



**FINANCE COMMITTEE MEETING
WEDNESDAY, APRIL 13, 2022 AT 9:00 AM
61750 CHOLLITA ROAD, JOSHUA TREE, CA 92252**

Pursuant to Resolution No. 21-1035, and in an effort to protect public health and prevent the spread of Covid-19 (Coronavirus), and because state and local officials are recommending measures to promote social distancing, the public may view this meeting online.

There will be no public location for attending in person.

This virtual meeting will be streamed at:

<https://us02web.zoom.us/j/84967335821?pwd=eTN4SXNLZnRlTVpaa1huOVVyNnVOUT09>

You may also join by phone at 1-253-215-8782, Meeting ID: 849 6733 5821 Passcode: 457573

AGENDA

1. **CALL TO ORDER -**
2. **PLEDGE OF ALLEGIANCE -**
3. **DETERMINATION OF QUORUM -**
4. **APPROVAL OF AGENDA -**
5. **PUBLIC COMMENT -**
6. **ITEMS FOR APPROVAL –**

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Pages 3-12

7. **FEBRUARY 2022 CHECK REGISTERS** – Director Anne Roman - Review, ask questions, and refer to the Board of Directors for approval.

Pages 13-26

8. **2ND QUARTER ENDING 12/31/2021 FINANCIAL REPORT** – Director Anne Roman - Receive report and refer to the Board of Directors for approval.

Pages 27-44

9. **FINANCE DEPARTMENT OUTSOURCING** – Director Anne Roman – Receive report and refer request for \$25,000 Accounting Assistance Budget Amendment to the Board of Directors for approval.
10. **STAFF REPORT** – Director Anne Roman –
11. **ADJOURNMENT -**

JOSHUA BASIN WATER DISTRICT
Minutes of the
FINANCE COMMITTEE MEETING
Wednesday, March 9, 2022
61750 Chollita Road, Joshua Tree, CA 92252

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

DETERMINATION OF A QUORUM – President Floen and Director Unger

STAFF PRESENT –Sarah Johnson, Acting General Manager, Anne Roman, Director of Finance, Autumn Rich, Accounting Supervisor, Beverly Krushat, Executive Assistant, Steve Corbin, and Kenny Ware

GUESTS -3

APPROVAL OF AGENDA – MSC¹ (Unger/Floen) motion carried to approve the March 9, 2022 Finance Committee Agenda.

PUBLIC COMMENT – None

ITEMS FOR APPROVAL –

MSC¹ (Unger/Floen) motion carried to approve the Draft Minutes of February 9, 2022.

JANUARY 2022 CHECK REGISTER – The Committee reviewed the January 2022 check register and a brief Q&A followed. MSC¹ (Unger/Floen) motion carried to refer the January 2022 check register to the Board of Directors for approval.

WELL 14 (4-LOG) BUDGET UPDATE AND AMENDMENT – Director Anne Roman gave the staff report and a brief Q&A followed with the Committee. MSC¹ (Unger/Floen) motion carried to refer the Well 14 budget update and amendment to the Board of Directors for approval.

REVISED FIELD SERVICE TECHNICIAN I/II JOB DESCRIPTION – Acting General Manager Sarah Johnson gave the staff report and a brief Q&A followed. MSC¹ (Unger/Floen) motion carried to refer the Field Service Technician I/II job description to the Board of Directors for approval.

STAFF REPORTS – Director Anne Roman gave the Committee an update on the of potential outsourcing of assistance from Cindy Byerrum, Eide Bailley, LLC. The Committee received for information only.

ADJOURNMENT - MSC¹ (Unger/Floen) motion carried to adjourn the Finance Committee meeting at 9:56 a.m.

Respectfully Submitted,

Anne Roman, Director of Finance

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	ACCONTEMPS	02/09/2022	Regular	0.00	1,331.87	64092
59314937	Invoice	02/09/2022	TEMPORARY LABOR	0.00	670.02	
59350289	Invoice	02/09/2022	TEMPORARY LABOR	0.00	661.85	
000495	ACCONTEMPS	02/23/2022	Regular	0.00	1,076.48	64113
59451176	Invoice	02/23/2022	TEMPORARY LABOR	0.00	1,076.48	
000501	ACWA/JPIA	02/09/2022	Regular	0.00	15,842.84	64074
JPIA013122	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
INV0086752	Invoice	02/23/2022	INVENTORY	0.00	4,321.72	
INV0086753	Invoice	02/23/2022	INVENTORY	0.00	6,095.15	
001630	AT&T MOBILITY	02/09/2022	Manual	0.00	2,531.51	901916
829480028X0205...	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
CA21010-2287	Invoice	02/09/2022	WELL 14 4-LOG TREATMENT - SAMPLING	0.00	34.00	
CA21022-2287	Invoice	02/09/2022	SAMPLING	0.00	252.00	
CA21170-2287	Invoice	02/09/2022	WELL 14 4-LOG TREATMENT - SAMPLING	0.00	34.00	
CA21351-2287	Invoice	02/09/2022	SAMPLING	0.00	168.00	
CA21885-2287	Invoice	02/09/2022	SAMPLING	0.00	252.00	
CA21891-2287	Invoice	02/09/2022	SAMPLING	0.00	10.00	
CA22078-2287	Invoice	02/09/2022	HDMC WWTP - SAMPLING	0.00	227.85	
CB20019-2287	Invoice	02/09/2022	WELL 14 4-LOG TREATMENT - SAMPLING	0.00	34.00	
CB20020-2287	Invoice	02/09/2022	SAMPLING	0.00	102.00	
CB20720-2287	Invoice	02/09/2022	SAMPLING	0.00	102.00	
CB20722-2287	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
CB20980-2287	Invoice	02/23/2022	HDMC WWTP - SAMPLING	0.00	227.85	
CB21135-2287	Invoice	02/23/2022	HDMC WWTP - SAMPLING	0.00	327.60	
CB21275-2287	Invoice	02/23/2022	SAMPLING	0.00	119.00	
CB21276-2287	Invoice	02/23/2022	SAMPLING	0.00	168.00	
CB21278-2287	Invoice	02/23/2022	WELL 14 4-LOG TREATMENT - SAMPLING	0.00	34.00	
CB21357-2287	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
BS082521	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
BW0222	Invoice	02/09/2022	TRASH & RECYCLING (OFFICE) - FEB 22	0.00	162.03	
BW0222B	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
BW013122	Invoice	02/09/2022	TRASH REMOVAL (SHOP) - JAN 22	0.00	430.64	
013838	CALIFORNIA ASSOCIATION OF MUTUAL WATER CC	02/09/2022	Regular	0.00	5,000.00	64076
088	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
PPE 1-28-22	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 Payable #	Vendor DBA Name Payable Type	Post Date	Payment Date Payable Description	Payment Type	Discount Amount	Payment Amount Payable Amount	Number
PPE 11-5-21	Invoice	02/01/2022	PAY PERIOD ENDING 11/05/21		0.00	18,562.75	
001517 PPE 10/8/21 & 10..	CalPERS Invoice	02/01/2022	02/01/2022 PAY PERIOD ENDING 10/08/21 & 10/22/21	Manual	0.00	479.76	901950
001555 220202252101	CENTRATEL LLC Invoice	02/09/2022	02/09/2022 DISPATCH SERVICES - JAN 22	Regular	0.00	616.62	64077
013373 Q180138	CORE & MAIN LP Invoice	02/09/2022	02/09/2022 INVENTORY/MAINLINE/LEAK REPAIR SUPPLI...	Regular	0.00	2,398.25	64079
013373 Q217384 Q249161	CORE & MAIN LP Invoice Invoice	02/23/2022 02/23/2022	02/23/2022 SMALL TOOLS - DIST MAINLINE/LEAK REPAIR SUPPLIES	Regular	0.00 0.00	5,434.63 829.74 4,604.89	64107
013967 013967 DS082521	DAVID P SUZUKI DAVID P SUZUKI Invoice	06/30/2021	02/17/2022 02/23/2022 METER UPGRADE RECONCILIATION REFUND	Regular Regular	0.00 0.00	-74.80 74.80	63601 64127
002205 23832371 23832391	DESERT FIRE EXT. CO. INC Invoice Invoice	02/09/2022 02/09/2022	02/09/2022 ANNUAL FIRE EXTINGUISHER SERVICE - OFFI...	Regular	0.00 0.00	1,421.80 87.08 1,334.72	64080
013979 15722	DESERT HOSE AND SUPPLY Invoice	02/23/2022	02/23/2022 VACUUM MAINTENANCE: E82	Regular	0.00	459.01	64108
VEN01466 FB013122	FEDAK & BROWN LLP Invoice	02/09/2022	02/09/2022 STATE CONTROLLER'S REPORT 6/30/21	Regular	0.00	635.00	64081
003025 7-650-52934	FEDEX Invoice	02/09/2022	02/09/2022 SHIPPING	Regular	0.00	23.91	64082
003025 7-636-30286	FEDEX Invoice	02/02/2022	02/02/2022 SHIPPING	Manual	0.00	49.20	901907
000156 2200143 2200144 2200145	FORSHOCK Invoice Invoice Invoice	02/09/2022 02/09/2022 02/09/2022	02/09/2022 WELL 14 4-LOG TREATMENT REPAIRS MONTHLY SCADA MONITORING - FEB 22 MONTHLY SCADA MONITORING - FEB 22	Regular	0.00 0.00 0.00	3,581.10 3,338.10 38.00 205.00	64088
013222 FC0222	FRONTIER COMMUNICATIONS INC. Invoice	02/09/2022	02/09/2022 HDMC WWTP - TELEPHONE	Regular	0.00	204.62	64083
000058 10677198	GARDA CL WEST, INC. Invoice	02/09/2022	02/09/2022 COURIER FEES - FEB 22	Regular	0.00	884.09	64084
013199 202202-01	HI-DESERT CULTURAL CENTER Invoice	02/23/2022	02/23/2022 ADVERTISING: WATER CONSERVATION MED...	Regular	0.00	1,500.00	64109
004195 HD0122	HOME DEPOT CREDIT SERVICES Invoice	02/23/2022	02/23/2022 SMALL TOOLS/SHOP OFFCE SUPPLY/MAINLI...	Manual	0.00	1,051.67	901922
000025 ICMARC0122	ICMA RC Invoice	02/01/2022	02/01/2022 457 REMITTANCE - JAN 22	Manual	0.00	5,975.00	901905
013365 25AR1395095 25AR1397848	IMAGE SOURCE Invoice Invoice	02/09/2022 02/09/2022	02/09/2022 OFFICE EXPENSE 12/30/21 - 1/29/22 SHOP EXPENSE 1/01/22 - 1/31/22	Regular	0.00 0.00	206.52 148.27 58.25	64078
013974 013974 JT8082921	JOSHUA TREE BREWERY JOSHUA TREE BREWERY Invoice	06/30/2021	02/17/2022 02/23/2022 PLAN CHECK DEPOST REFUND	Regular Regular	0.00 0.00	-432.91 432.91	63625 64128

Check Report

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

Vendor Number Payable #	Vendor DBA Name Payable Type	Post Date	Payment Date Payable Description	Payment Type	Discount Amount Discount Amount	Payment Amount Payable Amount	Number
009054 22-0130-1 22-0206-1	KATHLEEN J. RADNICH Invoice	02/09/2022	02/09/2022 PUBLIC RELATIONS SERVICES	Regular	0.00 0.00	1,974.00 798.00	64085
	Invoice	02/09/2022	PUBLIC RELATIONS SERVICES		0.00	1,176.00	
009054 22-0213-1	KATHLEEN J. RADNICH Invoice	02/23/2022	02/23/2022 PUBLIC RELATIONS SERVICES	Regular	0.00 0.00	945.00 945.00	64110
000134 152527	KENNEDY/JENKS CONSULTANTS, INC. Invoice	02/09/2022	02/09/2022 2020 URBAN WATER MGMT PLAN UPDATE	Regular	0.00 0.00	600.00 600.00	64086
013920 37-49-11888	LF STAFFING SERVICES INC DBA LABOR FINDERS Invoice	02/09/2022	02/09/2022 TEMPORARY LABOR	Regular	0.00 0.00	104.12 104.12	64087
000233 391833 392013 392186 392321	NAPA AUTO PARTS Invoice Invoice Invoice Invoice	02/09/2022 02/09/2022 02/09/2022 02/09/2022	02/09/2022 VEHICLE MAINTENANCE: V43 SMALL TOOLS - DISTRIBUTION VEHICLE MAINTENANCE: V43 VEHICLE MAINTENANCE: V43	Regular	0.00 0.00 0.00 0.00	1,010.98 569.12 50.01 353.42 38.43	64098
000070 1108992	ONLINE INFORMATION SERVICES, INC. Invoice	02/09/2022	02/09/2022 ID VERIF. SERV. THRU 01/31/22	Regular	0.00 0.00	289.19 289.19	64089
013004 PF03012022	PAOLO FICARA Invoice	02/23/2022	02/23/2022 PARCEL RENTAL: 0606-321-31 - MAR 2022	Regular	0.00 0.00	500.00 500.00	64111
VEN01533 INV-15-119465	PAYMENTUS GROUP INC. Invoice	02/22/2022	02/22/2022 CREDIT CARD PROCESSING FEE - JAN 22	Manual	0.00 0.00	4,433.95 4,433.95	950021
013945 013945 PM082521	PIPER MAVIS PIPER MAVIS Invoice	 06/30/2021	02/17/2022 02/23/2022 METER UPGRADE RECONCILIATION REFUND	Regular Regular	0.00 0.00 0.00	-115.41 115.41 115.41	63616 64129
008415 23273680 23273682	PRUDENTIAL OVERALL SUPPLY Invoice Invoice	02/09/2022 02/09/2022	02/09/2022 SHOP EXPENSE SHOP EXPENSE	Regular	0.00 0.00 0.00	243.81 122.07 121.74	64090
008415 23280147 23280149	PRUDENTIAL OVERALL SUPPLY Invoice Invoice	02/23/2022 02/23/2022	02/23/2022 SHOP EXPENSE SHOP EXPENSE	Regular	0.00 0.00 0.00	179.07 111.96 67.11	64112
013953 013953 RN082521	RACHEL C NEIBERGER RACHEL C NEIBERGER Invoice	 06/30/2021	02/17/2022 02/23/2022 METER UPGRADE RECONCILIATION REFUND	Regular Regular	0.00 0.00 0.00	-74.80 74.80 74.80	63618 64130
009065 P6838045	RDO EQUIPMENT COMPANY Invoice	02/09/2022	02/09/2022 VACUUM MAINT: E82/TRACTOR: E5410	Regular	0.00 0.00	649.98 649.98	64091
000091 SB020722	SAN BERNARDINO COUNTY RECORDER Invoice	02/23/2022	02/23/2022 RELEASE OF LIENS	Regular	0.00 0.00	160.00 160.00	64114
013831 187008	SATMODO LLC Invoice	02/09/2022	02/09/2022 EMERGENCY SATELLITE PHONES - FEB 22	Regular	0.00 0.00	151.86 151.86	64093
013820 2060424-IN	SC FUELS Invoice	02/23/2022	02/23/2022 FUEL FOR VEHICLES	Regular	0.00 0.00	3,598.19 3,598.19	64115
013833 J82547	SERVICEMASTER 360 PREMIER CLEANING Invoice	02/09/2022	02/09/2022 JANITORIAL SERVICES - FEB 22	Regular	0.00 0.00	1,047.53 1,047.53	64094
009898 GAS0122	SOCALGAS Invoice	02/09/2022	02/09/2022 HEAT FOR SHOP - THRU 1/19/22	Manual	0.00 0.00	1,139.84 1,139.84	901914
009880 SCE0122	SOUTHERN CALIFORNIA EDISON CO Invoice	02/09/2022	02/09/2022 POWER TO BLDGS & GEN - JAN 22	Manual	0.00 0.00	2,294.09 2,294.09	901915

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	
009878	SOUTHERN CALIFORNIA EDISON	02/09/2022	Manual	0.00	21,327.20	901917
SCE0122	Invoice	02/09/2022	POWER FOR PUMPING - JAN 22	0.00	21,327.20	
009878	SOUTHERN CALIFORNIA EDISON	02/23/2022	Manual	0.00	947.72	901921
SCE0122-1	Invoice	02/23/2022	POWER FOR PUMPING - WELL 14 FEB 21-JAN..	0.00	947.72	
VEN01020	SOUTHWEST NETWORKS, INC.	02/23/2022	Regular	0.00	3,985.41	64116
21-12514	Invoice	02/23/2022	OFFICE COMPUTER EQUIPMENT	0.00	1,404.68	
22-1069	Invoice	02/23/2022	SUPPLEMENTAL IT (AMC) - THRU 1/31/22	0.00	380.00	
22-2033SC	Invoice	02/23/2022	OFFICE 365 MONTHLY MAINT - MAR 22	0.00	698.00	
22-2508	Invoice	02/23/2022	OFFICE COMPUTER EQUIPMENT	0.00	1,502.73	
000510	TIME WARNER CABLE	02/02/2022	Manual	0.00	358.96	901906
0008970012222	Invoice	02/02/2022	SCADA INTERNET - FEB 22	0.00	358.96	
013196	TPX COMMUNICATIONS	02/16/2022	Manual	0.00	648.98	901920
152753147-0	Invoice	02/16/2022	TELEPHONE (OFFICE) - FEB 22	0.00	648.98	
CC-BEV	U.S. BANK CORPORATE	02/09/2022	Manual	0.00	3,852.01	901919
US0122	Invoice	02/09/2022	TELEPHONE & INTERNET - DEC 21 & JAN 22/...	0.00	3,852.01	
CC-ANNE	U.S. BANK CORPORATE	02/09/2022	Manual	0.00	273.01	901909
US0122	Invoice	02/09/2022	POSTAGE/SUBSCRIPTION/OFFICE SUPPLIES/...	0.00	273.01	
CC-DAN	U.S. BANK CORPORATE	02/09/2022	Manual	0.00	1,638.80	901910
US0122	Invoice	02/09/2022	UNIFORMS/SAFETY EXPENSE/SHOP EXPENSE	0.00	1,638.80	
CC-JIM	U.S. BANK CORPORATE	02/09/2022	Manual	0.00	2.99	901908
US0122	Invoice	02/09/2022	SUBSCRIPTION	0.00	2.99	
010850	UNDERGROUND SERVICE ALERT	02/09/2022	Regular	0.00	505.35	64095
120220345	Invoice	02/09/2022	TICKET DELIVERY SERVICE - JAN 22	0.00	130.45	
DSB20210014	Invoice	02/09/2022	DIG SAFE BOARD FEES - 2021	0.00	374.90	
000327	WATER QUALITY SPECIALISTS	02/09/2022	Regular	0.00	3,875.00	64096
7736	Invoice	02/09/2022	HDMC WWTP: OPERATION & MAINT - JAN 22	0.00	3,875.00	
013908	WESTAMERICA COMMUNICATIONS	02/17/2022	Regular	0.00	-575.33	63395
013908	WESTAMERICA COMMUNICATIONS	02/23/2022	Regular	0.00	575.33	64131
336748	Invoice	10/13/2020	OFFICE SUPPLIES	0.00	575.33	
011615	WESTERN EXTERMINATOR CO.	02/09/2022	Regular	0.00	1,921.65	64097
13294482	Invoice	02/09/2022	PEST CONTROL SERVICES - SHOP	0.00	37.05	
13296357	Invoice	02/09/2022	EXTERMINATOR @ SHOP - JAN - DEC 22	0.00	1,264.20	
13296534	Invoice	02/09/2022	EXTERMINATOR @ OFFICE - JAN - DEC 22	0.00	620.40	
011615	WESTERN EXTERMINATOR CO.	02/23/2022	Regular	0.00	37.05	64118
13530566	Invoice	02/23/2022	PEST CONTROL SERVICES - SHOP	0.00	37.05	
013827	WRIGHT PAINTING COMPANY, INC.	02/23/2022	Regular	0.00	3,500.00	64119
2153	Invoice	02/23/2022	CUST SVC AREA REFRESH PAINTING	0.00	3,500.00	

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
	102	72	0.00	157,485.05

All Bank Codes Check 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
	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	
Bank Code: PR-Payroll Account						
000248	PAYCHEX	02/20/2022	Manual	0.00	153.90	950019
2105235	Invoice	02/20/2022	TIME & LABOR ONLINE USAGE FEE	0.00	153.90	
000248	PAYCHEX	02/01/2022	Manual	0.00	153.90	950020
1789067-1	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
109767034	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
	3	3	0.00	1,382.80

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
				<u>3,531.94</u>

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 - 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 - Paid	\$173.63		
		Totals:			\$868.15	\$0.00
		Employee Total:			\$868.15	
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 - Paid	\$173.63		
		02/09/2022	MBPLC Meeting – Unpaid	\$0.00		
		Totals:			\$520.89	\$0.00
Employee Total:			\$520.89			
512	JARLSBERG, JANE	01/18/2022	Committee Meeting - 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 Resources & Ops - Paid	\$173.63		
		Totals:			\$868.15	\$0.00
Employee Total:			\$868.15			
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 Resources & Ops - Paid	\$173.63		
		Totals:			\$520.89	\$0.00
Employee Total:			\$520.89			
514	DELPH, BARBARA	02/02/2022	Board Meeting - JBWD - Paid	\$173.63		
		02/10/2022	MWA Board Meeting – Paid	\$173.63		
		Totals:			\$347.26	\$0.00
Employee Total:			\$347.26			
Grand Totals:				\$3,125.34	\$0.00	
Grand Total:				\$3,125.34		

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

Finance Committee

DATE: April 13, 2022

REPORT TO: Committee members
PREPARED BY: Anne Roman, Director of Finance
TOPIC: **2ND QUARTER ENDING 12/31/21 FINANCIAL REPORT**
RECOMMENDATION: Receive report, ask questions, and refer to the Board of Directors for approval.

ANALYSIS: The 2nd quarter ending 12/31/21 Financial Report is attached and will be reviewed in detail in the meeting. See Financial Report Summary page for highlights.

A note about using this report:

- Keep in mind that both revenues and expenses are generally not incurred evenly throughout the year. Some costs may be incurred early on, others near year end.
- Each Department Head manages their own budget and can better provide details of budget vs. costs.
- This is an OPERATING report. CAPITAL COSTS are not included in this reporting. Capital reporting requires more analysis and involvement from Project Managers and will be provided on a *by project/by request* basis.
- Analysis continues throughout the year and only the 06/30 Audited financial statements contain final figures.
- A new Budget Adjustment report is included.

STRATEGIC PLAN 4.4 Ensure Timely Financial Transactions and Reports
ITEM:
FISCAL IMPACT: N/A



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	CASH BALANCES 12/31/21			LAST QTR	LAST YEAR
	12/31/21	LEGALLY RESTRICTED	DISTRICT RESTRICTED	UN-RESTRICTED	9/30/21	12/31/20
	TOTAL				TOTAL	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

Beginning Cash Balance 10/01/21		<u>General Fund</u> \$13,556,350
 <u>Source of Funds (Revenues)</u>		
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	
 <u>Use of Funds (Expenses)</u>		
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	
 Ending Cash Balance 12/31/21		 <u><u>\$15,152,817</u></u>
 Total cash increased	 \$1,596,467	



CASH FLOW

	<u>GENERAL FUND</u>	
FUND BALANCE AT BEGINNING OF PERIOD	\$	13,556,350.09
FUNDS PROVIDED BY:		
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
TOTAL SOURCE OF FUNDS		<u>3,333,408.47</u>
FUNDS USED FOR:		
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>
TOTAL USE OF FUNDS		<u>1,736,941.88</u>
FUND BALANCE AT END OF PERIOD	<u>\$</u>	<u>15,152,816.68</u>
ANNUAL CASH BALANCE AT QE PER "JBWD CASH ANALYSIS REPORT"		<u>15,152,816.68</u>
FUND BALANCE - ABOVE		<u>15,152,816.68</u>
VARIANCE (S/B \$0)		<u>-</u>



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

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

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 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 Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Used
Fund: 01 - GENERAL FUND							
Revenue							
Program: 39 - ** OPERATING REVENUES **							
01-39-41010-FI	METERED WATER SALES	3,427,000.00	3,427,000.00	264,419.10	2,178,963.52	-1,248,036.48	63.58 %
01-39-41011-FI	(WATER CASHFLOW CONTRA)	-205,620.00	-205,620.00	0.00	0.00	205,620.00	0.00 %
01-39-41012-FI	ALLOW FOR CAAP/BILLING ADJ	-7,725.00	-7,725.00	-257.40	-3,008.20	4,716.80	38.94 %
01-39-41015-FI	BASIC FEES	2,290,000.00	2,290,000.00	194,041.32	1,151,763.15	-1,138,236.85	50.30 %
01-39-41016-FI	BASIC FEES - LOCKED/PULLED	410,000.00	410,000.00	28,846.26	171,911.02	-238,088.98	41.93 %
01-39-41030-FI	PRIVATE FIRE PROTECTION SERV.	28,000.00	28,000.00	3,069.92	18,417.40	-9,582.60	65.78 %
01-39-41040-FI	SPECIAL SERVICES REVENUE	200,000.00	200,000.00	15,967.87	112,867.62	-87,132.38	56.43 %
	Program: 39 - ** OPERATING REVENUES ** Total:	6,141,655.00	6,141,655.00	506,087.07	3,630,914.51	-2,510,740.49	59.12 %
Program: 40 - ** NON-OPERATING REVENUES **							
01-40-41045-FI	HDMC WWTP OPERATIONS REIMB R...	132,000.00	132,000.00	0.00	42,342.79	-89,657.21	32.08 %
01-40-41046-FI	HDMC WWTP OVERHEAD/FEES REI...	29,700.00	29,700.00	0.00	9,527.13	-20,172.87	32.08 %
01-40-42100-FI	STANDBY REVENUE-CURRENT	1,191,301.02	1,191,301.02	0.00	1,197,256.98	5,955.96	100.50 %
01-40-42110-FI	(STANDBY CASHFLOW CONTRA)	-119,130.10	-119,130.10	0.00	0.00	119,130.10	0.00 %
01-40-43000-FI	PROPERTY TAX REVENUE	535,012.18	535,012.18	81,141.37	650,418.86	115,406.68	121.57 %
01-40-43020-FI	ASSESSMENT REVENUE - CMM	242,132.50	242,132.50	0.00	242,132.50	0.00	100.00 %
01-40-44010-FID	WATER CAPACITY CHARGES	0.00	0.00	90,022.00	481,109.00	481,109.00	0.00 %
01-40-44030-FID	METER INSTALLATION & UPGRADE FE...	0.00	0.00	13,613.00	106,790.00	106,790.00	0.00 %
01-40-44035-FID	METER REPAIR REVENUE (CUST DMG)	0.00	0.00	0.00	1,732.96	1,732.96	0.00 %
01-40-44050-FI	WASTEWATER CAPACITY CHARGES	0.00	0.00	32,755.00	196,530.00	196,530.00	0.00 %
01-40-46110-FI	GRANT REVENUE - STATE	0.00	0.00	0.00	3.00	3.00	0.00 %
01-40-47000-FI	MISCELLANEOUS REVENUE	20,000.00	20,000.00	-590,831.87	29,852.91	9,852.91	149.26 %
01-40-47002-FI	INTEREST REVENUE	115,000.00	115,000.00	2.30	7,834.71	-107,165.29	6.81 %
	Program: 40 - ** NON-OPERATING REVENUES ** Total:	2,146,015.60	2,146,015.60	-373,298.20	2,965,530.84	819,515.24	138.19 %
	Revenue Total:	8,287,670.60	8,287,670.60	132,788.87	6,596,445.35	-1,691,225.25	79.59 %
Expense							
Program: 01 - ** PRODUCTION **							
01-01-5-01-01118-FI	PRODUCTION SALARY (incl STBY,CLBK)	389,552.00	389,552.00	26,237.64	187,217.03	202,334.97	48.06 %
01-01-5-01-02205-RL	WATER TREATMENT EXPENSE	7,000.00	7,000.00	582.38	3,477.31	3,522.69	49.68 %
01-01-5-01-02210-RL	SMALL TOOLS - PRODUCTION	10,000.00	10,000.00	959.39	4,047.10	5,952.90	40.47 %
01-01-5-01-03102-GM	WATER RECHARGE PURCHASE	571,000.00	571,000.00	0.00	0.00	571,000.00	0.00 %
01-01-5-01-03105-GM	WATER SUPPLY MONITORING	10,000.00	10,000.00	0.00	0.00	10,000.00	0.00 %
01-01-5-01-03108-RL	RECHARGE MAINT/REPAIR	5,000.00	5,000.00	0.00	0.00	5,000.00	0.00 %
01-01-5-01-03111-D/P	EQUIPMENT RENTAL	3,500.00	3,500.00	0.00	0.00	3,500.00	0.00 %
01-01-5-01-03115-RL	PUMPING PLANT REPAIR & MAINT.	35,000.00	35,000.00	3,271.56	16,032.34	18,967.66	45.81 %
01-01-5-01-03120-RL	TANK & RESERVOIR MAINTENANCE	30,000.00	30,000.00	0.00	0.00	30,000.00	0.00 %
01-01-5-01-03207-RL	GENERATOR (ALL) REPAIR & MAINT...	25,000.00	25,000.00	7,743.94	7,743.94	17,256.06	30.98 %
01-01-5-01-04004-RL	LABORATORY SERVICES	20,000.00	20,000.00	2,333.30	7,887.30	12,112.70	39.44 %
01-01-5-01-06105-RL	POWER FOR PUMPING (ELECTRIC)	325,000.00	325,000.00	0.00	0.00	325,000.00	0.00 %
01-01-5-01-06501-RL	TELEMETRY / SCADA EXPENSE	5,000.00	5,000.00	243.00	1,458.00	3,542.00	29.16 %
01-01-5-01-07002-GM	RIGHT OF WAY	16,870.00	16,870.00	16,719.24	16,719.24	150.76	99.11 %
01-01-5-01-98001-FI	EE BENEFITS ALLOCATED	281,302.47	281,302.47	43,555.86	107,299.55	174,002.92	38.14 %
01-01-5-01-98002-FI	FIELD EXPENSES ALLOCATED	107,715.90	124,632.56	11,243.39	61,536.92	63,095.64	49.37 %
	Program: 01 - ** PRODUCTION ** Total:	1,841,940.37	1,858,857.03	122,889.70	413,418.73	1,445,438.30	22.24 %
Program: 02 - ** DISTRIBUTION **							
01-02-5-02-01130-FI	DISTRIBUTION SALARY (incl STBY,CLB...	448,895.00	421,450.70	21,431.13	120,594.33	300,856.37	28.61 %
01-02-5-02-02211-JC	SMALL TOOLS - DISTRIBUTION	12,500.00	12,500.00	821.57	3,807.27	8,692.73	30.46 %
01-02-5-02-02920-FI	INVENTORY-OVER & SHORT	45,000.00	45,000.00	-1,777.64	-1,777.64	46,777.64	-3.95 %
01-02-5-02-03106-JC	MAINLINE AND LEAK REPAIR	60,000.00	60,000.00	7,861.51	47,897.19	12,102.81	79.83 %

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

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

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

Fund Summary

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



Water Sales Consumption Statistics as of 12/31/21

Consumption - 12 months ending:	CURRENT 12/31/2021	PRIOR 1 12/31/2020	PRIOR 2 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% increase	6.41% increase	
Change from Two Years Prior			11.95% increase
<i>Change does not correlate to state conservation mandate.</i>			

CONSUMPTION RANKING - TOP TEN

	ACCOUNT NAME	Consumption (CCF)					ACCOUNT TOTALS
		PUBLIC AGENCY	HOUSING	HOSPITAL/MED	COMMERCIAL	INDIVIDUAL/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
		1	2	3	4	5	

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

Finance Committee

DATE: April 13, 2022

REPORT TO: Finance Committee
PREPARED BY: Anne Roman, Director of Finance
TOPIC: **FINANCE DEPT. OUTSOURCING/ASSISTANCE**
RECOMMENDATION: Receive report and refer \$25,000 Budget Amendment request to Board for approval.

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 recommends a Budget amendment of \$25,000 in 21/22 for Accounting Services. 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 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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What inspires you, inspires us.
eidebailly.com

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

▶▶▶ **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

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

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

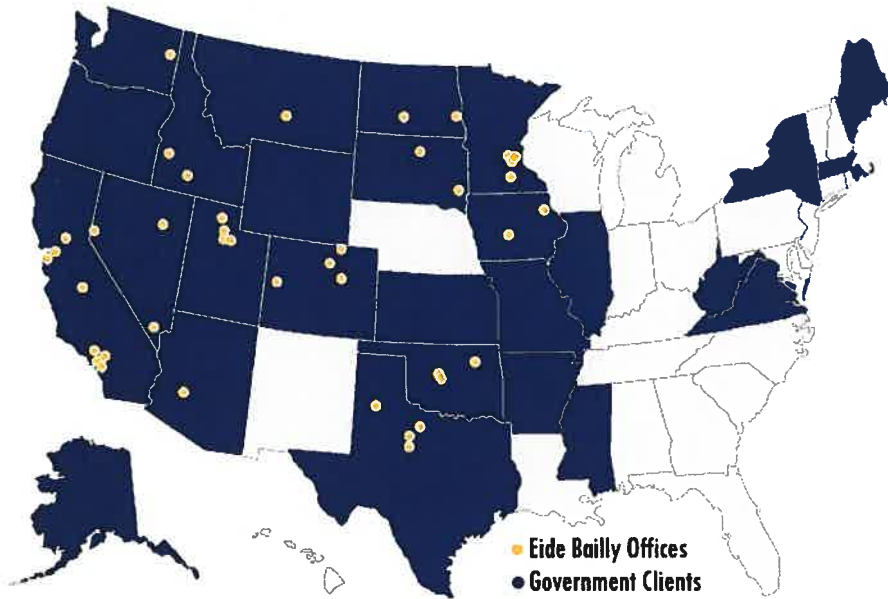


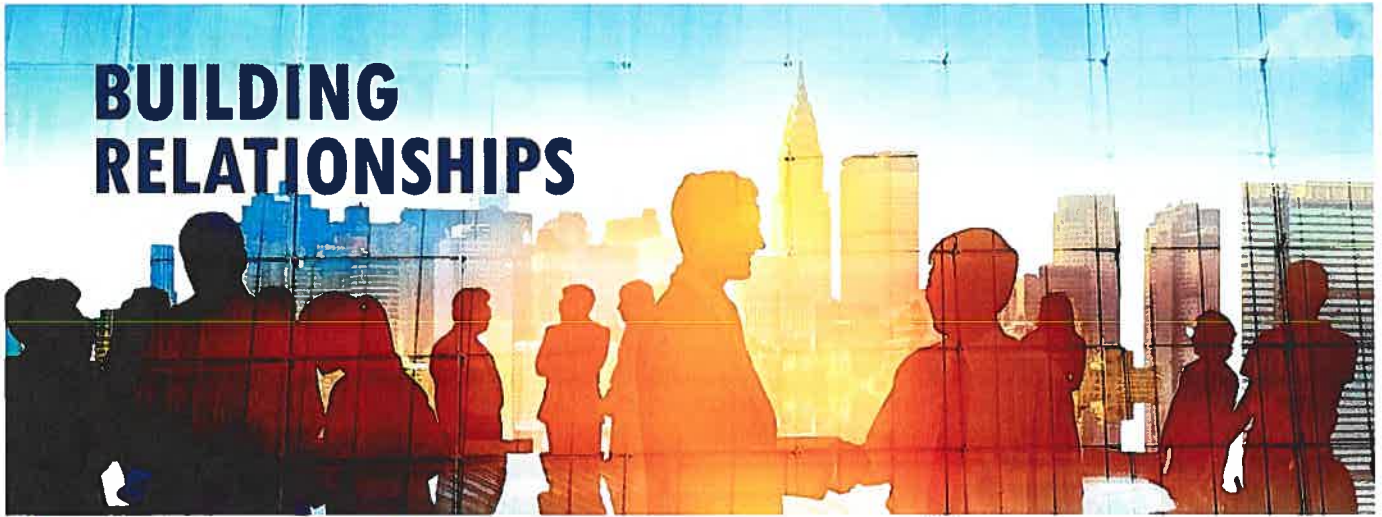
\$22.8 BILLION ANNUAL
AVERAGE IN SINGLE AUDITS

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.





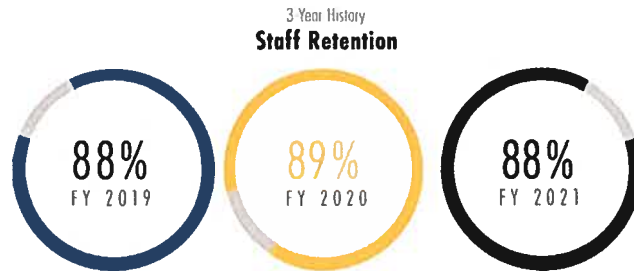
Qualifications of the Project Team

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

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

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

Other Special Districts

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

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

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



Trabuco Canyon
Water District

"I know I can always pick up the phone and ask the Eide Bailly team for help. Eide Bailly has helped us navigate challenges and they explain and address accounting-related matters with clarity."

Michael Perea
Assistant General
Manager

Twentynine Palms Water District (TPWD)

Water and Fire District

Ray Kolsiz, General Manager

Office: 760.367.7546 | Cell: 760.219.1544

rkolsiz@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

- 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

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

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

Fire Protection District

We started in late 2019, when the June 30th 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.



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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.