Moab Irrigation District #20
Board of Directors REGULAR Meeting Agenda
April 16th @ 6:00 PM
District Office, 25805 E. Trent

CALL TO ORDER AND ROLL CALL

VISITORS
To participate in public commentary, advanced sign up is required by Wednesday, 3:30 p.m. Contact the District office to add your name to the agenda.

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COMMUNITY PUBLIC COMMENTARY
Per District Bylaw 7.2: Comments are limited to 3-minutes per speaker

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GENERAL BUSINESS
- Vouchers
- Minutes February-March
- April action items - Goals and objectives

DISTRICT MANAGER REPORT
- Meter readings
- Vacation / on call coverage
- Telemetry upgrades
- Idaho RD grant update

ENGINEERS REPORT
- Kevin, Simpson Engineers

FINANCE & OPERATIONS REPORT
- Financial reports
- Update on Bias update
- SAO update

ATTORNEY'S REPORT
-

DIRECTOR REPORT
- SAO public meeting
- Subcommittee report suspension
- Parcel charge discussion
- Reserve allocations

NEW BUSINESS
-

EXECUTIVE SESSION: Under RCW 42.30.110(1)(g)
- Personnel discussion

ADJOURNMENT

Moab Irrigation District #20 Objective

Moab Irrigation District #20, a Group A public water system, will comply with all federal and state drinking water regulatory requirements. The district will provide drinking water and irrigation water in a reliable manner, in a quality suitable for intended use to district water users. The district will utilize good management practices and certified personnel, and will deliver water in an efficient manner at the lowest possible cost to the district water users.

	Successfully meeting target
	On track
	Action needed

Category	Goal and Objective	TARGET DATE	UPDATE	STATUS
Rates	Make a final decision on rate study and have this study completed so that it can be used to set 2027 expense budget and 2027 rates.	Complete	• In 2025, an RFQ was submitted to three vendors. Only one responded that they are willing to perform the rate study. • In January, at the 2026 board meeting, the board made the decision to apply for both RCSC and DOH assistance for the rate study. • In February 2026 board meeting, board made the decision not to pursue the proposal from the one vendor that responded to the RFQ. If we qualify for free assistance from RCSC or DOH, we will pursue that option. Will explore academic resource recommended by community member.	
	Develop an annexation strategy	Complete	• In February 2026 board meeting, board made the decision to not pursue an annexation strategy. Mark as complete in the 2026 goals and objectives.	
	Define and apply consistency in how charges are applied (i.e., other parcel charge)	April 2026	• In February 2026 board meeting, the board decided as a first step that we need to see a complete listing of all the parcels in the district. • In the March 2026, District Manager Inch supplied a document showing parcels that are not being charged, et al. No decision was made.	

	Review each expense item for efficiency, appropriateness, and potential reduction.	August 2026	• Special focus will be placed on 2026 budget variances and appropriate reduction of expenses: wages/benefits, excise taxes, insurance, director expense, attorney expense, outside vendor costs, and power. • Establish an updated reserve fund target with documented allocations. • In March, historical information on reserve fund was presented as well as information on what is known as the reserve fund today. No decision was made. Will revisit at April 2026 Board meeting.	
	Apply for grants.	January 2026	• Grant submitted for Strong Lane Project	
Improve management of the district	Complete State Auditor's Office (SAO) 2022-2024 audit and implement any recommendations made.	~~March 2026~~ April 2026	• Audit has begun in January 2026 and should finalize in March 2026. • Update, the audit should finalize in April 2026	
	Complete the mission of the strategic subcommittee – identify any co-management or merger interest and best practices from other districts in our region	April 2026	• Scott Carver is leading this initiative and bringing back informational updates and recommendations to the board.	
	Improve staff accountability and competency	• June 2026 • June 2026 • June 2026 • June 2026 • July 2026	• Policies and procedures are created for all processes. • Digitized document control implemented with multiple backups. • Training materials are easily accessible. • Cross training on finance processes. • Acceptable evaluation of District Manager in July of 2026.	

Moab Irrigation District – Goals 2026

Improve the strategic purpose of the board	Make the agendas for the board meetings more strategic – less focused on operational items.	March 2026	• The newly elected board chair and newly appointed board secretary will establish the order and time given for submitted agenda items – giving priority time to goals and objectives and striving to keep board meeting time reasonable. • Board agendas, as well as all financial and support documents, will be distributed by the Board Secretary to the board one week before the board meetings. • Action items identified in board minutes will have follow-up reported at the next board meeting.	
	Create a visual dashboard for goals and objectives to keep action on track.	Complete	• Draft dashboard completed to discuss at February board meeting.	
Improve customer communication	By Laws Updated Appropriately	September 2026	• Director Hughes will review and bring back a recommendation of how to proceed.	
	Website Improved	June 2026	• Need to identify what improvements are needed.	
	Spring Newsletter Distributed	April 2026		

MOAB Budget			East Spokane Water District Budget			Differences		
Dist Mgr	117,599.00	252,728.00	**Salaries - Employee**	241,000.00		11,728.00		313,000.00
Field Tech	55,129.00							
Fiscal Admin	80,000.00							
On Call & Fac Exam								

According to Survey

Comparing Salaries as budgeted - East Spk Water Dist No. 1 - (ESWD1) - this is a water district so there are differencs (which I don't know about yet) RESEARCH
The budget copy we received shows salaries at $241,000 however a survey we received recently - if they are full staffed the salaries would be closer to $313,000.00
Also, for the current year the budgeted salaries for Field Tech may or may not used. Although I am doing the same job as the previous employee - I am getting nothing close to the budgeted amount. Also, this job is not a part-time job as Rosalee would like it to be. The last 2 people were fulltime - I am not sure how she can reason out that it can now be a part-time job.

ER Medical Benefits	61,574.00	76,738.00	**Benefits** (insurance, retirement)	98,000.00	(21,262.00)
ER Retirement Benefits	15,164.00				

Again - noting that the above budgeted amounts for MOAB this year will be less; but if we were full staffed - the difference is MOAB budget is $21,262 less - this can be explained because they have more employees

ER FICA Medicare .0765%	20,864.00	75,894.00	**Taxes** (employ security, excise, L&I, property, payroll)	135,200.00	(59,306.00)
ER L&I Tax	3,280.00				
ER PFLM/WA Cares	1,200.00				
Property Taxes	550.00				
Taxes-Dept of Rev	50,000.00				

Unfortunately, ESWD1 does not breakout their taxes. I would never combind all taxes into a single number. You really need to at least break payroll taxes out. I am deducing that they pay more to Dept of Rev because they have a bigger district and take in more income. With this comparison MOAB budget is $59,306.00 less.

Cont,. Education/Dues/ Travel	6,000.00	**Dues, Meetings, Subscriptions, Fees**	10,000.00	(4,000.00)

ESWD1 may be higher because they have more employees that have to be licensed so more education and possibly travel. MOAB budget is $4,000 less

Office Supplies/Mailings	7,000.00	**Mail** (postage, mailings)	12,000.00	16,000.00	(9,000.00)
		Office Supplies	1,500.00		
		Printing	2,500.00		

There is a large difference in ESWD1 budget vs MOAB - MOAB budget is $9,000 less

Software/Maint. Agreement	16,000.00	26,000.00	**Technical Support** (intedata, computers)	10,500.00	15,500.00
Technical Services	10,000.00				

MOAB software budget is over stated - it will proibably be closer to $11,000 to 12,000 - the IT is probably over budgeted as well. Our budget was over stated because of previous year software upgrade.
They use a different system than we do so it is difficult to compare.

MOAB Budget			East Spokane Water District Budget			Differences
Attorney Fees	30,000.00					
Engineer/Electrical - Retainers	11,000.00	46,000.00	**Professional Services**	5,000.00		41,000.00
Water Planning Services project work	5,000.00					

MOAB has budgeted a significant amount to Attorney and Engineer Fees. The Electrical Retainer is no longer paid. They are paid by T&M (time and materials so that amount may be less. The board decided at the last meeting to not have the lawyer attend the full board meetings. --- WE KNOW THIS IS WAY OVER BUDGET which is based off of the previous year.

Cell Phones	3,200.00					
Office Phones and Internet	3,045.00	16,245.00	**Communication**	12,000.00		4,245.00
Director Elect	10,000.00					

ESWD1 did not have phone or director election in their budget but they have Communications - which I have seen other companies expense their phones to a communcation line item. As I noted they didn't have a Director Elect line so we compared it here. MOAB has a hire budget of $4,245.

Bank Fees	2,200.00		**Finance Charges**	75.00		2,125.00
Audit	6,667.00		**State Auditor's Office**	1,200.00		5,467.00

It appears that ESWD1 uses the county for their Bank - so they have no banking fees as we do with Banner. We could explore and see about finding a bank with less of a fee structure. We are in an audit this year so we haved budgeted for that (I am thinking it may not be enough).

			Office Equipment (computer, copier, security)	3,000.00		
Offiice Maint/Equip/Repair	4,000.00		**Office Maintenance**	4,200.00	12,200.00	(8,200.00)
			Leases (postage & copier expense, machines)	5,000.00		

If you look back up at the Communcations line - we are over $4,245 and the above section MOAB is under budgeted $8,200 - this could be the way they code their expenses - between the two MOAB is $3,955 less in its budget

Morris Booster Power	8,250.00		**Power**	140,000.00		
Pump Power	103,000.00	114,482.00			142,100.00	(27,618.00)
Office Power	3,190.00		**Utilities**	2,100.00		
Garbage	753.00					

ESWD1 has $27,618.00 more budgeted than MOAB

Insurance	90,000.00		**Insurance Claims/Damages/Liability**	61,000.00		29,000.00

We paid our insurance in November and the amount was $76,749.65 so our budget is over budgeted by - $13,250.35 - we still have $15,749.65. I talked to an insurance underwriter I know and he shared that (1) there are very few Insurance Companies that will underwrite a water district so choices are slim (2) Our booster stations and 3 pumps would be a high insurance amount (3) they usually ask for financials and what what they would look for is if there is funding set a side for maintenance and inferstructure upgrades/replacements. They would know how old the district is. With MOAB's aging inferstructure and no financial plan to make those upgrades to the infertructure - insurance would be a biggert cost; in fact he said his company wouldn't cover MOAB in our current situation.

			Building/Ground Maintenance	5,000		

MOAB Budget		East Spokane Water District Budget			Differences	
Facility Maintinance	26,000.00	Pump Control/Equipment Maintenance	1,000	50,000.00	(24,000.00)	
		Reservoir Maintenance	5,500			
		Main Maintenance	19,000			
		Plumbing	16,500			
		Well/Well Structure Maintenance	3,000			

ESWD1's maintenance is broken down in to a variety of lines. MOAB has $24,000 less budgeted in this area.

Fire Hydrant Repair	5,000.00	**Hydrant Maintenance**	6,000.00	(1,000.00)	<= more to maintain
Truck Fuel/Maint	5,000.00	**Vehicle Maintenance**	5,000.00	0.00	
Tools/Equip Maint	5,000.00	**Tools and Equipment**	5,000.00	0.00	
Water Quality Testing	1,800.00	**Water Sampling Tests**	5,600.00	(3,800.00)	<= more to sample
Operating Permit/Wellhead Protect	5,000.00	**Permits**	1,000.00	4,000.00	
Meter Replacement Program	4,000.00	**Meter Maintenance**	6,000.00	(2,000.00)	<= more expensive meters

Most of the above line items are similar with both companies with a few exceptions (see red notes)

BOD Per Diem	20,000.00		
Mileage	1,200.00		
Safety	1,000.00		
Emp Conting	500.00		
		Advertising	250.00
Debt Payment	219,752.00	Refunds (customers/employees)	100.00
New Installations for Existing Customers	5,000.00	Uniforms	1,000.00
		Purchased Water	20,000.00
Capital Expenditures	150,000.00	Backflow Testing	31,000.00
Chlorination Products/Maint	17,000.00		

(47,121.00)

With the items we were able to match MOAB's budget is $47,121 less than ESWD1 (red above)

The items in blue above are the items that I couldn't figure out a match that worked.

As you can see ESWD1 budget is not in the $400,000 range as reported at the board meeting it is $875,225 -- In comparing the totals below MOAB's budget is $205,816 more - and I explain that below.

Total Expense Budget MOAB	**1,190,917.00**	**Total Expense Budget ESWD1**	**875,225.00**	**315,692.00**	<= TL diff btwn the budget totals

Below in blue are the totals of the unmatched items. I have deducted those from each of the budgets. This compares expenses that are similar.

Unmatched Line Items	**425,452.00**	**Unmatched Line Items**	**52,350.00**		
Adjusted Total	**765,465.00**	**Adjusted Total**	**822,875.00**	**(57,410.00)**	<= diff btwn adjusted TLs

MOAB Budget		East Spokane Water District Budget	Differences

Debt Payment	109,876.00	<== They do not have a debt payment - which just taking that into consideration MOAB budget would be $52,466 less than ESWD1
Have to keep in account	109,876.00	

Chlorination Products/Maint	17,000.00	<== they are not required to chloinate their water
BOD Per Diem	20,000.00	<== they didn't list this as a separate line (probably in some other line item)
Capital Expenditures	150,000.00	<== they have a separate sheet in their budget workbook that shows a reserve fund where they put money for this purpose.

Items in our budget that makes our budget greater than ESWD1	**406,752.00**	<== in yellow above we show that MOAB budget is $205,816 more - the items in green are things they do not have in their budget. Note: They have a separate budget for their Capital Expenditures. Without these MOABs budget would be $91,060 less budget

(91,060.00)

Further look at their budget shows they have an income predicted as $1,322,614.06

Assessement (not with delinquent)	978,214.97		Total Expected income	1,322,614.06	
Est Water Sales (based on diff of exp to assess)	212,702.03	(we hope)	Difference between est Income and Est Exp Income is greater by the $499,739.06	499,739.06	< = this is added to their reserve fund as it should be!
Break Even	1,190,917.00				

Accounting Terms for Funds/Money Categorizations

1. Appropriation

An **appropriation** is an official authorization to spend money for a specific purpose.

- Typically granted by a governing body (like a legislature or board).
- Sets a **maximum spending limit** for that purpose.
- Example: A city council approves an appropriation of $500,000 for road repairs — that's the legal limit of spending on that project.

2. Current

In accounting, **current** usually refers to items that are **short-term** — expected to be used, collected, or paid within one year (or one operating cycle).

- **Current assets:** Cash, receivables, inventory.
- **Current liabilities:** Accounts payable, short-term debt.
- In governmental accounting, "current" may also distinguish ongoing funds from long-term ones (e.g., current year's budget vs. prior years)

3. Committed

Committed funds are resources that a governing body has set aside for a specific purpose through formal action (like a resolution or ordinance).

- The key feature: **only that governing body** can remove or change commitment.
- Example: The county board votes to commit $2 million to build a new library — the funds can't be used for anything else without another board vote.

4. Restricted

Restricted funds are resources that must be used for specific purposes **because of external constraints** — imposed by law, grantors, donors, or contracts.

- Governments or organizations **cannot change** these restrictions unilaterally.
- Example: A federal grant for school lunches is restricted to that program only.

5. Assigned

Assigned funds are amounts an organization **intends** to use for a specific purpose — but the restriction is **internally designated**, not legally binding.

- Can often be changed by management or those authorized to do so.
- Example: Management assigns $50,000 for IT upgrades; it could be reassigned later if priorities shift.

In summary:

Term	Who sets the limit or intention?	Can it be changed easily?	Typical source
Appropriation	Governing authority (e.g., council, legislature)	Only by new authorization	Internal/legal budgeting
Current	–	N/A (time-based classification)	Accounting standard
Committed	Formal governing body	Difficult—requires formal action	Internal
Restricted	External party (law, grantor, donor)	Not by the organization	External
Assigned	Management or authorized staff	Yes, if priorities change	Internal

Cash Summary March 2026

Account Totals (Cash/Cash Equivalent)		Begin Bal	End Bal	
County Checking		1,154,858.26	1,149,022.83	
Banner Checking - Operations		61,073.29	54,530.68	
Banner Checking - Payroll		74,945.59	70,899.69	
	Totals	**1,290,877.14**	**1,274,453.20**	
Loan Payment 2026		Restricted	(109,876.00)	Restricted
Required Balance in Account for Loan		Restricted	(109,876.00)	Restricted
Balance Hold for Loan Requirements			**(219,752.00)**	
Balance Remaining			**1,054,701.20**	
6 Month Operations (before other payments start to come in)		Appropriated	(540,520.50)	Appropriated
Balance Remaining			**514,180.70**	
Items that were in Reserve Account				
Rate Study		Assigned	(100,000.00)	Assigned
Compensated Absences		Restricted	(17,500.00)	Restricted
Unemployment Hold		Restricted	(71,500.00)	Committed
Total Reserve Funds Allocated			**(189,000.00)**	
Balance Remaining (with rate study added back in)			**425,180.70**	

Reserve Fund ONLY

Reserve Fund Current Balance		**372,046.78**	
Removed as stated above		(189,000.00)	
Reserve Fund Balance after Restricted Funds Removed		**183,046.78**	
Board voted not to secure a paid rate study March Meeting	**Unassigned**	**100,000.00**	Unassigned
Adding Back Rate Study Hold - Resv Balance (less the 2 required holds)		**283,046.78**	In Reserve
Actual Funds not Appropriated, Assigned, Restricted, Committed or Current		**142,133.92**	

Green above is what is left from the 1,274,453.20 we started with!!

Fund Breakdown - March 2026

Description	Amount	
Current Balance I38 - Expense (general fund)	**788,137.11**	
Budget for 2026**	1,081,041.00	
Surplus/Short Fall	(292,903.89)	
Assessment for 2026 Base Fees	980,702.93	
Assessment for 2026 Est Delinquencies	34,050.25	
Assessment Sub-Total	1,014,753.18	
Newman Lake Flood Control - Spk County Fee	743.28	
Total Assessment Roll for 2026	**1,015,496.46**	
Current Balance I39 - Bond & Interest Fund	**115,749.12**	
Amount that must be kept in the fund.	(109,875.34)	
	5,873.78	

(above fund is the fund we are required to keep until the loan with the county has been fully repaid)

Current Balance I40 - IRRPW #20	**51.70**	

(above fund is a residual balance left from a loan from the state for a past project)

Current Balance I41 - Reserve Fund*	**369,819.93**	
Held in Reserve for Rate Study	100,000.00	Assinged
Held in Reserve for Unemployment (self insured)	71,500.00	Restricted
Held in Reserve for Compensated Absences	17,500.00	Committed
Sub-Total	**189,000.00**	
Available March 1 2026	**180,819.93**	
Decisions to not secure a paid rate study at (March 2026 Meet)	100,000.00	Unassigned
New Total available	**280,819.93**	

**above amount is listed in budget but reserves can be used for these expenses the New Total line is money in reserves that is not Appropriated, Committed, Restricted, Assigned*

TREASURER'S REPORT

Fund Totals

Moab Irrigation District #20

Time: 23:46:24 Date: 04/13/2026

03/01/2026 To: 03/31/2026

Fund	Previous Balance	Revenue	Expenditures	Ending Balance	Claims Clearing	Payroll Clearing	Outstanding Deposits	Adjusted Ending Balance
438 General Expense Fund	806,427.86	5,481.11	23,771.86	788,137.11	0.00	0.00	0.00	788,137.11
439 Bond Fund	114,971.89	777.23		115,749.12	0.00	0.00	0.00	115,749.12
440 Reserve Project Fund	51.58	0.12		51.70	0.00	0.00	0.00	51.70
441 Reserve Fund	368,732.51	1,087.42		369,819.93	0.00	0.00	0.00	369,819.93
452 Bond - Construction Fund	693.30	2.04		695.34	0.00	0.00	0.00	695.34
	1,290,877.14	7,347.92	23,771.86	1,274,453.20	0.00	0.00	0.00	1,274,453.20

TREASURER'S REPORT

Account Totals

Moab Irrigation District #20 — Time: 23:46:24 Date: 04/13/2026

03/01/2026 To: 03/31/2026 —

Cash Accounts		Beg Balance	Deposits	Withdrawals	Ending	Outstanding Rec	Outstanding Exp	Adj Balance
1	County Checking	1,154,858.26	8,734.87	14,570.30	1,149,022.83	0.00	14,570.30	1,163,593.13
4	Banner SRF	61,073.29	3,962.66	10,505.27	54,530.68	-3,962.66	0.00	50,568.02
5	Banner Payroll SRF	74,945.59	10,607.64	14,653.54	70,899.69	-10,607.64	0.00	60,292.05
	Total Cash:	1,290,877.14	23,305.17	39,729.11	1,274,453.20	-14,570.30	14,570.30	1,274,453.20
		1,290,877.14	23,305.17	39,729.11	1,274,453.20	-14,570.30	14,570.30	1,274,453.20

2026 CASH FLOW - YEAR TO DATE

Moab Irrigation District #20 | Time: 22:33:41 Date: 04/14/2026

438 General Expense Fund	January	February	March	April	May	June	July	August	September	October	November	December	Total	Budgeted Amt	%
308 51 00 438 Beginning Balance	848,207.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	848,207.19	535,635.51	158%
308	848,207.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	848,207.19	535,635.51	158%
343 40 00 000 Domestic Water	0.00	75.00	75.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150.00	129,833.48	0%
343 40 00 001 Excess Water Charge	0.00	-4.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-4.80	0.00	0%
343 40 00 002 Service Chg/ Acct Fe	0.00	150.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00	1,500.00	13%
343 40 00 003 Administrative Charg	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	517.72	0%
343 40 00 005 Field Service Revenu	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,800.00	0%
343 40 00 006 Parts Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	0%
340 Water and Fees	0.00	220.20	125.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	345.20	137,651.20	0%
361 11 00 438 Investment Interest	2,676.65	2,322.76	2,140.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,139.68	15,300.00	47%
368 51 00 000 Assessment Revenue	0.00	0.00	3,215.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,215.84	892,982.78	0%
368 51 00 001 Assessment Revenue	2,063.44	925.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,989.07	32,385.31	9%
360 Assessment Revenue and Inter	4,740.09	3,248.39	5,356.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,344.59	940,668.09	1%
FUND REVENUES:	852,947.28	3,468.59	5,481.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	861,896.98	1,613,954.80	53%
539 10 31 000 Office Supply & mail	548.72	99.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	648.52	7,000.00	9%
539 10 31 001 Software/ Maint. Agı	1,191.06	671.57	536.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,398.76	16,000.00	15%
539 10 41 000 Attorney Fees	0.00	0.00	8,676.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,676.00	30,000.00	29%
539 10 41 001 Safety	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	0%
539 10 41 002 Technical Services	0.00	0.00	297.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	297.28	10,000.00	3%
539 10 42 000 Cell Phones	288.76	75.00	231.77	607.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,202.94	3,200.00	38%
539 10 42 001 Office Phones	499.94	0.00	404.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	904.17	3,045.00	30%
539 10 46 000 Insurance Coverage	0.00	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	90,000.00	0%
539 10 47 000 Garbage	0.00	64.69	47.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	111.94	753.00	15%
539 10 49 000 Director Election	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	0%
539 10 49 001 Bank Fees	125.51	125.23	119.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	370.37	2,200.00	17%
539 10 51 000 Audit	0.00	765.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	765.05	6,667.00	11%
539 10 53 000 Taxes - Dept of Reve	1,892.95	0.00	-1,386.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	506.00	50,000.00	1%
539 10 53 001 Property Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	550.00	0%
539 10 55 000 Engineer/Electrical -	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,000.00	0%
539 50 31 000 Office Maint/Equip/F	28.51	610.70	67.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	706.51	4,000.00	18%
539 50 41 438 Water Planning Serv	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	0%
539 50 47 000 Morris Booster Powe	0.00	1,014.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,014.02	8,250.00	12%
539 50 47 001 Pump Power	2,460.00	2,266.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,726.69	103,000.00	5%
539 50 47 002 Office Power	203.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	203.27	3,190.00	6%
539 50 48 000 Facilities Maintainan	0.00	2,434.70	7.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,442.31	26,000.00	9%
539 50 48 001 Fire Hydrant Repair	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	0%
539 80 13 000 Payroll - Employee C	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	0%
539 80 31 000 Chlorination product	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,000.00	0%
539 80 32 000 Truck Fuel/Maintena	0.00	221.95	93.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	315.02	5,000.00	6%
539 80 35 000 Tools/Equipment Ma	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	0%
539 80 41 000 Water Quality Testin	0.00	168.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	168.00	1,800.00	9%
539 80 43 000 Cont. Education/Due	-109.05	605.18	100.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	596.13	6,000.00	10%
539 80 49 000 Mileage	0.00	57.27	14.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	71.77	1,200.00	6%

2026 CASH FLOW - YEAR TO DATE

438 General Expense Fund	January	February	March	April	May	June	July	August	September	October	November	December	Total	Budgeted Amt	%
539 80 53 000 Operating Permit/W	0.00	2,825.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,825.31	5,000.00	57%
594 39 64 000 Meter Replacement	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,000.00	0%
534 General Expenses	7,129.67	12,105.16	9,207.82	607.41	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,050.06	441,355.00	7%
594 39 63 001 New Installations Fo	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	0%
594 39 63 038 Capital Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150,000.00	0%
594 Capital Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	155,000.00	0%
539 10 10 000 Payroll - Wages - Di	1,000.00	11,047.38	9,438.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21,485.87	117,599.00	18%
539 10 11 000 Payroll - Wages - Of	0.00	4,969.79	4,428.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,397.79	80,000.00	12%
539 10 12 000 Payroll - Per Diem -	0.00	322.00	1,127.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,449.00	20,000.00	7%
539 10 20 000 Payroll ER - FICA-Me	0.00	1,130.61	1,142.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,273.49	20,864.00	11%
539 10 20 001 Payroll ER - Medical	0.00	3,041.48	3,026.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,068.22	61,574.00	10%
539 10 20 002 Payroll ER - Retireme	0.00	779.77	1,541.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,321.25	15,164.00	15%
539 10 20 003 Payroll ER - WA Wor	681.91	167.10	31.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	880.49	3,280.00	27%
539 10 20 004 Payroll ER - Paid Fan	1,256.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,256.48	1,200.00	105%
539 10 20 005 Payroll ER - FUTA Ta	0.00	73.67	21.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	95.60	0.00	0%
539 10 20 006 Payroll ER - State Un	0.00	193.60	191.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	384.83	0.00	0%
539 80 10 000 Payroll - Wages - Fie	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	55,129.00	0%
534 General Expenses	2,938.39	21,725.40	20,949.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45,613.02	374,810.00	12%
589 90 00 002 Payroll Liab - Retirer	0.00	3,287.18	-3,270.23	1,598.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,615.94	0.00	0%
589 90 00 012 Payroll Liab - Social !	0.00	0.00	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.05	0.00	0%
589 90 00 014 Payroll Liab - Medica	0.00	0.00	-0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-0.05	0.00	0%
589 90 00 016 Payroll Liab - WA W	0.00	-224.53	-89.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	-314.26	0.00	0%
589 90 00 023 Payroll Liab - WA Un	0.00	0.00	1.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.51	0.00	0%
589 Payroll Clearing Accounts	0.00	3,062.65	-3,358.45	1,598.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,303.19	0.00	0%
FUND EXPENDITURES:	10,068.06	36,893.21	26,798.60	2,206.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75,966.27	971,165.00	8%
FUND GAIN/LOSS:	842,879.22	-33,424.62	-21,317.49	-2,206.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	785,930.71		
FUND NET POSITION:	842,879.22	809,454.60	788,137.11	785,930.71	785,930.71	785,930.71	785,930.71	785,930.71	785,930.71	785,930.71	785,930.71	785,930.71			

2026 CASH FLOW - YEAR TO DATE

Moab Irrigation District #20

439 Bond Fund	January	February	March	April	May	June	July	August	September	October	November	December	Total	Budgeted Amt	%
308 51 00 439 Beginning Balance	113,684.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	113,684.24	17,538.93	648%
308	113,684.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	113,684.24	17,538.93	648%
361 11 00 439 Investment Interest	366.50	362.02	338.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,067.23	2,700.00	40%
368 51 00 002 Assessment Revenue	0.00	0.00	438.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	438.52	121,770.38	0%
368 51 00 003 Assessment Revenue	386.67	172.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	559.13	7,332.01	8%
360 Assessment Revenue and Inter	753.17	534.48	777.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,064.88	131,802.39	2%
FUND REVENUES:	114,437.41	534.48	777.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	115,749.12	149,341.32	78%
591 39 72 439 2024 LDI Loan - Prin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	102,510.00	0%
592 39 83 439 2024 LDI Loan - Int.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,366.00	0%
594 Capital Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	109,876.00	0%
FUND EXPENDITURES:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	109,876.00	0%
FUND GAIN/LOSS:	114,437.41	534.48	777.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	115,749.12		
FUND NET POSITION:	114,437.41	114,971.89	115,749.12	115,749.12	115,749.12	115,749.12	115,749.12	115,749.12	115,749.12	115,749.12	115,749.12	115,749.12			

2026 CASH FLOW - YEAR TO DATE

Moab Irrigation District #20

440 Reserve Project Fund	January	February	March	April	May	June	July	August	September	October	November	December	Total	Budgeted Amt	%
308 51 00 440 Beginning Balance	51.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	51.33	1,384.77	4%
308	51.33	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	51.33	1,384.77	4%
361 11 00 440 Investment Interest	0.13	0.12	0.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.37	10.00	4%
360 Assessment Revenue and Inter	0.13	0.12	0.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.37	10.00	4%
FUND REVENUES:	51.46	0.12	0.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	51.70	1,394.77	4%
FUND GAIN/LOSS:	51.46	0.12	0.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	51.70		
FUND NET POSITION:	51.46	51.58	51.70	51.70	51.70	51.70	51.70	51.70	51.70	51.70	51.70	51.70			

2026 CASH FLOW - YEAR TO DATE

Moab Irrigation District #20

Time: 22:33:41 Date: 04/14/2026

441 Reserve Fund	January	February	March	April	May	June	July	August	September	October	November	December	Total	Budgeted Amt	%
308 51 00 441 Beginning Balance	366,376.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	366,376.82	365,070.68	100%
308	366,376.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	366,376.82	365,070.68	100%
361 11 00 441 Investment Interest	1,182.29	1,173.40	1,087.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,443.11	10,000.00	34%
360 Assessment Revenue and Inter	1,182.29	1,173.40	1,087.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,443.11	10,000.00	34%
FUND REVENUES:	367,559.11	1,173.40	1,087.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	369,819.93	375,070.68	99%
FUND GAIN/LOSS:	367,559.11	1,173.40	1,087.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	369,819.93		
FUND NET POSITION:	367,559.11	368,732.51	369,819.93	369,819.93	369,819.93	369,819.93	369,819.93	369,819.93	369,819.93	369,819.93	369,819.93	369,819.93			

2026 CASH FLOW - YEAR TO DATE

Moab Irrigation District #20

452 Bond - Construction Fund	January	February	March	April	May	June	July	August	September	October	November	December	Total	Budgeted Amt	%
308 51 00 452 Beginning Balance	688.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	688.89	0.00	0%
308	688.89	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	688.89	0.00	0%
361 11 00 452 Investment Interest	2.22	2.19	2.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.45	25.00	26%
360 Assessment Revenue and Inter	2.22	2.19	2.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.45	25.00	26%
FUND REVENUES:	691.11	2.19	2.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	695.34	25.00	***%
FUND GAIN/LOSS:	691.11	2.19	2.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	695.34		
FUND NET POSITION:	691.11	693.30	695.34	695.34	695.34	695.34	695.34	695.34	695.34	695.34	695.34	695.34			

2026 FUND TOTALS

Moab Irrigation District #20

REVENUES	January	February	March	April	May	June	July	August	September	October	November	December	Total	Bud Amt	%
438 General Expense Fund	852,947.28	3,468.59	5,481.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	861,896.98	1,613,954.80	53%
439 Bond Fund	114,437.41	534.48	777.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	115,749.12	149,341.32	78%
440 Reserve Project Fund	51.46	0.12	0.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	51.70	1,394.77	4%
441 Reserve Fund	367,559.11	1,173.40	1,087.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	369,819.93	375,070.68	99%
452 Bond - Construction Fund	691.11	2.19	2.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	695.34	25.00	***%
	1,335,686.37	5,178.78	7,347.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,348,213.07	2,139,786.57	63%

EXPENDITURES	January	February	March	April	May	June	July	August	September	October	November	December	Total	Bud Amt	%
438 General Expense Fund	10,068.06	36,893.21	26,798.60	2,206.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75,966.27	971,165.00	8%
439 Bond Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	109,876.00	0%
	10,068.06	36,893.21	26,798.60	2,206.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	75,966.27	1,081,041.00	7%
GAIN/LOSS:	1,325,618.31	-31,714.43	-19,450.68	-2,206.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,272,246.80		
NET POSITION:	1,325,618.31	1,293,903.88	1,274,453.20	1,272,246.80	1,272,246.80	1,272,246.80	1,272,246.80	1,272,246.80	1,272,246.80	1,272,246.80	1,272,246.80	1,272,246.80			

Spokane County
WASHINGTON

Period: 2026 - Mar
Fund Hierarchies: District Fiduciary
Worktags: Fund Hierarchy: Irrigation District 20

Fund Hierarchy	Fund	Ledger Account	Beginning Balance	Activity	Ending Balance
Irrigation District 20	I380FD	10000:Pooled Cash and Cash Equivalents	742,697.31	8,889.76	751,587.07
Irrigation District 20	I380FD	12310:Special Assessments Receivable - Current	921,247.10	(85,065.67)	836,181.43
Irrigation District 20	I380FD	21340:Vouchers Payable	(65,633.63)	65,633.63	0.00
Irrigation District 20	I380FD	23700:Custodial Accounts	(677,063.68)	(74,523.39)	(751,587.07)
Irrigation District 20	I380FD	23711:Tax Levy Deferred Revenue	(921,247.10)	85,065.67	(836,181.43)
Irrigation District 20	I390FD	10000:Pooled Cash and Cash Equivalents	115,962.64	11,973.46	127,936.10
Irrigation District 20	I390FD	12310:Special Assessments Receivable - Current	128,491.41	(11,599.86)	116,891.55
Irrigation District 20	I390FD	23700:Custodial Accounts	43,245.85	(11,973.46)	31,272.39
Irrigation District 20	I390FD	23711:Tax Levy Deferred Revenue	(128,491.41)	11,599.86	(116,891.55)
Irrigation District 20	I390FD	26360:Oher Noncurrent Liabilities Notes Payable	0.00	0	0.00
Irrigation District 20	I390FD	26362:Oher Noncurrent Liabilities Notes Payable - SCIP	(159,208.49)	0	(159,208.49)
Irrigation District 20	I400FD	10000:Pooled Cash and Cash Equivalents	39.33	0.13	39.46
Irrigation District 20	I400FD	23700:Custodial Accounts	(39.33)	(0.13)	(39.46)
Irrigation District 20	I410FD	10000:Pooled Cash and Cash Equivalents	370,851.87	1,194.91	372,046.78
Irrigation District 20	I410FD	12310:Special Assessments Receivable - Current	(0.09)	0	(0.09)
Irrigation District 20	I410FD	23700:Custodial Accounts	(370,851.87)	(1,194.91)	(372,046.78)
Irrigation District 20	I410FD	23711:Tax Levy Deferred Revenue	0.09	0	0.09
Irrigation District 20	I440FD	12310:Special Assessments Receivable - Current	(0.06)	0	(0.06)
Irrigation District 20	I440FD	23711:Tax Levy Deferred Revenue	0.06	0	0.06
Irrigation District 20	I520FD	10000:Pooled Cash and Cash Equivalents	697.13	2.24	699.37
Irrigation District 20	I520FD	23700:Custodial Accounts	(697.13)	(2.24)	(699.37)

Fund Breakdown - March 2026

Description	Amount
Total Funds Required to Hold or Held for Current Needs	**89,000.00**

Est Project Amounts

Needs to be Held in Reserve for 2030 Water System Plan	45,000.00

Strong Lane Booster Station (compliance)	350,000.00
Honeymoon Bay Meter Setter Replacement	50,000.00
Valve and Meter GIS	30,000.00
Service Truck Replacement (current is a 2001)	50,000.00
Total Future Project Funds Needed	**525,000.00**
Grand Total Funds Needed	**614,000.00**
Uncollected / Unallocated Funds**	**(244,180.07)**

***The negative number represents funds that will be need in order to do projects over the next 4 to 5 years. We need to be putting money in reserves for these projects. Other management concerns are with the aging infrastructure of our water systems.*

Current Balance I22 - Rev Bond Constr	**695.34**

(above fund is the fund is a residual balance left from a loan for past project)

Total Funds as of March 2026	**1,274,453.20**

Note: Two plans have been created for future sustainability:

Capital Improvement Projects (CIP)	**10,070,950.00**
Asset Management Projects (AMP)	**45,597,300.00**
	55,668,250.00

2026 BUDGET POSITION

Moab Irrigation District #20 | Time: 21:24:59 Date: 04/15/2026
Page: 1

438 General Expense Fund | 01/01/2026 To: 12/31/2026

Revenues		Amt Budgeted	Revenues	Remaining	
308 51 00 438	Beginning Balance	535,635.51	848,207.19	(312,571.68)	158.4%
308		535,635.51	848,207.19	(312,571.68)	158.4%
340 Water and Fees					
343 40 00 000	Domestic Water	129,833.48	150.00	129,683.48	0.1%
343 40 00 001	Excess Water Charges	0.00	(4.80)	4.80	0.0%
343 40 00 002	Service Chg/ Acct Fees	1,500.00	200.00	1,300.00	13.3%
343 40 00 003	Administrative Charge	517.72	0.00	517.72	0.0%
343 40 00 004	New Install Income - Operating	0.00	0.00	0.00	0.0%
343 40 00 005	Field Service Revenue	4,800.00	0.00	4,800.00	0.0%
343 40 00 006	Parts Sales	1,000.00	0.00	1,000.00	0.0%
340 Water and Fees		137,651.20	345.20	137,306.00	0.3%
360 Assessment Revenue and Interest					
361 11 00 438	Investment Interest	15,300.00	7,139.68	8,160.32	46.7%
368 51 00 000	Assessment Revenue	892,982.78	3,215.84	889,766.94	0.4%
368 51 00 001	Assessment Revenue Delinquent	32,385.31	2,989.07	29,396.24	9.2%
369 90 00 000	Miscellaneous Revenue	0.00	0.00	0.00	0.0%
360 Assessment Revenue and Interest		940,668.09	13,344.59	927,323.50	1.4%
380 Non-Revenue					
389 00 00 438	Work Order Deposits	0.00	0.00	0.00	0.0%
380 Non-Revenue		0.00	0.00	0.00	0.0%
397 Transfers In - Other Revenue Allocations					
397 00 00 438	Transfers In	0.00	0.00	0.00	0.0%
397 Transfers In - Other Revenue Allocations		0.00	0.00	0.00	0.0%
Fund Revenues:		1,613,954.80	861,896.98	752,057.82	53.4%

Expenditures		Amt Budgeted	Expenditures	Remaining	
534 General Expenses					
539 10 31 000	Office Supply & mailings	7,000.00	648.52	6,351.48	9.3%
539 10 31 001	Software/ Maint. Agreement	16,000.00	2,398.76	13,601.24	15.0%
539 10 41 000	Attorney Fees	30,000.00	8,676.00	21,324.00	28.9%
539 10 41 001	Safety	1,000.00	0.00	1,000.00	0.0%
539 10 41 002	Technical Services	10,000.00	297.28	9,702.72	3.0%
539 10 42 000	Cell Phones	3,200.00	1,202.94	1,997.06	37.6%
539 10 42 001	Office Phones	3,045.00	904.17	2,140.83	29.7%
539 10 46 000	Insurance Coverage	90,000.00	100.00	89,900.00	0.1%
539 10 47 000	Garbage	753.00	111.94	641.06	14.9%
539 10 49 000	Director Election	10,000.00	0.00	10,000.00	0.0%
539 10 49 001	Bank Fees	2,200.00	370.37	1,829.63	16.8%
539 10 51 000	Audit	6,667.00	765.05	5,901.95	11.5%
539 10 53 000	Taxes - Dept of Revenue	50,000.00	506.00	49,494.00	1.0%
539 10 53 001	Property Taxes	550.00	0.00	550.00	0.0%

438 General Expense Fund 01/01/2026 To: 12/31/2026

Expenditures		Amt Budgeted	Expenditures	Remaining	
534 General Expenses					
539 10 55 000	Engineer/Electrical - Retainers	11,000.00	0.00	11,000.00	0.0%
539 50 31 000	Office Maint/Equip/Repairs	4,000.00	706.51	3,293.49	17.7%
539 50 41 438	Water Planning Services	5,000.00	0.00	5,000.00	0.0%
539 50 47 000	Morris Booster Power	8,250.00	1,014.02	7,235.98	12.3%
539 50 47 001	Pump Power	103,000.00	4,726.69	98,273.31	4.6%
539 50 47 002	Office Power	3,190.00	203.27	2,986.73	6.4%
539 50 48 000	Facilities Maintainance	26,000.00	2,442.31	23,557.69	9.4%
539 50 48 001	Fire Hydrant Repair	5,000.00	0.00	5,000.00	0.0%
539 80 11 000	Payroll - On Call and Fac. Exams	0.00	0.00	0.00	0.0%
539 80 13 000	Payroll - Employee Contingency	500.00	0.00	500.00	0.0%
539 80 31 000	Chlorination products/maintenance	17,000.00	0.00	17,000.00	0.0%
539 80 32 000	Truck Fuel/Maintenance	5,000.00	315.02	4,684.98	6.3%
539 80 35 000	Tools/Equipment Maintenance	5,000.00	0.00	5,000.00	0.0%
539 80 41 000	Water Quality Testing	1,800.00	168.00	1,632.00	9.3%
539 80 43 000	Cont. Education/Dues/Travel	6,000.00	596.13	5,403.87	9.9%
539 80 49 000	Mileage	1,200.00	71.77	1,128.23	6.0%
539 80 53 000	Operating Permit/Wellhead Protect	5,000.00	2,825.31	2,174.69	56.5%
594 39 64 000	Meter Replacement Program	4,000.00	0.00	4,000.00	0.0%
	534 General Expenses	441,355.00	29,050.06	412,304.94	6.6%
594 Capital Expenditures					
589 00 00 000	Contingency Fund	0.00	0.00	0.00	0.0%
589 90 00 000	Payroll Liabilities	0.00	0.00	0.00	0.0%
594 39 63 001	New Installations For Existing Customers	5,000.00	0.00	5,000.00	0.0%
594 39 63 038	Capital Expenditures - Major Improvements Fund 438	150,000.00	0.00	150,000.00	0.0%
	594 Capital Expenditures	155,000.00	0.00	155,000.00	0.0%
100 Payroll - All					
534 General Expenses					
539 10 10 000	Payroll - Wages - District Manager	117,599.00	21,485.87	96,113.13	18.3%
539 10 11 000	Payroll - Wages - Office Assistant	80,000.00	9,397.79	70,602.21	11.7%
539 10 12 000	Payroll - Per Diem - Board Of Directors	20,000.00	1,449.00	18,551.00	7.2%
539 10 20 000	Payroll ER - FICA-Med .0765%	20,864.00	2,273.49	18,590.51	10.9%
539 10 20 001	Payroll ER - Medical Benefits	61,574.00	6,068.22	55,505.78	9.9%
539 10 20 002	Payroll ER - Retirement Benefits	15,164.00	2,321.25	12,842.75	15.3%
539 10 20 003	Payroll ER - WA Workers' Comp Tax	3,280.00	880.49	2,399.51	26.8%
539 10 20 004	Payroll ER - Paid Fam Leave/WA Cares Act	1,200.00	1,256.48	(56.48)	104.7%
539 10 20 005	Payroll ER - FUTA Tax	0.00	95.60	(95.60)	0.0%
539 10 20 006	Payroll ER - State Unemp (SUI)	0.00	384.83	(384.83)	0.0%
539 80 10 000	Payroll - Wages - Field Tech	55,129.00	0.00	55,129.00	0.0%
	534 General Expenses	374,810.00	45,613.02	329,196.98	12.2%
589 Payroll Clearing Accounts					
589 90 00 002	Payroll Liab - Retirement (DRS)	0.00	1,615.94	(1,615.94)	0.0%
	002 Lib - Retirement (DRS)	0.00	1,615.94	(1,615.94)	0.0%

438 General Expense Fund — 01/01/2026 To: 12/31/2026

Expenditures		Amt Budgeted	Expenditures	Remaining	
589 Payroll Clearing Accounts					
589 90 00 004	Payroll Liab - FUTA	0.00	0.00	0.00	0.0%
	004 Lib - FUTA	0.00	0.00	0.00	0.0%
589 90 00 010	Payroll Liab - Federal Income Tax	0.00	0.00	0.00	0.0%
	010 Lib - Federal Income Tax	0.00	0.00	0.00	0.0%
589 90 00 012	Payroll Liab - Social Security	0.00	0.05	(0.05)	0.0%
	012 Lib - Social Security	0.00	0.05	(0.05)	0.0%
589 90 00 014	Payroll Liab - Medicare	0.00	(0.05)	0.05	0.0%
	014 Lib - Medicare	0.00	(0.05)	0.05	0.0%
589 90 00 016	Payroll Liab - WA Workers' Comp Tax	0.00	(314.26)	314.26	0.0%
	016 Lib - WA Worker's Comp Tax	0.00	(314.26)	314.26	0.0%
589 90 00 018	Payroll Liab - WA PFML	0.00	0.00	0.00	0.0%
	018 Lib - WA PFML	0.00	0.00	0.00	0.0%
589 90 00 020	Payroll Liab - WA Cares Fund	0.00	0.00	0.00	0.0%
	020 Lib - WA Cares Fund	0.00	0.00	0.00	0.0%
589 90 00 022	Payroll Liab - Medical Insurance	0.00	0.00	0.00	0.0%
	022 Lib - Medical Insruance	0.00	0.00	0.00	0.0%
589 90 00 023	Payroll Liab - WA Unemployment (SUI)	0.00	1.51	(1.51)	0.0%
	023 Lib - WA Unemp (SUI)	0.00	1.51	(1.51)	0.0%
589 Payroll Clearing Accounts		0.00	1,303.19	(1,303.19)	0.0%
100 Payroll - All		374,810.00	46,916.21	327,893.79	12.5%
Fund Expenditures:		971,165.00	75,966.27	895,198.73	7.8%
Fund Excess/(Deficit):		642,789.80	785,930.71		

439 Bond Fund — 01/01/2026 To: 12/31/2026

Revenues		Amt Budgeted	Revenues	Remaining	
308 51 00 439	Beginning Balance	17,538.93	113,684.24	(96,145.31)	648.2%
308		17,538.93	113,684.24	(96,145.31)	648.2%
360 Assessment Revenue and Interest					
361 11 00 439	Investment Interest	2,700.00	1,067.23	1,632.77	39.5%
368 51 00 002	Assessment Revenue	121,770.38	438.52	121,331.86	0.4%
368 51 00 003	Assessment Revenue Delinquent	7,332.01	559.13	6,772.88	7.6%
360 Assessment Revenue and Interest		131,802.39	2,064.88	129,737.51	1.6%
397 Transfers In - Other Revenue Allocations					
397 00 00 439	Transfer In	0.00	0.00	0.00	0.0%
397 Transfers In - Other Revenue Allocations		0.00	0.00	0.00	0.0%
Fund Revenues:		149,341.32	115,749.12	33,592.20	77.5%

Expenditures		Amt Budgeted	Expenditures	Remaining	
594 Capital Expenditures					
591 39 72 439	2024 LDI Loan - Princ.	102,510.00	0.00	102,510.00	0.0%
592 39 83 439	2024 LDI Loan - Int.	7,366.00	0.00	7,366.00	0.0%
594 Capital Expenditures		109,876.00	0.00	109,876.00	0.0%
508 10 00 439	Ending Balance	0.00	0.00	0.00	0.0%
999		0.00	0.00	0.00	0.0%
Fund Expenditures:		109,876.00	0.00	109,876.00	0.0%
Fund Excess/(Deficit):		39,465.32	115,749.12		

440 Reserve Project Fund

01/01/2026 To: 12/31/2026

Revenues		Amt Budgeted	Revenues	Remaining	
308 51 00 440	Beginning Balance	1,384.77	51.33	1,333.44	3.7%
308		1,384.77	51.33	1,333.44	3.7%
360 Assessment Revenue and Interest					
361 11 00 440	Investment Interest	10.00	0.37	9.63	3.7%
360 Assessment Revenue and Interest		10.00	0.37	9.63	3.7%
380 Non-Revenue					
382 10 00 440	LID Payments	0.00	0.00	0.00	0.0%
380 Non-Revenue		0.00	0.00	0.00	0.0%
397 Transfers In - Other Revenue Allocations					
397 00 00 440	Transfers In	0.00	0.00	0.00	0.0%
397 Transfers In - Other Revenue Allocations		0.00	0.00	0.00	0.0%
Fund Revenues:		1,394.77	51.70	1,343.07	3.7%

Expenditures		Amt Budgeted	Expenditures	Remaining	
597 Transfers Out - Other Cost Allocations					
597 00 00 440	Transfers-Out - Other Costs Allocations	0.00	0.00	0.00	0.0%
597 Transfers Out - Other Cost Allocations		0.00	0.00	0.00	0.0%
508 80 00 440	Ending Balance	0.00	0.00	0.00	0.0%
999		0.00	0.00	0.00	0.0%
Fund Expenditures:		0.00	0.00	0.00	0.0%
Fund Excess/(Deficit):		1,394.77	51.70		

441 Reserve Fund

01/01/2026 To: 12/31/2026

Revenues		Amt Budgeted	Revenues	Remaining	
308 51 00 441	Beginning Balance	365,070.68	366,376.82	(1,306.14)	100.4%
308		365,070.68	366,376.82	(1,306.14)	100.4%
360 Assessment Revenue and Interest					
361 11 00 441	Investment Interest	10,000.00	3,443.11	6,556.89	34.4%
360 Assessment Revenue and Interest		10,000.00	3,443.11	6,556.89	34.4%
397 Transfers In - Other Revenue Allocations					
397 00 00 441	Transfers In From 452	0.00	0.00	0.00	0.0%
397 00 00 442	Transfer In From 440	0.00	0.00	0.00	0.0%
397 Transfers In - Other Revenue Allocations		0.00	0.00	0.00	0.0%
534 General Expenses					
367 00 00 441	System Development Fee Reserve	0.00	0.00	0.00	0.0%
534 General Expenses		0.00	0.00	0.00	0.0%
Fund Revenues:		375,070.68	369,819.93	5,250.75	98.6%

Expenditures		Amt Budgeted	Expenditures	Remaining	
534 General Expenses					
534 34 41 441	Water Planning Services	0.00	0.00	0.00	0.0%
534 General Expenses		0.00	0.00	0.00	0.0%
594 Capital Expenditures					
594 39 61 441	Capital Expenditures/Expenses - Land And Land Improvements	0.00	0.00	0.00	0.0%
594 Capital Expenditures		0.00	0.00	0.00	0.0%
597 Transfers Out - Other Cost Allocations					
597 00 00 441	Transfers-Out - Other Costs Allocations	0.00	0.00	0.00	0.0%
597 Transfers Out - Other Cost Allocations		0.00	0.00	0.00	0.0%
508 80 00 441	Ending Balance	0.00	0.00	0.00	0.0%
999		0.00	0.00	0.00	0.0%
Fund Expenditures:		0.00	0.00	0.00	0.0%
Fund Excess/(Deficit):		375,070.68	369,819.93		

444 Bond - PWTF Fund 01/01/2026 To: 12/31/2026

Revenues		Amt Budgeted	Revenues	Remaining	
308 51 00 444	Beginning Balance	0.00	0.00	0.00	0.0%
308		0.00	0.00	0.00	0.0%
397 Transfers In - Other Revenue Allocations					
397 00 00 444	Transfers In	0.00	0.00	0.00	0.0%
397 Transfers In - Other Revenue Allocations		0.00	0.00	0.00	0.0%
Fund Revenues:		0.00	0.00	0.00	0.0%

Expenditures		Amt Budgeted	Expenditures	Remaining	
597 Transfers Out - Other Cost Allocations					
597 00 00 444	Transfers-Out - Other Costs Allocations	0.00	0.00	0.00	0.0%
597 Transfers Out - Other Cost Allocations		0.00	0.00	0.00	0.0%
508 10 00 444	Ending Balance	0.00	0.00	0.00	0.0%
999		0.00	0.00	0.00	0.0%
Fund Expenditures:		0.00	0.00	0.00	0.0%
Fund Excess/(Deficit):		0.00	0.00		

452 Bond - Construction Fund 01/01/2026 To: 12/31/2026

Revenues		Amt Budgeted	Revenues	Remaining	
308 51 00 452	Beginning Balance	0.00	688.89	(688.89)	0.0%
308		0.00	688.89	(688.89)	0.0%
360 Assessment Revenue and Interest					
361 11 00 452	Investment Interest	25.00	6.45	18.55	25.8%
360 Assessment Revenue and Interest		25.00	6.45	18.55	25.8%
397 Transfers In - Other Revenue Allocations					
397 00 00 452	Transfers In	0.00	0.00	0.00	0.0%
397 Transfers In - Other Revenue Allocations		0.00	0.00	0.00	0.0%
Fund Revenues:		25.00	695.34	(670.34)	2781.4%

Expenditures		Amt Budgeted	Expenditures	Remaining	
594 Capital Expenditures					
594 39 63 002	Capital Expenditures - Major Improvements	0.00	0.00	0.00	0.0%
594 Capital Expenditures		0.00	0.00	0.00	0.0%
597 Transfers Out - Other Cost Allocations					
597 00 00 452	Transfers-Out - Other Costs Allocations	0.00	0.00	0.00	0.0%
597 Transfers Out - Other Cost Allocations		0.00	0.00	0.00	0.0%
508 10 00 452	Ending Balance	0.00	0.00	0.00	0.0%
999		0.00	0.00	0.00	0.0%
Fund Expenditures:		0.00	0.00	0.00	0.0%
Fund Excess/(Deficit):		25.00	695.34		

2026 BUDGET POSITION TOTALS

Moab Irrigation District #20

Fund	Revenue Budgeted	Received		Expense Budgeted	Spent	
438 General Expense Fund	1,613,954.80	861,896.98	53.4%	971,165.00	75,966.27	8%
439 Bond Fund	149,341.32	115,749.12	77.5%	109,876.00	0.00	0%
440 Reserve Project Fund	1,394.77	51.70	3.7%	0.00	0.00	0%
441 Reserve Fund	375,070.68	369,819.93	98.6%	0.00	0.00	0%
444 Bond - PWTF Fund	0.00	0.00	0.0%	0.00	0.00	0%
452 Bond - Construction Fund	25.00	695.34	2781.4%	0.00	0.00	0%
	2,139,786.57	1,348,213.07	63.0%	1,081,041.00	75,966.27	7.0%

Reserve Fund Infornmation Requested - as of 2026.03.31

Reserve Balance - I41 - as of 2026.03.31	**372,046.78**	
Held in Reserve for Rate Study	100,000.00	Assigned
Held in Reserve for Unemployment (self insured)	71,500.00	Restricted
Held in Reserve for Compensated Absences	17,500.00	Committed
Held in Reserve - Capital Improve Plan on the July 31 2025 list	260,000.00	Assigned
Sub-Total	**449,000.00**	
Balance	**(76,953.22)**	
Board Voted in March not to pay for a rate study	**100,000.00**	Unassigned
Amount We Have to Hold	**89,000.00**	
Available for Allocation	**23,046.78**	

Pioneer Water Company
PO Box 30907
Spokane, WA 99223
509-951-0171

April 10, 2026

To: Scott Inch, General Manager
Moab Irrigation District #20• distmgr@moabdist.com

Subject: Request for Exploratory Discussion
— Potential Annexation of Highland Estates Water System

Dear Scott,

I am writing on behalf of Pioneer Water Company, which currently serves approximately 200 existing occupied homes within the Highland Estates community in Spokane Valley.

As you are aware, Pioneer's intertie agreement with Consolidated Irrigation District terminated effective December 31, 2025. Since that time, Pioneer has continued to operate using its own groundwater supply, including the successful activation of additional pumping capacity. While the system is currently stable, the upcoming irrigation season creates a practical timeline for identifying and implementing a long-term solution within the next 3–6 months. Early coordination is important to allow sufficient time for engineering review, regulatory alignment, and potential phased integration.

<u>**Purpose of This Request**</u>
We are now evaluating long-term, structurally sound solutions to ensure:

- **Continued public health protection**
- **Regulatory compliance under DOH and DOE**
- **Reliable, permanent water service**
- **Alignment with regional water system planning**

We respectfully request an initial meeting within the next two weeks to determine whether a formal feasibility and engineering review can be initiated as a first step toward potential annexation.

<u>**Current System Overview**</u>

- **Approximately 200 existing residential connections**
- **Groundwater supply of approximately 99 acre-feet**
- **Two operational pumping systems with improved output**
- **Reservoir storage in place**
- **Mandatory conservation program implemented**
- **No current intertie dependency**

<u>**Highland Estates also includes planned future development consisting of:**</u>

- **367 single-family lots**
- **Approximately 150 multifamily units**

Based on planning projections, total system demand at full buildout is estimated in the range of 220 to 309 acre-feet annually, subject to phasing, infrastructure planning, and district review.

We recognize that future development must be evaluated carefully and in alignment with district capacity, infrastructure planning, and regulatory requirements. Our immediate priority remains the stabilization and long-term governance of the existing residential community.

<u>Why Annexation May Be Appropriate</u>

We believe annexation will provide a practical and mutually beneficial path forward by:

- **Establishing long-term public governance and reliability**
- **Allowing access to state and federal infrastructure funding**
- **Integrating the system into a coordinated regional water framework**
- **Expanding Moab's rate base and service area in a controlled manner**
- **Avoiding the formation of a separate public water district in the region**

<u>Our Approach</u>

This request is exploratory and non-binding. We are open to a phased annexation approach, allowing:

- **Full engineering and infrastructure review**
- **Financial and rate alignment planning**
- **Evaluation of system assets and capacity**
- **Coordination with DOH and DOE**

We are also open to discussing an interim operational intertie framework, if appropriate, that allows coordination or limited integration while formal annexation review and approvals are underway.
We are prepared to provide complete system documentation, including:

- **Water rights and supply data**
- **Infrastructure maps and condition reports**
- **Demand projections**
- **Conservation program details**

We believe early evaluation will allow all parties to assess feasibility under controlled conditions, rather than under the constraints of peak seasonal demand.

<u>Next Step</u>

We respectfully request a meeting within the next two weeks to determine whether to proceed with a feasibility and engineering review. We would welcome the opportunity to coordinate with DOH staff as appropriate to support timely evaluation.

Thank you for your consideration and for your leadership in regional water system planning and public service.

Sincerely,

Daniel J. Petek • Development Representative
Pioneer Water Company
509.710.8301
dpetek@mac.com