

FINANCE COMMITTEE MEETING AGENDA

January 17, 2023 – 4:00 P.M.
Phelan Community Center
4128 Warbler Road, Phelan, CA 92371
& Via Conference Call (see below)

THIS MEETING WILL BE CONDUCTED PURSUANT TO THE PROVISIONS OF AB361, WHICH EFFECTIVE OCTOBER 1, 2021, MODIFIED CERTAIN REQUIREMENTS OF THE RALPH M. BROWN ACT WITH RESPECT TO REMOTE TELECONFERENCE BOARD MEETINGS DURING PERIODS OF STATE-DECLARED EMERGENCIES.

Pursuant to AB361, and as a precaution to our Board of Directors, District staff, and general public as a result of the ongoing COVID-19 pandemic, the Phelan Pinon Hills Community Services District will hold this meeting of its Board of Directors both in-person at the above location and via teleconference or video conference. Members of the public may watch and participate in the meeting by physical attendance or by Zoom or telephone conference via the remote instructions below.

REMOTE PARTICIPATION INFORMATION:

Dial-in

(669) 444-9171
Meeting ID: 817 6963 4709
Passcode: 606626

Zoom

<https://us06web.zoom.us/j/81769634709?pwd=UWUwOWxQUtQwTXV5RVJsSHRMZVVIQT09>
Meeting ID: 817 6963 4709
Passcode: 606626

One-Tap Mobile

+16694449171,,81769634709#

Remote Comment Procedure:

- You will be muted until you are called on during the public comment period.
- You will be recognized by the last 4 digits of your phone number or Zoom ID and asked if you have a comment.
 - If you do not have a comment, state “no comment.”
 - If you do have a comment, please state your name, where you live, and limit your comment to 5 minutes. After 5 minutes you may be muted so that others can comment.
- You may also email your public comment to the Board Secretary at ksevy@pphcsd.org by the meeting start time listed on this agenda. Your comment will be read into the record by the Board Secretary.

Please check the District website for updates on this meeting. We encourage you to sign up for our email notifications by emailing ksevy@pphcsd.org or by visiting our website and completing the signup form at www.pphcsd.org under the “Agendas and Minutes” tab.



Mission Statement:

The Mission of the Phelan Piñon Hills Community Services District is to efficiently provide authorized services and maximize resources for the benefit of the community.

Authorized Services:

- Water
- Parks & Recreation
- Street Lighting
- Solid Waste & Recycling

FINANCE COMMITTEE MEETING – 4:00 P.M.

Call to Order – Pledge of Allegiance

Roll Call1) **Approval of Agenda**

2) **Public Comment** – Under this item, any member of the public wishing to directly address the Board on any item of interest that may or may not be within the subject matter jurisdiction of the Board, but not listed on the agenda, may do so at this time. However, the Board is prohibited by law from taking any action on any item not appearing on the agenda unless the action is otherwise authorized by the Brown Act. Any member of the public wishing to directly address the Board on any item listed on the agenda may do so when the item is being considered by the Board. *If you are attending remotely and you wish to address the Board, please do so by the method listed on the first page of this agenda.* Speakers are requested to be brief in their remarks. The Chair may limit each speaker to a comment period of five (5) minutes.

3) **Approval of Minutes**4) **Review of Disbursements**5) **Review of Financials**6) **Review of Solar Project Credits & Expenses**7) **Review of Committee Roles & Responsibilities**8) **Review of Strategic Plan – Finance Components**9) **Discussion Regarding 2023/2024 Budget**10) **Committee Comments**11) **Review of Action Items**

- a) Prior Meeting
- b) Current Meeting

12) **Set Agenda for Next Meeting**

- Special Meeting – March 21, 2023
- Regular – April 18, 2023

13) **Adjournment**

Pursuant to Government Code Section 54954.2(a), any request for a disability-related modification or accommodation, including auxiliary aids or services, that is sought in order to participate in the above-agendized public meeting should be directed to the District's General Manager at (760) 868-1212 at least 24 hours prior to said meeting.

Agenda materials can be viewed online at www.pphcsd.org

FINANCE COMMITTEE MEETING MINUTES

October 18, 2022

Phelan Community Center
4128 Warbler Road, Phelan, CA 92371
& Remotely Via Zoom or Conference Call

Board Members Present: Mark Roberts, Chair
Rebecca Kujawa, President

Board Members Absent: None

Staff Present: Lori Lowrance, Assistant General Manager/CFO
David Noland, Accountant
Aimee Williams, Asst. Board Clerk/Administrative Specialist

Guests/Public: Chris Brown, Fedak & Brown, LLP

Call to Order

President Kujawa called the meeting to order at 4:32 p.m.

Roll Call

All Committee Members were present at Roll Call.

1) **Approval of Agenda**

Ms. Lowrance requested to discuss Item 7 before Item 3. President Kujawa moved to approve the Agenda as amended. Director Roberts seconded the motion. Motion passed unanimously.

2) **Public Comment** – None

3) **Approval of Minutes**

President Kujawa moved to approve the Minutes. Director Roberts seconded the motion. Motion passed unanimously.

4) **Review of Disbursements**

The Committee reviewed the disbursements.

5) **Review of Financials**

The Committee reviewed the financials.

6) **Review of Solar Project Credits & Expenses**

The Committee reviewed the solar project credits and expenses.

7) **Review of Preliminary Audit Report**

Chris Brown of Fedak & Brown, LLP reviewed the preliminary audit report with staff.

8) Committee Comments

Director Roberts asked how staff will be handling the upcoming COLA and CalPERS increases.

9) Review of Action Items

- a) **Prior Meeting** – Completed
- b) **Current Meeting** – Bring Audit Report to a Board meeting in November.

10) Set Agenda for Next Meeting

- Regular Meeting – January 17, 2023
- Remove Item 7

11) Adjournment

With no further business before the Committee, the meeting adjourned at 5:40 p.m.

Agenda materials can be viewed online at <https://www.pphcsd.org>



Phelan Pinon Hills Community Services Distr

Cash Disbursements Report

By Payment Number

Payment Dates 12/01/2022 - 12/31/2022

Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
508	12/6/2022 MAR21468	MIDAME HRA Admin Fee Q3 2022	MidAmerica Administrative & Retirement Solutions, LLC	01-0-1-51230		225.00 225.00
509	12/6/2022 120122	MUN DEN Dental Premium - Dec.	Municipal Dental Pool	01-0-0-14130		2,902.93 2,902.93
510	12/21/2022 113022 113022 113022 113022	DEBPHI Nov. Mileage - Auto Exp. for Meetings Nov. Mileage - GM Meetings & ASBCSD Nov. Mileage - GM Meetings re:Parks Nov. Mileage - GM Meetings re: SW	Deborah Jeanne Philips	01-0-1-52210 01-0-1-52229 22-0-1-52210 25-5-1-52210		122.50 -36.25 122.50 11.25 25.00
511	12/21/2022 123122	REBKUJ Dec. Mileage - Special Board Meeting	Rebecca A. Kujawa	01-0-1-52212		6.38 6.38
33312	12/6/2022 120722	AIMWIL Safety Incentive Award	Aimee Williams	01-0-1-54260		50.00 50.00
33313	12/6/2022 120722	ANGROM Safety Incentive Award	Angelica Romero	01-0-1-54260		50.00 50.00
33314	12/6/2022 120722	DELAROSA Safety Incentive Award	Antonio De La Rosa	01-0-1-54260		50.00 50.00
33315	12/6/2022 23780	AVCOM Answering Svc. - Nov.	AVCOM Services Inc.	01-0-1-53150		85.50 85.50
33316	12/6/2022 120722	CHRGUA Safety Incentive Award	Christopher B Gualco	01-0-1-54260		50.00 50.00
33317	12/6/2022 120722	CHRIS CUMM Safety Incentive Award	Christopher Cummings	01-0-1-54260		50.00 50.00
33318	12/6/2022 113022 113022 4137343133	CIN UNI Uniform Rental Svcs. - Nov. Uniform Rental Svcs. - Nov. Vehicle Wash Station Supplies	Cintas Corporation	01-1-1-54680 22-2-1-54680 01-1-8-54710		522.09 448.28 37.52 36.29
33319	12/6/2022 120722	DAVNOL Safety Incentive Award	David Noland	01-0-1-54260		50.00 50.00
33320	12/6/2022 9574R 9575 9575 9575 9576R 9577R 9810R-1 9810R-2	ACT IT Dell Poweredge Server - Main Office New Computer/Lobby Display Generator (3) Back Up Hard Drives New Computer/Lobby Display Generator Workstation - Customer Service HDMI Cable for New Customer Svc. Stat... Software Support - Nov. Software Support - Dec.	David Shay	01-0-0-16620 01-0-1-54530 01-0-1-54530 25-5-1-54530 01-0-1-54530 01-0-1-54530 01-0-1-53170 01-0-1-53170		27,258.66 20,390.88 284.50 896.28 853.00 925.88 10.62 232.50 3,665.00
33321	12/6/2022 120722	DENMOR Safety Incentive Award	Dennis Morrison	01-0-1-54260		50.00 50.00
33322	12/6/2022 11967	DVMG DOT Physical - C. Gualco	Desert Valley Medical Group Inc	01-0-1-54290		60.00 60.00

Cash Disbursements Report

Payment Dates: 12/01/2022 - 12/31/2022

Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
33323	12/6/2022 6507EC66-0008	STREAM Website Hosting - Dec.	Digital Deployment, Inc.	01-0-1-53170		300.00 300.00
33324	12/6/2022 113022	DONBAR Mileage Reimb. - Nov.	Don Bartz	01-0-1-54140		354.75 354.75
33325	12/6/2022 120722	DONBAR Safety Incentive Award	Don Bartz	01-0-1-54260		50.00 50.00
33326	12/6/2022 VVP-0397 VVP-0397 VVP-0397 VVP-0397	VALLE Streaming Services - Oct. Streaming Services - Oct. Streaming Services - Oct. Streaming Services - Oct.	Don Gene Fish Jr.	01-0-1-53150 01-7-7-53150 22-2-2-53150 25-5-1-54800	C0086 OUTSIDE SVCS	2,100.00 1,050.00 350.00 350.00 350.00
33327	12/6/2022 NP0006728	NEWPLU Holiday Greeting 2022	Donald G. Fish Jr	01-0-1-54110		50.00 50.00
33328	12/6/2022 9064	EMERY Disposal of Concrete & Asphalt	Emery Concrete & Asphalt Recycling, Inc.	01-1-2-54620		97.00 97.00
33329	12/6/2022 120722	ERIBAR Safety Incentive Award	Eric Barnes	01-0-1-54260		50.00 50.00
33330	12/6/2022 103122	ERIBAR Reimb.- T2 Renewal, D4 Exam & Cert. F...	Eric Barnes	01-1-1-54260		295.00 295.00
33331	12/6/2022 120722	ERNARA Safety Incentive Award	Ernesto Araiza	01-0-1-54260		50.00 50.00
33332	12/6/2022 120722	FRARAM Safety Incentive Award	Frank J Ramirez	01-0-1-54260		50.00 50.00
33333	12/6/2022 122422	FRO 5072 Phones - Oasis Yard 11/25 - 12/24	Frontier Communications	01-1-1-58010		141.50 141.50
33334	12/6/2022 121822	FRO 8637 Phones - Sr. Ctr. 11/19 - 12/18	Frontier Communications	22-0-1-58010		13.17 13.17
33335	12/6/2022 060922	DAIPRE Notice of Public Hearing	Gannett Holdings LLC Mountain/West	01-0-1-54110		1,701.82 1,701.82
33336	12/6/2022 10717353	GARDA Armored Svcs. - Dec.	Garda CL West, Inc	01-0-1-54200		666.47 666.47
33337	12/6/2022 29780	GENPUM Booster A @ Station 13 Pull & Inspect FY..	General Pump Company, Inc.	01-1-2-54620		2,936.00 2,936.00
33338	12/6/2022 120722	GEOCAR Safety Incentive Award	George Cardenas	01-0-1-54260		50.00 50.00
33339	12/6/2022 7101582629-1 7101582629-2	GOTO Office Phones Support - Nov. Office Phones Support - Dec.	GoTo Communications, Inc.	01-0-1-58010 01-0-1-58010		1,066.83 333.46 733.37
33340	12/6/2022 470	GREEAR Phelan Park Maint. Nov.	GreenEarth Landscape	22-2-2-53150		50.00 50.00
33341	12/6/2022 4793	GRE SVCS Tree Removal & Stump Grinding Phelan...	Greenstone Services Inc.	22-2-2-53150		675.00 675.00
33342	12/6/2022 120722	HEA CHI Safety Incentive Award	Heather Childers	01-0-1-54260		50.00 50.00
33343	12/6/2022 10-01-2022-5	BAQAI Homefield Mitigation - Water Quality S...	H. A. Baqai, P.E.	01-0-1-53150	C0099 OUTSIDE SVCS	66,830.60 11,798.20

Cash Disbursements Report

Payment Dates: 12/01/2022 - 12/31/2022

Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
	3-11-2022-7	Homefield Mitigation - Water Quality S...		01-0-1-53150	C0099 OUTSIDE SVCS	32,640.20
	3-11-2022-7-2	Homefield Mitigation - Water Quality S...		01-0-1-53150	C0099 OUTSIDE SVCS	17,086.20
	9-01-2021-4	Homefield Mitigation - Water Quality S...		01-0-1-53150	C0099 OUTSIDE SVCS	5,306.00
33344	12/6/2022	HOPOFF	Hopper's Office			8,038.15
	120722	(2) Desk Replacements for Finance		01-0-1-54530		8,038.15
33345	12/6/2022	INLWAT	Inland Water Works Supply Co.			5,630.61
	S1055390-017	(3) 1" CTS Angle Stop		01-1-0-13010		197.18
	S1055390-018	(20) 1" CTS Angle Stops		01-1-0-13010		1,314.55
	S1055390-019	(63) 1" CTS Angle Stops		01-1-0-13010		4,140.83
	S1059087-002	(5) Meter Bushings		01-1-0-13010		80.81
33346	12/6/2022	JENOAK	Jennifer Oakes			50.00
	120722	Safety Incentive Award		01-0-1-54260		50.00
33347	12/6/2022	KARBUR	Karyn M. Burgen			50.00
	120722	Safety Incentive Award		01-0-1-54260		50.00
33348	12/6/2022	KIMSEV	Kimberly Sevy			50.00
	120722	Safety Incentive Award		01-0-1-54260		50.00
33349	12/6/2022	LANMAR	Lance Marckstadt			50.00
	120722	Safety Incentive Award		01-0-1-54260		50.00
33350	12/6/2022	LINSMI	Linda Smith			50.00
	120722	Safety Incentive Award		01-0-1-54260		50.00
33351	12/6/2022	LORLOW	Lori Lowrance			50.00
	120722	Safety Incentive Award		01-0-1-54260		50.00
33352	12/6/2022	MICLEW	Michael Lewis			50.00
	120722	Safety Incentive Award		01-0-1-54260		50.00
33353	12/6/2022	ANDTRU	Mills Hardware			577.68
	113022	Inv #311788 - Mud Ribbon for Office Ro...		01-0-1-54620		24.77
	113022	Inv #311764 Valve Pressure Regulator f...		01-1-1-54620		181.00
	113022	Inv #311714 PVC Nipple, Bolts & Nuts		01-1-2-54500		25.58
	113022	Inv #311737 Lubricant		01-1-2-54500		11.83
	113022	Inv #311740 Adhesive Poly for Fill Stati...		01-1-2-54620		12.92
	113022	Inv #311717 - Bolts for Pipe Restraints		01-1-2-54620		16.78
	113022	Inv #311709 - Address Lettering for Fill S...		01-1-2-54620		13.99
	113022	Inv #311673 - Painting Supplies for Boos...		01-1-5-54500		20.87
	113022	Inv #311790 Hole Saw for Meter Change..		01-1-6-54620		18.31
	113022	Inv #311739 Galv. Posts & Couplings		22-2-2-54620		141.92
	113022	Inv #311701 - 2x4 Posts for Park Trees		22-2-2-54620		26.73
	113022	Inv #311729 - (3) Hook/Loops		22-2-2-54620		18.39
	113022	Inv #311682 - Wood Cutter Bar/Chain, ...		22-2-2-54620		21.31
	113022	Inv #311730 2x4 Posts for Phelan Park T...		22-2-2-54620		26.07
	113022	Inv #311702 - Hook/Loop		22-2-2-54620		6.45
	113022	Inv #311711 Drain Opener		22-2-2-54620		10.76
33355	12/6/2022	NAPA	NAPA Auto Parts			421.14
	113022	Inv #567080 - Jack for Trk #101		01-1-8-54710		143.30
	113022	Inv #565660 Trk #23 Hose & Grommet		01-1-8-54710		19.13
	113022	Inv #566400 -Trk #101, 112 & 113 Suppl...		01-1-8-54710		127.45
	113022	Inv #565321 Trk #24 Groomet		01-1-8-54710		27.23
	113022	Inv #565566 Trk #25 Windshield Wipers		01-1-8-54710		49.54
	113022	Inv #564834 Trk #22 Adapter		01-1-8-54710		20.78
	113022	Inv #564766 Trk #26 (2) V-Belts		22-2-8-54710		52.56
	113022	CR #564770 Trk #26 V-Belt Returned		22-2-8-54710		-18.85

Cash Disbursements Report

Payment Dates: 12/01/2022 - 12/31/2022

Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
33356	12/6/2022 120722	OSCDUB Safety Incentive Award	Oscar Dubon	01-0-1-54260		50.00 50.00
33357	12/6/2022 532332	PAP REC On-Site Shredding	Paper Recycling & Shredding Specialist	01-0-1-53150		68.00 68.00
33358	12/6/2022 4516506	PATSAL 12" Steel Pipe for Spools at Well 10,11,...	Patton Sales Corp	01-1-2-54620		1,912.56 1,912.56
33359	12/6/2022 120722	PAUMIH Safety Incentive Award	Paul Mihalik	01-0-1-54260		50.00 50.00
33360	12/6/2022 40939	PHEEXP Trk #30 Oil Change	Phelan Express, Inc.	01-1-8-54710		125.08 125.08
33361	12/6/2022 120122 120122 120122 120122 120122 120122	RACE Phones - Internet Credit CSD Phones - Internet CSD Dec. Phones - Internet Shop Dec. Phones - Internet Credit Phelan CC Phones - Internet Phelan CC Dec. Phones - Internet Pinon Hills Dec.	Race Communications	01-0-1-58010 01-0-1-58010 01-1-1-58010 22-0-1-58010 22-0-1-58010 22-0-1-58010		618.00 -100.00 254.50 204.50 -200.00 204.50 254.50
33362	12/6/2022 7060597 7060703	REBEL Fuel - 200 Gl. Fuel - 371 Gl.	Rebel Oil Company, Inc.	01-1-8-54410 01-1-8-54410		2,322.23 876.78 1,445.45
33363	12/6/2022 11142022	ARMELE Electric Switchgear Install at Site 3C	Rodger Ashby	01-1-3-54620		325.00 325.00
33364	12/6/2022 120722	SEAWRI Safety Incentive Award	Sean Wright	01-0-1-54260		50.00 50.00
33365	12/6/2022 110122 110122 110122	STAINS LTD/Life/AD&D - Nov. LTD/Life/AD&D - Nov. LTD/Life/AD&D - Nov.	Standard Insurance Company	01-0-1-51230 01-7-7-51230 22-0-1-51230		1,059.08 888.99 101.05 69.04
33366	12/6/2022 120722	STELow Safety Incentive Award	Steve Lowrance	01-0-1-54260		50.00 50.00
33367	12/6/2022 120722	STETRU Safety Incentive Award	Steve Trujillo	01-0-1-54260		50.00 50.00
33368	12/6/2022 20426	TIMLOC (30) Master Padlocks	Steven M. Zemba	01-1-2-54500		470.33 470.33
33369	12/6/2022 120522	SWRCB Water Distribution (D3) Cert Fees J. Oak...	SWRCB-DWOCP	01-1-1-54260		90.00 90.00
33370	12/6/2022 INV0091745	AQUA MET (189) Single Port Antennas	Aqua Metric Sales Co	01-1-0-13010		25,910.07 25,910.07
33371	12/6/2022 26277	TOPNOT Software Support - Nov. (Final Bill)	Top Notch Networking, LLC	01-0-1-53170		422.37 422.37
33372	12/6/2022 120722	TRAGOO Safety Incentive Award	Tracie Goodridge	01-0-1-54260		50.00 50.00
33373	12/6/2022 4327 4328	TRLS Well #15 Transmission Pipeline - Profess.. Well #15 Transmission Pipeline - Profess..	TRLS Engineering, Inc	01-0-0-17000 01-0-0-17000	C0095 OUTSIDE SVCS C0095 OUTSIDE SVCS	500.00 250.00 250.00
33374	12/6/2022 217690	TURSEC Monitoring Svc. - Dec.	Turner Security, Inc	01-0-1-53150		373.60 46.95

Cash Disbursements Report

Payment Dates: 12/01/2022 - 12/31/2022

Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
	217690	Monitoring Svc. - Dec.		01-1-2-53150		211.75
	217690	Monitoring Svc. - Dec.		22-2-2-53150		114.90
33375	12/6/2022	ULINE	Uline			162.97
	156469149	Nitrile Gloves		01-1-2-54500		162.97
33376	12/6/2022	USA	Underground Service Alert of So. Cal.			695.80
	1120220547	(328) Tickets		01-1-2-53150		584.00
	22-2301925	USA Dig Safe Regulatory Fee		01-1-1-53160		111.80
33377	12/6/2022	UNI SITE	United Site Services of California, Inc.			422.83
	INV 01211498	Porta Potties Rental for Covid Site		01-0-1-53150	C0086 OUTSIDE SVCS	422.83
33378	12/6/2022	UNIVAR	UNIVAR INC.			2,426.75
	5071269	Liquid Chlorine - 614 Gl.		01-1-3-54500		2,426.75
33379	12/6/2022	RAIFOR	Western Oilfields Supply Company			10,578.01
	1814489	Well 15 Water Highline for Well Develo...		01-0-0-17000	C0095 OUTSIDE SVCS	10,578.01
33380	12/6/2022	WIEDRU	Wienhoff & Associates Inc			32.00
	105228	Background Check - C. Cummings		01-0-1-54290		32.00
33389	12/21/2022	ASBCSD	Assn of SB County Special Districts			300.00
	121922	Membership Dues		01-0-1-54230		300.00
33390	12/21/2022	BRUMCE	Brunick, McElhaney & Kennedy			2,462.50
	180	Legal Svcs. - Nov.		01-0-1-53120		1,837.50
	180	Legal Svcs. - Nov.		01-1-1-53120		218.75
	180	Legal Svcs. - Nov.		01-7-7-53120		46.88
	180	Legal Svcs. - Nov.		20-0-1-53120		125.00
	180	Legal Svcs. - Nov.		25-0-1-53120		234.37
33391	12/21/2022	CINFIR	Cintas			694.50
	5136731612	First Aid Supplies - Shop		01-1-1-54500		428.14
	5136731678	First Aid Supplies - CSD		01-0-1-54500		261.03
	5136731678	First Aid Supplies - CSD		22-0-1-54500		5.33
33392	12/21/2022	CED	Consolidated Electrical Distributors Inc			1,115.72
	9085-1029968	Transformer to Fill Station Panel		01-1-2-54620		22.75
	9085-130134	6B Pump Waste Parts		01-1-2-54620		1,092.97
33393	12/21/2022	SBC PUBHLT	County of San Bernardino			793.50
	IN0392740	Vector Inspection for Civic Center		01-0-0-17000	C0002 COUNTY FEES	122.50
	OW0016175	Phelan CC Health Permit		22-2-2-53160		671.00
33394	12/21/2022	SBC LIENS	County of San Bernardino			300.00
	22-331653	(15) Lien Release Docs.		01-1-1-54830		300.00
33395	12/21/2022	SBC PARCELS	County of San Bernardino			20.00
	109084	(10) Parcel Map Revisions		01-1-1-54830		20.00
33396	12/21/2022	CR&R	CR&R Incorporated			896.47
	748524-45338	Trash - Oasis Yard Dec.		01-0-2-58110		279.37
	748799-1564	Trash - Pinon Hills Park Dec.		22-0-2-58110		194.88
	749068-8478	Trash - Phelan CSD Dec.		01-0-1-58110		211.11
	749068-8478	Trash - Phelan CC Dec.		22-0-2-58110		211.11
33397	12/21/2022	CHAFED	Fedak & Brown LLP			4,387.00
	113022	Professional Svcs. Nov.		01-0-1-53110		4,387.00
33398	12/21/2022	FRO 3434	Frontier Communications			191.66
	121022	Phones - Telemetry 12/10 -1/9		01-1-5-58010		191.66

Cash Disbursements Report

Payment Dates: 12/01/2022 - 12/31/2022

Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
33399	12/21/2022 29809	GENPUM Booster 5B -C Removal & Tear Down for...	General Pump Company, Inc.	01-1-5-54620		2,936.00 2,936.00
33400	12/21/2022 225318 225318 225318 225318	INFOSE Postage - Nov. Printing - Nov. Postage & Printing Nov. Postage & Printing Nov.	Infosend Inc	01-1-6-54860 01-1-6-54890 01-1-9-54800 22-2-2-54800	C0049 OUTSIDE SERVIC	5,346.26 2,756.16 1,354.68 411.72 823.70
33401	12/21/2022 s1059575-001 S1060285-004 S1061405-001 S1061637-001	INLWAT Non-Inventory - 6" Swing Check for Boo... Non-Inventory 3/4" & 1" Beveling Tool Non-Inventory 3/4" & 1" Beveling Tool Non-Inventory for Well 6A&B Pump to ...	Inland Water Works Supply Co.	01-1-5-54620 01-1-2-54650 01-1-2-54650 01-1-3-54620		8,226.23 2,693.75 198.26 100.16 5,401.51
33402	12/21/2022 22-1115	LILBURN Civic Center-Park Environmental tech. R...	Lilburn Corp.	22-2-0-17000	C0078 OUTSIDE SVCS	3,552.50 3,552.50
33403	12/21/2022 2022122 2022122 2022122	LIN SVC Janitorial Svc - CSD Janitorial Svc - Oasis Janitorial Svc - CC Windows	Richard J. Linsalato	01-0-1-54320 01-1-1-54320 22-2-0-54320		565.00 310.00 225.00 30.00
33404	12/21/2022 113022 113022 113022 113022 113022	LOWES Inv #23672614 Christmas Tree Inv #85470308 - Supplies to Fix Office R... Inv #23672614 Tape for Oasis Trailer Re... Inv #925766 - Roof Tape & Joints Inv #85706381 - Trailer Roof Repair Sup...	Lowe's Credit	01-0-1-54530 01-0-1-54620 01-1-1-54620 01-1-1-54620 01-1-1-54620		1,027.60 85.74 418.32 72.30 89.10 362.14
33405	12/21/2022 78	SHINE Painting Classes - Dec.	Mary Gabriel	22-2-2-54800		1,020.00 1,020.00
33406	12/21/2022 2021-12403	MOUPRO Christmas Ad	Mountaineer Progress Newspaper	01-0-1-54110		125.00 125.00
33407	12/21/2022 I-02071035	OFFSOL Office Supplies-Binders, Paper, Tape, Pe...	Office Solutions	01-0-1-54530		438.12 438.12
33408	12/21/2022 7061411 761114	REBEL Fuel - 370 Gl., DSL - 180 Gl. Fuel - 400 Gl.	Rebel Oil Company, Inc.	01-1-8-54410 01-1-8-54410		3,820.15 2,319.21 1,500.94
33409	12/21/2022 12142022	ARMELE Electric Repairs - Site 3C	Rodger Ashby	01-1-5-54620		900.00 900.00
33410	12/21/2022 220028	ROSE Kids Baking Class Dec.	Rose Noir Chocolates LLC	22-2-2-54800		204.56 204.56
33411	12/21/2022 INV0091580-1 INV0091580-2 INV0091585 INV0091591	AQUA MET (1,115) 1" IPerl Meters (150) 1" IPerl Meters Commandlink for Meter Programming (216) MXU 520 M Single Port Antenna	Aqua Metric Sales Co	01-1-0-13010 01-1-0-13010 01-1-1-54620 01-1-0-13010		238,972.83 183,443.67 24,678.52 1,239.13 29,611.51
33412	12/21/2022 4341	TRLS Parcel Merge (APN 3066-251-14 and 30...	TRLS Engineering, Inc	22-2-0-17000	C0078 OUTSIDE SVCS	3,700.00 3,700.00
33413	12/21/2022 218185	TURSEC 4G Upgrade at NW Well	Turner Security, Inc	01-1-2-53150		225.00 225.00
33414	12/21/2022 025-402031	TYLTEC UB Online Support Jan.	Tyler Technologies, Inc	01-1-6-53170		265.00 265.00

Cash Disbursements Report

Payment Dates: 12/01/2022 - 12/31/2022

Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
33415	12/21/2022 190088	USABB Siphon Pump with Hose	HD Supply Facilities Maintenance, Ltd	01-1-2-54620		79.00 79.00
33416	12/21/2022	WAXIE	Waxie Enterprises, Inc			1,159.05
	1393701	Toilet Paper		01-0-1-54500		126.37
	1393701	Toilet Paper		01-1-1-54500		126.37
	1393701	Paper Towels for Field		01-1-1-54500		203.80
	1393701	Pinesol for Parks		22-2-2-54500		166.52
	1393701	Trash Bags for Parks		22-2-2-54500		188.47
	1393701	Toilet Paper		22-2-2-54500		126.38
	1393701	Mops for Parks		22-2-2-54500		140.10
	1393701	Bleach for Parks		22-2-2-54500		71.24
	1393701	Surcharge Fee		22-2-2-54500		9.80
33417	12/21/2022 7116	WENO Printer Usage	Weno Office Solutions	01-0-1-53150		9.64 9.64
33418	12/21/2022 3678048	XEROX Copier Lease 12/12 - 1/11	Xerox Corporation	01-0-1-54300		280.55 280.55
DFT0011522	12/2/2022 INV0005119	EDD State Disability Ins - Payroll Taxes	Employment Development Department	01-0-0-24510		429.00 429.00
DFT0011523	12/2/2022 INV0005120	EDD CA State Income Tax - Payroll Taxes	Employment Development Department	01-0-0-24510		3,336.77 3,336.77
DFT0011524	12/2/2022 INV0005121	IRS Medicare - Payroll Taxes	Internal Revenue Service	01-0-0-24510		1,824.19 1,824.19
DFT0011525	12/2/2022 INV0005122	IRS Federal Income Tax - Payroll Taxes	Internal Revenue Service	01-0-0-24510		9,627.27 9,627.27
DFT0011526	12/7/2022 112122-4585	THEGAS Gas - Phelan CC 10/20 - 11/21	The Gas Company	22-0-2-58110		160.36 160.36
DFT0011527	12/7/2022 112922-6781	THEGAS Gas - Pinon Hills Fire 10/27 - 11/29	The Gas Company	22-0-2-58110		80.29 80.29
DFT0011528	12/7/2022 112122-4084	THEGAS Gas - Phelan Sr. Ctr. 10/20 - 11/21	The Gas Company	22-0-2-58110		151.20 151.20
DFT0011529	12/7/2022 112922-6056	THEGAS Gas - Pinon Hills CC 10/27 - 11/29	The Gas Company	22-0-2-58110		140.64 140.64
DFT0011530	12/2/2022 358000036263	VER FLEET Fleet GPS Nov.	Verizon Connect Fleet USA, LLC	01-1-8-54300		360.05 360.05
DFT0011532	12/8/2022	FBC-SEAN	First Bank Card			583.04
	113022	Mexico Lindo - Staff Meeting		01-0-1-54440		125.15
	113022	Amazon - Mouse Pad		01-1-1-54530		19.29
	113022	Amazon - Wire Cutter		01-1-2-54500		8.58
	113022	Amazon - Gas Torch Cylinder		01-1-2-54500		41.70
	113022	Angel Rock - Fill Station Concrete for Pa...		01-1-2-54620		388.32
DFT0011533	12/8/2022	FBC-STEVE	First Bank Card			1,077.45
	113022	Ricks Cafe - Staff Meeting		01-0-1-54440		122.78
	113022	Webstaurant - Sugar & Table Cover		22-2-2-54500		178.11
	113022	Amazon - Microwave Oven		22-2-2-54620		225.20
	113022	Amazon - Tray Set		22-2-2-54620		24.07
	113022	Amazon - Door Holder		22-2-2-54620		22.20
	113022	Amazon - Level Tool		22-2-2-54650		14.84
	113022	Amazon - Cordless Mic		22-2-2-54800		64.64
	113022	Amazon - Party Box		22-2-2-54800		425.61

Cash Disbursements Report

Payment Dates: 12/01/2022 - 12/31/2022

Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
DFT0011534	12/8/2022	FBC-GEORGE	First Bank Card			1,287.44
	113022	Adobe Subscription - G. Snyder		01-0-1-53170		21.33
	113022	Adobe Subscription - (7) Admin		01-0-1-53170		118.93
	113022	Adobe Subscription A. Romero		01-0-1-53170		20.53
	113022	Mexico Lindo		01-0-1-54440		38.70
	113022	Ricks Cafe - Staff Meeting		01-0-1-54440		120.57
	113022	Adobe Subscription - (2) Ops		01-1-1-53170		33.98
	113022	Apple - ICloud Storage		01-1-1-53170		0.99
	113022	Morongo Travel - Trk #28 Fuel		01-1-8-54410		100.00
	113022	Adobe Subscription (2) Eng.		01-7-7-53170		33.98
	113022	Starbucks - ESRI Conference Expense		01-7-7-54470		8.05
	113022	El Patio - ESRI Conference Expense		01-7-7-54470		91.48
	113022	Starbucks - ESRI Conference Expense		01-7-7-54470		5.45
	113022	Hyatt Hotel - ESRI Conference Expense		01-7-7-54470		68.30
	113022	Hyatt - ESRI Conference Expense		01-7-7-54470		554.48
	113022	Best Buy - KeyBoard		01-7-7-54530		70.67
DFT0011535	12/8/2022	FBC-KIM	First Bank Card			173.96
	112122	Calendar Wiz		01-0-1-53170		14.00
	112122	Zoom Subscription		01-0-1-53170	C0086 LABOR	159.96
DFT0011536	12/8/2022	FBC-KIM	First Bank Card			2,015.47
	113022	Embassy Suites Board Sec. Conference f...		01-0-1-54470		574.83
	113022	Amazon - Organizer & Thermostat		01-0-1-54530		37.52
	113022	Amazon - Office Chair		01-0-1-54530		301.69
	113022	Envelope Superstore - for AP Checks		01-0-1-54530		258.34
	113022	Amazon - Markers & 2 White Boards		01-0-1-54530		209.39
	113022	Amazon - Toner		01-0-1-54530		113.81
	113022	Amazon - 2 Humidifiers		01-0-1-54530		95.02
	113022	Amazon - Mouse Pad & Floor Mat		01-0-1-54530		78.14
	113022	Amazon - USB & Keyboard		01-0-1-54530		52.76
	113022	Amazon - Ball Storage Rack		01-0-1-54530		64.53
	113022	Amazon - Stamp		01-0-1-54530		10.75
	113022	Amazon - Door Stop		01-0-1-54530		10.76
	113022	Amazon - Labels		01-0-1-54530		31.98
	113022	Rubber Stamp		01-0-1-54530		94.11
	113022	Pizza Factory for Board Meeting		01-0-1-54530		42.50
	113022	Cert mail for Leak Letters		01-1-6-54860		33.72
	113022	Cert Mail for Customer Letter		01-1-6-54860		5.62
DFT0011537	12/8/2022	FBC-LORI	First Bank Card			845.00
	113022	CSMFO Membership - A. Romero		01-0-1-54230		50.00
	113022	CSMFO Mgmt. Membership Lori		01-0-1-54230		125.00
	113022	CSFMO Investment Acc. Class Class D. N...		01-0-1-54260		200.00
	113022	CSMFO Full Conference Registration D. ...		01-0-1-54260		470.00
DFT0011538	12/8/2022	SCE 9587-0653	Southern California Edison			1,725.88
	092522	Electricity - Office 8/25 - 9/25		01-0-1-58110		2,065.11
	092522	Electricity - Solar Credit 8/25 - 9/25		01-1-3-58115		-339.23
DFT0011539	12/8/2022	SCE 9587-0653	Southern California Edison			1,190.47
	102522	Electricity - Office 9/26 - 10/25		01-0-1-58110		1,395.63
	102522	Electricity - Solar Credit 9/26 - 10/25		01-1-3-58115		-205.16
DFT0011540	12/8/2022	SCE 4241-7012	Southern California Edison			448.44
	113022	Electricity - S. Dairy Mobile 10/31 - 11/30		01-1-3-58110		448.44
DFT0011541	12/8/2022	SCE 5917-6455	Southern California Edison			24.77
	113022	Electricity - Phelan Park St. Lights 11/1 - ...		22-2-2-58110		24.77

Cash Disbursements Report

Payment Dates: 12/01/2022 - 12/31/2022

Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
DFT0011542	12/8/2022 113022	SCE 3752-2894 Electricity - N. Dairy Mobile 10/31 - 11/...	Southern California Edison	01-1-3-58110		238.77 238.77
DFT0011543	12/8/2022 113022	SCE 1613-6373 Electricity - R/R Crossings 11/1 - 11/30	Southern California Edison	23-0-2-58210		16.28 16.28
DFT0011544	12/8/2022 113022	FBC-JENNIFER Mailchimp - Email Support	First Bank Card	01-0-1-53170		2,272.42 110.00
	113022	Amazon - Yr-End Sfty Awards Peeler		01-0-1-54260		10.92
	113022	Amazon - Yr-End Sfty Awards Wire Rack		01-0-1-54260		63.60
	113022	Amazon - Yr-End Sfty Awards Bug Beam		01-0-1-54260		53.82
	113022	Amazon - Yr-End Sfty Awards Baking Set		01-0-1-54260		53.86
	113022	Vista Print - Business Cards for New Boa...		01-0-1-54530		62.47
	113022	Oriental Trading - Yr-End Safety Awards...		01-0-1-54530		81.19
	113022	Amazon - Yr-End Sfty Awards Decoratio...		01-0-1-54530		86.14
	113022	Amazon - Yr-End Sfty Awards Decoration		01-0-1-54530		26.39
	113022	Zazzle - Name Plate		01-0-1-54530		43.43
	113022	Hyatt - ESRI Conference Stay Jen		01-7-7-54470		240.02
	113022	Hyatt - ESRI Conference Stay Tony		01-7-7-54470		509.48
	113022	Hyatt - ESRI Conference Stay Jen		01-7-7-54470		554.48
	113022	Hyatt - ESRI Conference Stay Tony		01-7-7-54470		68.30
	113022	Hyatt - ESRI Conference Stay Tony		01-7-7-54470		240.02
	113022	Hyatt - ESRI Conference Stay Jen		01-7-7-54470		68.30
DFT0011545	12/8/2022 113022	FBC-CHRIS Adobe Annual Subscription for Chris	First Bank Card	01-1-1-53170		304.16 239.88
	113022	Babcock - UCMR Training - Eric		01-1-1-54260		50.00
	113022	Amazon - SCE Meter Panel Cover		01-1-2-54620		14.28
DFT0011546	12/8/2022 113022	FBC-DON 76 - Fuel Expense	First Bank Card	01-0-1-54140		3,111.60 175.00
	113022	Exxon - Fuel Expense		01-0-1-54140		33.67
	113022	Exxon - Fuel Expense		01-0-1-54140		175.00
	113022	76 - Fuel Expense		01-0-1-54140		175.00
	113022	76 - Fuel Expense		01-0-1-54140		88.35
	113022	Pilot - Fuel Expense		01-0-1-54140		205.31
	113022	Ricks Cafe - Meeting		01-0-1-54440		37.23
	113022	Ricks Cafe - Staff Meeting		01-0-1-54440		79.84
	113022	Ricks Cafe - Staff Meeting		01-0-1-54440		60.15
	113022	Starbucks - ESRI Conference		01-0-1-54470		16.25
	113022	SQ Kesh - CSDA Meeting		01-0-1-54470		80.00
	113022	Hyatt - CSDA Meeting		01-0-1-54470		371.95
	113022	Hyatt - CSDA Meeting		01-0-1-54470		428.41
	113022	Hyatt - ESRI Conference		01-0-1-54470		719.29
	113022	NYPD - ESRI Conference		01-0-1-54470		38.57
	113022	Bongo Johnny - ESRI Conference		01-0-1-54470		161.05
	113022	CKE Tonga - ESRI Conference		01-0-1-54470		178.62
	113022	SMF Cafeteria - CSDA Meeting		01-0-1-54470		24.91
	113022	Ontario Airport Parking Fee - CSDA Mee...		01-0-1-54470		63.00
DFT0011547	12/8/2022 3063	FBC-KIM Amazon - Office Supplies for New Work ...	First Bank Card	25-5-1-54530		711.92 711.92
DFT0011548	12/8/2022 2535446	FBC-JENNIFER Amazon - Yr-End Safety Awards	First Bank Card	01-0-1-54260		734.27 734.27
DFT0011549	12/8/2022 110822	FBC-GEORGE Best Buy - MacBook Pro	First Bank Card	01-1-1-54770		2,999.51 1,619.17
	111622	Staples - Printer & (4) Toners for AP Offi...		01-0-1-54530		1,380.34

Cash Disbursements Report

Payment Dates: 12/01/2022 - 12/31/2022

Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
DFT0011550	12/8/2022 10351	FBC-CHRIS SCE Meter Panel for Fill Station Power	First Bank Card	01-1-2-54620		2,009.80 2,009.80
DFT0011551	12/9/2022 INV0005123 INV0005123 INV0005123 INV0005123	CALPERS 457 Cal PERS 457/ Employer Plan: 450 717 - ... Cal PERS 457/ Employer Plan: 450 717 - ... Cal PERS 457/ Employer Plan: 450 717 - ... Cal PERS 457/ Employer Plan: 450 717 - ...	California Public Employees' Deferred Compensation Plan	01-0-0-24560 01-1-0-24560 22-2-0-24560 25-5-0-24560		175.00 16.50 137.52 3.98 17.00
DFT0011552	12/9/2022 INV0005124 INV0005124 INV0005124 INV0005124	CALPERS CalPERS/Employee Portion(EE) CalPERS/Employee Portion(EE) CalPERS/Employee Portion(EE) CalPERS/Employee Portion(EE)	Calif Public Employees' Retirement System	01-1-0-24530 01-7-0-24530 22-2-0-24530 25-5-0-24530		3,091.32 2,495.82 354.15 191.97 49.38
DFT0011553	12/9/2022 INV0005125 INV0005125 INV0005125 INV0005125 INV0005125	CALPERS CalPERS/Employee Portion(ER) CalPERS/Employee Portion(ER) CalPERS/Employee Portion(ER) CalPERS/Employee Portion(ER) CalPERS/Employee Portion(ER)	Calif Public Employees' Retirement System	01-0-0-24530 01-1-0-24530 01-7-0-24530 22-2-0-24530 25-5-0-24530		3,556.24 61.71 2,700.81 403.97 336.31 53.44
DFT0011554	12/9/2022 INV0005126 INV0005126 INV0005126 INV0005126 INV0005126	CALPERS CalPERS/Employer Portion CalPERS/Employer Portion CalPERS/Employer Portion CalPERS/Employer Portion CalPERS/Employer Portion	Calif Public Employees' Retirement System	01-0-0-24530 01-1-0-24530 01-7-0-24530 22-2-0-24530 25-5-0-24530		8,400.64 76.07 6,516.25 977.18 699.07 132.07
DFT0011555	12/9/2022 INV0005127 INV0005127 INV0005127 INV0005127 INV0005127	CALPERS CalPERS Retirement/ Survivor Benefits CalPERS Retirement/ Survivor Benefits CalPERS Retirement/ Survivor Benefits CalPERS Retirement/ Survivor Benefits CalPERS Retirement/ Survivor Benefits	Calif Public Employees' Retirement System	01-0-0-24530 01-1-0-24530 01-7-0-24530 22-2-0-24530 25-5-0-24530		24.18 0.26 18.62 2.44 2.37 0.49
DFT0011556	12/9/2022 INV0005128	CALPERS 457 457 Loan Payback	California Public Employees' Deferred Compensation Plan	01-1-0-24560		136.03 136.03
DFT0011557	12/9/2022 INV0005129	EDD State Disability Ins - Payroll Taxes	Employment Development Department	01-0-0-24510		853.68 853.68
DFT0011558	12/9/2022 INV0005130	IRS Social Security - Payroll Taxes	Internal Revenue Service	01-0-0-24510		198.60 198.60
DFT0011559	12/9/2022 INV0005131	EDD State Employer Training Tax - Payroll Ta...	Employment Development Department	01-0-0-24510		0.78 0.78
DFT0011560	12/9/2022 INV0005132	EDD State Unemployment Ins - Payroll Taxes	Employment Development Department	01-0-0-24510		28.19 28.19
DFT0011561	12/9/2022 INV0005133	EDD CA State Income Tax - Payroll Taxes	Employment Development Department	01-0-0-24510		3,997.22 3,997.22
DFT0011562	12/9/2022 INV0005134	IRS Medicare - Payroll Taxes	Internal Revenue Service	01-0-0-24510		2,895.60 2,895.60
DFT0011563	12/9/2022 INV0005135	IRS Federal Income Tax - Payroll Taxes	Internal Revenue Service	01-0-0-24510		10,837.30 10,837.30
DFT0011566	12/2/2022 33137	VER FLEET Fleet GPS - Oct.	Verizon Connect Fleet USA, LLC	01-1-8-54300		360.05 360.05

Cash Disbursements Report

Payment Dates: 12/01/2022 - 12/31/2022

Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
DFT0011567	12/22/2022 120822	SCE 1078-5254 Electricity - CC & CSD 11/8-12/8	Southern California Edison	22-0-2-58110		354.55 354.55
DFT0011568	12/22/2022 103022 103022	SCE 8362-7804 Electricity - Solar Meter 9/29 - 10/30 Electricity - Solar Credit 9/29 - 10/30	Southern California Edison	01-1-3-58110 01-1-3-58115		544.93 583.53 -38.60
DFT0011569	12/22/2022 113022 113022 113022	SCE 9515-2666 Electricity - Tanks Electricity - Solar Credit Electricity - Solar Credit	Southern California Edison	01-1-3-58110 01-1-3-58115 01-1-3-58115		71,368.69 90,389.42 -18,930.28 -90.45
DFT0011570	12/8/2022 2160657A	AME FID Flex Spending 11/15	American Fidelity Assurance Company	01-0-0-24580		257.78 257.78
DFT0011571	12/12/2022 2160663A	AME FID Flex Spending 11/30	American Fidelity Assurance Company	01-0-0-24580		257.78 257.78
DFT0011572	12/22/2022 110222	SCE 7441-5755 Electricity - Pinon Hills CC 11/2 - 12/4	Southern California Edison	22-0-2-58110		230.70 230.70
DFT0011573	12/22/2022 9921939530	VER AIR Phones - Jet Packs, Tablets & On-Call N...	Verizon Wireless	01-1-1-58010		983.39 983.39
DFT0011575	12/23/2022 INV0005136 INV0005136 INV0005136 INV0005136	CALPERS 457 Cal PERS 457/ Employer Plan: 450 717 - ... Cal PERS 457/ Employer Plan: 450 717 - ... Cal PERS 457/ Employer Plan: 450 717 - ... Cal PERS 457/ Employer Plan: 450 717 - ...	California Public Employees' Deferred Compensation Plan	01-0-0-24560 01-1-0-24560 22-2-0-24560 25-5-0-24560		175.00 2.25 159.70 10.96 2.09
DFT0011576	12/23/2022 INV0005137 INV0005137 INV0005137 INV0005137	CALPERS CalPERS/Employee Portion(EE) CalPERS/Employee Portion(EE) CalPERS/Employee Portion(EE) CalPERS/Employee Portion(EE)	Calif Public Employees' Retirement System	01-1-0-24530 01-7-0-24530 22-2-0-24530 25-5-0-24530		3,158.77 2,625.87 244.57 181.35 106.98
DFT0011577	12/23/2022 INV0005138 INV0005138 INV0005138 INV0005138 INV0005138	CALPERS CalPERS/Employee Portion(ER) CalPERS/Employee Portion(ER) CalPERS/Employee Portion(ER) CalPERS/Employee Portion(ER) CalPERS/Employee Portion(ER)	Calif Public Employees' Retirement System	01-0-0-24530 01-1-0-24530 01-7-0-24530 22-2-0-24530 25-5-0-24530		3,556.24 8.42 2,764.23 403.97 371.18 8.44
DFT0011578	12/23/2022 INV0005139 INV0005139 INV0005139 INV0005139 INV0005139	CALPERS CalPERS/Employer Portion CalPERS/Employer Portion CalPERS/Employer Portion CalPERS/Employer Portion CalPERS/Employer Portion	Calif Public Employees' Retirement System	01-0-0-24530 01-1-0-24530 01-7-0-24530 22-2-0-24530 25-5-0-24530		8,475.29 10.37 6,742.97 855.91 735.41 130.63
DFT0011579	12/23/2022 INV0005140 INV0005140 INV0005140 INV0005140 INV0005140	CALPERS CalPERS Retirement/ Survivor Benefits CalPERS Retirement/ Survivor Benefits CalPERS Retirement/ Survivor Benefits CalPERS Retirement/ Survivor Benefits CalPERS Retirement/ Survivor Benefits	Calif Public Employees' Retirement System	01-0-0-24530 01-1-0-24530 01-7-0-24530 22-2-0-24530 25-5-0-24530		24.18 0.04 19.26 2.09 2.44 0.35
DFT0011580	12/23/2022 INV0005141	CALPERS 457 457 Loan Payback	California Public Employees' Deferred Compensation Plan	01-1-0-24560		136.03 136.03
DFT0011581	12/23/2022 INV0005142	EDD State Disability Ins - Payroll Taxes	Employment Development Department	01-0-0-24510		890.92 890.92

Cash Disbursements Report

Payment Dates: 12/01/2022 - 12/31/2022

Payment Number	Payment Date Payable Number	Vendor # Description	Vendor Name	Account Number	Project Account Key	Payment Amount Item Amount
DFT0011582	12/23/2022 INV0005143	IRS Social Security - Payroll Taxes	Internal Revenue Service	01-0-0-24510		14.88 14.88
DFT0011583	12/23/2022 INV0005144	EDD State Employer Training Tax - Payroll Ta...	Employment Development Department	01-0-0-24510		1.74 1.74
DFT0011584	12/23/2022 INV0005145	EDD State Unemployment Ins - Payroll Taxes	Employment Development Department	01-0-0-24510		62.64 62.64
DFT0011585	12/23/2022 INV0005146	EDD CA State Income Tax - Payroll Taxes	Employment Development Department	01-0-0-24510		4,092.40 4,092.40
DFT0011586	12/23/2022 INV0005147	IRS Medicare - Payroll Taxes	Internal Revenue Service	01-0-0-24510		2,942.22 2,942.22
DFT0011587	12/23/2022 INV0005148	IRS Federal Income Tax - Payroll Taxes	Internal Revenue Service	01-0-0-24510		11,288.83 11,288.83
DFT0011590	12/29/2022 010123 PERS 010123 PERS	CalPERS Health PERS Health Premium - Jan. PERS Health Premium Admin Fee - Jan.	California Public Employees' Retirement System	01-0-0-14130 01-0-1-51230		41,809.98 41,672.46 137.52
DFT0011591	12/29/2022 010123 NonPERS 010123 NonPERS	CalPERS Health NonPERS Health Premium - Jan. NonPERS Health Premium Admin Fee - J...	California Public Employees' Retirement System	01-0-0-14130 01-0-1-51230		3,897.16 3,884.34 12.82
DFT0011592	12/22/2022 816778940	VSP Vision Insurance - Jan.	Vision Service Plan	01-0-0-14130		507.64 507.64
DFT0011593	12/28/2022 2160688A	AME FID Flex Spending 12/14	American Fidelity Assurance Company	01-0-0-24580		257.78 257.78
DFT0011594	12/27/2022 D535341	AME SUP Supplemental Life Insurance - Dec.	American Fidelity Assurance	01-0-0-24580		407.54 407.54
Payment Total:						685,089.61

Report Summary

Fund Summary

Fund	Payment Amount
01 - WATER FUND	664,930.35
20 - GOV'T GENERAL FUND	125.00
22 - PARKS & RECREATION	17,613.03
23 - STREET LIGHTING	16.28
25 - SOLID WASTE	2,675.16
Grand Total:	685,359.82

Account Summary

Account Number	Account Name	Payment Amount
01-0-0-14130	Prepaid Benefit	48,967.37
01-0-0-16620	Equipment - Computer	20,390.88
01-0-0-17000	CIP Enterprise Funds	11,200.51
01-0-0-24510	Payroll Tax Payable	53,322.23
01-0-0-24530	Retirement W/H Payable	156.87
01-0-0-24560	Retirement 457 W/H Pay...	18.75
01-0-0-24580	Supplemental Ins W/H Pa...	1,180.88
01-0-1-51230	Employee Group Insurance	1,264.33
01-0-1-52210	Board Exp - Auto Expense	-36.25
01-0-1-52212	Board - Auto Expense/Kuj...	6.38
01-0-1-52229	Board - Meals,Travel Expe...	122.50
01-0-1-53110	Auditing & Accounting Fe...	4,387.00
01-0-1-53120	Legal Services	1,837.50
01-0-1-53150	Outside Service	68,513.52
01-0-1-53170	Software Support	5,064.62
01-0-1-54110	Advertising	1,876.82
01-0-1-54140	Auto Expense	1,207.08
01-0-1-54200	Credit Card Fee & Bank C...	666.47
01-0-1-54230	Dues & Subscriptions	475.00
01-0-1-54260	Education & Training	2,886.47
01-0-1-54290	Employment Expense	92.00
01-0-1-54300	Equipment Rental / Lease	280.55
01-0-1-54320	General Maintenance	310.00
01-0-1-54440	Meeting, Seminar & Suppl...	584.42
01-0-1-54470	Travel Expense	2,656.88
01-0-1-54500	Operating Supplies	387.40
01-0-1-54530	Office Supplies	13,760.55
01-0-1-54620	Repair & Maintenance	443.09
01-0-1-58010	Telephone	1,221.33
01-0-1-58110	Utilities	3,671.85
01-0-2-58110	Utilities	279.37
01-1-0-13010	Inventory - Water Field Pa...	269,377.14
01-1-0-24530	Retirement W/H Payable	23,883.83
01-1-0-24560	Retirement 457 W/H Pay...	569.28
01-1-1-53120	Legal Services	218.75
01-1-1-53160	Permits & Fees	111.80
01-1-1-53170	Software Support	274.85
01-1-1-54260	Education & Training	435.00
01-1-1-54320	General Maintenance	225.00
01-1-1-54500	Operating Supplies	758.31
01-1-1-54530	Office Supplies	19.29
01-1-1-54620	Repair & Maintenance	1,943.67
01-1-1-54680	Uniforms	448.28
01-1-1-54770	Computer & Equip Maint...	1,619.17
01-1-1-54830	State & County Fees & Se...	320.00
01-1-1-58010	Telephone	1,329.39
01-1-2-53150	Outside Service	1,020.75
01-1-2-54500	Operating Supplies	720.99

Account Summary

Account Number	Account Name	Payment Amount
01-1-2-54620	Repair & Maintenance	8,596.37
01-1-2-54650	Small Tools	298.42
01-1-3-54500	Operating Supplies	2,426.75
01-1-3-54620	Repair & Maintenance	5,726.51
01-1-3-58110	Utilities	91,660.16
01-1-3-58115	Utilities - Solar Credits	-19,603.72
01-1-5-54500	Operating Supplies	20.87
01-1-5-54620	Repair & Maintenance	6,529.75
01-1-5-58010	Telephone	191.66
01-1-6-53170	Software Support	265.00
01-1-6-54620	Repair & Maintenance	18.31
01-1-6-54860	Postage & Mailing	2,795.50
01-1-6-54890	Printing	1,354.68
01-1-8-54300	Equipment Rental / Lease	720.10
01-1-8-54410	Fuel Costs	6,242.38
01-1-8-54710	Vehicle Maintenance	548.80
01-1-9-54800	Programs (Wtr Conservati...	411.72
01-7-0-24530	Retirement W/H Payable	3,244.28
01-7-7-51230	Employee Group Insurance	101.05
01-7-7-53120	Legal Services	46.88
01-7-7-53150	Outside Service	350.00
01-7-7-53170	Software Support	33.98
01-7-7-54470	Travel Expense	2,408.36
01-7-7-54530	Office Supplies	70.67
20-0-1-53120	Legal Services	125.00
22-0-1-51230	Employee Group Insurance	69.04
22-0-1-52210	Board Exp - Auto Expense	11.25
22-0-1-54500	Operating Supplies	5.33
22-0-1-58010	Telephone	272.17
22-0-2-58110	Utilities	1,523.73
22-2-0-17000	CIP - Parks & Rec	7,252.50
22-2-0-24530	Retirement W/H Payable	2,520.10
22-2-0-24560	Retirement 457 W/H Pay...	14.94
22-2-0-54320	General Maintenance	30.00
22-2-1-54680	Uniforms	37.52
22-2-2-53150	Outside Service	1,189.90
22-2-2-53160	Permits & Fees	671.00
22-2-2-54500	Operating Supplies	880.62
22-2-2-54620	Repair & Maintenance	523.10
22-2-2-54650	Small Tools	14.84
22-2-2-54800	Programs (Park & Rec)	2,538.51
22-2-2-58110	Utilities	24.77
22-2-8-54710	Vehicle Maintenance	33.71
23-0-2-58210	Utilities - Street Lights	16.28
25-0-1-53120	Legal Services	234.37
25-5-0-24530	Retirement W/H Payable	481.78
25-5-0-24560	Retirement 457 W/H Pay...	19.09
25-5-1-52210	Board Exp - Auto Expense	25.00
25-5-1-54530	Office Supplies	1,564.92
25-5-1-54800	Programs (Solid Waste)	350.00
	Grand Total:	685,359.82

Project Account Summary

Project Account Key	Payment Amount
None	598,031.70
C0002 COUNTY FEES	122.50
C0049 OUTSIDE SERVIC	411.72
C0078 OUTSIDE SVCS	7,252.50

Project Account Summary

Project Account Key	Payment Amount
C0086 LABOR	159.96
C0086 OUTSIDE SVCS	1,472.83
C0095 OUTSIDE SVCS	11,078.01
C0099 OUTSIDE SVCS	66,830.60
Grand Total:	685,359.82



Phelan Pinon Hills Community Services District

Revenue and Expense - Ent & Gvmt Funds

Summary

For the Period Ending 12/31/2022

	Total ENTERPRISE FUNDS			Total GOVERNMENT FUNDS			TOTAL			Annual Budget
	Budget	Jul - Per	\$ (Unfav) Budget	Budget	Jul - Per	\$ (Unfav) Budget	Budget	Jul - Per	\$ (Unfav) Budget	
Operational										
Revenue										
Total 40 - Water Consumption	2,767,557.99	2,270,256.33	-497,301.66	0.00	0.00	0.00	2,767,557.99	2,270,256.33	-497,301.66	4,857,747.25
Total 41 - Water Meter Charges	1,457,224.76	1,487,194.47	29,969.71	0.00	0.00	0.00	1,457,224.76	1,487,194.47	29,969.71	2,928,341.39
Total 44 - Special Assessments	286,436.87	285,606.00	-830.87	0.00	0.00	0.00	286,436.87	285,606.00	-830.87	283,980.41
Total 47 - Parks	0.00	0.00	0.00	8,319.78	9,882.50	1,562.72	8,319.78	9,882.50	1,562.72	16,639.67
Total 48 - Other Income	114,674.01	135,784.84	21,110.83	174,519.72	152,668.25	-21,851.47	289,193.73	288,453.09	-740.64	566,519.38
Total Revenue	4,625,893.63	4,178,841.64	-447,051.99	182,839.50	162,550.75	-20,288.75	4,808,733.13	4,341,392.39	-467,340.74	8,653,228.10
Expense										
Total 50 - Water	8,365.10	8,033.60	331.50	0.00	0.00	0.00	8,365.10	8,033.60	331.50	119,000.00
Total 51 - Salary & Benefits	1,503,650.40	1,600,150.23	-96,499.83	231,609.72	201,538.53	30,071.19	1,735,260.12	1,801,688.76	-66,428.64	3,471,914.95
Total 52 - Board	58,576.56	37,192.44	21,384.12	3,973.38	6,632.70	-2,659.32	62,549.94	43,825.14	18,724.80	125,150.00
Total 53 - Professional Fee	256,989.67	244,966.71	12,022.96	8,088.24	11,101.69	-3,013.45	265,077.91	256,068.40	9,009.51	525,707.25
Total 54 - Service and Supplies	853,085.13	819,680.09	33,405.04	140,708.16	113,250.56	27,457.60	993,793.29	932,930.65	60,862.64	1,977,187.91
Total 58 - Utilities	461,115.24	414,367.13	46,748.11	27,400.92	24,774.42	2,626.50	488,516.16	439,141.55	49,374.61	1,151,521.83
Total 59 - Other Expenses-Depreciation/Amort/Other	890,883.84	950,881.46	-59,997.62	46,361.40	46,348.63	12.77	937,245.24	997,230.09	-59,984.85	1,875,240.80
Total Expense	4,032,665.94	4,075,271.66	-42,605.72	458,141.82	403,646.53	54,495.29	4,490,807.76	4,478,918.19	11,889.57	9,245,722.74
Net Operational Income	593,227.69	103,569.98	-489,657.71	-275,302.32	-241,095.78	34,206.54	317,925.37	-137,525.80	-455,451.17	-592,494.64
Non-Operational										
70 - Property Tax Revenue										
Total 71 - Property Tax Revenue - Current	0.00	0.00	0.00	743,969.85	842,100.05	98,130.20	743,969.85	842,100.05	98,130.20	1,444,378.65
Total 72 - Property Tax Revenue - Prior Years	0.00	0.00	0.00	23,251.89	25,934.23	2,682.34	23,251.89	25,934.23	2,682.34	35,655.65
Total 73 - Property Tax Revenue - Other	5,896.76	6,638.28	741.52	4,860.66	5,138.29	277.63	10,757.42	11,776.57	1,019.15	38,515.18
Total 70 - Property Tax Revenue	5,896.76	6,638.28	741.52	772,082.40	873,172.57	101,090.17	777,979.16	879,810.85	101,831.69	1,518,549.48
80 - Other Revenue										
Total 82 - Meter Installation/Fees/Connection	353,818.50	388,625.00	34,806.50	0.00	0.00	0.00	353,818.50	388,625.00	34,806.50	707,920.39
Total 86 - Penalty & Other Fees	75,517.08	96,565.79	21,048.71	0.00	0.00	0.00	75,517.08	96,565.79	21,048.71	151,094.70
Total 88 - Other	439,699.78	552,954.34	113,254.56	98,159.64	300,169.44	202,009.80	537,859.42	853,123.78	315,264.36	1,079,918.03
Total 89 - Other Revenue	0.00	22,000.00	22,000.00	0.00	0.00	0.00	0.00	22,000.00	22,000.00	0.00
Total 80 - Other Revenue	869,035.36	1,060,145.13	191,109.77	98,159.64	300,169.44	202,009.80	967,195.00	1,360,314.57	393,119.57	1,938,933.12
Total Revenue	874,932.12	1,066,783.41	191,851.29	870,242.04	1,173,342.01	303,099.97	1,745,174.16	2,240,125.42	494,951.26	3,457,482.60

	Total ENTERPRISE FUNDS			Total GOVERNMENT FUNDS			TOTAL			Annual Budget
	Budget	Jul - Per	\$ (Unfav) Budget	Budget	Jul - Per	\$ (Unfav) Budget	Budget	Jul - Per	\$ (Unfav) Budget	
90 - Other Expense										
Total 91 - Interest Expense	22,460.24	21,671.12	789.12	0.00	0.00	0.00	22,460.24	21,671.12	789.12	255,065.00
Total 92 - Loan Expense	13,194.37	17,270.15	-4,075.78	0.00	0.00	0.00	13,194.37	17,270.15	-4,075.78	17,270.00
Total 93 - Other Expense - Tax Processing	0.00	0.00	0.00	1,919.89	2,145.81	-225.92	1,919.89	2,145.81	-225.92	3,510.88
Total 94 - Other Expense - CIP	416,625.30	0.00	416,625.30	0.00	0.00	0.00	416,625.30	0.00	416,625.30	833,584.08
Total 95 - Fair Market Value	25,478.05	0.00	25,478.05	0.00	0.00	0.00	25,478.05	0.00	25,478.05	25,000.00
Total 99 - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 90 - Other Expense	477,757.96	38,941.27	438,816.69	1,919.89	2,145.81	-225.92	479,677.85	41,087.08	438,590.77	1,134,429.96
Total Expense	477,757.96	38,941.27	438,816.69	1,919.89	2,145.81	-225.92	479,677.85	41,087.08	438,590.77	1,134,429.96
Net Non-Operational Income	397,174.16	1,027,842.14	630,667.98	868,322.15	1,171,196.20	302,874.05	1,265,496.31	2,199,038.34	933,542.03	2,323,052.64
Net Income	990,401.85	1,131,412.12	141,010.27	593,019.83	930,100.42	337,080.59	1,583,421.68	2,061,512.54	478,090.86	1,730,558.00



Balance Sheet - Consolidated

Account Summary

As Of 12/31/2022

	Beginning Balance 07/01/2022	12/31/2022	Change
Assets			
Current Assets			
11 - Cash			
11000 - Cash in Bank	8,946,111.57	9,187,363.82	241,252.25
11201 - Cash-Operating Reserves	1,786,683.00	1,786,683.00	0.00
11202 - Cash-Replacement Reserves	4,778,687.15	4,778,687.15	0.00
11203 - Cash-Disaster Reserves	4,017,144.15	4,017,144.15	0.00
11204 - Cash-Debt Service	930,160.00	930,160.00	0.00
11300 - Cash-Water Resources (Rights	0.00	322,785.39	322,785.39
11310 - Cash-Water Rights (Connectio	0.00	134,400.00	134,400.00
11400 - Rate Stabilization Cash Fund	325,139.00	325,139.00	0.00
Total 11 - Cash	20,783,924.87	21,482,362.51	698,437.64
12 - Accounts Receivable			
12010 - Accounts Receivable - Water	888,445.09	766,095.33	-122,349.76
12150 - A/R - Accrual	46,023.22	7,131.91	-38,891.31
12200 - Accounts Receivable - Parks	22,657.70	3,000.00	-19,657.70
12610 - Delinquent Accounts to Tax R	46,661.51	55,374.70	8,713.19
12630 - Water Availability Receivable -	78,575.66	193,252.55	114,676.89
12640 - Water Availability Receivable -	34.80	34.80	0.00
12740 - Tax Receivable - PPHCSD	46,969.35	0.00	-46,969.35
12750 - Lease Receivable - Circle Gree	103,168.34	103,168.34	0.00
12751 - Lease Receivable - C & G Partr	297,590.03	297,590.03	0.00
12800 - Other Receivable	21,436.97	25,184.68	3,747.71
12910 - Accrued Interest Receivable-G	38,714.38	73,056.61	34,342.23
Total 12 - Accounts Receivable	1,590,277.05	1,523,888.95	-66,388.10
13 - Inventory			
13010 - Inventory - Water Field Parts	312,378.39	1,099,036.98	786,658.59
Total 13 - Inventory	312,378.39	1,099,036.98	786,658.59
14 - Other Current Assets			
14100 - Prepaid Expense	246,828.33	140,633.00	-106,195.33
14120 - Prepaid - Worker's Comp	37,478.19	16,818.26	-20,659.93
14130 - Pre Paid Benefit	49,352.19	18,834.84	-30,517.35
14300 - Deferred Outflows of Resourc	1,005,901.00	1,005,901.00	0.00
Total 14 - Other Current Assets	1,339,559.71	1,182,187.10	-157,372.61
Total Current Assets	24,026,140.02	25,287,475.54	1,261,335.52
Fixed Assets			
15 - Fixed Assets			
15100 - Land	1,315,885.87	1,315,885.87	0.00
15110 - Land	1,828,390.36	1,828,390.36	0.00
15120 - Land - Parks - Phelan	1,504,729.22	1,504,729.22	0.00
15130 - Land - Parks - Pinon Hills	53,892.65	53,892.65	0.00
15150 - Water Rights	16,371,782.80	16,371,782.80	0.00
15160 - Planning and Development	3,969,753.59	3,969,753.59	0.00
15200 - Bldg & Facilities - Pump Stator	4,114,807.94	4,114,807.94	0.00
15230 - Bldg & Facilities	6,826,664.10	6,826,664.10	0.00
15250 - Water Shares - SCWC	8,400.00	8,400.00	0.00
15320 - Improvement - Phelan	714,266.09	714,266.09	0.00
15330 - Improvement - Pinon Hills	621,073.45	621,073.45	0.00
15340 - Improvement - Parks Develop	57,834.16	57,834.16	0.00
15410 - Wells	5,948,269.17	5,948,269.17	0.00
15420 - Reservoirs	4,187,496.00	4,187,496.00	0.00
15430 - Tanks	2,281,723.29	2,281,723.29	0.00

Balance Sheet - Consolidated

As Of 12/31/2022

	Beginning Balance 07/01/2022	12/31/2022	Change
15440 - Hydrants Telemetry & Control	191,669.94	191,669.94	0.00
15450 - Transmission & Dist. Mains	18,570,561.64	18,570,561.64	0.00
15480 - Meters	2,084,686.93	2,084,686.93	0.00
Total 15 - Fixed Assets	70,651,887.20	70,651,887.20	0.00
16 - Equipment			
16620 - Equipment - Computer	1,269,215.63	1,289,606.51	20,390.88
16630 - Equipment-Office Furnitures &	24,914.92	24,914.92	0.00
16640 - Equipment - Operation	492,463.87	492,463.87	0.00
16650 - Equipment - P	12,845.00	12,845.00	0.00
16730 - Trucks	689,706.94	749,912.33	60,205.39
16740 - Backhoe & Trailer	151,064.94	151,064.94	0.00
16750 - Dump Truck	190,800.59	190,800.59	0.00
16800 - Other Equipment	82,940.01	82,940.01	0.00
Total 16 - Equipment	2,913,951.90	2,994,548.17	80,596.27
17 - CIP			
17000 - CIP -	1,062,807.40	1,886,792.60	823,985.20
Total 17 - CIP	1,062,807.40	1,886,792.60	823,985.20
19 - Accumulated Depreciation			
19010 - Accm. Depreciation - ADM	-321,895.66	-341,147.98	-19,252.32
19040 - Accm. Depreciation - Parks	-1,562,930.50	-1,604,735.33	-41,804.83
19050 - Accm. Depreciation - OP	-1,368,223.34	-1,508,301.29	-140,077.95
19200 - Accm. Depreciation - Bldg & F	-3,338,224.29	-3,385,936.43	-47,712.14
19410 - Accm. Depreciation - Wells	-2,465,676.87	-2,562,393.57	-96,716.70
19420 - Accm. Depreciation - Reservoir	-3,368,421.13	-3,445,582.00	-77,160.87
19430 - Accm. Depreciation - Tanks	-881,914.00	-915,570.64	-33,656.64
19440 - Accm. Depreciation - Hydrants	-191,669.94	-191,669.94	0.00
19450 - Accm. Depreciation - Transmis	-13,975,151.66	-14,151,259.95	-176,108.29
19470 - Accm. Depreciation - Meters	-1,200,702.55	-1,233,975.33	-33,272.78
19620 - Accm. Depreciation - Equipme	-1,192,510.41	-1,202,746.34	-10,235.93
19630 - Accm. Depreciation - Office Fu	-24,914.92	-24,914.92	0.00
19640 - Accm. Depreciation - Equipme	-130,318.65	-145,374.00	-15,055.35
19730 - Accm. Depreciation - Truck	-423,175.06	-412,927.27	10,247.79
19740 - Accm. Depreciation - Backhoe	-106,114.17	-113,211.66	-7,097.49
19750 - Accm. Depreciation - Dump Tr	-112,136.24	-127,869.11	-15,732.87
19800 - Accm. Depreciation - Other Eq	-57,130.51	-58,074.76	-944.25
19900 - Accm. Amortization	-2,341,328.50	-2,568,153.24	-226,824.74
Total 19 - Accumulated Depreciation	-33,062,438.40	-33,993,843.76	-931,405.36
Total Fixed Assets	41,566,208.10	41,539,384.21	-26,823.89
Other Assets			
18 - Other Assets			
18100 - Deposits	500.00	500.00	0.00
Total 18 - Other Assets	500.00	500.00	0.00
Total Other Assets	500.00	500.00	0.00
Total Assets	65,592,848.12	66,827,359.75	1,234,511.63
Liability			
Current Liabilities			
21 - Accounts Payable			
21100 - Accounts Payable - Trade	624,575.71	384,321.31	-240,254.40
21150 - Accounts Payable - Unclaimed	696.19	1,676.92	980.73
Total 21 - Accounts Payable	625,271.90	385,998.23	-239,273.67
22 - Accrued Payable			
22150 - Accrued Interest Payable	107,684.59	0.00	-107,684.59
22210 - Deferred Revenue	65,974.01	2,232.58	-63,741.43
Total 22 - Accrued Payable	173,658.60	2,232.58	-171,426.02
23 - Deposit			
23310 - Customer Deposits	17,501.00	17,501.00	0.00

Balance Sheet - Consolidated

As Of 12/31/2022

	Beginning Balance 07/01/2022	12/31/2022	Change
23320 - Customer Deposit - Meter	25,500.00	25,000.00	-500.00
23330 - Customer Deposit - Maint. Boi	5,700.00	13,165.88	7,465.88
Total 23 - Deposit	48,701.00	55,666.88	6,965.88
24 - Payroll Liability			
24410 - Accrued Payroll	111,519.80	0.00	-111,519.80
24411 - Payroll Payable	132.25	0.00	-132.25
24510 - Payroll Tax Payable	-264.50	20,095.69	20,360.19
24530 - Retirement W/H Payable	0.00	15,214.48	15,214.48
24535 - Retirement W/H Payable-Prio	23,563.76	23,563.76	0.00
24540 - Worker's Compensation Payal	3,918.77	0.00	-3,918.77
24560 - Retirement 457 W/H Payable	0.00	311.03	311.03
24580 - Supplemental Ins W/H Payabl	1,111.77	279.06	-832.71
24650 - Current P- Compensated abse	109,699.15	109,699.15	0.00
Total 24 - Payroll Liability	249,681.00	169,163.17	-80,517.83
25 - Other Current Liabilities			
25500 - Deferred Inflows of Resources	60,463.00	60,463.00	0.00
25510 - Deferred Inflow Lease - Circle	97,472.53	97,472.53	0.00
25511 - Deferred Inflow Lease - C & G	281,348.49	281,348.49	0.00
Total 25 - Other Current Liabilities	439,284.02	439,284.02	0.00
Total Current Liabilities	1,536,596.52	1,052,344.88	-484,251.64
Long Term Liabilities			
29 - Long Term Liability			
29720 - CIEDB Loan	5,756,715.92	5,540,170.16	-216,545.76
29740 - Loan Payable - CalTrans	58,865.35	52,384.18	-6,481.17
29750 - MFC Loan 2021	5,149,902.30	5,030,179.96	-119,722.34
29800 - Compensated absences	109,699.15	109,699.15	0.00
29850 - Net Pension Liability	-539,181.00	-539,181.00	0.00
Total 29 - Long Term Liability	10,536,001.72	10,193,252.45	-342,749.27
Total Long Term Liabilities	10,536,001.72	10,193,252.45	-342,749.27
Total Liability	12,072,598.24	11,245,597.33	-827,000.91
Equity			
31 - Board Designated Reserves			
31110 - Operating Reserve - Water&A	1,574,383.00	1,574,383.00	0.00
31150 - Operating Reserve - Govt Func	212,300.00	212,300.00	0.00
31210 - Debt Service Reserve - CEIDB	930,160.00	930,160.00	0.00
31220 - Water Rate Stabilization Fund	325,139.00	325,139.00	0.00
31310 - Replacement Reserve - Water	4,568,057.15	4,568,057.15	0.00
31350 - Replacement Reserve - Govt F	210,630.00	210,630.00	0.00
31410 - Disaster Reserve-Water&Adm	3,807,294.15	3,807,294.15	0.00
31450 - Disaster Reserve - Govt Fund	209,850.00	209,850.00	0.00
Total 31 - Board Designated Reserves	11,837,813.30	11,837,813.30	0.00
32 - Unrestricted			
32000 - Unrestricted Net Assets	15,772,516.39	15,772,516.39	0.00
Total 32 - Unrestricted	15,772,516.39	15,772,516.39	0.00
33 - Investment in Plant			
33110 - Investments in Utility Plant-Of	23,764,129.39	23,764,129.39	0.00
33120 - Investments in Utility Plant-P	2,145,790.80	2,145,790.80	0.00
Total 33 - Investment in Plant	25,909,920.19	25,909,920.19	0.00
Total Beginning Equity	53,520,249.88	53,520,249.88	0.00
Total Revenue	0.00	6,581,517.81	6,581,517.81
Total Expense	0.00	4,520,005.27	4,520,005.27
Total Equity and Current Surplus (Deficit):	53,520,249.88	55,581,762.42	2,061,512.54
Total Liabilities, Equity and Current Surplus (Deficit):	65,592,848.12	66,827,359.75	1,234,511.63



Revenue and Expense - Consolidated Summary

For the Period Ending 12/31/2022

	CURRENT			YEAR TO DATE			Annual Budget	%	
	Budget	Per	\$ (Unfav) Budget	YTD Budget	Jul - Per	\$ (Unfav) Budget			
Operational									
Revenue									
Total 40 - Water Consumption	198,708.83	259,282.74	60,573.91	2,767,557.99	2,270,256.33	-497,301.66	4,857,747.25	46.73%	-10.24%
Total 41 - Water Meter Charges	243,902.21	248,927.34	5,025.13	1,457,224.76	1,487,194.47	29,969.71	2,928,341.39	50.79%	1.02%
Total 44 - Special Assessments	0.00	0.00	0.00	286,436.87	285,606.00	-830.87	283,980.41	100.57%	-0.29%
Total 47 - Parks	1,386.63	1,815.00	428.37	8,319.78	9,882.50	1,562.72	16,639.67	59.39%	9.39%
Total 48 - Other Income	46,298.46	87,905.16	41,606.70	289,193.73	288,453.09	-740.64	566,519.38	50.92%	-0.13%
Total Revenue	490,296.13	597,930.24	107,634.11	4,808,733.13	4,341,392.39	-467,340.74	8,653,228.10	50.17%	-5.40%
Expense									
Total 50 - Water	2,976.56	3,412.61	-436.05	8,365.10	8,033.60	331.50	119,000.00	6.75%	0.28%
Total 51 - Salary & Benefits	289,210.02	408,249.61	-119,039.59	1,735,260.12	1,801,688.76	-66,428.64	3,471,914.95	51.89%	-1.91%
Total 52 - Board	10,424.99	12,244.97	-1,819.98	62,549.94	43,825.14	18,724.80	125,150.00	35.02%	14.96%
Total 53 - Professional Fee	41,708.85	15,957.25	25,751.60	265,077.91	256,068.40	9,009.51	525,707.25	48.71%	1.71%
Total 54 - Service and Supplies	163,927.06	-28,700.30	192,627.36	993,793.29	932,930.65	60,862.64	1,977,187.91	47.18%	3.08%
Total 58 - Utilities	97,732.63	5,063.30	92,669.33	488,516.16	439,141.55	49,374.61	1,151,521.83	38.14%	4.29%
Total 59 - Other Expenses-Depreciation/Amort/Other	156,207.54	166,057.66	-9,850.12	937,245.24	997,230.09	-59,984.85	1,875,240.80	53.18%	-3.20%
Total Expense	762,187.65	582,285.10	179,902.55	4,490,807.76	4,478,918.19	11,889.57	9,245,722.74	48.44%	0.13%
Net Operational Income	-271,891.52	15,645.14	287,536.66	317,925.37	-137,525.80	-455,451.17	-592,494.64	23.21%	76.87%
Non-Operational									
70 - Property Tax Revenue									
Total 71 - Property Tax Revenue - Current	512,442.66	585,819.28	73,376.62	743,969.85	842,100.05	98,130.20	1,444,378.65	58.30%	6.79%
Total 72 - Property Tax Revenue - Prior Years	2,181.87	2,614.06	432.19	23,251.89	25,934.23	2,682.34	35,655.65	72.74%	7.52%
Total 73 - Property Tax Revenue - Other	3,267.03	3,665.50	398.47	10,757.42	11,776.57	1,019.15	38,515.18	30.58%	2.65%
Total 70 - Property Tax Revenue	517,891.56	592,098.84	74,207.28	777,979.16	879,810.85	101,831.69	1,518,549.48	57.94%	6.71%
80 - Other Revenue									
Total 82 - Meter Installation/Fees/Connection	58,969.75	20,684.63	-38,285.12	353,818.50	388,625.00	34,806.50	707,920.39	54.90%	4.92%
Total 86 - Penalty & Other Fees	12,586.18	16,026.22	3,440.04	75,517.08	96,565.79	21,048.71	151,094.70	63.91%	13.93%
Total 88 - Other	86,695.27	171,613.90	84,918.63	537,859.42	853,123.78	315,264.36	1,079,918.03	79.00%	29.19%
Total 89 - Other Revenue	0.00	0.00	0.00	0.00	22,000.00	22,000.00	0.00	0.00%	0.00%
Total 80 - Other Revenue	158,251.20	208,324.75	50,073.55	967,195.00	1,360,314.57	393,119.57	1,938,933.12	70.16%	20.28%
Total Revenue	676,142.76	800,423.59	124,280.83	1,745,174.16	2,240,125.42	494,951.26	3,457,482.60	64.79%	14.32%

	CURRENT			YEAR TO DATE			Annual Budget	%	
	Budget	Per	\$ (Unfav) Budget	YTD Budget	Jul - Per	\$ (Unfav) Budget			
90 - Other Expense									
Total 91 - Interest Expense	311.56	0.00	311.56	22,460.24	21,671.12	789.12	255,065.00	8.50%	0.31%
Total 92 - Loan Expense	0.00	0.00	0.00	13,194.37	17,270.15	-4,075.78	17,270.00	100.00%	-23.60%
Total 93 - Other Expense - Tax Processing	1,371.11	1,471.58	-100.47	1,919.89	2,145.81	-225.92	3,510.88	61.12%	-6.43%
Total 94 - Other Expense - CIP	69,437.55	0.00	69,437.55	416,625.30	0.00	416,625.30	833,584.08	0.00%	49.98%
Total 95 - Fair Market Value	0.00	0.00	0.00	25,478.05	0.00	25,478.05	25,000.00	0.00%	101.91%
Total 99 - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%	0.00%
Total 90 - Other Expense	71,120.22	1,471.58	69,648.64	479,677.85	41,087.08	438,590.77	1,134,429.96	3.62%	38.66%
Total Expense	71,120.22	1,471.58	69,648.64	479,677.85	41,087.08	438,590.77	1,134,429.96	3.62%	38.66%
Net Non-Operational Income	605,022.54	798,952.01	193,929.47	1,265,496.31	2,199,038.34	933,542.03	2,323,052.64	94.66%	40.19%
Net Income	333,131.02	814,597.15	481,466.13	1,583,421.68	2,061,512.54	478,090.86	1,730,558.00	119.12%	27.63%



Statement of Cash Flows - Phelan Pinon Hills

07/01/2022 - 12/31/2022

01 - WATER FUND

Cash Flows From Operating Activities

Total Revenue	5,245,625.05
Total Expense	4,114,212.93
Net Income	1,131,412.12

Adjustments to Net Income

Depr Amort Exp Accts - Depreciation & Amortization Expense Account	945,938.24
--	------------

Net Income After Adjustments	2,077,350.36
-------------------------------------	---------------------

Adjustments to reconcile Net Income to net cash provided by Operating Activities

12010 - Accounts Receivable - Water	-122,349.76
12150 - A/R - Accrual	-38,891.31
12610 - Delinquent Accounts to Tax Roll	8,713.19
12630 - Water Availability - WC13	114,676.89
12910 - Accrued Interest Receivable-GF	34,342.23
13010 - Inventory - Water Field Parts	786,658.59
14100 - Prepaid Expense	-106,195.33
14120 - Prepaid - Workers Comp	-20,659.93
14130 - Prepaid Benefit	-30,517.35
21100 - Accounts Payable - Trade	191,077.25
21150 - Accounts Payable - Unclaimed	-980.73
22150 - Accrued Interest Payable	107,684.59
22210 - Deferred Revenue	65,736.43
23320 - Customer Deposit - Meter	500.00
23330 - Customer Deposit - Maint. Bond	-7,465.88
24410 - Accrued Payroll	99,405.96
24510 - Payroll Tax Payable	-20,360.19
24530 - Retirement W/H Payable	-13,786.48
24540 - Workers Comp Payable	3,918.77
24560 - Retirement 457 W/H Payable	-283.55
24580 - Supplemental Ins Payable	832.71
Net cash provided by Operating Activities	1,025,294.26

Cash Flows From Investing Activities

16620 - Equipment - Computer	-20,390.88
16730 - Trucks	-60,205.39
17000 - CIP	-792,984.30

Net cash provided by Investing Activities	-873,580.57
--	--------------------

Cash Flows From Financing Activities

29720 - CIEDB Loan 2012	-216,545.76
29740 - Loan Payable Cal Trans	-6,481.17

Net cash provided by Financing Activities	-223,026.93
--	--------------------

Net Change in Cash	-71,313.24
---------------------------	-------------------

Beginning Cash Balance	12,515,302.96
-------------------------------	----------------------

Ending Cash Balance	12,443,989.72
----------------------------	----------------------

Statement of Cash Flows - Phelan Pinon Hills

07/01/2022 - 12/31/2022

20 - GOV'T GENERAL FUND

Cash Flows From Operating Activities

Total Revenue	203,813.59
Total Expense	5,250.11
Net Income	198,563.48

Adjustments to Net Income

Depr Amort Exp Accts - Depreciation & Amortization Expense Account	2,575.11
Net Income After Adjustments	201,138.59

Adjustments to reconcile Net Income to net cash provided by Operating Activities

12800 - Other Receivable	4,427.71
21100 - Accounts Payable - Trade	137.50
Net cash provided by Operating Activities	196,573.38

Net Change in Cash **196,573.38**

Beginning Cash Balance **521,096.59**

Ending Cash Balance **717,669.97**

Statement of Cash Flows - Phelan Pinon Hills

07/01/2022 - 12/31/2022

22 - PARKS & RECREATION

Cash Flows From Operating Activities

Total Revenue	57,265.67
Total Expense	334,685.13
Net Income	-277,419.46

Adjustments to Net Income

Depr Amort Exp Accts - Depreciation & Amortization Expense Account	43,773.52
Net Income After Adjustments	-233,645.94

Adjustments to reconcile Net Income to net cash provided by Operating Activities

12200 - Accounts Receivable - Gov't	2,520.00
21100 - Accounts Payable - Trade	38,463.67
22210 - Deferred Revenue	-1,995.00
24530 - Retirement W/H Payable	-1,181.31
24560 - Retirement 457 W/H Payable	-3.98
Net cash provided by Operating Activities	-271,449.32

Cash Flows From Investing Activities

17000 - CIP	-31,000.90
Net cash provided by Investing Activities	-31,000.90

Net Change in Cash **-302,450.22**

Beginning Cash Balance **5,036,742.42**

Ending Cash Balance **4,734,292.20**

Statement of Cash Flows - Phelan Pinon Hills

07/01/2022 - 12/31/2022

23 - STREET LIGHTING

Cash Flows From Operating Activities

Total Revenue	179.51
Total Expense	7,373.85
Net Income	-7,194.34
Adjustments to reconcile Net Income to net cash provided by Operating Activities	
21100 - Accounts Payable - Trade	8,770.13
Net cash provided by Operating Activities	-15,964.47
Net Change in Cash	-15,964.47
Beginning Cash Balance	31,185.85
Ending Cash Balance	15,221.38

Statement of Cash Flows - Phelan Pinon Hills

07/01/2022 - 12/31/2022

24 - GOV'T PROPERTY TAX

Cash Flows From Operating Activities

Total Revenue	900,413.50
Total Expense	2,145.81
Net Income	898,267.69

Adjustments to reconcile Net Income to net cash provided by Operating Activities

12740 - Tax Receivable - PPHCSD	-46,969.35
Net cash provided by Operating Activities	945,237.04

Net Change in Cash **945,237.04**

Beginning Cash Balance **2,599,369.81**

Ending Cash Balance **3,544,606.85**

Statement of Cash Flows - Phelan Pinon Hills

07/01/2022 - 12/31/2022

25 - SOLID WASTE

Cash Flows From Operating Activities

Total Revenue	174,220.49
Total Expense	56,337.44
Net Income	117,883.05

Adjustments to reconcile Net Income to net cash provided by Operating Activities

12200 - Accounts Receivable - Gov't	-22,177.70
21100 - Accounts Payable - Trade	1,805.85
24530 - Retirement W/H Payable	-246.69
24560 - Retirement 457 W/H Payable	-23.50
Net cash provided by Operating Activities	138,525.09

Net Change in Cash **138,525.09**

Beginning Cash Balance **80,094.99**

Ending Cash Balance **218,620.08**



Revenue Code - Description	Current Amount	+ 1 Month	+2 Months	+ 3 Months	+ 4 Months	Balance
500 - Payment Agreement Contract	4,441.44	929.38	502.20	0.00	0.00	5,873.02
600 - Misc Charges - Water	9,429.06	6,514.98	3,807.70	1,267.80	2,587.91	23,607.45
600 LIEN - Misc Charges - Water LIEN	0.00	0.00	279.56	125.00	1,265.10	1,669.66
995 - Amp - Avg Mnthly Pymnt	337.78	0.00	0.00	0.00	0.00	337.78
996 - Utility Unapplied Credits	-49,746.10	-4,917.15	-1,153.65	-454.22	-863.36	-57,134.48
C-001 - Consumption - Residential	177,067.82	35,329.93	17,822.27	3,090.70	3,761.46	237,072.18
C-001 (WR) - Consumption - Resid (WR)	11,059.71	2,628.37	1,447.79	368.85	793.69	16,298.41
C-001 LIEN - Consumption - Residential LIEN	0.00	0.00	452.53	77.37	18,425.75	18,955.65
C-002 - Consumption - Commercial	5,222.09	571.68	28.29	0.00	0.00	5,822.06
C-007 - Consumption - Multiple Res	202.57	6.21	0.00	0.00	0.00	208.78
C-009 - Consumption - School	4,342.00	0.00	0.00	0.00	0.00	4,342.00
C-011 - Consumption - Construction	37,864.10	24,359.65	0.00	114.67	0.00	62,338.42
C-012 - Consumption - Fill Station	1,039.76	0.00	0.00	0.00	0.00	1,039.76
C-100 - Cutoff	0.00	0.00	450.00	90.00	180.00	720.00
C-100 LIEN - Cutoff LIEN	0.00	0.00	0.00	0.00	90.00	90.00
CHROM 6-001 - Chromium 6 Surcharge	66,911.76	11,821.77	5,092.09	1,675.89	3,834.22	89,335.73
CHROM-001LIEN - CHROM -6 LIEN	0.00	0.00	173.41	43.53	953.62	1,170.56
M-001 - Meter Charge - Residential	228,246.57	40,689.18	17,598.22	5,700.73	12,831.41	305,066.11
M-001 LIEN - Meter Chrg - Residential LIEN	0.00	0.00	2,049.91	355.57	7,971.64	10,377.12
M-002 - Meter Charge - Commercial	1,965.02	228.53	38.77	0.00	0.00	2,232.32
M-003 - Meter Charge - Fire	243.00	0.01	0.00	0.00	0.00	243.01
M-007 - Meter Charge - Multiple Res	251.07	104.79	0.00	0.00	0.00	355.86
M-009 - Meter Charge - School	3,272.59	0.00	0.00	0.00	0.00	3,272.59
M-011 - Meter Charges - Construction	1,969.86	343.61	0.00	1.08	0.00	2,314.55
M-012 - Meter Charge - Fill Station	1,009.07	0.00	0.00	0.00	0.00	1,009.07
M-015 - MISC MAN HOURS CUSTOMER SERVICE/METER	0.00	1,000.18	0.00	0.00	120.45	1,120.63
M-016 - MISC VEHICLE CHARGE CUSTOMER SERVICE/METER	0.00	878.75	0.00	0.00	13.75	892.50
M-017 - MISC PARTS USED CUSTOMER SERVICE/METER	0.00	1,025.35	0.00	0.00	493.40	1,518.75
P-001 - Penalty	0.00	13,202.97	5,208.71	1,533.62	3,649.35	23,594.65
P-001 LIEN - Penalty LIEN	0.00	14.20	191.72	40.48	1,205.60	1,452.00
P-002 - Penalty-Adjustment	0.00	71.11	12.47	0.00	-68.21	15.37

Revenue Code - Description	Current Amount	+ 1 Month	+2 Months	+ 3 Months	+ 4 Months	Balance
P-002 LIEN - Penalty - Adjustment LIEN	0.00	0.00	5.12	0.00	961.91	967.03
P-003 - Miscellaneous Charges	0.00	346.71	550.00	120.00	957.49	1,974.20
P-003 LIEN - Miscellaneous Charges LIEN	0.00	0.00	41.05	0.00	448.94	489.99
Revenue Totals:	505,129.17	135,150.21	54,598.16	14,151.07	59,614.12	768,642.73



Open Payable Report

As Of 12/31/2022

Summarized by Payable Account

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
Payable Account: 99-0-0-21100 - Accounts Payable - Trade							
Vendor: APO WOO	Apollo Wood Recovery, Inc.						Payable Count: (1) 4,137.98
19907-085	Playground Wood Chips Install	12/31/2022	4,137.98	0.00	0.00	0.00	4,137.98
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
22-2-2-54620	Repair & Maintenance		4,137.98				
Vendor: AVCOM							
Vendor: AVCOM	AVCOM Services Inc.						Payable Count: (1) 98.50
25121	Answering Svc. - Dec.	12/31/2022	98.50	0.00	0.00	0.00	98.50
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-0-1-53150	Outside Service		98.50				
Vendor: BEN AG							
Vendor: BEN AG	Beneficial Ag Services						Payable Count: (1) 245.00
33318	(1) Mulch Load - 23 Tons	12/30/2022	245.00	0.00	0.00	0.00	245.00
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-1-9-54800	Programs (Wtr Conservation, etc)	C0049 OUTSIDE SERVIC	245.00				
Vendor: SBC LIENS							
Vendor: SBC LIENS	County of San Bernardino						Payable Count: (1) 380.00
22-340960	(19) Lien Release Docs.	12/31/2022	380.00	0.00	0.00	0.00	380.00
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-1-1-54830	State & County Fees & Services		380.00				
Vendor: FASTEN							
Vendor: FASTEN	Fastenal Company						Payable Count: (1) 384.64
CAVIC86512	Safety Gloves	12/31/2022	356.97	0.00	0.00	27.67	384.64
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-1-2-54500	Operating Supplies		384.64				
Vendor: FERGUS							
Vendor: FERGUS	Ferguson Enterprises, Inc						Payable Count: (1) 19,901.35
0797283-3	(6) 5 /14 A423 Hyd for Well #15 & Credits	10/31/2022	19,901.35	0.00	0.00	0.00	19,901.35
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-0-0-17000	CIP Enterprise Funds	C0095 OUTSIDE SVCS	19,901.35				
Vendor: FBC-CHRIS							
Vendor: FBC-CHRIS	First Bank Card						Payable Count: (1) 373.31
123122	FBC Statement - Dec.	12/31/2022	373.31	0.00	0.00	0.00	373.31
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-0-1-53150	Outside Service		32.97				
01-1-2-54620	Repair & Maintenance		127.40				
01-1-2-54620	Repair & Maintenance		43.91				
01-1-2-54620	Repair & Maintenance		107.50				
01-1-2-54620	Repair & Maintenance		14.01				
01-1-8-54710	Vehicle Maintenance		47.52				
Vendor: FBC-KATHLEEN							
Vendor: FBC-KATHLEEN	First Bank Card						Payable Count: (1) 1,761.26
123122	FBC Statement - Dec.	12/31/2022	1,761.26	0.00	0.00	0.00	1,761.26

Open Payable Report

As Of 12/31/2022

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-0-1-52228	Board - Meals,Travel Expenses/Hoffman		85.27				
01-0-1-52228	Board - Meals,Travel Expenses/Hoffman		1,633.32				
01-0-1-52228	Board - Meals,Travel Expenses/Hoffman		17.61				
01-0-1-52238	Board - Education,Training/Hoffman		25.06				
Vendor: FBC-SEAN	First Bank Card				Payable Count: (4)		4,782.62
53691	Sonsray - Trk #111 (2) Front Tires Replaced	12/30/2022	1,494.56	0.00	0.00	0.00	1,494.56
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-1-8-54710	Vehicle Maintenance		1,494.56				
123022	FBC Statement - Dec.	12/31/2022	484.82	0.00	0.00	0.00	484.82
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-0-0-17000	CIP Enterprise Funds	C0095 OUTSIDE SVCS	36.10				
01-1-1-54260	Education & Training		201.98				
01-1-8-54710	Vehicle Maintenance		246.74				
6245664	Trk #30 Impact & Drill	12/31/2022	994.51	0.00	0.00	0.00	994.51
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-1-2-54650	Small Tools		994.51				
978090	Blue Diamond - Asphalt for Road Repairs	12/31/2022	1,808.73	0.00	0.00	0.00	1,808.73
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-1-2-54620	Repair & Maintenance		1,808.73				
Vendor: FBC-DEBORAH	First Bank Card				Payable Count: (1)		-855.00
123122	FBC Statement - Dec.	12/30/2022	-855.00	0.00	0.00	0.00	-855.00
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-0-1-52239	Board - Education,Training/Philips		-855.00				
Vendor: FBC-DON	First Bank Card				Payable Count: (1)		2,899.60
123122	FBC Statement - Dec.	12/31/2022	2,899.60	0.00	0.00	0.00	2,899.60
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-0-1-54140	Auto Expense		173.59				
01-0-1-54140	Auto Expense		34.36				
01-0-1-54140	Auto Expense		125.00				
01-0-1-54440	Meeting, Seminar & Supplies		42.56				
01-0-1-54470	Travel Expense		1,895.09				
01-0-1-54470	Travel Expense		43.93				
01-0-1-54470	Travel Expense		377.19				
01-0-1-54470	Travel Expense		42.00				
01-0-1-54470	Travel Expense		80.00				
01-0-1-54470	Travel Expense		60.73				
01-0-1-54470	Travel Expense		13.19				
01-0-1-54470	Travel Expense		11.96				
Vendor: FBC-GEORGE	First Bank Card				Payable Count: (1)		2,290.58
123122	FBC Statement - Dec.	12/31/2022	2,290.58	0.00	0.00	0.00	2,290.58
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-0-0-17000	CIP Enterprise Funds	C0095 OUTSIDE SVCS	14.10				
01-0-1-53170	Software Support		3.87				

Open Payable Report

As Of 12/31/2022

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
01-0-1-53170	Software Support				190.90		
01-0-1-53170	Software Support				17.80		
01-0-1-54530	Office Supplies				84.19		
01-0-1-54530	Office Supplies				11.84		
01-1-1-53170	Software Support				33.98		
01-1-1-53170	Software Support				0.99		
01-1-1-54260	Education & Training				89.99		
01-7-7-53170	Software Support				33.98		
01-7-7-54260	Education & Training				1,750.00		
01-7-7-54440	Meeting, Seminar & Supplies				58.94		

Vendor: [FBC-JENNIFER](#) First Bank Card Payable Count: (1) 936.96
[123122](#) FBC Statement - Dec. 12/31/2022 936.96 0.00 0.00 0.00 936.96

Distributions

Account Number	Account Name	Project Account Key	Distribution Amount
01-0-1-54260	Education & Training		75.78
01-0-1-54530	Office Supplies		64.64
01-0-1-54530	Office Supplies		34.47
01-0-1-54530	Office Supplies		26.91
01-0-1-54530	Office Supplies		52.00
01-1-1-54530	Office Supplies		53.84
01-1-6-53150	Outside Service		110.00
01-7-7-54260	Education & Training		189.81
01-7-7-54260	Education & Training		8.61
01-7-7-54530	Office Supplies		80.34
22-2-2-54800	Programs (Park & Rec)		248.62
22-2-2-54800	Programs (Park & Rec)		-8.06

Vendor: [FBC-KIM](#) First Bank Card Payable Count: (3) 4,699.31
[123122](#) FBC Statement - Dec. 12/31/2022 3,594.25 0.00 0.00 0.00 3,594.25

Distributions

Account Number	Account Name	Project Account Key	Distribution Amount
01-0-1-53170	Software Support		468.00
01-0-1-54260	Education & Training		1,067.00
01-0-1-54260	Education & Training		80.00
01-0-1-54260	Education & Training		465.00
01-0-1-54260	Education & Training		15.00
01-0-1-54260	Education & Training		105.00
01-0-1-54260	Education & Training		-105.00
01-0-1-54260	Education & Training		105.00
01-0-1-54440	Meeting, Seminar & Supplies		42.39
01-0-1-54470	Travel Expense		385.96
01-0-1-54500	Operating Supplies		4.93
01-0-1-54530	Office Supplies		59.21
01-0-1-54530	Office Supplies		100.65
01-0-1-54530	Office Supplies		57.98
01-0-1-54530	Office Supplies		31.09
01-0-1-54530	Office Supplies		154.10
01-0-1-54530	Office Supplies		7.38
01-1-1-54260	Education & Training		499.98
01-1-6-54860	Postage & Mailing		50.58

[123122-1](#) FBC Statement - Dec. 12/31/2022 173.96 0.00 0.00 0.00 173.96

Distributions

Account Number	Account Name	Project Account Key	Distribution Amount
01-0-1-53170	Software Support	C0086 OUTSIDE SVCS	159.96
01-0-1-53170	Software Support		14.00

[2044044](#) Carino's Yr-End Lunch Meeting 12/31/2022 866.90 0.00 0.00 64.20 931.10

Open Payable Report

As Of 12/31/2022

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount	
Vendor: FBC-LORI	First Bank Card						Payable Count: (1)	460.00
123122	FBC Statement - Dec.	12/31/2022	460.00	0.00	0.00	0.00		460.00
	Distributions							
	Account Number	Account Name	Project Account Key	Distribution Amount				
	01-0-1-54260	Education & Training		931.10				
Vendor: FBC-STEVE	First Bank Card						Payable Count: (1)	973.85
123122	FBC Statement - Dec.	12/31/2022	973.85	0.00	0.00	0.00		973.85
	Distributions							
	Account Number	Account Name	Project Account Key	Distribution Amount				
	01-0-1-54530	Office Supplies		460.00				
	01-0-1-54440	Meeting, Seminar & Supplies		96.70				
	22-2-2-54500	Operating Supplies		235.38				
	22-2-2-54500	Operating Supplies		77.58				
	22-2-2-54500	Operating Supplies		46.76				
	22-2-2-54650	Small Tools		106.67				
	22-2-2-54650	Small Tools		410.76				
Vendor: GAOSBO	G.A. Osborne Pipe & Supply Inc						Payable Count: (1)	622.46
101-58383-01	Booster Pump for Dairy Svc. Connect	12/31/2022	622.46	0.00	0.00	0.00		622.46
	Distributions							
	Account Number	Account Name	Project Account Key	Distribution Amount				
	01-1-5-54620	Repair & Maintenance		622.46				
Vendor: GENPUM	General Pump Company, Inc.						Payable Count: (1)	3,566.53
29860	Well #11 Transducer	12/31/2022	3,566.53	0.00	0.00	0.00		3,566.53
	Distributions							
	Account Number	Account Name	Project Account Key	Distribution Amount				
	01-1-3-54620	Repair & Maintenance	C0105 OUTSIDE SVCS	3,566.53				
Vendor: HDLOCK	High Desert Lock & Safe, Inc.						Payable Count: (1)	50.61
132262	Cabinet Key Copies	12/31/2022	50.61	0.00	0.00	0.00		50.61
	Distributions							
	Account Number	Account Name	Project Account Key	Distribution Amount				
	01-0-1-53150	Outside Service		50.61				
Vendor: INLWAT	Inland Water Works Supply Co.						Payable Count: (2)	6,661.70
S1055390-020-1	(72) 1" IPS Inst AMS LW	12/31/2022	5,428.58	108.57	0.00	420.72		5,849.30
	Distributions							
	Account Number	Account Name	Project Account Key	Distribution Amount				
	01-1-0-13010	Inventory - Water Field Parts		5,849.30				
S1055390-020-2	(10) 1" IPS Inst AMS LW	12/31/2022	753.97	15.08	0.00	58.43		812.40
	Distributions							
	Account Number	Account Name	Project Account Key	Distribution Amount				
	01-1-0-13010	Inventory - Water Field Parts		812.40				
Vendor: MARFEN	Marriott Fence Construction Inc						Payable Count: (1)	11,217.00
4172	Fencing per Standard Detail 30 for Well 17 Mountai	12/31/2022	11,217.00	0.00	0.00	0.00		11,217.00
	Distributions							
	Account Number	Account Name	Project Account Key	Distribution Amount				
	01-1-3-54620	Repair & Maintenance		11,217.00				
Vendor: ANDTRU	Mills Hardware						Payable Count: (1)	624.79

Open Payable Report

As Of 12/31/2022

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
123122	Month End Statement	12/31/2022	579.85	0.00	0.00	44.94	624.79
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-1-1-54620	Repair & Maintenance		27.99				
01-1-2-54620	Repair & Maintenance		12.91				
01-1-2-54620	Repair & Maintenance		16.54				
01-1-2-54620	Repair & Maintenance		56.91				
01-1-3-54620	Repair & Maintenance		33.75				
01-1-3-54620	Repair & Maintenance		83.99				
01-1-6-54620	Repair & Maintenance		100.19				
01-1-6-54650	Small Tools		39.85				
01-1-6-54650	Small Tools		42.63				
22-2-2-54620	Repair & Maintenance		53.84				
22-2-2-54620	Repair & Maintenance		92.64				
22-2-2-54620	Repair & Maintenance		14.00				
22-2-2-54650	Small Tools		49.55				
Vendor: MWA-ALTO	Mojave Basin Area Watermaster					Payable Count: (1)	73.33
44135	1st. Qtr. Admin/Bio Fees	12/29/2022	73.33	0.00	0.00	0.00	73.33
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-1-3-50010	MWA/AVW Admin. & Bio Fee		73.33				
Vendor: MWA-OESTE	Mojave Basin Area					Payable Count: (1)	3,339.28
44134	1st. Qtr. Admin/Bio Fees	12/29/2022	3,339.28	0.00	0.00	0.00	3,339.28
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-1-3-50010	MWA/AVW Admin. & Bio Fee		3,339.28				
Vendor: NAPA	NAPA Auto Parts					Payable Count: (1)	316.27
123122	Month End Statement	12/31/2022	294.97	0.00	0.00	21.30	316.27
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-1-8-54710	Vehicle Maintenance		8.93				
01-1-8-54710	Vehicle Maintenance		7.53				
01-1-8-54710	Vehicle Maintenance		8.93				
01-1-8-54710	Vehicle Maintenance		246.26				
01-1-8-54710	Vehicle Maintenance		31.70				
01-1-8-54710	Vehicle Maintenance		12.92				
Vendor: PHEEXP	Phelan Express, Inc.					Payable Count: (3)	375.24
41331	Trk #24 - Oil Change	12/31/2022	125.08	0.00	0.00	0.00	125.08
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-1-8-54710	Vehicle Maintenance		125.08				
41493	Trk #30 Oil Change	12/31/2022	125.08	0.00	0.00	0.00	125.08
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-1-8-54710	Vehicle Maintenance		125.08				
41511	Trk #22 Oil Change	12/31/2022	125.08	0.00	0.00	0.00	125.08
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-1-8-54710	Vehicle Maintenance		125.08				
Vendor: RCAASS	Randall C. Arnold Jr					Payable Count: (1)	11,975.00
2022-45	Incidental Take Permit - Engineering Servc	09/30/2022	11,975.00	0.00	0.00	0.00	11,975.00

Open Payable Report

As Of 12/31/2022

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
Vendor: REBEL Rebel Oil Company, Inc. Payable Count: (2) 4,066.49							
067848R-DM	Fuel - 495 Gl.	09/30/2022	2,630.33	0.00	0.00	0.00	2,630.33
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
22-2-0-17000	CIP - Parks & Rec	C0078 OUTSIDE SVCS	11,975.00				
Vendor: 7061750 Rebel Oil Company, Inc. Payable Count: (1) 1,436.16							
	Fuel - 369 Gl.	12/31/2022	1,436.16	0.00	0.00	0.00	1,436.16
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-1-8-54410	Fuel Costs		2,630.33				
Account Number	Account Name	Project Account Key	Distribution Amount				
01-1-8-54410	Fuel Costs		1,436.16				
Vendor: SOUWES South West Pump & Drilling Payable Count: (1) 284,952.50							
121522	Drilling & Development of Well #15	12/31/2022	284,952.50	0.00	0.00	0.00	284,952.50
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-0-0-17000	CIP Enterprise Funds	C0095 OUTSIDE SVCS	284,952.50				
Vendor: SCE 3752-2894 Southern California Edison Payable Count: (1) 352.07							
122922	Electricity - N. Dairy Mobile 12/1 - 12/29	12/31/2022	352.07	0.00	0.00	0.00	352.07
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-1-3-58110	Utilities		352.07				
Vendor: SCE 4241-7012 Southern California Edison Payable Count: (1) 517.91							
122922	Electricity - S. Dairy Mobile 12/1 12/29	12/29/2022	517.91	0.00	0.00	0.00	517.91
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-1-3-58110	Utilities		517.91				
Vendor: SCE 8362-7804 Southern California Edison Payable Count: (1) 608.16							
113022	Electricity - Solar Mtr & Credits 10/31 - 11/30	11/30/2022	608.16	0.00	0.00	0.00	608.16
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-1-3-58110	Utilities		648.55				
01-1-3-58115	Utilities - Solar Credits		-40.39				
Vendor: SCE 9587-0653 Southern California Edison Payable Count: (1) 1,147.82							
112722	Electricity - Office & Solar Credits 10/26 - 11/27	11/27/2022	1,147.82	0.00	0.00	0.00	1,147.82
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-0-1-58110	Utilities		1,310.07				
01-1-3-58115	Utilities - Solar Credits		-162.25				
Vendor: STAINS Standard Insurance Company Payable Count: (1) 1,131.91							
120122	LTD/Life/AD&D - Dec.	12/31/2022	1,131.91	0.00	0.00	0.00	1,131.91
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-0-1-51230	Employee Group Insurance		961.82				
01-7-7-51230	Employee Group Insurance		101.05				
22-0-1-51230	Employee Group Insurance		69.04				
Vendor: SWRCB SWRCB-DWOC Payable Count: (1) 55.00							
123022	Water Treatment (T1) Cert Fee S. Trujillo	12/30/2022	55.00	0.00	0.00	0.00	55.00

Open Payable Report

As Of 12/31/2022

Payable Number	Description	Post Date	Payable Amount	Discount Amount	Shipping Amount	Tax Amount	Net Amount
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-1-1-54260	Education & Training		55.00				
Vendor: THEGAS	The Gas Company				Payable Count: (4)		879.54
122022-4084	Gas - Phelan Sr. Ctr. 11/21 - 12/20	12/20/2022	265.02	0.00	0.00	0.00	265.02
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
22-0-2-58110	Utilities		265.02				
122022-4585	Gas - Phelan CC 11/21 - 12/20	12/20/2022	256.58	0.00	0.00	0.00	256.58
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
22-0-2-58110	Utilities		256.58				
122922-6056	Gas - Pinon Hills CC 11/29 - 12/29	12/29/2022	170.09	0.00	0.00	0.00	170.09
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
22-0-2-58110	Utilities		170.09				
122922-6781	Gas - Pinon Hills Fire 11/29 - 12/29	12/29/2022	187.85	0.00	0.00	0.00	187.85
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
22-0-2-58110	Utilities		187.85				
Vendor: USA	Underground Service Alert of So. Cal.				Payable Count: (1)		703.00
1220220536	(396) Tickets	12/31/2022	703.00	0.00	0.00	0.00	703.00
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-1-2-53150	Outside Service		703.00				
Vendor: UNI SITE	United Site Services of California, Inc.				Payable Count: (1)		422.83
INV-01293487	Porta Potties Rental for Covid	12/31/2022	422.83	0.00	0.00	0.00	422.83
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-0-1-53150	Outside Service	C0086 OUTSIDE SVCS	422.83				
Vendor: UNIVAR	UNIVAR INC.				Payable Count: (1)		2,161.94
507930095	Liquid Chlorine - 547 Gl.	12/31/2022	2,161.94	0.00	0.00	0.00	2,161.94
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-1-3-54500	Operating Supplies		2,161.94				
Vendor: VER FLEET	Verizon Connect Fleet USA, LLC				Payable Count: (1)		360.05
37600004344	Fleet GPS - Dec.	12/31/2022	360.05	0.00	0.00	0.00	360.05
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-1-8-54300	Equipment Rental / Lease		360.05				
Vendor: RAIFOR	Western Oilfields Supply Company				Payable Count: (1)		4,934.92
1820861	Highline for Well #15 Rental & Insurance	12/31/2022	4,934.92	0.00	0.00	0.00	4,934.92
Distributions							
Account Number	Account Name	Project Account Key	Distribution Amount				
01-0-0-17000	CIP Enterprise Funds	C0095 OUTSIDE SVCS	4,934.92				
			Payable Account 99-0-0-21100	Payable Count: (53)	Total:	384,586.31	

Summary

Payable Account Summary

Account	Count	Amount
99-0-0-21100 - Accounts Payable - Trade	53	384,586.31
Report Total:	53	384,586.31

Payable Fund Summary

Fund	Count	Amount
99 - POOLED CASH	53	384,586.31
Report Total:	53	384,586.31



Project Number	Project Name	Group	Type	Status	
C0002	ADMINISTRATIVE PROPERTY	Administration	Construction in Prog...	Active	
Expenses					
Account Key	Account Name	Category	Beginning Balance	Activity	Ending Balance
C0002 ARCHITECT	C0002 ARCHITECT	OUTSIDE SERVICES	0.00	180,970.95	180,970.95
C0002 BUILD	C0002 MODULAR BUILDING	Buildings	0.00	93.34	93.34
C0002 COUNTY FEES	C0002 COUNTY FEES	Fees/License	0.00	73,213.50	73,213.50
C0002 IMPROVE	C0002 IMPROVEMENTS	OUTSIDE SERVICES	0.00	60,952.26	60,952.26
C0002 LABOR	C0002 LABOR - ADMIN BUILDING	LABOR	0.00	4,562.80	4,562.80
C0002 OUTSIDE SVCS	C0002 OUTSIDE SVCS	OUTSIDE SERVICES	0.00	212,707.71	212,707.71
	Total Expenses:		0.00	532,500.56	532,500.56
	Total C0002:		0.00	532,500.56	532,500.56
C0072	Mountain Well	Wells	Construction in Prog...	Active	
Expenses					
Account Key	Account Name	Category	Beginning Balance	Activity	Ending Balance
C0072 OUTSIDE SVCS	C0072 OUTSIDE SVCS - MOUNTAIN WELL	OUTSIDE SERVICES	0.00	52,484.50	52,484.50
	Total Expenses:		0.00	52,484.50	52,484.50
	Total C0072:		0.00	52,484.50	52,484.50
C0078	Phelan Park Expansion	Parks	Construction in Prog...	Active	
Expenses					
Account Key	Account Name	Category	Beginning Balance	Activity	Ending Balance
C0078 ENGINEERING	C0078 ENGINEERING - Phelan Park Exp...	ENGINEERING	0.00	70.44	70.44
C0078 LABOR	C0078 LABOR - Phelan Park Expansion	LABOR	0.00	8,084.47	8,084.47
C0078 OUTSIDE SVCS	C0078 OUTSIDE SVCS - Phelan Park Exp...	OUTSIDE SERVICES	0.00	445,012.80	445,012.80
	Total Expenses:		0.00	453,167.71	453,167.71
	Total C0078:		0.00	453,167.71	453,167.71
C0084	Meters & Installation	Water Distribution	Construction in Prog...	Active	
Expenses					
Account Key	Account Name	Category	Beginning Balance	Activity	Ending Balance
C0084 OUTSIDE SVCS	C0084 OUTSIDE SVCS - Meters & Installa...	OUTSIDE SERVICES	0.00	158,986.42	158,986.42
	Total Expenses:		0.00	158,986.42	158,986.42
	Total C0084:		0.00	158,986.42	158,986.42
C0095	Well 15 - Development / Chromi...	Wells	Construction in Prog...	Active	
Expenses					
Account Key	Account Name	Category	Beginning Balance	Activity	Ending Balance
C0095 OUTSIDE SVCS	C0095 OUTSIDE SVCS - WELL 15 Dvlpmn...	OUTSIDE SERVICES	0.00	694,415.64	694,415.64
	Total Expenses:		0.00	694,415.64	694,415.64
	Total C0095:		0.00	694,415.64	694,415.64

Summary

Project Summary

Project Number	Project Name	Beginning Balance	Activity	Ending Balance
C0002	ADMINISTRATIVE PROPERTY	0.00	532,500.56	532,500.56
C0072	Mountain Well	0.00	52,484.50	52,484.50
C0078	Phelan Park Expansion	0.00	453,167.71	453,167.71
C0084	Meters & Installation	0.00	158,986.42	158,986.42
C0095	Well 15 - Development / Chromium M	0.00	694,415.64	694,415.64
Project Totals:		0.00	1,891,554.83	1,891,554.83

Group Summary

Group	Beginning Balance	Activity	Ending Balance
Adminstration	0.00	532,500.56	532,500.56
Parks	0.00	453,167.71	453,167.71
Water Distribution	0.00	158,986.42	158,986.42
Wells	0.00	746,900.14	746,900.14
Group Totals:	0.00	1,891,554.83	1,891,554.83

Type Summary

Type	Beginning Balance	Activity	Ending Balance
Construction in Progress	0.00	1,891,554.83	1,891,554.83
Type Totals:	0.00	1,891,554.83	1,891,554.83

Solar Project and Credits Report

				<u>Running Balance</u>
Cost of Solar Project:	\$	5,239,947.43		\$ 5,239,947.43
Loan Received:	\$	5,000,000.00		\$ (5,000,000.00)
Loan Payments:		Principal	Interest	Total
Total Pmts 01/2015-06/2020	\$	1,028,328.62	\$ 909,777.59	\$ 1,938,106.21
07/13/2020	12 \$	104,326.80	\$ 74,468.84	\$ 178,795.64
01/04/2021	\$	106,282.93	\$ 72,512.71	\$ 178,795.64
08/13/2021	\$	147,792.30	\$ 21,689.89	\$ 169,482.19
02/01/2022	\$	118,069.37	\$ 51,412.82	\$ 169,482.19
08/01/2022	\$	119,722.34	\$ 49,759.85	\$ 169,482.19
02/01/2023				\$ -
Total	\$	1,624,522.36	\$ 1,179,621.70	\$ 2,804,144.06
OM Expenses				\$ 273,550.73
			Total Cost to Date	\$ 3,317,642.22

Edison Credits Received:

		Credits Received		
2015/2016	\$	102,606.65	Total Received for Fiscal Year	
2016/2017	\$	363,593.28	Total Received for Fiscal Year	
2017/2018	\$	370,590.41	Total Received for Fiscal Year	
2018/2019	\$	268,733.30	Total Received for Fiscal Year	
2019/2020	\$	1,075,131.15	Total Received for Fiscal Year	Incl Settlement
2020/2021	\$	119,612.47	Total Received for Fiscal Year	
2021/2022	\$	1,237,537.38	Total Received for Fiscal Year	Incl PY Credits
July - Sept 2022	\$	236,446.46		
Oct - Dec 2022	\$	69,797.04	Received for October and part of November only	
Jan -Mar 2023	\$	-		
Apr - Jun 2023	\$	-		
2022/2023	\$	306,243.50	Total Received for Fiscal Year	
Total	\$	3,844,048.14	Total Credits to Date	\$ (3,844,048.14)
			Total Cost (Income)	\$ (526,405.92)

Scenario 09/11/2014 Revised 09/2021

Terms Turnkey System, Annual O&M, 10 Year Performance Guarantee @90%

Terms 25 Year Module Warranty, 10 Year Balance of System Warranty, 30 Year Lifecycle

Financing Structure 20 Yr Loan Term, 3.75% interest rate, Origination Fees and Financing Fees May Apply, \$0 Annual Payment Escalation

Estimate

EOY	Utility Savings	REC Sales	O&M Expense	Pre-COD	Net Operating Savings	Principal Balance	Principal Payment	Interest Payment	Total Debt Service	DSCR	Net Cash Flow
Y0	\$ -	\$ -	\$ -	\$ (198,821)	\$ (198,821)	\$ 5,000,000					\$ (198,821)
2016	\$ 416,265	\$ 3,484	\$ (35,575)	\$ -	\$ 384,174	\$ 4,828,314	\$ (171,686)	\$ (185,905)	\$ (357,591)	107%	\$ 26,583
2017	\$ 431,833	\$ 3,623	\$ (35,575)	\$ -	\$ 399,882	\$ 4,650,130	\$ (178,184)	\$ (179,407)	\$ (357,591)	112%	\$ 42,290
2018	\$ 447,984	\$ 3,768	\$ (35,575)	\$ -	\$ 416,177	\$ 4,465,201	\$ (184,929)	\$ (172,662)	\$ (357,591)	116%	\$ 58,586
2019	\$ 464,738	\$ 3,919	\$ (35,575)	\$ -	\$ 433,082	\$ 4,273,272	\$ (191,929)	\$ (165,662)	\$ (357,591)	121%	\$ 75,491
2020	\$ 482,119	\$ 4,076	\$ (35,575)	\$ -	\$ 450,620	\$ 4,074,078	\$ (199,194)	\$ (158,398)	\$ (357,591)	126%	\$ 93,029
2021	\$ 500,151	\$ 4,239	\$ (35,575)	\$ -	\$ 468,815	\$ 3,867,345	\$ (206,733)	\$ (150,858)	\$ (357,591)	131%	\$ 111,223
2022	\$ 318,788	\$ 12,212	\$ (35,575)	\$ -	\$ 295,425	\$ 3,652,786	\$ (214,559)	\$ (143,033)	\$ (357,591)	136%	\$ (62,166)
2023	\$ 333,890	\$ 12,790	\$ (35,575)	\$ -	\$ 311,105	\$ 3,430,106	\$ (222,680)	\$ (134,911)	\$ (357,591)	142%	\$ (46,486)
2024	\$ 349,708	\$ 13,396	\$ (35,575)	\$ -	\$ 327,529	\$ 3,198,997	\$ (231,109)	\$ (126,482)	\$ (357,591)	148%	\$ (30,062)
2025	\$ 366,276	\$ 14,031	\$ (35,575)	\$ -	\$ 344,732	\$ 2,959,140	\$ (239,857)	\$ (117,735)	\$ (357,591)	153%	\$ (12,859)
2026	\$ 383,628	\$ 14,696	\$ (31,946)	\$ -	\$ 366,378	\$ 2,710,205	\$ (248,936)	\$ (108,656)	\$ (357,591)	161%	\$ 8,786
2027	\$ 401,803	\$ 15,392	\$ (32,905)	\$ -	\$ 384,290	\$ 2,451,847	\$ (258,358)	\$ (99,233)	\$ (357,591)	167%	\$ 26,699
2028	\$ 420,838	\$ 16,121	\$ (33,892)	\$ -	\$ 403,067	\$ 2,183,709	\$ (268,137)	\$ (89,454)	\$ (357,591)	173%	\$ 45,476
2029	\$ 440,775	\$ 16,885	\$ (34,909)	\$ -	\$ 422,751	\$ 1,905,422	\$ (278,287)	\$ (79,304)	\$ (357,591)	179%	\$ 65,160
2030	\$ 461,657	\$ 17,685	\$ (167,208)	\$ -	\$ 312,134	\$ 1,616,602	\$ (288,820)	\$ (68,771)	\$ (357,591)	150%	\$ (45,457)
2031	\$ 483,528	\$ 18,522	\$ (37,035)	\$ -	\$ 465,015	\$ 1,316,849	\$ (299,753)	\$ (57,838)	\$ (357,591)	193%	\$ 107,424
2032	\$ 506,435	\$ 19,400	\$ (38,146)	\$ -	\$ 487,689	\$ 1,005,750	\$ (311,099)	\$ (46,492)	\$ (357,591)	201%	\$ 130,098
2033	\$ 530,427	\$ 20,319	\$ (39,290)	\$ -	\$ 511,456	\$ 682,875	\$ (322,874)	\$ (34,717)	\$ (357,591)	208%	\$ 153,865
2034	\$ 555,556	\$ 21,282	\$ (40,469)	\$ -	\$ 536,369	\$ 347,780	\$ (335,096)	\$ (22,495)	\$ (357,591)	216%	\$ 178,778
2035	\$ 581,876	\$ 22,290	\$ (41,683)	\$ -	\$ 562,483	\$ (0)	\$ (347,780)	\$ (9,812)	\$ (357,591)	224%	\$ 204,892
2036	\$ 609,442	\$ 23,346	\$ (42,933)	\$ -	\$ 589,855	\$ (0)	\$ (0)	\$ 0	\$ -	0%	\$ 589,855
2037	\$ 638,315	\$ 24,452	\$ (44,221)	\$ -	\$ 618,546	\$ (0)	\$ -	\$ -	\$ -	0%	\$ 618,546
2038	\$ 668,555	\$ 25,610	\$ (45,548)	\$ -	\$ 648,617	\$ (0)	\$ -	\$ -	\$ -	0%	\$ 648,617
2039	\$ 700,227	\$ 26,823	\$ (46,914)	\$ -	\$ 680,136	\$ (0)	\$ -	\$ -	\$ -	0%	\$ 680,136
2040	\$ 733,401	\$ 28,094	\$ (48,322)	\$ -	\$ 713,173	\$ (0)	\$ -	\$ -	\$ -	0%	\$ 713,173
2041	\$ 768,146	\$ 29,425	\$ (49,771)	\$ -	\$ 747,800	\$ (0)	\$ -	\$ -	\$ -	0%	\$ 747,800
2042	\$ 804,536	\$ 30,819	\$ (51,265)	\$ -	\$ 784,090	\$ (0)	\$ -	\$ -	\$ -	0%	\$ 784,090
2043	\$ 842,651	\$ 32,279	\$ (52,802)	\$ -	\$ 822,128	\$ (0)	\$ -	\$ -	\$ -	0%	\$ 822,128
2044	\$ 882,572	\$ 33,808	\$ (54,387)	\$ -	\$ 861,993	\$ (0)	\$ -	\$ -	\$ -	0%	\$ 861,993
2045	\$ 924,384	\$ 35,410	\$ (56,018)	\$ -	\$ 903,776	\$ (0)	\$ -	\$ -	\$ -	0%	\$ 903,776
TOTAL	\$ 16,450,503	\$ 548,196	\$ (1,345,410)	\$ (198,821)	\$ 15,454,468	\$ (5,000,000)	\$ (2,151,826)	\$ (7,151,826)			\$ 8,302,643

Actual

FYE	Utility Savings	REC Sales	O&M Expense	Other Exp	Net Operating Savings	Principal Balance	Principal Payment	Interest Payment	Total Debt Service	DSCR	Net Cash Flow
Y0	\$ -	\$ -	\$ -	\$ (239,947)	\$ (239,947)	\$ 5,000,000	\$ (85,046)	\$ (65,104)	\$ (150,150)		\$ (390,097)
2016	\$ 102,607	\$ -	\$ (35,575)	\$ -	\$ 67,032	\$ 4,914,954	\$ (174,905)	\$ (182,686)	\$ (357,591)	19%	\$ (290,559)
2017	\$ 363,593	\$ -	\$ (35,575)	\$ (24,528)	\$ 303,491	\$ 4,740,049	\$ (181,525)	\$ (176,066)	\$ (357,591)	85%	\$ (54,101)
2018	\$ 370,590	\$ -	\$ (35,575)	\$ -	\$ 335,016	\$ 4,558,524	\$ (188,396)	\$ (169,195)	\$ (357,591)	94%	\$ (22,576)
2019	\$ 268,733	\$ -	\$ (35,575)	\$ -	\$ 233,159	\$ 4,370,127	\$ (195,528)	\$ (162,064)	\$ (357,591)	0%	\$ (124,433)
2020	\$ 1,075,131	\$ -	\$ (35,575)	\$ -	\$ 1,039,556	\$ 4,174,600	\$ (202,929)	\$ (154,663)	\$ (357,591)	0%	\$ 681,965
2021	\$ 119,612	\$ -	\$ (35,575)	\$ -	\$ 84,038	\$ 3,971,671	\$ (210,610)	\$ (146,982)	\$ (357,591)	0%	\$ (273,554)
2022	\$ 1,237,537	\$ -	\$ (35,575)	\$ -	\$ 1,201,963	\$ 3,761,062	\$ (265,862)	\$ (73,103)	\$ (338,964)	0%	\$ 862,998
2023	\$ 306,244	\$ -	\$ -	\$ -	\$ 306,244	\$ 3,495,200	\$ (119,722)	\$ (49,760)	\$ (169,482)	0%	\$ 136,761
2024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
2025	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
2026	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
2027	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
2028	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
2029	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
2030	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
2031	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
2032	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
2033	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
2034	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
2035	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
2036	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
2037	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
2038	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
2039	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
2040	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
2041	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
2042	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
2043	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
2044	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
2045	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0%	\$ -
TOTAL	\$ 3,844,048	\$ -	\$ (249,023)	\$ (264,475)	\$ 3,330,550	\$ (1,624,522)	\$ (1,179,622)	\$ (2,804,144)			\$ 526,406



DATE: January 17, 2023
 TO: Board of Directors
 FROM: Don Bartz, General Manager/Treasurer
 BY: David Noland, Accountant

Cash / Investment Report

As of 12/31/22

Institution	Account Type	Amount	Interest Rate	Maturity Date	Market Value	% of total Funds
<u>CHECKING ACCOUNTS</u>						
Flagstar Bank (DCB)	Checking / Sweep	\$ 509,031.03	2.50%	N/A	\$ 509,031.03	2.33%
<u>INVESTMENT ACCOUNTS</u>						
State of California	LAIF	\$9,611.44	2.06%	N/A	\$ 9,611.44	0.04%
Flagstar Bank (DCB)	Savings	\$5,305,029.40	3.00%	N/A	\$ 5,305,029.40	24.30%
Flagstar Bank (DCB)	CD (14 day)	\$2,000,000.00	3.65%	1/5/2023	\$ 2,000,000.00	9.16%
Flagstar Bank (DCB)	CD (6 mo.)	\$2,500,000.00	4.43%	5/9/2023	\$ 2,500,000.00	11.45%
Flagstar Bank (DCB)	CD (1 yr.)	\$2,500,000.00	4.53%	11/9/2023	\$ 2,500,000.00	11.45%
Flagstar Bank (DCB)	CD (1 yr.)	\$1,000,000.00	4.83%	11/29/2023	\$ 1,000,000.00	4.58%
Flagstar Bank (DCB)	CD (2 yr.)	\$5,000,000.00	4.57%	11/29/2024	\$ 5,000,000.00	22.90%
Flagstar Bank (DCB)	CD (3 yr.)	\$1,000,000.00	4.30%	11/29/2025	\$ 1,000,000.00	4.58%
Flagstar Bank (DCB)	CD (4 yr.)	\$1,000,000.00	4.15%	11/29/2026	\$ 1,000,000.00	4.58%
Charles Schwab	US Treasury (3 yr.)	\$1,000,000.00	4.25%	11/29/2025	\$994,018.58	4.58%
<u>MISC ACCOUNTS</u>						
Cnty/Change Fund/Petty Cash		\$ 7,097.95		N/A	\$ 7,097.95	0.03%
TOTAL		\$ 21,830,769.82			\$ 21,824,788.40	100%

Statement on Compliance with Investment Policy

The District is in compliance with the adopted Investment Policy

Statement of Ability to Meet Required Expenditures for the Next Six Months

Based upon currently budgeted revenues and expenditures, the District has sufficient financial resources to meet the anticipated expenditures for the next six months of 1/1/2023 through 7/1/2023

Finance Committee Roles and Responsibilities

The Board of Directors established the Finance Committee as a standing committee with the following roles and responsibilities:

Role

The role of the Finance Committee is to assist District staff with the financial related processes and activities of the District.

Responsibility

The responsibility of the Finance Committee is to review financial related reports and contracts, review the District's annual budget and audit, review finance-related RFPs, and to assist with development of financial plans and processes for the District.

Specific Tasks/Goals

- Represent the Board in an advisory capacity and report to the Board quarterly.
- To review the quarterly District financial statements, including the Balance Sheet, the Income Statement, the Statement of Cash Flows, the Disbursements Statement, the Accounts Receivable Aging Statement, and the Accounts Payable Aging Statement.
- To work with District staff during the preparation of the annual budget.
- To review financial projects exceeding the General Manager's purchasing policy limits.
- To work with staff on financial policies, including reserves, multi-year forecast, rates, and fees for recommendation to the Board of Directors.
- To review audit process and maintain financial integrity for District.
- To evaluate the performance of the audit firm and make recommendations for renewal or replacement.
- To preview financial presentations to the Board for accuracy and presentability.
- Attend training sessions or networking opportunities as they may come available and are pertinent to committee-related concerns.
- Make budget recommendations annually for committee-related activities.



2022 Strategic Plan



Maximizing Resources for the Benefit of the Community

www.pphcsd.org

Introduction

“A goal without a plan is just a wish.”

- Antoine de Saint-Exupery

A strategic plan is a top-level planning document for an organization to set clear direction over all operational aspects of its mission. It serves as framework for decision making over a five-year-period. It is a disciplined effort to produce fundamental decisions that shape what an agency plans to accomplish by selecting a rational course of action.

In 2016, the Board of Directors of the Phelan Piñon Hills Community Services District (District) retained BHI Management Consulting (BHI) to facilitate and coordinate the initial strategic plan development. Since then, several aspects of District operations have changed. In April 2021, the District began the process of updating the Strategic Plan to address new operational conditions and projects. This plan incorporates an assessment of the present state of District operations by gathering and analyzing information, setting goals, and making decisions for the future. Input has been gathered from various sources to add to the vision and implementation plan presented in this document. The plan seeks to strengthen and build upon opportunities while addressing areas of concern.

The updated plan identifies actions, activities, and planning efforts that are currently active and needed for continued success in operations and management of the District, and provides for periodic reviews and updates.

Board of Directors

Rebecca Kujawa

President

Deborah Philips

Vice President

Charlie Johnson

Director

Kathy Hoffman

Director

Mark Roberts

Director

District Staff

Don Bartz

General Manager

Lori Lowrance

Assistant General Manager/CFO

George Cardenas

Engineering Manager

Kim Ward

Human Resources Manager

Sean Wright

Water Operations Manager

Steve Lowrance

Parks Supervisor

The strategic planning effort focuses on several of the following vision areas:

- Future Water Portfolio in the 5-25 year time frame
- Community Relations and Culture, Inclusive Rebranding
- Deliberate collaboration with partner agencies
- The need to address the challenges of providing a balance of community programs and facilities with existing and future limitations
- Valuing District employees now and thoughtful planning for succession

Consultant
Brent H. Ives
Managing Consultant

Contents

General Information

Introduction

04 SWOT

06 Definitions

06 Plan Development

6-7 Mission/Vision

07 Plan Management

Strategic Focus Areas

08 Water Resources

12 Phelan Community Park

16 Senate Bill 1383 Compliance

20 Financial Efficiency

24 Strategic Partners and Public Affairs

26 Personnel Management

Maps/Tables

28 Boundary Map

29 Vision to Action Map

**S
W
O
T**

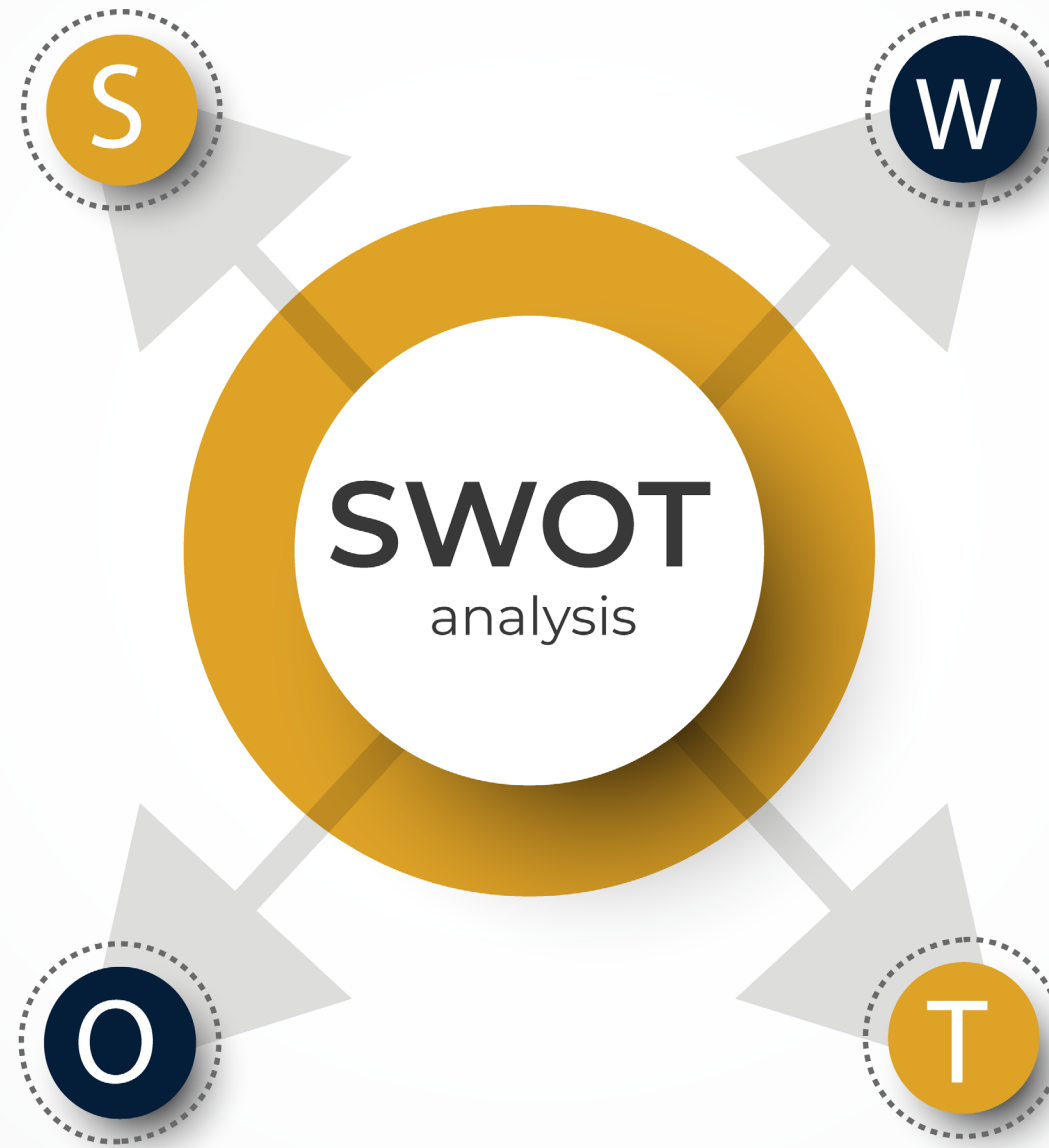
STRENGTHS

- WATER INFRASTRUCTURE
- GREAT MANAGEMENT & EMPLOYEES
- OUR BALANCE SHEET
- OUR CHROMIUM-6 SOLUTION

OPPORTUNITIES

- NEW SERVICE AREAS
- SHEEP CREEK MUTUAL WATER
- OPPORTUNITIES TO COMMUNICATE WITH PARTNERS

PPHCSD



WEAKNESSES

- LACK OF EXISTING PARK SPACE
- AREAS WITH SUB-PAR FIRE FLOW
- COMMUNITY COMMUNICATIONS

THREATS

- STATE AND CHROM-6 LIMITS
- STATE \$\$ FOR SHEEP CREEK
- STAFFING CHALLENGES W/ SCMWC

Plan Development

Our Services: Water, Parks & Recreation, Solid Waste & Recycling, Street Lighting

BHI first gathered input from the employees of the District, then interviewed individual Board members to get their one-on-one perspectives. The senior management team also provided input to the preparatory steps of the process. The following items were discussed:

- Mission Statement
- District Strengths, Weaknesses, Opportunities, and Threats (SWOT)
- Important Future Projects

The Board supported this process as a way to allow all to participate in the foundation of the strategic plan. A public Board and key staff workshop was conducted to develop plan elements, capture key areas to focus the plan. Each focus area was extensively discussed at this workshop to provide guidance to staff as they add more detail to the strategic plan.

Key staff worked with BHI to complete the list of strategic goals in support of the vision and focus areas. The plan was refined prior to the initial presentation to the Board so there was a clear understanding of what was being proposed, what components require Board support, and what options exist for the proposed actions. Upon final adjustments and refinements of the plan, it was brought back to the Board in a public meeting for review and approval.

Mission

“Our mission is to efficiently provide authorized services and maximize resources for the benefit of the community.”

Definitions

Mission Statement: A declaration of an organization's purpose; why the organization exists. Ideally, all activities of the District should be in support of the mission statement.

Vision Statement: A statement that articulates where the organization would like to be over the term of the strategic plan. It should outline important aspects of the organization as described within the planning term. The visions should create strategies and tactics in order to be met.

Strategic Focus Areas: Areas seen as current and future challenges and opportunities for the District that while completed, will fulfill the Mission statement for the community.

Strategic Goals: Strategic actions that are specific and measurable activities or targets that address the strategic elements. Day-to-day action and projects which are not covered in detail in the strategic plan, will be designed so the strategic goals are accomplished.



Plan Management

A key part of the strategic planning process is to conduct an annual review and adjustment of the plan. These reviews allow for maintenance of the plan so it will continually reflect the actual needs and progress of the District strategy. The reviews will be documented and followed up by a plan supplement or an updated plan. A five-year planning horizon will be maintained.

Vision

In five years, the District would like to say:

- We have completed the Phelan Park expansion
- We continue to meet industry standards and maintain a healthy financial position through sound fiscal policies
- We have increased our proactive relations with both our private and public partnerships
- We remain on-track with the maintenance and replacement of our water infrastructure as necessary
- We have high employee retention and are successfully addressing employee succession
- We have optimized our means and methods of communicating with our community

1.0 Water Resources



Objective: Our objective is to operate and maintain a safe, reliable, secure, compliant, and superior quality production system that meets water demand requirements of the community.

Strategy: We will do this by keeping on-track with the repair and replacement of water delivery infrastructure, safeguarding current source reliability through strategic basin management, and seeking additional water sources as outlined in the District’s Urban Water Management Plan, 10-Year Capital Improvement Plan, and Water Master Plan.

Measurement: We will know we have achieved the objective of this element by having a fully-operational water system that meets water demand and is compliant with all state and federal requirements.

1.1

Sheep Creek Mutual Water Company Consolidation

The District believes that a community does not thrive unless all of its members thrive. To that end, the District sees consolidation with Sheep Creek Mutual Water Company (SCMWC) as beneficial to all members of the community as it will provide adequate and reliable source water to District businesses, schools, and residents. The District is currently working with the State Water Resources Control Board (SWRCB), Ardurra, and SCMWC towards consolidation. It is estimated the District and SCMWC will enter into a consolidation agreement in late 2022 contingent upon state funding.

1.2

Chromium-6 Mitigation

Hexavalent Chromium (Chromium-6) mitigation is necessary to meet state requirements and ensure the District can provide clean and safe drinking water to its customers. District staff and the Board are working to mitigate Chromium-6 in a cost-effective manner ahead of the anticipated new state requirements. The District will know we have achieved this objective if our mitigation programs, while meeting regulations, do not significantly impair our production or significantly burden our customers. By utilizing a well profiling method of mitigation, the District will be under the anticipated state requirements. If the state requirements are more burdensome than expected, additional methods for mitigation may need to be implemented.

1.3

Water Conservation

Water conservation plays a key role in ensuring source reliability. To comply with state requirements regarding unbilled water production (water loss), as well as user restrictions, the District will need to designate capital needed to reduce water loss and meet state restrictions. Water loss will need to be addressed by replacing aging infrastructure. District Metered Areas (DMA’s) can help to identify the priority areas of the District that need to be replaced and where loss is occurring. Upcoming restrictions on customer indoor and outdoor water usage will become important as state conservation requirements begin to be implemented. Conservation may have significant costs associated with it as customer education and enforcement will be required.



1.4

Water Resources

The District owns water production rights in two Mojave River basins. As part of the adjudication, the District is only allowed to produce a certain percentage of the water rights it owns; this is known as the District's free production allowance. With the knowledge that the District will face a significant ramp-down of the free production allowance within the next five to seven years it is critical to secure additional water rights, access to imported water (when necessary), and to budget and prepare for paying for a replacement water obligation.

1.7

Emergency Preparedness

The District has an Emergency Response Plan and conducts annual training on the Plan. In order to better prepare for various emergencies, the District has developed the following goals:

- Develop a Continuity of Operations Plan
- Comprehensive IT Assessment & Disaster Plan
- Identify all critical infrastructure vulnerability points and develop action plans for critical infrastructure
- Anticipate and prepare for supply chain disruptions by ensuring adequate inventory
- Update Emergency Response Plan to include a list of equipment and their locations, and identify local residents who could assist in emergencies, such as personnel for SCE or other water districts

1.5

Water Production & Storage

The District is in the process of adding a new production well to the District's system and is working on a plan to add another new well in order to meet the needs of the District and provide increased production to meet future demand.

The District's ability to store water is also important. Storing water allows the District to provide water to customers during periods of high demand. Further, water storage allows the District to pump water during low demand and/or during times when it is less costly to use electricity. This water can then be utilized during high demand periods to ensure adequate supply and fire protection capability.

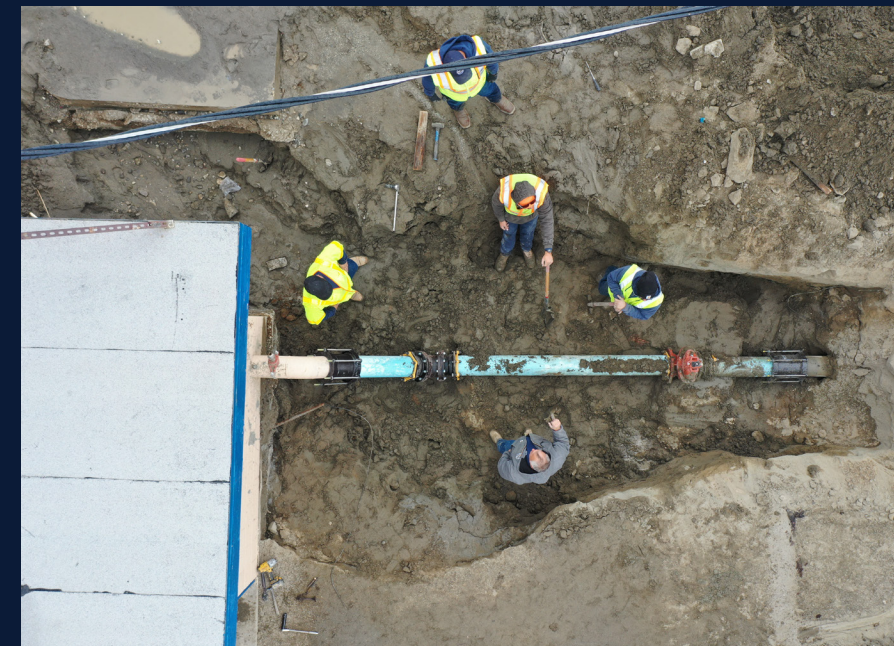
The District will add storage by constructing a new reservoir and enlarging current reservoirs, if possible, as outlined in the District's Water Master Plan.

1.6

Meter Replacement Program

The District's meter replacement program is seen as one of the primary tools for managing the District's water resources efficiently and effectively. In 2020, the District began to replace meters with Sensus Advance Metering Infrastructure (AMI) meters focusing on over-lifespan, inaccurate, and failing meters, in addition to strategic area replacements. The benefits of the meter replacement program are reduction of District-side water loss, customer-side water usage monitoring, and efficient customer service. Specific goals include:

- Complete customer-side internet meter portal
- Complete Phase 3
- Complete Phase 4
- Complete Phase 5



2.0 Phelan Community Park

Objective: Our objective is to expand Phelan Community Park and provide additional activities to accommodate the needs and desires of the community as funding sources permit.

Strategy: We will do this by completing the expansion of Phelan Park per the plan developed by the District consultant KTUA, depending upon funding sources available to the District.

Measurement: We will know we have achieved the objective of this element if, within five years, the Phelan Park expansion is under construction and existing programs are enhanced.

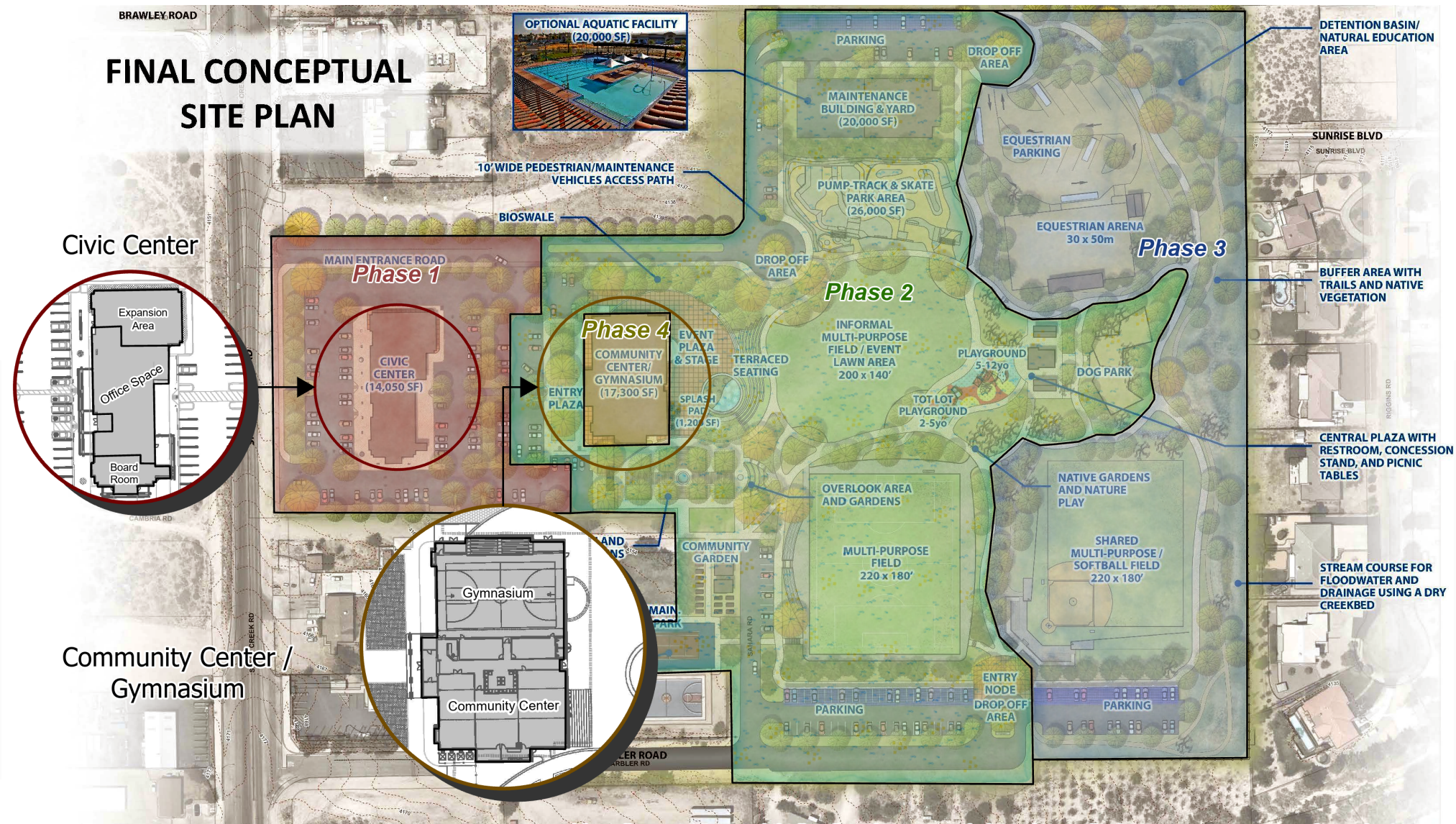


2.1

Phelan Community Park Expansion

Phelan Community Park is the primary park utilized by District residents for a variety of activities, including music in the park, school field trips, and recreational activities such as basketball and walking. Development of the property to expand Phelan Park is in process and will continue until the park expansions are complete and open for public use. This will require project-finance plans to be completed.

The District continues to submit grant applications for parks funding. In addition to potential grant funding, the District will need to seek other funding resources in order to accomplish any park expansion. Depending on the project-finance opportunities, the project may be built in phases or the entire project could be built at one time.





2.2

Parks Master Plan Update

A Parks Master Plan has been prepared that describes existing operations, identifies long-term operations, replacements, repairs, potential expansions of parks and community centers within the District and includes an action plan to be implemented. As Phelan Park and other park facilities are developed, the Parks Master Plan will need to be updated to incorporate new facilities and programs. This will allow the District to make intelligent decisions about these elements.

2.3

Complete Parks Portion of the Civic Center Building

Part of the Civic Center vision includes a multi-purpose building to be utilized for indoor recreation and event purposes. For example, the building could be used for many types of community events and gatherings, both public and private, such as weddings, receptions, seminars, the farmers market, community classes and workshops, fitness activities, etc. Project-finance plans will be required to complete this goal.

2.4

Public & Private Partnerships for Parks and Recreation Programs

The District will continue working with local civic groups and businesses to promote District events and participate in community events. These groups include, but are not limited to, the Phelan and Piñon Hills Chambers of Commerce, Phelan and Piñon Hills Senior Groups, Snowline Joint Unified School District, Kiwanis Club, Mojave Archers, and CR&R.

The District will promote volunteer hosting and co-sponsorship of District classes and programs and consider programs such as "Adopt a Park" or "Park Pals" to encourage businesses and residents to become stewards of public areas.

2.5

Community Recreation Building/Gymnasium

As part of Phase 4 of the Phelan Park expansion, the District will seek funding for construction of a community recreation building and gymnasium. The District has completed the conditional use permit for the building and has designed the basic footprint. Once funding is secured, staff will work with interior designers and architects on the final layout and design of the building in order to maximize use of the space. Once funding is secured, the District will need to issue a Request for Proposal for construction which may be part of the Phelan Community Park expansion construction project depending on funding and phasing.

Additional staffing needs will be analyzed as part of the development and construction process. Engagement with various community organizations to ensure successful programs will be needed.

3.0 Senate Bill 1383 Compliance



Objective: Senate Bill 1383 (SB 1383) was signed into law in 2016 and requires the state to reduce organic waste disposal by 75% by 2025. The regulations went into effect on January 1, 2022. Our objective is to implement solid waste & recycling programs in order to comply with SB 1383.

Strategy: We will do this by enhancing current programs and implementing new services.

Measurement: We will know we have achieved the objective of this element by meeting SB 1383 requirements.



“The most patriotic thing you can do is to take care of the environment and try to live sustainably.”

- Robert F. Kennedy, Jr.

3.1

Franchise Amendment

The District's current franchise agreement with CR&R was adopted on July 3, 2019. Since that time, final rule making for SB 1383 was completed and certain regulations went into effect on January 1, 2022. District staff has prepared a timeline as guidance for implementation of SB 1383. One of the initial steps in the process is to amend the District's franchise agreement to include service provisions related to SB 1383.

In order to begin the process to prepare for uniform collection and compliance with SB 1383, CR&R will incur significant capital expenses to add personnel, to purchase trucks and bins, and to help the District educate customers on upcoming requirements.

3.2

Adopt Ordinance for Uniform Residential & Commercial Solid Waste, Recycling, & Organics Collection

The District currently has ordinances for commercial solid waste and commercial recycling collection. These ordinances will be replaced with a single ordinance that also includes provisions for organics collection. Further, the ordinance will include residential collection requirements in order to comply with SB 1383. This will require uniform residential solid waste, recycling, and organics collection in order for the program to be economically feasible and to ensure compliance with SB 1383.

3.3

School Outreach Program

The District already has a school outreach program that utilizes Mr. Eco to educate students on recycling. This program will be modified to educate students on proper disposal of organics. Further, District staff and CR&R will develop and distribute materials to schools, including labels for containers, to help ensure waste is properly sorted and disposed of.

Six Main Elements of SB 1383

- + Organics and Recycling Collection
- + Contamination Monitoring
- + Education and Outreach
- + Capacity Planning
- + Procurement
- + Edible Food Recovery



3.4

Procurement Policy

SB 1383 requires the District to adopt a procurement policy that requires the District to purchase a certain amount of organic waste products. Procurement can include compost, mulch, and renewable energy. Further, the District can only purchase paper products that contain postconsumer recycled content.



3.5

Edible Food Recovery Program

To reduce food waste and help address food insecurity, SB 1383 requires that by 2025 California will recover 20 percent of edible food that would otherwise be sent to landfills, to feed people in need. The District is required to:

- Establish food recovery programs and strengthen existing food recovery networks
- Educate food donors to recover the maximum amount of their edible food that would otherwise go to landfills
- Maintain recovery records

District staff will work with CR&R to develop this program and ensure as much edible food as possible is recovered.

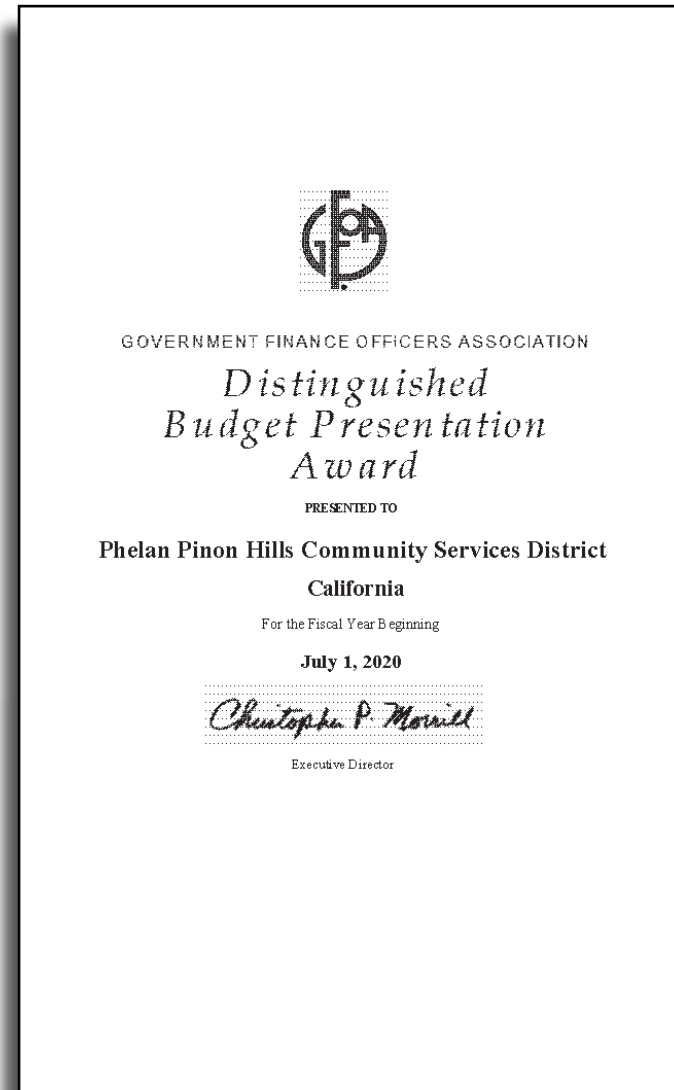
3.6

Outreach & Education

SB 1383 regulations require that jurisdictions conduct education and outreach on organics recycling to all residents, businesses (including those that generate edible food that can be donated), haulers, solid waste facilities, and local food banks and other food recovery organizations. District staff will work with CR&R on outreach regarding SB 1383 requirements, including how to source separate waste.w



4.0 Financial Efficiency



Objective: Our objective is to manage public funds to provide financial stability, rate equity, prudent fiscal management, and to demonstrate responsible stewardship.

Strategy: We will do this by controlling costs, establishing rates that support policy objectives, implementing viable alternative revenue options, and managing risks, investments, and debts in a way that ensures funds are available when needed.

Measurement: We will know we have achieved the objective of this element by providing accurate financial information, and developing financial, budget, cost recovery, and rate strategies in support of the District's mission and goals. We will continue to receive awards from GFOA and/or CSMFO for the budget document and the Annual Comprehensive Financial Report (ACFR). We will have sufficient funding mechanisms to support strategic initiatives while maintaining adequate reserves to protect the District.

4.1

Annual Budget Process

The District will continue to promote prudent fiscal management through proper communication of the budget to employees, board members, and the public. The annual budget process will strive for clarity and strategic integration while in compliance with Budget Policy, GFOA and CSMFO standards, Generally Accepted Accounting Principles, Governmental Accounting Auditing and Financial Reporting, and Government Accounting Standards Board.

4.3

Connection Fee Analysis

Connection charges are intended to recover the cost of upgrading and expanding facility capacity to accept and offset the impact of new users on the water system.

Connection charges are the one-time fee charged to connect to the water system. The connection charge for water service is made up of two components: "buy in" cost and capital costs attributable to future users. The buy in component is essentially the fair share cost of buying into the existing system; and the costs attributable to future users is the proportional cost of capital projects that are driven by future demand. The water connection fee is then scaled to the respective water meter size using standard meter ratios, published by the American Water Works Association (AWWA). The last connection fee study was in 2013. A new study is necessary to ensure connection fees are sufficient to offset the impact of new users on the system.

4.2

Periodic Financial Studies

The District will continue to conduct studies every five years, or as often as necessary, to address strategic needs, mandates, and/or other unforeseen circumstances that may arise. Needs analyses, rate studies, and potential subsequent rate changes will be in compliance with Proposition 218 at a minimum and will incorporate additional public outreach in the spirit of transparency and encouragement of public participation.

4.4

Annual Audit

The District will continue to contract with a qualified auditing firm to conduct an annual audit of the District's financial records. The annual audit provides reassurance and transparency of the District's financial management. A CPA firm, selected by the Board of Directors, will conduct the audit and produce the Annual Comprehensive Financial Report (ACFR) in compliance with Generally Accepted Accounting Principles, state and federal standards, including Governmental Accounting Standards Boards and Government Auditing Standards issued by the Comptroller General of the United States. The CPA firm will be reviewed by the Board of Directors to ensure the District is receiving the most cost effective, highest quality, and thorough audit services.



4.5

Fiscal Policies

The District will develop new policies and continue to update existing policies as needed, including: Budget Policy, Purchasing Policy, Investment Policy, Reserves Policy, Revenue Policy, and Cash Handling Policy.

4.6

Financing

The District will continue to seek low interest loans and grants to fund projects. We will continue to develop Budget and Audit documents that meet GFOA and/or CSMFO standards to receive awards which assist with eligibility for loans and grants. The District will continue to be involved and educated by California Debt and Investment Advisory Commission (CDIAC) and other funding and grant agencies.



5.0 Strategic Partners and Public Affairs



Objective: Our objective is to foster beneficial strategic relationships to accomplish the goals of the District and to ensure a well-informed public regarding District business and planning.

Strategy: We will do this by embracing strategic ties with other organizations, working closely with regulators, developing a deliberate legislative and regulatory agenda, and participating in professional associations. We will also proactively communicate the District's business plans to both our staff and the public while being open and transparent in all we do.

Measurement: We will know we have achieved the objective of this element by having increased staff and public involvement in District events, increased involvement in, and results from, professional associations, and stronger tie with outside organizations and legislators.

5.1

Increased Communication to the Public

This goal will be accomplished by utilizing the District's new branding in continuing and increasing District efforts to maintain and enhance a variety of staff and community outreach communications systems. These systems include, but are not limited to: press releases, public bulletin boards, District website, District newsletter, billing inserts, and social media.

5.2

Community Business & Organization Outreach

District representatives will attend chamber of commerce meetings and other community-related meetings on a regular basis. We will also attend other agency meetings, such as Mojave Water Agency (MWA) meetings, on a regular basis. The District will continue its partnership with Snowline School District to promote District events and activities. We will be prepared to share information about District activities at these meetings and encourage participation by applicable organizations.

5.3

Involvement in Professional Organizations

Professional organizations, such as CSDA, ASBCSD, AWWA, and ACWA, are valuable sources of information and offer many resources. Staff and the Board will be encouraged to be involved in professional organizations and to seek recognition from these organizations through completion of training programs or through work excellence.

5.4

Outreach to Legislators and Local Agencies

We will continue outreach and obtain monthly updates from local legislators through the District's Legislative Committee meetings to reflect our legislative agenda. We will provide meeting spaces free of charge for activities that provide a community benefit, such as trainings, meetings, and town halls. We will work with our legislators on legislation that will benefit the District. We will be a partner with public safety to support them where we can such as providing spaces to utilize during emergencies and for training.

6.0 Personnel Management

Objective: Our objective is to utilize our employees in the most optimal manner, create an equitable and safe work environment, foster employee retention and development, recognize excellence, and plan for the future personnel needs of the District.

Strategy: We will do this by continuing our education and training programs, continuing annual performance evaluations, periodically evaluating the organizational structure of the District, developing succession plans for key positions, utilizing sound policies and personnel practices, and working on programs and methods to create a positive environment where employees desire to work.

Measurement: We will know we have achieved the objective of this element by having positive employee performance evaluations, more employee involvement in District events, improved employee retention, increased employee participation in the District's education and training programs, and succession plans completed for all key positions.

6.1

Retention & Development

The District desires to have the best possible staff and to retain them. Retaining staff ensures continuity of operations, reduces hiring and training costs, and maintains valuable institutional knowledge. In order to retain and develop staff, the District will continue to conduct annual performance evaluations and use them in a meaningful way to develop and improve staff skills.

The District offers a variety of educational and training opportunities to its employees. Employees are encouraged to enhance their knowledge, skills, and abilities which help the District to succeed. All staff are offered training relevant to their position or career goals. During annual performance reviews, or as needed, training goals are determined and assigned. Employees are also encouraged to request training on their own utilizing the District's training request procedure.



6.2

Internal Communication

This goal will be accomplished by continuing and increasing District efforts to maintain and enhance a variety of staff communication methods. This will include monthly training/updates with all staff, e-mail updates regarding items affecting the District or changes to procedures and policies.

6.4

Succession Planning

A succession plan allows an organization to look into the future to mitigate issues that present potential staffing gaps, analyze pending issues with staffing, as well as identify single point information failures. District staff will analyze the known planned attrition and the organization as it relates to potential upcoming staffing issues. Staff will identify key employees likely to retire in the coming years and identify possible internal replacements, if any.

To prepare for unplanned attrition, staff will identify functional areas to determine if critical information is held by a singular employee and explore methods to share this information, such as cross training, written procedures, delegation of duties, and identifying outside resources for contingencies. Staff will also evaluate means for allowing and promoting the growth of internal staff, when possible, for career progression, development in a planned way as it is currently done through annual performance evaluations. An outside firm may be engaged to assist with this effort.

6.3

Team Building

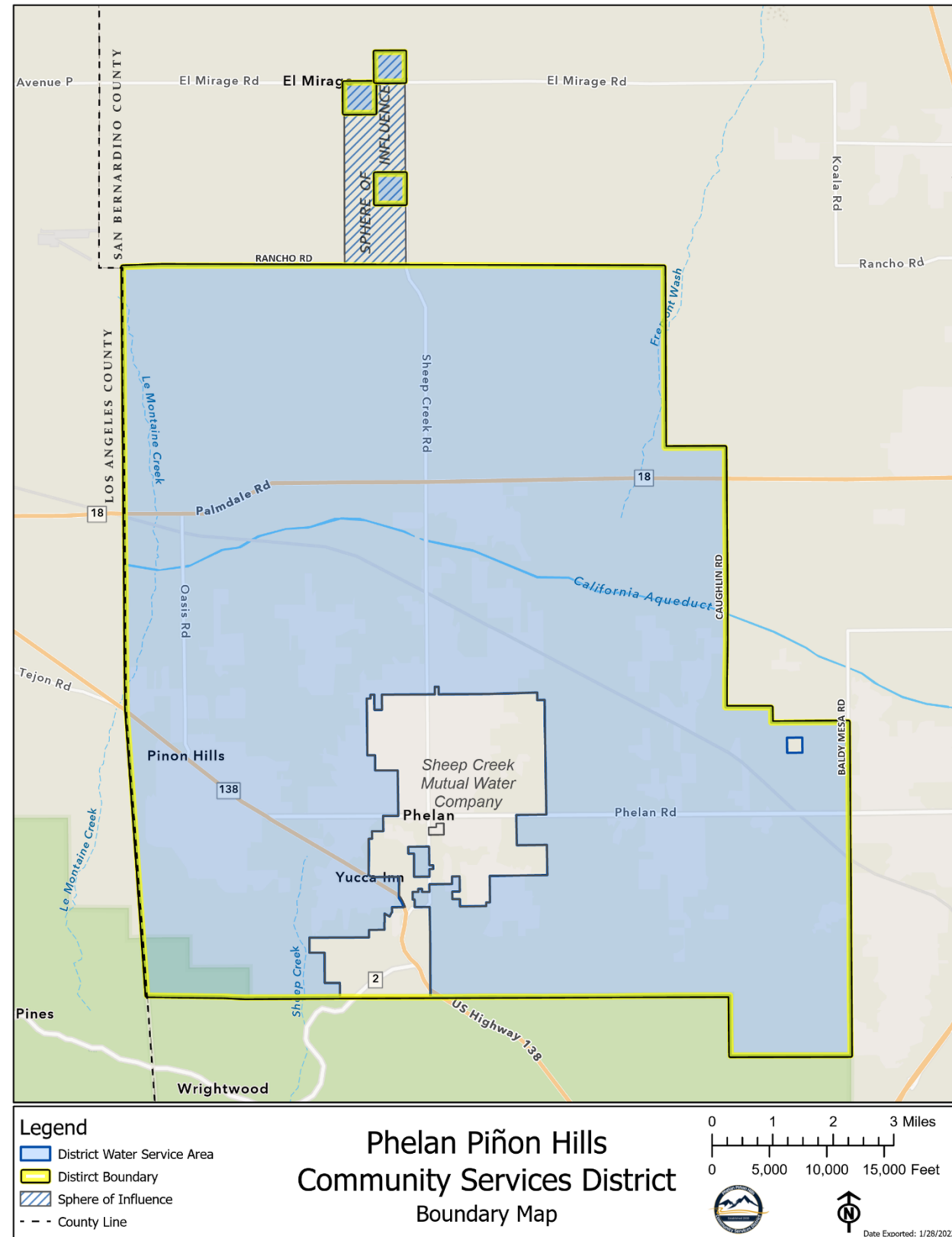
This will be accomplished by having monthly meetings with the entire staff where team building activities are conducted and office and field staff have an opportunity to interact. During these meetings, the General Manager will address current issues and activities of the District and receive input from employees. This will also provide an opportunity to review policies and procedures with staff and explain their purpose while accepting comments and suggestions for updates, if applicable.

6.5

Personnel Policies

The Personnel Manual is updated as necessary to ensure the Personnel Manual contains policies and procedures that are aligned with current laws and the District's needs. An entirely new manual is being developed. The new manual will promote employee equity and allow management to effectively direct the District's personnel.

Boundary Map



Vision to Action Table

Strategic Element	Strategic Goals	Completion Time Frame
1.0 Water Resources	1.1 Sheep Creek Mutual Water Company Consolidation 1.2 Chromium-6 Mitigation 1.3 Water Conservation 1.4 Water Resources 1.5 Water Production & Storage 1.6 Meter Replacement Program 1.7 Emergency Preparedness	2023/2024 2022/2023 2022/2023 2022/2023 2022/2024 2025 2023/2024
2.0 Phelan Community Park	2.1 Phelan Community Park Expansion 2.2 Parks Master Plan Update 2.3 Complete Parks Portion of the Civic Center Building 2.4 Public and Private Partnerships for Parks and Recreation Programs 2.5 Community Recreation Building/ Gymnasium	2027 2024/2025 2023/2024 Ongoing Ongoing
3.0 Senate Bill 1383 Compliance	3.1 Franchise Amendment 3.2 Adopt Ordinance for Uniform Residential & Commercial Solid Waste, Recycling, & Organics Collection 3.3 School Outreach Program 3.4 Procurement Policy 3.5 Edible Food Recovery Program 3.6 Outreach & Education	2022 2022 Ongoing 2022 2022 Ongoing
4.0 Fiscal Efficiency	4.1 Annual Budget Process 4.2 Periodic Financial Studies 4.3 Connection Fee Analysis 4.4 Annual Audit 4.5 Fiscal Policies 4.6 Financing	Ongoing Ongoing 2022/2023 Annual Ongoing Ongoing
5.0 Strategic Partners and Public Affairs	5.1 Increase Communication to the Public 5.2 Community Business & Organization Outreach 5.3 Involvement in Professional Organizations 5.4 Outreach to Legislators and Local Agencies	Ongoing Ongoing Ongoing Ongoing
6.0 Personnel Management	6.1 Retention & Development 6.2 Internal Communication 6.3 Team Building 6.4 Succession Planning 6.5 Personnel Policies	Ongoing Ongoing Ongoing 2022/2023 2022/2023

PRESS RELEASE - 1/05/2023

**PHELAN PIÑON HILLS COMMUNITY SERVICES DISTRICT
2023/2024 BUDGET PROCESS & SCHEDULE**

Each year, staff is tasked with preparing a budget for consideration at an annual Public Hearing in June. The process leading up to the hearing includes several public meetings to provide the Board and the public with information for consideration and opportunities for input into the budget process. These public meetings include workshops, committee, and Board meetings. Beginning in January, committees review and update their respective Long Range Plans including the 10-year Capital Improvement Plan (CIP) and Maintenance plans. In February, staff gathers information in preparation for the budget. February through March, the Board reviews and approves the Long Range Capital Plans. Staff utilizes budget assumptions based on the consumer price index and other economic factors. Considering these guidelines, staff begins the process of preparing a draft budget. Staff works with department managers and supervisors to obtain budget information and incorporates the data with the assumptions as directed by the Board. The draft budget is reviewed by management and presented to the Finance Committee for consideration prior to being presented to the full Board. The Final Draft Budget is made available for review and a public hearing is held in June. The Final Draft Budget is presented to the Board during the public meeting for final review, consideration, and adoption. All of these are public meetings and the District encourages public attendance and participation. The events listed below have been scheduled to promote public participation and ensure the public has the opportunity to become familiar with the budget process. **The Public is invited to ALL of these sessions and is encouraged to attend.**

SCHEDULE OF EVENTS

PUBLIC MEETINGS AND HEARING FOR 2023/2024 BUDGET PROCESS

January & February	Committees meet, review, and update long range capital, maintenance plans, programs, and District goals. Committee meeting agendas are posted on the District calendar, in the office, online, and at the community centers. The public is invited and encouraged to attend and participate in this process.
Wednesday – 4:30 p.m. February 22, 2023	Special Board Workshop – Review and approval of committee proposed long range capital, maintenance plans, programs, and goals.
Tuesday – 4:00 p.m. March 21, 2023	Special Finance Committee – Review Draft Budget
Tuesday – 4:30 p.m. April 4, 2023	Special Board Workshop – Review Draft Budget
Tuesday – 4:00 p.m. April 18, 2023	Finance Committee – Review Final Draft Budget
Wednesday – 5:00 p.m. May 3, 2023	Special Board Workshop – Review Final Draft Budget. Note: This meeting is tentative. The meeting of April 4, 2023, will determine whether or not this meeting will be necessary.
Wednesday – 6:00 p.m. June 7, 2023	Regular Board Meeting Budget Hearing & possible Budget approval (with any modifications identified as a result of the hearing)

NOTE: Due to COVID-19 restrictions, any or all of the above meetings may be held via Zoom. All meetings will have an agenda posted in advance which tell how the meeting will be conducted.