



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.

**Regular Meeting of the Alleghany County Water District Board of Directors
Tuesday July 20, 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, and Robbin DeWeese, Absent Coral Spencer . 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 with corrections to the minutes by Robbin DeWeese and Nancy Finney 2nd Ayes: Tobyn Mehrmann, Nancy Finney, and Robbin DeWeese Nays: 0 Absent: Coral Spencer Abstain: 0

3. Information/Discussion Items

a) Correspondence: In the G.M.'s Report.

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 274,130 gallons in June and the average raw water flow Gallons per Minute are 72 gallons. The water test results all came back negative. Bruce fixed a leak for one of our customers. Weed eating was done at the pump house.

G.M report was provided in writing.

Vicky asked if the rate analysis was done regularly. Rae explained that the State funding division for the projects requires an analysis that is less than 5 years old. If the district had to pay for the analysis it would cost about \$8000 but the State Revolving Fund is picking up the cost as part of the Technical Assistance being provided for the funding application for the Ram Spring improvement project.

d) Historical Church/Library Report: Some shelves were donated to the library.

e) Park Report: Rae found some new flags

4. Unfinished Business

a) Customer Accounts/Billings/Disconnects: There was one ten day notice.

b) A draft capitalization policy was included in the packets. After a discussion a motion was made to approve the policy as presented. Robbin made the motion to approve and Tobyn 2nd Ayes: Tobyn Mehrmann, Nancy Finney, and Robbin DeWeese Nays: 0 Absent: Coral Spencer Abstain: 0

c) No applications have been received for the board vacancy.

d) Board members need to make sure to get your Ethics and harassment training finished

5. New Business

a.) The library rental agreement is the same, for an extension for another year. Robbin DeWeese made the motion to approve the extension and Nancy Finney 2nd Ayes: Tobyn Mehrmann, Nancy Finney, and Robbin DeWeese Nays: 0 Absent: Coral Spencer Abstain: 0

b) The adoption of Resolution 112 was brought to the board, this would activate the Drought Response Plan #35 There was also a discussion of how to conserve water. Vicky mentioned using a container to catch water when washing hands, rinsing dishes and other gray water to use to water plants; To try to keep showers short and not let water leak or run for long periods of time.

The motion to adopt Resolution 112 was made by Nancy Finney and Robbyn DeWeese 2nd Ayes: Tobyn Mehrmann, Nancy Finney, and Robbin DeWeese Nays: 0 Absent: Coral Spencer Abstain: 0

c) Renewal has come up for General Manager and Secretary positions.

It was noted that the updated job descriptions still need to be approved. Rae and Nancy are supposed to go over them and come back with a recommendation.

The vote was put up to renew Rae Bell as General Manager (Amber Mehrmann could not be voted in as Secretary as there was not enough of a quorum for the vote.) The secretary contract was tabled until next meeting. The motion was made by Robbin DeWeese and Nancy Finney 2nd Ayes: Tobyn Mehrmann, Nancy Finney, and Robbin DeWeese Nays: 0 Absent: Coral Spencer Abstain: 0

6. Public Response Time: None

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

Next meeting will take place September 14, 2021 at 6:00 P.M. by phone. Adoption of the final budget and Amber's contract extension will be on the agenda.

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: 6:49 P.M.

Minutes respectfully submitted,

Amber Mehrmann, Secretary

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 \$ -
<p>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 others. The budget column however, is primarily "cash based" with the net gain or loss being moved into our out of existing funds.</p>						
<p>Note: The budget column uses a combination of balance sheet & income statement figures.</p>						
<p>The Budget is a managerial document and is not required to follow GAAP.</p>						



	15 - 16 Actual	16 -17 Actual	17-18 Actual	18-19 Actual	19-20 Actual	Budget FY 21-22	NOTES
Income							CHANGES SINCE PRELIMINARY BUDGET THIS COLOR
4000 · Operating Income							One customer always shows up twice on billing program exports and we lost one customer so -2 from prelim.
4100 · Water Sales	27,187	31,127	27,045	27,754	28,605	25,920	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	Lowered based on actual for FY 20/21 of \$4,263.00
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	
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							
6120 · Auditor Fee	2,000	2,000	2,500	2,800	2,800	2,950	
6130 · Legal Fees					120		
Total 6100 · Professional Services	2,000	2,000	2,500	2,800	2,920	2,950	
6160 · SRF Projects	200	238,403	500	17,739			Most project expenses got moved to assets but not the cost of the test wells.
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



	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	954	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						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.
Transfer to Reserves			4,500	5,500	5,500		
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	



	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							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 separately.	
8010 - Hist. Church Rental	1,500	1,500	1,500	1,500	1,500	1,500		
8020 - Hist. Church Fundraisers							For budget purposes income estimates are low.	
8021 - Concert Income	1,352	2,616	2,312					
8022 - Bricks/books	130	185						
Total 8020 - Hist. Church Fundraiser	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 Fundraiser	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 statement							NET ENTIRE BUDGET	0
The Budget is a managerial document and is not required to follow GAAP.								



Allegheny County Water District

DRAFT UNAUDITED

09/09/21

Accrual Basis

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				

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09/09/21

Accrual Basis

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

	<u>Jun 30, 21</u>	<u>Jun 30, 20</u>	<u>\$ Change</u>	<u>% Change</u>
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	<u>1,290,866.80</u>	<u>1,290,147.32</u>	719.48	0.1%
TOTAL LIABILITIES & EQUITY	<u><u>1,295,140.44</u></u>	<u><u>1,317,512.02</u></u>	<u><u>-22,371.58</u></u>	<u><u>-1.7%</u></u>

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

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09/09/21

Accrual Basis

	<u>Jul '20 - Ju...</u>	<u>Budget</u>	<u>\$ Over B...</u>	<u>% of Bud...</u>
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	<u>33,056.37</u>	<u>32,260.00</u>	<u>796.37</u>	<u>102.5%</u>
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%