

**Regular Meeting of the Alleghany County Water District Board of Directors
AND Public Hearing for final budget adoption**

Date: Tuesday September 13, 2022

Location: Alleghany Fire Station 1 ~105 Plaza Court & by conference call.

1. Call to Order & Establish a Quorum The meeting was called to order by Vice President Coral Spencer at 6:14 pm. Directors present: Coral Spencer, Robbin DeWeese and Nancy Finney. Director Tobyn Mehrmann was absent, as was Secretary Amber Mehrmann. Also present: CWO Bruce Coons, WDO Edward Snyder and GM Rae Bell Arbogast, who took the minutes. Public present: Vicky Tenney.

2. Approve Consent Calendar:

A motion was made to approve the Consent Calendar with two corrections to the agenda (August meeting date was listed as the 8th but should show the 9th & next mtng. 11th not 10th). **Motion made by Nancy Finney 2nd by Robbin DeWeese Ayes: Nancy Finney, Robbin DeWeese and Coral Spencer Noes: 0 Absent: Tobyn Mehrmann Abstain: 0 Vacant 1**

3. Information Discussion Items:

- a) *Correspondence:* Provided in writing on GM report attached to these minutes.
- b) *SRF Projects Update:* In addition to the report provided in writing, Rae Bell reported that the engineer selection committee had met earlier that day. All committee members were impressed with the proposal provided by Coleman Engineering and the decision was made to move forward with the procedures as outlined in ACWD Policy # 601, since it seems unlikely that another proposal would be received even if another RFP were to be issued. The committee worked out a list of questions to ask the references provided by Coleman Engineering. Rae Bell was selected to contact all references, as-well-as, some additional contacts by using the "job experience" list in the proposal. Her goal was to have that done by the 15th and the committee would meet again after that.
- c) *Board/Staff Reports: Water Distribution Operator* Edward Snyder provided the Water Operators Report, as Bruce Coons is still officially on sick leave.
 - Edward reported that the most recent set of water samples came back good.
 - Finished water production for August was 234,210 gallons.
 - Average spring flow was 49 GPM.
 - As reported last month, a representative from the Calif. Rural Water Assoc. came to Alleghany to provide free leak detection services on August 31st. It was limited to two 1,000 foot sections and both sections selected did not have any leaks. (Sections tested: 1. From Hydrant at Pumphouse to Hydrant near 118 Main St. 2. From Hydrant across from 516 Miners Street to the Hydrant at 509 Miners Street.)
 - A hydrant flush is planned for the 18th. There has been some complaint about a bad taste in the water. Hopefully a flush will help.
 - Thompson tank came on the 8th as reported in the written GM's report.
 - Edward reported that he will be cycling the smaller back-up tanks soon to keep the water fresh and the chlorine levels up.
 - Rae Bell asked about a recent problem with the Chlorine pump and Edward reported that he ordered parts from Grainger to fix it, but the spare is currently working.

GM Report In addition to the report provided in writing, Rae Bell reported that she has been following up on the Low Income Household Assistance Program promised by the State. ACWD has invested a considerable amount of time in applying, only to be told

that there is no Local Service Provider for Sierra County. She has been assured that they will work it out and was relieved to learn that the money is allocated by county, so the fact that it is “first-come, first-serve” should not impact ACWD’s customers.

- d) *Historical Church/Library Report*: It was noted that a separate fund for the Library now shows up on the Treasurer’s report per the Policy changes adopted the previous month. Robbin reported that she got some new books and a water dispenser for the library. There is a problem with two of the lights. Bruce is going to check the circuit box.
- e) *Park report*: No report.

4. Unfinished Business:

- a) *Customer Accounts/Billings/Disconnects*: Seven 10-day notices were issued in August. Three are still outstanding.
- b) *Ordinances, Policies & Procedures and Bylaws*: A motion was made to add the following definition of an emergency to Policies 100 and 102: “An emergency is defined as any unexpected situation that either interrupts or threatens to interfere with ACWD’s ability to provide water if not addressed immediately.” **Motion made by Nancy Finney 2nd by Robbin DeWeese Ayes: Nancy Finney, Robbin DeWeese and Coral Spencer Noes: 0 Absent: Tobyn Mehrmann Abstain: 0 Vacant 1**
- c) *Status of vacancy on the board*: Paperwork for November election filed by incumbents, but nobody has filed for the vacancy.

5. New Business:

- a) *Audit engagement letter*: **Motion made to approve the audit engagement letter for fiscal year 22/23. Projected cost \$3,100. Motion made by Nancy Finney 2nd by Robbin DeWeese Ayes: Nancy Finney, Robbin DeWeese and Coral Spencer Noes: 0 Absent: Tobyn Mehrmann Abstain: 0 Vacant 1**
- b) *Review Fiscal-year 21-22 unaudited results*: It was noted that no money was available to move into reserve funds, but hopefully the new reserve fund savings account can be opened in October without incurring any monthly bank fees on the checking account. It was also noted that income for the year came in at 106% of budgeted amount, so very close with nothing unexpected on the expense side. There were no questions.
- c) *Final Budget Adoption & Public Hearing*: The public hearing was opened at 6:53 pm. The GM explained the differences between the Preliminary Budget adopted in June and the proposed Final Budget with only a few minor changes. There were no comments from the public. Hearing closed at 6: 56 pm. The board had no questions. **A motion was made to approve the final budget as presented. Motion made by Robbin DeWeese 2nd by Nancy Finney Ayes: Nancy Finney, Robbin DeWeese and Coral Spencer Noes: 0 Absent: Tobyn Mehrmann Abstain: 0 Vacant 1**

6. Public Response: None

Next meeting will take place October 11, 2022 at 6pm at Station 1 in Alleghany.

Oct. Agenda items: Engineer selection, resolution to open reserve fund savings account.

7. Adjourn: There being no further business before the Board, the meeting was adjourned at: 6:57 pm.

Respectfully submitted by:



Rae Bell Arbogast, Deputy Secretary

Alleghany County Water District

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

~ Established March 8, 1939 ~

CERTIFICATE OF POSTING

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

Agenda and meeting packet Regular Meeting, Meeting Date _____

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) *3 website*
Emailed to email list as well.

On 9/10/22 (date)

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

Signed under penalty of perjury: X

Amber Merhmann
Amber Mehrmann



NOTICE

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

Date: Tuesday September 13, 2022 Time: 6:00 pm

Location: Fire Station 1, 105 Plaza Court, Alleghany and by conference call. 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) Approve agenda
 - b) Reading and approval of the minutes for the regular meeting dated August 8, 2022 .
 - c) Ratification of Treasury Report and bill payments for August 2022.
3. Information/Discussion Items:
 - a) Correspondence – see GM report
 - b) SRF Projects Update – Status of Request for Engineering Proposals/Selection Committee progress
 - 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: Seven 10-day notices were issued in August. Three are still outstanding.
 - b) Ordinances, Policies & Procedures and Bylaws: Consider adding the definition of an emergency to Policies # 100 & 102 (see GM report)
 - c) Status of vacancy on the board and election: both incumbents filed their paperwork on time. Deadline to file for the remaining vacancy is November 8th.
5. New Business (Discussion & Possible Action Items):
 - a) Audit engagement letter for fiscal year 22-23
 - b) Review FY 21-22 unaudited results, note: based on cash flow no \$ available for reserve fund addition.
 - c) Final Budget adoption for fiscal year 22-23

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 October 10, 2022. Agenda items: Select engineer for SRF project, Resolution to open reserve fund savings account.

7. Adjournment.



Allegheny County Water District
Treasury Report

August 2022

MAIN CHECKING ACCOUNT Beginning Balance \$ 16,013.43

Deposits				Amount
Date	From:	For:		
8/1	Sierra County	Property Tax Revenue	\$	618.13
8/3	Customers	Water	\$	2,130.25
				Deposits Total \$ 2,748.38

Expenditures				
Ck #	Date	To:	For:	
5731	8/3	Edda Snyder	Bookkeeper July Bill - Gross \$200	\$ 184.70
5732	8/3	Edward Snyder	WDA July Bill - Gross \$540	\$ 498.69
5733	8/15	Christopher Coons	Weedeating Pumphouse in 2021 - Gross \$308	\$ 284.43
EFT	8/16	PG&E	Tank Site	\$ 14.32
EFT	8/16	PG&E	Pumphouse	\$ 155.27
5734	8/22	Bruce Coons	WDO August Bill - Gross \$300	\$ 232.41
5735	8/29	Cranmer Engineering	Water Tests	\$ 100.00
5736	8/30	AT&T		\$ 48.90
5737	8/30	B&C	Supplies and Maintenance	\$ 26.55
EFT	8/31	State Fund	Worker's Comp Premium	\$ 1,191.73
				Expenditures Total \$ 2,737.00

RESERVE FUND WATER OPERATION		
Contingency Fund	\$	14,500.00
Equip. Maint. Fund	\$	1,000.00
TOTAL	\$	15,500.00

Ending Main Account Balance	\$ 16,024.81
Less Reserve Fund	\$ (15,500.00)
Plus Undeposited Funds	\$ 2,457.38
Available Funds	\$ 2,982.19

NON-ENTERPRISE ACCOUNT (Historical Church, Library & Park) Beginning Balance \$ 10,034.44

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

Expenditures				
Ck #	Date	To:	For:	
EFT	8/16	PG&E	Historical Church	\$ 9.90
				Expenditures Total \$ 9.90

Report Prepared by Edda Snyder
Verified against Bank Statement

Ending Non-enterprise Account Balance \$ 10,024.54

x _____
Print

Historical Church Balance	\$ 5,902.51
Library Balance	\$ 2,000.00
Park Balance	\$ 2,122.03
Balance	\$ 10,024.54

Ram Spring Improvement Project ~ State Revolving Fund (SRF) Project
Report for ACWD BOD Meeting Date: 8/9/2022 Prepared by GM Rae Bell

This project is related to the planning project approved for funding by the State Water Resources Control Board Division of Finance (SWRCB,DFA) 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.

PROPOSED PROJECT BUDGET: \$745,000.

There are four application packets that must be completed to apply for funding: General, 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 with revisions done in February 2022.
- The Technical Packet is almost done. The remaining item for the technical packet is a draft contract for engineering services. This is pending engineer selection as noted below under "Request for Proposals".
- The Completed Environmental packet was reviewed by the State and was submitted in October 2021. This is being covered by a Technical Assistance (TA) Request. The permit fees have been paid by the SWRCB as part of the TA request. Environmental permitting work is ongoing.

Request for Proposals (RFP) for Engineering Services

Only one proposal from Coleman Engineering in Roseville was received by the September 8th deadline. The selection committee will be reviewing their qualifications and consulting with the State before making a recommendation to the board at next month's regular meeting.

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 September 2022

Prepared by Rae Bell Arbogast

Correspondence

Incoming: Notice of incomplete environmental application from SWRCB for Ram Spring Project, citing two missing items. Notice of incomplete environmental application from Dept of Fish and Wildlife for Ram Spring Project, citing two missing items

Outgoing: Multiple follow-up emails regarding the status of the inspection report for the water tank, back-and forth emails re: engineer selection and environmental docs. Letter of Support CA Resilience Challenge Sierra Business Council & Sierra County

GM REPORT

- **WATER TANK PROBLEM** We still have not gotten the inspection report and recommendations from CRWA who is waiting for the final report from CSI, the tank inspection company that came on June 3rd. This is beyond frustrating. Follow-ups are constant. Thompson tank came on Sept. 8th and did more temporary repair work on the new leaks. They slowed it down substantially.
- **Leak Detection Assistance** Edward can report on this.
- **Recent changes to Contingency Fund and accounting procedures follow-up:** Regarding the addition to Policy 100 FINANCES as adopted last month, which allows the bookkeeper to temporarily transfer funds from the reserve savings account to the checking account under specific circumstances: I wanted to point out that IF a transfer is made it WILL show up on the treasury report, which is in fact ratified by the board. Even if money is moved in and out of the savings account in the same month, it will still be documented on that month's treasury report.

Notes on specific agenda items

Agenda item 4. b) Policy Changes: Suggested definition of an emergency: An emergency is defined as any unexpected situation that either interrupts or threatens to interfere with ACWD's ability to provide water if not addressed immediately.

Suggest adding this definition to the financial policies that mention emergencies.

PENDING ITEMS:

- Heater for historical church – no report
- Job description adoption – emailed copies to Coral, nothing else to report

**Allegheny County Water District
 Profit & Loss Budget vs. Actual
 July 2021 through June 2022**

UNAUDITED FINAL ADJ.s
 NOT DONE.

	Jul '21 -...	Budget	\$ Over ...	% of B...
Ordinary Income/Expense				
Income				
4000 · Operating Income	27,638.23	25,920.00	1,718.23	106.6%
4100 · Metered Water Sales	4,485.11	4,300.00	185.11	104.3%
4200 · Property Tax Revenue	435.39	500.00	-64.61	87.1%
4800 · Customer Fees				
Total 4000 · Operating Income	32,558.73	30,720.00	1,838.73	106.0%
5000 · Other Income Water Operation				
5200 · Miscellaneous Income	202.97	2,175.00	-1,972.03	9.3%
5300 · Hist. Church Admin	240.00	240.00	0.00	100.0%
Total 5000 · Other Income Water Operation	442.97	2,415.00	-1,972.03	18.3%
Total Income	33,001.70	33,135.00	-133.30	99.6%
Gross Profit	33,001.70	33,135.00	-133.30	99.6%
Expense				
5999 · Staff expense summary account				
6000 · Payroll Expenses	10,050.00	12,000.00	-1,950.00	83.8%
6001 · Payroll tax expense	451.63			
6061 · Secretary	322.50	500.00	-177.50	64.5%
Total 5999 · Staff expense summary account	10,824.13	12,500.00	-1,675.87	86.6%
6100 · Professional Services				
6120 · Independant Auditor	2,950.00	2,950.00	0.00	100.0%
Total 6100 · Professional Services	2,950.00	2,950.00	0.00	100.0%
6170 · SRF Spring Project Expenses				
6170a · Spring Project Administration	1,950.00			
Total 6170 · SRF Spring Project Expenses	1,950.00			
6200 · Utilities				
6210 · Telephone	508.42	528.00	-19.58	96.3%
6220 · PG & E	2,586.01	2,500.00	86.01	103.4%
6230 · Propane	529.86	600.00	-70.14	88.3%
Total 6200 · Utilities	3,624.29	3,628.00	-3.71	99.9%
6300 · Water Operation				
6301 · Mileage	1,186.47	1,000.00	186.47	118.6%
6302 · Water Tests	1,960.00	1,310.00	650.00	149.6%
6303 · System Repair & Maintenance				
6300b · Supplies & small tools	33.30			
6303 · System Repair & Maintenance - Ot...	0.00	2,230.00	-2,230.00	0.0%
Total 6303 · System Repair & Maintenance	33.30	2,230.00	-2,196.70	1.5%
6304 · Chemicals	730.13	1,000.00	-269.87	73.0%
6305 · Fees & Licenses	645.20	565.00	80.20	114.2%
Total 6300 · Water Operation	4,555.10	6,105.00	-1,549.90	74.6%
6500 · Office Expense				
6550 · Computer	911.67	971.00	-59.33	93.9%
6555 · Office Supplies	141.69	100.00	41.69	141.7%
6560 · Postage	248.25	300.00	-51.75	82.8%
Total 6500 · Office Expense	1,301.61	1,371.00	-69.39	94.9%
6700 · Insurance	5,597.73	5,600.00	-2.27	100.0%
7000 · Other Operating Expenses				
7011 · Rent Expense	0.00	72.00	-72.00	0.0%
7020 · Dues and Subscriptions	429.00	409.00	20.00	104.9%
7050 · Misc. Expense	8.35			

1:24 PM

09/10/22

Accrual Basis

Alleghany County Water District Profit & Loss Budget vs. Actual July 2021 through June 2022

	Jul '21 -...	Budget	\$ Over ...	% of B...
7070 · Interest Expense	207.15			
Total 7000 · Other Operating Expenses	644.50	481.00	163.50	134.0%
Total Expense	31,447.36	32,635.00	-1,187.64	96.4%
Net Ordinary Income	1,554.34	500.00	1,054.34	310.9%
Other Income/Expense				
Other Income				
8000 · Hist. Church Income				
8000a · 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%
8050 · Library Income	2,000.00			
Total Other Income	3,500.00	1,500.00	2,000.00	233.3%
Other Expense				
9000 · Hist. Church Expenses				
9000a · Hist. Church Insurance	250.00	250.00	0.00	100.0%
9000c · Hist Church Administration Fee	240.00	240.00	0.00	100.0%
9000d · Utilities Hist. Church	102.10	100.00	2.10	102.1%
Total 9000 · Hist. Church Expenses	592.10	590.00	2.10	100.4%
9100 · Park Expenses				
9100c · Park Supplies and Maintenance				
9100d · Weedeating Park	0.00	150.00	-150.00	0.0%
9100c · Park Supplies and Maintenance - O...	10.84			
Total 9100c · Park Supplies and Maintenance	10.84	150.00	-139.16	7.2%
9100e · Solid Waste Fee Park	96.49	92.00	4.49	104.9%
Total 9100 · Park Expenses	107.33	242.00	-134.67	44.4%
Total Other Expense	699.43	832.00	-132.57	84.1%
Net Other Income	2,800.57	668.00	2,132.57	419.2%
Net Income	<u>4,354.91</u>	<u>1,168.00</u>	<u>3,186.91</u>	<u>372.9%</u>

Final Budget Summary Sheet

Draft presented 9/13/2022

	16 -17 Actual	17-18 Actual	18-19 Actual	19-20 Actual	20-21 Actual	Prelim FY 22-23
Income						
Water Sales & Fees	\$ 31,562	\$ 27,437	\$ 29,468	\$ 28,605	\$ 28,553	\$ 28,884
Tax Revenue	\$ 5,091	\$ 5,096	\$ 4,572	\$ 4,423	\$ 4,263	\$ 4,300
Other Income	\$ 275,140	\$ 68,139	\$ 784,955	\$ 194,504	\$ 240	\$ 240
Total Income	\$ 311,793	\$ 100,672	\$ 818,995	\$ 227,532	\$ 33,056	\$ 33,424
Expenses						
Staffing	\$ 7,896	\$ 7,509	\$ 9,029	\$ 20,252	\$ 13,297	\$ 12,700
Professional fees	\$ 2,000	\$ 2,500	\$ 2,800	\$ 2,920	\$ 3,750	\$ 3,100
SRF Projects	\$ 238,403	\$ 500	\$ 17,739	\$ -	\$ 2,038	\$ -
Utilities	\$ 4,966	\$ 2,845	\$ 3,275	\$ 3,363	\$ 3,144	\$ 3,628
Depreciation	\$ 16,667	\$ 16,831	\$ 20,701	\$ 30,184	\$ 31,468	\$ -
Water Operation	\$ 9,901	\$ 6,481	\$ 6,683	\$ 7,173	\$ 5,990	\$ 6,432
Office Expense	\$ 818	\$ 807	\$ 853	\$ 1,373	\$ 1,194	\$ 1,363
Insurance	\$ 3,854	\$ 4,356	\$ 4,437	\$ 5,401	\$ 5,576	\$ 5,700
Other expenses	\$ 876	\$ 431	\$ 484	\$ 575	\$ 562	\$ 501
Total Expenses	\$ 285,380	\$ 42,260	\$ 66,001	\$ 71,241	\$ 67,019	\$ 33,424
Main ent. QB Net Change	\$ 26,413	\$ 58,412	\$ 752,994	\$ 156,292	\$ (33,963)	\$ -
TRANSFER (to) or from reserve funds for budget column only.						\$ -
ENTERPRISE (WATER OPERATION) NET CHANGE						\$ -
NON-enterprise activities						
Historical Church Income	\$ 4,301	\$ 3,812	\$ 2,087	\$ 2,080	\$ 1,500	\$ 1,500
Historical Church Expense	\$ 611	\$ 1,184	\$ 626	\$ 957	\$ 626	\$ 2,190
Historical Church NET	\$ 3,690	\$ 2,628	\$ 1,461	\$ 1,123	\$ 874	\$ (690)
Library Income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Library Expense	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500
Library NET	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (500)
Park Income	\$ -	\$ 2,135	\$ 50	\$ 117	\$ 1,600	\$ -
Park Expense	\$ 393	\$ 3,024	\$ 465	\$ 204	\$ 180	\$ 242
Park Net	\$ (393)	\$ (889)	\$ (415)	\$ (87)	\$ 1,420	\$ (242)
Non-enterprise NET						\$ (1,432)
<i>Park, Library and Church to be balanced using existing funds.</i>						
Quickbooks net profit	\$ 29,710	\$ 60,151	\$ 754,040	\$ 157,327	\$ (31,669)	\$ (1,432)
\$1,432 of non-enterprise funds to be used to cover budget shortfall for historical church, library and park.						
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.						



	BUDGET FY 22-23	BUDGET NOTES
Income		
Changes to preliminary budget highlighted this color.		
4000 · Operating Income		
4100 · Water Sales	28,684	53 customers at \$44 per month flat rate, added \$700 in overages to balance the budget. That figure is unknown.
4200 · Property Tax Revenue	4,300	
4800 · Customer Fees	200	
Total 4000 · Operating Income	33,184	
5000 · Other Operating Income		
5110 · Surplus equip. sales		
5100 · Donations District		
5300 · Hist. Church Admin. Fee	240	
5300 · Grant Funding		
Total 5000 · Other Income	240	
Total Income	33,424	
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	Got audit engagement letter \$150 increase over preliminary figure.
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	600	
Total 6200 · Utilities	3,628	



	BUDGET FY 22-23	BUDGET NOTES
6255 · Depreciation expense		We do not budget for depreciation expense due to our low-income status
6300 · Water Operation		
6301 · Mileage	1,500	
6302 · Water Tests	1,382	12 @ \$100 + 1 @ \$120 + 1 @ \$30 + 1 @ 32 we got a 3 year waiver for chlorine by-products.
6303 · System Repair & Maint.	1,850	Subtracted \$150 here to compensate for audit expense increase. Contingency fund to be used if necessary.
6304 · Chemicals	1,000	
6305 · Fees & Licenses	700	mandatory fees paid for licenses, water rights etc.
Total 6300 · Water Operation	6,432	
6500 · Office Expense		
6550 · Computer	971	\$300 website, \$217 payroll software, \$454 billing software
6555 · Office Supplies	125	
6560 · Postage	267	subtracted \$28 here to make up addition to water testing expense.
Total 6500 · Office Expense	1,363	
6700 · Insurance	5,700	
7000 · Other operating expenses		
7011 · Rent Expense	72	propane tank rental
7020 · Dues & Subscriptions	429	Two memberships: Calif. Rural Water Association \$229 & Calif. Special District Association \$200
7030 · Penalties		
7040 · Bank Service Charges		
7050 · Misc. Expense		
7070 · Interest Expense		
Total 7000 · Other operating expenses	501	
Total Expense	33,424	
QB Net Ordinary Income	0	This line, matches Quickbooks "net ordinary income"
Transfer to tank inspection/ equipment fund		Removed transfer to equipment fund to balance the budget. Hopefully cash based results will allow for a transfer at year-end.
Transfer to Reserves		We need to build up the equipment repair & replacement fund for things besides the tank inspections.
USDA LOAN PRINCIPLE PMNT.		With current tank situation (out of commission) it is likely that we will be able to postpone first inspection allowing this fund to build up more.
Water Operation "bottom line"	0	



	BUDGET FY 22-23	BUDGET NOTES
NON-ENTERPRISE (this section is used to track th		The account numbers in Church/Park section are out of order because they have been re-arranged to show the hist. church and park separately. 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	250	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	guesstimate 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	2,190	
Net Historical Church income less expense	-690	Income less expenses hist. church only. Shortage (net loss) to come from existing funds.
8050 · Library Income		THIS SECTION IS NEW TO ACCOMMODATE NEW RESERVE FUND POLICY SPECIFIC FUNDS FOR THE LIBRARY WILL BE TRACKED INDEPENDENTLY OF THE HISTORICAL CHURCH \$500 is for Librarian to purchase supplies and small equipment for the library.
9050 · Library Expense	500.00	
Library income less expense	-500.00	



ACWD BUDGET DETAIL

FOR FISCAL YEAR 22/23

	BUDGET FY 22-23	BUDGET NOTES
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	Dean has been mowing for free, but we will keep this in the budget.
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	2,932	This matches Quickbooks for Hist. Church & Park combined.
QB Net Other Income	-1,432	Non-enterprise net change. (QB "other") on income statement.
QB Net Income	-1,432	NET CHANGE ON QUICKBOOKS P&L (\$932 to come out of non-enterprise less \$500 gain to be put in the equipment repair fund (enterprise section of budget)

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



	16-17 Actual	17-18 Actual	18-19 Actual	19-20 Actual	20-21 Actual	BUDGET FY 22-23
Income						
4000 · Operating Income						
4100 · Water Sales	31,127	27,045	27,754	28,605	28,321	28,684
4200 · Property Tax Revenue	5,091	5,096	4,572	4,423	4,263	4,300
4800 · Customer Fees	435	392	1,714		232	200
Total 4000 · Operating Income	36,653	32,533	34,040	33,028	32,816	33,184
5000 · Other Operating Income						
5110 · Surplus equip. sales				-39,000.00		
5100 · Donations District	198	92				
5300 · Hist. Church Admin. Fee	240	240	240	240	240	240
5300 · Grant Funding	274,702	67,807	784,715	233,264		
Total 5000 · Other Income	275,140	68,139	784,955	194,504	240	240
Total Income	311,793	100,672	818,995	227,532	33,056	33,424
Expense						
6000 · Payroll Expense						
Total 6000 · Water Operation	7,491	7,119	8,519	19,907	12,952	12,000
6020 · Secretary/GM Contracts	405	390	510	345	345	700
Total Staff Expense	7,896	7,509	9,029	20,252	13,297	12,700
6100 · Professional Services						
6110 · Engineering						
6120 · Auditor Fee	2,000	2,500	2,800	2,800	2,800	3,100
6130 · Legal Fees				120	950	
Total 6100 · Professional Services	2,000	2,500	2,800	2,920	3,750	3,100
6160 · SRF Projects	238,403	500	17,739		2,038	
6200 · Utilities						
6210 · Telephone	217	226	323	473	515	528
6220 · PG & E	4,284	2,334	2,388	2,389	2,472	2,500
6230 · Propane	465	285	564	501	157	600
Total 6200 · Utilities	4,966	2,845	3,275	3,363	3,144	3,628



ACWD BUDGET DETAIL Five year history

FOR FISCAL YEAR 22/23

	16 -17 Actual	17-18 Actual	18-19 Actual	19-20 Actual	20-21 Actual	BUDGET FY 22-23
6255 · Depreciation expense	16,667	16,831	20,701	30,184	31,468	
6300 · Water Operation						
6301 · Mileage	1,219	1,047	739	1,005	1,397	1,500
6302 · Water Tests	1,387	1,505	670	1,586	945	1,382
6303 · System Repair & Maint.	5,789	2,868	4,057	3,069	1,614	1,850
6304 · Chemicals	859	668	653	1,012	1,324	1,000
6305 · Fees & Licenses	647	393	565	500	710	700
Total 6300 · Water Operation	9,901	6,481	6,683	7,173	5,990	6,432
6500 · Office Expense						
6550 · Computer	383	425	509	942	962	971
6555 · Office Supplies	149	123	0	283	47	125
6560 · Postage	286	259	344	148	185	267
Total 6500 · Office Expense	818	807	853	1,373	1,194	1,363
6700 · Insurance	3,854	4,356	4,437	5,401	5,576	5,700
7000 · Other operating expenses						
7011 · Rent Expense	67	72	72	72	72	72
7020 · Dues & Subscriptions	351	359	385	404	409	429
7030 · Penalties						
7040 · Bank Service Charges	47		27			30
7050 · Misc. Expense	1					28
7070 · Interest Expense	410			99		23
Total 7000 · Other operating expenses	876	431	484	575	562	501
Total Expense	285,360	42,260	66,001	71,241	67,019	33,424
QB Net Ordinary Income	26,413	58,412	752,994	156,292	-33,963	0
Transfer to tank inspection/ equipment fund						
Transfer to Reserves		4,500	5,500	5,500		
USDA LOAN PRINCIPLE PMNT.	6,370	2,994				
Water Operation "bottom line"	20,043	55,418	747,494	150,792	(33,963)	0

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



	16 -17 Actual	17-18 Actual	18-19 Actual	19-20 Actual	20-21 Actual	BUDGET FY 22-23
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	2,616	2,312				
8022 · Bricks/books	185					
Total 8020 · Hist. Church Fundraisers	2,801	2,312	0	0	0	0
8030 · Donations Hist. Church			587	580		
Total 8000 · Hist. Church Income	4,301	3,812	2,087	2,080	1,500	1,500
9000 · Hist. Church Expenses						
9000a · Insurance Hist. Church	250	250	250	250	250	250
9000b&c · Hist. Church Admin & Bank Fees	240	240	240	240	240	240
9000d · Utilities Hist. Church	121	122	121	127	123	200
9000e · Repairs & Maint. Hist. Church	0	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.	1,053	1,303				
Total 9000 · Hist. Church Expenses	611	1,184	626	957	626	2,190
Net Historical Church Income less expense	3,690	2,628	1,461	1,123	874	-690
8050 · Library Income						
9050 · Library Expense						500.00
Library Income less expense	0.00	0.00	0.00	0.00	0.00	-500.00



	16 -17 Actual	17-18 Actual	18-19 Actual	19-20 Actual	20-21 Actual	BUDGET FY 22-23
8100 · Park Income					1,600.00	
8110 · Park Fundraisers						
8120 · Donations Park		2,135	50	117		
Total 8100 · Park Income	0	2,135	50	117	1,600	0
9100 · Park Expenses						
9120 · Park Improvements		2,477	50			
9122 · Park Supplies and Maintenance	206	360	228	17	88	150
9125 · Solid Waste Fee Park	187	187	187	187	92	92
9130 · Park Event Expense						
Total 9100 · Park Expenses	393	3,024	465	204	180	242
Net Park Income less expense	-393	-889	-415	-87	1,420	-242
Total Non-Enterprise Income	4,301	5,947	2,137	2,197	3,100	1,500
Total Non-Enterprise Expense	1,004	4,208	1,091	1,161	806	2,932
QB Net Other Income	3,297	1,739	1,046	1,036	2,294	-1,432
QB Net income	29,710	60,151	754,040	157,327	-31,669	-1,432

