



NOTICE

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

Date: Tuesday October 14, 2025, Time: 6:00 pm

**Location: Alleghany Firehouse 105 Plaza Court with conference call option
for non-board members only.**

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

All meeting documents available online: alleghanywater.org

Sign up for meeting notifications by sending an email to: alleghanywater@gmail.com

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 August 12, 2025.
- c) Ratification of Treasury Report and bill payments for August and September 2025.

3. Information/Discussion Items:

- a) Correspondence –
- b) SRF Projects Update –
- 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:

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

- a) Final Budget Adoption Public Hearing start:_____ end:_____
- b) Authorize GM to sign audit engagement letter for FY 24-25 with CPA firm Boden, Klein and Sneesby.

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.

Next regular meeting date November 11, 2025 Agenda items:

7. Adjournment.

Regular Meeting of the Alleghany County Water District Board of Directors

Tuesday August 12, 2025, Meeting was held at the Alleghany Firehouse and by conference call.

1. Call to Order & Establish a Quorum The meeting was called to order by President Tobyn at 6:15 p.m.

Directors present: Tobyn Mehrmann, Robbin DeWeese and Burns Tenney were present. Brianne Price was absent. Present also were G.M. Rae Bell (by phone), and CWO Eddie Snyder. Secretary Amber Mehrmann was present and took minutes.

2. Consent Calendar:

Discussion was had about the Treasurer's Report. Robbin DeWeese made the motion to approve the calendar and Burns Tenney 2nd. **Ayes: Tobyn Mehrmann, Robbin DeWeese and Burns Tenney Nays: 0 Absent: Brianne Price Abstain: 0 Vacant 1**

3. Information/Discussion Items

a) Correspondence: There wasn't any to report.

b) SRF Project Update: Information was in the packet

~There were two additional updates: The State approved the time extension for the Ram Spring Project.

~Approval for invoice #7 for the Ram Spring Project.

~ The inspection started on the tank and it was found that the tank is compromised; every panel on the floor of the tank has 'dings' and 'dents'. The tank inspection company says that the tank is in really bad shape. There will be a final inspection report on Thursday, August 14th.

c) Board/Staff Reports: CWO and GM Reports

G.M. Rae Bell~Reported that the final tax check for Fiscal Year 24/25 has not been received from the county. It should be here in September.

~She also sent the board members a link to the Hazard Mitigation Plan, the annex is finished.

CWO Eddie Snyder: The water samples came back clean.

~The total finished water production for July was 482,600 gallons. The spring flow from the manifold (raw water) GPM: 46

~Four water lines have been broken by the PG&E subcontractors who are doing the undergrounding work but only one required shutting off the water.

~The back-up system for SCADA quit working and it is determined that it may have been a power surge that caused this. Eddie called the SCADA Technician to get things back on line. He is going to look into a surge protector, or a new power supply. Rae will try to get this cost covered through funds from the project.

~Eddie has also been filling the tanks at least 2 times a day, because the town is running on the small tanks. Thank you to Eddie for keeping water flowing through our pipes!

d) Historical Church/Library Report: The electricity needs to be worked on in the library/church. Rae Bell reported that she was waiting for the CP Project to completed before scheduling the electrician.

e) Park Report: Nothing new to report.

4. Unfinished Business

a) Customer Accounts/Billings/Disconnects: One account over 90 days is paid. There are still two accounts over 90 days and one over 60 days.

5. New Business

a) Renew agreement with PG&E for use of the park for a Community Resource Center: Burns Tenney made the motion to approve Robbin DeWeese 2nds .**Ayes: Tobyn Mehrmann, Robbin DeWeese and Burns Tenney Nays: 0 Absent: Brieanne Price Abstain: 0 Vacant 1**

6) Public Response Time: None.

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

Next meeting will be on September 9, 2025 ; at 6:00 P.M.

There being no further business the meeting was adjourned at 7:00 P.M.

Respectfully Submitted:

Amber Mehrmann, Secretary

Treasury Report

August 2025

MAIN CHECKING ACCOUNT

Beginning Balance	\$	1.392.67
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Date	From:	For:	Amount
8/6	Customers	Metered Water Sales	\$ 487.50
8/25	Customers	Metered Water Sales	\$ 5,500.00
		MGE Underground	
8/25	Customers	Metered Water Sales	\$ 740.20
8/25	Customers	Metered Water Sales	\$ 1,501.25
8/25	State + Customer	Catholic Protection Project Request #3 \$7,840.29 + \$1,360 from customer for water line repairs see note below	\$ 9,200.29

ABT Plumbing was hired to fix a leak at a residence in Allegheny, the problem was both above and below the meter. Cost to be split accordingly.

Deposits Total	\$ 17,429.24
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Ck #	Date	To:	For:	
6001	8/27	Sanbell	Cathodic Protection (CP) Project	\$ 5,518.40
6002	8/27	Rae Bell Arbogast	Payroll – Gross \$965 CP Project paid by State with request #3	\$ 848.17
6003	8/27	Edda Snyder	July Bookkeeper Payroll – Gross \$166.25	\$ 153.53
6004	8/27	Edward Snyder	CWO July Payroll – Gross \$1,571.40 \$521.40 for CP Project not paid yet	\$ 1,472.78
6005	8/27	B&C	Chlorine	\$ 15.22
6006	8/27	Cranmer Engineering	Water Tests	\$ 110.00
EFT	8/6	RCAC Loan Fund	Fees to extend and increase Bridge Loan for CP Project, billed to State	\$ 1,166.00
EFT	8/21	PG&E Tank Site		\$ 20.13
EFT	8/21	PG&E Pumphouse		\$ 364.45
EFT	8/29	Tri-Counties Bank Service Charge		\$ 10.99

Expenditures/Transfers Total	\$ 9,679.63
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End Main Checking Account Balance	\$ 9,142.28
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California Class Investment Fund

California Class Investment Fund Month End Total Balance	\$	10,193.60
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NON-ENTERPRISE Checking (Historical Church, Library & Park)

Beginning Balance \$ 3,165.69

Date	From:	For:	Amount
			Deposits Total \$ -

Ck #	Date	To:	For:		
EFT	8/21/25	PG&E	Church	\$	13.97

Expenditures Total	\$	13.97
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Ending Non-enterprise Tri-Counties Balance	\$	3,151.72
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Free Balance	\$ 3,107.12
Add CA Class	\$ 5,096.18

Ending Non-enterprise Account Balance	\$	8,247.90
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Water Enterprise Total Funds	
Main Checking	\$9,142.28
Reserves	\$10,014.51
Cash	\$319.75
Balance	\$19,476.54

Prepared by Edda Snyder

Verified against QB and Bank Statements by:

X

Non-enterprise break-down.

Historical Church Balance	\$6,296.90
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Library Balance \$1,094.74

Library Balance	\$1,034.77
Park Balance	\$856.26

Balance	\$8,247.90
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PAID BY SRF	\$ 7,840.20	Request no 3 deposited 8/25/2025					
Vendor	Invoice	Amount					
Sanbell	4946	\$5,518.40		\$5,518.40			
Canmer	GHF0471	\$55.00		\$ 55.00	already paid		
RCAC	fees and int						
Rae Bell Arbogast		\$ 965.00		\$ 1,129.57	With overhead		
Edward		\$ 942.38	already paid	\$ 1,093.43	with overhead		
Edda		\$ 37.50	already paid	\$ 43.89	with overhead		
				\$7,840.29	Total all above		
Amount paid after money arrived.:							
	\$5,518.40	to Sanbell					
	\$ 965.00	Gross PR Rae Bell					
	\$6,483.40				double check \$7,840.29		
					.09 diff. due to rounding		
	\$ 1,356.80	Amount into ACWD general fund					
	\$ 164.57	Rae Bell Overhead					
	\$ 1,137.32	Edward and Edda with Overhead					
	\$55.00	Cranmer for water tests when tanks were switched over.					
	\$ 1,356.89	.09 difference due to excel rounding certain formulas in payroll worksheet					
Amounts on August Treasury report to be paid by State: (already paid by ACWD)							
Date	Vendor	Amount	For				
21-Aug	RCAC	\$ 1,166.00	Bridge loan fees	Billed with CP request #4			
27-Aug	Edward	\$ 521.40	payroll	Billed with CP request #4			
		\$ 1,687.40	Total				

Alleghany County Water District

Treasury Report

Sept 2025

MAIN CHECKING ACCOUNT

Beginning Balance \$ 9,142.28

Deposits

Date	From:	For:	Amount
9/19	State + GSRMA	\$14,484.00 Ram Spring Project + \$130 GSRMA insurance rebate	\$ 14,614.00
9/19	Customers	Metered Water Sales	\$ 3,013.73

Deposits Total \$ 17,627.73

Expenditures

Ck #	Date	To:	For:	
EFT	9/5	Tri-Counties Credit Card	Surge protector for Pumphouse, transducers for temp tanks	\$ 743.03
6007	9/6	ABT Plumbing	Customer Water Meter Box Repair Parts/Labor	\$ 2,381.00
6008	VOID			
6009	9/23	Rae Bell Arbogast	Payroll – Gross \$470 – Ram Spring Project Q2	\$ 434.05
6010	9/23	Edda Snyder	Bookkeeper August Payroll – Gross \$270.63 – CP Project \$100	\$ 249.93
6011	9/23	Edward Snyder	CWO August Payroll – Gross \$2,516.34 – CP Project \$1,616.34	\$ 2,237.41
1180	9/10	Customer	Overpayment half of ABT invoice	\$ 392.00
EFT	9/18	PG&E	Pumphouse	\$ 290.81
EFT	9/18	PG&E	Tank Site	\$ 16.08
EFT	9/23	Bounced Customer Check		\$ 136.00
EFT	9/23	Bounced Check Fee		\$ 10.00
6012	9/22	RCAC Loan Fund – Bridge Loan	Ram Spring Project	\$ 13,729.50
6013	9/23	AT&T		\$ 59.35
6014	9/23	B&C	Supplies and Maintenance	\$ 17.70
6015	9/23	Brown's Gas	Tank Rental	\$ 72.00

Expenditures/Transfers Total \$ 20,768.86

End Main Checking Account Balance \$ 6,001.15

RESERVE FUND SAVINGS ACCOUNT (reconciled quarterly)		For:
Start	\$ 4,917.09	
Interest earned	\$ 0.68	
Deposits		
Withdrawals		
Ending balance	\$ 4,917.77	
\$1,000 of savings is allocated to Equip. Maint. - remainder is Contingency		

California Class Investment Fund

California Class Contingency Fund Portion		California Class Historical Church	
Cont. Fund Beg. Balance	\$ 5,097.42	Historical Church Fund Beg. Balance	\$ 5,096.18
Interest earned	\$ 17.90	Interest earned	\$ 17.89
In or out description here		In or out description here	
CA Class Cont. Fund end	\$ 5,115.32	CA Class Historical Church end	\$ 5,114.07
California Class Investment Fund Month End Total Balance		\$ 10,229.39	

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

Beginning Balance \$ 3,151.72

Deposits

Date	From:	For:	Amount
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Deposits Total \$ -

Expenditures/Transfers

Ck #	Date	To:	For:	
EFT	9/18	PG&E	Church	\$ 24.70

Expenditures Total \$ 24.70

PETTY CASH		For:	Ending Non-enterprise Tri-Counties Balance	\$ 3,127.02
START	\$ 319.75		Add CA Class	\$ 5,114.07
In			Ending Non-enterprise Account Balance	\$ 8,241.09
Out				
END	\$ 319.75			

Water Enterprise Total Funds	
Main Checking	\$6,001.15
Reserves	\$10,033.09
Cash	\$319.75
Balance	\$16,353.99

Prepared by Edda Snyder
Verified against QB and Bank Statements by:
x

Non-enterprise break-down.	
Historical Church Balance	\$6,290.09
Library Balance	\$1,094.74
Park Balance	\$856.26
Balance	\$8,241.09

PAID BY SRF		\$14,484	Deposited Sept 19, 2025				
Vendor	Invoice	Amount		Pay to RCAC			
Sanbell	4866	\$13,729.50	Bridge Loan	\$13,729.50			
				\$ -			
				\$13,729.50	Amount to Pay to RCAC		
Rae Bell Arbogast		\$ 445.20	15.66 hours at \$30	\$ 521.07	With overhead		
Edward		130.35	already paid	\$ 152.56	with overhead		
Edda		112.5	already paid	\$ 80.47	with overhead		
				\$14,483.60	Total above		
Amount to pay now:							
	\$13,729.50	to RCAC					
	\$ 445.20	Gross PR Rae Bell					
	\$14,174.70						
	\$309.30	Amount into ACWD general fund					
Edward	\$152.56	already paid with overhead					
Edda	\$80.47	already paid with overhead					
Rae Bell	\$ 75.87	Overhead only					
	\$308.90	\$0.40	.40 difference due to rounding				
Additional amounts listed on the Sept 2025 Treasury Report to be billed to SRF projects							
Edward Snyder	\$1,616.34	paid on 9/23 ck # 6011					
Edda Snyder	\$100	PAid on 9/23 ck # 6010					
TOTAL	\$1,716.34						

~ State Revolving Fund (SRF) Projects Update ~
Meeting Date: 10/14/2025 Prepared by Rae Bell Arbogast GM

1. Ram Spring Improvement Project (RSIP) Project ID 4600012-008C

This is a continuation of Planning Project ID 4600012-0008P started in 2015 and completed 12/31/2020.

Funding Agreement dated 10/12/2023 ~ Estimated completion date: ~~2/28/2026~~ ~ 2/28/2028
Budget: Up to \$1.5 Million

Primary objective: To reconfigure the Ram Spring Pumphouse and facilities to accommodate and protect the driven pipes that were installed in May of 2017 as part of the planning project.

Other objectives: To build a 12' x16' building at the Ram Spring that can be used as a "sample lab" and to store district tools and records. To upgrade all residential water meters under a special program for that purpose. To update the stand-by generator and pumps that are over 30 years old.

Progress since the last ACWD Board meeting:

- The time extension with a new completion date of 2/28/2028 was approved.
- RCAC Bridge Loan #1135-ALLE-01: No additional draws have been made.
- The 7th disbursement request along with the 2st Quarter 2025 progress report was submitted to the SRF on July 15th for \$14,484 and was approved by the State on 7/31/2025. The payment arrived on September 17, 2025. All related bills have been paid (See Sept. Treasury Report).

2. Water Tank Repair Project:

This project is to repair the water tank that was put in service in November of 2018 and that was still under warranty when it failed. This project has two main parts: 1. The warranty repair work, to be completed by the original contractor Thompson Tank (not funded by SRF) 2. The Technical Assistance Request was awarded to Coleman Engineering to oversee the repair work. (Funded by SRF)

Status since last ACWD Board meeting: All progress is reported under CP Project below because the two projects have merged.

Tank failure timeline Tank put in service Dec. 2018. 1-year warranty inspection done in Jan. 2020 found problem with rusting bolts in floor, bolts repaired in June of 2020. Tank started leaking and failure discovered: 10/30/2021 Tank drained and inspected mid-November 2021. First Technical Assistance (TA) request submitted to State Dec. 2021 and approved in Jan. of 2022 with RCAC as the TA provider. TA report provided in Dec of 2022 concluded electrolysis (dissimilar metals in contact) was the main cause of corrosion but was inconclusive as to cause of sealant failure. Warranty claim letter prepared by ACWD attorney Marsh Burch and submitted to BRCO contractors 3/17/2023. Second TA request approved May 13, 2023 with Coleman Engineering as the TA provider to oversee the repair work. Repair work scheduled for late April 2024 to avoid winter weather, started on 4/30 tank partially filled at end of July, leaks noted and report made to attorney and BRCO contractors, tank being kept partially full as long as leaks don't worsen until fire danger subsides. Water leaks below 23 feet mark stopped. Bolt holes above that level for the ladder no longer leaking as of 12/14/2024, tank filled to top, 6/23/2025 tank drained and opened in anticipation of Cathodic Equipment Installation, small rust spots on some bolts, Thompson Tank onsite 6/30/2025 to touch up. After additional

Cathodic Protection Equipment was installed in August of 2025, Bay Area Consulting Consultants performed an inspection of the entire tank finishing on Aug 13, 2025. They found a lot of "holidays" (gaps in the paint) plus many small corrosion spots and marked them for repair. Thompson Tank came back on site to do tank repairs on Sept 15, 2025 with another independent tank inspection company (CSI) overseeing the repair work. The repair work was completed on Sept. 22, 2025. Everything was allowed to cure for one month.

3. Cathodic Protection Project (CP) This project is to add cathodic protection to the water tank that was not included in the original design (other than the coating which was supposed to provide protection). A grant from the State's Urgent Needs program, for \$110,000 for this project was approved on November 16, 2023. Due to anticipated budget shortfalls, and to add money for ACWD to administer the grant, a request for additional funding in the amount of \$40,000 was submitted on October 17, 2024. Total revised budget \$150,000. Additional funding was approved on March 17, 2025. A further request for additional funding is in the works.

Update since last meeting:

As reported at the August board meeting, the full tank inspection by BACC took much longer than anticipated. (8/7 - 8/13/2025) After we got the preliminary inspection reports from BACC a zoom meeting with Sanbell and ACWD (Rae Bell & Edward) was held on 8/22/2025. Sanbell went over the needed repair work, stated that they had spoken to Josh Thompson and stated that they were not impressed with the preliminary reports by BACC, that they felt they contained a lot of speculation. Even though Edward went to the mine office to use starlink for the meeting, his connection was horrible. Edward and I talked after the meeting and neither of us were satisfied with the results of the meeting with Sanbell. We requested more information from Thompson tank, via Sanbell and got a satisfactory answer on some items, but we still had concerns about the sealant. (All issues later resolved see below)

Thompson tank said that they needed at least two weeks to get the supplies for the repair work. The last week of August there was a lot of back and forth between ACWD and Sanbell re: getting another opinion from another tank inspection company AND having them onsite for the repair work.

BACC's daily reports were difficult to follow and ACWD requested a summary report which was finally received on Sept 5th. Both the summary report and the preliminary inspection reports were sent to our Division of Drinking Water Engineer.

ACWD was able to get a nod of approval from the Urgent Needs program to hire another independent tank inspection company to oversee the repair work. We had to get the State Division of Drinking to weigh in before the Urgent Needs program would approve the additional expense of having CSI onsite. It was down to the wire on time, with the repairs scheduled to start on Sept 15th and me pushing, haggling and following up to get the contract with CSD signed in time!

Thompson tank came onsite Monday Sept 15th to start the tank repairs. Sanbell sent their water operator for oversight as the contract with CSI was not signed yet. They were there a few hours but Thompson had to get more supplies.

The Thompson crew returned on Tuesday (16th), Wed (17th) and Thursday (18th) with CSI onsite all three days for oversight. They took Friday off to get more supplies. They finished the repair work on Monday (Sept 22) with CSI arriving after they were done because they had said they would start at noon. At that point Sanbell told us that everything needed to cure for 7 days before the process of filling the tank could begin. That gave us a fill date of Sept 30th.

But on Sept. 29th we got an email from Sanbell saying that they had a meeting with Thompson Tank and a representative from Manus Bond (the manufacturer of the black sealant) and they are recommending a full month of cure time. That has pushed Edward's date to start the process of filling the tank to the end of this month. (October 2025). CSI the independent tank inspection company is planning to do another inspection before we start filling the tank.

ACWD ordered a new gasket for the tank manway, and it has arrived. We are going to try billing it to the CP project but don't know if it will be covered or not. It cost \$ 445.

Once the tank is full and the CP equipment is activated Sanbell should be able to provide a project completion report to the Urgent Needs program and we will have hard numbers to submit for the budget revision. Farwest will need to make another site visit to activate the CP equipment after the tank is full.

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."

	19-20 Actual	20-21 Actual	21-22 Actual	22-23 Actual	23-24 Actual	Budget FY 25-26
Income						
Water Sales & Fees	\$ 28,605	\$ 28,553	\$ 28,073	\$ 28,952	\$ 26,044	\$ 45,250
Tax Revenue	\$ 4,423	\$ 4,263	\$ 4,485	\$ 4,789	\$ 4,981	\$ 5,000
Other Income	\$ 194,504	\$ 240	\$ 443	\$ 479	\$ 71,094	\$ 300,240
Total Income	\$ 227,532	\$ 33,056	\$ 33,001	\$ 34,219	\$ 102,119	\$ 350,490
Expenses						
Staffing	\$ 20,252	\$ 13,297	\$ 12,205	\$ 11,352	\$ 12,728	\$ 25,000
Professional fees	\$ 2,920	\$ 3,750	\$ 2,950	\$ 2,950	\$ 3,100	\$ 3,250
SRF Projects	\$ -	\$ 2,038	\$ -	\$ 325	\$ 68,150	\$ 290,000
Utilities	\$ 3,363	\$ 3,216	\$ 3,624	\$ 3,876	\$ 3,969	\$ 6,088
Depreciation	\$ 30,184	\$ 31,468	\$ 31,561	\$ 31,561	\$ 31,561	\$ -
Water Operation	\$ 7,172	\$ 6,058	\$ 4,713	\$ 3,926	\$ 6,554	\$ 8,538
Office Expense	\$ 1,373	\$ 1,194	\$ 1,302	\$ 1,450	\$ 1,872	\$ 1,684
Insurance	\$ 5,401	\$ 5,576	\$ 5,598	\$ 6,249	\$ 6,392	\$ 5,704
Other expenses	\$ 575	\$ 490	\$ 645	\$ 386	\$ 516	\$ 226
Total Expenses	\$ 71,241	\$ 67,087	\$ 62,597	\$ 62,075	\$ 134,842	\$ 340,490
Main ent. QB Net Change	\$ 156,292	\$ (34,031)	\$ (29,596)	\$ (27,856)	\$ (32,723)	\$ 10,000
TRANSFER (to) or from reserve funds for budget column only.						\$ (10,000)
ENTERPRISE (WATER OPERATION) NET CHANGE						\$ (0)
NON-enterprise activities						
Historical Church Income	\$ 2,080	\$ 2,080	\$ 1,500	\$ 1,603	\$ 1,569	\$ 1,500
Historical Church Expense	\$ 957	\$ 626	\$ 592	\$ 638	\$ 2,677	\$ 1,500
Historical Church NET	\$ 1,123	\$ 1,454	\$ 908	\$ 965	\$ (1,108)	\$ -
Library Income	\$ -	\$ -	\$ 2,000	\$ -	\$ -	\$ -
Library Expense	\$ -	\$ -	\$ -	\$ 507	\$ -	\$ 500
Library NET	\$ -	\$ -	\$ 2,000	\$ (507)	\$ -	\$ (500)
Park Income	\$ 117	\$ 117	\$ 1,600	\$ -	\$ -	\$ -
Park Expense	\$ 204	\$ 180	\$ 107	\$ 107	\$ 582	\$ 300
Park Net	\$ (87)	\$ (63)	\$ 1,493	\$ (107)	\$ (582)	\$ (300)
Non-enterprise NET						\$ (800)
Quickbooks net profit	\$ 157,328	\$ (32,641)	\$ (25,195)	\$ (27,506)	\$ (34,413)	\$ 9,200
Transfer (to) or from non-enterprise fund for Park and Historical Church						\$ 800
Transfer (to) or From Reserve funds						\$ (10,000)
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.						

