	25,150	2020	11466	49,541	28,899
V20048 #A19212 2020 TOYOTA TACOMA 4X4 V42	41,866	24,422	2020	11466	48,106	28,062
V20049 #A19213 2020 TOYOTA 4RUNNER V43	43,695	25,489	2020	11466	50,207	29,288
V20050 #A19214 2018 DODGE RAM 5500 4X4 V39	69,939	40,798	2020	11466	80,364	46,879
V22001 2022 TOYOTA TUNDRA CREW CAB #V44 #A21210	60,178	59,175	2022	13110.5	60,474	59,467
V76002 550 GALLON DIESEL STORAGE TANK	482	-	1974	2020	3,146	-
V78003 WELDER	1,725	-	1978	2776	8,189	-
V78004 2 MOTOROLA RADIOS	2,081	-	1977	2576	10,643	-
V95014 94 INTERNATIONAL DUMP TRUCK JOB 95017VEHICLE #16	46,213	-	1993	5210	116,864	-
<b>Class: V-44 - Vulnerability Assessment</b>	<b>8,044</b>	<b>-</b>			<b>14,895</b>	<b>-</b>
V04001 VULNERABILITY ASSESSMENT JOB #200455	8,044	-	2004	7115	14,895	-
<b>Class: W-12 - Production Wells</b>	<b>4,543,543</b>	<b>2,397,666</b>			<b>8,902,849</b>	<b>3,736,905</b>
W00018 JOB #99079, CONVERTING WELL#11 TOELEC/GAS	78,943	33,551	1999	6059	171,658	72,955
W00019 JOB 200134 LINE TO WATER SEEPAGE PITWELL #14	2,773	1,247	2000	6221	5,873	2,642
W00020 JOB 200135 LINE TO SEEPAGE PIT WELL #11	6,529	2,939	2000	6221	13,828	6,223
W00021 JOB 200133 LINE TO WATER SEEPAGE PITPARK STATION	9,624	4,330	2000	6221	20,381	9,171
W00022 JOB 200026 REPAIR & UPGRADE WELL 2	63,283	28,477	2000	6221	134,022	60,309
W00023 JOB 200025 REPAIR & UPGRADE WELL 10	131,282	59,077	2000	6221	278,033	125,115
W00024 JOB 200110 WELL 11 REPAIR	28,959	13,031	2000	6221	61,329	27,598
W02023 FENCE AT WELL #16 JOB #200228	14,870	7,063	2001	6343	30,886	14,670
W03024 WELL # 16 JOB# 200111	296,510	146,035	2001	6343	615,880	303,329
W03025 WELL # 15 JOB #200113	278,694	137,261	2001	6343	578,874	285,105
W03026 FENCE AT WELL #13 JOB #200311	5,777	2,828	2001	6343	11,999	5,875
W03027 FENCING @ WELL #14 JOB #200333	22,148	11,628	2003	6694	43,590	22,885
W03028 FENCING @ WELL #10 JOBE #200342	25,442	13,357	2003	6694	50,074	26,290
W06026 WELL #15 EQUIPPING PROJECT JOB 200239	202,750	115,309	2005	7446	358,749	204,030
W06029 WELL 11 COMBO DRIVE REPAIR	7,418	-	2005	7446	13,126	-
W08027 LA BRISA PIPELINE & WELL 17 JOB #200108	1,259,794	503,918	2007	7966	2,083,583	833,434
W09028 WELL 15 DRY WELL IMPROVEMENTSClose Job 816Prior Job #200805	6,637	4,378	2008	8310	10,523	6,941
W09029 SUNFAIR ROAD ELECT CONDUIT - WELL 16Job #810	542,763	376,001	2009	8570	834,413	578,042
W10030 Close J#807WELL 17 REHAB -- PULL SUBMERSIBLEPUMPING EQUIPME	54,424	38,891	2011	9070	79,056	56,493
W12031 WELL 10 INSPECT & REHABCLOSE J#020	114,872	-	2012	9308	162,596	-
W13032 WELL 14 GENERATOR BYPASS SWITCHCLOSE P#033	8,304	6,418	2013	9547	11,459	8,857
W19034 #A14002 WELL 14 REHAB	790,169	729,260	2019	11281	922,835	851,699
W21035 WELL 15 SOFT START	11,365	11,057	2021	12133	12,341	12,006
W21036 WELL 10 EMERGENCY REHAB #A20013	114,992	111,877	2021	12133	124,868	121,486
W65010 WELLS-SOURCE OF SUPPLY	994	-	1964	936	13,991	-
W66002 WELL #2 ON SUNSET WEST OF THE SHOP	24,777	-	1965	971	336,190	-
W68001 WELL #10	4,943	-	1967	1074	60,634	-
W69005 WELL-SOURCE OF SUPPLY	22,925	-	1968	1155	261,504	-
W70006 WELL-SOURCE OF SUPPLY	11,538	-	1969	1269	119,790	-
W71007 WELL-SOURCE OF SUPPLY	135	-	1970	1381	1,289	-
W73008 WELL-SOURCE OF SUPPLY	156	-	1972	1753	1,170	-
W74009 WELL-SOURCE OF SUPPLY	274	-	1973	1895	1,905	-
W75003 WELL	19	-	1974	2020	122	-
W76004 WELL-SOURCE OF SUPPLY	8	-	1975	2212	48	-
W77011 90 FT FENCE-WELL #2	830	-	1976	2401	4,554	-
W77012 CONSTRUCTION OF WELL #11	119,406	-	1976	2401	655,216	-
W78013 10 HP SUB PUMP AT SHOP	2,796	-	1977	2576	14,300	-
W84014 WELL #14	135,519	-	1983	4066	439,122	-
W92015 WELL #11 REPLACEMENT	108,287	28,391	1992	4985	286,197	75,037
W97016 REPAIR MOTOR IN WELL #10	5,919	1,996	1995	5471	14,254	4,807
W97017 JOB 97012, CATALYTIC CONVERTER AT WELL#11	26,698	9,344	1996	5620	62,587	21,906
<b>Class: W-38 - Monitor Wells</b>	<b>1,171,615</b>	<b>323,171</b>			<b>1,958,493</b>	<b>476,460</b>
U05001 JOB #200121	548,615	54,861	2004	7115	1,015,885	101,588

Table B  
 Joshua Basin Water District  
 Fixed Asset Schedule

Engineering News-Record Construction Cost Index  
 January 2023, 20-Cities Average Index: 13175.03

Asset ID & Description	Acquisition Cost	Depreciated		Acquisition Year	Acquisition ENR CCI	ENR-Adjusted Acquisition Cost	ENR-Adjusted Net Asset Value
		Net Asset Value					
W00001 JOB 200002, MONITORING WELL	86,726	-		1999	6059	188,582	-
W11002 Close J#006 USGS MONITORING WELLS JTUZ1& JTUZ2	307,320	131,891		2011	9070	446,411	191,584
W14003 MONITORING SITE JTUZ4 @ RECHARGE	228,954	136,418		2014	9806	307,615	183,287
<b>Class: W-44 - Water Availability Evaluation</b>	<b>71,081</b>	<b>-</b>				<b>125,771</b>	<b>-</b>
W06044 JOB #200598 WATER AVAILABILITY EVALUATION	71,081	-		2005	7446	125,771	-
<b>Class: W-45 - Waste Water Feasibility Study</b>	<b>185,628</b>	<b>-</b>				<b>258,611</b>	<b>-</b>
W06045 JOB #141 WASTE WATER FEASIBILITY STUDY	31,758	-		2005	7446	56,192	-
W10046 Wastewater Package Plant FeasibilityStudyJob Z21	85,874	-		2010	8799	128,582	-
W21047 UPDATE WASTEWATER TREATMENT STRATEGY #A19002	67,997	-		2021	12133	73,836	-
<b>Class: WW-46 - Wastewater Startup Costs</b>	<b>100,746</b>	<b>-</b>				<b>152,960</b>	<b>-</b>
W06046 JOB #27 WATER MODEL ASSESSMENT H2O NET	46,407	-		2005	7446	82,113	-
W19047 #A16017 WATER MODEL UPDATE	31,920	-		2019	11281	37,279	-
WW10001 SEWER START UP COSTSReverse & repost JE#1654	22,419	-		2010	8799	33,569	-
<b>Class: X-41 - Water Sampling stations</b>	<b>20,150</b>	<b>-</b>				<b>37,312</b>	<b>-</b>
X04001 JOB #200484 WATER SAMPLING STATIONS	18,361	-		2004	7115	34,000	-
X05002 WATER SAMPLING STATIONS 2ND SET JOB#200565	1,788	-		2004	7115	3,312	-
<b>Class: Y-35 - Water Master Plan</b>	<b>77,399</b>	<b>-</b>				<b>154,252</b>	<b>-</b>
Y00001 H2ONET SOFTWARE JOB 200021	4,338	-		1998	5920	9,655	-
Y03002 WATER MASTER PLAN JOB # 200004	62,355	-		2002	6538	125,654	-
Y06003 NEAR BUILD OUT PLAN JOB 200485	10,706	-		2005	7446	18,943	-
<b>Class: Z-36 - Large Equipment</b>	<b>2,941,669</b>	<b>1,797,266</b>				<b>3,806,231</b>	<b>2,079,874</b>
Z00001 JOB #99074, PORTABLE GENERATORS	31,161	-		1998	5920	69,348	-
Z00002 PORTABLE GENERATOR, JOB#99075	31,161	-		1998	5920	69,348	-
Z00003 FUEL TANK ABOVE GROUND JOB 200003	30,217	-		1999	6059	65,706	-
Z00005 JD710G BACKHOE JOB 150	150,682	-		2005	7446	266,618	-
Z00006 IR PORTABLE COMPRESSOR JOB 299	19,203	-		2005	7446	33,978	-
Z00007 2007 JD 410J BACKHOE LOADER	81,765	-		2007	7966	135,232	-
Z00008 Emergency Generators (2)Job #Z23	384,560	45,117		2009	8570	591,200	69,361
Z00009 Generator @ WarehouseClose Job #Z35	21,666	3,972		2010	8799	32,441	5,947
Z00010 GENERATOR @ K-1 HYDROSTATIONClose J#Z34 K-1 Generator	44,513	8,655		2010	8799	66,651	12,960
Z00011 UTILITY HYDRO-VACUUMCLOSE PH#Z61	38,427	12,607		2012	9308	54,392	17,844
Z00012 GRIZZLY STEEL GRATECLOSE PROJECT #029	10,812	4,265		2013	9547	14,921	5,885
Z00013 MCLAUGHLIN BORING MACHINE J#A14006	8,405	5,558		2017	10737	10,313	6,820
Z00014 VACUUM MOUNT VALVE EXERCISER J#A14018	56,262	37,195		2017	10737	69,037	45,641
Z00015 2016 VERMEER TRENCHER J#A17002	18,392	12,670		2017	10737	22,568	15,547
Z00016 #A18008 CHEMICAL INJECTION TRAILER	13,451	10,686		2019	11281	15,709	12,480
Z00017 #A18019 DUMP TRUCK	109,178	86,736		2019	11281	127,508	101,298
Z00018 #A18020 2,000 GALLON WATER TRUCK	118,384	94,049		2019	11281	138,260	109,839
Z00019 #A18021 JD 410L BACKHOE	139,320	110,682		2019	11281	162,711	129,265
Z00020 #A18022 2018 JOHN DEERE 135G	227,833	181,001		2019	11281	266,086	211,390
Z00021 #A18023 JD 544 RT FRONT END LOADER	217,702	172,952		2019	11281	254,254	201,990
Z00022 #A18024 672G MOTOR GRADER	350,433	278,399		2019	11281	409,269	325,141
Z00023 #A18025 20' DUMP & PIPE HAULER TRUCK	106,806	84,851		2019	11281	124,738	99,097
Z00024 #A18026 SUPERIOR STREET BROOM	39,242	31,176		2019	11281	45,831	36,410
Z00025 #A18027 ASPHALT ROLLER	26,152	20,776		2019	11281	30,543	24,265
Z00026 #A18028 ASPHALT PAVER	107,998	85,799		2019	11281	126,131	100,204
Z00027 #A18030 ASPHALT ZIPPER	112,362	89,265		2019	11281	131,227	104,252
Z00028 TRENCH BOX W/ LIFTING HARNESS & SPREADERS	14,544	12,524		2020	11466	16,711	14,390
Z00029 #A19205 HAPCO VALVE TURNING MACHINE UPGRADE	6,993	5,944		2020	11466	8,035	6,830
Z00030 #A19003 2020 TOWMASTER TRAILER T-50	36,117	31,101		2020	11466	41,500	35,736
Z00031 #A19206 2018 MCLAUGHLIN VX50-800 VACUUM EXERCISER	82,662	71,181		2020	11466	94,983	81,791
Z21032 TACK POT #A20009	12,140	11,264		2021	12133	13,183	12,231
Z21033 WATER BUFFALO #A20010	39,868	36,988		2021	12133	43,291	40,165
Z22001 AUTO LIFT FOR SHOP #A21205	26,652	26,504		2022	13110.5	26,783	26,634
Z22002 410L JOHN DEERE BACKHOE #A21206	133,152	132,413		2022	13110.5	133,808	133,064
Z22003 WACHS VALVE TURNING MACHINE #A21207	9,462	9,410		2022	13110.5	9,509	9,456
Z22004 POWER PACK PUMPS #A21207A	83,994	83,527		2022	13110.5	84,407	83,938
<b>TOTAL</b>	<b>61,411,158</b>	<b>29,001,471</b>				<b>148,629,534</b>	<b>47,907,053</b>



# **APPENDIX C**

**California Government Code:  
Key Sections Pertaining to Capacity Charges**

**California Government Code**  
**Key Sections Pertaining to Water & Sewer Capacity Charges**  
**Sections 66013, 66016, 66022 & 66023**

**66013**

(a) Notwithstanding any other provision of law, when a local agency imposes fees for water connections or sewer connections, or imposes capacity charges, those fees or charges shall not exceed the estimated reasonable cost of providing the service for which the fee or charge is imposed, unless a question regarding the amount of the fee or charge imposed in excess of the estimated reasonable cost of providing the services or materials is submitted to, and approved by, a popular vote of two-thirds of those electors voting on the issue.

(b) As used in this section:

(1) “Sewer connection” means the connection of a structure or project to a public sewer system.

(2) “Water connection” means the connection of a structure or project to a public water system, as defined in subdivision (f) of Section 116275 of the Health and Safety Code.

(3) “Capacity charge” means a charge for public facilities in existence at the time a charge is imposed or charges for new public facilities to be acquired or constructed in the future that are of proportional benefit to the person or property being charged, including supply or capacity contracts for rights or entitlements, real property interests, and entitlements and other rights of the local agency involving capital expense relating to its use of existing or new public facilities. A “capacity charge” does not include a commodity charge.

(4) “Local agency” means a local agency as defined in Section 66000.

(5) “Fee” means a fee for the physical facilities necessary to make a water connection or sewer connection, including, but not limited to, meters, meter boxes, and pipelines from the structure or project to a water distribution line or sewer main, and that does not exceed the estimated reasonable cost of labor and materials for installation of those facilities.

(6) “Public facilities” means public facilities as defined in Section 66000.

(c) A local agency receiving payment of a charge as specified in paragraph (3) of subdivision (b) shall deposit it in a separate capital facilities fund with other charges received, and account for the charges in a manner to avoid any commingling with other moneys of the local agency, except for investments, and shall expend those charges solely for the purposes for which the charges were collected. Any interest income earned from the investment of moneys in the capital facilities fund shall be deposited in that fund.

(d) For a fund established pursuant to subdivision (c), a local agency shall make available to the public, within 180 days after the last day of each fiscal year, the following information for that fiscal year:

(1) A description of the charges deposited in the fund.

(2) The beginning and ending balance of the fund and the interest earned from investment of moneys in the fund.

(3) The amount of charges collected in that fiscal year.

(4) An identification of all of the following:

(A) Each public improvement on which charges were expended and the amount of the expenditure for each improvement, including the percentage of the total cost of the public improvement that was funded with those charges if more than one source of funding was used.

(B) Each public improvement on which charges were expended that was completed during that fiscal year.

(C) Each public improvement that is anticipated to be undertaken in the following fiscal year.

(5) A description of each interfund transfer or loan made from the capital facilities fund. The information provided, in the case of an interfund transfer, shall identify the public improvements on which the transferred moneys are, or will be, expended. The information, in the case of an interfund loan, shall include the date on which the loan will be repaid, and the rate of interest that the fund will receive on the loan.

(e) The information required pursuant to subdivision (d) may be included in the local agency's annual financial report.

(f) The provisions of subdivisions (c) and (d) shall not apply to any of the following:

(1) Moneys received to construct public facilities pursuant to a contract between a local agency and a person or entity, including, but not limited to, a reimbursement agreement pursuant to Section 66003.

(2) Charges that are used to pay existing debt service or which are subject to a contract with a trustee for bondholders that requires a different accounting of the charges, or charges that are used to reimburse the local agency or to reimburse a person or entity who advanced funds under a reimbursement agreement or contract for facilities in existence at the time the charges are collected.

(3) Charges collected on or before December 31, 1998.

(g) Any judicial action or proceeding to attack, review, set aside, void, or annul the ordinance, resolution, or motion imposing a fee or capacity charge subject to this section shall be brought pursuant to Section 66022.

(h) Fees and charges subject to this section are not subject to the provisions of Chapter 5 (commencing with Section 66000), but are subject to the provisions of Sections 66016, 66022, and 66023.

(i) The provisions of subdivisions (c) and (d) shall only apply to capacity charges levied pursuant to this section.

*(Amended by Stats. 2007, Ch. 94, Sec. 1. Effective January 1, 2008.)*

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## **66016**

(a) Prior to levying a new fee or service charge, or prior to approving an increase in an existing fee or service charge, a local agency shall hold at least one open and public meeting, at which oral or written presentations can be made, as part of a regularly scheduled meeting. Notice of the time and place of the meeting, including a general explanation of the matter to be considered, and a statement that the data required by this section is available, shall be mailed at least 14 days prior to the meeting to any interested party who files a written request with the local agency for mailed notice of the meeting on new or increased fees or service charges. Any written request for mailed notices shall be valid for one year from the date on which it is filed unless a renewal request is filed. Renewal requests for mailed notices shall be filed on or before April 1 of each year. The legislative body may establish a reasonable annual charge for sending notices based on the estimated cost of providing the service. At least 10 days prior to the meeting, the local agency shall make available to the public data indicating the amount of cost, or estimated cost, required to provide the service

for which the fee or service charge is levied and the revenue sources anticipated to provide the service, including General Fund revenues. Unless there has been voter approval, as prescribed by Section 66013 or 66014, no local agency shall levy a new fee or service charge or increase an existing fee or service charge to an amount which exceeds the estimated amount required to provide the service for which the fee or service charge is levied. If, however, the fees or service charges create revenues in excess of actual cost, those revenues shall be used to reduce the fee or service charge creating the excess.

(b) Any action by a local agency to levy a new fee or service charge or to approve an increase in an existing fee or service charge shall be taken only by ordinance or resolution. The legislative body of a local agency shall not delegate the authority to adopt a new fee or service charge, or to increase a fee or service charge.

(c) Any costs incurred by a local agency in conducting the meeting or meetings required pursuant to subdivision (a) may be recovered from fees charged for the services which were the subject of the meeting.

(d) This section shall apply only to fees and charges as described in Sections 51287, 56383, 65104, 65456, 65584.1, 65863.7, 65909.5, 66013, 66014, and 66451.2 of this code, Sections 17951, 19132.3, and 19852 of the Health and Safety Code, Section 41901 of the Public Resources Code, and Section 21671.5 of the Public Utilities Code.

(e) Any judicial action or proceeding to attack, review, set aside, void, or annul the ordinance, resolution, or motion levying a fee or service charge subject to this section shall be brought pursuant to Section 66022.

*(Amended by Stats. 2006, Ch. 643, Sec. 19. Effective January 1, 2007.)*

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## **66022**

(a) Any judicial action or proceeding to attack, review, set aside, void, or annul an ordinance, resolution, or motion adopting a new fee or service charge, or modifying or amending an existing fee or service charge, adopted by a local agency, as defined in Section 66000, shall be commenced within 120 days of the effective date of the ordinance, resolution, or motion.

If an ordinance, resolution, or motion provides for an automatic adjustment in a fee or service charge, and the automatic adjustment results in an increase in the amount of a fee or service charge, any action or proceeding to attack, review, set aside, void, or

annul the increase shall be commenced within 120 days of the effective date of the increase.

(b) Any action by a local agency or interested person under this section shall be brought pursuant to Chapter 9 (commencing with Section 860) of Title 10 of Part 2 of the Code of Civil Procedure.

(c) This section shall apply only to fees, capacity charges, and service charges described in and subject to Sections 66013, 66014, and 66016.

*(Amended by Stats. 2006, Ch. 643, Sec. 20. Effective January 1, 2007.)*

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## **66023**

(a) Any person may request an audit in order to determine whether any fee or charge levied by a local agency exceeds the amount reasonably necessary to cover the cost of any product, public facility, as defined in Section 66000, or service provided by the local agency. If a person makes that request, the legislative body of the local agency may retain an independent auditor to conduct an audit to determine whether the fee or charge is reasonable, but is not required to conduct the audit if an audit has been performed for the same fee within the previous 12 months.

(b) To the extent that the audit determines that the amount of any fee or charge does not meet the requirements of this section, the local agency shall adjust the fee accordingly. This subdivision does not apply to a fee authorized pursuant to Section 17620 of the Education Code, or Sections 65995.5 and 65995.7.

(c) Except as otherwise provided in subdivision (h), the local agency shall retain an independent auditor to conduct an audit only if the person who requests the audit deposits with the local agency the amount of the local agency's reasonable estimate of the cost of the independent audit. At the conclusion of the audit, the local agency shall reimburse unused sums, if any, or the requesting person shall pay the local agency the excess of the actual cost of the audit over the sum which was deposited.

(d) Any audit conducted by an independent auditor to determine whether a fee or charge levied by a local agency exceeds the amount reasonably necessary to cover the cost of providing the product or service shall conform to generally accepted auditing standards.

(e) The procedures specified in this section shall be alternative and in addition to those specified in Section 54985.

(f) The Legislature finds and declares that oversight of local agency fees is a matter of statewide interest and concern. It is, therefore, the intent of the Legislature that this chapter shall supersede all conflicting local laws and shall apply in charter cities.

(g) This section shall not be construed as granting any additional authority to any local agency to levy any fee or charge which is not otherwise authorized by another provision of law, nor shall its provisions be construed as granting authority to any local agency to levy a new fee or charge when other provisions of law specifically prohibit the levy of a fee or charge.

(h) Notwithstanding subdivision (c), if a local agency does not comply with subdivision (b) of Section 66006 following the establishment, increase, or imposition of a fee, but requires payment of that fee in connection with the approval of a development project for three consecutive years, the local agency shall not require a deposit for an independent audit requested pursuant to this section and shall pay the cost of the audit.

*(Amended by Stats. 2018, Ch. 357, Sec. 1. (SB 1202) Effective January 1, 2019.)*

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RESOLUTION NO. 23-1053

**RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE JOSHUA BASIN WATER DISTRICT  
AMENDING RESOLUTION INCREASING CAPACITY  
CHARGES FOR WATER SYSTEM**

**WHEREAS**, the Joshua Basin Water District (“JBWD”) has prepared a updated study (“Study”) reviewing its capacity charges (also commonly referred to as connection fees) for its retail water service, with such Rate Study completed by its consultant Bartle Wells Associates; and

**WHEREAS**, water capacity charges are charges imposed for either the use of water infrastructure existing at the time the charge is imposed or new water infrastructure to be acquired or constructed in the future that has of proportional benefit to the person or property being charged, including supply or capacity contracts for rights or entitlements, real property interests, and entitlements and other rights of JBWD involving capital expenses relating to its use of existing or new water facilities; and

**WHEREAS**, the Study was prepared to assure that the capacity charges reflect the linkage between the charges and the benefits received by new customers and do not exceed the proportional share of costs associated with providing service; and

**WHEREAS**, based on its consideration of the Study, the Board of Directors deems that it would be in the interest of JBWD to revise the capacity charges; and

**WHEREAS**, Government Code Section 65852.2 provides for a modified application of capacity charges for accessory dwelling units (“ADU”); and

**WHEREAS**, for purposes of this resolution, an ADU shall mean a secondary house, apartment, or similar living space that shares the building lot of a larger, primary single-family dwelling unit (“SFDU”), and

**WHEREAS**, for purposes of this resolution, a junior accessory dwelling unit (“Junior ADU”) shall mean an ADU that is no more than 500 square feet in size and is entirely contained within a SFDU (a Junior ADU may include separate sanitation facilities or may share sanitation facilities within the existing structure); and

**WHEREAS**, to the extent provided by Government Code Section 65852.2(f)(1), JBWD shall not consider an ADU to be a new residential use for purposes of calculating capacity charges for water service, unless the ADU is constructed along with the SFDU; but instead shall calculate such capacity charges as provided herein for Attached ADUs or Detached ADUs as defined below; and



**WHEREAS**, for purposes of this Resolution, an “Attached ADU” shall include any ADU or Junior ADU that:

- (a) is located on an existing or proposed lot with a SFDU and does not, when including the proposed ADU or Junior ADU, have more than one ADU and one Junior ADU;
- (b) is within the proposed or existing physical dimensions and space of an SFDU, except that up to 150 square feet may protrude outside the existing space of the SFDU if only for ingress and egress purposes;
- (c) has its own exterior access separate from the access for the SFDU;
- (d) has sufficient side and rear setbacks for fire and safety, and
- (e) for Junior ADUs, otherwise comply with the requirements of Government Code Section 65852.22, including that:
  - (i). owner-occupancy in either the SFDU or Junior ADU, unless the owner is a government agency, land trust, or housing organization;
  - (ii). recorded deed restriction, which will run with the land, filed with the permitting agency, that includes both: (1) prohibited sale of Junior ADU separate from the SFDU; and (2) restrictions on size and attributes of Junior ADU to ensure it is maintained as a Junior ADU;
  - (iii). Unit includes an efficiency kitchen, including (1) cooking facility with appliances; and (2) food preparation counter and storage cabinets of reasonable relation to the size of the Junior ADU; and

**WHEREAS**, for purposes of this Resolution, a “Detached ADU” shall constitute any ADU not otherwise constituting an Attached ADU; and

**WHEREAS**, Paragraph (b) of Section 21080 of the Public Resources Code provides that the establishment, modification, structuring, restructuring or approval of rates, tolls, fares, or other charges by public agencies are exempt from the requirement of the California Environmental Quality Act of 1970 (CEQA), provided that findings are made specifying the basis for the claim of exemption; and

**WHEREAS**, the proposed revisions to the capacity charges, as set forth in Exhibit A to this resolution, do not modify or establish any property-related fees or charges subject to the notice and hearing procedures of Article XIID of the Constitution of the State of California.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of the Directors of the Joshua Basin Water District as follows:

1. It is hereby found and determined that the capacity charges adopted hereby are within the purposes set forth in Section 21080(b)(8) of the Public Resources Code, including, but not by way of limitation, the purposes of meeting operating expenses, purchasing or leasing supplies, equipment or materials, meeting financial reserve needs and requirements, and obtaining funds for capital facilities necessary to maintain service within existing service areas and therefore are exempt from CEQA pursuant to said Section 21080(b)(8).

2. It is hereby found and determined that relative to the requirements of Sections 66013 and 66016 of the Government Code of the State of California, the data indicating the estimated cost and revenue sources to provide the service for which the charges are imposed has been mailed to any interested party requesting notice at least 14 days, and been made publicly available at least 10 days, before the meeting at which this resolution is adopted, and that the connection and capacity charges established or increased hereby do not exceed the estimated reasonable cost of providing the service for which they are imposed.

3. The capacity charges for water service within JBWD are hereby adopted as set forth in Exhibit A, which is attached hereto and incorporated herein by this reference, and said charges shall be imposed only as a condition of either initiating service (new connection) upon the request of a proposed new customer, or extending service upon the request of an existing customer constructing an Attached and/or Detached ADU.

4. Attached ADUs. For an Attached ADU, JBWD will neither:

- (i) require the applicant to install a new or separate connection directly between the ADU and the water system; nor
- (ii) impose a capacity charge, unless the ADU is constructed along with a new SFDU; and

5. Expanded ADUs. For an Detached ADU, JBWD:

- (i) may require a new or separate utility connection directly between the Detached ADU and the water system; and
- (ii) shall impose a capacity charge that shall be proportionate to the burden of the proposed ADU on the water system, based on the number of plumbing fixtures as set forth in Exhibit A.

6. The General Manager, or her designee, is hereby authorized and directed to amend JBWD's Rules and Regulations to render (1) Article 13.19, 14.19, and any other related provisions consistent with Exhibit A adopted herein; and (2) reflect the

Attached and Detached ADU requirements of Government Code Section 65852.2 as set forth herein.

7. The capacity charges set forth in Exhibit A shall be automatically adjusted commencing on January 1, 2025, and January 1 of each calendar year thereafter, based on the change in the Engineering News-Record Construction Cost Index (ENR-CCI 20 Cities-Average) as measured by the last two published June indices, starting from the base month of June 2023. By way of illustration, the first automatic increase taking effect on January 1, 2025, shall be based on the increase in said indices from June 2023 to June 2024, and so forth.

8. This Resolution shall to the extent in conflict therewith supersede any conflict provisions of prior resolutions, including, but not necessarily limited to, Resolution Nos. 07-807, 97-572, and 05-773, adopted for purposes of establishing capacity charges for water service within the boundaries of JBWD.

9. This Resolution shall be effective the next business day following adoption.

**PASSED AND ADOPTED** this 7th day of June, 2023, pursuant to the following votes:

AYES: \_\_\_\_\_  
NOES: \_\_\_\_\_  
ABSENT: \_\_\_\_\_  
ABSTAIN: \_\_\_\_\_

By: \_\_\_\_\_  
Thomas Floen, President

By: \_\_\_\_\_  
Sarah Johnson, General Manager & Board Secretary

## EXHIBIT A

### WATER SYSTEM CAPACITY CHARGES

Proposed Water Capacity Charges		
Meter Size	Water Demand (gpd)	Water Capacity Charge
Capacity Charge per gpd		\$63.68
<b>Water Capacity Charges<sup>1,2</sup></b>		
3/4" Meter	150	\$9,552
1" Meter	200	12,736
1-1/2" Meter	500	31,840
2" Meter	800	50,944
3" Meter	1,500	95,520
<b>Accessory Dwelling Units (ADUs)<sup>3</sup></b>		
Attached ADU (within existing living area with up to 150 sq ft expansion)		No Charge
Detached ADU (detached or with >150 sq ft expansion to the primary residence)		\$796 per Plumbing Fixture Unit
<p>1 Charges for larger meters will be determined by the District on a case-by-case basis.</p> <p>2 Standard Water Capacity Charges are shown. The District reserves the authority to determine Water Capacity Charges for new connections in instances where the estimated water demand of a new connection is significantly different than the standard demands shown above.</p> <p>3 For Accessory Dwelling Units that meet the definition of Government Code 65852.2 et. seq.:            No capacity charges may be levied on ADUs built within the living area of a primary residence subject to an allowance for an expansion of not more than 150 square feet.            Capacity charges for detached ADUs or ADUs constructed with &gt;150 sq. ft. expansion to the primary residence shall be based upon the number of plumbing fixture units.</p> <p>Note: Capacity charges can be levied on new connections to the water system and can also be applied to existing connections due to a meter upsizing. The capacity charges applied for a meter upsizing are based on the incremental increase in demand generated by the meter upsizing as reflected by the difference between the capacity charge for the existing meter size and the new meter size.</p>		