

**Regular Meeting of the Alleghany County Water District Board of Directors
Tuesday September 14, 2021 Meeting was over the phone**

1. Call to Order & Establish a Quorum The meeting was called to order by President Mehrmann at 6:08 pm. Directors present: Tobyn Mehrmann, Nancy Finney, Coral Spencer and Robbin DeWeese, . CWO Bruce Coons; GM Rae Bell, and Secretary Amber Mehrmann was present and took minutes. Public present: Vicky Tenney

2. Consent Calendar:

a.) A motion to approve the consent calendar was made by Robbin DeWeese and Nancy Finney
2nd Ayes: **Tobyn Mehrmann, Nancy Finney, Coral Spencer and Robbin DeWeese** Nays: **0**
Absent: **0** Abstain: **0** Vacant: **1**

3. Information/Discussion Items

a) **Correspondence:** None

b) **SRF Projects Update:** Any updates are in writing in the packet.

c) **Board/Staff Reports: CWO and GM Report:**

CWO: Bruce reported that the total finished water produced was 377,580 gallons in June and the average raw water flow Gallons per Minute are 56 gallons. Water production was high because of a leak at a residence.

The water test results all came back negative.

Water level is dropping a little bit, there is less water than last September.

There seems to be a shortage in Chlorine (must use a small amount to keep water clean). Bruce will be using an alternative powder form until he can get some more.

G.M.: Rae's report was provided in writing.

Vicky mentioned that Rae had received a \$2000 donation for the library and asked what these funds could be used for. Rae informed us that these funds could be used for anything the library might need.

d) **Historical Church/Library Report:** The library now has some new children's books.

e) **Park Report:** There is still not a rope up for the flag.

4. Unfinished Business

a) **Customer Accounts/Billings/Disconnects:** Three notices were sent out and one is paid.

b) **There is still a position vacant on the board.**

c) **The Ethics Training needs to be turned in.**

d) **Amber's contract as secretary was extended for another year ending June 30, 2022.**
Coral Spencer made the motion Nancy Finney 2nd Ayes: **Nancy Finney, Coral Spencer and Robbin DeWeese** Nays: **0** Absent: **0** Abstain: **Tobyn Mehrmann**

5. New Business

a.) **Reserve Fund Recommendation for FY ending 6/30/2021.** GM Rae Bell noted that there was no money to add to the reserve fund. She suggested that to stay on schedule for saving up enough money for the 5-year inspection on the water tank, \$500 should be moved from the contingency fund to the equipment maintenance fund. Nancy Finney made the motion and Robbin DeWeese 2nd **Ayes: Tobyn Mehrmann, Nancy Finney, Coral Spencer and Robbin DeWeese Nays: 0 Absent: 0 Abstain: 0 Vacant: 1**

b) **Budget Adoption Public Hearing.** Opened at 6:26 pm The solid waste (dump fee) for the park reduced it's fee in half; from \$188 to \$92.

It was decided to move \$150 from the park fund and budget for weed eating at the park in case a volunteer doesn't do it.

The biggest expense of the district is payroll at this time.

Coral Spencer made a motion to adopt the budget as presented with the two changes for the park included. Robbin DeWeese 2nd **Ayes: Tobyn Mehrmann, Nancy Finney, Coral Spencer and Robbin DeWeese Nays: 0 Absent: 0 Abstain: 0 Vacant: 1** Hearing closed at 6:33 pm

6. Public Response Time: None

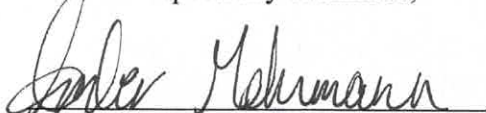
7. Next meeting Date, Items for next Agenda and Adjournment

Next meeting will take place October 12, 2021 at 6:00 P.M. by phone

There is still a Board Vacancy open to anyone who is registered to vote.

There being no further business before the Board, the meeting was adjourned at: 6:37 P.M.

Minutes respectfully submitted,


Amber Mehrmann, Secretary



NOTICE

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

Date: Tuesday September 14, 2021 Time: 6:00 pm

Phone Conference - Dial-in number (US): (978) 990-5144 Access code: 6919768#

All meeting documents available online: alleghanywater.org

Send an email to: alleghanywater@gmail.com for meeting notices.

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

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 July 20, 2021
- c) Ratification of Treasury Report and bill payments for the months of July and August 2021.

3. Information/Discussion Items:

- a) Correspondence – provided on GM report
- b) SRF Projects Update – Report provided in writing
- 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: three-ten day notices were issued for August, one has been paid. (Notices were sent out late due to extenuating circumstances)
- b) Ordinances, Policies & Procedures and Bylaws: Capitalization policy
- c) Status of vacancy on the board
- d) Reminder to all board members: Ethics and harassment prevention training email with links sent in May.
- e) Renew Contract for Services Amber Mehrmann (carried over from last month)

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

- a) Reserve fund recommendation for fiscal year ending 6/30/2021
- b) **Public Hearing:** Adoption of budget for fiscal year 21/22 Start: _____ End: _____

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. Per the district's bylaws, complaints about board members or district staff are to be submitted in writing (not to be aired at meetings).

7. Next meeting date, Items for next Agenda & Adjournment. Next meeting date: October 12, 2021 6:00 pm.

Alleghany County Water District

Treasurer's Report

July 2021

MAIN ACCOUNT

Beginning Balance \$ 16,325.80

Deposits

| Date | From: | For: | Amount |
|-----------------------|-----------------------|--------|--------------------|
| 7/14 | Memberguard Insurance | Refund | \$ 465.00 |
| 7/14 | Customers | Water | \$ 1,509.34 |
| 7/14 | US Treasury | Refund | \$ 202.97 |
| Deposits Total | | | \$ 2,177.31 |

Expenditures

| Ck # | Date | To: | For: | Amount |
|---------------------------|------|---------------------|--|-----------|
| 5642 | 7/1 | VOID | Bruce Coons WDO June (see August Report) | |
| 5643 | 7/1 | Edda Snyder | Bookkeeper June Bill - Gross \$175 | \$ 161.62 |
| 5644 | 7/1 | Edward Snyder | WDA June Bill - Gross \$154 | \$ 142.21 |
| 5648 | 7/19 | AT&T | | \$ 88.07 |
| 5639 | 7/19 | B&C | Supplies & Maintenance | \$ 21.69 |
| 5640 | 7/19 | Cranmer Engineering | Water Tests | \$ 209.00 |
| 5641 | 7/19 | HACH | Chemicals | \$ 305.90 |
| EFT | 7/21 | PG&E | Pumphouse | \$ 134.18 |
| EFT | 7/21 | PG&E | Tank Site | \$ 12.91 |
| Expenditures Total | | | \$ 1,075.58 | |

| RESERVE FUND WATER OPERATION | |
|------------------------------|---------------------|
| Contingency Fund | \$ 15,000.00 |
| Equip. Maint. Fund | \$ 500.00 |
| TOTAL | \$ 15,500.00 |

Ending Main Account Balance \$ 17,427.53
 Less Reserve Fund \$ (15,500.00)
 Plus Undeposited Funds \$ 2,054.88
 Available Funds \$ 3,982.41

NON-ENTERPRISE ACCOUNT (Historical Church & Park)

Beginning Balance \$ 7,203.99

Deposits

| Date | From: | For: | Amount |
|-----------------------|-------|------|-------------|
| Deposits Total | | | \$ - |

Expenditures

| Ck # | Date | To: | For: | Amount |
|---------------------------|------|-----|-------------|--------|
| Expenditures Total | | | \$ - | |

Report Prepared by Edda Snyder

Verified against Bank Statement

Ending Non-enterprise Account Balance \$ 7,203.99

x
Print

| | |
|---------------------------|--------------------|
| Historical Church Balance | \$ 4,974.63 |
| Park Balance | \$ 2,229.36 |
| Balance | \$ 7,203.99 |

Alleghany County Water District

Treasurer's Report

August 2021

MAIN ACCOUNT

Beginning Balance \$ 17,427.53

Deposits

| Date | From: | For: | Amount |
|------|-----------|-------|-------------|
| 8/6 | Customers | Water | \$ 1,423.92 |

Deposits Total \$ 1,423.92

Expenditures

| Ck # | Date | To: | For: | Amount |
|------|------|---------------|---|-----------|
| 5645 | 8/2 | Bruce Coons | WDO July - Gross \$546.36 | \$ 477.68 |
| 5646 | 8/2 | Edda Snyder | Bookkeeper July - Gross \$175 | \$ 161.61 |
| 5647 | 8/2 | Edward Snyder | WDA July - Gross \$167 | \$ 154.23 |
| EFT | 8/4 | EDD | Payroll taxes | \$ 158.84 |
| EFT | 8/13 | PG&E | Tank Site | \$ 12.87 |
| EFT | 8/13 | PG&E | Pumphouse | \$ 184.45 |
| 5648 | 8/23 | Bruce Coons | WDO June - Re-issue of Ck#5642 - Gross \$486.76 | \$ 415.77 |
| EFT | 8/27 | EDD | Payroll taxes | \$ 213.67 |

Expenditures Total \$ 1,779.12

| RESERVE FUND WATER OPERATION | |
|------------------------------|---------------------|
| Contingency Fund | \$ 15,000.00 |
| Equip. Maint. Fund | \$ 500.00 |
| TOTAL | \$ 15,500.00 |

Ending Main Account Balance \$ 17,072.33
 Less Reserve Fund \$ (15,500.00)
 Plus Undeposited Funds \$ 630.96
 Available Funds \$ 2,203.29

NON-ENTERPRISE ACCOUNT (Historical Church & Park)

Beginning Balance \$ 7,203.99

Deposits

| Date | From: | For: | Amount |
|---------------------|-------|------|--------|
| Deposits Total \$ - | | | |

Expenditures

| Ck # | Date | To: | For: | Amount |
|-------------------------|------|-----|------|--------|
| Expenditures Total \$ - | | | | |

Report Prepared by Edda Snyder

Verified against Bank Statement

Ending Non-enterprise Account Balance \$ 7,203.99

x _____
 Print

| | |
|---------------------------|--------------------|
| Historical Church Balance | \$ 4,974.63 |
| Park Balance | \$ 2,229.36 |
| Balance | \$ 7,203.99 |

Ram Spring Improvement Project ~ State Revolving Fund (SRF) Project
Report for ACWD BOD Meeting Date: 7/13/2021 Prepared by GM Rae Bell
Changes since last report are highlighted.

This project is related to the planning project approved for funding in 2015 and completed in 2020. The planning documents (plans and estimates) are approximately 90% complete. The remaining planning work will be the first phase of this project after the application process is completed.

There are **five** four 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 4/25/2020
- The Financial application packet with all attachments was submitted on 5/5/2020. **Due to the amount of time that is passed, a few of the attachments will have to be updated.**
- The Technical Packet is on hold while the TMF (Technical Managerial and Financial) analysis and a new rate analysis are done with the help of RCAC (Rural Community Assistance Corporation).
- The Environmental packet is almost done.
- ~~The legal packet has not been started.~~ **I was mistaken.** Unlike the planning project application, there is no legal packet for construction projects. The legal packet that was completed for the Planning Project covers the Construction Project. The water district did get written permission from the 16 to 1 mine to do "whatever is necessary" for the reconfiguration of the spring site with the understanding that no changes will be made to the infrastructure across the street from the pumphouse and that all water run-off from the Ram Spring site will continue to flow into the two culverts that feed the supply to the mine. Once the plans are finalized for the construction project we will have the mine sign-off on them. This is in addition to the already signed documents. The mine has already signed-off on the timberland conversion required for the tree removal.

Technical, Managerial and Financial (TMF) Analysis & Tune-up

- The Emergency Response Plan was finished as approved by the ACWD board in November. The binder is at the pumphouse.
- The job descriptions were sent to the HR attorney for review and need to be finalized by the ACWD board.
- The Operations and Maintenance (O&M) manual is in draft form 98% complete.
- Rate Analysis: STARTED on 6/18/2021 all requested documents submitted to RCAC in June.

Environmental and Technical Packets Technical Assistance Request

~~The new deadline to have the TMF and Environmental work done is 9/30/2021~~ **RCAC will be requesting another extension. I have a meeting scheduled with the RCAC rep. on Monday Sept. 13th to discuss the remaining items and how much time to request.**

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."

ACWD General Manager (GM) Report August & Sept. 2021

Prepared by Rae Bell Arbogast

- On August 2nd I sent a request to the state division of drinking water to decrease the required frequency of the Chlorine by-products testing. We had a misunderstanding with them about this, because we were under the impression that with the driven pipes in place we no longer had to do this test, but we were informed otherwise earlier this year. The test must be done during the hottest time of the year, so Bruce took the samples in July. Our state inspector did tell us that we can request a reduction in the frequency of the test assuming the most recent test came back good and they did with “none detected”.
- On Sept. 2nd I completed the COVID relief survey put out by the State Division of drinking water. It took me approximately 2 hours to complete the survey. I was able to come up with \$2,175 in requested assistance. The majority of this is in the “lost revenue” category as we lost 3 customer accounts at the beginning of the covered time period of March 4, 2020 through June 15, 2021. It remains to be seen if this will be paid or not, but I figured it was worth a try! Total lost revenue from those three accounts came to \$1,860. The remaining \$315 is unpaid account balances at 6/15/2021 including late fees and bank charges. I was not able to include one old balance on a closed account because it was shut-off before the eligible time period.
- On Sept. 7th I attended the Sierra County Board of Supervisor’s meeting remotely and I learned that they have earmarked \$2,000 for the Alleghany Library from Covid relief \$ that they are getting.

Agenda item 5 a. Reserve Fund allocation for fiscal year ended June 30, 2021

As of Sept. 10 2021 total available funds sits at \$318.50 (Main account bank balance = \$15,818.50 less \$15,500 in reserve funds) The workers compensation insurance for the period of Aug. 2020 to Aug. 2021 came to \$912.94 and that was recently paid. There is no money to move into reserves for the last fiscal year. My recommendation is that the board move \$500 into the equip repair and maintenance fund from the contingency fund for the anticipated cost of the future water tank inspection. This would leave \$14,500 in the contingency fund and the equip. maint. Fund would have a balance of \$1,000.

Correspondence (since July meeting)

Incoming: Signed lease agreement for historical church from Sierra County, water use curtailment order and curtailment certification request from the State Division of water rights, request for arrears survey from State Water Board,

Outgoing: Signed library lease documents sent to County, request for reduction in water testing frequency for chlorine by-products sent to division of drinking water, covid relief survey submitted to State, online compliance certification for Delta watershed curtailment order submitted on Sept. 3rd (the deadline). This is for the Cumberland Spring. Annual report submitted to CALPERS, annual payroll report submitted to State Fund Insurance,



| | 15 - 16 Actual | 16 -17 Actual | 17-18 Actual | 18-19 Actual | 19-20 Actual | Prelim FY 21-22 |
|----------------------------------|------------------|-------------------|-------------------|--|-------------------|------------------|
| Income | | | | | | |
| Water Sales & Fees | \$ 27,635 | \$ 31,562 | \$ 27,437 | \$ 29,468 | \$ 28,605 | \$ 26,420 |
| Tax Revenue | \$ 4,682 | \$ 5,091 | \$ 5,096 | \$ 4,572 | \$ 4,423 | \$ 4,300 |
| Other Income | \$ 52,000 | \$ 275,140 | \$ 68,139 | \$ 784,955 | \$ 194,504 | \$ 2,415 |
| Total Income | \$ 84,317 | \$ 311,793 | \$ 100,672 | \$ 818,995 | \$ 227,532 | \$ 33,135 |
| Expenses | | | | | | |
| Staffing | \$ 7,451 | \$ 7,896 | \$ 7,509 | \$ 9,029 | \$ 20,252 | \$ 12,500 |
| Professional fees | \$ 2,000 | \$ 2,000 | \$ 2,500 | \$ 2,800 | \$ 2,920 | \$ 2,950 |
| SRF Projects | \$ 200 | \$ 238,403 | \$ 500 | \$ 17,739 | \$ - | \$ - |
| Utilities | \$ 3,490 | \$ 4,966 | \$ 2,845 | \$ 3,275 | \$ 3,363 | \$ 3,628 |
| Depreciation | \$ 16,667 | \$ 16,667 | \$ 16,831 | \$ 20,701 | \$ 30,184 | \$ - |
| Water Operation | \$ 8,450 | \$ 9,901 | \$ 6,481 | \$ 6,683 | \$ 7,173 | \$ 6,105 |
| Office Expense | \$ 1,506 | \$ 818 | \$ 807 | \$ 853 | \$ 1,373 | \$ 1,371 |
| Insurance | \$ 4,379 | \$ 3,854 | \$ 4,356 | \$ 4,437 | \$ 5,401 | \$ 5,600 |
| Other expenses | \$ 2,360 | \$ 876 | \$ 431 | \$ 484 | \$ 575 | \$ 481 |
| Total Expenses | \$ 46,503 | \$ 285,380 | \$ 42,260 | \$ 66,001 | \$ 71,241 | \$ 32,635 |
| Main ent. Net Change | \$ 37,814 | \$ 26,413 | \$ 58,412 | \$ 752,994 | \$ 156,292 | \$ 500 |
| NON-enterprise activities | | | | | | |
| Historical Church Income | \$ 2,982 | \$ 4,301 | \$ 3,812 | \$ 2,087 | \$ 2,080 | \$ 1,500 |
| Historical Church Expense | \$ 2,329 | \$ 1,664 | \$ 2,487 | \$ 626 | \$ 957 | \$ 590 |
| Historical Church NET | \$ 653 | \$ 2,637 | \$ 1,325 | \$ 1,461 | \$ 1,123 | \$ 910 |
| Park Income | \$ 283 | \$ - | \$ 2,135 | \$ 50 | \$ 117 | \$ - |
| Park Expense | \$ 171 | \$ 393 | \$ 3,024 | \$ 465 | \$ 204 | \$ 188 |
| Park Net | \$ 112 | \$ (393) | \$ (889) | \$ (415) | \$ (87) | \$ (188) |
| Quickbooks net profit | \$ 38,579 | \$ 28,657 | \$ 58,848 | \$ 754,040 | \$ 157,327 | \$ 1,222 |
| | | | | Amount into non-ent fund = hist. church + \$ 910 and park -\$188 | \$ (722) | |
| | | | | Amount to contingency fund | | |
| | | | | Amount to tank maint. fund | \$ (500) | |
| | | | | FY 21/22 budget net change | \$ - | |

Historical data is audited and includes SRF Project income & expense. The "net change" does not represent "cash" it represents changes in financial position includes changes to the value of assets other than cash, such as the new water tank & money owed to others and from other. The budget column however, is primarily "cash based" with the net gain or loss being moved into our out of existing 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.

| | 15 - 16 Actual | 16 -17 Actual | 17-18 Actual | 18-19 Actual | 19-20 Actual | Budget FY 21-22 | NOTES |
|---|----------------|----------------|----------------|----------------|----------------|-----------------|--|
| Income | | | | | | | |
| 4000 · Operating Income | | | | | | | CHANGES SINCE PRELIMINARY BUDGET THIS COLOR |
| 4100 · Water Sales | 27,187 | 31,127 | 27,045 | 27,754 | 28,605 | 25,920 | One customer always shows up twice on billing program exports and we lost one customer so -2 from prelim. 54 customers times \$40 per month nothing included for overages actual should be higher |
| 4200 · Property Tax Revenue | 4,682 | 5,091 | 5,096 | 4,572 | 4,423 | 4,300 | |
| 4800 · Customer Fees | 449 | 435 | 392 | 1,714 | | 500 | |
| Total 4000 · Operating Income | 32,318 | 36,653 | 32,533 | 34,040 | 33,028 | 30,720 | Lowered based on actual for FY 20/21 of \$4,263.00 |
| 5000 · Other Operating Income | | | | | | | |
| 5110 · Surplus equip. sales | | | | | -39,000.00 | | |
| 5100 · Donations District | 1,322 | 198 | 92 | | | | |
| 5300 · Hist. Church Admin. Fee | 120 | 240 | 240 | 240 | 240 | 240 | |
| 5300 · Grant Funding | 50,557 | 274,702 | 67,807 | 784,715 | 233,264 | 2,175 | This is the amount that we have applied for from the State's covid relief fund |
| Total 5000 · Other Income | 52,000 | 275,140 | 68,139 | 784,955 | 194,504 | 2,415 | |
| Total Income | 84,317 | 311,793 | 100,672 | 818,995 | 227,532 | 33,135 | |
| Expense | | | | | | | |
| 6000 · Payroll Expense | | | | | | | |
| Total 6000 · Water Operation | 6,836 | 7,491 | 7,119 | 8,519 | 19,907 | 12,000 | Actual payroll expense for fiscal year 20/21 was \$12,100 (see report in meeting docs) |
| 6020 · Secretary Contract | 615 | 405 | 390 | 510 | 345 | 500 | |
| Total Staff Expense | 7,451 | 7,896 | 7,509 | 9,029 | 20,252 | 12,500 | |
| 6100 · Professional Services | | | | | | | |
| 6110 · Engineering | 2,000 | 2,000 | 2,500 | 2,800 | 2,800 | 2,950 | |
| 6120 · Auditor Fee | | | | | 120 | | |
| 6130 · Legal Fees | | | | | | | |
| Total 6100 · Professional Services | 2,000 | 2,000 | 2,500 | 2,800 | 2,920 | 2,950 | Most project expenses got moved to assets but not the cost of the test wells. |
| 6160 · SRF Projects | 200 | 238,403 | 500 | 17,739 | | | |
| 6200 · Utilities | | | | | | | |
| 6210 · Telephone | 201 | 217 | 226 | 323 | 473 | 528 | two phone lines one for SCADA system |
| 6220 · PG & E | 3,188 | 4,284 | 2,334 | 2,388 | 2,389 | 2,500 | added \$500 based on actual expenses for FY 20/21 |
| 6230 · Propane | 101 | 465 | 285 | 564 | 501 | 600 | |
| Total 6200 · Utilities | 3,490 | 4,966 | 2,845 | 3,275 | 3,363 | 3,628 | |
| 6255 · Depreciation expense | 16,667 | 16,667 | 16,831 | 20,701 | 30,184 | | We do not budget for depreciation expense due to our low-income status |



NOTE: Because Alleghany is a low-income community the district lacks the funds necessary to budget for depreciation.

| | 15 - 16 Actual | 16 - 17 Actual | 17-18 Actual | 18-19 Actual | 19-20 Actual | Budget FY 21-22 | NOTES |
|--|----------------|----------------|---------------|----------------|----------------|-----------------|---|
| 6300 - Water Operation | | | | | | | |
| 6301 - Mileage | 1,270 | 1,219 | 1,047 | 739 | 1,005 | 1,000 | |
| 6302 - Water Tests | 2,127 | 1,387 | 1,505 | 670 | 1,586 | 1,310 | |
| 6303 - System Repair & Maint. | 3,365 | 5,789 | 2,868 | 4,057 | 3,069 | 2,230 | 18/19 includes the cost of the two temp. tanks \$2,500 Budget figure might be low but contingency fund will be used if necessary. |
| 6304 - Chemicals | 964 | 859 | 668 | 653 | 1,012 | 1,000 | |
| 6305 - Fees & Licenses | 735 | 647 | 393 | 565 | 500 | 565 | Mandatory expenses |
| Total 6300 - Water Operation | 8,450 | 9,901 | 6,481 | 6,683 | 7,173 | 6,105 | |
| 6500 - Office Expense | | | | | | | |
| 6550 - Computer | 435 | 383 | 425 | 509 | 942 | 971 | \$300 website, \$217 payroll software, \$454 billing software |
| 6555 - Office Supplies | 649 | 149 | 123 | 0 | 283 | 100 | |
| 6560 - Postage | 422 | 286 | 259 | 344 | 148 | 300 | Lowered based on actual for FY 20/21 |
| Total 6500 - Office Expense | 1,506 | 818 | 807 | 853 | 1,373 | 1,371 | |
| 6700 - Insurance | 4,379 | 3,854 | 4,356 | 4,437 | 5,401 | 5,600 | |
| 7000 - Other operating expenses | | | | | | | |
| 7011 - Rent Expense | 72 | 67 | 72 | 72 | 72 | 72 | |
| 7020 - Dues & Subscriptions | 250 | 351 | 359 | 385 | 404 | 409 | Two memberships: Calif. Rural Water Association \$218 & Calif. Special District Association \$191 |
| 7030 - Penalties | 71 | | | | | | |
| 7040 - Bank Service Charges | 10 | 47 | | 27 | | | |
| 7050 - Misc. Expense | 1,195 | 1 | | | | | |
| 7070 - Interest Expense | 761 | 410 | | | 99 | | |
| Total 7000 - Other operating expens | 2,360 | 876 | 431 | 484 | 575 | 481 | |
| Total Expense | 46,503 | 285,380 | 42,260 | 66,001 | 71,241 | 32,635 | |
| QB Net Ordinary Income | 37,814 | 26,413 | 58,412 | 752,994 | 156,292 | 500 | This line, matches Quickbooks "net ordinary income" |
| Transfer to tank inspection Fund | | | | | | | |
| Transfer to Reserves | | | 4,500 | 5,500 | 5,500 | 500 | We should have the tank inspected a minimum of once very 5 years by an outside firm. Quote provided by CSI = \$2,100 added \$400 to be safe, \$2,500 divided by 5 years = \$500 per year. |
| USDA LOAN PRINCIPLE PMNT. | 6,019 | 6,370 | 2,994 | | | | |
| Water Operation "bottom line" | 31,796 | 20,043 | 50,918 | 747,494 | 150,792 | 0 | |



NOTE: Because Allegheny is a low-income community the district lacks the funds necessary to budget for depreciation.

| | 15 - 16 Actual | 16 -17 Actual | 17-18 Actual | 18-19 Actual | 19-20 Actual | Budget FY 21-22 | NOTES |
|--|----------------|---------------|---------------|----------------|----------------|-----------------|--|
| NON-ENTERPRISE (this section is used to track the historical church and park). | | | | | | | |
| 8000 · Hist. Church Income | | | | | | | |
| 8010 · Hist. Church Rental | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | |
| 8020 · Hist. Church Fundraisers | | | | | | | |
| 8021 · Concert Income | 1,352 | 2,616 | 2,312 | | | | |
| 8022 · Bricks/books | 130 | 185 | | | | | |
| Total 8020 · Hist. Church Fundraise! | 1,482 | 2,801 | 2,312 | 0 | 0 | 0 | |
| 8030 · Donations Hist. Church | | | | 587 | 580 | | |
| Total 8000 · Hist. Church Income | 2,982 | 4,301 | 3,812 | 2,087 | 2,080 | 1,500 | |
| 9000 · Hist. Church Expenses | | | | | | | |
| 9010 · Insurance Hist. Church | 250 | 250 | 250 | 250 | 250 | 250 | This is subtracted from the insurance bill above. |
| 9012 · Hist. Church Admin & Bank F | 120 | 240 | 240 | 240 | 240 | 240 | |
| 9015 · Utilities Hist. Church | 71 | 121 | 122 | 121 | 127 | 100 | |
| 9020 · Repairs & Maint. Hist. Church | 272 | 0 | 105 | 15 | 253 | | |
| 9022 · Supplies & Small Equip. Hist. | 1,105 | | 194 | | 86 | | |
| 9022 · Hist. Church Computer Expense | | | 273 | | | | |
| 9030 · Hist. Church Fundraiser Exp. | | | | | | | |
| 9031 · Concert Expense | 512 | 881 | 1,303 | | | | |
| 9032 · Brick Expense | | 172 | | | | | |
| 9030 · Hist. Church Fundraiser Exp. - Other | | | | | | | |
| Total 9030 · Hist. Church Fundraise! | 512 | 1,053 | 1,303 | 0 | 0 | 0 | |
| Total 9000 · Hist. Church Expenses | 2,329 | 1,664 | 2,487 | 626 | 957 | 590 | |
| Net Historical Church income less e | 653 | 2,637 | 1,325 | 1,461 | 1,123 | 910 | Income less expenses hist. church only. Shortage (net loss) to come from existing funds. |
| 8100 · Park Income | | | | | | | |
| 8110 · Park Fundraisers | 30 | | | | | | |
| 8120 · Donations Park | 253 | | 2,135 | 50 | 117 | | |
| Total 8100 · Park Income | 283 | 0 | 2,135 | 50 | 117 | 0 | |
| 9100 · Park Expenses | | | | | | | |
| 9120 · Park Improvements | | | 2,477 | 50 | | | |
| 9122 · Park Supplies and Maintenan | 17 | 206 | 360 | 228 | 17 | | |
| 9125 · Solid Waste Fee Park | 154 | 187 | 187 | 187 | 187 | 188 | |
| 9130 · Park Event Expense | | | | | | | |
| Total 9100 · Park Expenses | 171 | 393 | 3,024 | 465 | 204 | 188 | |
| Net Park income less expense | 112 | -393 | -889 | -415 | -87 | -188 | Existing Park Funds will be used to cover the projected deficit. |
| Total Non-Enterprise Income | 3,265 | 4,301 | 5,947 | 2,137 | 2,197 | 1,500 | This matches Quickbooks for Hist. Church & Park combined. |
| Total Non-Enterprise Expense | 2,500 | 2,057 | 5,511 | 1,091 | 1,161 | 778 | This matches Quickbooks for Hist. Church & Park combined. |
| QB Net Other Income | 765 | 2,244 | 436 | 1,046 | 1,036 | 722 | This matches Quickbooks Net change for BOTH Hist. Church & Park |
| QB Net Income | 38,579 | 28,657 | 58,848 | 754,040 | 157,327 | 1,222 | NET CHANGE ON QUICKBOOKS P&L |
| Change to non-ent. Fund (money out) or in | | | | | | | 722 |
| Note: This budget uses a combination of balance sheet & income staten NET ENTIRE BUDGET | | | | | | | 0 |
| The Budget is a managerial document and is not required to follow GAAP. | | | | | | | |



1:08 PM

09/09/21

Accrual Basis

Allegheny County Water District
DRAFT UNAUDITED
Balance Sheet Prev Year Comparison

| | As of June 30, 2021 | | | |
|--|---------------------|---------------------|-------------------|---------------|
| | Jun 30, 21 | Jun 30, 20 | \$ Change | % Change |
| ASSETS | | | | |
| Current Assets | | | | |
| Checking/Savings | | | | |
| 1110 · Main - tri counties checking | 16,325.80 | 19,282.57 | -2,956.77 | -15.3% |
| 1112 · Non-enterprise checking | 7,203.99 | 5,015.45 | 2,188.54 | 43.6% |
| 1113 · CASH | 110.00 | 110.00 | 0.00 | 0.0% |
| Total Checking/Savings | 23,639.79 | 24,408.02 | -768.23 | -3.2% |
| Accounts Receivable | | | | |
| 1200 · Accounts Receivable | 985.96 | 25,927.29 | -24,941.33 | -96.2% |
| Total Accounts Receivable | 985.96 | 25,927.29 | -24,941.33 | -96.2% |
| Other Current Assets | | | | |
| 1220 · Undeposited Funds | 1,553.34 | 0.00 | 1,553.34 | 100.0% |
| 1300 · Pre-Paid Expenses | 3,486.00 | 3,280.50 | 205.50 | 6.3% |
| Total Other Current Assets | 5,039.34 | 3,280.50 | 1,758.84 | 53.6% |
| Total Current Assets | 29,665.09 | 53,615.81 | -23,950.72 | -44.7% |
| Fixed Assets | | | | |
| 1500 · Fixed Assets | | | | |
| 1505 · Land | 101,000.00 | 101,000.00 | 0.00 | 0.0% |
| 1510 · Buildings | 21,743.50 | 21,743.50 | 0.00 | 0.0% |
| 1515 · Water System | | | | |
| 1515b · Water Tank | 927,905.75 | 927,905.75 | 0.00 | 0.0% |
| 1515c · Ram Spring Renovation | 61,567.09 | 61,567.09 | 0.00 | 0.0% |
| 1515 · Water System - Other | 518,000.00 | 518,000.00 | 0.00 | 0.0% |
| Total 1515 · Water System | 1,507,472.84 | 1,507,472.84 | 0.00 | 0.0% |
| 1520 · Equipment | 1,579.14 | 0.00 | 1,579.14 | 100.0% |
| 1550 · Construction in Progress | | | | |
| 1550a · Construction in Progress Sp... | 153,273.87 | 153,273.87 | 0.00 | 0.0% |
| Total 1550 · Construction in Progress | 153,273.87 | 153,273.87 | 0.00 | 0.0% |
| Total 1500 · Fixed Assets | 1,785,069.35 | 1,783,490.21 | 1,579.14 | 0.1% |
| 1600 · Accumulated Depreciation | | | | |
| 1605 · Acc. Depreciation Buildings | -11,239.00 | -11,239.00 | 0.00 | 0.0% |
| 1610 · Accumulated Depreciation Syst... | -508,355.00 | -508,355.00 | 0.00 | 0.0% |
| Total 1600 · Accumulated Depreciation | -519,594.00 | -519,594.00 | 0.00 | 0.0% |
| Total Fixed Assets | 1,265,475.35 | 1,263,896.21 | 1,579.14 | 0.1% |
| TOTAL ASSETS | 1,295,140.44 | 1,317,512.02 | -22,371.58 | -1.7% |
| LIABILITIES & EQUITY | | | | |
| Liabilities | | | | |
| Current Liabilities | | | | |
| Accounts Payable | | | | |
| 2000 · Accounts Payable | 2,231.34 | 23,840.55 | -21,609.21 | -90.6% |
| Total Accounts Payable | 2,231.34 | 23,840.55 | -21,609.21 | -90.6% |
| Other Current Liabilities | | | | |
| 2200 · Prepaid Customer Accounts | 1,343.42 | 1,760.53 | -417.11 | -23.7% |
| 2350 · Accrued Payroll | 0.00 | 1,282.50 | -1,282.50 | -100.0% |
| 24000 · Payroll Liabilities | 698.88 | 481.12 | 217.76 | 45.3% |
| Total Other Current Liabilities | 2,042.30 | 3,524.15 | -1,481.85 | -42.1% |
| Total Current Liabilities | 4,273.64 | 27,364.70 | -23,091.06 | -84.4% |
| Total Liabilities | 4,273.64 | 27,364.70 | -23,091.06 | -84.4% |
| Equity | | | | |

1:08 PM

09/09/21

Accrual Basis

Alleghany County Water District
Balance Sheet Prev Year Comparison
As of June 30, 2021

| | Jun 30, 21 | Jun 30, 20 | \$ Change | % Change |
|---------------------------------------|---------------------|---------------------|-------------------|--------------|
| 3200 · Retained Earnings | 208,061.73 | 50,734.16 | 157,327.57 | 310.1% |
| 3210 · Investment in Fixed Assets | 1,103,456.78 | 1,103,456.78 | 0.00 | 0.0% |
| 3230 · Opening Balance Equity | -21,371.19 | -21,371.19 | 0.00 | 0.0% |
| Net Income | 719.48 | 157,327.57 | -156,608.09 | -99.5% |
| Total Equity | 1,290,866.80 | 1,290,147.32 | 719.48 | 0.1% |
| TOTAL LIABILITIES & EQUITY | 1,295,140.44 | 1,317,512.02 | -22,371.58 | -1.7% |

Allegheny County Water District
UNAUDITED depreciation not entered yet
DRAFT Profit & Loss Budget vs. Actual
July 2020 through June 2021

1:05 PM

09/09/21

Accrual Basis

| | Jul '20 - Ju... | Budget | \$ Over B... | % of Bud... |
|---|------------------|------------------|------------------|---------------|
| Ordinary Income/Expense | | | | |
| Income | | | | |
| 4000 · Operating Income | | | | |
| 4100 · Metered Water Sales | 28,320.86 | 25,920.00 | 2,400.86 | 109.3% |
| 4200 · Property Tax Revenue | 4,263.29 | 4,600.00 | -336.71 | 92.7% |
| 4800 · Customer Fees | 232.22 | 500.00 | -267.78 | 46.4% |
| Total 4000 · Operating Income | <u>32,816.37</u> | <u>31,020.00</u> | <u>1,796.37</u> | <u>105.8%</u> |
| 5000 · Other Income Water Operation | | | | |
| 5300 · Hist. Church Admin | 240.00 | 240.00 | 0.00 | 100.0% |
| 5404 · SRF Spring Project Income | 0.00 | 1,000.00 | -1,000.00 | 0.0% |
| Total 5000 · Other Income Water Operation | <u>240.00</u> | <u>1,240.00</u> | <u>-1,000.00</u> | <u>19.4%</u> |
| Total Income | <u>33,056.37</u> | <u>32,260.00</u> | <u>796.37</u> | <u>102.5%</u> |
| Gross Profit | 33,056.37 | 32,260.00 | 796.37 | 102.5% |
| Expense | | | | |
| 6000 · Payroll Expenses | | | | |
| 6001 · Payroll tax expense | 703.95 | | | |
| 6000 · Payroll Expenses - Other | 11,396.40 | 9,000.00 | 2,396.40 | 126.6% |
| Total 6000 · Payroll Expenses | <u>12,100.35</u> | <u>9,000.00</u> | <u>3,100.35</u> | <u>134.4%</u> |
| 6060 · Administration | | | | |
| 6061 · Secretary | 345.00 | 500.00 | -155.00 | 69.0% |
| Total 6060 · Administration | <u>345.00</u> | <u>500.00</u> | <u>-155.00</u> | <u>69.0%</u> |
| 6100 · Professional Services | | | | |
| 6120 · Independant Auditor | 2,800.00 | 2,800.00 | 0.00 | 100.0% |
| 6130 · Legal Fees | 950.00 | | | |
| Total 6100 · Professional Services | <u>3,750.00</u> | <u>2,800.00</u> | <u>950.00</u> | <u>133.9%</u> |
| 6170 · SRF Spring Project Expenses | | | | |
| 6170A · Spring Project Administration | 2,037.50 | | | |
| Total 6170 · SRF Spring Project Expenses | <u>2,037.50</u> | | | |
| 6200 · Utilities | | | | |
| 6210 · Telephone | 514.96 | 432.00 | 82.96 | 119.2% |
| 6220 · PG & E | 2,471.69 | 2,000.00 | 471.69 | 123.6% |
| 6230 · Propane | 229.32 | 600.00 | -370.68 | 38.2% |
| Total 6200 · Utilities | <u>3,215.97</u> | <u>3,032.00</u> | <u>183.97</u> | <u>106.1%</u> |
| 6300 · Water Operation | | | | |
| 6301 · Mileage | 1,396.76 | 1,000.00 | 396.76 | 139.7% |
| 6302 · Water Tests | 855.00 | 1,370.00 | -515.00 | 62.4% |
| 6303 · System Repair & Maintenance | | | | |
| 6352 · Supplies & small tools | 177.92 | | | |
| 6303 · System Repair & Maintenance - ... | 1,436.46 | 4,000.00 | -2,563.54 | 35.9% |
| Total 6303 · System Repair & Maintenance | <u>1,614.38</u> | <u>4,000.00</u> | <u>-2,385.62</u> | <u>40.4%</u> |
| 6304 · Chemicals | 1,323.88 | 1,000.00 | 323.88 | 132.4% |
| 6305 · Fees & Licenses | 710.27 | 565.00 | 145.27 | 125.7% |
| Total 6300 · Water Operation | <u>5,900.29</u> | <u>7,935.00</u> | <u>-2,034.71</u> | <u>74.4%</u> |
| 6500 · Office Expense | | | | |
| 6550 · Computer | 961.67 | 971.00 | -9.33 | 99.0% |
| 6555 · Office Supplies | 47.01 | 100.00 | -52.99 | 47.0% |
| 6560 · Postage | 184.85 | 350.00 | -165.15 | 52.8% |
| Total 6500 · Office Expense | <u>1,193.53</u> | <u>1,421.00</u> | <u>-227.47</u> | <u>84.0%</u> |
| 6700 · Insurance | 5,576.17 | 5,600.00 | -23.83 | 99.6% |
| 7000 · Other Operating Expenses | | | | |

Alleghany County Water District
Profit & Loss Budget vs. Actual
 July 2020 through June 2021

| | Jul '20 - Ju... | Budget | \$ Over B... | % of Bud... |
|--|------------------|------------------|------------------|----------------|
| 7011 · Rent Expense | 0.00 | 72.00 | -72.00 | 0.0% |
| 7020 · Dues and Subscriptions | 409.00 | 404.00 | 5.00 | 101.2% |
| 7040 · Bank Service Charges | 30.00 | | | |
| 7050 · Misc. Expense | 50.00 | | | |
| 7070 · Interest Expense | 22.89 | | | |
| Total 7000 · Other Operating Expenses | 511.89 | 476.00 | 35.89 | 107.5% |
| Total Expense | 34,630.70 | 30,764.00 | 3,866.70 | 112.6% |
| Net Ordinary Income | -1,574.33 | 1,496.00 | -3,070.33 | -105.2% |
| Other Income/Expense | | | | |
| Other Income | | | | |
| 8000 · Hist. Church Income | | | | |
| 8010 · Hist Church Rental Income | 1,500.00 | 1,500.00 | 0.00 | 100.0% |
| Total 8000 · Hist. Church Income | 1,500.00 | 1,500.00 | 0.00 | 100.0% |
| 8100 · Park Income | 1,600.00 | | | |
| Total Other Income | 3,100.00 | 1,500.00 | 1,600.00 | 206.7% |
| 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 | 123.07 | 100.00 | 23.07 | 123.1% |
| 9020 · Repairs & Maint. Hist. Church | 13.00 | 3,000.00 | -2,987.00 | 0.4% |
| Total 9000 · Hist. Church Expenses | 626.07 | 3,590.00 | -2,963.93 | 17.4% |
| 9100 · Park Expenses | | | | |
| 9122 · Park Supplies and Maintenance | 80.65 | | | |
| 9125 · Solid Waste Fee Park | 91.90 | 188.00 | -96.10 | 48.9% |
| 9100 · Park Expenses - Other | 7.58 | | | |
| Total 9100 · Park Expenses | 180.13 | 188.00 | -7.87 | 95.8% |
| 9915 · Adjustments | -0.01 | | | |
| Total Other Expense | 806.19 | 3,778.00 | -2,971.81 | 21.3% |
| Net Other Income | 2,293.81 | -2,278.00 | 4,571.81 | -100.7% |
| Net Income | 719.48 | -782.00 | 1,501.48 | -92.0% |