



**REGULAR MEETING OF THE BOARD OF DIRECTORS  
WEDNESDAY, APRIL 20, 2022, AT 5:30 PM  
61750 CHOLLITA ROAD, JOSHUA TREE, CA 92252**

ON MARCH 4, 2020, CALIFORNIA GOVERNOR GAVIN NEWSOM DECLARED A STATE OF EMERGENCY IN CALIFORNIA AS A RESULT OF THE COVID-19 PANDEMIC, FOR WHICH STATE AND SAN BERNARDINO COUNTY PUBLIC HEALTH OFFICIALS HAVE CONTINUED TO RECOMMENDED MEASURES TO PROMOTE SOCIAL DISTANCING. PURSUANT TO GOVERNMENT CODE SECTION 54953, AND CORRESPONDING FINDINGS OF THE BOARD THAT CURRENTLY REMAIN IN EFFECT, **THERE WILL BE NO PUBLIC LOCATION FOR THIS MEETING** AND MEMBERS OF THE BOARD OF DIRECTORS AND PUBLIC MAY ATTEND THIS MEETING BY TELEPHONE OR VIDEO CONFERENCE.

To join by Zoom please click the below link:

<https://us02web.zoom.us/j/87603301998?pwd=ZWlTTGxvUnJuQ1FMd0MrQXQ2K0Rrdz09>

Or you may join by phone at 1-253-215-8782, Meeting ID: 876 0330 1998 Passcode: 041492

**AGENDA**

1. **CALL TO ORDER -**
2. **PLEDGE OF ALLEGIANCE –**
3. **MOMENT OF SILENCE –** Recommend that we have a moment of silence in memory of Mr. Kelly Stewart, a well-respected member of the JBWD family, who passed away on April 8, 2022.
4. **DETERMINATION OF A QUORUM (ROLLCALL) -**
5. **APPROVAL OF AGENDA -**
6. **STATE OF EMERGENCY FINDINGS – GOVT. CODE § 54953(e) –** The Board shall, by majority vote, determine whether the conditions justifying the adoption of District Resolution No. 21-1035 on October 6, 2021, remain in effect, such that the Board will renew its findings in Resolution No. 21-1035 for an additional 30 days. Such conditions include that (1) the State of Emergency declared by California Governor Newsom on March 4, 2020, relative to the COVID-19 Emergency, remains in effect; and (2) State or Local Health Officials continue to recommend or impose measures to promote social distancing in connection with such Emergency, and/or due to existing rate of community transmission and the small meeting space available to the District for in-person attendance, the provision of a unrestricted physical location for the District’s meetings would present imminent risks to the health and safety of attendees. **Recommended Motion: That the Board of Directors renew its findings set forth in Resolution No. 21-1035 for additional 30 days.**
7. **PUBLIC COMMENT –** This is the time set aside for public comment on any District related matter, whether appearing on the agenda or not. At the discretion of the Board President, however, comments on a particular Agendized item may be deferred until that item is heard. Please state your name and limit your comments to 3 minutes.
8. **CONSENT CALENDAR –** Matters on the Consent Calendar are considered routine in nature and will be enacted in a single motion without discussion. Any Board member or member of the public may request that an item be removed from the Consent Calendar and acted on separately.

- 2<sup>nd</sup> Quarter Financial Report Ending 12/31/2021 (reviewed by Finance Committee on April 13, 2022)
  - February Check Register (reviewed by Finance Committee on April 13,2022)
  - Draft Minutes Special Meeting March 29, 2022
  - Draft Minutes Regular Meeting April 6, 2022
9. **CUSTOMER SERVICE INFORMATION PRESENTATION** – Lisa Thompson, Lead Customer Service Representative - Recommend that the Board of Directors receive for information only.
10. **FINANCE OUTSOURCING ASSISTANCE** – Director Anne Roman - Recommend that the Board of Directors approve \$25,000 Budget Amendment from unrestricted reserves and authorization to enter into agreement.
11. **DIRECTOR REPORTS/COMMENTS**–
- Kathleen Radnich – Public Information Consultant
  - Mojave Water Agency Technical Advisory Committee (TAC) – April 7, 2022, at 10:30 a.m. – Director Delph
  - JBWD Finance Committee – April 13, 2022, at 9:00 a.m. – President Floen & Director Unger
  - JBWD Water Resources & Operations Committee – April 13, 2022, at 10:30 a.m. - Vice President Doolittle & Director Jarlsberg
12. **FUTURE DIRECTOR MEETINGS** –
- Mojave Water Agency Board of Directors Meeting – April 28, 2022, at 9:30 a.m. – Director Delph
  - Legislative & Public Information Committee – May 4, 2022, at 9:30 a.m. – Director Unger, Director Jarlsberg, and Kathleen Radnich, Public Information Consultant
  - JBWD Board of Directors Meeting – May 4, 2022, at 5:30 p.m. – All Directors
  - Citizens Advisory Council (CAC) – May 10, 2022, at 6:00 p.m. – Chairperson David Carrillo
  - JBWD Special Board of Directors Meeting - Budget Workshop – May 11, 2022, from 9:00 a.m. to 12:00 p.m. – All Directors
  - JBWD Water Resources & Operations Committee – May 11, 2022 – Canceled
  - Mojave Water Agency Board of Directors Meeting – May 12, 2022, at 9:30 a.m. – Vice President Doolittle
13. **ADJOURNMENT** –

#### INFORMATION

The public is invited to comment on any item on the agenda during discussion of that item. Members of the public wishing to attend the meeting that require other reasonable modifications or accommodation to facilitate such attendance should contact Beverly Krushat at 760-974-0072 or bkrushat@jbwd.com as soon as feasible before the meeting to make such request.

Availability of agenda materials: Agenda exhibits and other writings that are disclosable public records distributed to all or a majority of the members of the Joshua Basin Water District Board of Directors in connection with a matter subject to discussion or consideration at an open meeting of the Board are available online at [jbwd.com](http://jbwd.com) for public inspection, or in the District's office, 61750 Chollita Road, Joshua Tree, CA 92252 ("District Office"). If such writings are distributed to members of the Board less than 72 hours prior to the meeting, they will be available at the reception desk of the District Office and on-line at [jbwd.com](http://jbwd.com) during business hours at the same time as they are distributed to the Board members. Disability-related accommodations: The Joshua Basin Water District Board of Directors meeting room is wheelchair accessible. If you require any special disability-related accommodations (e.g., access to an amplified sound system, etc.) please contact Ms. Krushat at the District Office at (760) 974-0072 during business hours at least seventy-two (72) hours prior to the scheduled meeting. This agenda can be obtained in alternative format upon written request to Ms. Krushat in the District Office, at least seventy-two (72) hours prior to the scheduled meeting.



**2nd QUARTER ENDING 12/31/21 FINANCIAL REPORT SUMMARY**

**CASH BALANCES**

Total cash is \$15,152,817  
 General Fund Cash - \$15,152,817; CIRP Loan Cash - \$0  
 Total cash is \$1,596,467 more than last quarter, and \$2,432,006 more than one year ago

**CASH FLOW**

\$1,629,293 water bill and related payments collected during the quarter  
 \$327,814 received for 25 meter installs, including capacity fees  
 \$1,257,220 property taxes/assessments collected during the quarter  
 \$51,870 reimbursements received for HDMC WWTP, including \$9,527 in overhead  
 \$0 spent on debt service payments  
 \$290,004 spent on capital projects  
 Total cash increased \$1,596,467 during the quarter

**PROPERTY TAX AND ASSESSMENT COLLECTIONS**

All property tax and assessment revenues are recorded for year.  
 Property tax and assessment **revenues** increased by \$106,007 from last year.  
 Property tax and assessment **collections** increased by \$100,889 from last year.

**BUDGET ADJUSTMENTS**

Budget adjustments included to move vacant position salaries to Temporary Labor accounts - \$0 net effect on bottom line.

**BOARD REPORT**

Total Revenues are 79.59% of budget  
 Water Revenues are 59% of budget  
 Property Tax & Assessment Revenues are 107% of budget  
 Expenses are 33% of budget  
 Total operating revenues exceed total operating expenses by \$3,691,955

**WATER SALES CONSUMPTION STATISTICS**

YTD consumption through 12/31/21 is 5.21% more than last year and 11.95% more than two years ago.  
 The top 10 users represent the following types of accounts:

|                      |        |
|----------------------|--------|
| Public agency        | 4,880  |
| Housing (multi-unit) | 4,127  |
| Hospital/Medical     | 3,981  |
| Commercial           | 2,326  |
| Individual           | 787    |
|                      | <hr/>  |
|                      | 16,101 |



**CASH BALANCES 12/31/21**

|   | CURRENT<br>12/31/21<br>TOTAL | LEGALLY<br>RESTRICTED | DISTRICT<br>RESTRICTED | UN-<br>RESTRICTED | LAST QTR<br>9/30/21<br>TOTAL | LAST YEAR<br>12/31/20<br>TOTAL |
|---|------------------------------|-----------------------|------------------------|-------------------|------------------------------|--------------------------------|
| Petty Cash                                | 800                          |                       |                        | 800               | 800                          | 1,045                          |
| Change Fund                               | 1,500                        |                       |                        | 1,500             | 1,500                        | 1,500                          |
| General Fund                              | 519,148                      |                       |                        | 519,148           | 494,817                      | 459,796                        |
| Payroll Fund                              | 31,155                       |                       |                        | 31,155            | 116,841                      | 4,990                          |
| LAIF Operating Reserve                    | 1,802,491                    |                       |                        | 1,802,491         | 1,802,491                    | 1,708,965                      |
| Cash Flow Reserve                         | 3,004,149                    |                       |                        | 3,004,149         | 1,803,860                    | 2,438,473                      |
| Equip/Technology Reserve                  | 363,522                      |                       | 363,522                |                   | 363,522                      | 193,522                        |
| Emergency Capital Reserve                 | 2,000,000                    |                       | 2,000,000              |                   | 2,000,000                    | 2,000,000                      |
| Meter Replacement Reserve                 | 970,030                      |                       | 970,030                |                   | 970,030                      | 734,931                        |
| Building Reserve                          | 66,441                       |                       | 66,441                 |                   | 66,441                       | 36,441                         |
| Studies/Reports Reserve                   | 111,306                      |                       | 111,306                |                   | 111,306                      | 61,306                         |
| Consumer/Project Deposits                 | 334,053                      | 334,053               |                        |                   | 333,121                      | 326,055                        |
| Water Capacity                            | 617,227                      | 617,227               |                        |                   | 416,268                      | 681,008                        |
| Wastewater Capacity                       | 1,614,848                    | 1,614,848             |                        |                   | 1,527,531                    | 1,185,351                      |
| Cap Improv Reserve (formerly CIP Reserve) | 2,818,629                    |                       | 2,818,629              |                   | 2,818,629                    | 1,720,073                      |
| CMM Redemption                            | 648,737                      | 648,737               |                        |                   | 480,562                      | 592,851                        |
| Reserve                                   | 245,544                      | 245,544               |                        |                   | 245,396                      | 244,571                        |
| Prepayment                                | 3,236                        | 3,236                 |                        |                   | 3,234                        | 3,223                          |
|   | 15,152,817                   | 3,463,645             | 6,329,929              | 5,359,243         | 13,556,350                   | 12,394,101                     |
| CIRP Loan Fund                            | 0                            | 0                     |                        |                   | 0                            | 326,710                        |
|   | 15,152,817                   | 3,463,645             | 6,329,929              | 5,359,243         | 13,556,350                   | 12,720,811                     |
|   |                              | \$9,793,573           |                        | \$5,359,243       |                              |                                |
|   |                              | RESTRICTED            |                        | UNRESTRICTED      |                              |                                |

COMPARISON WITH LAST QUARTER \$ 1,596,467 INCREASE  
 COMPARISON WITH LAST YEAR \$ 2,432,006 INCREASE

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

*Anne Roman*  
 Anne Roman, Director of Finance

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



**2nd Quarter Ending 12/31/21 CASH FLOW EXPLANATION**

|  |                             |                                     |
|--|-----------------------------|-------------------------------------|
| <b>Beginning Cash Balance 10/01/21</b>   |                             | <u>General Fund</u><br>\$13,556,350 |
| <br><b><u>Source of Funds (Revenues)</u></b>                                   |                             |                                     |
| Total cash received during the quarter from all sources                        |                             | 3,333,408                           |
|  | <i>Major sources:</i>       |                                     |
| - Water bill payments received from ratepayers                                 | 1,629,293                   |                                     |
| - Meter Installation/Capacity Fees   | 327,814                     |                                     |
| <i>Approx. 25 new meters (14 in the wastewater zone) and 12 meter upgrades</i> |                             |                                     |
| - Property Tax/Assessment payments   | 1,257,220                   |                                     |
| - HDMC Reimbursement (including \$9,527 in overhead)                           | 51,870                      |                                     |
| - Consumer/Project Deposits  | 18,600                      |                                     |
| - Special services (penalties, fire flows, will serves)                        | 36,767                      |                                     |
| - Liens and bad debt   | 4,024                       |                                     |
| - Interest Revenue   | 7,821                       |                                     |
| <br><b><u>Use of Funds (Expenses)</u></b>                                      |                             |                                     |
| Total use of cash during the quarter for all purposes                          |                             | 1,736,942                           |
| - Debt Service   | -                           |                                     |
| - Capital costs during the quarter   | <i>\$290,004 including:</i> |                                     |
| -- Well 14 4-Log   | 184,077                     |                                     |
| -- D-1-1 Booster   | 53,604                      |                                     |
| -- Tilford Pipeline & Design   | 17,762                      |                                     |
| -- AWIA Compliance Plan  | 11,875                      |                                     |
| -- 2020 Urban Water Management Plan Update                                     | 10,424                      |                                     |
| -- Codification  | 2,800                       |                                     |
| <br><b>Ending Cash Balance 12/31/21</b>  |                             | <br><u><u>\$15,152,817</u></u>      |
| <br>Total cash increased   | <br>\$1,596,467             |                                     |



**CASH FLOW**

|   | <u>GENERAL FUND</u> |                      |
|---|---------------------|----------------------|
| <b>FUND BALANCE AT BEGINNING OF PERIOD</b>                    | \$                  | <u>13,556,350.09</u> |
| <b>FUNDS PROVIDED BY:</b>                                     |                     |                      |
| Water Sales   | \$                  | 1,629,293.01         |
| Credit Card Rebate  |                     | -                    |
| Grant Revenues  |                     | -                    |
| Turn On/Special Services Revenue/Misc                         |                     | 36,767.44            |
| Liens & Bad Debt  |                     | 4,023.55             |
| Refunds to District (MWA)                                     |                     | -                    |
| Consumer Deposits   |                     | 18,599.50            |
| HDMC WWTP Operations Reimbursement                            |                     | 42,342.79            |
| HDMC WWTP Operations Overhead Revenue                         |                     | 9,527.13             |
| Project Deposits  |                     | -                    |
| Property Taxes Received - G.D.                                |                     | 338,705.45           |
| Property Taxes Received - ID #2                               |                     | -                    |
| Standby Collections - Prior                                   |                     | 94,192.84            |
| Standby Collections - Current                                 |                     | 656,436.16           |
| Property Taxes Received - CMM                                 |                     | 167,885.33           |
| Interest  |                     | -                    |
| Water Capacity Charges/Connection Fees                        |                     | 86,393.00            |
| Wastewater Capacity Charges                                   |                     | 200,707.00           |
| Hzone Reimbursement Fees                                      |                     | -                    |
| Meter Installation Fees                                       |                     | 40,714.00            |
| LAIF Interest   |                     | 7,821.27             |
| <b>TOTAL SOURCE OF FUNDS</b>                                  |                     | <u>3,333,408.47</u>  |
| <b>FUNDS USED FOR:</b>  |                     |                      |
| Debt Service  | \$                  | -                    |
| Loan Reimb. to GF for Prior Quarter Costs                     |                     | -                    |
| Capital Additions - Self funded                               |                     | 290,003.97           |
| Capital Additions - Loan Funded                               |                     | -                    |
| Operating Expenses  |                     | 766,475.05           |
| Total Disbursements   |                     | <u>1,056,479.02</u>  |
| Loan Fees   |                     |                      |
| Bank Transfer Payroll   |                     | 372,109.61           |
| Employee Funded Payroll Taxes & CALPERS                       |                     | 203,023.98           |
| Employer Funded Payroll Taxes & CALPERS                       |                     | 76,075.74            |
| Employee Funded 457 Transfer                                  |                     | 17,610.00            |
| Employer Funded 457 Transfer                                  |                     | 9,222.50             |
| Bank Fees/Charges (net of interest)                           |                     | 2,421.03             |
| Total Transfers   |                     | <u>680,462.86</u>    |
| <b>TOTAL USE OF FUNDS</b>                                     |                     | <u>1,736,941.88</u>  |
| <b>FUND BALANCE AT END OF PERIOD</b>                          | \$                  | <u>15,152,816.68</u> |
| <b>*AL CASH BALANCE AT QE PER "JBWD CASH ANALYSIS REPORT"</b> |                     | <u>15,152,816.68</u> |
| FUND BALANCE - ABOVE  |                     | <u>15,152,816.68</u> |
| VARIANCE (\$/B \$0)   |                     | <u>-</u>             |



**Property Tax and Assessment Revenues and Collections as of 12/31/21**

|                                  | CURRENT YEAR<br>2021/2022 |                      |                       |                              | PRIOR YEAR<br>2020/2021 |                      |                       |
|----------------------------------|---------------------------|----------------------|-----------------------|------------------------------|-------------------------|----------------------|-----------------------|
|                                  | Billed<br>Revenue         | Y-T-D<br>Collections | Billed %<br>Collected | % incr/(decr)<br>Vs. Last Yr | Billed<br>Revenue       | Y-T-D<br>Collections | Billed %<br>Collected |
| ID#2                             | 0                         | 6                    |                       |                              | 0                       | 97                   |                       |
| General District Taxes           | 650,419                   | 352,611              | 54%                   |                              | 535,012                 | 298,895              | 56%                   |
| CMM Assessment District<br>Prior | 242,133                   | 142,197<br>48,894    | 59%                   | 26%                          | 257,488                 | 133,906<br>38,772    | 52%                   |
| Standby Assessments<br>Prior     | 1,197,257                 | 697,466<br>107,891   | 58%                   | -13%                         | 1,191,301               | 651,976<br>124,532   | 55%                   |
| <b>TOTAL</b>                     | <b>2,089,808</b>          | <b>1,349,066</b>     | <b>65%</b>            |                              | <b>1,983,801</b>        | <b>1,248,177</b>     | <b>63%</b>            |

*Negative = Decrease*

|  |        |           |
|--|--------|-----------|
| Total Property tax and Assessment revenues changed from last year by:    | 5.3%   | \$106,007 |
| Total Property tax and Assessment collections changed from last year by: | 8.1%   | \$100,889 |
| CMM prior year tax collections changed from last year by:                | 26.1%  | \$10,122  |
| Standby prior year tax collections changed from last year by:            | -13.4% | -\$16,641 |

Increases/decreases in Prior year collections may indicate that property sales are increasing/decreasing since taxes must be paid as ownership is transferred. ID #2 has been paid off for several years and any activities are straggling adjustments.



**2nd Quarter Ending 12/31/21 BUDGET ADJUSTMENTS**

During this quarter, departmental salary budgets were adjusted to move salaries from vacant or temporarily unfilled positions to the Temporary Labor account. The total adjustment of \$137,342.19 to increase Temporary Labor and decrease multiple salary accounts had \$0 effect on the budgeted net revenues and fell within the parameters of the District's Budget policy.

| POSITION              | TIME FRAME          | DIST      | CIRP               | FINANCE             | CS-OFFICE |
|-----------------------|---------------------|-----------|--------------------|---------------------|-----------|
| CIRP Pipelayer I      | 07/01/21 - 12/15/21 |           | 27,444.30          |                     |           |
| Distribution C&M      | 07/01/21 - 12/15/21 | 27,444.30 |                    |                     |           |
| Accounting Technician | 02/11/21 - 11/17/21 |           |                    | 36,631.71           |           |
| Accounts Receivable   | 04/01/22 - 06/30/22 |           |                    | 8,073.60            |           |
| Customer Service Rep  | 07/01/21 - 02/09/22 |           |                    |                     | 18,371.64 |
| Customer Service Rep  | 02/14/22 - 06/30/22 |           |                    |                     | 19,376.64 |
| CREDIT >              |                     | 27,444.30 | 27,444.30          | 44,705.31           | 37,748.28 |
| DEBIT >               |                     |           | 54,888.60          |                     | 82,453.59 |
|                       |                     |           | TEMP LABOR - FIELD | TEMP LABOR - OFFICE |           |





**2nd Quarter Ending 12/31/21 BOARD REPORT SUMMARY**

**REVENUES (Year-to-date)**

Total Revenues are 79.59% of budget  
 Water Revenues (Operating Revenues) are 59% of budget  
 Property Tax & Assessment Revenues are 107% of budget  
 Unbudgeted Development Fees YEAR-TO-DATE total \$784,429 (53 meters YTD incl. 24 with wastewater; 22 upgrade)  
 HDMC Revenues are 32% of budget (*billed in arrears*)

**EXPENSES (Year-to-date)**

|                           | <u>% of<br/>budget</u> |   |
|---------------------------|------------------------|---|
| Production                | 22%                    | <i>Southern CA Edison did not bill July - Dec until Jan 2022</i>            |
| Distribution              | 38%                    |   |
| Customer Service          | 36%                    |   |
| Administration            | 39%                    |   |
| Development & Engineering | 15%                    |   |
| Finance                   | 42%                    | <i>Temp Labor budget adjustment for 4th quarter absence was made early.</i> |
| Human Resources           | 32%                    |   |
| Bonds, Loans & Standby    | 89%                    | <i>Only one CMM interest payment remains</i>                                |
| CIRP                      | 74%                    |   |
| HDMC Treatment Plant      | 64%                    | <i>Budget is a rough estimate; costs are 100% reimbursed.</i>               |
| Benefits Allocated        | 38%                    |   |
| Field Allocated           | 49%                    | <i>Includes a vehicle repair that was reimbursed by insurance.</i>          |
| Office Allocated          | 41%                    |   |

TOTAL                      33%    vs                      50% of year

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

**SUMMARY**

Total Operating Revenues exceed Total Operating Expenses by \$3,691,955.



Joshua Basin Water District

# \*\*Operating Board Report (Budget Report)

## Account Summary

For Fiscal: 2021-2022 Period Ending: 12/31/2021

|  | Original<br>Total Budget              | Current<br>Total Budget | Period<br>Activity  | Fiscal<br>Activity | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Used              |
|--|---------------------------------------|-------------------------|---------------------|--------------------|--|------------------------------|
| <b>Fund: 01 - GENERAL FUND</b>                           |                                       |                         |                     |                    |  |                              |
| <b>Revenue</b>   |                                       |                         |                     |                    |  |                              |
| <b>Program: 39 - ** OPERATING REVENUES **</b>            |                                       |                         |                     |                    |  |                              |
| <a href="#">01-39-41010-FI</a>                           | METERED WATER SALES                   | 3,427,000.00            | 3,427,000.00        | 264,419.10         | 2,178,963.52                           | -1,248,036.48 63.58 %        |
| <a href="#">01-39-41011-FI</a>                           | (WATER CASHFLOW CONTRA)               | -205,620.00             | -205,620.00         | 0.00               | 0.00                                   | 205,620.00 0.00 %            |
| <a href="#">01-39-41012-FI</a>                           | ALLOW FOR CAAP/BILLING ADJ            | -7,725.00               | -7,725.00           | -257.40            | -3,008.20                              | 4,716.80 38.94 %             |
| <a href="#">01-39-41015-FI</a>                           | BASIC FEES                            | 2,290,000.00            | 2,290,000.00        | 194,041.32         | 1,151,763.15                           | -1,138,236.85 50.30 %        |
| <a href="#">01-39-41016-FI</a>                           | BASIC FEES - LOCKED/PULLED            | 410,000.00              | 410,000.00          | 28,846.26          | 171,911.02                             | -238,088.98 41.93 %          |
| <a href="#">01-39-41030-FI</a>                           | PRIVATE FIRE PROTECTION SERV.         | 28,000.00               | 28,000.00           | 3,069.92           | 18,417.40                              | -9,582.60 65.78 %            |
| <a href="#">01-39-41040-FI</a>                           | SPECIAL SERVICES REVENUE              | 200,000.00              | 200,000.00          | 15,967.87          | 112,867.62                             | -87,132.38 56.43 %           |
| <b>Program: 39 - ** OPERATING REVENUES ** Total:</b>     |                                       | <b>6,141,655.00</b>     | <b>6,141,655.00</b> | <b>506,087.07</b>  | <b>3,630,914.51</b>                    | <b>-2,510,740.49 59.12 %</b> |
| <b>Program: 40 - ** NON-OPERATING REVENUES **</b>        |                                       |                         |                     |                    |  |                              |
| <a href="#">01-40-41045-FI</a>                           | HDMC WWTP OPERATIONS REIMB R...       | 132,000.00              | 132,000.00          | 0.00               | 42,342.79                              | -89,657.21 32.08 %           |
| <a href="#">01-40-41046-FI</a>                           | HDMC WWTP OVERHEAD/FEES REI...        | 29,700.00               | 29,700.00           | 0.00               | 9,527.13                               | -20,172.87 32.08 %           |
| <a href="#">01-40-42100-FI</a>                           | STANDBY REVENUE-CURRENT               | 1,191,301.02            | 1,191,301.02        | 0.00               | 1,197,256.98                           | 5,955.96 100.50 %            |
| <a href="#">01-40-42110-FI</a>                           | (STANDBY CASHFLOW CONTRA)             | -119,130.10             | -119,130.10         | 0.00               | 0.00                                   | 119,130.10 0.00 %            |
| <a href="#">01-40-43000-FI</a>                           | PROPERTY TAX REVENUE                  | 535,012.18              | 535,012.18          | 81,141.37          | 650,418.86                             | 115,406.68 121.57 %          |
| <a href="#">01-40-43020-FI</a>                           | ASSESSMENT REVENUE - CMM              | 242,132.50              | 242,132.50          | 0.00               | 242,132.50                             | 0.00 100.00 %                |
| <a href="#">01-40-44010-FID</a>                          | WATER CAPACITY CHARGES                | 0.00                    | 0.00                | 90,022.00          | 481,109.00                             | 481,109.00 0.00 %            |
| <a href="#">01-40-44030-FID</a>                          | METER INSTALLATION & UPGRADE FE...    | 0.00                    | 0.00                | 13,613.00          | 106,790.00                             | 106,790.00 0.00 %            |
| <a href="#">01-40-44035-FID</a>                          | METER REPAIR REVENUE (CUST DMG)       | 0.00                    | 0.00                | 0.00               | 1,732.96                               | 1,732.96 0.00 %              |
| <a href="#">01-40-44050-FI</a>                           | WASTEWATER CAPACITY CHARGES           | 0.00                    | 0.00                | 32,755.00          | 196,530.00                             | 196,530.00 0.00 %            |
| <a href="#">01-40-46110-FI</a>                           | GRANT REVENUE - STATE                 | 0.00                    | 0.00                | 0.00               | 3.00                                   | 3.00 0.00 %                  |
| <a href="#">01-40-47000-FI</a>                           | MISCELLANEOUS REVENUE                 | 20,000.00               | 20,000.00           | -590,831.87        | 29,852.91                              | 9,852.91 149.26 %            |
| <a href="#">01-40-47002-FI</a>                           | INTEREST REVENUE                      | 115,000.00              | 115,000.00          | 2.30               | 7,834.71                               | -107,165.29 6.81 %           |
| <b>Program: 40 - ** NON-OPERATING REVENUES ** Total:</b> |                                       | <b>2,146,015.60</b>     | <b>2,146,015.60</b> | <b>-373,298.20</b> | <b>2,965,530.84</b>                    | <b>819,515.24 138.19 %</b>   |
| <b>Revenue Total:</b>                                    |                                       | <b>8,287,670.60</b>     | <b>8,287,670.60</b> | <b>132,788.87</b>  | <b>6,596,445.35</b>                    | <b>-1,691,225.25 79.59 %</b> |
| <b>Expense</b>   |                                       |                         |                     |                    |  |                              |
| <b>Program: 01 - ** PRODUCTION **</b>                    |                                       |                         |                     |                    |  |                              |
| <a href="#">01-01-5-01-01118-FI</a>                      | PRODUCTION SALARY (incl STBY,CLBK)    | 389,552.00              | 389,552.00          | 26,237.64          | 187,217.03                             | 202,334.97 48.06 %           |
| <a href="#">01-01-5-01-02205-RL</a>                      | WATER TREATMENT EXPENSE               | 7,000.00                | 7,000.00            | 582.38             | 3,477.31                               | 3,522.69 49.68 %             |
| <a href="#">01-01-5-01-02210-RL</a>                      | SMALL TOOLS - PRODUCTION              | 10,000.00               | 10,000.00           | 959.39             | 4,047.10                               | 5,952.90 40.47 %             |
| <a href="#">01-01-5-01-03102-GM</a>                      | WATER RECHARGE PURCHASE               | 571,000.00              | 571,000.00          | 0.00               | 0.00                                   | 571,000.00 0.00 %            |
| <a href="#">01-01-5-01-03105-GM</a>                      | WATER SUPPLY MONITORING               | 10,000.00               | 10,000.00           | 0.00               | 0.00                                   | 10,000.00 0.00 %             |
| <a href="#">01-01-5-01-03108-RL</a>                      | RECHARGE MAINT/REPAIR                 | 5,000.00                | 5,000.00            | 0.00               | 0.00                                   | 5,000.00 0.00 %              |
| <a href="#">01-01-5-01-03111-D/P</a>                     | EQUIPMENT RENTAL                      | 3,500.00                | 3,500.00            | 0.00               | 0.00                                   | 3,500.00 0.00 %              |
| <a href="#">01-01-5-01-03115-RL</a>                      | PUMPING PLANT REPAIR & MAINT.         | 35,000.00               | 35,000.00           | 3,271.56           | 16,032.34                              | 18,967.66 45.81 %            |
| <a href="#">01-01-5-01-03120-RL</a>                      | TANK & RESERVOIR MAINTENANCE          | 30,000.00               | 30,000.00           | 0.00               | 0.00                                   | 30,000.00 0.00 %             |
| <a href="#">01-01-5-01-03207-RL</a>                      | GENERATOR (ALL) REPAIR & MAINT...     | 25,000.00               | 25,000.00           | 7,743.94           | 7,743.94                               | 17,256.06 30.98 %            |
| <a href="#">01-01-5-01-04004-RL</a>                      | LABORATORY SERVICES                   | 20,000.00               | 20,000.00           | 2,333.30           | 7,887.30                               | 12,112.70 39.44 %            |
| <a href="#">01-01-5-01-06105-RL</a>                      | POWER FOR PUMPING (ELECTRIC)          | 325,000.00              | 325,000.00          | 0.00               | 0.00                                   | 325,000.00 0.00 %            |
| <a href="#">01-01-5-01-06501-RL</a>                      | TELEMETRY / SCADA EXPENSE             | 5,000.00                | 5,000.00            | 243.00             | 1,458.00                               | 3,542.00 29.16 %             |
| <a href="#">01-01-5-01-07002-GM</a>                      | RIGHT OF WAY                          | 16,870.00               | 16,870.00           | 16,719.24          | 16,719.24                              | 150.76 99.11 %               |
| <a href="#">01-01-5-01-98001-FI</a>                      | EE BENEFITS ALLOCATED                 | 281,302.47              | 281,302.47          | 43,555.86          | 107,299.55                             | 174,002.92 38.14 %           |
| <a href="#">01-01-5-01-98002-FI</a>                      | FIELD EXPENSES ALLOCATED              | 107,715.90              | 124,632.56          | 21,243.39          | 61,536.92                              | 63,095.64 49.37 %            |
| <b>Program: 01 - ** PRODUCTION ** Total:</b>             |                                       | <b>1,841,940.37</b>     | <b>1,858,857.03</b> | <b>122,889.70</b>  | <b>413,418.73</b>                      | <b>1,445,438.30 22.24 %</b>  |
| <b>Program: 02 - ** DISTRIBUTION **</b>                  |                                       |                         |                     |                    |  |                              |
| <a href="#">01-02-5-02-01130-FI</a>                      | DISTRIBUTION SALARY (incl STBY,CLB... | 448,895.00              | 421,450.70          | 21,431.13          | 120,594.33                             | 300,856.37 28.61 %           |
| <a href="#">01-02-5-02-02211-JC</a>                      | SMALL TOOLS - DISTRIBUTION            | 12,500.00               | 12,500.00           | 821.57             | 3,807.27                               | 8,692.73 30.46 %             |
| <a href="#">01-02-5-02-02920-FI</a>                      | INVENTORY-OVER & SHORT                | 45,000.00               | 45,000.00           | -1,777.64          | -1,777.64                              | 46,777.64 -3.95 %            |
| <a href="#">01-02-5-02-03106-JC</a>                      | MAINLINE AND LEAK REPAIR              | 60,000.00               | 60,000.00           | 7,861.51           | 47,897.19                              | 12,102.81 79.83 %            |

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

**For Fiscal: 2021-2022 Period Ending: 12/31/2021**

|   |                                     | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Used |
|---|-------------------------------------|--------------------------|-------------------------|--------------------|--------------------|--|-----------------|
| <a href="#">01-02-5-02-03206-JC</a>                             | TRACTOR REPAIR / MAINT.             | 15,000.00                | 15,000.00               | 3,966.17           | 25,015.20          | -10,015.20                             | 166.77 %        |
| <a href="#">01-02-5-02-04005-JC</a>                             | UTILITY LOCATING (DIG ALERT)        | 5,000.00                 | 5,000.00                | 95.80              | 716.60             | 4,283.40                               | 14.33 %         |
| <a href="#">01-02-5-02-98001-FI</a>                             | EE BENEFITS ALLOCATED               | 323,992.92               | 323,992.92              | 50,165.89          | 123,583.32         | 200,409.60                             | 38.14 %         |
| <a href="#">01-02-5-02-98002-FI</a>                             | FIELD EXPENSES ALLOCATED            | 124,107.45               | 143,598.39              | 24,476.07          | 70,901.22          | 72,697.17                              | 49.37 %         |
| <b>Program: 02 - ** DISTRIBUTION ** Total:</b>                  |                                     | <b>1,034,495.37</b>      | <b>1,026,542.01</b>     | <b>107,040.50</b>  | <b>390,737.49</b>  | <b>635,804.52</b>                      | <b>38.06 %</b>  |
| <b>Program: 03 - ** CUSTOMER SERVICE **</b>                     |                                     |                          |                         |                    |                    |  |                 |
| <a href="#">01-03-5-03-01107-FI</a>                             | FIELD SALARY - CUSTOMER SERVICE     | 51,763.00                | 51,763.00               | 3,758.07           | 28,424.98          | 23,338.02                              | 54.91 %         |
| <a href="#">01-03-5-03-01114-FI</a>                             | OFFICE SALARY - CUSTOMER SERV.      | 237,173.00               | 199,424.72              | 11,290.05          | 64,725.29          | 134,699.43                             | 32.46 %         |
| <a href="#">01-03-5-03-03100-FID</a>                            | METER INSTALLATION & UPGRADES ..    | 0.00                     | 0.00                    | 17,992.50          | 47,244.56          | -47,244.56                             | 0.00 %          |
| <a href="#">01-03-5-03-03107-JC</a>                             | METER SERVICE REPAIR (INTERNAL &... | 300,000.00               | 271,600.00              | 18,351.13          | 41,096.00          | 230,504.00                             | 15.13 %         |
| <a href="#">01-03-5-03-05201-JC</a>                             | METER READING EQUIPMENT & EXP...    | 5,000.00                 | 5,000.00                | 0.00               | 0.00               | 5,000.00                               | 0.00 %          |
| <a href="#">01-03-5-03-07000-FID</a>                            | MISC UTILITY ADJUSTMENTS            | 0.00                     | 0.00                    | 0.00               | -38.03             | 38.03                                  | 0.00 %          |
| <a href="#">01-03-5-03-07004-HR</a>                             | LOW INCOME ASSISTANCE (LIA)         | 6,650.00                 | 6,650.00                | 50.00              | 1,050.00           | 5,600.00                               | 15.79 %         |
| <a href="#">01-03-5-03-07010-DOF</a>                            | BAD DEBT                            | 40,000.00                | 40,000.00               | -77.25             | -217.90            | 40,217.90                              | -0.54 %         |
| <a href="#">01-03-5-03-07015-HR</a>                             | CUSTOMER SERVICE - OTHER            | 60,000.00                | 60,000.00               | 8,475.54           | 33,247.44          | 26,752.56                              | 55.41 %         |
| <a href="#">01-03-5-03-98001-FI</a>                             | EE BENEFITS ALLOCATED               | 203,388.34               | 203,388.34              | 31,491.91          | 77,580.11          | 125,808.23                             | 38.14 %         |
| <a href="#">01-03-5-03-98002-FI</a>                             | FIELD EXPENSES ALLOCATED            | 14,329.50                | 16,579.94               | 2,826.01           | 8,186.28           | 8,393.66                               | 49.37 %         |
| <a href="#">01-03-5-03-98003-FI</a>                             | OFFICE EXPENSE ALLOCATED            | 96,555.96                | 115,817.12              | 13,434.93          | 47,892.48          | 67,924.64                              | 41.35 %         |
| <b>Program: 03 - ** CUSTOMER SERVICE ** Total:</b>              |                                     | <b>1,014,859.80</b>      | <b>970,223.12</b>       | <b>107,592.89</b>  | <b>349,191.21</b>  | <b>621,031.91</b>                      | <b>35.99 %</b>  |
| <b>Program: 04 - ** ADMINISTRATION **</b>                       |                                     |                          |                         |                    |                    |  |                 |
| <a href="#">01-04-5-04-01108-FI</a>                             | ADMINISTRATION SALARY               | 340,498.00               | 340,498.00              | 25,978.66          | 172,630.62         | 167,867.38                             | 50.70 %         |
| <a href="#">01-04-5-04-01121-FI</a>                             | DIRECTORS SALARY                    | 31,253.00                | 31,253.00               | 1,389.04           | 18,057.52          | 13,195.48                              | 57.78 %         |
| <a href="#">01-04-5-04-01210-EXA</a>                            | DIRECTORS / C.A.C. EDUCATION        | 25,000.00                | 25,000.00               | 2,761.37           | 3,261.37           | 21,738.63                              | 13.05 %         |
| <a href="#">01-04-5-04-04007-GM</a>                             | LEGISLATIVE ADVOCACY                | 5,000.00                 | 5,000.00                | 0.00               | 0.00               | 5,000.00                               | 0.00 %          |
| <a href="#">01-04-5-04-07008-EXA</a>                            | BUSINESS EXPENSE                    | 6,000.00                 | 6,000.00                | 294.31             | 1,601.44           | 4,398.56                               | 26.69 %         |
| <a href="#">01-04-5-04-07014-GM</a>                             | PUBLIC INFORMATION                  | 66,702.00                | 66,702.00               | 4,321.00           | 22,170.90          | 44,531.10                              | 33.24 %         |
| <a href="#">01-04-5-04-07016-EXA</a>                            | MEMBERSHIP, DUES & SUBSCRIPT        | 49,291.00                | 49,291.00               | 1,547.99           | 32,349.53          | 16,941.47                              | 65.63 %         |
| <a href="#">01-04-5-04-07020-GM</a>                             | WATER CONSERVATION EXPENSE          | 15,000.00                | 15,000.00               | 1,240.00           | 4,710.00           | 10,290.00                              | 31.40 %         |
| <a href="#">01-04-5-04-07025-GM</a>                             | LEGAL SERVICES - NON-PERSONNEL      | 55,000.00                | 55,000.00               | 3,226.76           | 14,235.04          | 40,764.96                              | 25.88 %         |
| <a href="#">01-04-5-04-07218-CRP</a>                            | SAFETY EXPENSE (EQUIP & SUPPLIES)   | 23,825.00                | 23,825.00               | 0.00               | 2,543.46           | 21,281.54                              | 10.68 %         |
| <a href="#">01-04-5-04-07219-GM</a>                             | EMERGENCY PREPAREDNESS              | 55,000.00                | 55,000.00               | 151.86             | 911.16             | 54,088.84                              | 1.66 %          |
| <a href="#">01-04-5-04-07401-HR</a>                             | PROPERTY INSURANCE & RISK MGMT      | 114,000.00               | 114,000.00              | 0.00               | 30,815.39          | 83,184.61                              | 27.03 %         |
| <a href="#">01-04-5-04-98001-FI</a>                             | EE BENEFITS ALLOCATED               | 278,380.69               | 278,380.69              | 43,103.46          | 106,185.07         | 172,195.62                             | 38.14 %         |
| <a href="#">01-04-5-04-98003-FI</a>                             | OFFICE EXPENSE ALLOCATED            | 161,362.60               | 193,651.43              | 22,521.91          | 80,285.51          | 113,365.92                             | 41.46 %         |
| <b>Program: 04 - ** ADMINISTRATION ** Total:</b>                |                                     | <b>1,226,312.29</b>      | <b>1,258,601.12</b>     | <b>106,536.36</b>  | <b>489,757.01</b>  | <b>768,844.11</b>                      | <b>38.91 %</b>  |
| <b>Program: 05 - ** DEVELOPMENT &amp; ENGINEERING **</b>        |                                     |                          |                         |                    |                    |  |                 |
| <a href="#">01-05-5-05-04008-GM</a>                             | ENGINEERING CONTRACT SERVICES       | 40,000.00                | 40,000.00               | 0.00               | 8,245.82           | 31,754.18                              | 20.61 %         |
| <a href="#">01-05-5-05-04013-GM</a>                             | DEVELOPMENT - OTHER                 | 15,000.00                | 15,000.00               | 0.00               | 0.00               | 15,000.00                              | 0.00 %          |
| <b>Program: 05 - ** DEVELOPMENT &amp; ENGINEERING ** Total:</b> |                                     | <b>55,000.00</b>         | <b>55,000.00</b>        | <b>0.00</b>        | <b>8,245.82</b>    | <b>46,754.18</b>                       | <b>14.99 %</b>  |
| <b>Program: 06 - ** FINANCE **</b>                              |                                     |                          |                         |                    |                    |  |                 |
| <a href="#">01-06-5-06-01101-FI</a>                             | FINANCE SALARY                      | 325,649.00               | 280,943.69              | 23,697.96          | 123,749.07         | 157,194.62                             | 44.05 %         |
| <a href="#">01-06-5-06-04009-DOF</a>                            | ACCOUNTING/AUDIT SERVICES           | 25,360.00                | 25,360.00               | 2,245.00           | 13,799.88          | 11,560.12                              | 54.42 %         |
| <a href="#">01-06-5-06-07001-DOF</a>                            | FINANCE - OTHER                     | 30,065.00                | 30,065.00               | 1,775.96           | 11,090.90          | 18,974.10                              | 36.89 %         |
| <a href="#">01-06-5-06-98001-FI</a>                             | EE BENEFITS ALLOCATED               | 235,040.95               | 235,040.95              | 36,392.89          | 89,653.63          | 145,387.32                             | 38.14 %         |
| <a href="#">01-06-5-06-98003-FI</a>                             | OFFICE EXPENSE ALLOCATED            | 136,559.18               | 163,826.58              | 19,019.40          | 67,799.84          | 96,026.74                              | 41.39 %         |
| <b>Program: 06 - ** FINANCE ** Total:</b>                       |                                     | <b>752,674.13</b>        | <b>735,236.22</b>       | <b>83,131.21</b>   | <b>306,093.32</b>  | <b>429,142.90</b>                      | <b>41.63 %</b>  |
| <b>Program: 07 - ** HUMAN RESOURCES **</b>                      |                                     |                          |                         |                    |                    |  |                 |
| <a href="#">01-07-5-07-01102-FI</a>                             | PERSONNEL SALARY                    | 39,761.00                | 39,761.00               | 3,790.72           | 20,630.64          | 19,130.36                              | 51.89 %         |
| <a href="#">01-07-5-07-01105-HR</a>                             | AWARDS SALARY/LEAVE                 | 2,500.00                 | 2,500.00                | 5,248.40           | 5,248.40           | -2,748.40                              | 209.94 %        |
| <a href="#">01-07-5-07-01215-HR</a>                             | EMPLOYEE TRAINING                   | 30,000.00                | 30,000.00               | -94.47             | 5,400.72           | 24,599.28                              | 18.00 %         |
| <a href="#">01-07-5-07-01217-HR</a>                             | EMPLOYEE EDUCATION                  | 10,000.00                | 10,000.00               | 1,231.36           | 1,231.36           | 8,768.64                               | 12.31 %         |
| <a href="#">01-07-5-07-01905-HR</a>                             | EMPLOYMENT RECRUITING EXPENSE       | 16,000.00                | 16,000.00               | 1,614.70           | 2,458.70           | 13,541.30                              | 15.37 %         |
| <a href="#">01-07-5-07-01910-HR</a>                             | LABOR LEGAL FEES                    | 40,000.00                | 40,000.00               | 847.35             | 4,812.68           | 35,187.32                              | 12.03 %         |
| <a href="#">01-07-5-07-01915-HR</a>                             | PERSONNEL - OTHER                   | 10,000.00                | 10,000.00               | 461.34             | 4,034.34           | 5,965.66                               | 40.34 %         |
| <a href="#">01-07-5-07-01920-HR</a>                             | AWARDS GIFTS                        | 2,500.00                 | 2,500.00                | 77.41              | 77.41              | 2,422.59                               | 3.10 %          |
| <a href="#">01-07-5-07-98001-FI</a>                             | EE BENEFITS ALLOCATED               | 31,327.97                | 31,327.97               | 4,850.71           | 11,949.69          | 19,378.28                              | 38.14 %         |

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

For Fiscal: 2021-2022 Period Ending: 12/31/2021

|  |                                      | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Used |
|--|--------------------------------------|--------------------------|-------------------------|--------------------|--------------------|--|-----------------|
| <a href="#">01-07-5-07-98003-FI</a>                                    | OFFICE EXPENSE ALLOCATED             | 18,287.26                | 21,923.46               | 2,536.30           | 9,041.34           | 12,882.12                              | 41.24 %         |
| <b>Program: 07 - ** HUMAN RESOURCES ** Total:</b>                      |                                      | <b>200,376.23</b>        | <b>204,012.43</b>       | <b>20,563.82</b>   | <b>64,885.28</b>   | <b>139,127.15</b>                      | <b>31.80 %</b>  |
| <b>Program: 09 - ** BONDS, LOANS &amp; STANDBY **</b>                  |                                      |                          |                         |                    |                    |  |                 |
| <a href="#">01-09-5-09-08115-FI</a>                                    | CMM PRINCIPLE                        | 127,000.00               | 127,000.00              | 0.00               | 127,000.00         | 0.00                                   | 100.00 %        |
| <a href="#">01-09-5-09-08120-FI</a>                                    | MORONGO BASIN PIPELINE               | 132,410.00               | 132,410.00              | 0.00               | 0.00               | 132,410.00                             | 0.00 %          |
| <a href="#">01-09-5-09-08130-FI</a>                                    | (CIRP) MUNICIPAL FINANCE LOAN PR...  | 170,247.19               | 170,247.19              | 0.00               | 169,787.90         | 459.29                                 | 99.73 %         |
| <a href="#">01-09-5-09-08215-FI</a>                                    | INTEREST EXPENSE - CMM               | 115,132.50               | 115,132.50              | 0.00               | 58,982.35          | 56,150.15                              | 51.23 %         |
| <a href="#">01-09-5-09-08220-FI</a>                                    | (CIRP) MUNICIPAL FINANCE LOAN IN...  | 97,643.71                | 97,643.71               | 0.00               | 98,103.00          | -459.29                                | 100.47 %        |
| <a href="#">01-09-5-09-08320-FI</a>                                    | GENERAL TAX COLLECTION CHARGE        | 1,400.00                 | 1,400.00                | 837.90             | 884.07             | 515.93                                 | 63.15 %         |
| <a href="#">01-09-5-09-08325-FI</a>                                    | ADMINISTRATION - CMM                 | 11,642.00                | 11,642.00               | 3,400.00           | 7,558.40           | 4,083.60                               | 64.92 %         |
| <a href="#">01-09-5-09-08330-DOF</a>                                   | STANDBY ADMINISTRATION               | 38,000.00                | 38,000.00               | 4,700.65           | 14,196.87          | 23,803.13                              | 37.36 %         |
| <a href="#">01-09-5-09-09203-FI</a>                                    | WASTE, ABUSE, & FRAUD                | 0.00                     | 0.00                    | 138,764.69         | 138,764.69         | -138,764.69                            | 0.00 %          |
| <b>Program: 09 - ** BONDS, LOANS &amp; STANDBY ** Total:</b>           |                                      | <b>693,475.40</b>        | <b>693,475.40</b>       | <b>147,703.24</b>  | <b>615,277.28</b>  | <b>78,198.12</b>                       | <b>88.72 %</b>  |
| <b>Program: 12 - ** CAPITAL IMPROVEMENT REPLACEMENT PROGRAM (CIRP)</b> |                                      |                          |                         |                    |                    |  |                 |
| <a href="#">01-12-5-12-01136-FI</a>                                    | CIRP STANDBY/CALLBACK                | 0.00                     | 0.00                    | 2,646.82           | 23,456.25          | -23,456.25                             | 0.00 %          |
| <a href="#">01-12-5-12-01212-FI</a>                                    | CIRP: COMPENSATED LEAVE              | 61,507.00                | 61,507.00               | 3,728.27           | 18,068.77          | 43,438.23                              | 29.38 %         |
| <a href="#">01-12-5-12-02213-CRP</a>                                   | CIRP: SMALL TOOLS/MISC. EXP.         | 15,000.00                | 15,000.00               | 1,160.31           | 6,636.55           | 8,363.45                               | 44.24 %         |
| <a href="#">01-12-5-12-02213-FI</a>                                    | CIRP: SALARY (excl STBY,CLBK)        | 373,831.00               | 346,386.70              | -15,787.76         | 47,603.68          | 298,783.02                             | 13.74 %         |
| <a href="#">01-12-5-12-98001-FI</a>                                    | EE BENEFITS ALLOCATED                | 269,777.66               | 269,777.66              | 41,771.40          | 102,903.54         | 166,874.12                             | 38.14 %         |
| <a href="#">01-12-5-12-98002-FI</a>                                    | FIELD EXPENSES ALLOCATED             | 103,347.15               | 119,577.71              | 20,381.79          | 59,041.09          | 60,536.62                              | 49.37 %         |
| <a href="#">01-12-5-12-98777-FI</a>                                    | CIRP: SALARY CLEARING (PROJ SALAR... | -323,831.00              | -323,831.00             | 0.00               | 0.00               | -323,831.00                            | 0.00 %          |
| <a href="#">01-12-5-12-98779-FI</a>                                    | CIRP: BENEFITS CLEARING (PROJ BEN... | -240,799.13              | -240,799.13             | -58,075.40         | -74,651.35         | -166,147.78                            | 31.00 %         |
| <b>Program: 12 - ** CAPITAL IMPROVEMENT REPLACEMENT PROGRAM (C..</b>   |                                      | <b>258,832.68</b>        | <b>247,618.94</b>       | <b>-4,174.57</b>   | <b>183,058.53</b>  | <b>64,560.41</b>                       | <b>73.93 %</b>  |
| <b>Program: 20 - ** HDMC TREATMENT PLANT (Reimbursable) **</b>         |                                      |                          |                         |                    |                    |  |                 |
| <a href="#">01-20-5-20-03101-DWR</a>                                   | HDMC: OTHER                          | 40,000.00                | 40,000.00               | 23,783.00          | 33,310.13          | 6,689.87                               | 83.28 %         |
| <a href="#">01-20-5-20-04100-DWR</a>                                   | HDMC: CONTRACTED OPERATION EXP       | 80,000.00                | 80,000.00               | 7,900.37           | 50,515.56          | 29,484.44                              | 63.14 %         |
| <a href="#">01-20-5-20-06100-DWR</a>                                   | HDMC: PUMPING POWER                  | 12,000.00                | 12,000.00               | 0.00               | 0.00               | 12,000.00                              | 0.00 %          |
| <b>Program: 20 - ** HDMC TREATMENT PLANT (Reimbursable) ** Total:</b>  |                                      | <b>132,000.00</b>        | <b>132,000.00</b>       | <b>31,683.37</b>   | <b>83,825.69</b>   | <b>48,174.31</b>                       | <b>63.50 %</b>  |
| <b>Program: 42 - ** RESERVE SET-ASIDE (DRAWDOWN) - OP **</b>           |                                      |                          |                         |                    |                    |  |                 |
| <a href="#">01-42-5-99-00010-FI</a>                                    | %BUILDING RES (OP Funded)            | 30,000.00                | 30,000.00               | 0.00               | 0.00               | 30,000.00                              | 0.00 %          |
| <a href="#">01-42-5-99-00100-FI</a>                                    | %EQUIP&TECH RES (OP Funded)          | 170,000.00               | 170,000.00              | 0.00               | 0.00               | 170,000.00                             | 0.00 %          |
| <a href="#">01-42-5-99-00150-FI</a>                                    | %METER REPL RES (OP Funded)          | 500,000.00               | 500,000.00              | 0.00               | 0.00               | 500,000.00                             | 0.00 %          |
| <a href="#">01-42-5-99-00250-FI</a>                                    | %STUDIES/REPORTS RES (OP Funded)     | 50,000.00                | 50,000.00               | 0.00               | 0.00               | 50,000.00                              | 0.00 %          |
| <a href="#">01-42-5-99-00300-FI</a>                                    | %CAPITAL RES (OP Funded)             | 1,000,000.00             | 1,000,000.00            | 0.00               | 0.00               | 1,000,000.00                           | 0.00 %          |
| <b>Program: 42 - ** RESERVE SET-ASIDE (DRAWDOWN) - OP ** Total:</b>    |                                      | <b>1,750,000.00</b>      | <b>1,750,000.00</b>     | <b>0.00</b>        | <b>0.00</b>        | <b>1,750,000.00</b>                    | <b>0.00 %</b>   |
| <b>Program: 51 - ** BENEFITS ALLOCATED TO DEPTS **</b>                 |                                      |                          |                         |                    |                    |  |                 |
| <a href="#">01-51-5-51-01211-FI</a>                                    | COMPENSATED LEAVE                    | 308,493.00               | 308,493.00              | 17,861.59          | 155,683.34         | 152,809.66                             | 50.47 %         |
| <a href="#">01-51-5-51-01216-FI</a>                                    | CAFETERIA PLAN EXPENSE               | 643,464.00               | 643,464.00              | 32,674.82          | 200,877.94         | 442,586.06                             | 31.22 %         |
| <a href="#">01-51-5-51-01220-FI</a>                                    | GROUP INSURANCE EXPENSE              | 19,024.00                | 19,024.00               | 3,003.92           | 10,210.43          | 8,813.57                               | 53.67 %         |
| <a href="#">01-51-5-51-01225-FI</a>                                    | WORKERS COMPENSATION INSURAN...      | 75,546.00                | 75,546.00               | 0.00               | 24,951.49          | 50,594.51                              | 33.03 %         |
| <a href="#">01-51-5-51-01230-FI</a>                                    | RETIREMENT: PERS Classic 2%@55       | 311,873.00               | 311,873.00              | 6,146.38           | 124,876.82         | 186,996.18                             | 40.04 %         |
| <a href="#">01-51-5-51-01231-FI</a>                                    | RETIREMENT: PERS Tier 2 2%@62        | 41,354.00                | 41,354.00               | 1,946.11           | 18,435.68          | 22,918.32                              | 44.58 %         |
| <a href="#">01-51-5-51-01232-FI</a>                                    | RETIREMENT: PERS - TEMP              | 3,524.00                 | 3,524.00                | 0.00               | 1,947.96           | 1,576.04                               | 55.28 %         |
| <a href="#">01-51-5-51-01233-FI</a>                                    | RETIREMENT - 457 CONTRIBUTION        | 27,000.00                | 27,000.00               | 995.00             | 4,775.00           | 22,225.00                              | 17.69 %         |
| <a href="#">01-51-5-51-01250-HR</a>                                    | MISC. BENEFITS: WELLNESS             | 8,000.00                 | 8,000.00                | 0.00               | 177.87             | 7,822.13                               | 2.22 %          |
| <a href="#">01-51-5-51-01305-FI</a>                                    | PAYROLL TAXES                        | 184,933.00               | 184,933.00              | 10,616.72          | 77,218.38          | 107,714.62                             | 41.75 %         |
| <a href="#">01-51-5-51-98000-FI</a>                                    | ALLOCATED EXPENSES - BENEFITS        | -1,623,211.00            | -1,623,211.00           | -251,332.12        | -619,154.91        | -1,004,056.09                          | 38.14 %         |
| <b>Program: 51 - ** BENEFITS ALLOCATED TO DEPTS ** Total:</b>          |                                      | <b>0.00</b>              | <b>0.00</b>             | <b>-178,087.58</b> | <b>0.00</b>        | <b>0.00</b>                            | <b>0.00 %</b>   |
| <b>Program: 52 - ** FIELD ALLOCATED TO DEPTS **</b>                    |                                      |                          |                         |                    |                    |  |                 |
| <a href="#">01-52-5-52-01240-D/P</a>                                   | UNIFORMS (FIELD)                     | 11,500.00                | 11,500.00               | 0.00               | 7,627.42           | 3,872.58                               | 66.33 %         |
| <a href="#">01-52-5-52-01405-HR</a>                                    | TEMPORARY LABOR - FIELD              | 0.00                     | 54,888.60               | 54,888.60          | 54,888.60          | 0.00                                   | 100.00 %        |
| <a href="#">01-52-5-52-02206-D/P</a>                                   | SHOP EXPENSE - COMBINED              | 15,000.00                | 15,000.00               | 939.82             | 7,154.06           | 7,845.94                               | 47.69 %         |
| <a href="#">01-52-5-52-02209-EXA</a>                                   | SHOP OFFICE SUPPLIES                 | 20,000.00                | 20,000.00               | -1,351.31          | 233.83             | 19,766.17                              | 1.17 %          |
| <a href="#">01-52-5-52-03205-D/P</a>                                   | TOOL / EQUIP REPAIR                  | 1,000.00                 | 1,000.00                | 0.00               | 0.00               | 1,000.00                               | 0.00 %          |
| <a href="#">01-52-5-52-03905-D/P</a>                                   | BUILDING REPAIR/MAINT-SHOP/SITE      | 30,000.00                | 30,000.00               | 1,450.04           | 16,810.80          | 13,189.20                              | 56.04 %         |
| <a href="#">01-52-5-52-04015-CRP</a>                                   | OPS: SOFTWARE,SUPPORT                | 138,000.00               | 138,000.00              | -109,519.96        | 22,646.42          | 115,353.58                             | 16.41 %         |

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

For Fiscal: 2021-2022 Period Ending: 12/31/2021

|   |                                  | Original<br>Total Budget | Current<br>Total Budget | Period<br>Activity | Fiscal<br>Activity  | Variance<br>Favorable<br>(Unfavorable) | Percent<br>Used  |
|---|----------------------------------|--------------------------|-------------------------|--------------------|---------------------|--|------------------|
| <u>01-52-5-52-05005-D/P</u>                                 | FUEL-VEHICLES                    | 60,000.00                | 60,000.00               | 7,205.22           | 35,264.63           | 24,735.37                              | 58.77 %          |
| <u>01-52-5-52-05010-D/P</u>                                 | AUTO EXPENSE - FIELD             | 20,000.00                | 20,000.00               | 3,828.02           | 34,599.13           | -14,599.13                             | 173.00 %         |
| <u>01-52-5-52-06305-EXA</u>                                 | COMMUNICATIONS-MOBILE            | 29,000.00                | 29,000.00               | 3,055.57           | 13,491.25           | 15,508.75                              | 46.52 %          |
| <u>01-52-5-52-07009-D/P</u>                                 | REGULATORY-PERMITS, FEES, CERTS  | 25,000.00                | 25,000.00               | 3,326.00           | 6,949.37            | 18,050.63                              | 27.80 %          |
| <u>01-52-5-52-98000-FI</u>                                  | ALLOCATED EXPENSES - FIELD       | -349,500.00              | -404,388.60             | -68,927.26         | -199,665.51         | -204,723.09                            | 49.37 %          |
| <b>Program: 52 - ** FIELD ALLOCATED TO DEPTS ** Total:</b>  |                                  | <b>0.00</b>              | <b>0.00</b>             | <b>-105,105.26</b> | <b>0.00</b>         | <b>0.00</b>                            | <b>0.00 %</b>    |
| <b>Program: 53 - ** OFFICE ALLOCATED TO DEPTS **</b>        |                                  |                          |                         |                    |                     |  |                  |
| <u>01-53-5-53-01405-HR</u>                                  | TEMPORARY LABOR - OFFICE         | 30,000.00                | 112,453.59              | -46,660.86         | 51,583.28           | 60,870.31                              | 45.87 %          |
| <u>01-53-5-53-02105-EXA</u>                                 | OFFICE SUPPLIES                  | 35,000.00                | 35,000.00               | 2,250.50           | 8,580.77            | 26,419.23                              | 24.52 %          |
| <u>01-53-5-53-02107-EXA</u>                                 | OFFICE EQUIP & MAINT.            | 26,000.00                | 26,000.00               | 622.72             | 7,666.37            | 18,333.63                              | 29.49 %          |
| <u>01-53-5-53-02110-EXA</u>                                 | POSTAGE                          | 33,500.00                | 33,500.00               | 4,372.94           | 12,462.14           | 21,037.86                              | 37.20 %          |
| <u>01-53-5-53-03906-EXA</u>                                 | BUILDING REPAIR/MAINT - OFFICE   | 47,265.00                | 47,265.00               | 2,072.63           | 25,900.25           | 21,364.75                              | 54.80 %          |
| <u>01-53-5-53-04015-EXA</u>                                 | ADMIN: COMPUTER SOFTWARE & SU... | 164,000.00               | 164,000.00              | 21,509.39          | 64,673.02           | 99,326.98                              | 39.43 %          |
| <u>01-53-5-53-05010-DOF</u>                                 | AUTO EXPENSE - OFFICE            | 6,000.00                 | 6,000.00                | 145.26             | 428.06              | 5,571.94                               | 7.13 %           |
| <u>01-53-5-53-06205-EXA</u>                                 | TELEPHONE AND UTILITIES          | 71,000.00                | 71,000.00               | 5,522.48           | 33,725.28           | 37,274.72                              | 47.50 %          |
| <u>01-53-5-53-98000-FI</u>                                  | ALLOCATED EXPENSES - OFFICE      | -412,765.00              | -495,218.59             | -57,512.54         | -205,019.17         | -290,199.42                            | 41.40 %          |
| <b>Program: 53 - ** OFFICE ALLOCATED TO DEPTS ** Total:</b> |                                  | <b>0.00</b>              | <b>0.00</b>             | <b>-67,677.48</b>  | <b>0.00</b>         | <b>0.00</b>                            | <b>0.00 %</b>    |
| <b>Expense Total:</b>                                       |                                  | <b>8,959,966.27</b>      | <b>8,931,566.27</b>     | <b>372,096.20</b>  | <b>2,904,490.36</b> | <b>6,027,075.91</b>                    | <b>32.52 %</b>   |
| <b>Fund: 01 - GENERAL FUND Surplus (Deficit):</b>           |                                  | <b>-672,295.67</b>       | <b>-643,895.67</b>      | <b>-239,307.33</b> | <b>3,691,954.99</b> | <b>4,335,850.66</b>                    | <b>-573.38 %</b> |
| <b>Report Surplus (Deficit):</b>                            |                                  | <b>-672,295.67</b>       | <b>-643,895.67</b>      | <b>-239,307.33</b> | <b>3,691,954.99</b> | <b>4,335,850.66</b>                    | <b>-573.38 %</b> |

**Fund Summary**

| <b>Fund</b>                      | <b>Original<br/>Total Budget</b> | <b>Current<br/>Total Budget</b> | <b>Period<br/>Activity</b> | <b>Fiscal<br/>Activity</b> | <b>Variance<br/>Favorable<br/>(Unfavorable)</b> |
|----------------------------------|----------------------------------|---------------------------------|----------------------------|----------------------------|---|
| 01 - GENERAL FUND                | -672,295.67                      | -643,895.67                     | -239,307.33                | 3,691,954.99               | 4,335,850.66                                    |
| <b>Report Surplus (Deficit):</b> | <b>-672,295.67</b>               | <b>-643,895.67</b>              | <b>-239,307.33</b>         | <b>3,691,954.99</b>        | <b>4,335,850.66</b>                             |



Water Sales Consumption Statistics as of 12/31/21

| Consumption - 12 months ending: | CURRENT<br>12/31/2021 | PRIOR 1<br>12/31/2020 | PRIOR 2<br>12/31/2019 |
|---------------------------------|-----------------------|-----------------------|-----------------------|
| CCF (units)                     | 524,607               | 498,645               | 468,607               |
| Gallons                         | 392,406,036           | 372,986,460           | 350,518,036           |
| Acre Feet                       | 1,204                 | 1,145                 | 1,076                 |
| Change/PY                       | 5.21%<br>increase     | 6.41%<br>increase     |                       |
| Change from Two Years Prior     |                       |                       | 11.95% increase       |

Change does not correlate to state conservation mandate.

CONSUMPTION RANKING - TOP TEN

|    | ACCOUNT NAME                                | Consumption (CCF) |         |              |            |                   | ACCOUNT TOTALS |
|----|---|-------------------|---------|--------------|------------|-------------------|----------------|
|    |   | PUBLIC AGENCY     | HOUSING | HOSPITAL/MED | COMMERCIAL | IND. V. DUAL/TEMP |                |
| 1  | Hi-Desert Medical Center (hospital and CCC) |                   |         | 3,981        |            |                   | 3,981          |
| 2  | Quail Springs Village Apartments            |                   | 2,435   |              |            |                   | 2,435          |
| 3  | JT Parks & Recreation                       | 2,376             |         |              |            |                   | 2,376          |
| 4  | Morongo Unified School District             | 1,732             |         |              |            |                   | 1,732          |
| 5  | Joshua Tree Memorial Park                   |                   |         |              | 1,602      |                   | 1,602          |
| 6  | Lazy H Mobilehome Park                      |                   | 953     |              |            |                   | 953            |
| 7  | Temp/construction meter                     |                   |         |              |            | 787               | 787            |
| 8  | Morongo Basin Transit Authority             | 772               |         |              |            |                   | 772            |
| 9  | Yucca Trails Apts.                          |                   | 739     |              |            |                   | 739            |
| 10 | Hi Desert Water Transport Inc.              |                   |         |              | 724        |                   | 724            |
|    | CLASS/TYPE TOTALS                           | 4,880             | 4,127   | 3,981        | 2,326      | 787               | 16,101         |

# Check Report

By Vendor DBA Name

Date Range: 02/01/2022 - 02/28/2022

| Vendor Number                  | Vendor DBA Name                           | Payment Date | Payment Type                            | Discount Amount | Payment Amount | Number |
|--------------------------------|---|--------------|---|-----------------|----------------|--------|
| Payable #                      | Payable Type                              | Post Date    | Payable Description                     | Discount Amount | Payable Amount |        |
| Bank Code: AP-AP Cash          |   |              |   |                 |                |        |
| 000495                         | ACCOUNTEMPS                               | 02/09/2022   | Regular                                 | 0.00            | 1,331.87       | 64092  |
| <a href="#">59314937</a>       | Invoice                                   | 02/09/2022   | TEMPORARY LABOR                         | 0.00            | 670.02         |        |
| <a href="#">59350289</a>       | Invoice                                   | 02/09/2022   | TEMPORARY LABOR                         | 0.00            | 661.85         |        |
| 000495                         | ACCOUNTEMPS                               | 02/23/2022   | Regular                                 | 0.00            | 1,076.48       | 64113  |
| <a href="#">59451176</a>       | Invoice                                   | 02/23/2022   | TEMPORARY LABOR                         | 0.00            | 1,076.48       |        |
| 000501                         | ACWA/JPIA                                 | 02/09/2022   | Regular                                 | 0.00            | 15,842.84      | 64074  |
| <a href="#">JPIA013122</a>     | Invoice                                   | 02/09/2022   | WORKERS COMP OCT - DEC 21               | 0.00            | 15,842.84      |        |
| 000675                         | AQUA-METRIC SALES COMPANY                 | 02/23/2022   | Regular                                 | 0.00            | 10,416.87      | 64117  |
| <a href="#">INV0086752</a>     | Invoice                                   | 02/23/2022   | INVENTORY                               | 0.00            | 4,321.72       |        |
| <a href="#">INV0086753</a>     | Invoice                                   | 02/23/2022   | INVENTORY                               | 0.00            | 6,095.15       |        |
| 001630                         | AT&T MOBILITY                             | 02/09/2022   | Manual                                  | 0.00            | 2,531.51       | 901916 |
| <a href="#">829480028X0205</a> | Invoice                                   | 02/09/2022   | COMMUNICATIONS - JAN 22                 | 0.00            | 2,531.51       |        |
| 000214                         | BABCOCK LABORATORIES, INC.                | 02/09/2022   | Regular                                 | 0.00            | 1,249.85       | 64075  |
| <a href="#">CA21010-2287</a>   | Invoice                                   | 02/09/2022   | WELL 14 4-LOG TREATMENT - SAMPLING      | 0.00            | 34.00          |        |
| <a href="#">CA21022-2287</a>   | Invoice                                   | 02/09/2022   | SAMPLING                                | 0.00            | 252.00         |        |
| <a href="#">CA21170-2287</a>   | Invoice                                   | 02/09/2022   | WELL 14 4-LOG TREATMENT - SAMPLING      | 0.00            | 34.00          |        |
| <a href="#">CA21351-2287</a>   | Invoice                                   | 02/09/2022   | SAMPLING                                | 0.00            | 168.00         |        |
| <a href="#">CA21885-2287</a>   | Invoice                                   | 02/09/2022   | SAMPLING                                | 0.00            | 252.00         |        |
| <a href="#">CA21891-2287</a>   | Invoice                                   | 02/09/2022   | SAMPLING                                | 0.00            | 10.00          |        |
| <a href="#">CA22078-2287</a>   | Invoice                                   | 02/09/2022   | HDMC WWTP - SAMPLING                    | 0.00            | 227.85         |        |
| <a href="#">CB20019-2287</a>   | Invoice                                   | 02/09/2022   | WELL 14 4-LOG TREATMENT - SAMPLING      | 0.00            | 34.00          |        |
| <a href="#">CB20020-2287</a>   | Invoice                                   | 02/09/2022   | SAMPLING                                | 0.00            | 102.00         |        |
| <a href="#">CB20720-2287</a>   | Invoice                                   | 02/09/2022   | SAMPLING                                | 0.00            | 102.00         |        |
| <a href="#">CB20772-2287</a>   | Invoice                                   | 02/09/2022   | WELL 14 4-LOG TREATMENT - SAMPLING      | 0.00            | 34.00          |        |
| 000214                         | BABCOCK LABORATORIES, INC.                | 02/23/2022   | Regular                                 | 0.00            | 1,491.75       | 64106  |
| <a href="#">CB20980-2287</a>   | Invoice                                   | 02/23/2022   | HDMC WWTP - SAMPLING                    | 0.00            | 227.85         |        |
| <a href="#">CB21135-2287</a>   | Invoice                                   | 02/23/2022   | HDMC WWTP - SAMPLING                    | 0.00            | 327.60         |        |
| <a href="#">CB21275-2287</a>   | Invoice                                   | 02/23/2022   | SAMPLING                                | 0.00            | 119.00         |        |
| <a href="#">CB21276-2287</a>   | Invoice                                   | 02/23/2022   | SAMPLING                                | 0.00            | 168.00         |        |
| <a href="#">CB21278-2287</a>   | Invoice                                   | 02/23/2022   | WELL 14 4-LOG TREATMENT - SAMPLING      | 0.00            | 34.00          |        |
| <a href="#">CB21357-2287</a>   | Invoice                                   | 02/23/2022   | HDMC WWTP - SAMPLING                    | 0.00            | 615.30         |        |
| 013973                         | BLU SEQUOIA MODERN INC                    | 02/17/2022   | Regular                                 | 0.00            | -74.80         | 63598  |
| 013973                         | BLU SEQUOIA MODERN INC                    | 02/23/2022   | Regular                                 | 0.00            | 74.80          | 64126  |
| <a href="#">BS082521</a>       | Invoice                                   | 06/30/2021   | METER UPGRADE RECONCILIATION REFUND     | 0.00            | 74.80          |        |
| 004110                         | BURRTEC WASTE & RECYCLING SVCS            | 02/09/2022   | Manual                                  | 0.00            | 459.85         | 901911 |
| <a href="#">BW0222</a>         | Invoice                                   | 02/09/2022   | TRASH & RECYCLING (OFFICE) - FEB 22     | 0.00            | 162.03         |        |
| <a href="#">BW0222B</a>        | Invoice                                   | 02/09/2022   | TRASH REMOVAL (SHOP) - FEB 22           | 0.00            | 297.82         |        |
| 004110                         | BURRTEC WASTE & RECYCLING SVCS            | 02/09/2022   | Manual                                  | 0.00            | 430.64         | 901918 |
| <a href="#">BW013122</a>       | Invoice                                   | 02/09/2022   | TRASH REMOVAL (SHOP) - JAN 22           | 0.00            | 430.64         |        |
| 013838                         | CALIFORNIA ASSOCIATION OF MUTUAL WATER CO | 02/09/2022   | Regular                                 | 0.00            | 5,000.00       | 64076  |
| <a href="#">088</a>            | Invoice                                   | 02/09/2022   | COMMUNITY WATER SYSTEMS ALLIANCE - P... | 0.00            | 5,000.00       |        |
| 001517                         | CalPERS                                   | 02/28/2022   | Manual                                  | 0.00            | 11,351.00      | 901923 |
| <a href="#">PPE 1-28-22</a>    | Invoice                                   | 02/28/2022   | PAY PERIOD ENDING 1/28/22               | 0.00            | 11,351.00      |        |
| 001517                         | CalPERS                                   | 02/01/2022   | Manual                                  | 0.00            | 18,562.75      | 901949 |



Check Report

Date Range: 02/01/2022 - 02/28/2022

| Vendor Number                         | Vendor DBA Name              | Payment Date | Payment Type                               | Discount Amount | Payment Amount | Number |
|---------------------------------------|------------------------------|--------------|--|-----------------|----------------|--------|
| Payable #                             | Payable Type                 | Post Date    | Payable Description                        | Discount Amount | Payable Amount |        |
| <a href="#">PPE 11-5-21</a>           | Invoice                      | 02/01/2022   | PAY PERIOD ENDING 11/05/21                 | 0.00            | 18,562.75      |        |
| 001517                                | CaIPERS                      | 02/01/2022   | Manual                                     | 0.00            | 479.76         | 901950 |
| <a href="#">PPE 10/8/21 &amp; 10.</a> | Invoice                      | 02/01/2022   | PAY PERIOD ENDING 10/08/21 & 10/22/21      | 0.00            | 479.76         |        |
| 001555                                | CENTRATEL LLC                | 02/09/2022   | Regular                                    | 0.00            | 616.62         | 64077  |
| <a href="#">220202252101</a>          | Invoice                      | 02/09/2022   | DISPATCH SERVICES - JAN 22                 | 0.00            | 616.62         |        |
| 013373                                | CORE & MAIN LP               | 02/09/2022   | Regular                                    | 0.00            | 2,398.25       | 64079  |
| <a href="#">Q180138</a>               | Invoice                      | 02/09/2022   | INVENTORY/MAINLINE/LEAK REPAIR SUPPLI...   | 0.00            | 2,398.25       |        |
| 013373                                | CORE & MAIN LP               | 02/23/2022   | Regular                                    | 0.00            | 5,434.63       | 64107  |
| <a href="#">Q217384</a>               | Invoice                      | 02/23/2022   | SMALL TOOLS - DIST                         | 0.00            | 829.74         |        |
| <a href="#">Q249161</a>               | Invoice                      | 02/23/2022   | MAINLINE/LEAK REPAIR SUPPLIES              | 0.00            | 4,604.89       |        |
| 013967                                | DAVID P SUZUKI               | 02/17/2022   | Regular                                    | 0.00            | -74.80         | 63601  |
| 013967                                | DAVID P SUZUKI               | 02/23/2022   | Regular                                    | 0.00            | 74.80          | 64127  |
| <a href="#">DS082521</a>              | Invoice                      | 06/30/2021   | METER UPGRADE RECONCILIATION REFUND        | 0.00            | 74.80          |        |
| 002205                                | DESERT FIRE EXT. CO. INC     | 02/09/2022   | Regular                                    | 0.00            | 1,421.80       | 64080  |
| <a href="#">23832371</a>              | Invoice                      | 02/09/2022   | ANNUAL FIRE EXTINGUISHER SERVICE - OFFI... | 0.00            | 87.08          |        |
| <a href="#">23832391</a>              | Invoice                      | 02/09/2022   | ANNUAL FIRE EXTINGUISHER SERVICE - SHOP    | 0.00            | 1,334.72       |        |
| 013979                                | DESERT HOSE AND SUPPLY       | 02/23/2022   | Regular                                    | 0.00            | 459.01         | 64108  |
| <a href="#">15722</a>                 | Invoice                      | 02/23/2022   | VACUUM MAINTENANCE: E82                    | 0.00            | 459.01         |        |
| VEN01466                              | FEDAK & BROWN LLP            | 02/09/2022   | Regular                                    | 0.00            | 635.00         | 64081  |
| <a href="#">FB013122</a>              | Invoice                      | 02/09/2022   | STATE CONTROLLER'S REPORT 6/30/21          | 0.00            | 635.00         |        |
| 003025                                | FEDEX                        | 02/09/2022   | Regular                                    | 0.00            | 23.91          | 64082  |
| <a href="#">7-650-52934</a>           | Invoice                      | 02/09/2022   | SHIPPING                                   | 0.00            | 23.91          |        |
| 003025                                | FEDEX                        | 02/02/2022   | Manual                                     | 0.00            | 49.20          | 901907 |
| <a href="#">7-636-30286</a>           | Invoice                      | 02/02/2022   | SHIPPING                                   | 0.00            | 49.20          |        |
| 000156                                | FORSHOCK                     | 02/09/2022   | Regular                                    | 0.00            | 3,581.10       | 64088  |
| <a href="#">2200143</a>               | Invoice                      | 02/09/2022   | WELL 14 4-LOG TREATMENT REPAIRS            | 0.00            | 3,338.10       |        |
| <a href="#">2200144</a>               | Invoice                      | 02/09/2022   | MONTHLY SCADA MONITORING - FEB 22          | 0.00            | 38.00          |        |
| <a href="#">2200145</a>               | Invoice                      | 02/09/2022   | MONTHLY SCADA MONITORING - FEB 22          | 0.00            | 205.00         |        |
| 013222                                | FRONTIER COMMUNICATIONS INC. | 02/09/2022   | Regular                                    | 0.00            | 204.62         | 64083  |
| <a href="#">FC0222</a>                | Invoice                      | 02/09/2022   | HDMC WWTP - TELEPHONE                      | 0.00            | 204.62         |        |
| 000058                                | GARDA CL WEST, INC.          | 02/09/2022   | Regular                                    | 0.00            | 884.09         | 64084  |
| <a href="#">10677198</a>              | Invoice                      | 02/09/2022   | COURIER FEES - FEB 22                      | 0.00            | 884.09         |        |
| 013199                                | HI-DESERT CULTURAL CENTER    | 02/23/2022   | Regular                                    | 0.00            | 1,500.00       | 64109  |
| <a href="#">202202-01</a>             | Invoice                      | 02/23/2022   | ADVERTISING: WATER CONSERVATION MED...     | 0.00            | 1,500.00       |        |
| 004195                                | HOME DEPOT CREDIT SERVICES   | 02/23/2022   | Manual                                     | 0.00            | 1,051.67       | 901922 |
| <a href="#">HD0122</a>                | Invoice                      | 02/23/2022   | SMALL TOOLS/SHOP OFFCE SUPPLY/MAINLI...    | 0.00            | 1,051.67       |        |
| 000025                                | ICMA RC                      | 02/01/2022   | Manual                                     | 0.00            | 5,975.00       | 901905 |
| <a href="#">ICMARCO122</a>            | Invoice                      | 02/01/2022   | 457 REMITTANCE - JAN 22                    | 0.00            | 5,975.00       |        |
| 013365                                | IMAGE SOURCE                 | 02/09/2022   | Regular                                    | 0.00            | 206.52         | 64078  |
| <a href="#">25AR1395095</a>           | Invoice                      | 02/09/2022   | OFFICE EXPENSE 12/30/21 - 1/29/22          | 0.00            | 148.27         |        |
| <a href="#">25AR1397848</a>           | Invoice                      | 02/09/2022   | SHOP EXPENSE 1/01/22 - 1/31/22             | 0.00            | 58.25          |        |
| 013974                                | JOSHUA TREE BREWERY          | 02/17/2022   | Regular                                    | 0.00            | -432.91        | 63625  |
| 013974                                | JOSHUA TREE BREWERY          | 02/23/2022   | Regular                                    | 0.00            | 432.91         | 64128  |
| <a href="#">JT8082921</a>             | Invoice                      | 06/30/2021   | PLAN CHECK DEPOST REFUND                   | 0.00            | 432.91         |        |

Check Report

Date Range: 02/01/2022 - 02/28/2022

| Vendor Number<br>Payable #   | Vendor DBA Name<br>Payable Type                             | Post Date  | Payment Date<br>Payable Description  | Payment Type       | Discount Amount<br>Discount Amount | Payment Amount<br>Payable Amount               | Number         |
|--|---|--|--|--------------------|------------------------------------|--|----------------|
| 009054<br><u>22-0130-1</u><br><u>22-0206-1</u>                             | KATHLEEN J. RADNICH<br>Invoice                              | 02/09/2022   | 02/09/2022<br>PUBLIC RELATIONS SERVICES  | Regular            | 0.00<br>0.00                       | 1,974.00<br>798.00                             | 64085          |
| 009054<br><u>22-0213-1</u>   | KATHLEEN J. RADNICH<br>Invoice                              | 02/09/2022   | 02/23/2022<br>PUBLIC RELATIONS SERVICES  | Regular            | 0.00<br>0.00                       | 945.00<br>945.00                               | 64110          |
| 000134<br><u>152527</u>  | KENNEDY/JENKS CONSULTANTS, INC.<br>Invoice                  | 02/09/2022   | 02/09/2022<br>2020 URBAN WATER MGMT PLAN UPDATE  | Regular            | 0.00<br>0.00                       | 600.00<br>600.00                               | 64086          |
| 013920<br><u>37-49-11888</u>   | LF STAFFING SERVICES INC DBA LABOR FINDERS<br>Invoice       | 02/09/2022   | 02/09/2022<br>TEMPORARY LABOR  | Regular            | 0.00<br>0.00                       | 104.12<br>104.12                               | 64087          |
| 000233<br><u>391833</u><br><u>392013</u><br><u>392186</u><br><u>392321</u> | NAPA AUTO PARTS<br>Invoice<br>Invoice<br>Invoice<br>Invoice | 02/09/2022<br>02/09/2022<br>02/09/2022<br>02/09/2022 | 02/09/2022<br>VEHICLE MAINTENANCE: V43<br>SMALL TOOLS - DISTRIBUTION<br>VEHICLE MAINTENANCE: V43<br>VEHICLE MAINTENANCE: V43 | Regular            | 0.00<br>0.00<br>0.00<br>0.00       | 1,010.98<br>569.12<br>50.01<br>353.42<br>38.43 | 64098          |
| 000070<br><u>1108992</u>   | ONLINE INFORMATION SERVICES, INC.<br>Invoice                | 02/09/2022   | 02/09/2022<br>ID VERIF. SERV. THRU 01/31/22  | Regular            | 0.00<br>0.00                       | 289.19<br>289.19                               | 64089          |
| 013004<br><u>PF03012022</u>  | PAOLO FICARA<br>Invoice                                     | 02/23/2022   | 02/23/2022<br>PARCEL RENTAL: 0606-321-31 - MAR 2022  | Regular            | 0.00<br>0.00                       | 500.00<br>500.00                               | 64111          |
| VEN01533<br><u>INV-15-119465</u>   | PAYMENTUS GROUP INC.<br>Invoice                             | 02/22/2022   | 02/22/2022<br>CREDIT CARD PROCESSING FEE - JAN 22  | Manual             | 0.00<br>0.00                       | 4,433.95<br>4,433.95                           | 950021         |
| 013945<br>013945<br><u>PM082521</u>  | PIPER MAVIS<br>PIPER MAVIS<br>Invoice                       | 06/30/2021   | 02/17/2022<br>02/23/2022<br>METER UPGRADE RECONCILIATION REFUND  | Regular<br>Regular | 0.00<br>0.00<br>0.00               | -115.41<br>115.41<br>115.41                    | 63616<br>64129 |
| 008415<br><u>23273680</u><br><u>23273682</u>                               | PRUDENTIAL OVERALL SUPPLY<br>Invoice<br>Invoice             | 02/09/2022<br>02/09/2022                             | 02/09/2022<br>SHOP EXPENSE<br>SHOP EXPENSE   | Regular            | 0.00<br>0.00<br>0.00               | 243.81<br>122.07<br>121.74                     | 64090          |
| 008415<br><u>23280147</u><br><u>23280149</u>                               | PRUDENTIAL OVERALL SUPPLY<br>Invoice<br>Invoice             | 02/23/2022<br>02/23/2022                             | 02/23/2022<br>SHOP EXPENSE<br>SHOP EXPENSE   | Regular            | 0.00<br>0.00<br>0.00               | 179.07<br>111.96<br>67.11                      | 64112          |
| 013953<br>013953<br><u>RN082521</u>  | RACHEL C NEIBERGER<br>RACHEL C NEIBERGER<br>Invoice         | 06/30/2021   | 02/17/2022<br>02/23/2022<br>METER UPGRADE RECONCILIATION REFUND  | Regular<br>Regular | 0.00<br>0.00<br>0.00               | -74.80<br>74.80<br>74.80                       | 63618<br>64130 |
| 009065<br><u>P6838045</u>  | RDO EQUIPMENT COMPANY<br>Invoice                            | 02/09/2022   | 02/09/2022<br>VACUUM MAINT: E82/TRACTOR: E5410   | Regular            | 0.00<br>0.00                       | 649.98<br>649.98                               | 64091          |
| 000091<br><u>SB020722</u>  | SAN BERNARDINO COUNTY RECORDER<br>Invoice                   | 02/23/2022   | 02/23/2022<br>RELEASE OF LIENS   | Regular            | 0.00<br>0.00                       | 160.00<br>160.00                               | 64114          |
| 013831<br><u>187008</u>  | SATMODO LLC<br>Invoice                                      | 02/09/2022   | 02/09/2022<br>EMERGENCY SATELLITE PHONES - FEB 22  | Regular            | 0.00<br>0.00                       | 151.86<br>151.86                               | 64093          |
| 013820<br><u>2060424-IN</u>  | SC FUELS<br>Invoice   | 02/23/2022   | 02/23/2022<br>FUEL FOR VEHICLES  | Regular            | 0.00<br>0.00                       | 3,598.19<br>3,598.19                           | 64115          |
| 013833<br><u>J82547</u>  | SERVICEMASTER 360 PREMIER CLEANING<br>Invoice               | 02/09/2022   | 02/09/2022<br>JANITORIAL SERVICES - FEB 22   | Regular            | 0.00<br>0.00                       | 1,047.53<br>1,047.53                           | 64094          |
| 009898<br><u>GAS0122</u>   | SOCALGAS<br>Invoice   | 02/09/2022   | 02/09/2022<br>HEAT FOR SHOP - THRU 1/19/22   | Manual             | 0.00<br>0.00                       | 1,139.84<br>1,139.84                           | 901914         |
| 009880<br><u>SCE0122</u>   | SOUTHERN CALIFORNIA EDISON CO<br>Invoice                    | 02/09/2022   | 02/09/2022<br>POWER TO BLDGS & GEN - JAN 22  | Manual             | 0.00<br>0.00                       | 2,294.09<br>2,294.09                           | 901915         |

Check Report

Date Range: 02/01/2022 - 02/28/2022

| Vendor Number<br>Payable #  | Vendor DBA Name<br>Payable Type                                      | Post Date  | Payment Date<br>Payable Description   | Payment Type | Discount Amount<br>Discount Amount | Payment Amount<br>Payable Amount                     | Number |
|---|--|--|---|--------------|------------------------------------|--|--------|
| 009878<br><a href="#">SCF0122</a>   | SOUTHERN CALIFORNIA EDISON<br>Invoice                                | 02/09/2022   | 02/09/2022<br>POWER FOR PUMPING - JAN 22  | Manual       | 0.00<br>0.00                       | 21,327.20<br>21,327.20                               | 901917 |
| 009878<br><a href="#">SCF0122-1</a>   | SOUTHERN CALIFORNIA EDISON<br>Invoice                                | 02/23/2022   | 02/23/2022<br>POWER FOR PUMPING - WELL 14 FEB 21-JAN..  | Manual       | 0.00<br>0.00                       | 947.72<br>947.72                                     | 901921 |
| VEN01020<br><a href="#">21-12514</a><br><a href="#">22-1069</a><br><a href="#">22-2033SC</a><br><a href="#">22-2508</a> | SOUTHWEST NETWORKS, INC.<br>Invoice<br>Invoice<br>Invoice<br>Invoice | 02/23/2022<br>02/23/2022<br>02/23/2022<br>02/23/2022 | 02/23/2022<br>OFFICE COMPUTER EQUIPMENT<br>SUPPLEMENTAL IT (AMC) - THRU 1/31/22<br>OFFICE 365 MONTHLY MAINT - MAR 22<br>OFFICE COMPUTER EQUIPMENT | Regular      | 0.00<br>0.00<br>0.00<br>0.00       | 3,985.41<br>1,404.68<br>380.00<br>698.00<br>1,502.73 | 64116  |
| 000510<br><a href="#">0008970012222</a>   | TIME WARNER CABLE<br>Invoice   | 02/02/2022   | 02/02/2022<br>SCADA INTERNET - FEB 22   | Manual       | 0.00<br>0.00                       | 358.96<br>358.96                                     | 901906 |
| 013196<br><a href="#">152753147-0</a>   | TPX COMMUNICATIONS<br>Invoice  | 02/16/2022   | 02/16/2022<br>TELEPHONE (OFFICE) - FEB 22   | Manual       | 0.00<br>0.00                       | 648.98<br>648.98                                     | 901920 |
| CC-BEV<br><a href="#">US0122</a>  | U.S. BANK CORPORATE<br>Invoice                                       | 02/09/2022   | 02/09/2022<br>TELEPHONE & INTERNET - DEC 21 & JAN 22/...  | Manual       | 0.00<br>0.00                       | 3,852.01<br>3,852.01                                 | 901919 |
| CC-ANNE<br><a href="#">US0122</a>   | U.S. BANK CORPORATE<br>Invoice                                       | 02/09/2022   | 02/09/2022<br>POSTAGE/SUBSCRIPTION/OFFICE SUPPLIES/...  | Manual       | 0.00<br>0.00                       | 273.01<br>273.01                                     | 901909 |
| CC-DAN<br><a href="#">US0122</a>  | U.S. BANK CORPORATE<br>Invoice                                       | 02/09/2022   | 02/09/2022<br>UNIFORMS/SAFETY EXPENSE/SHOP EXPENSE  | Manual       | 0.00<br>0.00                       | 1,638.80<br>1,638.80                                 | 901910 |
| CC-JIM<br><a href="#">US0122</a>  | U.S. BANK CORPORATE<br>Invoice                                       | 02/09/2022   | 02/09/2022<br>SUBSCRIPTION  | Manual       | 0.00<br>0.00                       | 2.99<br>2.99   | 901908 |
| 010850<br><a href="#">120220345</a><br><a href="#">DSB20210014</a>  | UNDERGROUND SERVICE ALERT<br>Invoice<br>Invoice                      | 02/09/2022<br>02/09/2022<br>02/09/2022               | 02/09/2022<br>TICKET DELIVERY SERVICE - JAN 22<br>DIG SAFE BOARD FEES - 2021  | Regular      | 0.00<br>0.00<br>0.00               | 505.35<br>130.45<br>374.90                           | 64095  |
| 000327<br><a href="#">7736</a>  | WATER QUALITY SPECIALISTS<br>Invoice                                 | 02/09/2022   | 02/09/2022<br>HDMC WWTP: OPERATION & MAINT - JAN 22   | Regular      | 0.00<br>0.00                       | 3,875.00<br>3,875.00                                 | 64096  |
| 013908  | WESTAMERICA COMMUNICATIONS   |  | 02/17/2022  | Regular      | 0.00                               | -575.33  | 63395  |
| 013908<br><a href="#">336748</a>  | WESTAMERICA COMMUNICATIONS<br>Invoice                                | 10/13/2020   | 02/23/2022<br>OFFICE SUPPLIES   | Regular      | 0.00<br>0.00                       | 575.33<br>575.33                                     | 64131  |
| 011615<br><a href="#">13294482</a><br><a href="#">13296357</a><br><a href="#">13296534</a>                              | WESTERN EXTERMINATOR CO.<br>Invoice<br>Invoice<br>Invoice            | 02/09/2022<br>02/09/2022<br>02/09/2022               | 02/09/2022<br>PEST CONTROL SERVICES - SHOP<br>EXTERMINATOR @ SHOP - JAN - DEC 22<br>EXTERMINATOR @ OFFICE - JAN - DEC 22                          | Regular      | 0.00<br>0.00<br>0.00               | 1,921.65<br>37.05<br>1,264.20<br>620.40              | 64097  |
| 011615<br><a href="#">13530566</a>  | WESTERN EXTERMINATOR CO.<br>Invoice                                  | 02/23/2022   | 02/23/2022<br>PEST CONTROL SERVICES - SHOP  | Regular      | 0.00<br>0.00                       | 37.05<br>37.05                                       | 64118  |
| 013827<br><a href="#">2153</a>  | WRIGHT PAINTING COMPANY, INC.<br>Invoice                             | 02/23/2022   | 02/23/2022<br>CUST SVC AREA REFRESH PAINTING  | Regular      | 0.00<br>0.00                       | 3,500.00<br>3,500.00                                 | 64119  |

Check Report

Date Range: 02/01/2022 - 02/28/2022

| Vendor Number  | Vendor DBA Name          | Payment Date | Payment Type                     | Discount Amount | Payment Amount | Number |
|----------------|--------------------------|--------------|----------------------------------|-----------------|----------------|--------|
| Payable #      | Payable Type             | Post Date    | Payable Description              | Discount Amount | Payable Amount |        |
| 013359         | XEROX FINANCIAL SERVICES | 02/09/2022   | Manual                           | 0.00            | 622.72         | 901912 |
| <u>3052709</u> | Invoice                  | 02/09/2022   | SHOP EXPENSE 1/27/22 - 2/26/22   | 0.00            | 225.12         |        |
| <u>3069038</u> | Invoice                  | 02/09/2022   | OFFICE EXPENSE 1/30/22 - 2/27/22 | 0.00            | 397.60         |        |

Bank Code AP Summary

| Payment Type   | Payable Count | Payment Count | Discount    | Payment           |
|----------------|---------------|---------------|-------------|-------------------|
| Regular Checks | 79            | 45            | 0.00        | 80,401.45         |
| Manual Checks  | 23            | 21            | 0.00        | 78,431.65         |
| Voided Checks  | 0             | 6             | 0.00        | -1,348.05         |
| Bank Drafts    | 0             | 0             | 0.00        | 0.00              |
| EFT's          | 0             | 0             | 0.00        | 0.00              |
|                | <b>102</b>    | <b>72</b>     | <b>0.00</b> | <b>157,485.05</b> |

### All Bank Codes Check Summary

| Payment Type   | Payable<br>Count | Payment<br>Count | Discount | Payment    |
|----------------|------------------|------------------|----------|------------|
| Regular Checks | 79               | 45               | 0.00     | 80,401.45  |
| Manual Checks  | 23               | 21               | 0.00     | 78,431.65  |
| Voided Checks  | 0                | 6                | 0.00     | -1,348.05  |
| Bank Drafts    | 0                | 0                | 0.00     | 0.00       |
| EFT's          | 0                | 0                | 0.00     | 0.00       |
|                | 102              | 72               | 0.00     | 157,485.05 |

### Fund Summary

| Fund | Name         | Period | Amount     |
|------|--------------|--------|------------|
| 01   | GENERAL FUND | 2/2022 | 157,485.05 |
|      |              |        | 157,485.05 |



Joshua Basin Water District

# Check Report

By Vendor DBA Name

Date Range: 02/01/2022 - 02/28/2022

| Vendor Number                        | Vendor DBA Name | Payment Date | Payment Type                  | Discount Amount | Payment Amount | Number |
|--------------------------------------|-----------------|--------------|-------------------------------|-----------------|----------------|--------|
| Payable #                            | Payable Type    | Post Date    | Payable Description           | Discount Amount | Payable Amount |        |
| <b>Bank Code: PR-Payroll Account</b> |                 |              |                               |                 |                |        |
| 000248                               | PAYCHEX         | 02/20/2022   | Manual                        | 0.00            | 153.90         | 950019 |
| <u>2105235</u>                       | Invoice         | 02/20/2022   | TIME & LABOR ONLINE USAGE FEE | 0.00            | 153.90         |        |
| 000248                               | PAYCHEX         | 02/01/2022   | Manual                        | 0.00            | 153.90         | 950020 |
| <u>1789067-1</u>                     | Invoice         | 02/01/2022   | TIME & LABOR ONLINE USAGE FEE | 0.00            | 153.90         |        |
| 013940                               | PAYLOCITY       | 02/18/2022   | Manual                        | 0.00            | 1,075.00       | 950018 |
| <u>109767034</u>                     | Invoice         | 02/18/2022   | PAYROLL PROCESSING FEE        | 0.00            | 1,075.00       |        |

**Bank Code PR Summary**

| Payment Type   | Payable Count | Payment Count | Discount    | Payment         |
|----------------|---------------|---------------|-------------|-----------------|
| Regular Checks | 0             | 0             | 0.00        | 0.00            |
| Manual Checks  | 3             | 3             | 0.00        | 1,382.80        |
| Voided Checks  | 0             | 0             | 0.00        | 0.00            |
| Bank Drafts    | 0             | 0             | 0.00        | 0.00            |
| EFT's          | 0             | 0             | 0.00        | 0.00            |
|                | <b>3</b>      | <b>3</b>      | <b>0.00</b> | <b>1,382.80</b> |

### All Bank Codes Check Summary

| Payment Type   | Payable Count | Payment Count | Discount | Payment  |
|----------------|---------------|---------------|----------|----------|
| Regular Checks | 0             | 0             | 0.00     | 0.00     |
| Manual Checks  | 3             | 3             | 0.00     | 1,382.80 |
| Voided Checks  | 0             | 0             | 0.00     | 0.00     |
| Bank Drafts    | 0             | 0             | 0.00     | 0.00     |
| EFT's          | 0             | 0             | 0.00     | 0.00     |
|                | 3             | 3             | 0.00     | 1,382.80 |

### Fund Summary

| Fund | Name         | Period | Amount   |
|------|--------------|--------|----------|
| 01   | GENERAL FUND | 2/2022 | 1,382.80 |
|      |              |        | 1,382.80 |

**JOSHUA BASIN WATER DISTRICT  
UTILITY REFUND REGISTER**

| <u>Account Number</u> | <u>Name</u>                    | <u>Date</u> | <u>Type</u>                  | <u>Amount</u>           |
|-----------------------|--------------------------------|-------------|------------------------------|-------------------------|
| 01-00026-015          | BESEDA, TAMARA                 | 2/9/2022    | Refund                       | 188.52 Check #: 64099   |
| 03-00016-009          | MURPHY, CHELSEA M              | 2/9/2022    | Refund                       | 110.42 Check #: 64100   |
| 05-00020-003          | MARANTHA COMMUNITY CHURCH      | 2/9/2022    | Refund                       | 171.62 Check #: 64101   |
| 50-00038-027          | SERMINO, EDUARDO               | 2/9/2022    | Refund                       | 80.53 Check #: 64102    |
| 61-00066-002          | KUOCH, DAVID                   | 2/9/2022    | Refund                       | 89.54 Check #: 64103    |
| 62-00113-004          | WATSON, WILLIAM & GWYNNETH     | 2/9/2022    | Refund                       | 27.87 Check #: 64104    |
| 64-99275-000          | CUMMINS, MARTIN                | 2/9/2022    | Refund                       | 3,734.91 Check #: 64105 |
| 03-00195-005          | INGALLS, VENESSA               | 2/16/2022   | Reverse Refund Ck Adjustment | -34.77 REVERSE REFUND   |
| 03-00465-007          | COX, RUSSELL S                 | 2/16/2022   | Reverse Refund Ck Adjustment | -59.68 REVERSE REFUND   |
| 05-00027-010          | DAMPER, DEWONE                 | 2/16/2022   | Reverse Refund Ck Adjustment | -12.88 REVERSE REFUND   |
| 06-00037-011          | WARD, MELODY R                 | 2/16/2022   | Reverse Refund Ck Adjustment | -38.03 REVERSE REFUND   |
| 07-00016-003          | WATKINS, KAREN                 | 2/16/2022   | Reverse Refund Ck Adjustment | -17.19 REVERSE REFUND   |
| 07-00116-002          | LINGAN, ISHAI B                | 2/16/2022   | Reverse Refund Ck Adjustment | -29.33 REVERSE REFUND   |
| 09-00070-008          | OAK PROJECT MANAGEMENT         | 2/16/2022   | Reverse Refund Ck Adjustment | -188.86 REVERSE REFUND  |
| 10-00135-008          | MOORE, KATHERINE J             | 2/16/2022   | Reverse Refund Ck Adjustment | -94.17 REVERSE REFUND   |
| 10-00300-000          | REED JONATHAN P & ASSOCIATES L | 2/16/2022   | Reverse Refund Ck Adjustment | -15.87 REVERSE REFUND   |
| 10-00302-000          | KEVIN J BUGGY & LISA K LUNDE   | 2/16/2022   | Reverse Refund Ck Adjustment | -3.44 REVERSE REFUND    |
| 10-00344-008          | GUSTAFSON, ANSEL E             | 2/16/2022   | Reverse Refund Ck Adjustment | -80.53 REVERSE REFUND   |
| 11-00119-013          | BOLTON, ALEX A                 | 2/16/2022   | Reverse Refund Ck Adjustment | -225.58 REVERSE REFUND  |
| 13-00115-008          | FRASER, JON S                  | 2/16/2022   | Reverse Refund Ck Adjustment | -35.07 REVERSE REFUND   |
| 13-00152-003          | CLARK JR, RONALD L             | 2/16/2022   | Reverse Refund Ck Adjustment | -75.10 REVERSE REFUND   |
| 13-00353-011          | MCLIN, LORI                    | 2/16/2022   | Reverse Refund Ck Adjustment | -49.43 REVERSE REFUND   |
| 52-00061-007          | HIGGINS, JESSICA C             | 2/16/2022   | Reverse Refund Ck Adjustment | -153.13 REVERSE REFUND  |
| 52-00089-005          | OAK PROJECT MANAGEMENT         | 2/16/2022   | Reverse Refund Ck Adjustment | -40.02 REVERSE REFUND   |
| 52-00176-016          | MALONE, KELLY R                | 2/16/2022   | Reverse Refund Ck Adjustment | -0.63 REVERSE REFUND    |
| 53-00002-013          | SAMP, VANESSA M                | 2/16/2022   | Reverse Refund Ck Adjustment | -3.99 REVERSE REFUND    |
| 53-00037-015          | PETROFF, MAUREEN               | 2/16/2022   | Reverse Refund Ck Adjustment | -0.04 REVERSE REFUND    |
| 55-00098-012          | PHILLIPS, CHRISTINA M          | 2/16/2022   | Reverse Refund Ck Adjustment | -10.80 REVERSE REFUND   |
| 55-00101-011          | AHLIN, HOLLY                   | 2/16/2022   | Reverse Refund Ck Adjustment | -20.27 REVERSE REFUND   |
| 55-00149-018          | STEEN, THOMAS L                | 2/16/2022   | Reverse Refund Ck Adjustment | -33.85 REVERSE REFUND   |
| 58-00202-001          | ORWIN DEVELOPMENT LLC          | 2/16/2022   | Reverse Refund Ck Adjustment | -62.57 REVERSE REFUND   |
| 59-00195-000          | STEWART FAMILY TRUST           | 2/16/2022   | Reverse Refund Ck Adjustment | -0.39 REVERSE REFUND    |
| 62-00029-002          | ROOT, RUSSELL A                | 2/16/2022   | Reverse Refund Ck Adjustment | -38.03 REVERSE REFUND   |
| 62-00199-016          | ESTUS, JAMES R                 | 2/16/2022   | Reverse Refund Ck Adjustment | -142.21 REVERSE REFUND  |
| 63-00085-003          | PEREZ, RICHARD JR              | 2/16/2022   | Reverse Refund Ck Adjustment | -1.36 REVERSE REFUND    |
| 65-00043-007          | MCBRIDE, VANESSA               | 2/16/2022   | Reverse Refund Ck Adjustment | -21.87 REVERSE REFUND   |
| 03-00195-005          | INGALLS, VENESSA               | 2/23/2022   | Refund                       | 34.77 Check #: 64121    |
| 03-00465-007          | COX, RUSSELL S                 | 2/23/2022   | Refund                       | 59.68 Check #: 64122    |
| 09-00070-008          | OAK PROJECT MANAGEMENT         | 2/23/2022   | Refund                       | 188.86 Check #: 64123   |
| 09-00136-007          | LOPEZ, JOSELIN                 | 2/23/2022   | Refund                       | 152.08 Check #: 64120   |
| 52-00089-005          | OAK PROJECT MANAGEMENT         | 2/23/2022   | Refund                       | 40.02 Check #: 64124    |
| 62-00199-016          | ESTUS, JAMES R                 | 2/23/2022   | Refund                       | 142.21 Check #: 64125   |
|                       |                                |             |                              | <b><u>3,531.94</u></b>  |



Joshua Basin Water District  
 61750 Chollita Rd.  
 Joshua Tree, CA 92252

Directory Pay

01/15/2022 - 02/11/2022

| <u>Employee Number</u> | <u>Employee Name</u> | <u>Date</u>            | <u>Adjustment Type</u>                               | <u>Additions</u>  | <u>Deductions</u> |               |
|------------------------|----------------------|------------------------|--|-------------------|-------------------|---------------|
| 509                    | UNGER, REBECCA       | 01/18/2022             | Committee Meeting -<br>Legislative & Public Info - P | \$173.63          |                   |               |
|                        |                      | 01/19/2022             | Board Meeting - JBWD - Paid                          | \$173.63          |                   |               |
|                        |                      | 01/27/2022             | MWA Board Meeting – Paid                             | \$173.63          |                   |               |
|                        |                      | 02/02/2022             | Board Meeting - JBWD - Paid                          | \$173.63          |                   |               |
|                        |                      | 02/09/2022             | Committee Meeting - Finance<br>- Paid                | \$173.63          |                   |               |
|                        |                      | <b>Totals:</b>         |  |                   | <b>\$868.15</b>   | <b>\$0.00</b> |
|                        |                      | <b>Employee Total:</b> |  |                   | <b>\$868.15</b>   |               |
| 511                    | FLOEN, TOM           | 01/19/2022             | Board Meeting - JBWD - Paid                          | \$173.63          |                   |               |
|                        |                      | 02/02/2022             | Board Meeting - JBWD - Paid                          | \$173.63          |                   |               |
|                        |                      | 02/09/2022             | Committee Meeting - Finance<br>- Paid                | \$173.63          |                   |               |
|                        |                      | 02/09/2022             | MBPLC Meeting – Unpaid                               | \$0.00            |                   |               |
|                        |                      | <b>Totals:</b>         |  |                   | <b>\$520.89</b>   | <b>\$0.00</b> |
| <b>Employee Total:</b> |                      |                        | <b>\$520.89</b>                                      |                   |                   |               |
| 512                    | JARLSBERG, JANE      | 01/18/2022             | Committee Meeting -<br>Legislative & Public Info - P | \$173.63          |                   |               |
|                        |                      | 01/19/2022             | Board Meeting - JBWD - Paid                          | \$173.63          |                   |               |
|                        |                      | 02/02/2022             | Board Meeting - JBWD - Paid                          | \$173.63          |                   |               |
|                        |                      | 02/03/2022             | MWA Board Meeting – Paid                             | \$173.63          |                   |               |
|                        |                      | 02/09/2022             | Committee Meeting - Water<br>Resources & Ops - Paid  | \$173.63          |                   |               |
|                        |                      | <b>Totals:</b>         |  |                   | <b>\$868.15</b>   | <b>\$0.00</b> |
| <b>Employee Total:</b> |                      |                        | <b>\$868.15</b>                                      |                   |                   |               |
| 513                    | DOOLITTLE, STACY     | 01/19/2022             | Board Meeting - JBWD - Paid                          | \$173.63          |                   |               |
|                        |                      | 02/02/2022             | Board Meeting - JBWD - Paid                          | \$173.63          |                   |               |
|                        |                      | 02/09/2022             | Committee Meeting - Water<br>Resources & Ops - Paid  | \$173.63          |                   |               |
|                        |                      | <b>Totals:</b>         |  |                   | <b>\$520.89</b>   | <b>\$0.00</b> |
| <b>Employee Total:</b> |                      |                        | <b>\$520.89</b>                                      |                   |                   |               |
| 514                    | DELPH, BARBARA       | 02/02/2022             | Board Meeting - JBWD - Paid                          | \$173.63          |                   |               |
|                        |                      | 02/10/2022             | MWA Board Meeting – Paid                             | \$173.63          |                   |               |
|                        |                      | <b>Totals:</b>         |  |                   | <b>\$347.26</b>   | <b>\$0.00</b> |
| <b>Employee Total:</b> |                      |                        | <b>\$347.26</b>                                      |                   |                   |               |
| <b>Grand Totals:</b>   |                      |                        |  | <b>\$3,125.34</b> | <b>\$0.00</b>     |               |
| <b>Grand Total:</b>    |                      |                        |  | <b>\$3,125.34</b> |                   |               |

JOSHUA BASIN WATER DISTRICT  
SPECIAL BOARD OF DIRECTORS MEETING MINUTES  
WEDNESDAY, MARCH 29, 2022

CALL TO ORDER/PLEDGE OF ALLEGIANCE – President Floen called the meeting to order at 2:00 p.m. via teleconference.

DETERMINATION OF A QUORUM – President Floen asked for a rollcall and the following Directors are present: Vice President Doolittle, Director Delph, Director Jarlsberg, and Director Unger are in attendance via teleconference.

STAFF PRESENT –Sarah Johnson, Acting General Manager, Anne Roman, Director of Finance, Autumn Rich, Accounting Supervisor, and Beverly Krushat, Executive Assistant, are in attendance via teleconference.

CONSULTANTS PRESENT –Jeff Hoskinson, General Counsel, Christopher Rashidian, Cooperative Strategies, and Kathleen Radnich, Public Information Consultant.

APPROVAL OF AGENDA – MSC<sup>1</sup> (Unger/Doolittle) 5/0/0 motion carried to approve the Agenda of March 29, 2022.

Ayes: Delph, Doolittle, Floen, Jarlsberg, and Unger  
Noes: None  
Absent: None  
Abstain: None

STATE OF EMERGENCY FINDINGS – GOV'T CODE §54953(e) –

MSC<sup>1</sup> (Unger/Delph) 2/3/0 motion failed.

Ayes: Floen and Unger  
Noes: Delph, Doolittle, and Jarlsberg  
Absent: None  
Abstain: None

After reconsideration, the Board voted to extend for another 30 days.

MSC<sup>1</sup> (Unger/Delph) 5/0/0 motion carried.

Ayes: Delph, Doolittle, Floen, Jarlsberg, and Unger  
Noes: None  
Absent: None  
Abstain: None

PUBLIC COMMENT – None

**PUBLIC HEARING AND PRESENTATION RELATIVE TO DRAFT REDISTRICTING MAPS**

(Elections Code § 22000 et seq.) – President Floen opened the Public Hearing at 2:05 p.m. and introduced General Counsel Hoskinson, who explained the redistricting rules and how to proceed with the 2020 census data and the new boundaries. He then introduced Mr. Christopher Rashidian, Cooperative Strategies, who presented the new redistricting maps that the Board requested at the March 16, 2022 Board meeting. President Floen asked the Board members to make a statement or comment in relation to the adjusted division maps, which they may indicate and have preference. However, in fairness to the views of others, reserve judgement until everyone has had an opportunity to be heard and their opinions considered. After everyone has been heard, each Board member will be asked for additional comments and a vote for a final adjusted map preference. If there is a majority, in favor of a particular adjusted map, then President Floen will entertain a motion to include the so numbered adjusted map in Resolution No. 22-1039. A Q&A and discussion period followed with the Board.

PUBLIC COMMENT – David Carrillo, Chairperson, Citizens Advisory Council – Stated that this re-districting is something that has to be done, and he wouldn't want to be the one to make the choice but supports the Board.

Karen Tracy, Citizens Advisory Council – Requested a consensus of that, which is least disruptive, and going forward looking to keep the sanity of the Directors in mind and what’s the best way to do that.

PUBLIC COMMENT CLOSED -

PUBLIC HEARING CLOSED -

President Floen asked each Board member for a preference and the results were: Vice President Doolittle – Map 5, Director Unger – Map 5, Director Jarlsberg – Map 6, Director Delph – Map 2 (but in the spirit of compromise will go with Map 5) President Floen – Map 2. President Floen asked Director Delph to clarify her position. Director Delph commented that Map 6 is really disruptive, and she liked Map 2, however, to compromise she will go with Map 5.

After continued discussions, President Floen called for a motion.

MSC<sup>1</sup> (Unger/Doolittle) 5/0/0 motion carried to approve Resolution No. 22-1039 with final adjusted Map No. 5.

Ayes: Delph, Doolittle, Floen, Jarlsberg, and Unger

Noes: None

Absent: None

Abstain: None

ADJOURNMENT - MSC<sup>1</sup> (Unger/Delph) to adjourn the meeting 3:06 p.m.

Respectfully Submitted,

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Sarah Johnson, General Manager & Board Secretary

JOSHUA BASIN WATER DISTRICT  
BOARD OF DIRECTORS MEETING MINUTES  
WEDNESDAY, APRIL 6, 2022

CALL TO ORDER/PLEDGE OF ALLEGIANCE – President Floen called the meeting to order at 5:30 p.m. via teleconference.

OATH OF OFFICE – President Floen delivered the “Oath of Office” to newly appointed General Manager Sarah Johnson. All Board members and well-wishers then congratulated General Manager Johnson, all expressing that she will make a great General Manager.

DETERMINATION OF A QUORUM – President Floen asked for a rollcall and the following Directors are present: Vice President Doolittle, Director Delph, Director Jarlsberg, and Director Unger are in attendance via teleconference.

STAFF PRESENT –Sarah Johnson, Acting General Manager, Anne Roman, Director of Finance, Autumn Rich, Accounting Supervisor, and Beverly Krushat, Executive Assistant, are in attendance via teleconference.

CONSULTANTS PRESENT –Jeff Hoskinson, General Counsel, Christopher Rashidian, Cooperative Strategies, and Kathleen Radnich, Public Information Consultant.

APPROVAL OF AGENDA – MSC<sup>1</sup> (Delph/Jarlsberg) 5/0/0 motion carried to approve the Agenda of April 6, 2022.

Ayes: Delph, Doolittle, Floen, Jarlsberg, and Unger

Noes: None

Absent: None

Abstain: None

PUBLIC COMMENT –

Frank Coate, Vice Chairperson of the Citizens Advisory Committee welcomed Sarah Johnson as the new General Manager.

Mr. Scotty West and his sister Doris Wilson just bought property in Joshua Tree, and they have been asked by their contractor to get a letter for availability of service, which they have spent a year trying to get from the District. Mr. West stated that when they first began this process the letter would take 16 days and now the website states six (6) weeks. Ms. Wilson stated that they have already paid the \$132 to receive the letter.

GM Johnson responded that she would take their information and personally contact them after the Board meeting.

CONSENT CALENDAR - MSC<sup>1</sup> (Unger/Delph) 5/0/0 motion carried to approve the Consent Calendar.

Ayes: Delph, Doolittle, Floen, Jarlsberg, and Unger

Noes: None

Absent: None

Abstain: None

PRESENTATION BY BIG HORN DESERT VIEW WATER AGENCY ON ILLEGAL CANNABIS CULTIVATION IN THE MORONGO BASIN – GM Marina West gave a highly informative fourteen slide presentation on the cultivation of illegal cannabis grows and what Big Horn Desert View has done to combat it. She also explained the importance of a hazmat team for the chemicals that are left behind so as to not contaminate ground, which would eventually seep into the water. This was followed by a brief Q&A with the Board members, all who commented on what a well prepared and informative presentation GM West gave. Received for information only.

PRESENTATION ON CANNABIS LEGISLATIVE UPDATES – Mr. Nicholas Schneider, Senior Legislation and Conservation Manager & Executive Director of Alliance for Water Awareness and Conservation (AWAC) gave updates the legislative side of the illegal cannabis grows. A couple of ACWA’s proposals were:

1) give local District Attorney’s the ability to prosecute growers who are using illegal pesticides and affecting the long-term sustainability and quality of water.

- 2) Make it a crime to aid and abet selling water to an illegal cannabis grower.
- 3) Change the penalty for illegal cannabis cultivation from a misdemeanor to a felony.

AB 1725: Illegal Cultivation of Cannabis – would amend the law and increase the penalty of illegal cultivation.

AB 2728: Would impose an additional civil penalty on an unlicensed person engaging in commercial activity involving various cannabis products, including in excess of six (6) cannabis plants, cannabis product, cannabis concentrate, cannabis biomass, and cannabis flower, as specified. A brief Q&A period followed with the Board members and all expressing their gratitude for the legislative updates. Received for information only.

UPDATE ON ARREAGE PROGRAM, A/R BALANCES, AND CUTOFFS – Director Roman gave the staff report and informed the Board members that in December 2021, the District applied for \$337,262.90 in arrearage funding through the State Water Resources Control Board (SWRCB) as part of the California Water and Wastewater Arrearage Payment Program. We received this funding in mid- January 2022, credited \$308,764.73 in bill credits to individual ratepayer accounts in early March 2022. The remaining funds of \$22,318.67 have been returned to the SWRCB. In addition, \$40,206.56 in penalty waivers were provided as required by the program.

The Governor’s moratorium on Cutoffs under Executive Order N-42-20 ended on 12/31/21 but the District’s participation in the Arrearage Payment program required that we provide customers 30 days to enroll in a contract for remaining past due balances before beginning the cutoff process. This was following by a brief Q&A with the Board members. Received for information only.

DIRECTORS REPORTS/COMMENTS – Kathleen Radnich, Public Information Consultant gave updates on the following: 2022 Pending Classes, Plant Sale Report, Farmer’s Market (April), Water Education Festival at LCMS on May 19, 2022, and the Morongo Basin Council for Aging Adults Panel.

Vice President Stacy Doolittle commented on the MWA meeting she attended on March 24, 2022.

FUTURE DIRECTOR MEETINGS - President Floen read off the list of upcoming Director meetings.

ADJOURNMENT – MSC<sup>1</sup> (Unger/Jarlsberg) motion carried to adjourn the meeting at 7:04 p.m.

Respectfully Submitted,

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Sarah Johnson, General Manager & Board Secretary

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

**Board of Directors**

**DATE: April 20, 2022**

**REPORT TO:** Board Members  
**PREPARED BY:** Anne Roman, Director of Finance  
**TOPIC:** FINANCE TASK OUTSOURCING/ASSISTANCE  
**RECOMMENDATION:** Approve \$25,000 Budget Amendment from unrestricted reserves and authorization to enter into agreement.

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**ANALYSIS:** Recently, I verbally reported to the Finance Committee about the many current and upcoming challenges and special projects in the Finance Department, including the Rate study, Reserve policy review, GASB changes, Geoviewer implementation, the Incode hosted transition, and addressing missing policies. Also, keeping in mind that  $\frac{3}{4}$  of the Finance department is still newly transitioning and the fourth is now on an extended leave, we are stretched beyond any other time in my 14 years at the District.

In hopes of alleviating some stress, I have consulted with Cindy Byerrum. CPA and partner at the accounting firm of Eide Bailly, LLP about assistance available from her firm. She currently serves at a Consulting Director of Finance for Twentynine Palms Water District and also works with Big Horn Desert View Water Agency. Furthermore, she has worked with our auditors at Fedak and Brown, understanding their specific expectations. Cindy and her team specialize in government and water and are already familiar with our Incode 10 software. Instead of just utilizing a basic temporary employee that would require significant training, Cindy's firm offers a staff of variously skilled finance specialists at rates between \$125 (associate) and \$230 (partner). The attached Statement of Qualifications provides more specifics about the firm and staff. Please note that Fedak and Brown cannot do this type of work for us as a constraint of being our 'independent' auditor.

Certain routine tasks like bank reconciliations and projects like GASB revisions could be outsourced. Cindy's firm could also help with policy writing, drawing from their repository of policies. We could also enlist them in the future to assist with beefing up our internal controls and performing a much-needed Capital asset audit.

Although the proposed 22/23 budget may include a new Finance staff position, that position would be taking on many tasks that have never received appropriate attention (like capital asset auditing and inventory), rather than easing the existing workload.

Staff requests a 21/22 Budget amendment of \$25,000 for Accounting Services as well as authorization to execute the attached agreement (with a few minor risk mitigation updates). At an average rate of \$180 per hour, this would provide approximately 139 hours of assistance this fiscal year.

**STRATEGIC PLAN ITEM:** 4.4 Ensure Timely Financial Transactions and Reports

**FISCAL IMPACT:** Operating budget amendment of \$25,000 from unrestricted reserves in fiscal year 21/22



**INSPIRED  
TO EMBRACE  
CHANGES**

March 2, 2022

**Proposal for Accounting and Financial Reporting Services  
JOSHUA BASIN WATER DISTRICT**

**Submitted By:**

Eide Bailly LLP

**Cindy Byerrum, MPA, CPA**

Partner

10681 Foothill Blvd. #300

Rancho Cucamonga, CA 91730

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## Executive Summary

### WE WANT TO WORK WITH YOU

Thank you for giving Eide Bailly LLP the opportunity to propose our Professional Accounting and Financial Services for Joshua Basin Water District (“the District”). We have served the government industry for more than 70 years and work with more than 1,200 government clients throughout the nation.

Through serving these clients, our professionals have gained focused expertise regarding government organizations and will provide you with insightful advice that aids in managing the financial needs of the District. We understand your specific challenges, needs and goals and have fine-tuned our process to create an effective and efficient engagement.

We stay abreast of current issues impacting government organizations and grow our knowledge by attending workshops and trainings. During your engagement, we will work closely with your management team to identify issues and provide responsive solutions tailored to your organization. In addition, you will experience partner involvement during all phases of the engagement, as well as throughout the year. At Eide Bailly, we make it a priority to be accessible to our clients, which includes returning phone calls and e-mails in a timely manner.

▶▶▶ **Government Experience.** The service team assigned has experience providing accounting and consulting services to several similar clients in the government industry. This experience will bring the District a valuable and unique perspective to your engagement. Not only will we provide the expected compliance and financial statement support but, with our experience with other governments, we can bring best practices to the District. We strongly believe in providing our clients value added services and support.

▶▶▶ **Timeliness.** We will meet your deadlines. Our professionals are trained to anticipate, identify, and respond to your needs in a timely manner. We will work closely with your management team to customize our services to your specific needs. We believe in clear, up-front, and open communication with no surprises. We understand and will comply with the schedules and scope for the engagement, as outlined in your request, and will perform all work within the timeframes outlined.

▶▶▶ **Unmatched client service is our passion.** Delivering a high level of client service is a priority at Eide Bailly. As a top 25 CPA firm in the nation, we offer personal service while also affording depth of resources and access to more than 2,500 professionals throughout the firm.



#### EXPERIENCE

Our experienced professionals are committed to the industries we serve. We focus on training, and we like to think of ourselves as thought leaders.

#### PEOPLE

We're a team of collaborators and innovators. Our culture is the heart of our firm, and we're always working together to do things differently and better.

#### COMMUNICATION

Open, honest, frequent communication ensures that you're not in for any surprises. We'll stay in touch throughout the year so you feel understood, connected and confident.

#### CORPORATE RESPONSIBILITY

We consider ourselves good corporate citizens—caring for our people, giving back to our communities, and taking care of our environment.

## JOSHUA BASIN WATER DISTRICT

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▶▶▶ **Leadership.** We pride ourselves on being leaders in the government industry, offering valuable perspectives beyond our core strength of accounting and tax compliance. We're business advisors who want to help guide the strategy and operations of your organization, and we'll make sure you feel connected and understand the process. Our professionals work closely together so you receive valuable service from people who understand your needs and know your business.

▶▶▶ **We Want to Work with You.** We've developed the following proposal with the District in mind, and we'll provide timely, personalized accounting and reporting services for you. We will also get to know you and your staff and take the time to understand your specific challenges and opportunities. We pride ourselves on delivering honest and insightful advice beyond what is normally experienced in the public accounting industry. If you're still wondering "Why Eide Bailly," our tagline sums it up—what inspires you, inspires us. Your success is our success.

Unlike other firms and other teams at Eide Bailly, our Special Districts team does not perform audits, work with school districts, or provide tax services. Our team focuses exclusively on providing monthly accounting services to special districts, primarily water districts. We pride ourselves in providing controller/outsourced monthly accounting support to 19 special districts, 13 of which are water districts, and at two of those districts we have been appointed Treasurer. We also provide annual budget and audit assistance to 12 additional special districts. Our team is experienced with various accounting systems including Tyler Incode. We implemented Incode at one of our clients in 2019 and currently utilize the system at three of our clients.

Special districts are our passion and expertise. We may not be the least expensive service provider, but we believe we are the best at what we do in the water industry. The following pages highlight our firm's strengths and demonstrate why Eide Bailly merits the District's consideration. Know that you will be a highly valued client. Our team would be proud to work with the Joshua Basin Water District and work hard to build a trusting relationship with your team.

Please contact me if you would like to discuss any aspect of this statement of qualifications.

Sincerely,



Cindy Byerrum, MPA, CPA  
Partner  
909.204.8858  
[cbyerrum@eidebailly.com](mailto:cbyerrum@eidebailly.com)

**COVID-19: Organizational and Individual Impacts.** As the COVID-19 situation continues to evolve, so too does our response at Eide Bailly. The effects on all organizations, as well as individual financial planning and resources, can't be understated. To help our clients and communities make sense of this unprecedented time, we've compiled resources on the impact of COVID-19 and what you need to know moving forward. [www.eidebailly.com/covid19](http://www.eidebailly.com/covid19)

# STANDING OUT FROM THE CROWD

## Firm Qualifications & Experience

### WHAT INSPIRES YOU, INSPIRES US

With more than 100 years of service, your experience will be different than working with other CPA firms. Our professionals deliver industry and subject matter expertise resourcefully, ensuring that we're providing guidance that directly reflects your needs. Our clients benefit from local, personal service and, at the same time, enjoy access to more than 2,500 professionals with diverse skill sets and experiences.

### Navigating a Path to Success Together

By embracing change and focusing on innovative ideas, we've grown along with our clients to become one of the top 25 accounting firms in the nation. Accounting is about numbers, but our business is about relationships.

We are there for you every step of the way. Talented, down-to-earth people work at our firm, and we're inspired to deliver outstanding expertise and care. We are driven to help you take on the now and the next with inspired ideas, solutions, and results.

Our work with clients is more than an engagement. It's a relationship, built on values and trust—and results. When working with Eide Bailly, you will:

- Work with professionals who truly care about your District and will take the time to get to know you and your organization.
- Gain insight from our industry and service specialists to accomplish your objectives, address challenges and leverage new opportunities.
- Make better business decisions knowing you are guided by trusted advisors who care about your success.
- Our service style is hands-on, and we're always looking for innovative and new ways to solve problems or help you embrace opportunities.

### AT A GLANCE



TOP 25 CPA FIRM



40+ OFFICES IN 14 STATES



350+ PARTNERS



2,500+ STAFF MEMBERS



FOUNDED IN 1917

# EXPERTISE THAT MATTERS

## WE UNDERSTAND GOVERNMENTS

The firm has 275 full-time professionals who participate in our Governmental Services Group. These professionals share information, learn from one another, and stay current on Government industry developments. To create the greatest benefit, knowledge is shared with professionals across the firm.

The governmental industry represents one of Eide Bailly's largest niche areas—with more than 1,200 governmental clients firmwide. We provide professional services for a variety of special districts, cities, counties, colleges and universities, fire relief agencies, housing authorities, school districts, state agencies and tribal entities. Through serving these clients, our professionals have gained focused expertise in the governmental industry and will provide you with insightful advice that aids in managing the finances of the District. Specifically, our California Government team specializes in serving a unique client base consisting primarily of Water and Sanitation Districts. Our team's offices are based in Rancho Cucamonga, CA and Rancho Mirage, CA.

Our services include, but are not limited to:

- Finance and accounting services
- Treasurer services
- Controller services
- Budget development
- Audit preparation
- Financial statement preparation and presentation
- Internal control review
- Financial procedures review
- Financial policy review and development
- Rate study assistance
- Financial and utility billing system implementation

At a Glance

### GOVERNMENT



70+  
YEARS EXPERIENCE



1,200  
INDUSTRY CLIENTS



275+  
DEDICATED STAFF



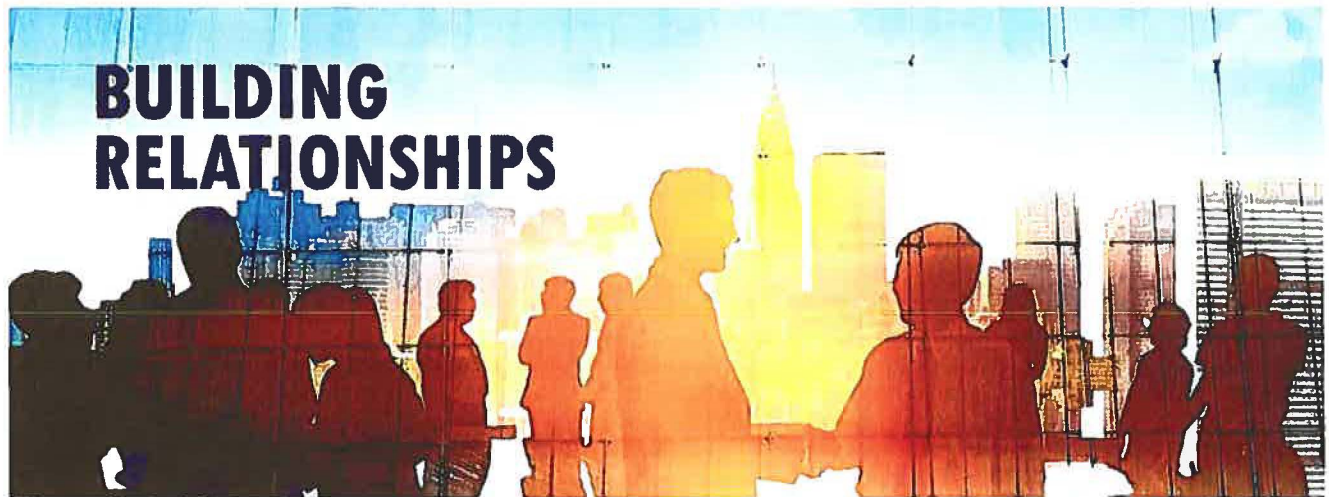
\$22.8 BILLION ANNUAL  
AVERAGE IN SINGLE AUDITS

**Government Industry Involvement**

In an industry where standards continually evolve and change, Eide Bailly makes it a priority to stay current and assist our clients with necessary changes. In addition to helping clients implement new standards, we also help them adapt to changes within the existing standards. Our team members are truly engaged in the governmental industry and are well positioned in organizations associated with governmental entities. We are leaders in the Governmental Accounting Standards Advisory Council (GASAC), the AICPA’s Governmental Audit Quality Center, AICPA State and Local Government Expert Panel and Private Companies Practice Section (PCPS) Technical Committee, local and national boards of the Association of Government Accountants (AGA), including the Financial Management Standards Board, and the review committee for the Government Finance Officers Association’s (GFOA) Certificate of Excellence for Achievement in Financial Reporting. Due to our leadership positions, the District will have access to information not available from other accounting firms.

Eide Bailly regularly attends Governmental Accounting Standards Board (GASB) meetings throughout the year, and we communicate the results of those meetings to our clients through our newsletters, e-blasts, and webinars. We are also involved with GASB’s financial reporting reexamination task force shaping the future of state and local governmental accounting and reporting and participate in the reexamination of the revenue and expense model and note disclosure projects with GASB.





## Qualifications of the Project Team

### AN EXPERIENCED MANAGEMENT TEAM

#### Staff Continuity

We know the importance of a strong business relationship, so we keep staffing changes to a minimum year-to-year. Eide Bailly has a high retention rate, allowing us to provide stability in our services.

To ensure a strong business relationship and minimize disruptions, we keep staffing changes to a minimum. Eide Bailly experiences a high retention rate which translates to providing our clients with consistent service teams. We will strive for continuity of staff for your engagement. With this continuity comes quality, as team members' knowledge of your organization grows from year to year.



Should the need arise to change any of the key engagement personnel, we will notify you in writing and provide the qualifications of the proposed replacement. Upon your approval, new engagement personnel will join your service team.

#### Service Team Profiles

The following team members are excited to become a part of the District's future finance and accounting services solutions.

## CINDY BYERRUM, CPA, MPA

Partner

**INSPIRATION:** Tailoring the consulting experience to meet each client's unique situation and capabilities. I love building trusting, long-lasting relationships that benefit my clients and support their mission of public service.

909.204.8858 | cbyerrum@eidebailly.com



Your team will be led by Cindy Byerrum. Cindy is an expert in government and nonprofit finance and accounting and has been a leader in the profession for over 20 years. Cindy specializes in consulting with California special districts including water/sewer utilities, community services districts, fire protection districts, libraries, resource conservation districts, and LAFCOs.

Cindy has served as the part-time Finance Director and Treasurer to various special districts throughout California. Her clients rely on her to function as a trusted advisor and view her as a valuable part of their team. Cindy's wide range of experience in the accounting and finance profession includes, but is not limited to:

- CFO for Three Valleys Municipal Water District and Six Basins Watermaster.
- Interim Financial Director for San Diego County Water District, Yorba Linda Water District, Rosamond CSD, and more.
- Finance department assessments for utilities and governments such La Puente Valley County Water District, Scotts Valley Water District, and the City of Avalon.
- Project consultant to governments including the Jurupa Community Services District, Coachella Valley Water District, Walnut Valley Water District, Rancho California Water District, Chino Basin Watermaster, Goleta Sanitary District, and American Water Works Association.

Cindy's approach is from a training and teaching perspective. She is a strong believer in helping clients to become as self-sufficient in finance and accounting as they intend to be, while being available to monitor and assist when necessary. Some of her clients need her and her team to take care of all the accounting, and that is OK too!

Outside of work, Cindy likes to visit Joshua Tree National Park, which is 10 minutes from her house, and to travel with her husband Jim.

### Memberships

California Society of Municipal Finance Officers

American Institute of Certified Public Accountants

California Special Districts Association

### Designation/Licensures

Certified Public Accountant (CPA)

QuickBooks ProAdvisor

### Education

Bachelor of Science – California State San University Bernardino

Master of Public Administration – California State University of San Bernardino

### Community

Former CPA review instructor

Former tenured accounting professor

## **Scott Nelsen, BS | Consulting Services Manager**

snelsen@eidebailly.com

Scott has over four years of experience working with a variety of special district clients including water/wastewater, resource conservation, and libraries. He has experience prior to Eide Bailly in both external auditing and accounting consultant services. Scott manages client accounting and reconciliation schedules, financial statement preparation, year-end audit preparation, and annual budget preparation. Scott has experience with all accounting functions including accounts payable, accounts receivable, payroll, grant compliance and billing, and fixed asset management. Scott has also designed and prepared month-end accounting procedures to produce financial statements for various clients.

Outside of work Scott enjoys hiking, fishing, and kayaking with his girlfriend. He is currently pursuing certification as a Certified Government Financial Manager (CGFM).

### **Education**

- Bachelor of Science in Business Administration, Accounting – California State Polytechnic University of Pomona

### **Certifications, Accreditations and Memberships**

- Certified QuickBooks ProAdvisor
- California Society of Municipal Finance Officers
- Association of Government Accountants
- California Special Districts Association

## **Samantha Prall, MBA | Consulting Services Payroll / CalPERS Specialist**

sprall@eidebailly.com

Samantha has provided consulting services to special districts in California since 2006. She has experience working in the finance department of a local water agency in Temecula Valley and has also stepped in as the interim Finance Director at various agencies including the Lake Arrowhead Community Services District. Samantha possesses a variety of skills and knowledge including budget preparation, preparation for annual audit, board package preparation, cash flow projections and account reconciliations. She is the expert in governmental payroll practices and CalPERS reporting for our team.

### **Education**

- Master of Business Administration – University of Redlands
- Bachelor's of Science in Business Administration, Accounting – University of California, Riverside

### **Certifications, Accreditations and Memberships**

- American Payroll Association



**Daniela Uriarte, MBA** | Consulting Services Associate

[duriarte@eidebailly.com](mailto:duriarte@eidebailly.com)

Daniela joined Eide Bailly in 2021 with prior experience working in corporate accounting departments since 2015. She is a great communicator and a valued member of our team. Daniela is knowledgeable with day-to-day accounting functions including accounts payable, accounts receivable, bank reconciliations and account schedule management. She prepares monthly and quarterly financial statements for a variety of clients including water districts, library districts and resource conservation districts. Daniela is familiar with accounting systems such as Springbrook, QuickBooks, Tyler Incode and Caselle.

**Education**

- Master's Degree of Science in Accountancy – California State Polytechnic University of Pomona
- Bachelor of Science in Business Administration, Accounting – California State Polytechnic University of Pomona

## References and Similar Engagements

We have provided professional services for a variety of government organizations, including, but not limited to:

### Water Districts

|   |   |
|---|---|
| <b>Bellflower-Somerset Mutual Water Company</b>     | <b>La Puente Valley County Water District</b> |
| <b>Beaumont-Cherry Valley Water District</b>        | <b>Littlerock Creek Irrigation District</b>   |
| <b>Bellflower Municipal Water System</b>            | <b>Monte Vista Water District</b>             |
| <b>Bighorn-Desert View Water Agency</b>             | <b>Palm Ranch Irrigation District</b>         |
| <b>Cabazon Water District</b>                       | <b>Pico Water District</b>                    |
| <b>City of Corona Department of Water and Power</b> | <b>Rowland Water District</b>                 |
| <b>East Orange County Water District</b>            | <b>San Gabriel County Water District</b>      |
| <b>Fallbrook Public Utility District</b>            | <b>South Coast Water District</b>             |
| <b>Helendale Community Services District</b>        | <b>Trabuco Canyon Water District</b>          |
| <b>Industry Public Utilities</b>                    | <b>Twentynine Palms Water District</b>        |

### Other Special Districts

|  |   |
|--|---|
| <b>Altadena Library District</b>                       | <b>Orange County LAFCO</b>                      |
| <b>Banning Library District</b>                        | <b>Rancho Santa Fe Fire Protection District</b> |
| <b>Chino Basin Water Conservation District</b>         | <b>Salton Sea Authority</b>                     |
| <b>Coachella Valley Resource Conservation District</b> | <b>San Miguel Fire and Rescue District</b>      |
| <b>Los Angeles County LAFCO</b>                        | <b>Tahoe Resource Conservation District</b>     |

## CLIENT REFERENCES AND TESTIMONIES

We've built our business on relationships and we encourage you to contact the references we've provided below to learn more about their experiences.

### Trabuco Canyon Water District (TCWD)

Water/Sewer/Recycled Water Utility District

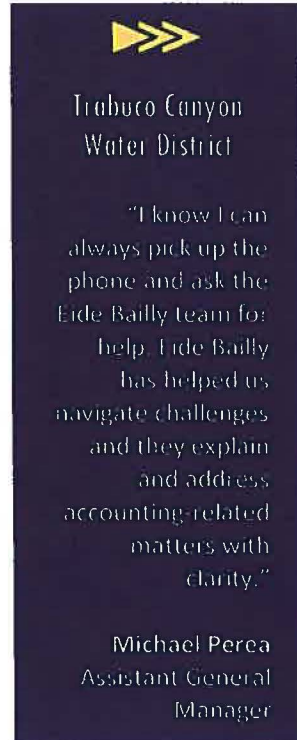
Michael Perea, Assistant General Manager

Office: 949.858.0277, ext. 121 | Cell: 949.292.2285

[MPerea@tcwd.ca.gov](mailto:MPerea@tcwd.ca.gov)

TCWD has been a client since 2010 and we initially performed a massive overhaul of their accounting system and processes. Most of the accounting was performed incorrectly and they had been operating on an antiquated DOS based system. In the 12 years that we have been with them we have:

- Converted to a fund based modern accounting and billing system (Tyler Incode)
- Separated accounting records into four funds (previously maintained within one fund)
- Led them through two rate studies, significant rate changes and debt financing
- Shored up their finances - established and funded a trust for their OPEB (retiree health benefits) unfunded obligations and for their pension costs with CalPERS
- Prepared and updated a long-range financial plan (10 years of cash flow projections) and remain heavily involved in the annual budget process
- Continued to prepare their monthly close, including bank reconciliations and Board financial statements
- Served loyally as their Treasurer since 2010



### Twentynine Palms Water District (TPWD)

Water and Fire District

Ray Kolis, General Manager

Office: 760.367.7546 | Cell: 760.219.1544

[rkolis@29palmswater.org](mailto:rkolis@29palmswater.org)

#### Water and Fire District

We began working with Twentynine Palms Water District in 2012 when we performed an extensive cleanup from the prior retiring CPA. Previous accounting records were inadequately maintained, and the District was operating on an antiquated DOS based system. During our 10-Year relationship we have:

- Implemented to Springbrook/Accella software in 2013
- Separated accounting records into independent accounting funds (previously maintained within one fund)
- Led them through two rate studies and public hearings

## JOSHUA BASIN WATER DISTRICT

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- Shored up their finances - established and funded a trust for their OPEB (retiree health benefits) unfunded obligations and for their pension costs with CalPERS
- Prepared and updated a long-range financial plan (10 years of cash flow projections) and we remain involved in the annual budget process
- Helped lead to divestiture of the fire department to the County Fire Department
- Continued to prepare their monthly close, including bank reconciliations and Board financial statements, audit workpapers and coordination.

### **Rowland Water District & Bellflower-Somerset Mutual Water Company**

#### **Water/Recycled Water District | Mutual Water Company**

**Tom Coleman, General Manager (GM)**

Office: 562.751.7550 | Cell: 951.751.7550

[tcoleman@rowlandwater.com](mailto:tcoleman@rowlandwater.com)

We have served Bellflower-Somerset Mutual Water Company (BSMWC) as the part-time Finance Director since 2013, where Mr. Coleman was the previous General Manager (GM). Tom became the General Manager at Rowland Water District in 2015 and continued consulting with BSMWC as the part-time Executive Director. In August 2019, both RWD and BSMWC suddenly lost their respective CFO and Office Manager in the same week. We were able to immediately backfill these positions and kept accounting and finance operations smooth in the absence of both key positions. Over the course of the next year, we were able to:

- Finalize preparation of year-end accounting records for annual audits of both RWD and BSMWC
- Maintain monthly accounting records and provide monthly financial reporting to the boards
- Successfully navigate each organization through budget development while creating improvements and efficiencies for future budgets
- Assist during the rate study process
- Develop standard operating procedures for the Office Manager position at BSMWC for future personnel reference

We still serve as the Contract CPA at BSMWC, where we continue to prepare the annual budget, maintain monthly accounting records, prepare year-end records for annual review, and train staff as needed on finance and accounting best practices.



Rowland Water District

"We worked with the Special Districts team at Eide Bailly for years on many aspects of our finances, from difficult payroll tax issues to CalPERS reporting, budget preparation, report reconciliation and more. Their team has been the heart and soul of our financial operations."

Tom Coleman  
General Manager

## Beaumont-Cherry Valley Water District

### Water District

**Bill Clayton, Senior Finance & Administrative Analyst**

Office: 951.845.9581 x221

[william.clayton@bcvwd.org](mailto:william.clayton@bcvwd.org)

In early 2021, the District's Director of Finance retired suddenly, creating an immediate vacancy at the manager level of the accounting department. We offered interim assistance with crucial day-to-day accounting manager activities in and out of Accela Springbrook software to keep operations and reporting flowing smoothly.

During our involvement, we assisted in creating updated and easy-to-read formats for operating and capital budgets, provided recommendations for improvements to project tracking utilizing Accela Springbrook software, and advised on improving financial management through updates of potentially outdated processes.

## San Miguel Fire & Rescue

**Leah Harris, Administrative Officer/Finance Officer**

Office: 619.660.5350 | Cell: 619.961.7610

[lharris@sanmiguelfire.org](mailto:lharris@sanmiguelfire.org)

### Fire Protection District

We started in late 2019, when the June 30<sup>th</sup> audit was still open, and the governing board had not seen quarterly financial statements in nearly a year. We quickly built an Excel model to use a data export from their system to create a new, easy to understand set of financial statements that could be provided to the Board on a monthly or quarterly basis. In addition, we created a variance analysis to determine where the agency was under/over budget and explanations for the same.

We also took a convoluted budget made up of scattered worksheets from multiple sources and created a unified single workbook that creates an effective and less error prone budget that is easy to follow. Additionally, in early 2020 we helped them close out a very difficult audit for FY 19 due to past accounting practices and helped develop a plan for an easier and more accurate audit process for FY 20 and beyond.



### Beaumont-Cherry Water District

"A key member of our department retired suddenly, and Eide Bailly filled in the gap, not only helping us with some of the normal workload, but they also helped us create some key reporting and analysis processes that augmented our ongoing efforts in transparency and financial management."

Bill Clayton  
Senior Finance &  
Administrative Analyst



### San Miguel Fire & Rescue

"We have seen tremendous improvement in our financial reporting processes and workloads with the help of Eide Bailly, and we look forward to continuing to see the advances in our transparency and sustainability."

Leah Harris  
Administrative Officer/Finance Officer

## Rates

The following rate schedules are valid for 90 days from the date of this statement of qualifications.

### Standard Rate Schedule and Estimated Time

Includes rates for all work performed through December 31, 2022

| Staff Level      | Hourly Rates |
|------------------|--------------|
| Partner          | \$230        |
| Senior Manager   | \$205        |
| Manager          | \$185        |
| Senior Associate | \$155        |
| Associate        | \$125        |

### Premium Rates

A 10% premium will be applied to the above standard rate schedule for all services provided for payroll, employment taxation, and CalPERS reporting.

### Travel

We charge for general travel expenses, mileage at the Standard IRS rate, and travel time exceeding one hour per day.

### The Best Value for Your Dollar Spent

Eide Bailly understands we may not be the lowest cost provider; however, our clients understand that our fees encompass far more than just the requested services. Our staff works hard to build a long trusting relationship with our clients; one with free year-round communication, invitations to educational events and access to resources that will keep you up to date on any accounting announcements, IRS, and regulation changes, among other topics of specific interest to the government community. Our current clients like this all-encompassing approach over a lower fee with additional charges being added for any involvement beyond the conclusion of a service. We encourage you to contact our clients (see pages 12-14 Client References and Testimonies) to learn more about their personal experiences with Eide Bailly.



## Conflict of Interest and Insurance

### **Conflict of Interest Statement**

Eide Bailly does not anticipate any potential conflicts of interest to arise in pursuing an engagement or continuing work with Joshua Basin Water District.

### **Insurance**

Eide Bailly can meet all your insurance requirements. If awarded the work, we will provide the appropriate certificates of insurance.

## The Right Choice for Joshua Basin Water District

### **BUILDING A SUCCESSFUL PARTNERSHIP**

To us, work is not just work; we see it as a chance to help you solve problems, achieve goals, and pursue passions. After thoughtfully reviewing your needs and taking the time to understand your business, we feel we're the best fit for this opportunity. If you have questions or would like additional information, do not hesitate to contact us. We want to make sure you have everything you need to make your decision.



**Cindy Byerrum, MPA, CPA**

Partner

909.204.8858

[cbyerrum@eidebailly.com](mailto:cbyerrum@eidebailly.com)

### **We Want to Work with You**

We are driven to help clients take on the now and the next with inspired ideas, solutions, and results. We look forward to working with you.



April 13, 2022

Sarah Johnson  
Joshua Basin Water District  
P.O. Box 675  
Joshua Tree, CA, 92252

Dear Ms. Johnson,

This letter outlines the understanding of the terms and objectives of the consulting engagement between Eide Bailly LLP (Eide Bailly) and Joshua Basin Water District (JBWD) for now through December 31, 2022.

Our engagement will be performed under the *Statements on Standards for Consulting Services* issued by the American Institute of Certified Public Accountants (AICPA). We will not provide audit, review, compilation or financial statement preparation services to any historical or prospective financial information or provide attestation services under the AICPA *Statements on Standards for Attestation Engagements* and assume no responsibility for any such information.

You will provide us, as promptly as possible, all requested information and documentation reasonably deemed necessary or desirable by us in connection with the engagement. You represent and warrant that all information and documentation provided or to be provided to us is true, correct and complete, to the best of your knowledge and belief. We are authorized to rely upon such information and documentation without independent investigation or verification.

We are not required to, and will not, verify the accuracy or completeness of the information you will provide to us for the engagement or otherwise gather evidence for the purpose of expressing an opinion or a conclusion. Accordingly, we will not express an opinion or a conclusion nor provide any assurance on the financial statements.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations.

#### **Scope of Work**

We will provide accounting and bookkeeping assistance to your staff in connection with the District's monthly account reconciliations for the above-mentioned year from the information furnished to us by you and your employees.

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We will not assume management responsibilities on behalf of JBWD. JBWD's management understands and agrees that any advice or recommendation we may provide in connection with our engagement are solely to assist management in performing its responsibilities.

JBWD's management is responsible for (a) making all management decisions and performing all management functions; (b) assigning a competent individual to oversee the services; (c) evaluating the adequacy of the services performed; (d) evaluating and accepting responsibility for the results of the services performed; and (e) establishing and maintaining internal controls, including monitoring ongoing activities.

Our responsibilities and limitations of the engagement are as follows:

- We will perform the services in accordance with applicable professional standards.
- The nonattest services are limited to the services previously outlined above. Our firm, in its sole professional judgment, reserves the right to refuse to do any procedure or take any action that could be construed as making management decisions or assuming management responsibilities, including determining account coding and approving journal entries. Our firm will advise JBWD with regard to tax positions taken in the preparation of the tax return, but JBWD must make all decisions with regard to those matters.

#### **Other**

If you intend to publish or otherwise reproduce the financial statements and make reference to our firm, you agree to provide us with printers' proofs or masters for our review and approval before printing. You also agree to provide us with a copy of the final reproduced material for our approval before it is distributed.

During the course of the engagement, we will only provide confidential engagement documentation to you via Eide Bailly's secure portal or other secure methods, and request that you use the same or similar tools in providing information to us. Should you choose not to utilize secure communication applications, you acknowledge that such communication contains a risk of the information being made available to unintended third parties. Similarly, we may communicate with you or your personnel via e-mail or other electronic methods, and you acknowledge that communication in those mediums contains a risk of misdirected or intercepted communications.

Should you provide us with remote access to your information technology environment, including but not limited to your financial reporting system, you agree to (1) assign unique usernames and passwords for use by our personnel in accessing the system and to provide this information in a secure manner; (2) limit access to "read only" to prevent any unintentional deletion or alteration of your data; (3) limit access to the areas of your technology environment necessary to perform the procedures agreed upon; and (4) disable all usernames and passwords provided to us upon the completion of procedures for

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which access was provided. We agree to only access your technology environment to the extent necessary to perform the identified procedures.

Regarding the electronic dissemination of your financial statements, including financial statements published electronically on your website or elsewhere, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Professional standards prohibit us from being the sole host and/or the sole storage for your financial and non-financial data. As such, it is your responsibility to maintain your original data and records and we cannot be responsible to maintain such original information. By signing this engagement letter, you affirm that you have all the data and records required to make your books and records complete.

Cindy Byerrum is the engagement partner for the services specified in this letter. Responsibilities include supervising services performed as part of this engagement and signing or authorizing another qualified firm representative to approve release of the financial statements.

We may be requested to make certain engagement documentation available to outside parties, including regulators, pursuant to authority provided by law or regulation or applicable professional standards. If requested, access to such documentation will be provided under the supervision of Eide Bailly LLP's personnel.

Furthermore, upon request, we may provide copies of selected documentation to the outside party, who may intend, or decide, to distribute the copies of information contained therein to others, including other governmental agencies. We will be compensated for any time and expenses, including time and expenses of legal counsel, we may incur in making such documentation available or in conducting or responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings as a result of our Firm's performance of these services. You and your attorney will receive, if lawful, a copy of every subpoena we are asked to respond to on your behalf and will have the ability to control the extent of the discovery process to control the costs you may incur.

We may use third party service providers and/or affiliated entities (including Eide Bailly Shared Services Private Limited) (collectively, "service providers") in order to facilitate delivering our services to you. Our use of service providers may require access to client information by the service provider. We will take reasonable precautions to determine that they have the appropriate procedures in place to prevent the unauthorized release of confidential information to others. We will remain responsible for the confidentiality of client information accessed by such service provider and any work performed by such service provider.

Neither of us may use or disclose the other's confidential information for any purpose except as permitted under this engagement letter or as otherwise necessary for Eide Bailly to provide the services. Your confidential information is defined as any information you provide to us that is not available to the

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public. Eide Bailly's confidential information includes our documentation for this engagement. Our engagement documentation shall at all times remain the property of Eide Bailly LLP. The confidentiality obligations described in this paragraph shall supersede and replace any and all prior confidentiality and/or nondisclosure agreements (NDAs) between us.

You agree to share all facts that may affect your financial statements, even if you first become aware of those facts after the completion of our preparation of the financial statements.

We agree to retain our documentation or work papers for a period of at least eight years from the date of the completion of our financial statement preparation procedures.

Eide Bailly LLP is a member of HLB International, a worldwide organization of accounting firms and business advisors, (HLB). Each member firm of HLB, including Eide Bailly LLP is a separate and independent legal entity and is not owned or controlled by any other member of HLB. Each member firm of HLB is solely responsible for its own acts and omissions and no other member assumes any liability for such acts or omissions. Neither Eide Bailly LLP, nor any of its affiliates, are responsible or liable for any acts or omission of HLB or any other member firm of HLB and hereby specifically disclaim any and all responsibility, even if Eide Bailly LLP, or any of its affiliates are aware of such acts or omissions of another member of HLB.

Eide Bailly, LLP has owners that are not licensed as certified public accountants as permitted under Section 5079 of the California Business Code. It is not anticipated that any of the non-licensee owners will be performing services for JBWD.

## **MEDIATION**

Any disagreement, controversy or claim arising out of or related to any aspect of our services or relationship with you (hereafter a "Dispute") shall, as a precondition to litigation in court, first be submitted to mediation. In mediation, the parties attempt to reach an amicable resolution of the Dispute with the aid of an impartial mediator. Mediation shall begin by service of a written demand. The mediator will be selected by mutual agreement. If we cannot agree on a mediator, one shall be designated by the American Arbitration Association ("AAA"). Mediation shall be conducted with the parties in person in Rancho Cucamonga, CA. Each party will bear its own costs in the mediation. The fees and expenses of the mediator will be shared equally by the parties. Neither party may commence a lawsuit until the mediator declares an impasse.

## **INDEMNITY**

You agree that none of Eide Bailly LLP, its partners, affiliates, officers or employees (collectively "Eide Bailly") shall be responsible for or liable to you for any misstatements in your financial statements and/or tax return that we may fail to detect as a result of knowing representations made to us, or the concealment or intentional withholding of information from us, by any of your owners, directors, officers or employees, whether or not they acted in doing so in your interests or for your benefit, and to

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hold Eide Bailly harmless from any claims, losses, settlements, judgments, awards, damages and attorneys' fees from any such misstatement, provided that the services performed hereunder were performed in accordance with professional standards, in all material respects.

#### **LIMITATION OF LIABILITY**

The exclusive remedy available to you for any alleged loss or damages arising from or related to Eide Bailly's services or relationship with you shall be the right to pursue claims for actual damages that are directly caused by Eide Bailly's breach of this agreement or Eide Bailly's violation of applicable professional standards. In no event shall Eide Bailly's aggregate liability to you exceed two times fees paid under this agreement, nor shall Eide Bailly ever be liable to you for incidental, consequential, punitive or exemplary damages, or attorneys' fees.

#### **TIME LIMITATION**

The nature of our services makes it difficult, with the passage of time, to gather and present evidence that fully and fairly establishes the facts underlying any Dispute. We both agree that, notwithstanding any statute of limitations that might otherwise apply to a Dispute, it is reasonable that you may not bring any legal proceeding against us unless it is commenced within twenty-four (24) months ("Limitation Period") after the date when we deliver our report, return or other deliverable under this agreement to you, regardless of whether we do other services for you or that may relate to the agreed-upon procedure report.

The Limitations Period applies and begins to run even if you have not suffered any damage or loss, or have not become aware of the existence or possible existence of a Dispute.

#### **GOVERNING LAW AND VENUE**

Any Dispute between us, including any Dispute related to the engagement contemplated by this agreement, shall be governed by Minnesota law. Any unresolved Dispute shall be submitted to a federal or state court located in Minneapolis, Minnesota.

#### **FEES**

Our Fees are based on the amount of time required at various levels of responsibility, plus actual out-of-pocket expenses for mileage or incidentals. We also charge half of our hourly rate for travel time. Invoices are payable upon presentation.

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CPAs & BUSINESS ADVISORS

Our fees for the engagement will be based on the following hourly rates, subject to change by the regions CPI, and/or changes in staff positions.

| <b>EB Staff</b>                    | <b>Hourly Rate</b> |
|------------------------------------|--------------------|
| Partner, Cindy Byerrum             | \$230              |
| Senior Manager, Ian Berg           | \$205              |
| Manager, Scott Nelsen              | \$185              |
| Payroll Specialist, Samantha Prall | \$165              |
| Senior Accountant, Daniela Uriarte | \$155              |
| Staff Accountant, Corey Mize       | \$125              |

Due to the time sensitive and highly technical processes of payroll or PERS reporting, hourly rates for assistance in those areas will have a 5% premium (except for the Payroll Specialist).

In addition, we will be compensated for any time and expenses, including time and expenses of legal counsel, we may incur in conducting or responding to discovery requests or participating as a witness or otherwise in any legal, regulatory, or other proceedings as a result of our Firm's performance of these services. You and your attorney will receive, if lawful, a copy of every subpoena we are asked to respond to on your behalf and will have the ability to control the extent of the discovery process to control the costs you may incur.

Should our relationship terminate before the financial statement preparation procedures are, you will be billed for services to the date of termination. All bills are payable upon receipt. A service charge of 1% per month, which is an annual rate of 12%, will be added to all accounts unpaid 30 days after billing date. If collection action is necessary, expenses and reasonable attorney's fees will be added to the amount due.

If JBWD hires any of the staff working on this engagement, JBWD agrees to reimburse Eide Bailly LLP a one-time fee of fifty percent (50%) of the staff member's annual compensation to cover recruitment and training costs.

#### **ASSIGNMENTS PROHIBITED**

You shall not assign, sell, barter or transfer any legal rights, causes of actions, claims or Disputes you may have against Eide Bailly to any person.

Please sign and return the attached copy of this letter to indicate your acknowledgment of, and agreement with, the arrangements for our preparation of the financial statements including our respective responsibilities.

We appreciate the opportunity to be your certified public accountants and look forward to working with you and your staff.

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Respectfully,

*Cindy Byerrum*

Cindy Byerrum, CPA  
Partner

\*\*\*\*\*

RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of JBWD by:

Name: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_