



NOTICE

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

Date: Tuesday October 10, 2023 Time: 6:00 pm

Location: Alleghany Firehouse 105 Plaza Court with conference call option

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 agenda
- b) Reading and approval of the minutes for the regular meeting dated Sept 12, 2023.
- c) Ratification of Treasury Report and bill payments for Sept 2023 Note: some outstanding payroll tax EFT's were cleaned up see deposit section.

3. Information/Discussion Items:

- a) Correspondence –
- b) SRF Projects Update – See GM report.
- 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: Four shut-off notices were issued in September, two paid, two still outstanding.
- b) Ordinances, Policies & Procedures and Bylaws: Nothing prepared for meeting
- c) Status of proposed insurance carrier change. – To be revisited in January keeping as a placeholder.
- d) Adopt CWO Job Description – still not ready, this time it's on the GM!

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

- a) Final Budget adoption – see GM report for more information Public Hearing Start time:_____ Stop time _____

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).

Next regular meeting date November 14, 2023. Agenda items:

7. Adjournment.

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Regular Meeting of the Alleghany County Water District Board of Directors

Tuesday September 12, 2023. Location: by telephone conference and at the Alleghany Firehouse 105 Plaza Court.

1. Call to Order & Establish a Quorum The meeting was called to order by Director Nancy Finney at 6:13 P.M.

Directors present: Robbin DeWeese, Nancy Finney; and Brianne Price. Directors Absent: Tobyn Mehrmann and Coral Spencer. Secretary Amber Mehrmann was also absent due to illness. Also Present: Chief Water Operator Bruce Coons, General Manager Rae Bell Arbogast who took the minutes and Public: Vicky Tenney

2. Consent Calendar:

Motion was made to approve the consent calendar by Robbin DeWeese and Brianne Price 2nd. **Ayes: Brianne Price, Robbin DeWeese and Nancy Finney Noes: none Absent: Tobyn Mehrmann and Coral Spencer Abstain: none**

3. Information/Discussion Items

a) Correspondence: signed library lease sent to County

b) SRF Project Update: Still waiting for the agreement from the State.

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c) Board/Staff Reports: CWO and GM Reports Bruce Coons reported that the total finished water production for August was 302,810 gallons. It is high because of having to drain the tank for the inspection. Average raw water flow at the Ram Spring is 130 gpm. very good for this time of year. All routine water samples came back absent (good). Additional tests that have to be done next month are perchlorate and nitrate. The mixed radium sample will go to the lab in December. (A sample is taken each quarter, then they are all mixed into one sample).

It was explained that after the tank was refilled after the inspection by Coleman Engineering and Thomson tank, they decided that we need to take a second look. SO they requested that we drain the tank AGAIN! We told them that we need time to use the water. They are scheduled to come back on Sept. 26th. This is to make sure that everyone is on the same page about what does and does not need to be replaced in the tank. Thompson tank is saying that the side panels are OK to repair rather than replace, but they will replace the entire bottom of the tank and repair all bad spots.

G.M.: Nothing to report not already on agenda.

d) Historical Church/Library Report: Robbin reported that they have a Blood Pressure Cuff at the library if anyone wants to have their BP checked.

e) Park Report: Rae Bell commented that the Park needs to be weedwacked. She is looking into finding a person to do it. Bruce stated that the fountain still is not fixed. Needs to order a part for it and thinks that the installation of a pressure regulator at the park would help.

4. Unfinished Business

a) Customer Accounts/Billings/Disconnects: Seven accounts are overdue. Staff will be reaching out to customers more aggressively this month.

b) Policies & Procedures & Ordinances: Rae Bell shared information on a webinar about internal accounting controls that she attended put on by the Calif. Rural Water Assoc. The current accounting policy was included in the packets for board review.

c). Status of Insurance change : Rae Bell reported that she contacted the worker's compensation carrier about cancelling mid-term if the district decides to switch carriers. They said that it would not be a problem and gave her instructions how to do that. She also explained that the other good thing about Golden State RMA (the other carrier being considered) is that they are tuned into the use of volunteers and the district will be able to pass a resolution to insure volunteers which would help with things like trying to get the weed eating done each year.

d). Adopt CWO Job Description: Bruce provided a list of items to be included in his monthly salary. Rae Bell will incorporate this into the other description in time for the October meeting.

5. New Business

a). Final budget adoption: Tabled because the 10-day notice was not posted in time.

b). Covid relief money for the library, It was explained that there had been some confusion on the County-end about ACWD's intended use of the money. Rae Bell had spoken to Judy Belkhe and she confirmed that the ACWD board is responsible for making sure that the money is used for its intended purpose. It is clear that normal accounting procedures need to be used for spending this money and gift cards do not fall under that category. The librarian can have the bookkeeper make purchases for her or be reimbursed upon presentation of a receipt.

c.) Quickbooks reimbursement. It was explained that the software currently owned by the GM and used by ACWD at no charge will not longer be supported. The cheapest option will be an annual subscription that costs around \$589 per year. If this cost is split 5-way between all entities using the software then the cost per year will be about \$118 each. The GM is requesting that ACWD pay 1/5 of the cost. A motion was made by Robbin DeWeese to approve the reimbursement and Nancy Finney 2nd. **Ayes: Brianne Price, Robbin DeWeese and Nancy Finney Noes: 0 Absent: Tobyn Mehrmann and Coral Spencer Abstain: 0**

6) Public Response Time: Vicky Tenney commented that the pump house still had not been weekwhacked. It was explained that Distribution Operator Edward Snyder had cut it twice this summer. It will be looked at again. She also mentioned the Bucket Club property.

7) Next meeting date, items for next agenda and adjournment:

Next meeting will be on October 10, 2023; at 6:00 P.M.

Agenda items: Adopt Final Budget

There being no further business the meeting was adjourned at 6:40 P.M.

Respectfully Submitted:

Rae Bell Arbogast, Deputy Secretary



Allegheny County Water District

Treasury Report

September 2023

MAIN CHECKING ACCOUNT

Beginning Balance \$ 1,897.89

Deposits

Date	From:	For:	Amount
9/1		adjustment for uncleared transactions	\$ 257.00
9/5	Customers	Water	\$ 542.76
9/5	Customers	Water	\$ 1,282.58
9/5	Customers	Water	\$ 698.80
9/5	Customers	Water	\$ 462.02
9/5	Customers	Water	\$ 1,140.24

Deposits Total \$ 4,383.40

Expenditures

Ck #	Date	To:	For:	Amount
5816	9/6	Bruce Coons	WDO August Bill - Gross \$492.66	\$ 384.76
EFT	9/8	PG&E	Pumphouse x2 Months	\$ 334.08
EFT	9/8	PG&E	Tank Site x2 Months	\$ 29.03
5817	9/12	Edda Snyder	Bookkeeper August Bill - Gross \$200	\$ 184.70
5818	9/12	Edward Snyder	WDA August Bill - Gross \$484	\$ 446.98
5819	9/12	AT&T	Telephones	\$ 104.92
5820	9/12	B&C	Supplies for water system	\$ 21.24
5821	9/12	Cranmer Engineering	Water Tests	\$ 625.00
5822	9/13	Edward Snyder	Weeding Pumphouse - Gross \$116.25	\$ 107.35
1154	9/13	Postmaster	Stamp roll	\$ 66.00
EFT	9/18	State Fund	Worker's Comp. Insurance	\$ 393.03
5823	9/20	Streamline	Yearly hosting for ACWD webpage	\$ 504.00
1155	9/21	Postmaster	Postage for audit documents	\$ 17.10

Expenditures/Transfers Total \$ 3,218.19

RESERVE FUND SAVINGS ACCOUNT	
Contingency Fund	\$ 14,500.00
Equip. Maint. Fund	\$ 1,000.00
Interest earned	\$ 4.44
TOTAL	\$ 15,504.44

Ending Main Account Balance \$ 3,063.10

Plus Undeposited Funds \$ 2,101.27

Operating Funds at month-end \$ 5,164.37

NON-ENTERPRISE ACCOUNT (Historical Church, Library & Park)

Beginning Balance \$ 10,255.68

Deposits

Date	From:	For:	Amount

Deposits Total \$ -

Expenditures

Ck #	Date	To:	For:	Amount
EFT	8-Sep	PG&E	Electrical Service Historical Church	\$ 23.74

Expenditures Total \$ 23.74

Report Prepared by Edda Snyder

Verified against Bank Statement

Ending Non-enterprise Account Balance \$ 10,231.94

x _____

Print

Historical Church Balance	\$ 6,863.26
Library Balance	\$ 1,353.64
Park Balance	\$ 2,015.04
Balance	\$ 10,231.94

ACWD General Manager (GM) Report October 2023

Prepared by Rae Bell Arbogast

Correspondence Back and forth emails on the following topics: With Coleman Engineering and ACWD attorney Marsha Burch regarding the agreement between ACWD and Coleman Engineering to provide assistance with the tank repairs (being funded by the state). Emails with the State Water Board about the funding agreement for the Ram Spring Project, with firesafe counsel about possible use of trailer for hauling vegetation to burn pile at dump, with Josh Thompson, BRCO, Coleman Engineering, Teri our State Drinking Water Engineer re: tank repair, second look and meeting time/date. Low income assistance emails, program has been extended but is only available to customers who have not already received assistance.

.(SRF FUNDED) Ram Spring Improvement Project ~ THE FUNDING AGREEMENT FINALLY ARRIVED AT THE END OF SEPTEMBER! IT WAS SIGNED AND RETURNED ON OCT 3rd. Our attorney needs to write a letter stating that ACWD is not in any type of litigation then the State will sign. This means that Coleman Engineering should be able to start working on the project by the end of the month. Coleman will be finishing up the plans and specs that Kip started, finishing up the environmental compliance tasks, putting together a bid packet and overseeing the bid process.

GM REPORT

- **WATER TANK PROBLEM.** Reps from ACWD, Coleman Engineering, Pliocene Ridge CSD (Chris Dorn and Ned Cusato) and Thompson Tank met on September 26th to take a second look inside the tank. The inside looks better than I have seen since the problem was first discovered with very little rust. (I was not here for the inspection on Aug. 29th). We all agreed that the side panels are salvageable after Josh Thomspson explained how they will be cleaned and recoated (there is no missing metal). The floor will be replaced entirely. The job will consist of taking the entire tank apart, removing all old sealant, laying down new base material inside the foundation and packing it, remove rust and recoat all damaged side panels, replace entire floor with new panels, rebuild tank, replace ladder with fiberglass ladder. The coating will be inspected by a third party before ACWD signs off on the repair work. A written work plan will be provided by Thomspson Tank and reviewed by our engineer before it is approved.

It is estimated that this will take about four months. After discussing the time-frame with the road crew, we all decided that mid-April would be the safest time to start tearing down the tank. We have not heard if the funding request for additional cathodic protection has been approved by the state yet. The tank will be kept in service for the winter and in April we will switch to the smaller tanks until the project is completed. Coleman Engineering is going to oversee the repair job and will also assist with adding telemetry or moving the transducer to the smaller tanks so that the pumps will turn on and off automatically based on the water level in the tanks.

If there is a silver lining to having this take so long, it is the fact that the new warranty does not start until the job is completed. The warranty will be 3 years on all replaced parts and an additional 2 years on all repaired parts.

FINAL BUDGET ADOPTION

Most of the budget is identical to the preliminary version except that I realized we hadn't counted all the water testing required this year and it's a lot! See below. (I even left off the extra tests for switching water tanks)

Chemical	Frequency	Last Sample	Due Date	Cost
Color, odor and NTU				\$ 100.00
Radium				\$ 800.00
Perchlorate				\$ 250.00
copper (system)				\$ 35.00
lead and copper residences				\$ 350.00
silver				\$ 35.00
routine monthly tests \$110 per month				\$1,320.00
				\$2,890.00

Many of these tests are on a nine-year schedule but unfortunately, they are all due this fiscal year. Additionally, our website hosting went up \$200. I added \$600 in grant funding to the income and took out the \$700 to reserve funds to get things to balance.

	16 -17 Actual	17-18 Actual	18-19 Actual	19-20 Actual	20-21 Actual	Prelim FY 23-24
Income						
Water Sales & Fees	\$ 27,045	\$ 29,468	\$ 28,605	\$ 28,553	\$ 28,073	\$ 29,421
Tax Revenue	\$ 5,096	\$ 4,572	\$ 4,423	\$ 4,263	\$ 4,485	\$ 4,300
Other Income	\$ 68,139	\$ 784,955	\$ 194,504	\$ 240	\$ 443	\$ 850
Total Income	\$ 100,280	\$ 818,995	\$ 227,532	\$ 33,056	\$ 33,001	\$ 34,571
Expenses						
Staffing	\$ 7,509	\$ 9,029	\$ 20,252	\$ 13,297	\$ 12,205	\$ 12,700
Professional fees	\$ 2,500	\$ 2,800	\$ 2,920	\$ 3,750	\$ 2,950	\$ 3,100
SRF Projects	\$ 500	\$ 500	\$ 17,739	\$ -	\$ 2,038	\$ -
Utilities	\$ 2,845	\$ 3,275	\$ 3,363	\$ 3,216	\$ 3,624	\$ 3,528
Depreciation	\$ 16,831	\$ 16,831	\$ 20,701	\$ 30,184	\$ 31,468	\$ -
Water Operation	\$ 6,481	\$ 6,481	\$ 6,683	\$ 7,173	\$ 6,058	\$ 7,349
Office Expense	\$ 807	\$ 853	\$ 1,373	\$ 1,194	\$ 1,302	\$ 1,594
Insurance	\$ 4,356	\$ 4,437	\$ 5,401	\$ 5,576	\$ 5,598	\$ 6,100
Other expenses	\$ 431	\$ 484	\$ 575	\$ 490	\$ 645	\$ 200
Total Expenses	\$ 42,260	\$ 44,690	\$ 79,007	\$ 64,880	\$ 65,887	\$ 34,571
Main ent. QB Net Change	\$ 58,020	\$ 774,305	\$ 148,525	\$ (31,823)	\$ (32,886)	\$ -
TRANSFER (to) or from reserve funds for budget column only.						\$ (700)
ENTERPRISE (WATER OPERATION) NET CHANGE						\$ (700)
NON-enterprise activities						
Historical Church Income	\$ 3,812	\$ 2,087	\$ 2,080	\$ 1,500	\$ 1,500	\$ 1,500
Historical Church Expense	\$ 2,487	\$ 626	\$ 957	\$ 626	\$ 592	\$ 2,590
Historical Church NET	\$ 1,325	\$ 1,461	\$ 1,123	\$ 874	\$ 908	\$ (1,090)
Library Income	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ -
Library Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
Library NET	\$ -	\$ -	\$ -	\$ -	\$ 2,000	\$ (500)
Park Income	\$ 2,135	\$ 50	\$ 117	\$ 1,600	\$ -	\$ -
Park Expense	\$ 3,024	\$ 465	\$ 204	\$ 180	\$ 107	\$ 242
Park Net	\$ (889)	\$ (415)	\$ (87)	\$ 1,420	\$ (107)	\$ (242)
Non-enterprise NET						\$ (1,832)
Quickbooks net profit	\$ 58,456	\$ 775,351	\$ 149,561	\$ (29,530)	\$ (32,085)	\$ (1,832)
						\$ 1,832
					BUDGET NET	\$ 0
Historical data is audited and includes SRF Project income & expense and depreciation expense.						
For historical data, the "net change" does not represent "cash" because it includes changes to the value of assets other than cash.						
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.						



	17-18 Actual	18-19 Actual	19-20 Actual	20-21 Actual	21-22 Actual	Prelim FY 23-24
Income						
4000 · Operating Income						
4100 · Water Sales	27,045	27,754	28,605	28,321	27,638	28,921
4200 · Property Tax Revenue	5,096	4,572	4,423	4,263	4,485	4,300
4800 · Customer Fees	392	1,714		232	435	500
Total 4000 · Operating Income	32,533	34,040	33,028	32,816	32,559	33,721
5000 · Other Operating Income						
5110 · Surplus equip. sales/misc			-39,000.00		202.97	
5100 · Donations District	92					
5300 · Hist. Church Admin. Fee	240	240	240	240	240	250
5300 · Grant Funding	67,807	784,715	233,264			600
Total 5000 · Other Income	68,139	784,955	194,504	240	443	850
Total Income	100,672	818,995	227,532	33,056	33,001	34,571
Expense						
6000 · Payroll Expense						
Total 6000 · Water Operation	7,119	8,519	19,907	12,952	11,883	12,000
6020 · Secretary/GM Contracts	390	510	345	345	323	700
Total Staff Expense	7,509	9,029	20,252	13,297	12,205	12,700
6100 · Professional Services						
6110 · Engineering						
6120 · Auditor Fee	2,500	2,800	2,800	2,800	2,950	3,100
6130 · Legal Fees			120	950		
Total 6100 · Professional Services	2,500	2,800	2,920	3,750	2,950	3,100
6160 · SRF Projects	500	17,739		2,038		
6200 · Utilities						
6210 · Telephone	226	323	473	515	508	528
6220 · PG & E	2,334	2,388	2,389	2,472	2,586	2,500
6230 · Propane	285	564	501	229	530	500
Total 6200 · Utilities	2,845	3,275	3,363	3,216	3,624	3,528



	17-18 Actual	18-19 Actual	19-20 Actual	20-21 Actual	21-22 Actual	Prelim FY 23-24
6255 · Depreciation expense	16,831	20,701	30,184	31,468	31,561	
6300 · Water Operation						
6301 · Mileage	1,047	739	1,005	1,397	1,186	1,000
6302 · Water Tests	1,505	670	1,586	1,013	2118	2,890
6303 · System Repair & Maint.	2,868	4,057	3,069	1,614	33	1,850
6304 · Chemicals	668	653	1,012	1,324	730	909
6305 · Fees & Licenses	393	565	500	710	645	700
Total 6300 · Water Operation	6,481	6,683	7,173	6,058	4,713	7,349
6500 · Office Expense						
6550 · Computer/Software	425	509	942	962	912	1,171
6555 · Office Supplies	123	0	283	47	142	146
6560 · Postage	259	344	148	185	248	277
Total 6500 · Office Expense	807	853	1,373	1,194	1,302	1,594
6700 · Insurance	4,356	4,437	5,401	5,576	5,598	6,100
7000 · Other operating expenses						
7011 · Rent Expense	72	72	72			
7020 · Dues & Subscriptions	359	385	404	409	429	200
7030 · Penalties						
7040 · Bank Service Charges		27		30		
7050 · Misc. Expense				28	8	
7070 · Interest Expense			99	23	207	
Total 7000 · Other operating expenses	431	484	575	490	645	200
Total Expense	42,260	66,001	71,241	67,087	62,597	34,571
QB Net Ordinary Income	58,412	752,994	156,292	-34,031	-29,596	0
Transfer to tank inspection/ equipment fund						
Transfer to Reserves	4,500	5,500	5,500			
USDA LOAN PRINCIPLE PMNT.	2,994					
Water Operation "bottom line"	50,918	747,494	150,792	(34,031)	(29,596)	0



	17-18 Actual	18-19 Actual	19-20 Actual	20-21 Actual	21-22 Actual	Prelim FY 23-24
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	1500	1,500
8020 · Hist. Church Fundraisers						
8021 · Concert Income	2,312					
8022 · Bricks/books						
Total 8020 · Hist. Church Fundraisers	2,312	0	0	0	0	0
8030 · Donations Hist. Church		587	580			
Total 8000 · Hist. Church Income	3,812	2,087	2,080	1,500	1,500	1,500
9000 · Hist. Church Expenses						
9000a · Insurance Hist. Church	250	250	250	250	250	650
9000b&c · Hist. Church Admin & Bank Fees	240	240	240	240	240	240
9000d · Utilities Hist. Church	122	121	127	123	102	200
9000e · Repairs & Maint. Hist. Church	105	15	253	13		
9000f · Supplies & Small Equip. Hist. Church	194		86			1,500
9000g · Hist. Church Computer Expense	273					
9000i · Hist. Church Fundraiser Exp.	1,303					
Total 9000 · Hist. Church Expenses	2,487	626	957	626	592	2,590
Net Historical Church income less expense	1,325	1,461	1,123	874	908	-1,090
8050 · Library Income					2,000.00	
9050 · Library Expense						500.00
Library income less expense	0.00	0.00	0.00	0.00	2,000.00	-500.00



	17-18 Actual	18-19 Actual	19-20 Actual	20-21 Actual	21-22 Actual	Prelim FY 23-24
8100 · Park Income				1,600.00		
8110 · Park Fundraisers						
8120 · Donations Park	2,135	50	117			
Total 8100 · Park Income	2,135	50	117	1,600	0	0
9100 · Park Expenses						
9120 · Park Improvements	2,477	50				
9122 · Park Supplies and Maintenance	360	228	17	88	11	150
9125 · Solid Waste Fee Park	187	187	187	92	96	92
9130 · Park Event Expense						
Total 9100 · Park Expenses	3,024	465	204	180	107	242
Net Park income less expense	-889	-415	-87	1,420	-107	-242
Total Non-Enterprise Income	5,947	2,137	2,197	3,100	3,500	1,500
Total Non-Enterprise Expense	5,511	1,091	1,161	806	699	3,332
QB Net Other Income	436	1,046	1,036	2,294	2,801	-1,832
QB Net Income	58,848	754,040	157,327	-31,737	-26,795	-1,832



	Prelim FY 23-24	BUDGET NOTES
Income		
4000 - Operating Income		
4100 - Water Sales	28,921	53 customers at \$44 per month first month plus \$437 for rate increase of .75 for 11 months added \$500 in overages to balance the budget. That figure is unknown.
4200 - Property Tax Revenue	4,300	
4800 - Customer Fees	500	
Total 4000 - Operating Income	33,721	
5000 - Other Operating Income		
5110 - Surplus equip. sales/misc		
5100 - Donations District		
5300 - Hist. Church Admin. Fee	250	
5300 - Grant Funding	600	
Total 5000 - Other Income	850	
Total Income	34,571	
Expense		
6000 - Payroll Expense		
Total 6000 - Water Operation	12,000	
6020 - Secretary/GM Contracts	700	
Total Staff Expense	12,700	
6100 - Professional Services		
6110 - Engineering		
6120 - Auditor Fee	3,100	
6130 - Legal Fees		
Total 6100 - Professional Services	3,100	
6160 - SRF Projects		These expenses are offset by grant funds (but not always in the same time period)
6200 - Utilities		
6210 - Telephone	528	two phone lines one for SCADA system
6220 - PG & E	2,500	PG&E recently raised the rates, this figure is probably low, but usually if it is higher it means water overage income.
6230 - Propane	500	
Total 6200 - Utilities	3,528	
6255 - Depreciation expense		We do not budget for depreciation expense due to our low-income status
6300 - Water Operation		
6301 - Mileage	1,000	
6302 - Water Tests	2,890	12 @ \$110 (bacti) + 1 @ \$800 (radium) + 2 @ \$35 (copper and siver) + 1 @ 250 (perchlorate = 1 @ 350 (lead and copper) 3 combined at \$100 (color, odor and NTU)
6303 - System Repair & Maint.	1,850	
6304 - Chemicals	909	
6305 - Fees & Licenses	700	mandatory fees paid for licenses, water rights etc.

Total 6300 · Water Operation		7,349	
6500 · Office Expense			
6550 · Computer/Software		1,171	\$500 website, \$217 payroll software, \$454 billing software
6555 · Office Supplies		146	
6560 · Postage		277	
Total 6500 · Office Expense		1,594	
6700 · Insurance		6,100	Added \$300 to budget to see if we can get it to balance. Other insurance increase offset by historical church contribution.
7000 · Other operating expenses			
7011 · Rent Expense			Edda is booking this to propane expense now. The \$72 was the rental on the propane tank.
7020 · Dues & Subscriptions		200	Calif. Special District Association \$200
7030 · Penalties			
7040 · Bank Service Charges			
7050 · Misc. Expense			
7070 · Interest Expense			
Total 7000 · Other operating expenses		200	
Total Expense		34,571	
QB Net Ordinary Income		0	This line, matches Quickbooks "net ordinary income"
Transfer to tank inspection/ equipment fund			
Transfer to Reserves			
USDA LOAN PRINCIPLE PMNT.			
Water Operation "bottom line"		0	
NON-ENTERPRISE (this section is used to track the historical church and park seperately. Quickbooks cannot do this for us because we only have two broad categories to work with: "ordinary" and "other" income/expense which have been modified to show our "Enterprise" and "Non-Enterprise" results seperately.			
8000 · Hist. Church Income			
8010 · Hist. Church Rental		1,500	
8020 · Hist. Church Fundraisers			
8021 · Concert Income			
8022 · Bricks/books			
Total 8020 · Hist. Church Fundraisers		0	
8030 · Donations Hist. Church			
Total 8000 · Hist. Church Income		1,500	
9000 · Hist. Church Expenses			
9000a · Insurance Hist. Church		650	This is subtracted from the insurance bill above.
9000b&c · Hist. Church Admin & Bank Fees		240	This is transferred to the main account each year, to help cover overhead (admin) costs.
9000d · Utilities Hist. Church		200	
9000e · Repairs & Maint. Hist. Church			
9000f · Supplies & Small Equip. Hist. Church		1,500	guestimate for heater to be taken from existing Historical Church Funds

9000g · Hist. Church Computer Expense		
9000i · Hist. Church Fundraiser Exp.		
Total 9000 · Hist. Church Expenses	2,590	
Net Historical Church income less expense	-1,090	Income less expenses hist. church only. Shortage (net loss) to come from existing funds.
8050 · Library Income		
9050 · Library Expense	500.00	SPECIFIC FUNDS FOR THE LIBRARY WILL BE TRACKED INDEPENDENTLY OF THE HISTORICAL CHURCH
Library income less expense	-500.00	\$500 is for Librarian to purchase supplies and small equipment for the library.
8100 · Park Income		
8110 · Park Fundraisers		
8120 · Donations Park		
Total 8100 · Park Income	0	
9100 · Park Expenses		
9120 · Park Improvements		
9122 · Park Supplies and Maintenance	150	
9125 · Solid Waste Fee Park	92	
9130 · Park Event Expense		
Total 9100 · Park Expenses	242	
Net Park income less expense	-242	Existing Park Funds will be used to cover the projected deficit.
Total Non-Enterprise Income	1,500	This matches Quickbooks for Hist. Church & Park combined.
Total Non-Enterprise Expense	3,332	This matches Quickbooks for Hist. Church & Park combined.
QB Net Other Income	-1,832	Non-enterprise net change. (QB "other") on income statement.
QB Net Income	-1,832	NET CHANGE ON QUICKBOOKS P&L
	1,832	non-enterprise shortage to be taken from existing funds.
	0	