



5880 Oak Street, Anderson, CA 96007  
Phone: (530) 357-2121 Fax: (530) 357-3723

**Board of Directors**

**Directors - Beverly Fickes, Scott McVay**

**General Manager: Paul Kelley**

**FINANCE COMMITTEE**

**February 8<sup>th</sup> 2023 at 4:00 PM : District Office Board Room**

**AGENDA**

**1. CALL TO ORDER**

**2. PLEDGE OF ALLEGIANCE**

**3. ROLL CALL**

**4. OPEN TIME/PUBLIC COMMENT:** Pursuant to Gov. code S54950, persons wishing to address the Board of Directors on matters not listed on the agenda should notify the Secretary prior to the start of the meeting. To speak at this time and for any item listed on the agenda – raise your hand, and when recognized by the Chair – proceed to the podium to address the Board.

**5. OLD BUSINESS/NEW BUSINESS (Discussion/Action)**

- a. Activity Reports – July – December 2022 - Discussion
- b. Mid Year Budget Review - Discussion
- c. Budgeted Expenses projection for 2023-24 Expenses - Discussion
- d. Drought Rates and Penalties (2023-24 water year) - Discussion

**6. ADJOURN THE MEETING**

**ADA Related Disabilities:**

Contact the front office and speak with a Staff Member if special consideration is needed to attend any public meeting for disability related accommodations or aide is needed. Please give 72 hours - notice prior to the meeting to allow staff to meet your requests appropriately.

**“This District is an Equal Opportunity Provider”**

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## MEMO

**Date:** February 8<sup>th</sup>, 2023  
**To:** Finance Committee  
**From:** General Manager – Paul Kelley  
**Re:** 5 - Old business/New Business (Discussion/Action)- COVER MEMO

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This is the first meeting in 2023 of the new Finance committee. The standing Committee meetings are open to the public.

The committee will not take any action on any item on the agenda, The materials provided to the committee will be for discussion only, provided when available, and for committee review and input to staff.

### **Discussion:**

#### **5.a – Activity Reports – Discussion –**

The District moved its accounting from the old Frey's based system to Quick Books as of July 1 2022. Since then, the District did hire a full time Bookkeeper starting in November. Since then, the Bookkeeper has been working to get all the accounts receivables entered into the QB system, for the 6 months (July-December). And to work on fixing the expense accounts to be more aligned to the District needs – all while processing payroll and accounts payables. At this meeting staff will bring preliminary Activity reports for the committee review, input and comments to get them updated for eventual board review.

### **Recommendation:**

Review, Discussion, provide direction to Staff

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### **Discussion/Action:**

#### **5.b – Mid Year Budget Review – Discussion –**

The District would like to have a "Mid-Year" budget review to compare year to date revenue and expenditures to the budget for management and decision making. As mentioned in 5.a – staff is getting closer to having this report as the monthly activity reports get more accurate. The other item that needs to be worked on for this item is that the Quick Books set up appears to have had revenue and expense accounts in order of use from July through November, and the accounts need to be adjusted to align with the adopted 2022-23 budget line items to make comparisons. This is the Finance committees first meeting in 2023, and an opportunity to discuss this item.

### **Recommendation:**

Review, Discussion, provide direction to Staff.

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**Discussion/Action:****5.c – Budgeted Expenses projection for 2023-24 Expenses – Discussion -**

This is an opportunity for the Committee and staff to discuss preliminary projections for expenses for the next fiscal year and impacts on operations and budgeting.

**Recommendation:**

Review & Discussion

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**Discussion/Action:****6.d – Drought Rates and Penalties (23-24 water year) - Discussion**

An opportunity for the Committee to discuss this issue.

**Recommendation:**

Review & Discussion

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