

**MOAB IRRIGATION DISTRICT #20
MINUTES OF THE BOARD OF DIRECTORS MEETING
JUNE 27, 2025 SPECIAL SESSION**

The Board of Directors of Moab Irrigation District #20 met in special session at the District Office, 25805 E. Trent, Newman Lake, Washington, on June 27, 2025. The meeting was called to order at 3:00 pm by Chairman Ervin.

ROLL CALL

All Directors were present: Chairman Ervin and Directors Allan, Ayles, Pfeiffer and Snow. District Manager Inch, District Secretary Radmer were also present.

VISITORS

One visitor was in attendance, who identified himself as Chris Johnson, a Director at Pasadena Park Irrigation District #17.

GENERAL BUSINESS

The purpose of the special meeting was for new Director orientation and onboarding.

Director Snow led off discussing his compiled page of upper-level Director Functions and Responsibilities, starting with a recitation of RCW 87.03.115 (9) as a key central identification of Director responsibilities.

At the mention of bylaws, Director Allan started an extended questioning discussion which included how changes are controlled and noted, that the official copy is a hard copy kept in the office, and that there is no immediate plan for posting an electronic copy pending resolution of document control issues in the face of frequent changes and updates foreseen in the near term.

Director Snow completed his identification of upper-level Director responsibilities from the RCWs.

Secretary Radmer gave an overview of Moab's character as a quasi-municipal agency, noting various laws and other requirements that define our relationships with the County (our Treasurer), other governmental entities and the public. The general financial ecosystem that Moab resides in was outlined.

The purpose and approval of Vouchers were reviewed, as the mechanism by which our expenses get reimbursed by the County.

How the Treasurer's report is reconciled and reflected in Moab's financial accounts was presented. In questioning by Director Allan, the details of accounting of delinquent revenue was reviewed. How the total cash on hand breaks down into various components of reserve funds, some restricted for special purposes, some for operational float between revenue

receipts (revenue from assessments are for the most part received in two parts, approximately one half every six months), some reserve to be able to respond to an emergency.

The budgeting process and its timing was discussed extensively, with an emphasis on expenses as a basis for rates.

Secretary Radmer discussed the upcoming State Auditor's Office (SAO) audit, its process and timing, as well as identifying the relative multitude of other state agencies that may audit Moab at any time, with an example of a recent Department of Revenue audit. The importance of fiscal checks and balances and internal controls were considered at length in this context, with examples from audits of other agencies as well as from Moab's internal processes.

There was discussion on the need for creating and keeping a dashboard to track issues and in-process action items.

ADJOURNMENT

There being no further business, MOTION by Director Snow to adjourn, seconded by Director Pfeiffer and approved unanimously. Chairman Ervin adjourned the meeting at 5:40 pm on the 27th of June, 2025.

Chairman Deanna Ervin

Acting Secretary Robert Snow