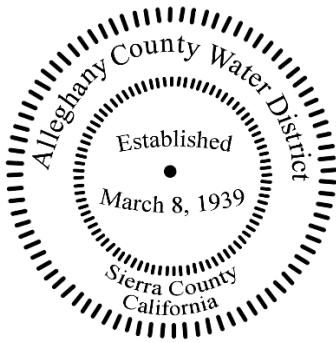




NOTICE

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

Date: Tuesday July 14, 2026, 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 April 14, 2026.
- c) Ratification of Treasury Report and bill payments for April, May, June 2026. (No quorum last two months)

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
- f) Customer Accounts/Billings/Disconnects as of 6/15/2026 3 active accounts are over 90 days past due, 1 inactive account over 90 days and 2 active accounts over 60 days.

4. Unfinished Business (Discussion & Possible Action Items):

- a) None

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

- a) FY 26-27 Preliminary Budget adoption
- b) Resolution 131 to consolidate election with Sierra County

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 August 11, 2026 Agenda items:

7. Adjournment.

Upon request, Agendas will be made available in alternative formats to accommodate persons with disabilities. Please make your request to District Secretary, P.O. Box 860, Alleghany CA 95910 specifying your disability and the format in which you would like to receive this Agenda and future Agendas as well.

**Minutes for the Regular Meeting of the Alleghany County Water District Board of Directors
Tuesday April 14, 2026 at the Alleghany Firehouse 105 Plaza Court. Nobody on the conference
call option.**

1.) CALL TO ORDER AND ESTABLISH A QUORUM

- The meeting was called to order by President Tobyn Mehrmann at 6:09pm

Directors present: Tobyn Mehrmann, Oregon Tenney IV, and Robbin DeWeese. Absent: Director Brianne Price. Also present were General Manager Rae Bell Arbogast, Chief Water Operator Edward Snyder, and Secretary Edda Snyder. Members of the public: None.

Quorum is established.

2.) CONSENT CALENDAR

- Approval of agenda, approval of minutes for the last regular meeting dated March 10, 2026.
Director DeWeese made a motion to approve consent calendar. Director Tenney second.
Ayes: Mehrmann, Tenney, DeWeese. Noes: None. Absent: Price. Vacant: 1 Motion carried.

3.) INFORMATION/DISCUSSION ITEMS

A.) Correspondence

- None

B.) SRF Protect Update:

- CWO Edward Snyder and GM Rae Bell Arbogast had a phone meeting with Chad Coleman on April 10th. A task list was prepared by Chad and they are working their way through it.

C.) Board/Staff Reports

- CWO Edward Snyder reported that the finished routine bacterial water testing for April came back clean. The raw water had a small coliform pop. 134,310 gallons of raw water production for April. Last meeting, it was reported that 55 gallons of raw water per minute was the maximum output. This meeting, it was clarified that GPM flow from the spring itself is greater, HOWEVER, only about 55 gallons can enter the pumphouse per minute.
- General Managers Report submitted in writing (attached to minutes).
- There was a brief discussion regarding adding a new line to the meter-reading sheet to monitor the tank level. This will help ACWD calculate the difference between water sold and water produced. It will help our financial analysis. This year's EAR report took Rae 3 hrs. It is much more complicated than it used to be.

D.) Historical Church Report

- New Director of Public Works came to look at the Historical Church. Sierra County is looking into doing work on the building. The windows need painted and glazed. ACWD volunteered to buy the paint. ACWD also wants to install a heater. Lack of heat in the winter is a concern, but so is too much heat in the summer. ACWD's hardcopy records are currently stored in the Church. The long-term plan is to move them to the new building scheduled to be built near the Pumphouse.

E.) Park Report

- Cord for flag has not yet been purchased.

4.) UNFINISHED BUSINESS

A.) Customer Accounts

- Submitted in writing.

5.) NEW BUSINESS

a) Consider Purchase of Backup Scada Unit Upon further examination, Ed Dobos says that the broken SCADA unit sent for repair is NOT an older unit, as previously reported. It is a newer unit, with full brown-out/surge safety measures installed. Why it failed is still a mystery. This unit is being repaired for an estimated \$400-\$500 dollars, while Ed Dobos has suggested that ACWD also buy a second, refurbished identical unit for \$1,800. *(Brand new, modern units cost upwards of \$4,000 to \$5,000.)* **Tenney made a motion to purchase the second SCADA unit for \$1,800. DeWeese second. Ayes: Mehrmann, Tenney, DeWeese. Noes: None. Absent: Price. Vacant: 1 Motion carried.**

b) Consider making a payment on Bridge Loan for Cathodic Protection System Making a Bridge Loan payment was discussed to mitigate interest expense. We *should* be refunded the amount of money, but should that fall through, the terms of the loan agreement will span years. \$650 was paid against the Bridge Loan in February. **Tenney made a motion to make another payment to the Bridge Loan in the amount of \$500. DeWeese second. Ayes: Mehrmann, Tenney, DeWeese. Noes: None. Absent: Price. Vacant: 1 Motion carried.**

6.) PUBLIC RESPONSE

- None

Next meeting will be held on May 12th, 2026. Agenda Items: Preliminary Budget First Presentation There being no further business before the Board, meeting adjourned at 7:00pm

Respectfully submitted,

Edda Snyder, Secretary

Allegheny County Water District

Treasury Report

April 2026

MAIN CHECKING ACCOUNT

Beginning Balance \$ 13,460.78

Deposits

Date	From:	For:	Amount
4/23	Customers	Metered Water Sales	\$ 2,158.25

Deposits Total \$ 2,158.25

Expenditures

Ck #	Date	To:	For:	
EFT	4/1	Tri-Counties Credit Card	Postage	\$ 30.65
6062	4/13	Rae Bell Arbogast	March Payroll - Gross \$120.83	\$ 111.59
6063	4/13	Edda Snyder	March Bookkeeper/Secretary Payroll - Gross \$250.60	\$ 231.42
6064	4/13	Edward Snyder	March CWO Payroll - Gross \$458.00	\$ 427.40
6065	4/13	RCAC Loan Fund	Interest Payment	\$ 500.00
EFT	4/21	PG&E	Pumphouse	\$ 198.43
EFT	4/22	Tri-Counties Credit Card	Supplies and Maintenance	\$ 34.06
6066	4/24	United States Treasury	Q1 941 Payroll Taxes	\$ 482.04
EFT	4/24	EDD	Payroll liabilities	\$ 66.17
6067	4/24	AT&T		\$ 60.84
6068	4/24	Cranmer Engineer	Water Tests	\$ 120.00
1188	4/24	SWRCB-DWOCF	Edward Water Operator License renewal	\$ 70.00

Expenditures/Transfers Total \$ 2,332.60

End Main Checking Account Balance \$ 13,286.43

RESERVE FUND SAVINGS ACCOUNT (reconciled quarterly)

Start	For:
\$ 5,919.47	
Interest earned	
Deposits	
Withdrawals	
Ending balance \$ 5,919.47	
\$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 \$ 12,271.25	Historical Church Fund Beg. Balance \$ 5,214.03
Interest earned \$ 37.24	Interest earned \$ 15.82
In or out description here	In or out description here
CA Class Cont. Fund end \$ 12,308.49	CA Class Historical Church end \$ 5,229.85
California Class Investment Fund Month End Total Balance \$ 17,538.34	

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

Beginning Balance \$ 3,633.06

Deposits

Date	From:	For:	Amount
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Deposits Total \$ -

Expenditures/Transfers

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

PETTY CASH	For:
START \$ 319.75	Ending Non-enterprise Tri-Counties Balance \$ 3,633.06
In	Add CA Class \$ 5,229.85
Out	Ending Non-enterprise Account Balance \$ 8,862.91
END \$ 319.75	

Water Enterprise Total Funds
Main Checking \$13,286.43
Reserves \$18,227.96
Cash \$319.75
Balance \$31,834.14

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

Edda Snyder

Non-enterprise break-down.
Historical Church Balance \$6,999.87
Library Balance \$1,006.78
Park Balance \$856.26
Balance \$8,862.91

Treasury Report

May 2026

Beginning Balance	\$	13,286.43
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Date	From:	For:	Amount
5/22		\$1,210 Metered Water Sales + Sierra County Tax Revenue	\$ 2,674.11
5/31	CASH		\$ 168.50

Deposits Total	\$ 2,842.61
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Ck #	Date	To:	For:	
6069	5/12	Edward Dobos	Tech support/re-program SCADA, 2nd refurb SCADA unit	\$ 2,061.40
6070	5/13	Rae Bell Arbogast	April Payroll - Gross \$187.95	\$ 173.57
6071	5/13	Edda Snyder	April Payroll Bookkeeper - Gross \$241.65	\$ 223.17
6072	5/13	Edward Snyder	April Payroll CWO - Gross \$560.14 (\$52.14 RSIP)	\$ 521.73
6073	5/15	Edward Dobos	Backup laptop for SCADA system	\$ 228.30
EFT	5/19	PG&E	Pumphouse	\$ 260.16
6074	5/26	RCAC Loan Fund	Bridge Loan Interest	\$ 338.35

Expenditures/Transfers Total	\$ 3,806.68
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End Main Checking Account Balance	\$ 12,322.36
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RESERVE FUND SAVINGS ACCOUNT (reconciled quarterly)		For:	
Start	\$ 5,919.47		
Interest earned			
Deposits			
Withdrawals			
Ending balance	\$ 5,919.47		
\$1,000 of savings is allocated to Equip. Maint. - remainder is Contingency			

California Class Contingency Fund Portion		California Class Historical Church		
Cont. Fund Beg. Balance	\$ 12,308.49	Historical Church Fund Beg. Balance	\$ 5,229.85	
Interest earned	38.66	Interest earned	\$ 16.42	
In or out description here		In or out description here		
CA Class Cont. Fund end	\$ 12,347.15	CA Class Historical Church end	\$ 5,246.27	
California Class Investment Fund Month End Total Balance		\$ 17,593.42		

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

Beginning Balance \$ 3,633.06

Date	From:	For:	Amount
Deposits Total			\$ -

[illegible]

Expenditures Total	\$	-
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PETTY CASH		For:	Ending Non-enterprise Tri-Counties Balance	\$ 3,633.06
START	\$ 319.75		Add CA Class	\$ 5,246.27
In	\$ 488.75		Ending Non-enterprise Account Balance	\$ 8,879.33
Out	\$ 308.50	\$140 Weedeating \$168 transfer to Ckn		
END	\$ 500.00			

Water Enterprise Total Funds	
Main Checking	\$12,322.36
Reserves	\$18,266.62
Cash	\$500.00
Balance	\$31,088.98

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

Non-enterprise break-down.	
Historical Church Balance	\$7,016.29
Library Balance	\$1,006.78
Park Balance	\$856.26
Balance	\$8,879.33

Alleghany County Water District

Treasury Report

June 2026

MAIN CHECKING ACCOUNT

Beginning Balance \$ 12,322.36

Deposits

Date	From:	For:	Amount
6/29	Customers	Metered Water Sales	\$ 1,513.93

Deposits Total \$ 1,513.93

Expenditures

Ck #	Date	To:	For:	
6075	6/3	Rae Bell Arbogast	GM Bill - Gross \$147.68	\$ 136.38
6076	6/3	Edda Snyder	Bookkeeper/Secretary May Bill - Gross \$205.85	\$ 190.10
6077	6/3	Edward Snyder	CWO May Bill - Gross \$741.56	\$ 689.27
6078	6/8	AT&T		\$ 61.84
6079	6/8	Cranmer Engineering	Water Tests	\$ 240.00
6080	6/8	House of Print and Copy	Shredding	\$ 21.25
EFT	6/16	RCAC Loan Fund	Payment on Cathodic Protection Project Bridge Loan	\$ 500.00
EFT	6/16	PG&E Pumphouse		\$ 247.76
EFT	6/16	PG&E Tank Site		\$ 12.99
6081	6/25	RCAC Loan Fund	Payment on Cathodic Protection Project Bridge Loan	\$ 447.74

Expenditures/Transfers Total \$ 2,547.33

End Main Checking Account Balance \$ 11,288.96

RESERVE FUND SAVINGS ACCOUNT (reconciled quarterly)		For:
Start	\$ 5,919.47	
Interest earned	\$ 0.73	
Deposits		
Withdrawals		
Ending balance	\$ 5,920.20	
\$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	\$ 12,347.15	Historical Church Fund Beg. Balance	\$ 5,246.27
Interest earned	\$ 37.54	Interest earned	\$ 15.95
In or out description here		In or out description here	
CA Class Cont. Fund end	\$ 12,384.69	CA Class Historical Church end	\$ 5,262.22
California Class Investment Fund Month End Total Balance		\$ 17,646.91	

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

Beginning Balance \$ 3,633.06

Deposits

Date	From:	For:	Amount
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Deposits Total \$ -

Expenditures/Transfers

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

PETTY CASH		For:	Ending Non-enterprise Tri-Counties Balance	\$ 3,633.06
START	\$ 500.00		Add CA Class	\$ 5,262.22
In			Ending Non-enterprise Account Balance	\$ 8,895.28
Out				
END	\$ 500.00			

Water Enterprise Total Funds	
Main Checking	\$11,288.96
Reserves	\$18,304.89
Cash	\$500.00
Balance	\$30,093.85

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

Non-enterprise break-down.	
Historical Church Balance	\$7,032.24
Library Balance	\$1,006.78
Park Balance	\$856.26
Balance	\$8,895.28

~ State Revolving Fund (SRF) Projects Update ~

Meeting Date: 6/9/2026 Prepared by Rae Bell Arbogast GM

Note: there was no quorum for the regularly scheduled May meeting.

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: ~ 2/28/2028

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 First ¼ 2026 quarterly report was filed with the State on April 6th.
- Sanbell prepared a list of items that need to be addressed before the plans can be finalized. A meeting was held with ACWD staff on Friday April 10th to go over the list. Another meeting was held on May 29, 2026.
- The Bridge Loan is paid down with a balance of \$430.77 on 2/14/2026.
- The 9th disbursement request in the amount of \$3,106 was submitted on June 3rd.
- Rae Bell and Edward have been working with Sanbell on final details for the plans and permits. Chad's availability this month (June) is limited.
- Rae Bell met with 3 Sierra County representatives on May 7th to discuss the project and permits. She is also working on finding a forester to complete a timberland conversion permit application. This is needed to remove the trees.

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 awarded to Coleman (Sanbell) Engineering to oversee the repair work. (Funded by SRF)

Status since last ACWD Board meeting: The certificate of completion with a completion date of 12/14/2024 was signed by ACWD and BRCO Constructors. Copy attached. Next month, this item will be removed from this report. ACWD is planning on having the inside of the tank inspected before 12/14/2026 via an aquatic drone so that the tank will not have to be drained.

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. Corrosion throughout. 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. CSI came back onsite to test the Manus Bond (black sealant) on 10/23/2025 to make sure that it was properly cured. It was cured but there was a small amount of uncured material smeared around some of the seams. Thompson Tank came back on site Nov. 5th and 6th 2025 and cleaned every panel with ACWD's oversight. After that ACWD began the process of filling the tank and putting it back in service. After the tank was full, on Nov 20th and 21st the New Cathodic Protection Equipment was energized and tested. The numbers indicate that the level of protection is more than adequate. **Certificate of Completion for Warranty Repair work was signed off on 5/14/2026 with a completion date of 12/14/2024.**

3. Cathodic Protection Project (CP) This project was completed on November 21st as noted above but the financial side is still open. The project was 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 was submitted in June of 2025 and revised in Dec of 2025. That request is still pending. The final work was paid for with a Bridge Loan from RCAC (Rural Communities Assistance Corporation).

Update since last meeting:

ACWD is still waiting for approval from the Urgent Needs program for the request for more funds. The 5th disbursement request is on hold until this happens. The additional amount requested is \$93,373 bringing the total budget to \$243,373.

A follow-up email to the State to check the status of the request for more money was sent on 4/6/2026 and we were told that the request is winding its way through the approval process and we should have it by the end of April. Another update request was sent at the end of May and we were told that we should see it in June. In the meantime an interest only payment in the amount of \$338.35 was made in May in addition to the \$500 that was paid in April.

The Bridge Loan matures on 7/1/2026, so I completed a 6-month extension request on 5/26/2026. The request is being processed by RCAC. The loan balance was \$101,255.81 at 5/22/2026.

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."

Certificate of Final Completion

Project: Alleghany Tank Repair Project

Date of Final Completion: December 14, 2024

The repair work performed as described in the February 17, 2026 memorandum ("Completion Memo" and the work outlined in the July 20, 2023 meeting notes regarding "Alleghany Tank Repairs Kick-off discussion" ("Meeting Notes") and the July 20, 2023 Memorandum entitled "Scope of Planned Construction Services" ("Memorandum"), has been reviewed by Sanbell and the Alleghany CWD and found completed. The Memorandum, Meeting Notes, and Completion Memo are attached hereto as Exhibits A, B and C respectively.

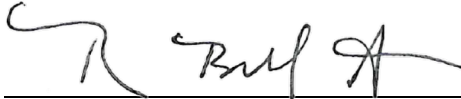
The Final Completion date commences:

2-year warranty on the complete tank

3-year warranty on new tank materials

As referenced in the Memorandum dated February 17, 2026.

Alleghany County Water District:



Name: Rae Bell Arbogast

Title: General Manager

Date: 5/13/2026

BRCO Constructors, Inc.



Name: Matt Roth

Title: Vice President

Date: 5/14/2026

Memorandum

To: Ray Bell Arbogast - Alleghany County Water District
Cc: Josh Thompson - Thompson Tank
BRCO Constructors, Inc.
From: Chad Coleman
Ranya Abd
Date: February 17, 2026
Project: Alleghany Tank Repair Project
Subject: Repair Activity Under Warranty - Completion Memo

This memorandum is prepared to document the activities completed to repair the Alleghany Water Storage Tank under warranty, with all work finalized on October 24, 2025.

The following items include the completed activities.

1. Full replacement of the tank floor
2. Replacement of six (6) sidewall panels of the tank
3. Replacement of the tank's interior ladder
4. Removal and replacement of the sealant between tank panels
5. Replace the bolts between the tank side panels
6. Installation of a new fiberglass interior ladder
7. Application of new tank coating
8. Completion of coating inspection

In addition, during the warranty repairs, the Alleghany CWD contract separately from BRCO, Inc. to install a cathodic protection system (CP). This CP system is not a part of the warranty work completed by BRCO and is not under warranty by BRCO.

Based on the completed work listed above, the warranty for the tank will be extended to include a two-year warranty on the complete tank and a three-year warranty on all newly installed tank components.

	20-21 Actual	21-22 Actual	22-23 Actual	23-24 Actual	24-25 Actual	Prelim Budget FY 26-27
Income						
Water Sales & Fees	\$ 28,553	\$ 28,073	\$ 28,952	\$ 26,044	\$ 30,213	\$ 28,250
Tax Revenue	\$ 4,263	\$ 4,485	\$ 4,789	\$ 4,981	\$ 4,931	\$ 5,000
Other Income	\$ 240	\$ 443	\$ 479	\$ 71,094	\$ 372,729	\$ 350,740
Total Income	\$ 33,056	\$ 33,001	\$ 34,219	\$ 102,119	\$ 407,873	\$ 383,990
Expenses						
Staffing	\$ 13,297	\$ 12,205	\$ 11,352	\$ 12,728	\$ 17,740	\$ 26,000
Professional fees	\$ 3,750	\$ 2,950	\$ 2,950	\$ 3,100	\$ 3,250	\$ 6,050
SRF Projects	\$ 2,038	\$ -	\$ 325	\$ 68,150	\$ 308,800	\$ 330,000
Utilities	\$ 3,216	\$ 3,624	\$ 3,948	\$ 3,969	\$ 3,939	\$ 6,233
Depreciation	\$ 31,468	\$ 31,561	\$ 31,561	\$ 31,561	\$ 21,560	\$ -
Water Operation	\$ 6,058	\$ 4,713	\$ 3,926	\$ 6,554	\$ 4,892	\$ 8,538
Office Expense	\$ 1,194	\$ 1,302	\$ 1,450	\$ 1,872	\$ 2,438	\$ 1,684
Insurance	\$ 5,576	\$ 5,598	\$ 6,249	\$ 6,392	\$ 6,074	\$ 7,509
Other expenses	\$ 490	\$ 645	\$ 314	\$ 516	\$ 344	\$ 226
Total Expenses	\$ 67,087	\$ 62,597	\$ 62,075	\$ 134,842	\$ 369,037	\$ 386,240
Main ent. QB Net Change	\$ (34,031)	\$ (29,596)	\$ (27,856)	\$ (32,723)	\$ 38,836	\$ (2,250)
TRANSFER (to) or from reserve funds for budget column only.						\$ 2,250
ENTERPRISE (WATER OPERATION) NET CHANGE						\$ (0)
NON-enterprise activities						
Historical Church Income	\$ 2,080	\$ 1,500	\$ 1,603	\$ 1,569	\$ 1,555	\$ 1,500
Historical Church Expense	\$ 626	\$ 592	\$ 638	\$ 2,677	\$ 1,003	\$ 1,500
Historical Church NET	\$ 1,454	\$ 908	\$ 965	\$ (1,108)	\$ 552	\$ -
Library Income	\$ -	\$ 2,000	\$ -	\$ -	\$ -	\$ -
Library Expense	\$ -	\$ -	\$ 507	\$ -	\$ 244	\$ 500
Library NET	\$ -	\$ 2,000	\$ (507)	\$ -	\$ (244)	\$ (500)
Park Income	\$ 117	\$ 1,600	\$ -	\$ -	\$ -	\$ -
Park Expense	\$ 180	\$ 107	\$ 107	\$ 582	\$ 377	\$ 300
Park Net	\$ (63)	\$ 1,493	\$ (107)	\$ (582)	\$ (377)	\$ (300)
Non-enterprise NET	\$ 1,390.80	\$ 2,400.57	\$ 857.56	\$ (1,689.62)	\$ 175.55	\$ (300)
Quickbooks net profit	\$ (32,640)	\$ (25,195)	\$ (27,506)	\$ (34,413)	\$ 38,768	\$ (3,050)
		Transfer (to) or from non-enterprise fund for Park and Historical Church				\$ 800
		Transfer (to) or From Reserve funds				\$ 2,250
					BUDGET NET	\$ (0)
Historical data is audited and includes SRF Project income & expense and depreciation expense.						
The Auditors Capitalize the Project Expenses, but for budgetting purposes they are left as expenses.						
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.						

