

AGENDA

**FALL RIVER VALLEY COMMUNITY SERVICES DISTRICT
REGULAR BOARD MEETING
October 16, 2019 at 6:00 PM
District Office, 24850 Third St., Fall River Mills, CA 96028**

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 Meeting Minutes for 9/11/19 and Special Meeting Minutes from 8/28/19 (D) (A)

COMMUNICATIONS: None

CONSENT AGENDA: None

REPORTS:

Chairman's Report:	Jerry Monath
Parks & Rec Report:	Bill Johnson
Financial Report:	Amber Beck
Operations & Manager Report:	Stephen Rooklidge
- Approve Invoices (I) (D) (A)	

OLD BUSINESS: None

NEW BUSINESS:

- Consider changing CalPERS Unfunded Accrued Liability Amortization Payment Schedule (I) (D) (A)

ADJOURNMENT

Next Regular Board Meeting November 13, 2019

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
September 11, 2019 6:00 PM

CALL TO ORDER:

Chairman Monath called the meeting to order at 6:00 p.m.

ROLL CALL OF DIRECTORS:

Directors present: Gooch, DeWitt, Ontano, Monath

Directors Absent: Colby

VISITORS: Bill Johnson

PUBLIC COMMENT:

- None

APPROVAL OF MINUTES:

- Approval of Regular Meeting Minutes for 08/14/2019
 - o Correction in last sentence to read "backhoe" instead of "back".
 - o Director Ontano made a motion to approve minutes from 08/14/2019 as corrected. Director DeWitt seconded, and the motion was passed unanimously with a vote of 4 ayes. (Gooch, DeWitt, Ontano and Monath)

COMMUNICATIONS: None

CONSENT AGENDA: None

Chairman Report:

- Looked through the audit and have a couple questions for Amber to ask the auditors when they come next week. Let her know if anyone else has questions.

Parks & Rec:

- Bill Johnson (written report) and Paulette Gooch
 - o The Community Park
 - Mt. Shasta Engineering is handling the permitting process for the demolition and construction, as well as storm water concerns.
 - Current estimated date of construction is November 15th.
 - Depending on when permits can be obtained.
 - Amish Country Gazebos who is proving the pavilion has received 50% of the payment to get them started.
 - Once demo of the existing buildings and slabs are complete the new construction can begin.
 - o The Trail Project
 - It is unknown when the 3rd party use agreement from PG&E will be completed.
 - This needs to be awarded before trail work can start.
 - Oak restoration and vegetation management is being directed by Lomakatsi.

Treasurer Report:

- Amber Beck
 - o Accounts payable are all current.
 - o Total operating revenue for August is approximately \$75,973.
 - o The operating reserve account has a balance of \$65,104 and the depreciation savings has a balance of \$62,739
 - The District needs to look at how much is being saved in the reserve accounts and if it is something that should continue to grow.
 - o Total revenue is over budget by about \$10,000, mainly due to over \$12,000 in bulk water sales.
 - Expenses are about \$6,000 under budget
 - o The total cash balances for all accounts is \$331,052. Some of this money is already allocated for certain projects or expenses.
 - o The excavator was paid off on 8/29/19
 - o Approve Financials:
 - Director Gooch made a motion to approve the invoices for payment. Director Ontano seconded, and the motion was passed unanimously with a vote of 4 ayes. (Gooch, DeWitt, Ontano and Monath)

Operations Report/Managers Report:

- Stephen Rooklidge, GM
 - o Grants
 - RCAC is moving forward on sending letters to residence for the Median Home Income survey to relist McArthur and the entire District as disadvantage for grant funding eligibility. McArthur fell out of disadvantaged status last year.
 - The test well grant is in review at CSU-Sac before being sent to the state for additional review.
 - Guillen Engineering signed a modified task order to complete the wastewater design for McArthur.
 - Discussed grant opportunities with McArthur Fire District and USDA to provide non-potable water storage in FRM and McArthur.
 - o System
 - Only water pressure fluctuations were experienced during the Fair.
 - Bulk water invoice sent to CalFire for water provided during the Willow Fire.
 - All meters were read, and staff continue to map locations for future identification.
 - Two residential and two commercial meters were repaired and/or replaced.
 - The hospital lift station generator transfer switch was installed, but pump 1 is not working. Needs to be pulled out and check for a blockage. Lift station will be operating on one pump until the spare is available.
 - o Office
 - Bill Rodeski is going to be taking his distribution exam in September
 - Swamp cooler repaired and broken tree branch removed.

OLD BUSINESS:

- None

NEW BUSINESS:

- Consider a change in business office hours (I) (D) (A)
 - o Amber Beck is requesting that the office hours be changed to M-TH 8 AM to 4 PM.
 - This would mean closing the office on Fridays.
 - The hours currently are M-TH 8 AM to 3 PM and Friday 8 AM to 1 PM
 - The change would only reduce the weekly hours open by 1.
 - Amber and Steve will turn in an alternative work hours form. Amber will work up to 9 hours 4 days a week, and occasionally on Fridays as needed, without exceeding 40 hours per week.
 - o Director DeWitt made a motion to change the business hour to Monday thru Thursday. Director Gooch seconded, and the motion was passed unanimously with a vote of 4 ayes. (Gooch, DeWitt, Ontano and Monath)

Regular Meeting adjourned at 6:28 pm

CLOSED SESSION

- Discuss personnel issue (I) (D) (A)
 - o No action was taken during closed session
- **The next board meeting is 10/16/2019**

Respectfully Submitted,

Stephen Rooklidge, General Manager

Date

Jerry Monath, Chairman of the Board

Date

Minutes
FALL RIVER VALLEY COMMUNITY SERVICES DISTRICT
SPECIAL BOARD MEETING

August 28, 2019

District Office, 24850 3rd Street, Fall River Mills, CA 96028

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: Meeting was called to order at 6 p.m.

ROLL CALL OF DIRECTORS:

Directors present: Monath, Ontano, Colby, DeWitt

Directors absent: Gooch

VISITORS: None

PUBLIC COMMENT: None

NEW BUSINESS:

- Replacing the excavator with a backhoe (I) (D) (A)
 - o Chairman Monath believes getting a backhoe is a good idea. Will be easier to move around without having to haul it on a trailer and the unreliable truck that we have right now.
 - The excavator was good to have at the Airport job, but we really don't get many like that. Most are repairs at a single location.
 - o Director Colby asked about upcoming at mobile home park.
 - Chairman Monath said that the excavator may save time, but we could hire the job out. There aren't many like that.
 - o Director DeWitt believes that if the backhoe is better than the District should go with it. He wants to be responsible with the community's money.
 - o Director Ontano doesn't feel that the board made a mistake buying the excavator in the first place, as they were just listening to the authority on the issue at the time. The same thing that they are asked to do this time.
 - Director DeWitt made a motion to replace the excavator and trailer with a backhoe if the price is comparable with what was presented at the board meeting in August. Director Colby seconded, and the motion was passed unanimously with 4 ayes (Monath, Colby, Ontano, DeWitt)

- Pay off the excavator loan (I) (D) (A)
 - o The excavator is financed through Plumas bank and there is a balance of about \$22,000 remaining. The district has the money at this time to pay it off instead of making monthly payments.
 - Director Ontano made a motion to pay of the excavator loan. Director Colby seconded, and the motion was passed unanimously with 4 ayes (Monath, Colby, Ontano, DeWitt)

Meeting adjourned 6:45 PM

Respectfully Submitted,

Jerry Monath, Chairman of the Board

Date

PARKS REPORT

October 16, 2019

The Community Center Park has a new name! Two Rivers Park was settled on by the parks committee. It is felt that the name acknowledges the one unique feature that has drawn people to the site for many centuries.

The license agreement with PG&E that allows access to Two Rivers Park over PG&E retained land is signed by both parties. We are now allowed to cross PG&E land for park development, use, and maintenance without hinderance. The agreement is good for ten years, and is renewable. In addition to having access now, the ten year term should allow ample time to seek an easement, should the district decide to do so.

Pile burning on the Lake Trail project should begin before the end of October. This will complete the stand improvement portion of the project. I encourage anyone to drive in the road to Fall River Lake and see first-hand the excellent outcome of this work. The end result is a healthier, somewhat “urban” forest, one byproduct of which is reduced fire danger.

Development of the Lake Trail itself will be delayed until spring of 2020 due to the time required to complete the needed agreements between PG&E and the district. In the meantime, native plants are being propagated for use along the trail when the time comes.

GENERAL MANAGER'S REPORT 10.16.19

Grants:

1. RCAC is moving forward on sending letters to residences requesting information for the Median Home Income survey to relist McArthur and the entire District as a disadvantaged community for grant funding eligibility. Intro letters went out 10/9 and formal letters will be sent 10/16. This survey is provided free due to our working relationship with USDA, but the results are relevant to both federal and state funding opportunities.
2. Expecting one more estimate for the office/shop roof because the first one received needs corroboration before the facilities grant application will be considered by USDA.
3. The DDW/DFA grant for two test wells at the Airport property is in review at the state for funding consideration in 2020.
4. Guillen Engineering is moving forward on the wastewater design for McArthur. Altec Engineering is completing the draft easement for the McArthur tank project and scheduling the surveying for the Airport project. Enplan Co. from Redding did a site visit to write a proposal to complete the CEQA/NEPA work for the McArthur tank, McArthur sewer, and Airport tank projects. Engineering design work for the Airport tank will start when the CEQA report is completed.

System:

1. All meters were read, and staff continue to map locations for future identification.
2. Monthly bacteriological samples were collected and delivered.
3. Six residential meters were replaced and two meters were found to be listed as an incorrect size. The meter and billing rate for those services were adjusted.
4. Water loss was ~1.1MG in Sept, which is 15% of total (25 gpm); 2 gpm less than August.
5. The well backup engine had work done which makes it more efficient and can now operate fully without getting too hot (starter, alternator, radiator, exhaust, tune-up).
6. The spare lift station pump was returned from the repair shop in Redding, but the volute was cracked in two spots. These stress fractures were sent to Packway for repair. This is the second pump volute that has stress cracks and indicates the bottom pump mounts of the Hospital and Bridge St lift stations need to be replaced with modern brackets. Big job.
7. Investigated the 16,000-gal concrete cistern at McArthur for use as a fire tank to provide non-potable water storage available as an overhead truck fill location. Construction will be done in-house by purchasing used pipe and pump from Packway.

Office:

1. Two windows were replaced with acrylic and free wood was delivered.
2. Office Manager had her annual performance review.
3. The Dodge pickup and tractor were serviced.
4. Purchases included 50 touch-read residential meters, lighting fixtures, radiator repair, shop tools.



Financial Summary

September 2019

Amber Beck

General

In the month of September our total operating revenue was \$61,153. Tax revenue was \$8.45. We transferred \$2,500 from the operating account into both the operating reserve savings and the depreciation savings accounts. The balances on these accounts are \$67,612 and \$65,247 respectively.

Budget Overview

Operating Revenue was over budget by about \$2,000, with over \$5,000 in bulk water sales. Expenses were about \$3,000 over budget, mostly due to the audit expense being paid this month instead of next. Overall our net income was \$8,622.

Accounts Payable and Receivable

The bulk of the audit expense was paid, which was \$11,000. They usually bill for about \$2,000 more in miscellaneous charges when the audit is complete.

The September reimbursement check for Lomakatsi got lost in the mail. You will see check #3121 on the register has been voided (\$0) and #3144 was issued. We incurred a \$25 stop payment fee for this, and I will be mailing their checks with delivery confirmation from now on, because although this is the first to get lost, others have taken longer than expected to get to them.

A reimbursement request was sent to the Stewardship Council for admin fees payable to the District. Bill Johnson will be getting a check for \$2,960 for work beyond his volunteer hours.

Unapproved Invoices

Vendor	Description	Amount
Blue Tarp - Northern Tool and Equip	Yearly fee	\$39.99
CUSI	Postcard bill blanks	\$439.28
Enloe Drilling	Sending a camera down a potential well	\$235.00
Mountain Echo	Advertising	\$105.00
John Deere	Maintenance on tractor	\$227.21
Petty Cash	Postage, petty cash short fund	\$192.48
Quicksilver Electric	Past charges for golf course tank building	\$599.95
Quill	Office Supplies	\$115.83
Singleton Auman	Audit for 2018/2019	\$11,000.00
Stephen Rooklidge	Radiator repair and supplies	\$1,739.26
Stephen Rooklidge	Shop Supplies	\$472.77
US Postmaster	Billing for September	\$154.00
UsaBluebook	Rain gear, water maint supplies	\$904.97
Valley Hardware	Shop Supplies	\$290.79
Stoltenberg	Utility bill reimbursement for Park Property	\$37.20
Total		\$16,553.73
PAID AS OF 09/30/2019		\$1,739.26
TO BE PAID		\$14,814.47

Unapproved	\$14,814.47
Pre approved	\$1,192.14
Grant Reimb.	\$15,035.00
Total	\$31,041.61

Preapproved Invoices

VENDOR	FOR	AMOUNT	PAID
PG&E	September-19	5667.92	\$5,667.92
Pers Retirement	September-19	\$4,977.68	\$4,977.68
Napa Auto Parts	September-19	\$739.14	\$0.00
Ed Staub and Sons	September-19	\$320.00	\$0.00
Frontier	September-19	\$407.17	\$407.17
FGL Environmental	September-19	\$133.00	\$0.00
State Fund	September-19	\$584.75	\$584.75
Streamline - Web services	September-19	\$100.00	\$100.00
Woodssong	September-19	\$213.33	\$213.33
Burney Disposal	September-19	\$57.58	\$57.58
Consumer Cellular - On call phone	September-19	\$33.26	\$33.26
Anthem Blue Cross - Employee Health and Life A&D	September-19	\$709.24	\$709.24
Pers - Employee Health	September-19	\$2,871.23	\$2,871.23
Pathian - Vision Insurance	September-19	\$122.92	\$122.92
Humana - Employee Dental	September-19	\$322.35	\$322.35
William Rodeski Cell Phone Reimb/Distribution exam	September-19	\$85.00	\$85.00
Total			\$17,344.57
Paid as of 09/30/19			\$16,152.43
To be paid			\$1,192.14

Grant Reimbursable

Vendor	Invoice #	Grant	Amount
Bill Johnson	2018/2019	Stewardship Council FRLT	\$2,960.00
Sergio Guillen	107	Task order #4 - WWG	\$3,000.00
Sergio Guillen	108	Task order #1 and #2 WWG	\$12,075.00
Total			\$18,035.00
Paid as of 09/30/2019			\$3,000.00
Total to be paid			\$15,035.00

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

Aging Date - 8/1/2019
 From 9/1/2019 Through 9/30/2019

Vendor ID	Current	1 - 30			31 - 60			61 - 90			Over 90			Total
		Days Past Due	Days Past Due	Days Past Due	Days Past Due	Days Past Due	Days Past Due	Days Past Due	Days Past Due	Days Past Due	Days Past Due	Days Past Due		
Bill Johnson	2,960.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,960.00	
Blue Tarp	39.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39.99	
Financial-(Norther Tool & Equipment)														
Continental Utility Solutions	439.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	439.28	
Ed Staub & Sons	320.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	320.00	
Enloe	235.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	235.00	
FGL Environmental	133.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	133.00	
John Deere	227.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	227.21	
Mountain Echo	105.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	105.00	
Napa Auto Parts	739.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	739.14	
Petty Cash	192.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	192.48	
Quicksilver Electric	599.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	599.95	
Quill	115.83	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	115.83	
Sergio Guillen	12,075.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,075.00	
Singleton Auman PC	11,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,000.00	
Stephen Rooklidge	472.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	472.77	
US Postmaster	154.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	154.00	
Usabluebook	904.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	904.97	
Valley Best Hardware	290.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	290.79	
xStoltenberg	37.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37.20	
Report Total	31,041.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	31,041.61	

Fall River Valley Community Services District

Statement of Revenues and Expenditures - Unposted Transactions Included In Report

From 9/1/2019 Through 9/30/2019

	Septemb... 2019 Actual	September 2019 Budget	YTD Actual (07/01/2019 - 09/30/2019)	Total Budget	YTD Percent Used
Revenue					
Operating Revenue					
Revenue-Utilities	55,184.50	57,929.72	183,052.57	619,092.10	29.56%
Outside/Container Revenue	5,324.61	1,200.00	25,873.03	4,550.00	568.63%
Utility Fees	644.00	0.00	2,002.38	0.00	0.00%
Total Operating Revenue	61,153.11	59,129.72	210,927.98	623,642.10	33.82%
Non Operating Revenue					
Taxes Revenue	8.45	0.00	1,406.35	43,000.00	3.27%
Interest Revenue	21.44	0.00	61.52	0.00	0.00%
Total Non Operating Revenue	29.89	0.00	1,467.87	43,000.00	3.41%
Total Revenue	61,183.00	59,129.72	212,395.85	666,642.10	31.86%
Expenses					
Employee Expense					
Wages	17,958.88	19,890.84	58,967.16	240,518.43	24.51%
Payroll Taxes	1,244.55	1,750.40	4,272.21	21,165.63	20.18%
Employee Health Insurance	3,176.28	3,119.00	9,635.30	37,428.00	25.74%
PERS- Retirement Compensation Insurance	4,041.75 584.75	3,478.32 1,200.00	13,114.70 1,710.33	42,866.15 14,400.00	30.59% 11.87%
Total Employee Expense	27,006.21	29,438.56	87,699.70	356,378.21	24.61%
Operating Expense					
Consulting	0.00	833.00	0.00	10,000.00	0.00%
Legal & Accounting	11,000.00	400.00	11,000.00	19,400.00	56.70%
Outside Services	0.00	208.00	762.00	2,500.00	30.48%
Engineering	0.00	1,666.67	0.00	20,000.00	0.00%
Advertising & Promotions	105.00	84.00	280.00	1,000.00	28.00%
Permit Fees	0.00	0.00	1,605.00	8,300.00	19.33%
Dues & Subscriptions	0.00	0.00	775.18	4,580.00	16.92%
Insurance	1,079.00	1,027.00	3,237.00	12,324.00	26.26%
Office Supplies	555.11	350.00	1,205.70	4,200.00	28.70%
Shop Supplies	569.97	833.34	1,536.58	10,000.00	15.36%
Postage	246.48	250.00	554.13	3,000.00	18.47%
Printing	0.00	15.00	0.00	180.00	0.00%
Bank Fees	12.00	10.00	12.00	120.00	10.00%
Finance Charges	0.00	15.00	0.00	180.00	0.00%
Petty Cash Short Account	100.00	0.00	100.00	0.00	0.00%
Equipment Rental	0.00	150.00	0.00	1,800.00	0.00%
Equipment Purchase	0.00	1,000.00	0.00	12,000.00	0.00%
Water Tests	133.00	175.00	754.00	2,100.00	35.90%
Truck Expense	153.23	300.00	277.93	3,600.00	7.72%
Maintenance & Repairs	4,302.11	5,000.00	9,209.11	60,000.00	15.34%
Garbage Fees	57.58	60.00	160.37	720.00	22.27%
Shop Tools	0.00	250.00	0.00	3,000.00	0.00%

Fall River Valley Community Services District

Statement of Revenues and Expenditures - Unposted Transactions Included In Report

From 9/1/2019 Through 9/30/2019

	Septemb... 2019 Actual	September 2019 Budget	YTD Actual (07/01/2019 - 09/30/2019)	Total Budget	YTD Percent Used
Field Tools	346.97	1,000.00	782.25	12,000.00	6.51%
Interest Expense	0.00	1,149.61	193.00	13,795.32	1.39%
Software License & Hardware Maint	313.33	2,100.00	2,804.99	6,320.00	44.38%
Property Tax	0.00	0.00	0.00	145.00	0.00%
Education	50.00	112.51	325.00	1,350.00	24.07%
Entertainment	0.00	16.00	16.00	200.00	8.00%
Travel	0.00	100.00	224.73	1,200.00	18.72%
Mileage	0.00	170.00	184.44	2,040.00	9.04%
Fuel	350.03	334.00	1,252.38	4,008.00	31.24%
Telephone	475.43	470.00	1,426.29	5,640.00	25.28%
Utilities	5,705.12	4,500.00	16,393.52	46,450.00	35.29%
Miscellaneous Expense	0.00	83.00	0.00	1,000.00	0.00%
Total Operating Expense	<u>25,554.36</u>	<u>22,662.13</u>	<u>55,071.60</u>	<u>273,152.32</u>	20.16%
Total Expenses	<u>52,560.57</u>	<u>52,100.69</u>	<u>142,771.30</u>	<u>629,530.53</u>	22.68%
Net Income	<u>8,622.43</u>	<u>7,029.03</u>	<u>69,624.55</u>	<u>37,111.57</u>	187.60%
Debt Service					
USDA Principle & Plumas Loan					
Plumas Bank Loan	0.00	0.00	(23,652.71)	0.00	0.00%
Total USDA Principle & Plumas Loan	0.00	0.00	(23,652.71)	0.00	0.00%
Total Debt Service	<u>0.00</u>	<u>0.00</u>	<u>(23,652.71)</u>	<u>0.00</u>	0.00%
Net Income Less Debt Service	<u>8,622.43</u>	<u>7,029.03</u>	<u>45,971.84</u>	<u>37,111.57</u>	123.87%

Fall River Valley Community Services District

Statement of Revenues and Expenditures

From 9/1/2019 Through 9/30/2019

	September 2019 Actual	YTD Actual	September 2018 Actual	Prior YTD Actual
Revenue				
Operating Revenue				
Revenue-Utilities	55,184.50	183,052.57	57,769.26	193,066.53
Outside/Container Revenue	5,324.61	25,873.03	1,430.00	5,481.04
Utility Fees	<u>644.00</u>	<u>2,002.38</u>	<u>331.23</u>	<u>913.75</u>
Total Operating Revenue	<u>61,153.11</u>	<u>210,927.98</u>	<u>59,530.49</u>	<u>199,461.32</u>
Non Operating Revenue				
Taxes Revenue	8.45	1,406.35	0.00	1,200.59
Interest Revenue	<u>21.44</u>	<u>61.52</u>	<u>9.90</u>	<u>28.35</u>
Total Non Operating Revenue	<u>29.89</u>	<u>1,467.87</u>	<u>9.90</u>	<u>1,228.94</u>
Total Revenue	<u>61,183.00</u>	<u>212,395.85</u>	<u>59,540.39</u>	<u>200,690.26</u>
Expenses				
Employee Expense				
Wages	17,958.88	58,967.16	15,742.71	54,805.11
Payroll Taxes	1,244.55	4,272.21	1,364.55	4,445.41
Employee Health Insurance	3,176.28	9,635.30	1,016.00	3,718.56
PERS- Retirement	4,041.75	13,114.70	2,846.85	9,841.68
Compensation Insurance	<u>584.75</u>	<u>1,710.33</u>	<u>1,050.33</u>	<u>3,612.82</u>
Total Employee Expense	<u>27,006.21</u>	<u>87,699.70</u>	<u>22,020.44</u>	<u>76,423.58</u>
Operating Expense				
Consulting	0.00	0.00	0.00	165.00
Legal & Accounting	11,000.00	11,000.00	13,988.00	16,081.75
Outside Services	0.00	762.00	990.00	2,350.00
Advertising & Promotions	105.00	280.00	0.00	0.00
Permit Fees	0.00	1,605.00	0.00	1,186.00
Dues & Subscriptions	0.00	775.18	100.00	450.00
Insurance	1,079.00	3,237.00	977.59	2,932.77
Office Supplies	555.11	1,205.70	183.04	988.14
Shop Supplies	569.97	1,536.58	380.55	1,118.12
Postage	246.48	554.13	246.66	665.11
Printing	0.00	0.00	49.32	55.21
Bank Fees	12.00	12.00	0.00	5.00
Finance Charges	0.00	0.00	0.00	1.07
Petty Cash Short Account	100.00	100.00	0.00	11.80
Equipment Rental	0.00	0.00	3,543.33	3,543.33
Equipment Purchase	0.00	0.00	293.08	2,546.32
Water Tests	133.00	754.00	502.00	644.00
Building	0.00	0.00	2,149.98	2,149.98
Truck Expense	153.23	277.93	0.00	926.47
Maintenance & Repairs	4,302.11	9,209.11	0.00	1,484.88
Garbage Fees	57.58	160.37	56.65	102.09
Shop Tools	0.00	0.00	0.00	198.40
Field Tools	346.97	782.25	0.00	0.00
Interest Expense	0.00	193.00	141.96	433.69
Software License & Hardware Maint	313.33	2,804.99	0.00	1,795.00
Education	50.00	325.00	0.00	0.00
Entertainment	0.00	16.00	0.00	30.92

Fall River Valley Community Services District

Statement of Revenues and Expenditures

From 9/1/2019 Through 9/30/2019

	September 2019 Actual	YTD Actual	September 2018 Actual	Prior YTD Actual
Travel	0.00	224.73	0.00	0.00
Mileage	0.00	184.44	0.00	78.48
Fuel	350.03	1,252.38	355.92	1,983.22
Telephone	475.43	1,426.29	461.81	1,581.29
Utilities	<u>5,705.12</u>	<u>16,393.52</u>	<u>4,181.08</u>	<u>14,894.19</u>
Total Operating Expense	<u>25,554.36</u>	<u>55,071.60</u>	<u>28,600.97</u>	<u>58,402.23</u>
Total Expenses	<u>52,560.57</u>	<u>142,771.30</u>	<u>50,621.41</u>	<u>134,825.81</u>
Net Income	<u>8,622.43</u>	<u>69,624.55</u>	<u>8,918.98</u>	<u>65,864.45</u>
Capital Expenditures				
Sewer Bond & USDA, & Plumas Bank Principle				
Long Term Debt-Expense	0.00	<u>(24,258.45)</u>	<u>(1,008.42)</u>	<u>(3,025.26)</u>
Total Sewer Bond & USDA, & Plumas Bank Principle	0.00	<u>(24,258.45)</u>	<u>(1,008.42)</u>	<u>(3,025.26)</u>
Capitalized Purchases				
Water System-Capital Expense	0.00	<u>(5,574.82)</u>	0.00	0.00
Sewer System-Capital Expense	0.00	<u>(1,858.28)</u>	0.00	0.00
Total Capitalized Purchases	<u>0.00</u>	<u>(7,433.10)</u>	<u>0.00</u>	<u>0.00</u>
Total Capital Expenditures	<u>0.00</u>	<u>(31,691.55)</u>	<u>(1,008.42)</u>	<u>(3,025.26)</u>
Net Income Less Capital Expenditures	<u>8,622.43</u>	<u>37,933.00</u>	<u>7,910.56</u>	<u>62,839.19</u>
Asset Expense				
Depreciation				
Depreciation Expense	<u>8,083.54</u>	<u>24,250.62</u>	<u>7,679.55</u>	<u>23,038.65</u>
Total Depreciation	<u>8,083.54</u>	<u>24,250.62</u>	<u>7,679.55</u>	<u>23,038.65</u>
Amortization				
Amortized Expense	<u>588.89</u>	<u>588.89</u>	<u>588.89</u>	<u>1,766.67</u>
Total Amortization	<u>588.89</u>	<u>588.89</u>	<u>588.89</u>	<u>1,766.67</u>
Total Asset Expense	<u>8,672.43</u>	<u>24,839.51</u>	<u>8,268.44</u>	<u>24,805.32</u>
Net Income Less Asset Expense	<u>(50.00)</u>	<u>13,093.49</u>	<u>(357.88)</u>	<u>38,033.87</u>
Grant Activities				
Grant Revenue				
Accounts Receivable-Grants	23,083.25	14,895.00	(33,615.00)	(67,532.00)
Grant/Loan Inflow	<u>5,848.50</u>	<u>76,803.00</u>	<u>67,532.00</u>	<u>116,182.25</u>
Total Grant Revenue	<u>28,931.75</u>	<u>91,698.00</u>	<u>33,917.00</u>	<u>48,650.25</u>
Grant Expense				
Construction In Progress	0.00	18,529.48	0.00	0.00
Construction In Progress-	<u>(46,274.50)</u>	<u>(109,755.50)</u>	<u>(13,976.25)</u>	<u>453,281.34</u>
Total Grant Expense	<u>(46,274.50)</u>	<u>(91,226.02)</u>	<u>(13,976.25)</u>	<u>453,281.34</u>
Total Grant Activities	<u>(17,342.75)</u>	<u>471.98</u>	<u>19,940.75</u>	<u>501,931.59</u>

Fall River Valley Community Services District
 Statement of Revenues and Expenditures
 From 9/1/2019 Through 9/30/2019

	September 2019 Actual	YTD Actual	September 2018 Actual	Prior YTD Actual
Net Income Including Grant Activities	(17,392.75)	13,565.47	19,582.87	539,965.46

For the Current Fiscal Year 2019/2020
Fall River Valley Community Services District
 Statement of Revenues and Expenditures
WATER/SEWER/PARKS

From 7/1/2019 Through 9/30/2019

	Water	Sewer	Parks & Recreation	Total	
Revenue					
Operating Revenue					
Revenue-Utilities	145,507.15	37,545.42	0.00	183,052.57	4000
Outside/Container Revenue	25,873.03	0.00	0.00	25,873.03	4010
Utility Fees	1,311.05	691.33	0.00	2,002.38	4030
Total Operating Revenue	172,691.23	38,236.75	0.00	210,927.98	
Non Operating Revenue					
Taxes Revenue	0.00	1,406.35	0.00	1,406.35	4200
Interest Revenue	46.55	12.06	2.91	61.52	4400
Total Non Operating Revenue	46.55	1,418.41	2.91	1,467.87	
Total Revenue	172,737.78	39,655.16	2.91	212,395.85	
Expenses					
Employee Expense					
Wages	46,483.89	12,483.27	0.00	58,967.16	5000
Payroll Taxes	3,376.28	895.93	0.00	4,272.21	5150
Employee Health Insurance	7,710.22	1,925.08	0.00	9,635.30	5160
PERS- Retirement	10,102.40	3,012.30	0.00	13,114.70	5170
Compensation Insurance	1,282.74	427.59	0.00	1,710.33	5200
Total Employee Expense	68,955.53	18,744.17	0.00	87,699.70	
Operating Expense					
Legal & Accounting	8,250.00	2,750.00	0.00	11,000.00	6150
Outside Services	762.00	0.00	0.00	762.00	6160
Advertising & Promotions	280.00	0.00	0.00	280.00	6250
Permit Fees	1,203.75	401.25	0.00	1,605.00	6260
Dues & Subscriptions	711.14	64.04	0.00	775.18	6261
Insurance	2,427.75	809.25	0.00	3,237.00	6270
Office Supplies	921.35	284.35	0.00	1,205.70	6300
Shop Supplies	1,173.11	363.47	0.00	1,536.58	6301
Postage	393.55	138.53	22.05	554.13	6400
Bank Fees	12.00	0.00	0.00	12.00	6450
Petty Cash Short Account	75.00	25.00	0.00	100.00	6470
Water Tests	754.00	0.00	0.00	754.00	6510
Truck Expense	208.45	69.48	0.00	277.93	6549
Maintenance	0.00	0.00	0.00	0.00	6550
Maintenance & Repairs	8,104.39	1,104.72	0.00	9,209.11	6555
Garbage Fees	120.28	40.09	0.00	160.37	6600
Field Tools	586.70	195.55	0.00	782.25	6660

For the Current Fiscal Year 2019/2020
Fall River Valley Community Services District
 Statement of Revenues and Expenditures
WATER/SEWER/PARKS

From 7/1/2019 Through 9/30/2019

	Water	Sewer	Parks & Recreation	Total	
Interest Expense	144.76	48.24	0.00	193.00	6700
Software License & Hardware Maint	2,111.75	679.91	13.33	2,804.99	6710
Education	325.00	0.00	0.00	325.00	6730
Entertainment	0.00	16.00	0.00	16.00	6750
Travel	224.73	0.00	0.00	224.73	6800
Mileage	184.44	0.00	0.00	184.44	6810
Fuel	946.80	305.58	0.00	1,252.38	6840
Telephone	1,069.74	356.55	0.00	1,426.29	6850
Utilities	14,111.77	2,244.55	37.20	16,393.52	6900
Total Operating Expense	45,102.46	9,896.56	72.58	55,071.60	
Total Expenses	114,057.99	28,640.73	72.58	142,771.30	
Net Income	58,679.79	11,014.43	(69.67)	69,624.55	
Asset Expense					
Depreciation					
Depreciation Expense	12,292.35	11,958.27	0.00	24,250.62	8620
Total Depreciation	12,292.35	11,958.27	0.00	24,250.62	
Amortization					
Amortized Expense	588.89	0.00	0.00	588.89	8630
Total Amortization	588.89	0.00	0.00	588.89	
Total Asset Expense	12,881.24	11,958.27	0.00	24,839.51	
Net Income Less Asset Expense	45,798.55	(943.84)	(69.67)	44,785.04	
Grant Activities					
Grant Revenue					
Grant/Loan Inflow	0.00	0.00	76,803.00	76,803.00	4500
Total Grant Revenue	0.00	0.00	76,803.00	76,803.00	
Total Grant Activities	0.00	0.00	76,803.00	76,803.00	
Net Income Including Grant Activities	45,798.55	(943.84)	76,733.33	121,588.04	

Fall River Valley Community Services District

Balance Sheet
As of 9/30/2019

	Current Year
Assets	
Current Assets	
Cash & Cash Equivalents	
Petty Cash	300.00
Operating Account-Checking	155,880.94
Depreciation Savings Account	65,247.38
USDA-Annual	25,621.29
USDA-Short Lived Assets	720.88
USDA-Debt Service	12,408.04
Operating Reserve Savings Acct	67,611.83
Parks & Recreation Savings Acct	11,531.90
Total Cash & Cash Equivalents	339,322.26
Accounts Receivable	
Accounts Receivable-Grants	29,799.87
Accounts Receivable Water	61,906.05
Accounts Receivable-Sewer	17,019.09
Total Accounts Receivable	108,725.01
Inventories	
Inventory	19,497.77
Total Inventories	19,497.77
Prepaid Expenses	
Prepaid Insurance Expenses	204.46
Total Prepaid Expenses	204.46
Total Current Assets	467,749.50
Long-term Assets	
Property & Equipment	
Land	77,954.00
Building	21,511.35
Equipment	277,323.55
Water System	3,005,829.61
Sewer System	1,621,785.00
Amortized Asset	74,946.35
Accumulated Depreciation	(3,055,873.90)
Accumulated Amortization	(35,303.41)
Total Property & Equipment	1,988,172.55
Long-term Investments	
Construction In Progress	268,232.97
Total Long-term Investments	268,232.97
Total Long-term Assets	2,256,405.52
Total Assets	2,724,155.02
Liabilities	
Short-term Liabilities	
Accounts Payable	
Accounts Payable	31,041.61
AP Beginning Balance/Interim	0.00
Total Accounts Payable	31,041.61
Other Short-term Liabilities	
Federal Income Tax	0.00
FICA Taxes Liabilities	0.02
Personal Income Tax-FTB	0.00
Unemployment Insurance-State	0.00
Employment Training Tax	0.00

Fall River Valley Community Services District

Balance Sheet
As of 9/30/2019

	<u>Current Year</u>
State Disability Insurance	0.00
Employee Portion of Health Ins	368.84
Employee Retirement	6,236.10
Customer Deposit Liabilities	<u>4,862.56</u>
Total Other Short-term Liabilities	<u>11,467.52</u>
Total Short-term Liabilities	42,509.13
Long-term Liabilities	
Long-term Liabilities	
USDA Loan	<u>451,464.42</u>
Total Long-term Liabilities	451,464.42
Other Long-term Liabilities	
Pension Liability	<u>185,102.00</u>
Total Other Long-term Liabilities	<u>185,102.00</u>
Total Long-term Liabilities	<u>636,566.42</u>
Total Liabilities	<u>679,075.55</u>
Net Assets	
Beginning Net Assets	
Net Assets	
Accounts Receivable-Grants	0.00
Contributed Capital	1,106,692.36
Net Income	862,831.91
Building-Capital Expense	0.00
Equipment-Capital Expense	0.00
Water System-Capital Expense	(5,574.82)
Sewer System-Capital Expense	(1,858.28)
Construction In Progress-	(109,755.50)
Long Term Debt-Expense	<u>(24,258.45)</u>
Total Net Assets	<u>1,828,077.22</u>
Total Beginning Net Assets	1,828,077.22
Current YTD Net Income	
	<u>121,588.04</u>
Total Current YTD Net Income	<u>121,588.04</u>
Total Net Assets	<u>1,949,665.26</u>
Total Liabilities and Net Assets	<u><u>2,628,740.81</u></u>

Fall River Valley Community Services District

Statement of Cash Flows

As of 9/30/2019

	Current Period
Cash Flows from Operating & Non-Operating Activities	
Changes in Accounts Receivables-Grants	23,083.25
Grant Revenue	5,848.50
Changes in Accounts receivable-Operations	13,408.72
Interest & Dividends Received	21.44
Sales	61,153.11
Miscellaneous Receipts	(2,182.40)
Payments to Employees & Suppliers	(93,054.96)
Total Cash Flows from Operating & Non-Operating Activities	8,277.66
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	331,020.60
Ending Cash & Cash Equivalents	339,298.26

Fall River Valley Community Services District

Check/Voucher Register - BM Checks

1020 - Operating Account-Checking

From 9/1/2019 Through 9/30/2019

Check Number	Check Description	Vendor Name	Effective Date	Check Amo...
3103	System Generated Check/Vouc...	Abila Inc	9/11/2019	1,870.00
3104	System Generated Check/Vouc...	BEG Industrial an...	9/11/2019	1,293.70
3105	System Generated Check/Vouc...	Burney Disposal	9/11/2019	57.58
3106	System Generated Check/Vouc...	Ed Staub & Sons	9/11/2019	631.46
3107	System Generated Check/Vouc...	J. W. Wood Comp...	9/11/2019	1,080.47
3108	System Generated Check/Vouc...	Mountain Echo	9/11/2019	175.00
3109	System Generated Check/Vouc...	Napa Auto Parts	9/11/2019	124.70
3110	System Generated Check/Vouc...	Quicksilver Electric	9/11/2019	7,433.10
3111	System Generated Check/Vouc...	Streamline	9/11/2019	100.00
3112	System Generated Check/Vouc...	Tesco Controls, INC	9/11/2019	7,335.00
3113	System Generated Check/Vouc...	US Postmaster	9/11/2019	157.50
3114	System Generated Check/Vouc...	UsaBlueBook	9/11/2019	3,030.71
3115	System Generated Check/Vouc...	Valley Best Hardw...	9/11/2019	309.35
3116	System Generated Check/Vouc...	William Rodeski	9/11/2019	85.00
3117	System Generated Check/Vouc...	Gary Hacker	9/11/2019	61.21
3118	System Generated Check/Vouc...	MT Shasta Engine...	9/10/2019	10,991.00
3119	System Generated Check/Vouc...	Stephen Rooklidge	9/11/2019	53.58
3120	System Generated Check/Vouc...	Woodssong Comp...	9/11/2019	213.33
3121	System Generated Check/Vouc...	Lomakatsi Restora...	9/11/2019	0.00
3122	System Generated Check/Vouc...	Stephen Rooklidge	9/24/2019	1,685.68
3144	System Generated Check/Vouc...	Lomakatsi Restora...	9/30/2019	23,083.25
DEBIT 20829	Dodge Oil Change	Double S Automot...	9/20/2019	153.23
EFT 0-661-309-888	Payroll Liabilities for 9.27.19	Employment Deve...	9/27/2019	165.67
EFT 02019089144...	Insurance - AB Health All Life	Anthem Blue Cross	9/1/2019	709.24
EFT 09.05.19-10...	Work Comp Insurance - Septe...	State Compensati...	9/23/2019	584.75
EFT 1-199-976-896	Payroll Liabilities for 9.13.19	Employment Deve...	9/13/2019	206.05
EFT 10000001577...	Pers 27147 for 7/2017	Public Employees ...	9/30/2019	18.10
EFT 10000001577...	Pers 27147 for 11/2017	Public Employees ...	9/30/2019	3.02
EFT 10000001577...	Fees for GASB-68 Reports & Sc...	Public Employees ...	9/13/2019	700.00
EFT 10000001578...	Unfunded Accrued Liability Plan...	Public Employees ...	9/26/2019	2,352.11
EFT 10000001581...	Retirement Contribution Plan - ...	Public Employees ...	9/27/2019	981.23
EFT 10000001581...	Retirement Contribution Plan - ...	Public Employees ...	9/30/2019	923.22
EFT 1001388544	Health Insurance - SR WR JH	Public Employees ...	9/2/2019	2,871.23
EFT 12896	Insurance - Vision	Pathian Administr...	9/3/2019	122.92
EFT 1839999	Telephone/Internet	Frontier Communi...	9/20/2019	407.17
EFT 26906315592...	08.09.19-09.09.19 MOV	Pacific Gas and El...	9/26/2019	33.89
EFT 273980447381	08.15.19 - 09.15.19	Pacific Gas & Elec...	9/30/2019	5,634.03
EFT 399590991	Insurance - Dental	Humana Dental In...	9/5/2019	322.35
EFT 42190541	Payroll Liabilities for 9.13.19	Internal Revenue ...	9/13/2019	1,905.39
EFT 73518023	Payroll Liabilities for 9.27.19	Internal Revenue ...	9/27/2019	1,608.06
EFT NO91620185	On Call Cell Phone	Consumer Cellular	9/28/2019	33.26
PR1333	Employee: Beck; Pay Date: 9/1...	Amber Beck	9/12/2019	1,401.33
PR1334	Employee: Huston; Pay Date: 9...	Joseph M. Huston	9/12/2019	1,675.67
PR1335	Employee: Rodeski; Pay Date: ...	William D. Rodeski	9/12/2019	1,905.67
PR1336	Employee: Rooklidge; Pay Date...	Stephen J. Rookli...	9/12/2019	2,179.32
PR1337	Employee: Beck; Pay Date: 9/2...	Amber Beck	9/27/2019	1,453.20
PR1338	Employee: Huston; Pay Date: 9...	Joseph M. Huston	9/27/2019	1,500.86
PR1339	Employee: Rodeski; Pay Date: ...	William D. Rodeski	9/27/2019	1,326.79
PR1340	Employee: Rooklidge; Pay Date...	Stephen J. Rookli...	9/27/2019	2,184.89
Report Total				93,134.27

Amortization Schedule and Alternatives

Date	<u>Current Amortization Schedule</u>		<u>Alternate Schedules</u>			
	Balance	Payment	15 Year Amortization		10 Year Amortization	
			Balance	Payment	Balance	Payment
6/30/2020	215,540	13,608	215,540	19,440	215,540	26,576
6/30/2021	216,551	16,116	210,518	19,975	203,137	27,307
6/30/2022	215,040	18,131	204,592	20,524	189,110	28,058
6/30/2023	211,338	19,220	197,683	21,089	173,325	28,829
6/30/2024	206,250	20,415	189,707	21,669	155,636	29,622
6/30/2025	199,570	20,976	180,572	22,264	135,889	30,437
6/30/2026	191,842	21,553	170,182	22,877	113,918	31,274
6/30/2027	182,976	22,146	158,430	23,506	89,542	32,134
6/30/2028	172,876	22,755	145,206	24,152	62,571	33,017
6/30/2029	161,440	23,381	130,387	24,816	32,797	33,925
6/30/2030	148,555	24,024	113,844	25,499		
6/30/2031	134,104	24,684	95,436	26,200		
6/30/2032	117,957	24,241	75,015	26,921		
6/30/2033	101,140	19,887	52,420	27,661		
6/30/2034	87,648	18,791	27,476	28,422		
6/30/2035	74,346	17,127				
6/30/2036	61,833	14,351				
6/30/2037	51,316	12,695				
6/30/2038	41,776	10,937				
6/30/2039	33,388	9,598				
6/30/2040	25,797	8,739				
6/30/2041	18,563	6,859				
6/30/2042	12,767	6,475				
6/30/2043	6,963	5,122				
6/30/2044	2,152	2,226				
6/30/2045						
6/30/2046						
6/30/2047						
6/30/2048						
6/30/2049						
Totals		404,058		355,015		301,179
Interest Paid		188,518		139,476		85,640
Estimated Savings				49,043		102,879