

**Minutes of the Regular Meeting of the Alleghany County Water District Board of Directors
Tuesday, May 9, 2017 Alleghany Firehouse, 105 Plaza Court Alleghany**

1. Call to Order & Establish a Quorum The meeting was called to order by President Mehrmann at 6:08 pm. Present were Directors: Tobyn Mehrmann, Rae Bell Arbogast, Robbin DeWeese & Madeleine Hamb as well as District Bookkeeper Edda Snyder, Water Treatment Operator Bruce Coons & Water Distribution Assistant Edward Snyder. Public present: Ernest & Nancy Finney, Vickie Tenney & Jan Sticha.

2. Consent Calendar

A motion to approve the Consent Calendar was made by Robbin DeWeese, Madeleine seconded. Ayes: Hamb, Mehrmann, DeWeese Nays: 0. Absent: 0 Abstain: Arbogast Vacant: 1. Motion Passed

3. Public Response None

4. Information/Discussion Items

a) Correspondence Incoming: Letter from State of California OES re emergency funding for storm related damage. **Outgoing:** Draft minutes and notice of vacancy sent to Sierra County Clerk-recorder, Notification of election to become subject to the uniform construction cost accounting act was sent with a copy of resolution 105 was mailed by certified mail to the State Controller.

b) Board Member or Special Committee Reports: A letter from Rae Bell Arbogast (attached to these minutes) explained that legally she gave up her board seat when she accepted the position of General Manager, so she wished to resign from the board. **A motion to accept Rae Bell's resignation from the board and to remain as General Manager was made by Robbin DeWeese, Madeleine seconded. Ayes: DeWeese, Hamb, Mehrmann Nays: 0. Absent: 0 Abstain: 0 Vacant: 2. Motion Passed**

It was noted that State Regulations require the vacancy be posted a minimum of 30 days and the vacancy must be filled within 60 days. Luckily the next regular meeting is more than 30 days away, so the appointment for this seat can be made at the June regular meeting, with no need to call a special meeting.

c) Staff Reports: A written Water Treatment Operator's report is attached to these minutes.

d) Historical Church/Library Report: An electrician will be meeting Rae Bell at the Church on the 10th to provide an estimate for re-wiring the building.

e) Park Report: The mosaic artists are going to arrive on June 3rd. The public is invited to participate. A drawing of the design concept is posted on both the bulletin board at the Post Office and at the Park seeking public input. Input needs to be received by May 15th.

f) SRF projects update: Report attached to these minutes. Additionally it was reported that it has been determined that we will be able to get new water meters for all of our residential customers during the construction phase of the water source project. The drillers are scheduled to come on Monday the 15th to start on the horizontal pipes if all of the permits and other things can be lined up in time.

5. Unfinished Business

a) Customer Accounts/Billings/Disconnects: Two 10-day notices were mailed on April 15th both paid.

b) Ordinances Policies and Procedures Nothing prepared in time for meeting.

c) Status of list of volunteer helpers: So far two people are on the list.

d) Gate on Bucket Club driveway Tobyn reported that the person who put the gate up is planning on taking it down.

e) Vacancy on the Board Two applications have been received. A special meeting is scheduled for June 6th to appoint.

6. New Business

a) Review contracts: Bookkeeper, Water Treatment Operator and Water Distribution Assistant: After some discussion it was determined that all three contractors were willing to extend their contracts under the current terms for another year through June 30, 2018. **A motion to extend the contracts of the Bookkeeper, Water Treatment Operator and Water Distribution Assistant for one year was made by Madeleine, Robbin seconded. Ayes: DeWeese, Hamb, Mehrmann Naves: 0. Absent: 0 Abstain: 0 Vacant: 2. Motion Passed**

b. Secretary Position Leslie Baker moved away and verbally resigned. It was decided by consensus to try posting for a volunteer Secretary until the June 6th meeting to see if anybody might volunteer.

c. Letter writing campaign for legislative changes tabled until more information is gathered.

d. Preliminary Budget Not prepared in time for the meeting. It is due by June 30th. A YTD budget vs actual Quickbooks Printout was provided. It was brought to the board's attention that line item #6350 System Repair & Maintenance is over budget by \$657.45 AND two emergency expenditures to repair the pump relay problem were recently put on the district's credit card. This will bring this line item over budget by \$1,446. However, several line items are under budget and it should make up the difference. **The board made a motion to authorized the emergency purchases. The motion was made by Robbin DeWeese 2nd by Tobyn Merhmann. Ayes: DeWeese, Hamb, Mehrmann Naves: 0. Absent: 0 Abstain: 0 Vacant: 2. Motion Passed**

7. Next Regular meeting & Items for next agenda There is a special meeting scheduled for June 6th at 6pm to fill the first vacancy. The next regular meeting is June 13, 2017 normal time and place. Items for the next meeting agenda: preliminary budget.

There being no further business before the Board, the meeting was adjourned at: 6:58 p.m.

Minutes respectfully submitted



Rae Bell Arbogast

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, Rae Bell Arbogast 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 5/9/17

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)
Emailed to email list as well.

On 5/4/17 (date)

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

Signed under penalty of perjury: X



Rae Bell Arbogast

NOTICE

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

Date: Tuesday May 9, 2017 Time: 6:00 pm

Location: Alleghany Firehouse 105 Plaza Ct. Alleghany

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 or by calling 530-287-3204 or email: alleghanywater@gmail.com

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 April 11, 2017 and the Special meeting Dated 5/2/17
- c) Ratification of Treasury Report and bill payments for April 2017.

3. 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.

4. Information/Discussion Items

- a) Correspondence
- b) Board Member or Special Committee Reports (included in packet)
- c) Staff Reports – (included in packet)
- d) Historical Church/Library Report – need estimate on cost of heater and wiring for budget.
- e) Park Report - The artists will be here to start the mosaic on June 3rd. The public is welcome to participate in creating it. A man and woman from Mexico and a woman from the Bay Area are coming to do it.
- f) SRF Projects Update (report included in packet)

5. Unfinished Business (Discussion & Possible Action Items):

- a) Customer Accounts/Billings/Disconnects. Two ten-day notices were mailed on April 15th, both paid.
- b) Ordinances, Policies & Procedures and Bylaws: Nothing prepared in time for meeting.
- c) Status of list for on-call volunteer helpers.
- d) Gate on Bucket Club driveway
- e) Vacancy on the board – one application received so far. The deadline is June 1st.

6. New Business (Discussion & Possible Action Items)

- a) Review and renew contracts: Bookkeeper, Water Treatment Operator and Water Distribution Assistant
- b) Post for Secretary Position – start by requesting a volunteer?
- c) Consideration of starting a letter writing campaign with CSDA and CRWA small district members to put pressure on the State Legislature to advocate for changes to job restrictions for Board Members for small districts. (See letter dated May 1st to BOD)
- d) Preliminary budget – YTD budget sheet included in packets. Prelim. budget not prepared yet. It is supposed to be adopted by June 30th so there is still time.

7. Next meeting date, Items for next Agenda & Adjournment. Special meeting to fill vacancy June 6, 2017 Next regular meeting, June 13, 2017 Ethics and Sexual Harassment Prevention training scheduled for Sat. May 13th 9 am in Pike.

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 Vice President's Report May 2017

Prepared by Rae Bell on 5/4/17 for regular meeting date 5/9/17.

General Manager no more. Please see the attached letter that was sent to the ACWD Board earlier this week. It turns out that there is a conflict with me using the title of "General Manager" even if I am not paid. I suggest that we just "coast" for a while. I will still do the work.

Payment Drop Box No progress to report. I have not had a chance to meet with Ned Cusato to determine the best location for it.

Money A couple of corrections from the April meeting.

- The minimum balance on our bank accounts to avoid the \$10 monthly bank charge is \$2,500 not \$1,500. When we switched banks in 2015 we were not able to find one that did not charge fees. If anybody knows of one, please pass that information along.
- The next loan payment is due June 1st not May 1st. This is much better for our cash flow and it appears that no additional money will need to be borrowed from the non-enterprise account to avoid the \$10 minimum balance bank fee.

RUMOR ABATEMENT AND A LITTLE HISTORY:

There is a rumor going around that the planning project was originally ONLY for a new water tank. This is not true. Over 10 years ago the district started trying to get funding to either replace or upgrade our treatment plant. Around that time the district was also trying to find a way to have the water tank re-painted. Norm McDonald provided an estimate of \$8,000 to do it, but the district did not have the money.

The idea of a horizontal well was also being considered in connection with the need to upgrade the treatment plant with the hope of eliminating the treatment plant completely. A horizontal well is even mentioned in a 1992 report by Sauers engineering. This was before the current plant was put in. (I discovered this report in 2015 when the district files were moved back to Allegheny). The treatment plant that was installed in 1995 was the "hot new thing" at the time. Every engineer who sees it now just shakes their head. It is very expensive to maintain.

At least one grant application for a treatment plant replacement or upgrade was submitted to the Dept. of Health prior to 2012. Our applications never made it past the first round because DPH had a policy of "it has to be broken before we will help you".

The water tank was added to the project in 2012 when we were trying to get funding through a Dept. of Water Resources (DWR) grant. At that point, we had the tank inspected to see if it would be better to try to refurbish it or replace it. That is when it was determined that the best option would be to replace it. That grant application was for a horizontal well and new water tank but it did not make the first round and we were "out".

In April of 2013 ACWD submitted three applications to the State Revolving fund. We had been advised to submit a separate pre-application for each component: one for the water tank, one for the horizontal well and one for the treatment plant. This is when it was still under the Dept. of Health. We did not get approved for funding.

The application for our current planning project was begun in January of 2015. The funding agreement was signed that November. It was never for just a water tank.

May 1, 2017

Alleghany County Water District
Attn: Board of Directors
P O Box 860
Alleghany, CA 95910

RE: Resignation as General Manager

Dear ACWD Board of Directors:

I feel as if I am on a journey "down the rabbit hole" of Special District law.

In a sincere effort to make our district as transparent as possible I thought it best for me to take the title of "General Manager" when Tobyn became President. I was already fulfilling the duties of a General Manager, so this made sense. The enabling legislation for County Water Districts section 30540 states in part that "The board shall, at its first meeting or as soon thereafter as practicable, appoint by a majority vote a general manager and a secretary." Section 30541 goes on to say: "A director shall not be the general manager, secretary, treasurer, or auditor."

As explained when I took the title of General Manager, my understanding was that as long as I was not compensated there was no liability on the part of myself or the district. This opinion is shared by many members of the Special District Community, probably due to the wording of section 61040 of Community Services District Law that states in part: "A member of the board of directors shall not be the general manager, the district treasurer, or any other compensated employee of the district". Most of us interpret this to mean that uncompensated "volunteer" positions held by board members are OK. This subject was even brought up at our recent Budget Workshop and the presenter did not think there was an issue as long as I was not paid. I also had put an inquiry out on the list serve about this before Tobyn became President and had gotten similar confirmation.

About two weeks ago, Lee Hodge of Showcase Ranches CSD put another similar inquiry on the CSDA listserve asking the same question: "Can a director also be a General Manager if they are not compensated?" Last Thursday, two attorneys and a Special District Consultant ALL posted new replies that essentially said the same thing: under California Law section 1099 "a single person is prohibited from holding incompatible offices. Further, it is assumed that by taking the second office you give up the first". This section of code applies to ALL government entities in California. **Since I am now aware of this new information and have no intention of giving up my board seat, I hereby resign as "General Manager" effective immediately.** I will continue to do the work that needs to be done while we "re-group".

May 9, 2017

Alleghany County Water District
Attn: Board of Directors
P O Box 860
Alleghany, CA 95910

RE: Follow-up to letter dated May 1st

Dear ACWD Board of Directors:

After careful consideration over the weekend, I have come to the conclusion that the best course of action is for me to resign as a director and to remain as the General Manager (GM).

While I had no intention of doing this, the fact is, technically speaking, under State Law section 1099 I gave up my board seat when I accepted the position of GM. I cannot claim to be happy about this, but I think it is the right thing to do. More important to me is the fact that even if we don't use that title, I am doing the job of a GM AND the district is supposed to have a GM. Calling my position anything other than what it is seems deceptive. Also, this will bring us more into compliance with our enabling legislation.

I would still like to pursue legislative changes for smaller districts, but we all know that the reality is it will take years before anything changes if it does at all. While some precedent has been set in regards to the Secretary position I have not come across anything like that for the General Manager position. I will continue to look into this and try to gain a better understanding of why it is forbidden for the GM to also be a board member even if they are not paid.

Assuming the board does not object to this course of action, my board seat is vacant effective today. Thankfully, our next meeting IS more than 30 days away, so if we post the vacancy this week, it can be on the agenda to appoint a replacement at the regular June meeting.

Tobyn said that he wanted to "shake things up" when he took the position of President. I don't think any of us saw this one coming!

Sincerely,



Rae Bell Arbogast

This all seems ridiculous from the perspective of a small community such as ours. In the business world the President of the Board of Directors IS the liaison between the Board and Management and often holds the position of "General Manager". I do not understand why a conflict is perceived in the world of Government Entities.

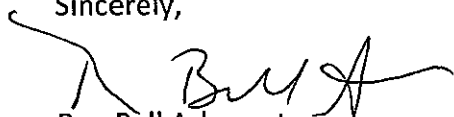
The State Legislature can make exceptions to these rules depending upon the circumstances. I do know for a fact that the enabling legislation for Community Services Districts originally prohibited the Secretary from also being a board member, but that was changed by the legislature several years ago.

A year-or-so ago, with the Board's permission, I made a request to the California Special District Association's legal department to petition the Legislature to make the same change for County Water Districts (allow a board member to be the Secretary). This was not a priority for them that year, but they said they might consider it at a later date.

I have added it to our next regular meeting agenda to consider contacting the other small special districts on the list-serve and ask them all to write to the California Special Districts Association and ask them to advocate for changes to the code for districts with smaller populations and/or budgets under a specified dollar amount.

This "one-size fits all" structure turns us into "outlaws" when all we are trying to do is keep our entities afloat. Based on the messages that I have seen on the list-serve we are not alone.

Sincerely,



Rae Bell Arbogast

**Alleghany County Water District
Water Treatment Operator Report
For meeting date May 9, 2017**

Water Test Results for April

Treated Water: Absent

Raw Water: Total Coliform 3.1 E. Coli Absent Spring #6

Water Test Results for May not in yet.

Total Water Production for the month of April: 216,600 gallons

Average Flow into sump (GPM)

March 2017	April 2017	May 2017	June 2017	July 2017	Aug 2017	Sept 2017	Oct 2017	Nov 2017	Dec 2017	Jan 2017	Feb 2017
92	95										

1. Cleaned out the spring water collectors and drained the feed lines and backwashed the strainers. This increased the GPM into the sump from about 95 GPM to 116 GPM.
2. Replaced the alternation relay for the booster pumps but they still are not cycling. Checked the voltage on the telemetry line from the tank to the pumphouse and it is fine. Troubleshot the booster and sump pump panels and could not find anything wrong. Will have to tear out the wall to check the floats in the clear well.
3. Got the chemicals for the Chlorine analyzer and calibrated it. It is working.
4. Replaced one meter lid and locked off the service to a vacant house per customer's request.

State Revolving Fund (SRF) Projects Update:

(The information below was provided at the special meeting held on May 2nd. A newer update is at the end)

1. PLANNING PROJECT (Water Source Analysis) UPDATE:

Summary of meeting/phone conference held on April 14, 2017 with State Water Inspector Stephen Rooklidge, ACWD Engineer Kip Laybarger, State Funding Division Rep. Pete Stamas (by phone) Bruce Coons (consulted by phone after Pete got off the line) and Rae Bell. The focus of the meeting was "where do we go from here?" After a lengthy discussion the following recommendation was arrived at:

- Focus on just the Ram Spring for now (don't pursue the Cumberland Spring)
- Rather than do a MPA using spring 3 ½ put in driven pipes then perform a MPA on those.

Why not the Cumberland? The Cumberland tunnel is caved in and the portal would have to be re-opened to even be able to do a MPA analysis. This would be very difficult to accomplish within the project time-frame but could be a future project. Because we have recorded flow readings as low as 6 gpm at this spring, it does not meet the State's definition of "redundancy" which in our case is a minimum of 20 gpm.

Why driven pipes? This approach will have the highest likelihood of eliminating the surface water infiltration at the Ram Spring without the risks associated with a single deep horizontal well. Even if we are not successful with getting the water reclassified as ground water, the driven pipes are a much cleaner way to collect water than our current "blanket drain" system which is much more vulnerable to surface water contamination. The surface water adds particles to the water that in turn increases our maintenance costs. With cleaner water the filters in the treatment plant would last longer and the amount of treatment required would be minimized.

At the end of the phone conference Kip (our engineer) was given the contact information for a driller who installs horizontal drains: Neil's Controlled Blasting, LP. This company was vetted by Geologist Ray Wittkopp back in 2013 when the idea of a "horizontal well" was being floated. COPY OF CO. RESUME ATTACHED.

Summary of Meeting with Roger Lee of Neil's Controlled Blasting 4/21/17

Bruce Coons and I met with Roger at the spring site and discussed his firm's experience installing drains via horizontal drilling and I gave him the background story on our project to-date and explained our objective.

After discussing the current conditions, the knowns and unknowns and concerns about possibly "damaging" our current collection set-up we arrived at the following approach:

Lay steel plates or plywood in the flat area just inside the fence so that the drilling equipment could be brought in with minimal disturbance. (I think the county could help) We would have to take down enough fence to create a 9 to 10 foot opening (the gate is not quite wide enough). We would also remove several small trees and limb the large cedar tree that is there.

Beginning in the area furthest to the right as you face the spring field start with drilling some exploratory holes. This is the area that stopped flowing during the drought and has barely picked up. So in other words: we start with the area furthest away from the collectors that are currently being used and do some exploratory holes 10 to 30 feet deep to get the "lay of the land" so to speak. His expectation is that we would get PLENTY of water without going any deeper than that. It was apparent to me that his approach is to see what the conditions are and to adapt accordingly. Assuming the drilling is successful in the area that is currently dried up, we would continue along the bank towards the pumphouse. The exact spacing of the pipes is yet to be determined.

In the event that they start the exploratory holes and the conditions (either ground conditions or water quantity conditions) are not as expected they would pull out after a 1/2 day. In this event we would have to “re-group” with a plan “B”.

Roger will donate as much drain pipe as we need. He said that even if another firm ends up doing the job he will still donate the pipe. It is left over from a job on the Folsom dam and isn't doing him any good. As it turns out he used to deer hunt in this area with his dad and uncles as a teenager. He remembered the annual “Buck Stew” that used to be held at the Bucket Club.

Update on water source project since May 2nd

At the special meeting on May 2nd the board voted to become subject to the California uniform construction cost accounting procedures. This enables the district to negotiate contracts up to \$45,000 without having to put the job out to bid and/or doing such projects with our own workforce. It also allows projects from \$45,001 to \$175,000 to use an informal bidding process. The district can opt out at any time with a resolution to do so. This cuts out a lot of red tape and extra expense that is associated with the formal bidding process.

This will come in handy for ANY projects that we have.

The board also voted to move forward with the “driven pipe” project. A proposal/contract is being negotiated, and the hope is to get started on it by mid-month.

Wells

Due to continued bad weather there has been no “on the ground” activity to speak of since December. Test wells 1C and 2 still need to be abandoned, but require dry conditions in order to get the equipment needed in and out. Test wells 1A and 1B have been abandoned. The well drillers are also required to get the roads and tank site back in the condition that they were when they started.

2. WATER TANK REPLACEMENT PROJECT UPDATE:

There is nothing new to report since the last meeting. As was explained verbally in April: the application got the stamp of approval from the funding division on April 10th. The funding agreement is now “in the works” it is expected to take 2 to 3 months to have it finalized. Once it is finalized the project will go out for bid.

Disclaimer

“Funding for these projects has been provided in full or in part through an agreement with the State Water Resources Control Board. California’s Drinking Water State Revolving Fund is capitalized through a variety of funding sources, including grants from the United States Environmental Protection Agency and state bond proceeds. 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.”

Alleghany County Water District

MAIN ACCOUNT	Beginning Balance	\$ 8,681.88
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Deposits

Date	From:	For:	Amount
4/7	Sixteen to One	WTO Other Labor	\$ 30.00
4/17	Customers	Water	\$ 1,204.66
4/24	Sierra County	Property Tax Revenue	\$ 1,970.49
4/30	Customers	Water	\$ 1,020.00

Deposits Total	\$ 4,225.15
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Expenditures

Ck #	Date	To:	For:	Amount
5130	4/7/17	AT&T		\$ 17.81
5131	4/7/17	B&C	Supplies	\$ 25.11
5132	4/7/17		VOID	
5133	4/7/17	Edda Snyder	Bookkeeper - March Bill	\$ 100.00
5134	4/7/17		VOID	
5135	4/7/17	CA Rural Water RMA	Insurance	\$ 3,410.00
5136	4/7/17	State Fund	Worker's Comp Insurance	\$ 268.25
EFT	4/24/17	PG&E	Pumphouse	\$ 336.08
EFT	4/24/17	PG&E	Cumberland	\$ 19.06
5137	4/28/17	Bruce Coons	WTO March Bill	\$ 331.32
			WTO Contract	\$ 250.00
			Mileage	\$ 81.32
1058	4/30/17	Leslie Baker	Minutes Nov. Jan. Feb.	\$ 90.00

Expenditures Total	\$ 4,597.63
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Ending Main Account Balance	\$ 8,309.40
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Amount on Loan from Non-enterprise acc.	\$ (3,000.00)
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Enterprise-only fund balance	\$ 5,309.40
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NON-ENTERPRISE ACCOUNT	Beginning Balance	\$ 10,950.88
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Deposits

Date	From:	For:	Amount
4/24/17	Public	2 Bricks	\$ 130.00

Deposits Total	\$ 130.00
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Expenditures

Ck #	Date	To:	For:	Amount
EFT	4/24/17	PG&E	Church	\$ 9.54
4008	4/24/17	Bricks R Us	8 Bricks - Final Order	\$ 172.00

Expenditures Total	\$ 181.54
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Ending non-enterprise Account Balance	\$ 10,899.34
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Amount on Loan to Main acc.	\$ 3,000.00
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Non-enterprise fund balance	\$ 13,899.34
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Historical Church/Park Tracking

Historical Church START				PARK START				TOTAL
Date	Income	Expenses	Balance	Date	Income	Expenses	Balance	
July		\$ 9.86	\$ 9,031.85	July			\$ 2,386.87	\$ 11,418.72
August		\$ 9.85	\$ 9,022.00	August		\$ 187.04	\$ 2,199.83	\$ 11,221.83
September	\$ 1,500.00	\$ 10.58	\$ 10,511.42	September			\$ 2,199.83	\$ 12,711.25
October	\$ 1,620.00	\$ 9.54	\$ 12,121.88	October			\$ 2,199.83	\$ 14,321.71
November	\$ 896.00	\$ 1,225.74	\$ 11,792.14	November			\$ 2,199.83	\$ 13,991.97
December		\$ 10.87	\$ 11,781.27	December			\$ 2,199.83	\$ 13,981.10
January		\$ 10.18	\$ 11,771.09	January			\$ 2,199.83	\$ 13,970.92
February		\$ 9.53	\$ 11,761.56	February			\$ 2,199.83	\$ 13,961.39
March		\$ 10.51	\$ 11,751.05	March			\$ 2,199.83	\$ 13,950.88
April	\$ 130.00	\$ 181.54	\$ 11,699.51	April			\$ 2,199.83	
May			\$ 11,699.51	May			\$ 2,199.83	
June			\$ 11,699.51	June			\$ 2,199.83	
Hist. Church BALANCE			\$ 11,699.51	PARK BALANCE			\$ 2,199.83	\$ 13,899.34
							Loan to main acc	\$ (3,000.00)
							Actual Checking balance	\$ 10,899.34

April 2017

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

12:41 PM

05/04/17

Accrual Basis

Allegheny County Water District
Profit & Loss Budget vs. Actual
July 1, 2016 through May 4, 2017

	Jul 1, '16 - ...	Budget	\$ Over Bud...	% of Budget
Ordinary Income/Expense				
Income				
4000 · Operating Income				
4100 · Metered Water Sales	26,008.06	28,920.00	-2,911.94	89.9%
4120 · Unmetered Water Sales	750.00	0.00	750.00	100.0%
4200 · Property Tax Revenue	4,445.62	5,000.00	-554.38	88.9%
4800 · Customer Fees	403.66	200.00	203.66	201.8%
Total 4000 · Operating Income	31,607.34	34,120.00	-2,512.66	92.6%
5000 · Other Income Water Operation				
5100 · Donations to ACWD	93.86	310.00	-216.14	30.3%
5300 · Hist. Church Admin	240.00	240.00	0.00	100.0%
5400 · Grant Income	196,491.73	0.00	196,491.73	100.0%
Total 5000 · Other Income Water Operation	196,825.59	550.00	196,275.59	35,786.5%
Total Income	228,432.93	34,670.00	193,762.93	658.9%
Gross Profit	228,432.93	34,670.00	193,762.93	658.9%
Expense				
6000 · Water Operation Labor				
6010 · Water Treatment Operator				
6012 · Treatment Plant contract	2,650.00	3,480.00	-830.00	76.1%
6014 · WTO Other Labor	505.00	600.00	-95.00	84.2%
6010 · Water Treatment Operator - Other	250.00	0.00	250.00	100.0%
Total 6010 · Water Treatment Operator	3,405.00	4,080.00	-675.00	83.5%
6030 · Meter Reader	400.00	480.00	-80.00	83.3%
6040 · Other Labor				
6041 · Water Distribution Assistant	1,106.00	0.00	1,106.00	100.0%
6040 · Other Labor - Other	180.00	1,600.00	-1,420.00	11.3%
Total 6040 · Other Labor	1,286.00	1,600.00	-314.00	80.4%
Total 6000 · Water Operation Labor	5,091.00	6,160.00	-1,069.00	82.6%
6060 · Administration				
6050 · Bookkeeper	900.00	1,200.00	-300.00	75.0%
6061 · Secretary	405.00	800.00	-395.00	50.6%
Total 6060 · Administration	1,305.00	2,000.00	-695.00	65.3%
6100 · Professional Services				
6120 · Auditor Fees	2,000.00	2,000.00	0.00	100.0%
6100 · Professional Services - Other	373.20	1,000.00	-626.80	37.3%
Total 6100 · Professional Services	2,373.20	3,000.00	-626.80	79.1%
6140 · SRF Project Expenses				
6141 · Planning Project Engineering	92,098.10	0.00	92,098.10	100.0%
6142 · Planning Project Legal Fees	100.00	0.00	100.00	100.0%
6143 · Planning Project Well Driller	104,381.25	0.00	104,381.25	100.0%
6145 · Planning Project Administration	154.94	0.00	154.94	100.0%
6149 · SRF Ineligible Costs	-235.90	0.00	-235.90	100.0%
6140 · SRF Project Expenses - Other	85.11	0.00	85.11	100.0%
Total 6140 · SRF Project Expenses	196,583.50	0.00	196,583.50	100.0%
6200 · Utilities				
6210 · Telephone	162.78	200.00	-37.22	81.4%
6220 · PG & E	3,886.30	3,500.00	386.30	111.0%
6230 · Propane	531.60	200.00	331.60	265.8%
Total 6200 · Utilities	4,580.68	3,900.00	680.68	117.5%
6250 · Mileage	976.97	1,000.00	-23.03	97.7%
6340 · Water Tests	1,191.00	1,412.00	-221.00	84.3%
6350 · System Repair & Maintenance				

Alleghany County Water District
Profit & Loss Budget vs. Actual
 July 1, 2016 through May 4, 2017

	Jul 1, '16 - ...	Budget	\$ Over Bud...	% of Budget
6351 · Equipment repair	428.43	0.00	428.43	100.0%
6352 · Supplies & small tools	114.16	0.00	114.16	100.0%
6350 · System Repair & Maintenance - Other	3,967.72	3,876.00	91.72	102.4%
Total 6350 · System Repair & Maintenance	4,510.31	3,876.00	634.31	116.4%
6400 · Chemicals	552.50	1,000.00	-447.50	55.3%
6450 · Permit Fees/Dues	501.79	900.00	-398.21	55.8%
6500 · Office Expense				
6550 · Computer	382.50	383.00	-0.50	99.9%
6555 · Office Supplies	52.98	200.00	-147.02	26.5%
6560 · Postage	237.72	400.00	-162.28	59.4%
6500 · Office Expense - Other	96.12	0.00	96.12	100.0%
Total 6500 · Office Expense	769.32	983.00	-213.68	78.3%
6700 · Insurance	3,853.74	3,531.00	322.74	109.1%
7000 · Other Operating Expenses				
7011 · Rent Expense	0.00	72.00	-72.00	0.0%
7020 · Solid Waste Fee	23.38	20.00	3.38	116.9%
7040 · Bank Service Charges	47.03	37.00	10.03	127.1%
7070 · Interest Expense	246.30	650.00	-403.70	37.9%
Total 7000 · Other Operating Expenses	316.71	779.00	-462.29	40.7%
Total Expense	222,605.72	28,541.00	194,064.72	780.0%
Net Ordinary Income	5,827.21	6,129.00	-301.79	95.1%
Other Income/Expense				
Other Income				
8000 · Hist. Church Income				
8010 · Hist Church Rental Income	1,500.00	1,500.00	0.00	100.0%
8020 · Hist. Church Fundraisers				
8021 · Concert Income				
8021.1 · Concert Sponsor Income	2,020.00	0.00	2,020.00	100.0%
8021 · Concert Income - Other	596.00	0.00	596.00	100.0%
Total 8021 · Concert Income	2,616.00	0.00	2,616.00	100.0%
8022 · Brick Project Income	185.00	0.00	185.00	100.0%
Total 8020 · Hist. Church Fundraisers	2,801.00	0.00	2,801.00	100.0%
Total 8000 · Hist. Church Income	4,301.00	1,500.00	2,801.00	286.7%
Total Other Income	4,301.00	1,500.00	2,801.00	286.7%
Other Expense				
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	49.60	200.00	-150.40	24.8%
9020 · Repairs & Maint. Hist. Church	0.00	2,000.00	-2,000.00	0.0%
9030 · Hist. Church Fundraiser Exp.				
9031 · Concert Expense	880.97	0.00	880.97	100.0%
9032 · Brick Expense	172.00	0.00	172.00	100.0%
Total 9030 · Hist. Church Fundraiser Exp.	1,052.97	0.00	1,052.97	100.0%
Total 9000 · Hist. Church Expenses	1,592.57	2,690.00	-1,097.43	59.2%
9100 · Park Expenses				
9122 · Park Supplies and Maintenance	150.00	0.00	150.00	100.0%
9125 · Solid Waste Fee Park	187.04	154.00	33.04	121.5%
Total 9100 · Park Expenses	337.04	154.00	183.04	218.9%
Total Other Expense	1,929.61	2,844.00	-914.39	67.8%

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05/04/17

Accrual Basis

Alleghany County Water District
Profit & Loss Budget vs. Actual
July 1, 2016 through May 4, 2017

	<u>Jul 1, '16 - ...</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Net Other Income	2,371.39	-1,344.00	3,715.39	-176.4%
Net Income	<u>8,198.60</u>	<u>4,785.00</u>	<u>3,413.60</u>	<u>171.3%</u>

This interim financial report is for managerial purposes only.
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12:45 PM
05/04/17
Accrual Basis

Allegheny County Water District
Balance Sheet
As of May 4, 2017

	May 4, 17
ASSETS	
Current Assets	
Checking/Savings	
1110 · Main - tri counties checking	8,309.40
1112 · Non-enterprise checking	10,899.34
Total Checking/Savings	19,208.74
Accounts Receivable	
1200 · Accounts Receivable	-0.77
1210 · Historical Church Receivable	3,000.00
Total Accounts Receivable	2,999.23
Other Current Assets	
1300 · Pre-Paid Expenses	2,557.50
Total Other Current Assets	2,557.50
Total Current Assets	24,765.47
Fixed Assets	
1500 · Fixed Assets	
1505 · Land	101,000.00
1510 · Buildings	10,544.00
1515 · Water System	718,000.00
1550 · Construction in Progress	50,548.36
Total 1500 · Fixed Assets	880,092.36
1600 · Accumulated Depreciation	
1605 · Acc. Depreciation Buildings	-10,544.00
1610 · Accumulated Depreciation System	-584,667.00
Total 1600 · Accumulated Depreciation	-595,211.00
Total Fixed Assets	284,881.36
TOTAL ASSETS	309,646.83
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
2200 · Prepaid Customer Accounts	941.46
2300 · Payable to Historical Church	3,000.00
2400 · Current Portion Long Term Debt	6,232.08
Total Other Current Liabilities	10,173.54
Total Current Liabilities	10,173.54
Long Term Liabilities	
2910 · Loan USDA	6,232.08
2920 · Less Current Portion USDA Loan	-6,232.08
Total Long Term Liabilities	0.00
Total Liabilities	10,173.54
Equity	
3200 · Retained Earnings	44,978.88
3210 · Investment in Fixed Assets	267,667.00
3230 · Opening Balance Equity	-21,371.19
Net Income	8,198.60
Total Equity	299,473.29
TOTAL LIABILITIES & EQUITY	309,646.83

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05/08/17

Accrual Basis

Allegheny County Water District Profit & Loss Budget vs. Actual July 1, 2016 through May 4, 2017

** Adjusted since 5/4/17 print date*

Prepaid accounts added to revenue change reflects on balance sheet as well.

moved \$250 from 6010 to 6012

	Jul 1, '16 - ...	Budget	\$ Over Bud...	% of Budget
Ordinary Income/Expense				
Income				
4000 · Operating Income				
*4100 · Metered Water Sales	27,029.52	28,920.00	-1,890.48	93.5%
4120 · Unmetered Water Sales	750.00	0.00	750.00	100.0%
4200 · Property Tax Revenue	4,445.62	5,000.00	-554.38	88.9%
4800 · Customer Fees	407.66	200.00	207.66	203.8%
Total 4000 · Operating Income	32,632.80	34,120.00	-1,487.20	95.6%
5000 · Other Income Water Operation				
5100 · Donations to ACWD	93.86	310.00	-216.14	30.3%
5300 · Hist. Church Admin	240.00	240.00	0.00	100.0%
5400 · Grant Income	196,491.73	0.00	196,491.73	100.0%
Total 5000 · Other Income Water Operation	196,825.59	550.00	196,275.59	35,786.5%
Total Income	229,458.39	34,670.00	194,788.39	661.8%
Gross Profit	229,458.39	34,670.00	194,788.39	661.8%
Expense				
6000 · Water Operation Labor				
*6010 · Water Treatment Operator	2,900.00	3,480.00	-580.00	83.3%
6012 · Treatment Plant contract	505.00	600.00	-95.00	84.2%
6014 · WTO Other Labor				
Total 6010 · Water Treatment Operator	3,405.00	4,080.00	-675.00	83.5%
6030 · Meter Reader	400.00	480.00	-80.00	83.3%
6040 · Other Labor				
6041 · Water Distribution Assistant	1,430.00	0.00	1,430.00	100.0%
6040 · Other Labor - Other	180.00	1,600.00	-1,420.00	11.3%
Total 6040 · Other Labor	1,610.00	1,600.00	10.00	100.6%
Total 6000 · Water Operation Labor	5,415.00	6,160.00	-745.00	87.9%
6060 · Administration				
6050 · Bookkeeper	900.00	1,200.00	-300.00	75.0%
6061 · Secretary	405.00	800.00	-395.00	50.6%
Total 6060 · Administration	1,305.00	2,000.00	-695.00	65.3%
6100 · Professional Services				
6120 · Auditor Fees	2,000.00	2,000.00	0.00	100.0%
6100 · Professional Services - Other	373.20	1,000.00	-626.80	37.3%
Total 6100 · Professional Services	2,373.20	3,000.00	-626.80	79.1%
6140 · SRF Project Expenses				
6141 · Planning Project Engineering	92,098.10	0.00	92,098.10	100.0%
6142 · Planning Project Legal Fees	100.00	0.00	100.00	100.0%
6143 · Planning Project Well Driller	104,381.25	0.00	104,381.25	100.0%
6145 · Planning Project Administration	154.94	0.00	154.94	100.0%
6149 · SRF Ineligible Costs	-236.67	0.00	-236.67	100.0%
6140 · SRF Project Expenses - Other	85.11	0.00	85.11	100.0%
Total 6140 · SRF Project Expenses	196,582.73	0.00	196,582.73	100.0%
6200 · Utilities				
6210 · Telephone	180.67	200.00	-19.33	90.3%
6220 · PG & E	3,886.30	3,500.00	386.30	111.0%
6230 · Propane	531.60	200.00	331.60	265.8%
Total 6200 · Utilities	4,598.57	3,900.00	698.57	117.9%
6250 · Mileage	976.97	1,000.00	-23.03	97.7%
6340 · Water Tests	1,247.00	1,412.00	-165.00	88.3%
*6350 · System Repair & Maintenance	4,533.45	3,876.00	657.45	117.0%

Consolidated #'s 6551 & 6552 back into 6350 -

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

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05/08/17

Accrual Basis

Allegheny County Water District
Profit & Loss Budget vs. Actual
July 1, 2016 through May 4, 2017

	Jul 1, '16 - ...	Budget	\$ Over Bud...	% of Budget
6400 · Chemicals	568.46	1,000.00	-431.54	56.8%
6450 · Permit Fees/Dues	831.79	900.00	-68.21	92.4%
6500 · Office Expense				
6550 · Computer	382.50	383.00	-0.50	99.9%
6555 · Office Supplies	52.98	200.00	-147.02	26.5%
6560 · Postage	237.72	400.00	-162.28	59.4%
6500 · Office Expense - Other	96.12	0.00	96.12	100.0%
Total 6500 · Office Expense	769.32	983.00	-213.68	78.3%
6700 · Insurance	3,853.74	3,531.00	322.74	109.1%
7000 · Other Operating Expenses				
7011 · Rent Expense	0.00	72.00	-72.00	0.0%
7020 · Solid Waste Fee	23.38	20.00	3.38	116.9%
7040 · Bank Service Charges	47.03	37.00	10.03	127.1%
7070 · Interest Expense	246.30	650.00	-403.70	37.9%
Total 7000 · Other Operating Expenses	316.71	779.00	-462.29	40.7%
Total Expense	223,371.94	28,541.00	194,830.94	782.6%
Net Ordinary Income	6,086.45	6,129.00	-42.55	99.3%
Other Income/Expense				
Other Income				
8000 · Hist. Church Income				
8010 · Hist Church Rental Income	1,500.00	1,500.00	0.00	100.0%
8020 · Hist. Church Fundraisers				
8021 · Concert Income				
8021.1 · Concert Sponsor Income	2,020.00	0.00	2,020.00	100.0%
8021 · Concert Income - Other	596.00	0.00	596.00	100.0%
Total 8021 · Concert Income	2,616.00	0.00	2,616.00	100.0%
8022 · Brick Project Income	185.00	0.00	185.00	100.0%
Total 8020 · Hist. Church Fundraisers	2,801.00	0.00	2,801.00	100.0%
Total 8000 · Hist. Church Income	4,301.00	1,500.00	2,801.00	286.7%
Total Other Income	4,301.00	1,500.00	2,801.00	286.7%
Other Expense				
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	49.60	200.00	-150.40	24.8%
9020 · Repairs & Maint. Hist. Church	0.00	2,000.00	-2,000.00	0.0%
9030 · Hist. Church Fundraiser Exp.				
9031 · Concert Expense	880.97	0.00	880.97	100.0%
9032 · Brick Expense	172.00	0.00	172.00	100.0%
Total 9030 · Hist. Church Fundraiser Exp.	1,052.97	0.00	1,052.97	100.0%
Total 9000 · Hist. Church Expenses	1,592.57	2,690.00	-1,097.43	59.2%
9100 · Park Expenses				
9122 · Park Supplies and Maintenance	150.00	0.00	150.00	100.0%
9125 · Solid Waste Fee Park	187.04	154.00	33.04	121.5%
Total 9100 · Park Expenses	337.04	154.00	183.04	218.9%
Total Other Expense	1,929.61	2,844.00	-914.39	67.8%
Net Other Income	2,371.39	-1,344.00	3,715.39	-176.4%
Net Income	8,457.84	4,785.00	3,672.84	176.8%

This interim financial report is for managerial purposes only.
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Allegheny County Water District

Balance Sheet

As of May 8, 2017

12:18 PM
 05/08/17
 Accrual Basis

May 8, 17

** = adjusted*

ASSETS

Current Assets

Checking/Savings

1110 · Main - tri counties checking
 1112 · Non-enterprise checking

8,393.40
 10,899.34

Total Checking/Savings

19,292.74

*** Accounts Receivable

1210 · Historical Church Receivable

3,000.00

*removed .77
 credit*

Total Accounts Receivable

3,000.00

Other Current Assets

1300 · Pre-Paid Expenses

2,557.50

Total Other Current Assets

2,557.50

Total Current Assets

24,850.24

Fixed Assets

1500 · Fixed Assets

1505 · Land
 1510 · Buildings
 1515 · Water System
 1550 · Construction in Progress

101,000.00
 10,544.00
 718,000.00
 50,548.36

Total 1500 · Fixed Assets

880,092.36

1600 · Accumulated Depreciation

1605 · Acc. Depreciation Buildings
 1610 · Accumulated Depreciation System

-10,544.00
 -584,667.00

Total 1600 · Accumulated Depreciation

-595,211.00

Total Fixed Assets

284,881.36

TOTAL ASSETS

309,731.60

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

2000 · Accounts Payable

766.99

Total Accounts Payable

766.99

*** Other Current Liabilities

2300 · Payable to Historical Church
 2400 · Current Portion Long Term Debt

3,000.00
 6,232.08

*# 2200
 prepaid accounts
 moved to Revenue*

Total Other Current Liabilities

9,232.08

Total Current Liabilities

9,999.07

Long Term Liabilities

2910 · Loan USDA
 2920 · Less Current Portion USDA Loan

6,232.08
 -6,232.08

Total Long Term Liabilities

0.00

Total Liabilities

9,999.07

Equity

3200 · Retained Earnings
 3210 · Investment in Fixed Assets
 3230 · Opening Balance Equity
 Net Income

44,978.88
 267,667.00
 -21,371.19
 8,457.84

Total Equity

299,732.53

TOTAL LIABILITIES & EQUITY

309,731.60