

**Finance Committee Meeting Minutes**  
**San Juan Water District**  
**February 10, 2026**  
**1:00 p.m.**

**Committee Members:** Pam Tobin, Director (Chair) - Absent  
Mike McRae, Director (Member)

**District Staff:** Adam Larsen, General Manager  
Donna Silva, Director of Finance & Human Resources  
Greg Zlotnick, Director of Water Resources & Strategic Affairs  
Devon Barrett, Customer Service Manager  
Teri Grant, Clerk of the Board/Executive Assistant

**Members of the Public:** User 1

Director McRae chaired the meeting in Director Tobin's absence.

**1. Treasurer's Report – Quarter ending December 31, 2025 (W & R)**

Ms. Silva provided a staff report which will be included in the Board packet. She informed the Committee that the overall portfolio increased by \$3.15 million for an ending balance of \$64.67 million as of December 30, 2025.

In response to Director McRae's inquiry regarding potential customer refunds in the event of surplus revenue, Ms. Silva explained that the surplus supports the District's 10-year capital needs, reducing reliance on debt and benefiting ratepayers. She added that this is the first time the District has achieved a fully funded status and that she will conduct annual reviews to evaluate any future surplus.

**2. Review General Manager Reimbursements (W & R)**

The Committee reviewed the General Manager's credit card charges and found them to be in order. Ms. Silva noted that one charge will be reallocated to accurately reflect staff and Board member distributions between wholesale and retail. No reimbursement requests were submitted by the General Manager.

**3. Review Check Register from January 2026 (W & R)**

The Committee reviewed the January 2026 check register and found it to be in order.

**4. Review of Legal Bills (W & R)**

The Committee reviewed the legal bills and found them to be in order. In response to Director McRae's question, the Clerk of the Board will begin attaching documents to meeting minutes that are not included in the Board packet. She will consult with Legal Counsel regarding whether documents should be retroactively attached to prior Finance Committee minutes.

**5. Other Finance Matters (W & R)**

There were no other matters discussed.

**6. Public Comment**

There were no public comments.

The meeting was adjourned at 1:35 p.m.



### Cardholder Activity

Name: ADAM LARSEN

Account Number: \*\*1664

Cycle End Date: 12/22/2025

Trans Date Posting Date	Merchant Name City, State/Prov.	Transaction Total Allocation Amount	Source Currency Accounting Code	Currency Amount
12/01/2025	SWA*EXCS_BAG5264 301098724	\$35.00	USD	35.00
12/03/2025	800-435-9792, TX	\$35.00		
12/03/2025	SHERATON MARINA F&B	\$460.30	USD	460.30
12/05/2025	SAN DIEGO, CA	\$460.30		
12/05/2025	PMT*SAC CO AIRPORT PARKNG	\$100.00	USD	100.00
12/08/2025	SACRAMENTO, CA	\$100.00		
12/05/2025	SHERATON MARINA	\$1,006.96	USD	1,006.96
12/08/2025	SAN DIEGO, CA	\$1,006.96		
12/05/2025	SWA*EXCS_BAG5264 301796290	\$35.00	USD	35.00
12/08/2025	800-435-9792, TX	\$35.00		

Activity Totals  
\$1,637.26

Purchases  
\$1,637.26

Payments  
\$0.00

Cardholder Name: Adam Jensen

Signature: 1/5/2026

Supervisor Name: Adam Jensen

Signature: 1/5/2026

AC-167-5M (Rev. 09/2025)

ISSUED BY AND VALID ONLY ON

### SOUTHWEST AIRLINES PASSENGER RECEIPT

### SOUTHWEST AIRLINES

I ACKNOWLEDGE RECEIPT OF TICKET(S) AND/OR COUPONS FOR RELATED CHARGES DESCRIBED HEREO  
BILLED OR IN EXTENDED PAYMENTS IN ACCORDANCE WITH STANDARD POLICY OF COMPANY ISSUING

N. PAYMENT IN FULL TO BE MADE WHEN  
CARD. NO REFUNDS ON LOST TICKETS.

X \_\_\_\_\_  
SIGNATURE OF CARDHOLDER

DATE OF ISSUE  
01DEC25

PLACE OF ISSUE  
SMFWN01KS

ISO CODE  
US

NAME OF PASSENGER  
LARSEN/ADAM WADE

NAME OF PASSENGER  
LARSEN/ADAM WADE

NON TRANSFERABLE CONF NUMBER/CARRIER CODE  
AX8BY3/WN

ISSUING AGENT ID  
1002SK

ITINERARY  
SMF SAN

ISSUED IN EXCHANGE FOR CONJUNCTION DOCUMENTS

NOT VALID FOR TRAVEL

SERVICE (RFISC)

CHECKED BAG UP TO 50LB 62LI

/(OGO)

VI AUTH: 087927 \$35.00 SAC WN SAN35.00USD35.00END

FARE \$35.00  
TAX \$0.00  
TOTAL \$35.00

CPN DOCUMENT NUMBER NOT VALID FOR TRAVEL  
0 5264301098724 0 5264301098724

SS206978-NP

*ACWA CONFERENCE*

*Adm Jan 1/5/26*

*Op*

*P*

010/050-020-52110 85% W / 15% R



Receipt Sacramento International Airport  
GAPOF5 12/5/2025 10:16 PM  
Receipt 22951 Ticket2066208  
Entry Time 12/1/2025 8:01 AM  
Fee \$100.00  
Cash Received \$0.00  
Change \$0.00  
Amount Paid \$100.00  
CARDHOLDER COPY  
12/05/25 22:17  
TRAN 048036 CREDIT  
CARD .....1664  
VISA  
VISA CREDIT  
CONTACTLESS CHIP READ  
PURCHASE  
AID A0000000031010  
PAN SEQ 03  
ARQC B60C7A45AC1C97C3  
AUTH CODE 059635  
AMOUNT \$100.00  
TOTAL \$100.00  
Currency USD  
Parking Receipt  
No Cardholder  
verification  
(00) APPROVED  
  
Your account will be  
debited with the above  
amount  
No Refund Policy  
Please retain the copy

ACWA CONFERENCE

Ad Jan 1/5/26

*OP*

*P*

010/050-020-52110 85% W / 15% R

SHERATON SAN DIEGO RESORT  
 1380 Harbor Island Drive  
 San Diego, CA 92101  
 United States Of America  
 Tel: 619-291-2900 Fax: 619-692-2337



ADAM LARSEN  
 9935 AUBURN FOLSOM ROAD  
 GRANITE BAY, CA, 95746  
 AS6810 - ACWA FALL CONFERENCE & EXPO

Page Number : 1 Invoice Nbr : 1007022317  
 Guest Number : 6372457  
 Folio ID : A  
 Arrive Date : 01-DEC-25 13:24  
 Depart Date : 05-DEC-25 11:00  
 No. Of Guest : 1  
 Room Number : 960  
 Marriott Bonvoy Number :

Tax Invoice

SHERATON SAN D SANSI 05-DEC-25 10:07 CFIEL536

Date	Reference	Description	Charges (USD)	Credits (USD)
01-DEC-25	RT960	Room Chrg - Grp - Association	199.00	
01-DEC-25	RT960	CA Tourism Assessment	0.40	
01-DEC-25	RT960	SD Tourism Mktg District Asses	3.98	
01-DEC-25	RT960	Transient Occupancy Tax	25.37	
01-DEC-25	RT960	Group Resort Fee	20.00	
01-DEC-25	RT960	Occupancy Tax	2.55	
01-DEC-25	RT960	CA Tourism Assessment	0.04	
01-DEC-25	RT960	SD Tourism Mrkt District Asses	0.40	
02-DEC-25	RT960	Room Chrg - Grp - Association	199.00	
02-DEC-25	RT960	CA Tourism Assessment	0.40	
02-DEC-25	RT960	SD Tourism Mktg District Asses	3.98	
02-DEC-25	RT960	Transient Occupancy Tax	25.37	
02-DEC-25	RT960	Group Resort Fee	20.00	
02-DEC-25	RT960	Occupancy Tax	2.55	
02-DEC-25	RT960	CA Tourism Assessment	0.04	
02-DEC-25	RT960	SD Tourism Mrkt District Asses	0.40	
03-DEC-25	RT960	Room Chrg - Grp - Association	199.00	
03-DEC-25	RT960	CA Tourism Assessment	0.40	
03-DEC-25	RT960	SD Tourism Mktg District Asses	3.98	
03-DEC-25	RT960	Transient Occupancy Tax	25.37	
03-DEC-25	RT960	Group Resort Fee	20.00	
03-DEC-25	RT960	Occupancy Tax	2.55	
03-DEC-25	RT960	CA Tourism Assessment	0.04	
03-DEC-25	RT960	SD Tourism Mrkt District Asses	0.40	

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SHERATON SAN DIEGO RESORT  
 1380 Harbor Island Drive  
 San Diego, CA 92101  
 United States Of America  
 Tel: 619-291-2900 Fax: 619-692-2337



ADAM LARSEN	Page Number	:	2	Invoice Nbr	:	1007022317
9935 AUBURN FOLSOM ROAD	Guest Number	:	6372457			
GRANITE BAY, CA, 95746	Folio ID	:	A			
AS6810 - ACWA FALL CONFERENCE & EXPO	Arrive Date	:	01-DEC-25	13:24		
	Depart Date	:	05-DEC-25	11:00		
	No. Of Guest	:	1			
	Room Number	:	960			
	Marriott Bonvoy Number	:				

Date	Reference	Description	Charges (USD)	Credits (USD)
04-DEC-25	RT960	Room Chrg - Grp - Association	199.00	
04-DEC-25	RT960	CA Tourism Assessment	0.40	
04-DEC-25	RT960	SD Tourism Mktg District Asses	3.98	
04-DEC-25	RT960	Transient Occupancy Tax	25.37	
04-DEC-25	RT960	Group Resort Fee	20.00	
04-DEC-25	RT960	Occupancy Tax	2.55	
04-DEC-25	RT960	CA Tourism Assessment	0.04	
04-DEC-25	RT960	SD Tourism Mrkt District Asses	0.40	
05-DEC-25	VI	Visa-1664		-1006.96

\*\*\*For Authorization Purpose Only\*\*\*

xxxxxx1664

Date	Time	Code	Authorized
01-DEC-25	13:24	074839	1194.00

Approve EMV Receipt for VI - 1664: Signature Captured  
 Application Label: VISA CREDIT AID: A0000000031010  
 ARC: 00 IAD: 06011203609000 TSI: 6800 TVR: 8000008000

** Total	1006.96	-1006.96
*** Balance	-0.00	

Continued on the next page

SHERATON SAN DIEGO RESORT  
1380 Harbor Island Drive  
San Diego, CA 92101  
United States Of America  
Tel: 619-291-2900 Fax: 619-692-2337



ADAM LARSEN  
9935 AUBURN FOLSOM ROAD  
GRANITE BAY, CA, 95746  
AS6810 - ACWA FALL CONFERENCE & EXPO

Page Number	:	3	Invoice Nbr	:	1007022317
Guest Number	:	6372457			
Folio ID	:	A			
Arrive Date	:	01-DEC-25	13:24		
Depart Date	:	05-DEC-25	11:00		
No. Of Guest	:	1			
Room Number	:	960			

I agreed to pay all room & incidental charges.

When you stay with us, we Go Beyond so you can too with thoughtful service, exceptional experiences and everything you seek when traveling. Book your next stay at Sheraton.com  
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ACWA CONFERENCE  
Adam Jensen 1/5/20

010/050-020-52110 85% W / 15% R

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billing.inquiring@sheratonsandiegohotel.com

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**SOUTHWEST AIRLINES  
PASSENGER RECEIPT**

**SOUTHWEST AIRLINES**

I ACKNOWLEDGE RECEIPT OF TICKET(S) AND/OR COUPONS FOR RELATED CHARGES DESCRIBED HEREO  
BILLED OR IN EXTENDED PAYMENTS IN ACCORDANCE WITH STANDARD POLICY OF COMPANY ISSUING

N. PAYMENT IN FULL TO BE MADE WHEN  
CARD. NO REFUNDS ON LOST TICKETS.

**X** \_\_\_\_\_ DATE OF ISSUE PLACE OF ISSUE ISO CODE

NAME OF PASSENGER

SIGNATURE OF CARDHOLDER

**05DEC25 SANWNO1KS**

**US**

**LARSEN / ADAM WADE**

NAME OF PASSENGER NON TRANSFERABLE CONF NUMBER/CARRIER CODE ISSUING AGENT ID

ITINERARY

**LARSEN / ADAM WADE**

**AX8BY3 / WN**

**1002SK**

**SAN SMF**

ISSUED IN EXCHANGE FOR CONJUNCTION DOCUMENTS

**NOT VALID FOR TRAVEL**

SERVICE (RFISC)

**CHECKED BAG UP TO 50LB 62LI**

**/(060)**

VI AUTH: 072185 \$35.00 SAN WN SAC35.00USD35.00END

FARE **\$35.00**

TAX **\$0.00**

TOTAL **\$35.00**

CPN DOCUMENT NUMBER **NOT VALID FOR TRAVEL**

**0 5264301796290 0 5264301796290**

*P*

*OP*

*ACWA CONFERENCE  
Add Jan 1/26/25*



# San Juan Water District

## Analysis of Legal Bills by Category, Month and Fiscal Year

Jarvis Fay LLP Fiscal Year 2025-2026		
Retail Rate Structure Analysis	Total Hours	\$/Hour
July	-	\$ -
August	7.70	\$ 405.00
September	-	\$ -
October	-	\$ -
November	-	\$ -
December	-	\$ -
January	-	\$ -
February	-	\$ -
March	-	\$ -
April	-	\$ -
May	-	\$ -
June	-	\$ -
<b>Total</b>	<b>\$ 7.70</b>	<b>\$ 405.00</b>

STOEL RIVES, LLP Fiscal Year 2025-2026													
	EDWA Water Reliability	Water Transfer	SWRCB Flow & WQCP	Biological Opinion Litigation	Water Rights	CVP Contract Litigation	General Services*	General American River	Formation of Sacramento Regional Water Bank	Warren Act Contract Negotiation	Total Invoice	Total Hours	\$/Hour
July	-	-	1,316.00	-	-	94.00	1,927.00	-	1,927.00	-	\$ 5,264.00	11.20	\$ 470.00
August	-	-	5,029.00	846.00	-	200.00	10,293.00	-	752.00	-	\$ 17,120.00	36.50	\$ 469.04
September	-	-	1,551.00	94.00	-	-	862.00	-	-	-	\$ 2,507.00	5.50	\$ 455.82
October	-	-	235.00	564.00	-	846.00	3,243.00	-	-	-	\$ 4,888.00	10.40	\$ 470.00
November	-	-	1,598.00	470.00	-	470.00	5,395.00	-	47.00	611.00	\$ 8,591.00	18.80	\$ 456.97
December	-	-	-	-	-	-	-	-	-	-	\$ -	0.00	#DIV/0!
January	-	-	-	-	-	-	-	-	-	-	\$ -	0.00	#DIV/0!
February	-	-	-	-	-	-	-	-	-	-	\$ -	0.00	#DIV/0!
March	-	-	-	-	-	-	-	-	-	-	\$ -	0.00	#DIV/0!
April	-	-	-	-	-	-	-	-	-	-	\$ -	0.00	#DIV/0!
May	-	-	-	-	-	-	-	-	-	-	\$ -	0.00	#DIV/0!
June	-	-	-	-	-	-	-	-	-	-	\$ -	0.00	#DIV/0!
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 9,729.00</b>	<b>\$ 1,974.00</b>	<b>\$ -</b>	<b>\$ 1,610.00</b>	<b>\$ 21,720.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 611.00</b>	<b>\$ 38,370.00</b>	<b>82.40</b>	<b>\$ 465.66</b>

Jones & Mayer Fiscal Year 2025-2026										
	Biological Opinion Litigation	CVP	COVID Related	Labor	CHWD/FOWD Wholesale Rate Litigation	Conservation Regulation Litigation	General Services	Total Invoice	Total Hours	\$/Hour
July	-	-	-	1,021.99	3,626.94	521.52	11,639.27	16,809.72	73.40	\$ 229.02
August	-	-	-	-	6,234.51	6,163.33	8,273.15	20,670.99	87.20	\$ 237.05
September	-	-	-	1,664.69	1,090.45	1,493.42	2,373.17	6,621.73	22.50	\$ 294.30
October	-	-	-	6,400.35	7,564.06	2,915.71	5,049.13	21,929.25	99.30	\$ 220.84
November	-	-	-	(1,285.41)	5,546.89	3,010.54	1,561.88	8,833.90	45.50	\$ 194.15
December	-	-	-	-	1,280.06	5,333.46	-	6,613.52	27.90	\$ 237.04
January	-	-	-	-	-	-	-	-	0.00	#DIV/0!
February	-	-	-	-	-	-	-	-	0.00	#DIV/0!
March	-	-	-	-	-	-	-	-	0.00	#DIV/0!
April	-	-	-	-	-	-	-	-	0.00	#DIV/0!
May	-	-	-	-	-	-	-	-	0.00	#DIV/0!
June	-	-	-	-	-	-	-	-	0.00	#DIV/0!
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 7,801.62</b>	<b>\$ 25,342.91</b>	<b>\$ 28,896.60</b>	<b>\$ 81,479.11</b>	<b>355.80</b>	<b>\$ 229.00</b>	

Combined Total		
Total Legal Expenses	Total Hours	\$/Hour
\$ 22,073.72	84.60	\$ 260.92
\$ 40,909.49	131.40	\$ 311.34
\$ 9,128.73	28.00	\$ 326.03
\$ 26,817.25	109.70	\$ 244.46
\$ 17,424.90	64.30	\$ 270.99
\$ 6,613.52	27.90	\$ 237.04
\$ -	0.00	#DIV/0!
\$ -	0.00	#DIV/0!
\$ -	0.00	#DIV/0!
\$ -	0.00	#DIV/0!
\$ -	0.00	#DIV/0!
\$ -	0.00	#DIV/0!
\$ -	0.00	#DIV/0!
\$ -	0.00	#DIV/0!
<b>\$ 122,967.61</b>	<b>438.20</b>	<b>\$ 280.62</b>