

AGENDA

FALL RIVER VALLEY COMMUNITY SERVICES DISTRICT REGULAR BOARD MEETING

May 12, 2021

District Office, 24850 Third St., Fall River Mills, CA 96028

**Due to COVID 19 restrictions, this meeting is being held via ZOOM. Meeting ID 984 8479 7321
You can also call in at 1-669-900-6833 Call the office at 336-5263 if you need assistance joining the meeting.**

Mission:

The Fall River Valley CSD is committed to providing quality municipal services to the residents of the Fall River Valley in a reliable, professional, cost effective, and environmentally conscious manner.

CALL TO ORDER

ROLL CALL OF DIRECTORS

PUBLIC COMMENT: Any member of the public may address the Board relating to any matter within the Boards' jurisdiction that is NOT on today's agenda. Pursuant to the Brown Act (Govt. Code Section 54950 et. seq.) action or Board discussion cannot be taken on public comment matters other than receive comments and, if deemed necessary, to schedule the matter on a subsequent Board Agenda.

(A) Action Item

(D) Discussion Item

(I) Information Item

APPROVAL OF MINUTES: Approval of Regular Meeting Minutes from 04/14/21 (D) (A)

COMMUNICATIONS: None

CONSENT AGENDA: None

REPORTS:

Chairman's Report:	Jerry Monath
Parks & Rec Report:	Amber Beck
Financial Report:	Amber Beck
Approve Invoices (I) (D) (A)	
Operations Report:	Bill Rodeski
Manager Report:	Cecil Ray

OLD BUSINESS:

- Consider the purchase of leak detection equipment (A) (D) (I)
- Consider communications system for the District (A) (D) (I)

NEW BUSINESS:

- Consider adopting the 2021/2022 District Budget (A) (D) (I)

ADJOURNMENT

Next Regular Board Meeting June 16, 2021

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the Office at (530)336-5263. Notification in advance of the meeting will enable FRVCSD to make reasonable arrangements to ensure accessibility to this meeting. Any documents that are made available to the Board before or at the meeting, not privileged or otherwise protected from disclosure, and related to agenda items, will be made available at FRVCSD for review by the public.

MINUTES
FALL RIVER VALLEY COMMUNITY SERVICES DISTRICT
REGULAR BOARD MEETING
April 14, 2021

CALL TO ORDER:

Chairman Monath called the meeting to order at 6:09 p.m.

ROLL CALL OF DIRECTORS:

Director's present: DeWitt, Colby, Ontano, Monath, Gooch

Directors Absent: None

VISITORS: Via Zoom: Sky Snyder

PUBLIC COMMENT:

- None

APPROVAL OF MINUTES:

- Approval of Regular Meeting Minutes for 3/17/2021. Director Colby made a motion to approve the minutes for 3/17/2021. Director Ontano seconded, and the motion was passed unanimously with a vote of 5 ayes. (Gooch, DeWitt, Ontano, Colby, Monath)

COMMUNICATIONS: None

CONSENT AGENDA: None

Chairman Report:

- Symbiotic opted out of the Parks Management job. GM Ray decided to do Parks in house.
 - o Any questions about parks, ask Paulette Gooch or Amber Beck
- GM Ray is in researching the best pump to put at the Bridge Street lift station, which needs another pump installed ASAP.
- Close to completing the leak fix along Hwy 299 across from the FR Lodge.
 - o There was a 3" crack leaking about 400 to 500 thousand gallons a month
 - o The crack was right on the side of a coupling
 - o Repaired and slowed to about 180 gallons a month

Parks & Rec:

- Amber Beck
 - o Bill Johnson thanked everyone for their ongoing support of the parks and hopes that they continue to be supporting of and grow the parks department.
 - o Amber Beck is taking over as the lead person on the parks for the District and presented the report.
 - o **Two Rivers Park**
 - The final reimbursement from Ogals was received, which closes out that grant. The grant was used to do all the demo, parking lot creation, and trail construction.
 - The Green Infrastructure Grant administrator is preparing the grant agreement. The project completion date has been extended to March of 2025, so the District is not in a time crunch, but of course the hope is to get everything moving asap.
 - The original CEQA did not include the pavilion and amphitheater, which are included in the plans for the park. The District will need to get an amended CEQA as soon as these new structures are approved by the Shasta Land Trust (who holds the conservation easement on the park property – not including the Stoltenberg portion). The Green Infrastructure Grant will reimburse this expense.

- **Fall River Lake Trail**
 - May have news by the board meeting, but as of right now there is no movement on this project. Lomakatsi will be coming to walk the trail and analyze the changes caused by the FERC boundary adjustment.

Treasurer Report:

- Amber Beck
 - Revenue for March was \$53,000 which is about \$8,000 over budget for the month.
 - Employee expenses are about \$1,000 over budget, at about \$31,000
 - The operating expenses are about \$20,727 which is about \$3,000 under budget for the month
 - Net Income for March was about \$2,282
 - Year to date net income is \$149,000
 - Accounts payable are up to date
 - Charmain Monath questioned why the payroll for this year is \$26,000 more than the same time last year.
 - Amber Beck will investigate this issue
 - Approve Financials:
 Director Ontano made a motion to approve the invoices to be paid for the month of January. Director Dewitt seconded, and the motion was passed unanimously with a vote of 5 ayes. (Gooch, DeWitt, Ontano, Monath, Colby)

Operations Report:

- Operators started doing inventory of all meters, boxes, and lids that need replacement within the district. Our goal is to replace all remaining analog meters with digital meters as soon as possible.
- Operators went into the Bridge St lift station and removed several buckets of grit that has been accumulating over the course of several years.
- The #2 pump at the Bridge St lift station has been rebuilt and reinstalled. To date it is functioning well.
- Operators met with Omar from RCAC and he is in the process of writing up a wastewater O&M manual for the district.
- Operators cleaned and organized the old treatment building located at the tanks.
- The meter reduction job for Ken Bickford has been completed.
- Water loss for the month was at 2.85 MG and is at 39%.
- Bacti samples for the month were negative.
- There is a leak on the highway directly across from the Fall River Lodge and this is now a top priority.
- There is a gravity flow problem located at the elementary school manhole that is also a high priority of things to get fixed.
- The Operators are both scheduled to take wastewater I tests early this summer.

Managers Report:

- Cecil Ray

Grants:

Grants:

- Airport Test Well Project: Randy Marx, Project Administrator, is in the process of finalizing vendor contract budgets and seeking funding approval prior to awarding contracts.
 - At present, timeline for awarding this contract remains unknown.

McArthur Well Tank Project:

- The McArthur's are awaiting land appraisal results which they are funding to be assured of land value.
 - The District remains hopeful we will ultimately reach an agreement.

Projects:

- District Office: Electrical Upgrade – Work is complete, County Inspection Finalized, and USDA financial paperwork completed prior to 31 March deadline. Final \$2,200 (10% retention) payment from USDA should be received within a month following USDA in-house inspection of completed work.
- McArthur Bulk Water Fill Station: Mark Thomas, Quicksilver Electric has been tasked to upgrade the electrical for this project from 1 phase to 3 phase power with District owned material.
- Pit River Bridge Replacement: GM Ray has received no communication as to when this project is scheduled commence. However, possibly in 2022.
- Leak Detection: Tentative scheduling with CRWA is for the last week in May.

Engineering Support:

- Engineering Services Agreement: In process of finalizing new agreement and initial Task Order regarding McArthur Well Pump Renewal which is being planned at this time.
- McArthur Property Tank Project: Work on this project has ceased until we have a sales agreement in place.

Operations and Staff:

- Bill and Joe are presently taking on-line Wastewater Treatment classes.
- Inquiries have been made to obtain the services of a Wastewater Treatment Operator under which Bill could obtain the required OIT (Operator in Training) Training Hours to fulfill the requirements for his Certificate.
 - There is a possibility training function could be combined with water backflow preventer testing by the same party which would benefit all involved.
- Amy continues to be trained by Amber as her backup, and providing support for general organization - digitizing files, etc.
- Lift Station #1: On 24 March following grit and gravel removal from the bottom of the pit the NorCal Rewind overhauled 20 HP NOMA Pump was installed in the #2 (River side) position and put in service as the lead pump. It has been in service since install.
- Wastewater Treatment Operator Waiver: The State will require us to relinquish our waiver once we have a Wastewater Operator overseeing the required function.
- Water Leak: A leak located along Hwy 299E opposite 8th Street is planned to be vacuum excavated Tuesday 13 March.
 - It may be around a previous steel pipe replacement.
- Parks: Since Symbiotic Restorations chose not to consummate a contractual arrangement with the District and Bill Johnson was ready to depart immediately, GM Ray made the decision to perform those functions in-house with existing staff.
 - With Amber taking the grant administrative lead our goal is continue the parks efforts without interruption. As we move forward all staff will have to be fluid in our support of this effort.

OLD BUSINESS:

- None

NEW BUSINESS:

- Authorize Amber Beck as designated signer for Parks
 - Grants and other relevant Parks documents require an authorized signature from the District.
 - Amber Beck will be handling the Parks Manager responsibilities.
 - Director DeWitt made a motion to make Amber Beck the designated signer for Parks. Director Ontano seconded, and the motion was passed unanimously with a vote of 5 ayes. (Gooch, DeWitt, Ontano, Monath, Colby)

- Consider update to policy 2120 – Education Assistance
 - o An update and clarification of the Education Assistance policy
 - o The Policy and Procedure committee edited this for approval of the board
 - o The main change is the clarification that hours spent in educational endeavors during non-working hours will not be reimbursed by the District.
 - o Director DeWitt made a motion to accept Policy 2120 as written. Director Ontano seconded, and the motion was passed unanimously with a vote of 5 ayes. (Gooch, DeWitt, Ontano, Monath, Colby)
- Consider update to policy 3100 – Grease Traps (Interceptors)
 - o This is a policy that was approved June 13, 2012 and not added to the Policies and Procedures file.
 - o Director Colby asked how many customers are subject to this policy
 - Six
 - GM Ray has inspected one, which needed pumping. The owner called to get it taken care of.
 - The grease traps are typically pumped by a company, like Big Valley or Burney Sanitation, about every 3 months.
 - o Director Ontano made a motion to accept Policy 3100 as written. Director Gooch seconded, and the motion was passed unanimously with a vote of 5 ayes. (Gooch, DeWitt, Ontano, Monath, Colby)
- Consider purchase of leak detection equipment
 - o Chairman Monath would like the board to consider investing in leak detection
 - For District use and for a service to the customers
 - o Director Gooch asked if other Districts do this?
 - Chairman Monath said that maybe the larger ones do
 - o The District has had leak detection surveys done throughout parts of the District in the past.
 - o Bill Johnson asked about opening the District to liability if employees cross the line onto customer property.
 - Chairman Monath stated that the customer wouldn't be charged and that the District could have them sign a waiver.
 - Amber Beck brought up concerns that the Operators have about doing leak detection for customers. They have concerns about crossing the line onto customers property, being liable, having to do repairs, etc.
 - o Director Gooch asked if the leak on the Highway would have been found if the District had equipment.
 - Chairman Monath said that it probably would not have been.
 - o It was suggested that the RCAC leak detector who is coming at the end of May be asked for recommendations on equipment
 - o This issue and purchase of the equipment are something that the District should investigate and think about. Director Colby made a motion that the issue be tabled. Director Ontano Seconded, and the motion was passed unanimously with a vote of 5 ayes. (Gooch, DeWitt, Ontano, Monath, Colby)

Regular Meeting adjourned at 7:45 pm

- **The next board meeting is 5/12/2021**

Respectfully Submitted,

Board Chairman

General Manager

Parks Report

May 12, 2021

Two Rivers Park

❖ Green Infrastructure Grant

- The grant administrator is preparing the agreement for this grant. I spoke to her on May 6th, and we are close to having this agreement ready to sign. I expect to have it at the next board meeting.
- In the process of contracting with Enplan to update the CEQA. It may only require an addendum and updated project description. This will be reimbursed through the grant.

❖ Decomposed Granite Surface

- The hope is to be able to re-surface this part of the trail leading into the park with asphalt. After talking to the interim PG&E land manager, it may not be allowed (even though it does not meet ADA requirements) under the current licensing agreement. Working with her to find a solution.

❖ Weed Abatement

- Working on this issue

Fall River Lake Trail

Lomakatsi is still in discussion with PG&E about the FERC boundary adjustment. With any luck, next months new will be that they have started working on the trail.

Financial Summary

April 2021

Amber Beck

Overview

We are 83% of the way through the fiscal year, and our Revenue is at 96% of the budgeted amount while our expenses are at 84%. Overall, we are right on track.

The Budget Committee reviewed the proposed budget, which is up for discussion and possible approval.

There are three new charts available in this month's board packet. Water/Sewer revenue compared to last year, and Expenses vs Revenue for this year. If there is a financial report or chart you would like to see added, or even taken out of the board packet, please let me know!

Revenue

For April, the total Revenue was about \$59,000 which is about \$2,000 over budget for the month.

Employee Expenses

Employee expenses were about \$31,000 which is about \$800 over budget for the month.

Operating Expenses

The operating expenses were \$12,000 which is about \$5,000 under budget for the month. The financial statements are not showing the Frontier telephone bill, but it is added into this total.

Summary

Net income was about \$7,500 for the month. Year to date net income is \$154,000

Accounts Payable and Receivable

All accounts payable are up to date.

OPERATIONS REPORT 05.12.21

System:

1. The leak located on the highway across from 8th St. has been repaired.
2. The Hendrix meter install job on the highway is complete.
3. Due large in part to Cecil, the flow problem at the elementary school manhole has been addressed. While this issue is not completely corrected, it is much better.
4. There was a leak at the Lyons park located in the ball field. Joe and I were able to dig it up and repair it..
5. We have been able to change out a few more meters from analog to digital.
6. There is a new leak that has surfaced on Bridge St that we are currently in the process of repairing.
7. Water loss for the month was at 2.7 MG and is at 37%.
8. Bacti samples for the month were negative.

Summary:

- **Test time is coming soon!! Joe and I are both scheduled to sit for our wastewater 1 tests within the next couple of weeks.**
- **A leak detection specialist is visiting the district later this month**
- **Our top priority is to fix the leak on Bridge ST.**
- **Summertime is approaching fast, and we are preparing for the possibility that we will need our back up well this summer.**
- **Amy will be joining the operations team this month to learn how to read meters.**
- **THANK YOU AND GOOD NIGHT!!**

Fall River Valley Community Services District
Aged Payables by Invoice Date - Aged Payables for BM

Aging Date - 4/30/2021
 From 4/1/2021 Through 4/30/2021

Vendor Name	Current	1 - 30		31 - 60		61 - 90		Over 90	
		Days Past Due	Days Past Due	Days Past Due	Days Past Due	Days Past Due	Days Past Due	Days Past Due	Days Past Due
David House	419.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	419.53
Ed Staub & Sons	364.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	364.44
Inter-Mountain Fair	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00
J. W. Wood Company, Inc.	265.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	265.49
Lagerlof, LLP	520.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	520.00
Lomakatsi Restoration Project	302.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	302.50
Napa Auto Parts	301.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	301.43
US Postmaster	156.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	156.96
Valley Best Hardware	136.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	136.87
William Rodeski	194.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	194.93
Report Total	2,962.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,962.15

April 2021 Accounts Payable

Unapproved Invoices

Vendor	Description	Amount
David House	Shelving for back room	\$419.53
Inter-mountain Fair	Backhoe Storage - 6 months	\$300.00
J.W. Wood	Water leak supplies	\$265.49
Lagerlof	Legal advice	\$520.00
Napa Auto	Parts for repairs	\$301.43
US Postmaster	Postage for billing	\$156.96
Valley Hardware	Shop Supplies	\$136.87
Total		\$2,100.28
PAID AS OF 04/30/2021		\$0.00
TO BE PAID		\$2,100.28

Preapproved Invoices

VENDOR	FOR	AMOUNT	PAID
Burney Disposal	April-21	\$74.76	\$74.76
Ed Staub	April-21	\$364.44	\$0.00
FGL - Paid on March Books	April-21	\$0.00	\$0.00
Humana - Employee Dental	April-21	\$363.58	\$363.58
Joseph Huston - Cell Phone Reimb	April-21	\$35.00	\$35.00
Pathian - Vision Insurance	April-21	\$131.37	\$131.37
Pers - Employee Health	April-21	\$4,317.03	\$4,317.03
Pers Retirement	April-21	\$4,652.28	\$4,652.28
PG&E	April-21	\$3,458.34	\$3,733.07
State Fund	April-21	\$573.50	\$573.50
Streamline - Web services	April-21	\$150.00	\$150.00
William Rodeski - Cell Phone Reimb and Mileage	April-21	\$229.93	\$35.00
Total			\$14,065.59
Total Due 04/30/2021			\$559.37

GRANT ACTIVITY

Vendor	Invoice #	Grant	Amount
Lomakatsi	Trail #17	FRLT	\$302.50

Reimbursed by Stewardship Council

Unapproved	\$2,100.28
Pre approved	\$559.37
Grant Reimb.	\$302.50
Accounts Payable	\$2,962.15

Fall River Valley Community Services District

Statement of Revenues and Expenditures

From 4/1/2021 Through 4/30/2021

	April 2021 Actual	April 2021 Budget	YTD Actual (07/01/2020 - 04/30/2021)	Total Budget	YTD Percent Used
Revenue					
Operating Revenue					
Revenue-Utilities	53,148.14	45,200.00	571,794.21	616,350.00	92.77%
Outside/Container Revenue	820.00	0.00	21,055.40	12,000.00	175.46%
Utility Fees	550.66	600.00	5,098.50	7,200.00	70.81%
New Connection	4,500.00	0.00	11,221.53	0.00	0.00%
Total Operating Revenue	59,018.80	45,800.00	609,169.64	635,550.00	95.85%
Non Operating Revenue					
Taxes Revenue	0.00	11,000.00	29,605.80	32,400.00	91.37%
Interest Revenue	0.00	0.00	145.41	0.00	0.00%
Donations	0.00	0.00	200.00	0.00	0.00%
Miscellaneous	0.00	0.00	3,400.00	0.00	0.00%
Total Non Operating Revenue	0.00	11,000.00	33,351.21	32,400.00	102.94%
Total Revenue	59,018.80	56,800.00	642,520.85	667,950.00	96.19%
Expenses					
Employee Expense					
Wages	21,468.84	20,461.24	227,510.61	256,438.92	88.71%
Payroll Taxes	1,619.66	1,473.21	18,842.67	18,463.63	102.05%
Employee Health Insurance	3,782.52	3,350.00	31,385.89	40,200.00	78.07%
PERS- Retirement Compensation Insurance	3,516.12 573.50	3,702.00 1,200.00	37,745.94 4,772.77	46,654.16 14,400.00	80.90% 33.14%
Total Employee Expense	30,960.64	30,186.45	320,257.88	376,156.71	85.14%
Operating Expense					
Consulting	0.00	3,750.00	23,928.00	45,000.00	53.17%
Legal & Accounting	520.00	400.00	20,237.50	20,000.00	101.18%
Advertising & Promotions	0.00	100.00	883.29	1,200.00	73.60%
Permit Fees	0.00	1,300.00	12,402.95	22,875.00	54.22%
Dues & Subscriptions	0.00	200.00	7,125.45	7,900.00	90.19%
Insurance	1,300.00	1,300.00	13,000.00	15,600.00	83.33%
Office Supplies	173.81	350.00	3,731.98	4,200.00	88.85%
Shop Supplies	703.79	950.00	4,938.29	11,400.00	43.31%
Postage	156.96	250.00	2,010.32	3,000.00	67.01%
Printing	0.00	0.00	25.10	0.00	0.00%
Bank Fees	0.00	20.00	90.00	240.00	37.50%
Petty Cash Short Account	0.00	20.00	0.00	240.00	0.00%
Equipment Rental	0.00	350.00	3,537.50	4,200.00	84.22%
Equipment Purchase	2,786.10	600.00	7,059.46	7,200.00	98.04%
Water Tests	0.00	150.00	1,054.60	1,800.00	58.58%
Truck Expense	496.16	200.00	3,318.27	2,400.00	138.26%
Maintenance & Repairs	650.00	2,000.00	32,877.78	24,000.00	136.99%
Garbage Fees	74.76	60.00	656.22	720.00	91.14%
Shop Tools	0.00	150.00	320.12	1,800.00	17.78%

Fall River Valley Community Services District

Statement of Revenues and Expenditures

From 4/1/2021 Through 4/30/2021

	April 2021 Actual	April 2021 Budget	YTD Actual (07/01/2020 - 04/30/2021)	Total Budget	YTD Percent Used
Field Tools	0.00	400.00	1,669.82	4,800.00	34.78%
Interest Expense	0.00	0.00	12,185.52	12,800.00	95.19%
Software License & Hardware Maint	164.99	200.00	6,504.19	6,780.00	95.93%
Property Tax	0.00	0.00	142.52	145.00	98.28%
Education	194.93	700.00	2,132.67	8,400.00	25.38%
Entertainment	0.00	10.00	89.42	120.00	74.51%
Travel	0.00	30.00	0.00	360.00	0.00%
Mileage	0.00	50.00	721.75	600.00	120.29%
Fuel	364.44	310.00	2,281.66	3,720.00	61.33%
Telephone	70.00	650.00	6,188.75	7,800.00	79.34%
Utilities	3,458.34	2,800.00	49,254.71	42,800.00	115.08%
Miscellaneous Expense	300.00	90.00	687.36	1,080.00	63.64%
Other	0.00	0.00	18.21	0.00	0.00%
Total Operating Expense	<u>11,414.28</u>	<u>17,390.00</u>	<u>219,073.41</u>	<u>263,180.00</u>	83.24%
Total Expenses	<u>42,374.92</u>	<u>47,576.45</u>	<u>539,331.29</u>	<u>639,336.71</u>	84.36%
Net Income	<u>16,643.88</u>	<u>9,223.55</u>	<u>103,189.56</u>	<u>28,613.29</u>	360.63%
Asset Expense					
Depreciation					
Depreciation Expense	8,083.54	0.00	80,835.40	0.00	0.00%
Total Depreciation	<u>8,083.54</u>	<u>0.00</u>	<u>80,835.40</u>	<u>0.00</u>	0.00%
Amortization					
Amortized Expense	588.89	0.00	5,888.90	0.00	0.00%
Total Amortization	<u>588.89</u>	<u>0.00</u>	<u>5,888.90</u>	<u>0.00</u>	0.00%
Total Asset Expense	<u>8,672.43</u>	<u>0.00</u>	<u>86,724.30</u>	<u>0.00</u>	0.00%
Capital Activities					
Grant Revenue					
Grant/Loan Inflow	302.50	0.00	137,441.42	2,280.00	6,028.13%
Total Grant Revenue	<u>302.50</u>	<u>0.00</u>	<u>137,441.42</u>	<u>2,280.00</u>	6,028.13%
Total Capital Activities	<u>302.50</u>	<u>0.00</u>	<u>137,441.42</u>	<u>2,280.00</u>	6,028.13%
Net Income Including Grant Activities	<u>8,273.95</u>	<u>9,223.55</u>	<u>153,906.68</u>	<u>30,893.29</u>	498.18%

Fall River Valley Community Services District

Statement of Revenues and Expenditures

From 4/1/2021 Through 4/30/2021

	April 2021 Actual	April 2020 Actual	YTD Actual (07/01/2020 - 04/30/2021)	Last Year Actual
Revenue				
Operating Revenue				
Revenue-Utilities	53,148.14	49,898.24	571,794.21	512,135.24
Outside/Container Revenue	820.00	974.00	21,055.40	29,031.77
Utility Fees	550.66	563.88	5,098.50	5,928.20
New Connection	4,500.00	0.00	11,221.53	0.00
Total Operating Revenue	59,018.80	51,436.12	609,169.64	547,095.21
Non Operating Revenue				
Taxes Revenue	0.00	0.00	29,605.80	29,107.46
Interest Revenue	0.00	16.73	145.41	235.99
Donations	0.00	0.00	200.00	0.00
Miscellaneous	0.00	0.00	3,400.00	0.00
Total Non Operating Revenue	0.00	16.73	33,351.21	29,343.45
Total Revenue	59,018.80	51,452.85	642,520.85	576,438.66
Expenses				
Employee Expense				
Wages	21,468.84	19,992.05	227,510.61	199,172.20
Payroll Taxes	1,619.66	1,437.31	18,842.67	15,820.40
Employee Health Insurance	3,782.52	3,203.12	31,385.89	32,274.02
PERS- Retirement	3,516.12	3,440.98	37,745.94	37,875.25
Compensation Insurance	573.50	584.75	4,772.77	5,803.58
Total Employee Expense	30,960.64	28,658.21	320,257.88	290,945.45
Operating Expense				
Consulting	0.00	0.00	23,928.00	2,061.64
Legal & Accounting	520.00	480.00	20,237.50	17,291.50
Outside Services	0.00	20.00	0.00	1,633.67
Engineering	0.00	0.00	0.00	3,625.81
Advertising & Promotions	0.00	0.00	883.29	883.08
Permit Fees	0.00	62.95	12,402.95	9,799.42
Dues & Subscriptions	0.00	0.00	7,125.45	6,085.06
Insurance	1,300.00	1,079.00	13,000.00	10,731.38
Office Supplies	173.81	0.00	3,731.98	2,491.46
Shop Supplies	703.79	181.09	4,938.29	4,734.91
Postage	156.96	377.70	2,010.32	2,212.97
Printing	0.00	0.00	25.10	0.00
Bank Fees	0.00	0.00	90.00	150.88
Petty Cash Short Account	0.00	0.00	0.00	100.00
Equipment Rental	0.00	0.00	3,537.50	50.00
Equipment Purchase	2,786.10	0.00	7,059.46	2,322.99
Water Tests	0.00	41.00	1,054.60	1,098.00
Truck Expense	496.16	0.00	3,318.27	774.53
Maintenance & Repairs	650.00	4,250.94	32,877.78	30,349.55
Garbage Fees	74.76	52.10	656.22	500.83
Shop Tools	0.00	0.00	320.12	1,646.18
Field Tools	0.00	468.98	1,669.82	4,669.49
Interest Expense	0.00	0.00	12,185.52	12,608.27
Software License & Hardware Maint	164.99	100.00	6,504.19	6,217.99
Property Tax	0.00	0.00	142.52	136.94
Education	194.93	0.00	2,132.67	2,159.58

Fall River Valley Community Services District

Statement of Revenues and Expenditures

From 4/1/2021 Through 4/30/2021

	April 2021 Actual	April 2020 Actual	YTD Actual (07/01/2020 - 04/30/2021)	Last Year Actual
Entertainment	0.00	0.00	89.42	20.02
Travel	0.00	0.00	0.00	224.73
Mileage	0.00	0.00	721.75	277.24
Fuel	364.44	193.39	2,281.66	2,739.50
Telephone	70.00	638.85	6,188.75	5,273.48
Utilities	3,458.34	2,637.42	49,254.71	36,094.91
Miscellaneous Expense	300.00	0.00	687.36	9.63
Other	0.00	0.00	18.21	40.47
Total Operating Expense	<u>11,414.28</u>	<u>10,583.42</u>	<u>219,073.41</u>	169,016.11
Total Expenses	<u>42,374.92</u>	<u>39,241.63</u>	<u>539,331.29</u>	459,961.56
Net Income	<u>16,643.88</u>	<u>12,211.22</u>	<u>103,189.56</u>	116,477.10
Asset Expense				
Depreciation				
Depreciation Expense	<u>8,083.54</u>	<u>8,083.54</u>	<u>80,835.40</u>	80,835.40
Total Depreciation	<u>8,083.54</u>	<u>8,083.54</u>	<u>80,835.40</u>	80,835.40
Amortization				
Amortized Expense	<u>588.89</u>	<u>588.89</u>	<u>5,888.90</u>	4,711.12
Total Amortization	<u>588.89</u>	<u>588.89</u>	<u>5,888.90</u>	4,711.12
Total Asset Expense	<u>8,672.43</u>	<u>8,672.43</u>	<u>86,724.30</u>	85,546.52
Capital Activities				
Grant Revenue				
Grant/Loan Inflow	<u>302.50</u>	<u>147,611.00</u>	<u>137,441.42</u>	402,916.27
Total Grant Revenue	<u>302.50</u>	<u>147,611.00</u>	<u>137,441.42</u>	402,916.27
Total Capital Activities	<u>302.50</u>	<u>147,611.00</u>	<u>137,441.42</u>	402,916.27
Net Income Including Grant Activities	<u>8,273.95</u>	<u>151,149.79</u>	<u>153,906.68</u>	433,846.85

Fall River Valley Community Services District

Balance Sheet
As of 4/30/2021

		<u>Current Year</u>
Assets		
Current Assets		
Cash & Cash Equivalents		
1010	Petty Cash	300.00
1020	Operating Account-Checking	82,558.10
1035	Savings Account	162,712.55
1070	USDA-Annual	11,983.41
1080	USDA-Short Lived Assets	721.78
1090	USDA-Debt Service	14,502.62
1111	USDA Grant Account - Checking	2,500.00
	Total Cash & Cash Equivalents	<u>275,278.46</u>
Accounts Receivable		
1202	Accounts Receivable Grants	302.50
1210	Accounts Receivable Water	62,959.69
1220	Accounts Receivable-Sewer	27,508.78
	Total Accounts Receivable	<u>90,770.97</u>
Inventories		
1410	Inventory	60,000.00
	Total Inventories	<u>60,000.00</u>
Prepaid Expenses		
1400	Prepaid Insurance Expenses	398.59
	Total Prepaid Expenses	<u>398.59</u>
	Total Current Assets	426,448.02
Long-term Assets		
Property & Equipment		
1500	Land	218,731.00
1510	Building	22,021.35
1520	Equipment	270,453.75
1530	Parks System	231,093.00
1540	Water System	3,583,523.54
1550	Sewer System	1,646,570.61
1560	Amortized Asset	74,946.35
1570	Accumulated Depreciation	(3,235,939.16)
1580	Accumulated Amortization	(53,559.32)
	Total Property & Equipment	<u>2,757,841.12</u>
Long-term Investments		
1590	Construction In Progress	989,811.13
	Total Long-term Investments	<u>989,811.13</u>
	Total Long-term Assets	<u>3,747,652.25</u>
	Total Assets	<u><u>4,174,100.27</u></u>
Liabilities		
Short-term Liabilities		
Accounts Payable		
2000	Accounts Payable	2,962.15
2001	AP Beginning Balance/Interim	137,841.00
	Total Accounts Payable	<u>140,803.15</u>
Other Short-term Liabilities		
2100	Federal Income Tax	0.01
2101	FICA Taxes Liabilities	0.04
2102	Personal Income Tax-FTB	0.00
2103	Unemployment Insurance-State	2.00
2104	Employment Training Tax	0.00
2105	State Disability Insurance	(2.03)
2112	Employee Portion of Health Ins	(1,039.83)
2113	Employee Retirement	0.00
2300	Customer Deposit Liabilities	4,425.00
	Total Other Short-term Liabilities	<u>3,385.19</u>
	Total Short-term Liabilities	144,188.34

Fall River Valley Community Services District

Balance Sheet

As of 4/30/2021

		<u>Current Year</u>
	Long-term Liabilities	
	Long-term Liabilities	
2700	Sewer Bond 01-024660-9	0.00
2800	USDA Loan	426,203.21
2810	Plumas Bank Loan	0.00
	Total Long-term Liabilities	<u>426,203.21</u>
	Other Long-term Liabilities	
2600	Pension Liability	233,033.00
	Total Other Long-term Liabilities	<u>233,033.00</u>
	Total Long-term Liabilities	659,236.21
	Other Accounts	
	Balancing Accounts	<u>(17,375.73)</u>
	Total Balancing Accounts	<u>(17,375.73)</u>
	Total Other Accounts	<u>(17,375.73)</u>
	Total Liabilities	<u>786,048.82</u>
	Net Assets	
	Beginning Net Assets	
	Net Assets	
3010	Contributed Capital	2,171,993.36
3150	Net Income	1,078,512.11
7510	Building-Capital Expense	0.00
7520	Equipment-Capital Expense	(7,010.00)
7540	Water System-Capital Expense	(5,766.38)
7550	Sewer System-Capital Expense	(7,863.84)
7590	Construction In Progress-	0.00
8010	Long Term Debt-Expense	<u>(8,584.48)</u>
	Total Net Assets	<u>3,221,280.77</u>
	Total Beginning Net Assets	3,221,280.77
	Current YTD Net Income	
4700	Donations	200.00
	Other	<u>153,706.68</u>
	Total Current YTD Net Income	<u>153,906.68</u>
	Total Net Assets	<u>3,375,187.45</u>
	Total Liabilities and Net Assets	<u><u>4,161,236.27</u></u>

Fall River Valley Community Services District

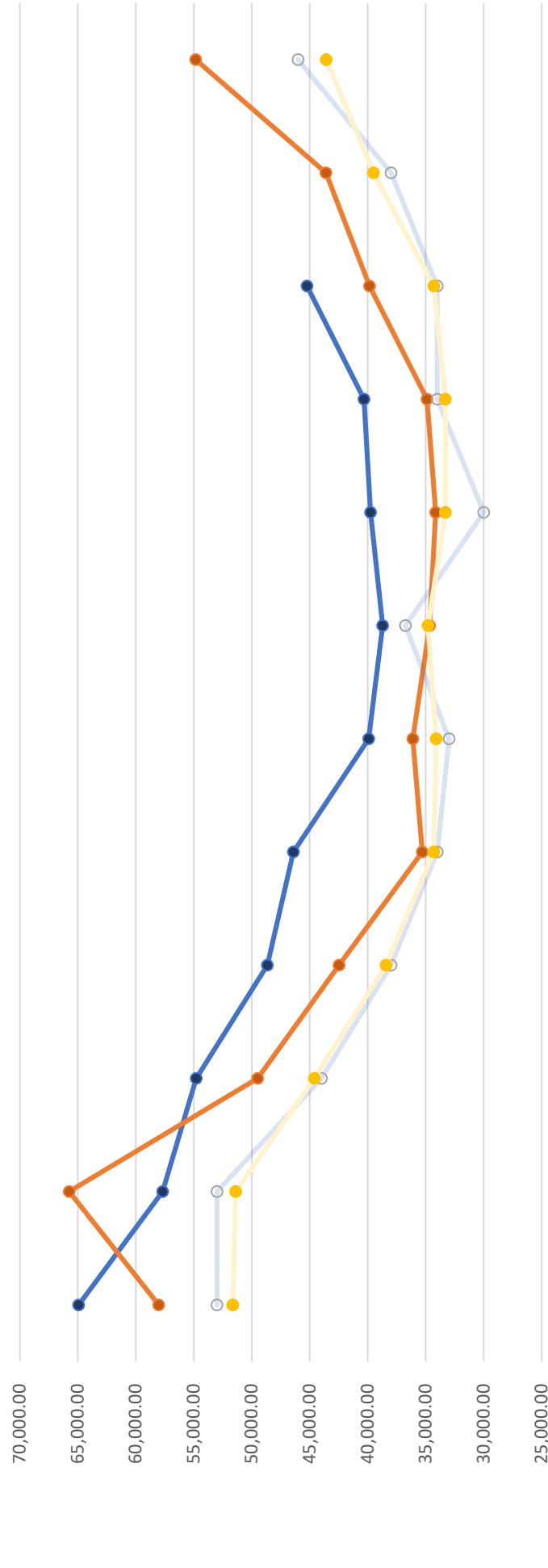
Statement of Cash Flows

As of 4/30/2021

	Current Period
Cash Flows from Operating & Non-Operatin...	
Changes in Accounts Receivables-Grants	19,490.24
Grant Revenue	302.50
Changes in Accounts receivable-Operations	(3,346.85)
Sales	59,018.80
Miscellaneous Receipts	193.03
Payments to Employees & Suppliers	(70,003.20)
Total Cash Flows from Operating & Non-Op...	5,654.52
Cash Flows from Investing Activities	
Net Cash from Purchase/Sale of Assets	0.00
Total Cash Flows from Investing Activities	0.00
Beginning Cash & Cash Equivalents	269,624.94
Ending Cash & Cash Equivalents	275,279.46

Water Revenue

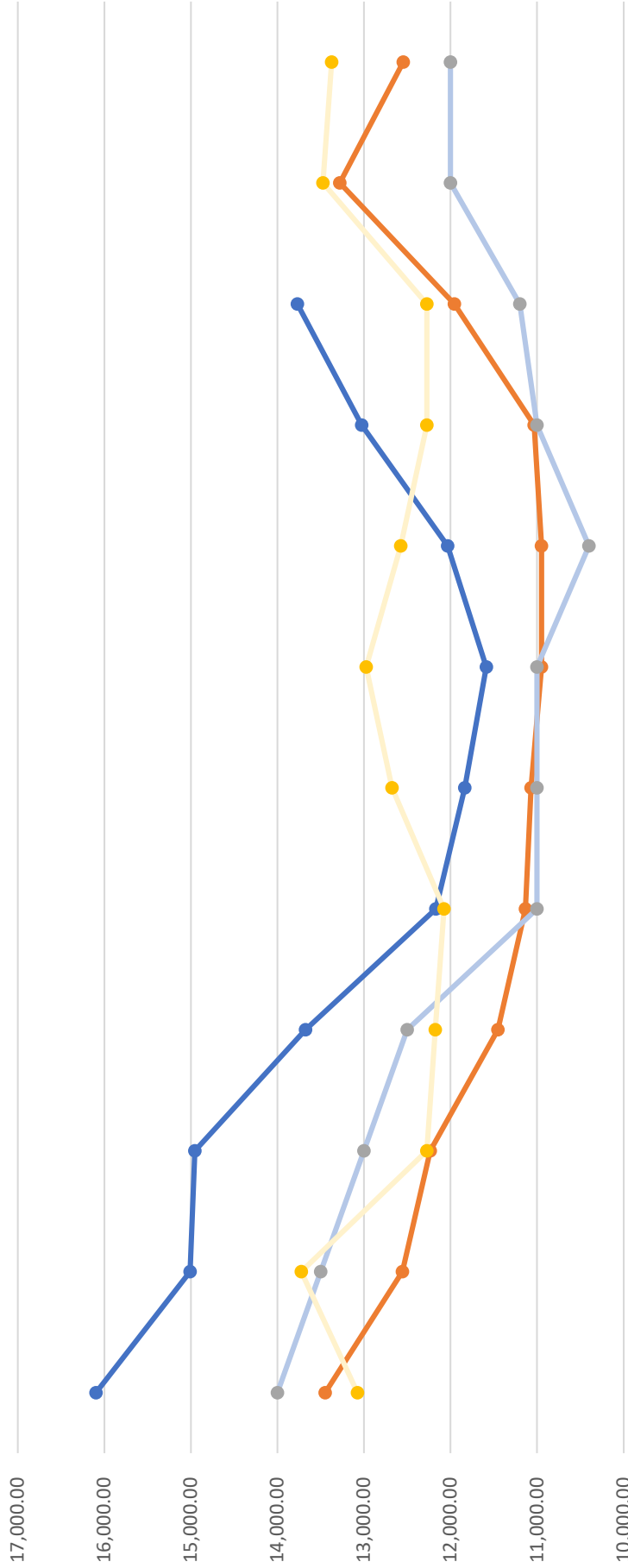
2019/2020 - 2020/2021



	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
2020-2021	64,926.00	57,679.00	54,789.00	48,662.00	46,416.00	39,926.00	38,715.00	39,767.00	40,320.00	45,248.00		
2019-2020	58,019.00	65,752.00	49,504.00	42,477.00	35,298.00	36,107.00	34,656.00	34,141.00	34,881.00	39,840.00	43,598.00	54,839.00
2020-2021 Budget	53,000.00	53,000.00	44,000.00	38,000.00	34,000.00	33,000.00	36,750.00	30,000.00	34,000.00	34,000.00	38,000.00	46,000.00
2019-2020 Budget	51,634.00	51,398.00	44,614.00	38,413.00	34,291.00	34,095.00	34,795.00	33,295.00	33,295.00	34,295.00	39,519.00	43,587.00

Sewer Revenue

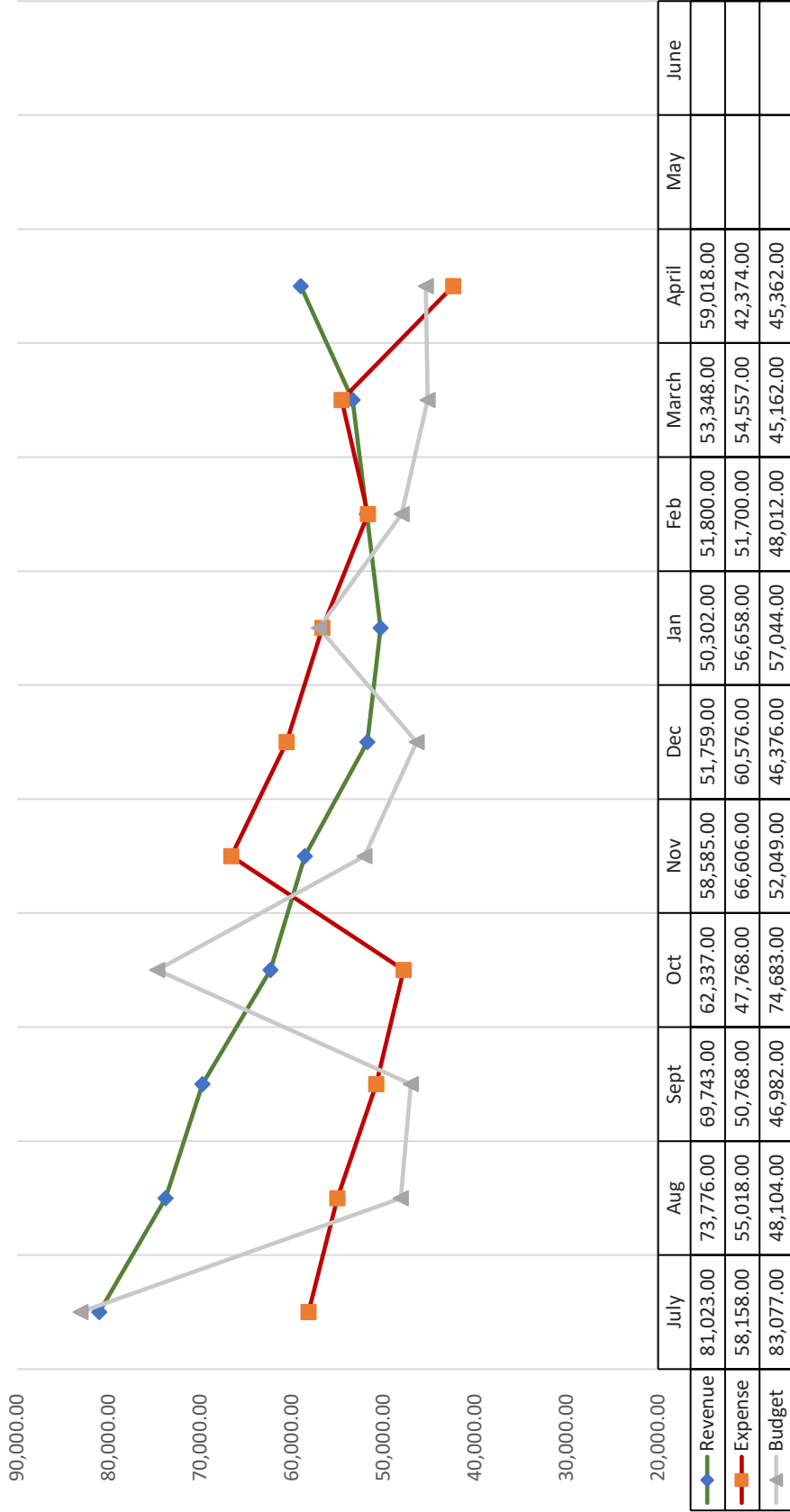
2019/2020 - 2020/2021



	July	Aug	Sept	Oct	Nov	Dec	Jan	Feb	March	April	May	June
2020-2021	16,097.00	15,009.00	14,954.00	13,675.00	12,169.00	11,836.00	11,587.00	12,033.00	13,028.00	13,770.00		
2019-2020	13,448.00	12,555.00	12,233.00	11,454.00	11,134.00	11,069.00	10,948.00	10,948.00	11,033.00	11,956.00	13,281.00	12,546.00
2020-2021 Budget	14,000.00	13,500.00	13,000.00	12,500.00	11,000.00	11,000.00	11,000.00	10,400.00	11,000.00	11,200.00	12,000.00	12,000.00
2019-2020 Budget	13,075.00	13,725.00	12,275.00	12,175.00	12,075.00	12,675.00	12,975.00	12,575.00	12,275.00	12,275.00	13,475.00	13,375.00

REVENUE VS EXPENSE 2020/2021

◆ Revenue
 ■ Expense
 ▲ Budget



November 2020 - Geo Tech Report and Audit fees
 December 2020 - McArthur Tank Engineering, Legal fees
 January 2021 - Sewer Pump Failures



Proposed

2021-2022

Budget

	Total	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21
REVENUE													
1210 Water	503,085.50	55,491.00	53,000.00	48,328.00	41,167.00	35,949.50	35,400.00	37,500.00	36,000.00	37,250.00	37,500.00	38,500.00	47,000.00
1220 Sewer	175,451.28	13,688.91	13,688.91	13,688.91	13,688.91	13,688.91	13,688.91	13,688.91	13,688.91	16,464.00	16,464.00	16,506.00	16,506.00
4010 Outside water sales	12,900.00	1,000.00	5,000.00	5,000.00	800.00	-	-	-	-	-	-	500.00	600.00
4030 Utility fees	7,200.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00
NON OPERATING REVENUE													
4200 Property Tax	48,000.00	2,000.00	-	-	2,000.00	-	-	25,000.00	-	-	-	19,000.00	-
TOTAL REVENUE	746,636.78	72,779.91	72,288.91	67,616.91	58,255.91	50,238.41	49,688.91	76,788.91	50,288.91	54,314.00	54,564.00	75,106.00	64,706.00
EXPENSES													
5000 Description													
5100 Wages	319,296.80	35,674.40	24,677.60	24,677.60	24,677.60	24,677.60	36,366.40	24,677.60	24,677.60	24,677.60	24,677.60	24,917.60	24,917.60
5150 Payroll Taxes	23,776.51	2,639.91	1,826.14	1,826.14	1,826.14	1,826.14	2,691.11	1,850.82	1,850.82	1,850.82	1,850.82	1,868.82	1,868.82
5160 Comp Insurance	9,600.00	800.00	800.00	800.00	800.00	800.00	800.00	800.00	800.00	800.00	800.00	800.00	800.00
5170 Employee Benefits	54,834.00	4,458.00	4,458.00	4,458.00	4,458.00	4,458.00	4,458.00	4,681.00	4,681.00	4,681.00	4,681.00	4,681.00	4,681.00
5200 Retirement	53,380.37	6,414.69	4,184.07	4,184.07	4,184.07	4,184.07	5,087.85	4,184.07	4,184.07	4,184.07	4,184.07	4,202.63	4,202.63
Subtotal Emp. Costs	460,887.68	49,986.99	35,945.81	35,945.81	35,945.81	35,945.81	49,403.36	36,193.49	36,193.49	36,193.49	36,193.49	36,470.05	36,470.05
6150 Legal and Accounting	19,200.00	400.00	6,400.00	400.00	6,200.00	400.00	400.00	400.00	400.00	3,000.00	400.00	400.00	400.00
6160 Outside services	42,200.00	3,570.00	3,565.00	3,570.00	3,565.00	3,565.00	3,565.00	3,565.00	3,565.00	3,415.00	3,415.00	3,420.00	3,420.00
6250 Ad and promotions	240.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00	20.00
6260 Permits and Fees	10,525.00	1,600.00	150.00	150.00	150.00	150.00	7,425.00	150.00	150.00	150.00	150.00	150.00	150.00
6261 Dues and Subscriptions	6,942.00	700.00	112.00	112.00	6,130.00	6,130.00	6,130.00	6,130.00	6,130.00	6,130.00	6,130.00	6,130.00	6,130.00
6270 Insurance	15,300.00	1,275.00	1,275.00	1,275.00	1,275.00	1,275.00	1,275.00	1,275.00	1,275.00	1,275.00	1,275.00	1,275.00	1,275.00
6300 Office Supplies	6,555.00	1,755.00	300.00	300.00	300.00	300.00	300.00	1,800.00	300.00	300.00	300.00	300.00	300.00
6301 Shop Supplies	6,000.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00
6400 Postage	2,400.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00
6410 Printing	1,340.00	80.00	80.00	80.00	460.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00	80.00
6450 Bank Fees	280.00	20.00	20.00	20.00	20.00	20.00	60.00	20.00	20.00	20.00	20.00	20.00	20.00
6470 Petty cash short	120.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
6501 Equipment Rental	4,800.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00
6502 Equipment Purchase	4,800.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00
6510 Water Tests	1,400.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
6549 Vehicle Expense	3,000.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00
6555 Maintenance and Repairs	36,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
6600 Garbage	720.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00	60.00
6650 Shop Tools	1,800.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00
6660 Field Tools	2,400.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00
6700 Interest	12,800.00	-	-	-	12,800.00	-	-	-	-	-	-	-	-
6710 Softw Lic & Hardw Maint.	9,000.00	1,925.00	1,750.00	200.00	2,000.00	2,000.00	350.00	800.00	200.00	825.00	200.00	350.00	200.00
6720 Property Tax	150.00	-	-	-	150.00	-	-	-	-	-	-	-	-
6730 Education	2,400.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00
6750 Entertainment	480.00	40.00	40.00	40.00	40.00	40.00	40.00	40.00	40.00	40.00	40.00	40.00	40.00
6810 Mileage	5,400.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00
6840 Fuel	3,000.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00	250.00
6850 Telephone/Internet	8,515.00	700.00	815.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00
6900 Utilities	63,980.24	6,489.00	7,612.50	7,678.65	6,650.24	4,354.35	3,634.05	3,832.50	4,135.95	4,110.75	4,110.75	5,160.75	6,210.75
6960 Miscellaneous	5,370.00	450.00	450.00	460.00	445.00	445.00	445.00	445.00	445.00	445.00	445.00	445.00	450.00
OPERATING EXPENSES TOTAL	277,117.24	25,244.00	28,697.50	21,225.65	38,745.24	25,849.35	24,214.05	19,347.50	17,550.95	20,600.75	17,575.75	18,580.75	19,485.75
EXPENSES TOTAL	738,004.92	75,230.99	64,643.31	57,171.46	74,691.05	61,795.16	73,617.41	55,540.99	53,744.44	56,794.24	53,769.24	55,050.80	55,955.80
DEBT SERVICE													
USDA Principle	8,600.00	-	8,600.00	-	8,600.00	-	-	-	-	-	-	-	-
short lived Assets (In Maint exp)	-	-	-	-	-	-	-	-	-	-	-	-	-
USDA Debt Reserve (at required amount)	8,600.00	-	8,600.00	-	8,600.00	-	-	-	-	-	-	-	-
DEBT SERVICE TOTAL	17,200.00	-	17,200.00	-	17,200.00	-	-	-	-	-	-	-	-
Total	31.86	(2,451.08)	7,645.60	10,445.45	(25,035.14)	(11,556.75)	(23,928.50)	21,247.92	(3,455.53)	(2,480.24)	794.76	20,055.20	8,750.20

277117.24

Water 2021-2022 Budget

REVENUE	Total	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21
1210 Water	503,085.50	55,491.00	53,000.00	48,328.00	41,167.00	35,949.50	35,400.00	37,500.00	36,000.00	37,250.00	37,500.00	38,500.00	47,000.00
4010 Outside water sales	12,900.00	1,000.00	5,000.00	5,000.00	800.00	400.00	400.00	400.00	400.00	400.00	400.00	500.00	600.00
4030 Utility Fees	4,800.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00
NON OPERATING REVENUE													
4200 Property Tax													
TOTAL REVENUE	520,785.50	56,891.00	58,400.00	53,728.00	42,367.00	36,349.50	35,800.00	37,900.00	36,400.00	37,650.00	37,900.00	39,400.00	48,000.00
EXPENSES													
Description													
5000 Wages	224,361.60	25,165.80	17,323.20	17,323.20	17,323.20	17,323.20	25,684.80	17,323.20	17,323.20	17,323.20	17,323.20	17,462.70	17,462.70
5100 Payroll Taxes	16,706.98	1,862.27	1,281.92	1,281.92	1,281.92	1,281.92	1,900.68	1,299.24	1,299.24	1,299.24	1,299.24	1,309.70	1,309.70
5160 Comp Insurance	7,200.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00
5170 Employee Benefits	41,125.50	3,343.50	3,343.50	3,343.50	3,343.50	3,343.50	3,343.50	3,510.75	3,510.75	3,510.75	3,510.75	3,510.75	3,510.75
5200 Retirement	40,035.28	4,811.02	3,138.05	3,138.05	3,138.05	3,138.05	3,185.89	3,138.05	3,138.05	3,138.05	3,138.05	3,151.97	3,151.97
Subtotal Emp. Costs	329,429.35	35,782.58	25,686.67	25,686.67	25,686.67	25,686.67	35,344.86	25,871.24	25,871.24	25,871.24	25,871.24	26,035.12	26,035.12
6150 Legal and Accounting	13,824.00	288.00	4,464.00	288.00	4,464.00	288.00	288.00	288.00	288.00	2,160.00	288.00	288.00	288.00
6160 Outside Services	19,200.00	1,650.00	1,650.00	1,650.00	1,650.00	1,650.00	1,650.00	1,650.00	1,650.00	1,500.00	1,500.00	1,500.00	1,500.00
6250 Ad and promotions	180.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00	15.00
6260 Permits and Fees	3,200.00	1,200.00	100.00	100.00	100.00	100.00	1,000.00	100.00	100.00	100.00	100.00	100.00	100.00
6261 Dues and Subscriptions	5,206.50	525.00	-	84.00	-	4,597.50	-	-	-	-	-	-	-
6270 Insurance	10,500.00	875.00	875.00	875.00	875.00	875.00	875.00	875.00	875.00	875.00	875.00	875.00	875.00
6300 Office Supplies	4,916.25	1,316.25	225.00	225.00	225.00	225.00	225.00	1,350.00	225.00	225.00	225.00	225.00	225.00
6301 Shop Supplies	4,500.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00
6400 Postage	1,800.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00
6410 Printing	670.00	40.00	40.00	40.00	230.00	40.00	40.00	40.00	40.00	40.00	40.00	40.00	40.00
6450 Bank Fees	210.00	15.00	15.00	15.00	15.00	15.00	45.00	15.00	15.00	15.00	15.00	15.00	15.00
6470 Petty cash short	90.00	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50
6501 Equipment Rental	3,120.00	260.00	260.00	260.00	260.00	260.00	260.00	260.00	260.00	260.00	260.00	260.00	260.00
6502 Equipment Purchase	3,360.00	280.00	280.00	280.00	280.00	280.00	280.00	280.00	280.00	280.00	280.00	280.00	280.00
6510 Water Tests	1,400.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
6549 Vehicle Expense	2,400.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00
6555 Maintenance and Repairs	15,600.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00	1,300.00
6600 Garbage	446.40	37.20	37.20	37.20	37.20	37.20	37.20	37.20	37.20	37.20	37.20	37.20	37.20
6650 Shop Tools	1,350.00	112.50	112.50	112.50	112.50	112.50	112.50	112.50	112.50	112.50	112.50	112.50	112.50
6660 Field Tools	1,800.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00
6700 Interest	12,800.00	-	-	-	12,800.00	-	-	-	-	-	-	-	-
6710 Softw Lic & Hardw Maint.	6,750.00	1,443.75	1,312.50	150.00	1,500.00	1,500.00	262.50	600.00	150.00	618.75	150.00	262.50	150.00
6720 Property Tax	150.00	-	-	-	150.00	150.00	-	-	-	-	-	-	-
6730 Education	1,800.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00
6750 Entertainment	120.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00
6810 Mileage	4,050.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00	375.00
6840 Fuel	2,250.00	187.50	187.50	187.50	187.50	187.50	187.50	187.50	187.50	187.50	187.50	187.50	187.50
6850 Telephone	6,386.25	525.00	611.25	525.00	525.00	525.00	525.00	525.00	525.00	525.00	525.00	525.00	525.00
6900 Utilities	52,261.19	5,738.25	6,716.85	6,528.90	5,538.29	3,272.85	2,767.80	2,914.80	3,033.45	3,150.00	3,150.00	4,200.00	5,250.00
6960 Miscellaneous	2,400.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00
OPERATING EXPENSES TOTAL	182,740.59	17,525.95	20,063.30	14,390.60	30,256.99	17,148.05	11,363.00	12,267.50	10,811.15	13,118.45	10,977.70	11,940.20	12,877.70
EXPENSES TOTAL	512,169.94	53,308.53	45,749.97	40,077.27	55,943.66	42,834.72	46,707.86	38,138.74	36,682.39	38,989.69	36,848.94	37,975.32	38,912.82
DEBT SERVICE													
USDA Principle	8,600.00	-	-	-	8,600.00	-	-	-	-	-	-	-	-
USDA Short Lived Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
USDA Debt Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-
DEBT SERVICE TOTAL	8,600.00	-	-	-	8,600.00	-	-	-	-	-	-	-	-
Total	15.56	3,582.47	12,650.03	13,650.73	(22,176.66)	(6,485.22)	(10,907.86)	(238.74)	(282.39)	(1,339.69)	1,051.06	1,424.68	9,087.18
all in less all out excluding													

182,740.59

Line Item Explanation for 2021/2022 Budget

Revenue	
1210 Water	Based on this year and previous years water usage and rates
1220 Sewer	Based on new sewer revenue - adjusted for some standby usage. Raised to new rate in March
4010 Outside water sales	Based on the revenue from the last two years
4030 Utility Fees	Based on previous years
4200 Property Tax	Based on previous years - Split 40/60 between Sewer and Parks Funds
Employee EXPENSES	
5000 Wages	Raises for employees, Amy at 40 hours a week starting in August, Mike Skully as WW Operator of record at \$500/month
5150 Payroll Taxes	Percentage of Wages
5160 Comp Insurance	Based on this year, but added \$300 since we may have another operator (WW operator of record to train Bill and Joe)
5170 Employee Benefits	Employee insurance, with Amy added in and a 5% increase in January
5200 Retirement	This is 7.59% of wages for applicable employees, plus \$2,276/month in the CSD Unfunded Liability share. \$1,431 in July - Liability for current plan
EXPENSES	
6150 Legal and Accounting	Audit: \$16,500 (includes any extra fees), State Financial Transaction Report \$1,050
6160 Outside services	Engineering, Consulting, Work outside the scope of other line items.
6250 Ad and promotions	Based on previous years
6260 Permits and Fees	July Lafco annual share \$1,600 Annual December (SWRCB)Wastewater Permits \$5,900 Water systems Fee \$1,000
6261 Dues and Subscriptions	July CRWA \$550.00, 811 Underground \$150.00, Sept Quill \$106.00 Nov ACWA \$6,000 Amazon Prime \$130.00
6270 Insurance	Liability for property and vehicles
6300 Office Supplies	Based on previous years
6301 Shop Supplies	Based on previous years
6400 Postage	Based on previous years
6410 Printing	Nov Bill Blanks, more per month for possible printing and copying of District Maps, ETC
6450 Bank Fees	Based on previous years
6470 Petty cash short	Based on previous years
6501 Equipment Rental	Based on previous years
6502 Equipment Purchase	Based on previous years
6510 Water Tests	Based on previous years
6549 Vehicle Expense	Based on previous years
6555 Maintenance and Repairs	Based on previous years - Up \$12,000 from last year
6600 Garbage	Based on previous years
6650 Shop Tools	Based on previous years
6660 Field Tools	Based on previous years
6700 Interest	Actual Interest on USDA Loan - Water
6710 Softw Lic & Hardw Maint:	\$150.00 Jan Computer Maint \$600.00 March Adobe \$ 625.00 May Microsoft Office \$100
6720 Property Tax	For well site property
6730 Education	Based on previous years
6750 Entertainment	Based on previous years
6810 Mileage	Added more for GM to get reimbursed for mileage
6840 Fuel	About \$1000 more for the year than actual in previous year - gas increase expected
6850 Telephone/Internet	Staying the same, but will be changing internet provider so it may be high overall
6900 Utilities	5% increase over previous year
6960 Miscellaneous	About 1/2 of this is Parks, since we aren't positive what will be needed this fiscal year

Budget Comparison 2020/2021 and 2021/2022

REVENUE	2020/2021	2021/2022	Difference	Reason
Water	473,750.00	503,085.50	6%	More accurate from the last two years
Sewer	142,600.00	175,451.28	23%	Rate Increase
Outside water sales	12,000.00	12,900.00	8%	
Utility Fees	7,200.00	7,200.00	0%	
Parks - Grant Funds	2,280.00		-100%	
NON OPERATING REVENUE				
Property Tax	32,400.00	48,000.00	48%	Actual Amount for the last few years
TOTAL REVENUE	670,230.00	746,636.78	11%	
EXPENSES				
Description				
Wages	256,438.92	319,296.80	25%	Extra employees and raises
Payroll Taxes	18,463.60	23,776.51	29%	Closer to actual - over budget last year
Comp Insurance	14,400.00	9,600.00	-33%	Closer to Actual Amount
Employee Benefits	40,200.00	54,834.00	36%	Added dependents and employee
Retirement	45,774.52	53,380.37	17%	Added employee and higher Unfunded amount
Subtotal Emp. Costs	375,277.04	460,887.68	23%	
Consulting/Engineering	45,000.00			Moved to outside services
Legal and Accounting	20,000.00	19,200.00	-4%	
Outside Services	-	42,200.00		
Ad and promotions	1,200.00	240.00	-80%	Not projected to be needed as much
Permits and Fees	22,875.00	10,525.00	-54%	Based on last year
Dues and Subscriptions	7,900.00	6,942.00	-12%	Based on last year
Insurance	15,600.00	15,300.00	-2%	Based on projected amount
Office Supplies	4,200.00	6,555.00	56%	Increase in toner cost
Shop Supplies	11,400.00	6,000.00	-47%	Based on last year
Postage	3,000.00	2,400.00	-20%	Based on last year
Printing		1,340.00		Copying of maps, etc
Bank Fees	240.00	280.00	17%	
Petty cash short	240.00	120.00	-50%	The most in one year has been \$100
Equipment Rental	4,200.00	4,800.00	14%	
Equipment Purchase	7,200.00	4,800.00	-33%	Used a lot last year, not projected to need as much this year
Water Tests	1,800.00	1,400.00	-22%	Based on last year
Vehicle Expense	2,400.00	3,000.00	25%	Work on new truck
Maintenance and Repairs	24,000.00	36,000.00	50%	Way over budget last year, unexpected expenses
Garbage	720.00	720.00	0%	
Shop Tools	1,800.00	1,800.00	0%	
Field Tools	4,800.00	2,400.00	-50%	Rarely used
Interest	12,800.00	12,800.00	0%	
Softw Lic & Hardw Maint.	6,780.00	9,000.00	33%	More expenses this year in this line item
Property Tax	145.00	150.00	3%	
Education	8,400.00	2,400.00	-71%	Not as much needed this year
Entertainment	120.00	480.00	300%	Used for regulators or other organizations
Travel	360.00	-		Not used
Mileage	600.00	5,400.00	800%	GM Reimbursement for mileage
Fuel	3,720.00	3,000.00	-19%	Under budget last year, but still high enough for increase in fuel costs
Telephone/Internet	7,800.00	8,515.00	9%	More accurate, but may get adjusted mid year depending on internet
Utilities	42,800.00	63,980.24	49%	Over budget last year, change in rate structure and rate hike expected
Miscellaneous	1,080.00	5,370.00	397%	Most of this is Parks, as we don't know what will be needed this year
OPERATING EXPENSES TOTAL	263,180.00	277,117.24	5%	
EXPENSES TOTAL	638,457.04	738,004.92	16%	
DEBT SERVICE				
USDA Principle	8,600.00	8,600.00	0%	
USDA Short Lived Assets	8,000.00		-100%	
USDA Debt Reserve	2,200.00		-100%	
DEBT SERVICE TOTAL	18,800.00	8,600.00	-54%	
Total Remaining	12,972.00	31.86		