

**Minutes of the Regular Meeting of the Alleghany County Water District Board of Directors  
Tuesday September 8, 2020 via conference call due to COVID-19 pandemic**

**1. Call to Order & Establish a Quorum** The meeting was called to order by President Mehrmann at 6:02 pm. Directors present: Robbin DeWeese, Nancy Finney, Tobyn Mehrmann and Coral Spencer. Gus Tenney was absent. Staff present: GM Rae Bell Arbogast and CWO Bruce Coons;. GM Rae Bell prepared the minutes because the power was out in Alleghany and the Mehrmanns only had access to one phone.

**2. Consent Calendar:**

a.) A motion was made to approve consent calendar with one correction to the minutes by Nancy Finney 2<sup>nd</sup> by Robbin DeWees **Ayes: DeWeese, Mehrmann, Finney and Spencer Nays:0 Absent: Tenney Abstain: 0 Motion Carried**

**3. Information/Discussion Items:**

a) **Correspondence:** None.

b) **SRF Projects Update:** Written report provided.

c) **Board Member/Staff Reports:** GM asked about Bob Hale's appreciation gift that was approved by the board in June. Tobyn had forgotten but will get it.

CWO Bruce Coons reported that we are experiencing a problem with the water flow at the Ram Spring. It is not adequate when the pumps first kick on creating a potential for air to enter the system. The water flow from the driven pipes appears to be fluctuating a lot and the water is seeping out the old collectors more than it has since the driven pipes were installed. Possibly the pumps are working at a higher speed when they first kick on (variable speed relay), he needs to look into this. He and Edward are having to "babysit" the system and make sure the outside sump tank is full before the pumps kick on.

Both the Raw and Finished water Bacteria reports for Sept came back clean. (less than .01 PPB)

Water use has been high, but its that time of year. Total finished water production for August 265,120 gallons. Average flow at the Ram Spring 48 gpm. GM Rae Bell asked if we shouldn't be calling all customers and asking them to conserve water and Bruce said "no, he wants to get a better handle on the situation first."

He also reported that there is a small leak again on Kanaka Creek Road. Rae mentioned that when that water line was repaired a couple of years ago Bruce stated that it was "temporary repair". It needs to be fixed in a more permanent fashion before winter if possible. Bruce agreed.

d) **Historical Church/Library Report:** Robbin reported that she is supposed to be getting a computer "hand me down" from the County for the library. Rae reported that she needs to get the file cabinet set up in the space where the shingles were being stored now that it is empty.

e) **Park Report:** Bruce reported that Dean has been mowing the park and they are looking at trying to get a low-pressure sprinkler system set up. Rae stated that before any water is used from the Ram Spring overflow the District needs to get permission to use it from the 16 to 1 mine in writing because it could be viewed as a violation of the lease agreement. Bruce said that after he works out the "bugs" in the system he will talk to Mike Miller and be sure to get it in writing if it is to be used, that Mike did give a verbal approval.

There was a discussion about the ant treatment with the diatomaceous earth. It hasn't been done yet.

#### **4. Unfinished Business**

- a) **Customer Accounts/Billings/Disconnects:** No report. Edda the bookkeeper was off for the week.
- b). **Ordinances, Policies & Procedures and Bylaws:** Nothing prepared in time for meeting.
- c.) **Request for legal opinion re: Rae Bell possible ethics violation** Tobyn reported that he couldn't locate the previous email and will have to contact the Calif. Special District's association again.

#### **5. New Business**

a). **Review Preliminary financial results for Fiscal year 19/20:** Rae Bell explained that the auditors will prepare the depreciation entry and the entry to capitalize the project expenses as part of the audit, but that for "managerial" purposes the results are informative. Revenue came in about as projected as did most expenses. Payroll was a little higher than projected even without the approx. \$7,600 in state funded project related payroll but this probably had to do with the tank repair job. Chemicals came in \$400 higher than projected. The cash results look good and she recommended putting \$5,000 more into the contingency fund for the fiscal year ending June 30, 2020. A motion was made by Nancy Finney to add \$5,000 to the contingency fund for fiscal year 19/20 2<sup>nd</sup> by Robbin DeWeese. **Ayes: DeWeese, Mehrmann, Finney and Spencer Nays:0 Absent: Tenney Abstain: 0 Motion Carried**

b). **FY 20/21 Final Budget Adoption:** After a review of the changes from the preliminary budget, a motion to adopt the final budget as presented was made by Coral Spencer 2<sup>nd</sup> by Robbin DeWeese: **Ayes: DeWeese, Mehrmann, Finney and Spencer Nays:0 Absent: Tenney Abstain: 0 Motion Carried**

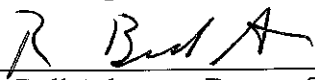
c). **Request from District Bookkeeper for another \$25 per month:** The board voted in June to wait three months to reconsider this. It was noted that if the bookkeeper were being paid hourly it would cost the district more because at her monthly flat rate, she is getting less than minimum wage most months. After a brief discussion, a motion was made by Coral Spencer to approve the additional \$25 per month to the bookkeeper bringing her monthly pay to \$175 per month 2<sup>nd</sup> by Robbin DeWeese **Ayes: DeWeese, Mehrmann and Spencer Nays: Finney Absent: Tenney Abstain: 0 Motion Carried**

#### **6. Public Response Time: None**

#### **7. Next meeting Date, Items for next Agenda and Adjournment.**

Next regular meeting scheduled for October 13, 2020 at 6:00 P.M. Next agenda items:  
There being no further business before the Board, the meeting was adjourned at: 6:50 p.m.

Minutes respectfully submitted:

  
\_\_\_\_\_  
Rae Bell Arbogast, Deputy Secretary

# Alleghany County Water District

P.O. Box 860, Alleghany, CA 95910 ~ alleghanywater@gmail.com ~ Phone 530-287-3204

~ Established March 8, 1939 ~

## CERTIFICATE OF POSTING

I, Amber Merhmann certify that the following document was posted on behalf of Alleghany County Water District, Sierra County California:

Agenda and meeting packet Regular Meeting, Meeting Date 9/8/20

In the following location(s):

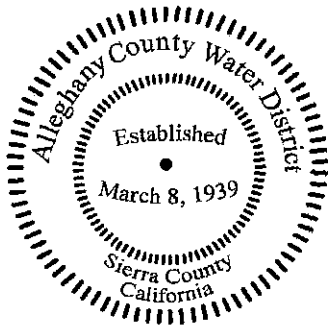
Alleghany Post Office Bulletin Board (packets put in box for the public) and On the door of the Alleghany Firehouse (meeting location) *on website*  
Emailed to email list as well.

On 9/4/20 (date)

A copy of which is attached hereto and by reference made a part herof.

Signed under penalty of perjury: X

  
Amber Mehrmann



# NOTICE

## OF REGULAR MEETING OF THE BOARD OF DIRECTORS OF ALLEGHANY COUNTY WATER DISTRICT

Date: Tuesday Sept 8, 2020 Time: 6:00 pm

### PHONE CONFERENCE

Dial-in number (US): (978) 990-5144

Access code: 6919768#

This agenda has been prepared and posted at least 72 hours prior to the regular meeting of the Board of Directors in accordance with the Ralph M. Brown Act. Agenda items are numbered for identification purposes only and will not necessarily be considered in the indicated order. Details and supporting materials concerning agenda items are available for public reference in the box at the Post Office at the time of agenda posting or on the district's website: [alleghanywater.org](http://alleghanywater.org)

#### 1. Call to Order & Establish a Quorum

#### 2. Consent Calendar

- a) Approval of the agenda
- b) Reading and approval of the minutes for the regular meeting dated August 11, 2020
- c) Ratification of Treasury Report and bill payments for the month of August 2020 plus a corrected version of the July 2020 report (break-down on non-enterprise account corrected).

#### 3. Information/Discussion Items:

- a) Correspondence -
- b) SRF Projects Update – written report in packet
- c) Board/Staff Reports – Chief Water Operator (CWO) & General Manager (GM)
- d) Historical Church/Library report –
- e) Park report –

#### 4. Unfinished Business (Discussion & Possible Action Items):

- a) Customer Accounts/Billings/Disconnects:
- b) Ordinances, Policies & Procedures and Bylaws: nothing prepared for meeting
- c) Legal Opinion request submitted to the CSDA attorney re: Rae Bell possible ethics violation (Nancy requested that Toba share question as presented to attorney at the June meeting)

#### 5. New Business (Discussion & Possible Action Items):

- a) Review preliminary FY 19/20 year-end results, GM recommends putting \$5,000 more into the contingency fund based on available funds at 9/4/2020 of \$11,680.74 (Bills are current except for those related to final tank project invoice not paid by State yet). Workers comp bill coming up soon.
- b) FY 20/21 Final Budget Adoption
- c) Request from bookkeeper for an additional \$25 per month incorporated into draft final budget.

**6. Public Response Time:** The public may be heard before or during the consideration of any agenda item to be considered by the board, subject to reasonable time limitations for each speaker. Members of the public may address matters under the jurisdiction of the Board of Directors, and not on the posted agenda, provided that no action shall be taken by the board unless the matter is deemed urgent by a 2/3 vote.

#### 7. Next meeting date, Items for next Agenda & Adjournment.

Next regular meeting, Oct. 13, 2020 6:00 pm location TBD due to Covid-19

Next meeting agenda items:

Upon request, Agendas will be made available in alternative formats to accommodate persons with disabilities. Please make your request to District Secretary, P.O. Box 860, Alleghany CA 95910 specifying your disability and the format in which you would like to receive this Agenda and future Agendas as well.

# Allegheny County Water District

Treasurer's Report

July 2020 Corrected

## MAIN ACCOUNT

Beginning Balance \$ 19,282.57

### Deposits

| Date                  | From:     | For:  | Amount             |
|-----------------------|-----------|-------|--------------------|
| 7/1                   | Customers | Water | \$ 1,260.00        |
| <b>Deposits Total</b> |           |       | <b>\$ 1,260.00</b> |

### Expenditures

| Ck #                      | Date | To:                    | For:                                  | Amount             |
|---------------------------|------|------------------------|---------------------------------------|--------------------|
| 5528                      | 7/3  | AT&T                   |                                       | \$ 38.53           |
| 5530                      | 7/3  | Cranmer Engineering    |                                       | \$ 328.00          |
| 5531                      | 7/3  | Williams Stationary    | Envelopes                             | \$ 59.68           |
| 5532                      | 7/6  | Bruce Coons            | WDO June Payroll - Gross \$818.26     | \$ 732.17          |
|                           |      |                        | WDO Contract                          | \$ 300.00          |
|                           |      |                        | Mileage                               | \$ 215.76          |
|                           |      |                        | Other Labor                           | \$ 302.50          |
| 5534                      | 7/6  | Edda Snyder            | Bookkeeper June Payroll - Gross \$150 | \$ 138.52          |
| 5535                      | 7/6  | Edward Snyder          | WDA June Payroll - Gross \$530        | \$ 489.45          |
| EFT                       | 7/28 | EDD                    | Payroll Liabilities                   | \$ 56.49           |
| 5533                      | 7/28 | United States Treasury | Federal Payroll Tax                   | \$ 246.94          |
| EFT                       | 7/29 | PG&E                   | Pumphouse                             | \$ 183.13          |
| 5536                      | 7/29 | Edward Snyder          | Reimburse for WDA license reissue fee | \$ 70.00           |
| 5537                      | 7/29 | B&C                    | Supplies and Maintenance              | \$ 189.70          |
| 5538                      | 7/29 | Cranmer Engineering    | Water Tests                           | \$ 56.00           |
| 5539                      | 7/29 | HACH                   | Chemicals                             | \$ 43.63           |
| <b>Expenditures Total</b> |      |                        |                                       | <b>\$ 2,632.24</b> |

| RESERVE FUND WATER OPERATION |                     |
|------------------------------|---------------------|
| Contingency Fund             | \$ 10,000.00        |
| Equip. Maint. Fund           | \$ 500.00           |
| <b>TOTAL</b>                 | <b>\$ 10,500.00</b> |

Ending Main Account Balance \$ 17,910.33  
 Less Reserve Fund \$ (10,500.00)  
 Plus Undeposited Funds \$ 2,114.76  
 Available Funds \$ 9,525.09

## NON-ENTERPRISE ACCOUNT (Historical Church & Park)

Beginning Balance \$ 5,015.45

### Deposits

| Date                  | From: | For: | Amount      |
|-----------------------|-------|------|-------------|
| <b>Deposits Total</b> |       |      | <b>\$ -</b> |

### Expenditures

| Ck #                      | Date | To: | For:                      | Amount           |
|---------------------------|------|-----|---------------------------|------------------|
| 4045                      | 7/14 | B&C | Materials for shingle job | \$ 228.33        |
| <b>Expenditures Total</b> |      |     |                           | <b>\$ 228.33</b> |

Report Prepared by Edda Snyder  
 Verified against Bank Statement

Ending Non-enterprise Account Balance \$ 4,787.12

x  
 Print

|                           |             |
|---------------------------|-------------|
| Historical Church Balance | \$ 3,977.63 |
| Park Balance              | \$ 809.49   |

# Alleghany County Water District

Treasurer's Report

August 2020

## MAIN ACCOUNT

Beginning Balance \$ 17,910.33

### Deposits

| Date                  | From:                 | For:                                    | Amount             |
|-----------------------|-----------------------|---|--------------------|
| 8/31                  | Customers             | Water                                   | \$ 1,544.48        |
| 8/31                  | Sierra County Auditor | Final tax payment for fiscal year 19/20 | \$ 610.40          |
| <b>Deposits Total</b> |                       |   | <b>\$ 2,154.88</b> |

### Expenditures

| Ck #                      | Date | To:                                 | For:   | Amount        |
|---------------------------|------|-------------------------------------|--|---------------|
| 1111                      | 8/1  | Amber Mehrmann                      | May minutes/postings   | \$ 30.00      |
| 1112                      | 8/1  | Rae Bell Arbogast                   | Office Supplies reimburse, found tablets that Bruce like on sale   | \$ 10.67      |
| 5540                      | 8/7  | Bruce July Payroll Gross = \$478.16 |  | NET \$ 408.32 |
|                           |      |                                     | Salary \$300   |               |
|                           |      |                                     | 4 hours on temp tanks \$60   |               |
|                           |      |                                     | Mileage \$88.16  |               |
|                           |      |                                     | flat rate service reconnect \$30.00  |               |
| EFT                       | 8/26 | PG&E Pumphouse                      |  | \$ 113.63     |
|                           |      |                                     | Tank PG&E account has a remaining credit of \$107.61 from last fall's \$250 power safety shut-off credit |               |
| <b>Expenditures Total</b> |      |                                     | <b>\$ 562.62</b>   |               |

| RESERVE FUND WATER OPERATION |                     |
|------------------------------|---------------------|
| Contingency Fund             | \$ 10,000.00        |
| Equip. Maint. Fund           | \$ 500.00           |
| <b>TOTAL</b>                 | <b>\$ 10,500.00</b> |

|                             |                    |
|-----------------------------|--------------------|
| Ending Main Account Balance | \$ 19,502.59       |
| Less Reserve Fund           | \$ (10,500.00)     |
| Plus Undeposited Funds      | \$ 110.00          |
| <b>Available Funds</b>      | <b>\$ 9,112.59</b> |

## NON-ENTERPRISE ACCOUNT (Historical Church & Park)

Beginning Balance \$ 4,787.12

### Deposits

| Date                  | From: | For:               | Amount             |
|-----------------------|-------|--------------------|--------------------|
| 8/31                  | PG&E  | Park use agreement | \$ 1,000.00        |
| <b>Deposits Total</b> |       |                    | <b>\$ 1,000.00</b> |

### Expenditures

| Ck #                      | Date | To: | For:   | Amount |
|---------------------------|------|-----|--|--------|
|                           |      |     | Hist. Church PG&E account has a remaining credit of \$131.24 from last fall's \$250 power safety shut-off credit |        |
| <b>Expenditures Total</b> |      |     | <b>\$ -</b>  |        |

Report Prepared by  
Verified against Bank Statement

Ending Non-enterprise Account Balance \$ 5,787.12

x  
Print

|                           |             |
|---------------------------|-------------|
| Historical Church Balance | \$ 3,977.63 |
| Park Balance              | \$ 1,809.49 |

- Unaudited -  
 Depreciation? capitalization entries not done yet.  
 1:55 PM  
 09/04/20  
 Accrual Basis

**Alleghany County Water District  
 Profit & Loss Budget vs. Actual  
 July 2019 through June 2020**

This interim financial report is for managerial purposes only. It may not include certain routine accruals and adjustments.

|   | Actual<br>Jul '19 - J... | Budget           | \$ Over Bu...<br>difference | % of Budget      |
|---|--------------------------|------------------|-----------------------------|------------------|
| <b>Ordinary Income/Expense</b>                      |                          |                  |                             |                  |
| <b>Income</b>                                       |                          |                  |                             |                  |
| 4000 · Operating Income                             | 28,395.52                |                  | 1,515.52                    | 105.6%           |
| 4100 · Metered Water Sales                          | 28,555.52                | 26,880.00        | 4,775.52                    | 104.7%           |
| 4200 · Property Tax Revenue                         | 4,423.44                 | 5,000.00         | -576.56                     | 88.5%            |
| 4800 · Customer Fees                                | 209.32                   | 200.00           | 9.32                        | 104.7%           |
| <b>Total 4000 · Operating Income</b>                | <b>32,788.28</b>         | <b>32,080.00</b> | <b>708.28</b>               | <b>102.2%</b>    |
| 5000 · Other Income Water Operation                 |                          |                  |                             |                  |
| 5110 · Surplus equipment sales                      | 500.00                   |                  |                             |                  |
| 5200 · Miscellaneous Income                         | 500.00                   |                  |                             |                  |
| 5300 · Hist. Church Admin                           | 240.00                   | 240.00           | 0.00                        | 100.0%           |
| 5400 · Planning Project Income                      | 143,311.03               |                  |                             |                  |
| 5440 · Tank Project Income                          | 108,358.88               | 600.00           | 107,758.88                  | 18,059.8%        |
| <b>Total 5000 · Other Income Water Operation</b>    | <b>252,909.91</b>        | <b>840.00</b>    | <b>252,069.91</b>           | <b>30,108.3%</b> |
| <b>Total Income</b>                                 | <b>285,698.19</b>        | <b>32,920.00</b> | <b>252,778.19</b>           | <b>867.9%</b>    |
| <b>Gross Profit</b>                                 | <b>285,698.19</b>        | <b>32,920.00</b> | <b>252,778.19</b>           | <b>867.9%</b>    |
| <b>Expense</b>                                      |                          |                  |                             |                  |
| 6000 · Payroll Expenses                             | 17,993.93                | 8,580.00         | 9,413.93                    | 209.7%           |
| 60000 · Water Operation Labor                       | 10,347.43                |                  | 1,767.43                    | 20%              |
| 60300 · Meter Reader                                | 480.00                   |                  |                             |                  |
| <b>Total 60000 · Water Operation Labor</b>          | <b>480.00</b>            | <b>0.00</b>      | <b>480.00</b>               | <b>100.0%</b>    |
| 6060 · Administration                               |                          |                  |                             |                  |
| 6061 · Secretary                                    | 345.00                   | 500.00           | -155.00                     | 69.0%            |
| <b>Total 6060 · Administration</b>                  | <b>345.00</b>            | <b>500.00</b>    | <b>-155.00</b>              | <b>69.0%</b>     |
| 6100 · Professional Services                        |                          |                  |                             |                  |
| 6120 · Independant Auditor                          | 2,800.00                 | 2,800.00         | 0.00                        | 100.0%           |
| 6130 · Legal Fees                                   | 120.00                   |                  |                             |                  |
| <b>Total 6100 · Professional Services</b>           | <b>2,920.00</b>          | <b>2,800.00</b>  | <b>120.00</b>               | <b>104.3%</b>    |
| 6140 · SRF Planning Project                         |                          |                  |                             |                  |
| 6141 · Planning Project Engineering                 | 132,098.69               |                  |                             |                  |
| 6144 · Planning Project Environmental               | 11,290.00                |                  |                             |                  |
| 6145 · Planning Project Administration              | 3,163.20                 |                  |                             |                  |
| <b>Total 6140 · SRF Planning Project</b>            | <b>146,551.89</b>        |                  |                             |                  |
| 6160 · SRF Tank Project                             |                          |                  |                             |                  |
| 6161 · Tank Engineering                             | 20,570.58                |                  |                             |                  |
| 6162 · Tank Legal                                   | 287.82                   |                  |                             |                  |
| 6163 · Tank Construction                            | 57,721.54                |                  |                             |                  |
| 6164 · Tank Admin                                   | 804.35                   |                  |                             |                  |
| <b>Total 6160 · SRF Tank Project</b>                | <b>79,384.29</b>         |                  |                             |                  |
| 6200 · Utilities                                    |                          |                  |                             |                  |
| 6210 · Telephone                                    | 473.02                   | 480.00           | -6.98                       | 98.5%            |
| 6220 · PG & E                                       | 2,389.19                 | 2,500.00         | -110.81                     | 95.6%            |
| 6230 · Propane                                      | 501.26                   | 500.00           | 1.26                        | 100.3%           |
| <b>Total 6200 · Utilities</b>                       | <b>3,363.47</b>          | <b>3,480.00</b>  | <b>-116.53</b>              | <b>96.7%</b>     |
| 6300 · Water Operation                              |                          |                  |                             |                  |
| 6301 · Mileage                                      | 1,005.14                 | 1,000.00         | 5.14                        | 100.5%           |
| 6302 · Water Tests                                  | 1,586.00                 | 1,500.00         | 86.00                       | 105.7%           |
| 6303 · System Repair & Maintenance                  |                          |                  |                             |                  |
| 6352 · Supplies & small tools                       | 299.45                   |                  |                             |                  |
| 6303 · System Repair & Maintenance - O...           | 2,769.69                 | 3,000.00         | -230.31                     | 92.3%            |
| <b>Total 6303 · System Repair &amp; Maintenance</b> | <b>3,069.14</b>          | <b>3,000.00</b>  | <b>69.14</b>                | <b>102.3%</b>    |

- treatment plant  
 PG&E power shut off credits 2 x 250

less \$7,646.50  
 Projects

PG&E billed to STATE  
 PAID!  
 = \$1,989.19  
 PG&E exp.

1:55 PM  
 09/04/20  
 Accrual Basis

**Allegheny County Water District  
 Profit & Loss Budget vs. Actual  
 July 2019 through June 2020**

This interim financial report is for  
 managerial purposes only.  
 It may not include certain routine  
 accruals and adjustments.

|   | Actual<br>Jul '19 - J... | Budget           | Difference<br>\$ Over Bu... | % of Budget    |
|---|--------------------------|------------------|-----------------------------|----------------|
| 6304 · Chemicals                                  | 1,012.22                 | 600.00           | 412.22                      | 168.7%         |
| 6305 · Fees & Licenses                            | 500.17                   | 700.00           | -199.83                     | 71.5%          |
| <b>Total 6300 · Water Operation</b>               | <b>7,172.67</b>          | <b>6,800.00</b>  | <b>372.67</b>               | <b>105.5%</b>  |
| 6500 · Office Expense                             |                          |                  |                             |                |
| 6550 · Computer                                   | 941.66                   | 755.00           | 186.66                      | 124.7%         |
| 6555 · Office Supplies                            | 282.43                   | 200.00           | 82.43                       | 141.2%         |
| 6560 · Postage                                    | 137.30                   | 350.00           | -212.70                     | 39.2%          |
| <b>Total 6500 · Office Expense</b>                | <b>1,361.39</b>          | <b>1,305.00</b>  | <b>56.39</b>                | <b>104.3%</b>  |
| 6700 · Insurance                                  | 5,401.13                 | 5,600.00         | -198.87                     | 96.4%          |
| 7000 · Other Operating Expenses                   |                          |                  |                             |                |
| 7011 · Rent Expense                               | 72.00                    | 72.00            | 0.00                        | 100.0%         |
| 7020 · Dues and Subscriptions                     | 404.00                   | 385.00           | 19.00                       | 104.9%         |
| 7070 · Interest Expense                           | 98.75                    |                  |                             |                |
| <b>Total 7000 · Other Operating Expenses</b>      | <b>574.75</b>            | <b>457.00</b>    | <b>117.75</b>               | <b>125.8%</b>  |
| <b>Total Expense</b>                              | <b>265,548.52</b>        | <b>29,522.00</b> | <b>236,026.52</b>           | <b>899.5%</b>  |
| <b>Net Ordinary Income</b>                        | <b>20,149.67</b>         | <b>3,398.00</b>  | <b>16,751.67</b>            | <b>593.0%</b>  |
| <b>Other Income/Expense</b>                       |                          |                  |                             |                |
| <b>Other Income</b>                               |                          |                  |                             |                |
| 8000 · Hist. Church Income                        |                          |                  |                             |                |
| 8010 · Hist Church Rental Income                  | 1,500.00                 | 1,500.00         | 0.00                        | 100.0%         |
| 8030 · Donations Historical Church                | 330.00                   |                  |                             |                |
| 8040 · Misc. Income Historical Church             | 250.00                   |                  |                             |                |
| <b>Total 8000 · Hist. Church Income</b>           | <b>2,080.00</b>          | <b>1,500.00</b>  | <b>580.00</b>               | <b>138.7%</b>  |
| 8100 · Park Income                                |                          |                  |                             |                |
| 8120 · Donations Park                             | 116.80                   |                  |                             |                |
| <b>Total 8100 · Park Income</b>                   | <b>116.80</b>            |                  |                             |                |
| <b>Total Other Income</b>                         | <b>2,196.80</b>          | <b>1,500.00</b>  | <b>696.80</b>               | <b>146.5%</b>  |
| <b>Other Expense</b>                              |                          |                  |                             |                |
| 9000 · Hist. Church Expenses                      |                          |                  |                             |                |
| 9010 · Hist. Church Insurance                     | 250.00                   | 250.00           | 0.00                        | 100.0%         |
| 9012 · Hist Church Administration Fee             | 240.00                   | 240.00           | 0.00                        | 100.0%         |
| 9015 · Utilities Hist. Church                     | 127.41                   | 200.00           | -72.59                      | 63.7%          |
| 9020 · Repairs & Maint. Hist. Church              | 253.33                   | 1,000.00         | -746.67                     | 25.3%          |
| 9000 · Hist. Church Expenses - Other              | 86.40                    |                  |                             |                |
| <b>Total 9000 · Hist. Church Expenses</b>         | <b>957.14</b>            | <b>1,690.00</b>  | <b>-732.86</b>              | <b>56.6%</b>   |
| 9100 · Park Expenses                              |                          |                  |                             |                |
| 9122 · Park Supplies and Maintenance              |                          |                  |                             |                |
| 9123 · Weedeating Park                            | 0.00                     | 360.00           | -360.00                     | 0.0%           |
| 9122 · Park Supplies and Maintenance - O...       | 16.80                    |                  |                             |                |
| <b>Total 9122 · Park Supplies and Maintenance</b> | <b>16.80</b>             | <b>360.00</b>    | <b>-343.20</b>              | <b>4.7%</b>    |
| 9125 · Solid Waste Fee Park                       | 187.04                   | 188.00           | -0.96                       | 99.5%          |
| <b>Total 9100 · Park Expenses</b>                 | <b>203.84</b>            | <b>548.00</b>    | <b>-344.16</b>              | <b>37.2%</b>   |
| 9915 · Adjustments                                | 0.01                     |                  |                             |                |
| <b>Total Other Expense</b>                        | <b>1,160.99</b>          | <b>2,238.00</b>  | <b>-1,077.01</b>            | <b>51.9%</b>   |
| <b>Net Other Income</b>                           | <b>1,035.81</b>          | <b>-738.00</b>   | <b>1,773.81</b>             | <b>-140.4%</b> |
| <b>Net Income</b>                                 | <b>21,185.48</b>         | <b>2,660.00</b>  | <b>18,525.48</b>            | <b>796.4%</b>  |



**State Revolving Fund (SRF) Projects Update:**  
**For ACWD BOD Meeting Date: 9/8/20 Prepared by Rae Bell**

**Planning Project**

Budget Up to \$500,000 Final payment of \$10,740.33 received in August and deposited on Sept 3<sup>rd</sup>. This is mostly money owed to Kip.

The environmental reports: No progress to report since last month.

*Final completion date for Planning Project 12/1/2020.* Even though the final invoice has been paid by the State there is still more work to do: mainly finishing up the environmental reports and bid packet. The State SRF division has assured us that Kip and I can bank our time and bill it to the future construction project. It will be probably 2 years or more before the money becomes available based on previous experience.

**Tank Project total amount funded up to \$920,000 amount billed through final bill \$911,592.00**

We are waiting for the final payment which should be \$14,593. This is all money owed to Kip. (the State denied a few of his older invoices based on the budget category being over-drawn and they told us that we could re-bill it all on the last invoice)

No word from the contractor on help with our extra expenses related to the tank repair. A follow-up email was sent on Sept. 4<sup>th</sup>.

**Ram Spring Improvement Project (future construction project)**

There are five application packets that must be completed to apply for funding: General, Legal, Financial, Technical and Environmental.

The General application packet with all attachments was submitted on April 25<sup>th</sup>

The Financial application packet with all attachments was submitted on May 5<sup>th</sup>.

The Technical Packet is on hold while the TMF and a new rate analysis are done. Kip is working on certain sections of the packet in the meantime.

The Environmental packet is hung-up along with the environmental reports that are not completed for the planning project.

**Technical, Managerial and Financial Analysis (TMF)**

Details on the areas of improvement since the 2015 TMF were requested at the last ACWD board meeting:

**Areas of improvement:** Financial audits being done annually, USDA loan paid off, website launched and active, water testing schedule caught up, new water tank in service, new fire hydrant at tank site, Ram Spring water reclassified as ground-water (no treatment plant required etc), President & GM positions separated, Policies & Procedures including accounting controls, customer service etc. now in place, contingency fund policy established and the fund is growing, all meters are being read monthly resulting in the ability to better track water produced vs water sold, spring flow is being monitored more closely, SCADA system installed, emergency response plan under development, State & Federal employment law now being followed, budget process in compliance with enabling legislation and state law, rate structure in compliance with Prop 218.

**Areas that still need improvement:** emergency response plan needs to be completed, water source redundancy (we still lack it), non-revenue water production needs to be analyzed further and reduced as much as possible, replace 3 small fire hydrants on spurs off of main line, several "temporary" repairs over the last few years should be beefed up to permanent standards, no adequate funding source for long-term equipment replacement. (all of the tasks in the future construction project could be added to this list as well)

NOTE: This is "off-the-cuff" from the GM and is not a complete list. We will see what RCAC comes up with in the new TMF. We have not had time to fill all the related information requests but should have everything to them by the end of September if all goes as planned.

**Disclaimer** "Funding for these projects has been provided in full or in part through an agreement with the State Water Resources Control Board. The contents of this document do not necessarily reflect the views and policies of the foregoing, nor does mention of trade names or commercial products constitute endorsement or recommendation for use."

|                                  | 14 - 15 Actual     | 15 - 16 Actual   | 16 -17 Actual  | 17-18 Actual      | 18-19 Actual      | PRELIM FY 20-21   | Changes     |
|----------------------------------|--------------------|------------------|--|-------------------|-------------------|-------------------|-------------|
| <b>Income</b>                    |                    |                  |  |                   |                   |                   | from prelim |
| Water Sales & Fees               | \$ 27,272          | \$ 27,635        | \$ 31,562  | \$ 27,437         | \$ 29,468         | \$ 26,420         | \$ 480,000  |
| Tax Revenue                      | \$ 4,820           | \$ 4,682         | \$ 5,091   | \$ 5,096          | \$ 4,572          | \$ 4,600          | \$ (400,00) |
| Other Income                     | \$ 100             | \$ 52,000        | \$ 275,140   | \$ 68,139         | \$ 784,955        | \$ 1,240          |             |
| <b>Total Income</b>              | \$ <b>32,192</b>   | \$ <b>84,317</b> | \$ <b>311,793</b>  | \$ <b>100,672</b> | \$ <b>818,995</b> | \$ <b>32,260</b>  |             |
| <b>Expenses</b>                  |                    |                  |  |                   |                   |                   |             |
| Staffing                         | \$ 10,003          | \$ 7,451         | \$ 7,896   | \$ 7,509          | \$ 9,029          | \$ 9,500          | \$ 500,00   |
| Professional fees                | \$ -               | \$ 2,000         | \$ 2,000   | \$ 2,500          | \$ 2,800          | \$ 2,800          |             |
| SRF Projects                     | \$ -               | \$ 200           | \$ 238,403   | \$ 500            | \$ 17,739         | \$ -              |             |
| Utilities                        | \$ 4,604           | \$ 3,490         | \$ 4,966   | \$ 2,845          | \$ 3,275          | \$ 3,032          | \$ 100,00   |
| Depreciation                     | \$ 16,667          | \$ 16,667        | \$ 16,667  | \$ 16,831         | \$ 20,701         | \$ -              |             |
| Water Operation                  | \$ 9,118           | \$ 8,450         | \$ 9,901   | \$ 6,481          | \$ 6,683          | \$ 7,935          | \$ 400,00   |
| Office Expense                   | \$ 1,143           | \$ 1,506         | \$ 818   | \$ 807            | \$ 853            | \$ 1,421          |             |
| Insurance                        | \$ 3,776           | \$ 4,379         | \$ 3,854   | \$ 4,356          | \$ 4,437          | \$ 5,600          |             |
| Other expenses                   | \$ 1,236           | \$ 2,360         | \$ 876   | \$ 431            | \$ 484            | \$ 476            |             |
| <b>Total Expenses</b>            | \$ <b>46,547</b>   | \$ <b>46,503</b> | \$ <b>285,380</b>  | \$ <b>42,260</b>  | \$ <b>66,001</b>  | \$ <b>30,764</b>  |             |
| <b>Main ent. Net Change</b>      | \$ <b>(14,355)</b> | \$ <b>37,814</b> | \$ <b>26,413</b>   | \$ <b>58,412</b>  | \$ <b>752,994</b> | \$ <b>1,496</b>   |             |
| <b>NON-enterprise activities</b> |                    |                  |  |                   |                   |                   |             |
| Historical Church Income         | \$ 4,012           | \$ 2,982         | \$ 4,301   | \$ 3,812          | \$ 2,087          | \$ 1,500          |             |
| Historical Church Expense        | \$ 2,649           | \$ 2,329         | \$ 1,664   | \$ 2,487          | \$ 626            | \$ 3,590          |             |
| <b>Historical Church NET</b>     | \$ <b>1,363</b>    | \$ <b>653</b>    | \$ <b>2,637</b>  | \$ <b>1,325</b>   | \$ <b>1,461</b>   | \$ <b>(2,090)</b> |             |
| Park Income                      | \$ 349             | \$ 283           | \$ -   | \$ 2,135          | \$ 50             | \$ -              |             |
| Park Expense                     | \$ 876             | \$ 171           | \$ 393   | \$ 3,024          | \$ 465            | \$ 188            |             |
| <b>Park Net</b>                  | \$ <b>(527)</b>    | \$ <b>112</b>    | \$ <b>(393)</b>  | \$ <b>(889)</b>   | \$ <b>(415)</b>   | \$ <b>(188)</b>   |             |
| <b>Quickbooks net profit</b>     | \$ <b>(13,519)</b> | \$ <b>38,579</b> | \$ <b>28,657</b>   | \$ <b>58,848</b>  | \$ <b>754,040</b> | \$ <b>(782)</b>   |             |
|                                  |                    |                  | Preliminary budget amount to be pulled from non-ent. Funds Park & Hist. Church |                   |                   | \$ 2,278          |             |
|                                  |                    |                  | Preliminary budget amount to contingency fund                                  |                   |                   | \$ (996)          | \$ (920,00) |
|                                  |                    |                  | Preliminary budget amount to tank maint. fund                                  |                   |                   | \$ (500)          |             |
|                                  |                    |                  | <b>Preliminary budget net change</b>   |                   |                   | \$ -              |             |

Historical data includes SRF Project Income & expense. The "net change" does not represent "cash" if represents changes in financial position. Financial position includes the value of assets other than cash, such as the new water tank & money owed to others and from others. Our budget however, is primarily "cash based" and the net gain is \$ that we plan to add to reserve funds.

Note: The budget column uses a combination of balance sheet & income statement figures. The Budget is a managerial document and is not required to follow GAAP.

