



Volcano Community Services District | MINUTES

July 7 2022 | 7:33 pm | Armory Hall, Volcano CA

Meeting called by N. Bailey, President

Note taker R. Korematsu

Directors Present:

N. Bailey, C. Corral, R. Korematsu, J. Norcross, M. Sorenson

Consent Agenda: June 9, 2022 Minutes

DIRECTOR REPORTS

1. Letter to Sharon Owens—C. Corral & N. Bailey

Letter was written to Sharon Owens.

2. Update on Annual Audit—C. Corral

The auditor does not have all the information. The 2018 audit was not correct, so they cannot proceed beyond that point. The general ledger and bank reconciliation shows a balance discrepancy. The auditor will need additional information and in order to reconcile and provide a final audit, there will be additional charge of \$1000-\$3000. C. Corral will be following up on the audit and will report to the Board, and work with Ivan to get QuickBooks account.

3. Meeting at Bank of Stockton to review accounts & order checks—N. Bailey

- a. Signatures/Information needed –J. Norcross and N. Bailey are current check signers. Bank of Stockton needs social security numbers from Directors for additional signers.

4. Checks received and invoices paid—N. Bailey

- a. Maintaining log on all checks for water bills and information, including addresses/phone# on check. N. Bailey is picking up checks from mailbox. Paid 9 checks totalling \$11,713.89. Checks received was \$4619.41 for water, \$100 Hall Rental fee.

5. Status of 2021 EAR Report—N. Bailey

M. Gottstein and N. Bailey worked on the 2021 EAR report. There was no consumption or usage data by month or by year. Department of Water Resources says we may need to provide additional information.

6. Status of Water Diversion Rights Documents/Access to Electronic Filing Site—N. Bailey

State Water Board has been contacted by N. Bailey and she is waiting for a call back to gain access for inputting the data needed to document the amount of water diversion.

7. Report on June 26 Meter Reading—M. Sorensen

The meters were read, three could not be found. The Amphitheatre meter was not able to be read. N. Bailey will be updating the spreadsheet for the water charges. Some of the meter lists were dated from 2010 or 2015. Two meters are charged from cubic feet to gallons. M. Grillo billing inquiry has been resolved. J. Mottishaw will gather information on switching out meters to make all meters gallon rather than cubic feet.

MOTION: C. Corral moved, J. Norcross seconded to convert all meters that are currently measuring in cubic feet to gallons measurement upon Joel M. verification of cost.

AYES: Unanimous.

NOES: No.

MOTION APPROVED.

8. *Communication with Pine Grove CSD on their AWA emergency contract and other issues—J. Norcross*

PG CSD has 210 customers. They have finished their contract with AWA as it was too expensive. They have a UV Max license and RCAC Assistance Program. H&R Block does their billing as they are a fixed rate.

9. *Status of keys, labeling and duplicating as needed for each Director—*

N.Bailey/J.Norcross will audit the keys in August. Doug Ketron produced keys to the padlocks to get up to the gate to Volcano Gold LLC and the gate and big fence before the tank to access VCSD property. One set of keys was given to the District Engineer, one set was given to M. Sorenson, and one set given to N. Bailey.

Action items

Person responsible Deadline

Gather information on switching metric meters to gallon	J. Mottishaw	08/04/2022
Audit Hall Keys	N. Bailey, J. Norcross	8/31/2022

DISTRICT ENGINEER REPORT

1. Meter maintenance and repair issues from June 26 meter reading report
 - a. Keys needed for locked gates near Cemetery tank. Covered under item #9 on the directors' report.
 - b. Other: M. Gottstein will send information to J. Mottishaw.
2. Report on water storage tanks and costs similar to Lockwood system
The cost for putting in a 30,000-gallon steel tank would cost \$37,000 price quote. The polymer tanks from Tank Depot for 10,000-gallon tank is \$10,500. A 30,000-gallon tank would be over \$50,000. If there is an outage, an extra tank would be prudent. Grants for a water tank could be pursued. J. Norcross will be researching grant opportunities. Restoration of the redwood tank was also discussed as a possibility to reuse the redwood tank. J. Mottishaw suggested getting a quote for a liner for the redwood tank and will look at the condition of the redwood tank.
3. Well repair update and well #2 maintenance
 - a. Capacity as backup for high turbidity situations at Cleveland?
 - b. Has kwh usage decreased by taking monitor off-line?The wells have been run to flush them, and that is causing the PG&E Bill to be \$297.00. Well #1 still needs a cycle test. Once all tests are negative, the well will go back on line. The estimated time frame is approximately one month, but there is additional coordination and lab tests that need to be obtained. George Barnes volunteered to help.
4. Status of Backflow certification/contact with owner(s)
There is a question of whether the backflow device was installed at the St. George Hotel. M. Sorensen will take a picture and send to J. Mottishaw, then certification will be required. An annual backflow testing program should be instituted in the District. J. Norcross will contact Sharon Lundgren before the next meeting to see if the backflow device at the St. George was ever certified. Annual testing is required.
5. Status of exercising curb stops/schedule
If curb stops are exercised, this could cause problems with leakage and requires sections of the system to be shut down. J. Mottishaw recommends the following motion as a prudent decision.

MOTION: The curb stops will be exercised when meters need to be replaced, or as needed when a curb stop needs to be turned because of a property owner breakage event. J. Norcross moved, C. Corral seconded.

AYES: Unanimous.

NOES: None.

MOTION APPROVED.

6. Capital Improvements:

a. Hydrant addition/repair survey

The fire bell hydrant is used weekly. The DE is requesting board direction for checking hydrants. E. Routt will check with Lockwood FD to see if they will check our hydrants

b. Increase water storage capacity (see #4 above)

Covered above.

c. Other projects before winter or longer-term—e.g., exercising shut off valves in town?

J. Mottishaw will exercise main shut-off valves in town to determine condition before winter.

7. Meter 17—report on possible remote access read/cost to implement compared to moving meter

The touch read tool cost is the electronic reader is \$200. This avoids a major excavation and shutdown of the system.

MOTION: J. Norcross made a motion to table this issue, M. Sorensen seconded.

AYES: Unanimous.

NOES: None

MOTION APPROVED.

8. Meter 62—status of hook-up installation, payment and water usage

R. Youman paid for the connection before the moratorium. The owner has been paying a fixed fee monthly. The property has a will-serve status and is the only property who has a right to connect to the water system. There will be a physical investigation of the ball valve fixture.

9. Report on Cleveland raw water flow quantities and plant treatment quantities

a. Quantity diverted via black pipeline (not to exceed 2 gpm)—meter installed?

Water quantity 26 gpm flowing to the plant, 14 gpm over the weir, total of 40 gpm coming from the tunnel for a total of 950,400 gallons of treated water from June 1-30. Quantity diverted 86,000 month at 2 gpm/month.

MOTION: A surplus meter to be installed at water treatment plant as soon as possible.

Moved: C. Cross, J. Norcross Seconded.

AYES: Unanimous.

NO: None

MOTION APPROVED.

b. Need a table completed/submitted monthly per excel format provided by M. Gottstein

This will be sent to J. Mottishaw from M. Gottstein.

10. California Water Board inspection report—further actions required to comply?

The annual report actions have been fulfilled. This item can be removed from future agendas.

11. Status of establishing account(s) to allow District Engineers to charge necessary supplies.

The companies are very willing to set up a business account, but more information is needed from N. Bailey before M. Sorensen will finish setting up the accounts.

Action items

Person responsible Deadline

Surplus meter to be installed at the water treatment plant J. Mottishaw ASAP

REGULAR AGENDA

1. Late payment policy Resolution 2022-7. Certification Due Date 8/10/22—N. Bailey Action

N. Bailey will be verifying the accounts where the late payments are applied.

2. Sharon Owens correspondence and next steps—C. Coral and N. Bailey—Action

N. Bailey sent a first and second letter by email and a hard copy. A letter was sent with return receipt.

3. Customer Billing--Action:

a. Billing for June: Proposal to bill only fixed charges for this one month--Action

MOTION: Send out notification that for the month of June that they are being charged for a base rate for June 2022. Moved N. Bailey, Seconded J. Norcross. No discussion.

AYES: Unanimous.

NO: None.

MOTION APPROVED.

b. Assign following tasks for this purpose--Action:

- **Develop list of "double meter" (double fixed charge) properties from available information**

M. Gottstein is going to develop the list of double meter properties.

- **Create billing excel spreadsheet to include June fixed charges by meter**

C. Corral will create the excel spreadsheet for the billing.

- **Check for accuracy/updating all owner names and mailing addresses**

N. Bailey has performed this.

- **Develop text to clarify that it is a partial billing only to collect fixed charges for one month, list new contact person, etc. for inquiries**

N. Bailey and J. Norcross have done this.

- **Prepare and mail out billing postcards**

N. Bailey and J. Norcross are sending letters.

c. Billing for July to include usage charges--Action:

- **Assign Director and volunteer(s) to perform another actual read of meters end of July to compare to June reading**

Rob and M. Sorensen will perform the meter reading.

- **Help reconstruct information from past due amounts/incoming payments and meter readings to prepare a more comprehensive bill for early August mailing.**

Ivan and Rob will work on reconstructing information and C. Corral will confirm tier charges.

4. Scope of Work for Secretary/Treasurer and Meter Reader/Billing Services Contracts and Next Steps—Action

More research will be performed before taking action on this.

a. Development of emergency contract(s) as needed— Action

MOTION: While Rob is reading the water meters for the period of time he fills in, his water bill will be waived.

J. Norcross Moved, C. Corral Seconded

AYES: Unanimous.

NOES: None.

MOTION APPROVED.

5. Budget Review/Annual budget Resolution--Action.

MOTION: Approval of the annual budget for 2022-23, R. Korematsu moved, Nancy Bailey seconded.

AYES: Unanimous.

NOES: None.

RESOLUTION 2022-1 APPROVED.

a. Note CPA fee in not included

This fee will be about 13,000, and for the reconciliation the cost is \$1-3000, the total recommended to put aside is \$20,000. The final check to S. Owens will be held until all VCSD property has been returned, including all paper & electronic documents, all post office and property keys, and all log-in information.

b. Collecting enough revenues for adopted budget— Discussion/Carry-over Item This item will be continued.

6. VCA Informational Update—E.Rouff—see also Agenda Item 8a

In the late spring, water was turned on in the park. There appears to be a leak coming out of the valve in the green box and VCA will investigate and repair.

7. RFP/Bids for Redwood tank dismantling, hauling and purchasing redwood—

M.Sorenson/I.Dana— Action

This issue is on hold.

8. Hall Related: Informational

a. Hall stairs painting and installation of metal strips, including ADA door strip

Ellie has new strips and needs to buy the screws. The VCA also volunteered to paint the back door.

b. Hall reservation contact: N.Bailey

9. Water Conservation Measures & Curtailment Protocol— Assignment of Director to Follow Up

N. Bailey will follow up with Skip to find out who to contact at the Water Board to find out about water conservation measures. Deferred to next agenda.

10. Ethics Training/Annual Financial Reporting requirements for Directors— Assignment of Director to Follow Up

The directors will be working on fulfilling the required ethics training.

Follow up from previous meeting(s): None.

Hearing for those who wish to address the board (limited to 3 minutes per person)

M. Gottstein: There will be a Planning Department meeting regarding proposed activities at Sizemore's store.

N. Rubini: Reported to the board he will be removing the tree near the tank on the 29th and all brush within 10 feet of the tank.

Meeting was adjourned at 10:38 pm.

NEXT REGULAR MEETING: AUGUST 4, 2022 AT 7:00 PM

Submitted by: 
Rebecca Korematsu, Acting Secretary



Volcano Community Services District
P.O. Box 72
Volcano, CA 95689
Nancy Bailey President, contact (209) 296-4899
VolcanoCSD@gmail.com

AGENDA
GENERAL MEETING
Thursday July 7, 2022
Volcano Armory Hall
7:30 PM

In compliance with the Americans with Disabilities Act, if you are a disabled person and you need a disability –related modification or accommodation to participate in this meeting, then please contact Nancy Bailey at (209) 296-4899. Requests must be made as early as possible and at least one-full business day before the start of the meeting.

CONSENT AGENDA: Items on the consent agenda are considered routine and may be enacted by one motion. Any item may be removed for discussion and made part of the regular agenda under Agenda items at the request of a Board member.

1. Minutes of the previous regular meeting (June 9, 2022)

CORRESPONDENCE AND AGENDA-RELATED DOCUMENTS:

1. Draft Budget dated 6/3/2021– **To Agenda Item #5**
2. Letter to Sharon Owens from VCSD following June 9 meeting—**To Director Reports**
3. Email/Letter from Sharon Owens to Board dated 6/26/2022—**To Agenda Item #2**
4. Existing Contract for Services with Sharon Owens—**To Agenda Item#4**
5. Draft New Contract for Services—**To Agenda Item #4**
6. PG&E Bill—**informational—to District Engineers Report**
7. VCSD Insurance Bill--**informational**

MEETING CALLED TO ORDER: Minutes of regular meetings are recorded by electronic device. Discussion items only, no action to be taken. Any person may address the Board at this time upon any subject within the jurisdiction of the Volcano Community Services District. At Board discretion, each person may have up to three minutes to comment. Any matter that requires action will be referred to Staff and/or Directors for a report and action.

DIRECTOR REPORTS:

1. Letter to Sharon Owens—C. Coral & N. Bailey
2. Update on Annual Audit—C.Coral
3. Meeting at Bank of Stockton to review accounts & order checks—N.Bailey
 - a. Signatures/Information needed –**Minutes to reflect that J.Norcross and N.Bailey are current signers**
4. Checks received and invoices paid—N.Bailey
 - a. Maintaining log on all checks for water bills and information, including addresses/phone# on chk
5. Status of 2021 EAR Report—N.Bailey
6. Status of Water Diversion Rights Documents/Access to Electronic Filing Site—N.Bailey
7. Report on June 26 Meter Reading—M.Sorensen
8. Communication with Pine Grove CSD on their AWA emergency contract and other issues—J. Norcross
9. Status of keys, labeling and duplicating as needed for each Director—N.Bailey/J.Norcross

DISTRICT ENGINEER REPORTS – Joel M./Nick L

1. Meter maintenance and repair issues from June 26 meter reading report
 - a. Keys needed for locked gates near Cemetery tank.
 - b. Other
2. Report on water storage tanks and costs similar to Lockwood system
3. Well repair update and well #2 maintenance

- a. Capacity as backup for high turbidity situations at Cleveland?
- b. Has kwh usage decreased by taking monitor off-line? See PG&E Bill
4. Status of Backflow certification/contact with owner(s)
5. Status of exercising curb stops/schedule
6. Capital Improvements:
 - a. Hydrant addition/repair survey
 - b. Increase water storage capacity (see #4 above)
 - c. Other projects before winter or longer-term—e.g., exercising shut off valves in town?
7. Meter 17—report on possible remote access read/cost to implement compared to moving meter
8. Meter 62—status of hook-up installation, payment and water usage
9. Report on Cleveland raw water flow quantities and plant treatment quantities
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 - b. Need a table completed/submitted monthly per excel format provided by M.Gottstein
10. California Water Board inspection report—further actions required to comply?
11. Status of establishing account(s) to allow District Engineers to charge necessary supplies

AGENDA ITEMS:

1. Late payment policy Resolution 2022-7. Certification Due Date 8/10/22—N. Bailey **Action**
2. Sharon Owens correspondence and next steps—C. Coral and N. Bailey--**Action**
3. Customer Billing--**Action:**
 - a. Billing for June: Proposal to bill only fixed charges for this one month--**Action**
 - b. **Assign following tasks for this purpose--Action:**
 - Develop list of “double meter” (double fixed charge) properties from available information
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 - c. Billing for July to include usage charges--**Action:**
Assign Director and volunteer(s) to:
 - perform another actual read of meters end of July to compare to June reading
 - help reconstruct information from past due amounts/incoming payments and meter readings to prepare a more comprehensive bill for early August mailing.
4. Scope of Work for Secretary/Treasurer and Meter Reader/Billing Services Contracts and Next Steps—**Action**
 - a. Development of emergency contract(s) as needed--**Action**
5. Budget Review/Annual budget Resolution--**Action.**
 - a. Note CPA fee in not included
 - b. Collecting enough revenues for adopted budget—**Discussion/Carry-over Item**
6. VCA Informational Update—E.Routt—see also Agenda Item 8a
7. RFP/Bids for Redwood tank dismantling, hauling and purchasing redwood—M.Sorenson/I.Dana--**Action**
8. Hall Related: **Informational**
 - a. hall stairs painting and installation of metal strips, including ADA door strip
 - b. hall reservation contact: N.Bailey
9. Water Conservation Measures & Curtailment Protocol—**Assignment of Director to Follow Up**
10. Ethics Training/Annual Financial Reporting requirements for Directors—**Assignment of Director to Follow Up**

Follow up from previous meeting(s)

Hearing for those who wish to address the board (limited to 3 minutes per person)

Adjournment

VCSO Budget for 2021-2022 Draft

6/3/2021

	2018-2019			2019-2020			2021-2022
	Budgeted	Actual	Variance	Budgeted	Actual	Annualized Estimate	Proposed Budget
	Estimated budget for 2019-2020	Quickbooks Actual for 2019-2020		Estimated budget for 2020-2021	Quickbooks Actual for 2020-2021 thru 03/31/2019	Estimated year-end income/expense s 2020-2021 based on 1st 9 months.	Based on Annualized to date 2020-2021 Quickbooks Accounting
WATER SERVICE							
Income	50,900.00	\$ 52,071.84	\$ 1,171.84	52,000.00	\$ 35,842.56	51,790.08	58,400.00
Expenses (w/out non-allocated)							
Meter Reader/Billing	4,320.00	4,320.00	-	4,320.00	3,240.00	4,320.00	4,380.00
WS Electricity/wells Elec	2,000.00	3,480.63	1,480.63	2,600.00	1,579.78	2,106.37	2,200.00
Continuing Education							
Health Permits	887.00		(887.00)	887.00	475.20	475.20	500.00
Membership/Subscriptions	375.00	660.00	285.00	660.00	667.00	675.00	675.00
Telephone for plant	552.00	598.16	46.16	600.00	455.32	607.09	610.00
Maintenance/Repair, Lab		20,641.55		12,400.00	4,954.48	6,605.97	7,000.00
Operator & Labor	28,000.00	15,475.00	(12,525.00)	14,600.00	12,200.00	16,266.67	28,900.00
	\$ 36,134.00	\$ 45,175.34	9,041.34	\$ 36,067.00	\$ 23,571.78	\$ 31,056.31	\$ 44,265.00
Net Income (loss)	\$ 14,766.00	\$ 6,896.50	\$ (7,869.50)	\$ 15,933.00	\$ 12,270.78	\$ 20,733.77	\$ 14,135.00
ARMORY HALL							
Income							
Rental Fees	4,000.00	3,300.00	(700.00)	2,000.00			500.00
Auditor Warrants	1,250.00	2,921.20	1,671.20	990.00	1,291.60	2,022.13	1,900.00
	5,250.00	6,221.20	\$ 971.20	2,990.00	\$ 1,291.60	2,022.13	2,400.00
Expenses (w/out non-allocated)							
Cleaning & Supplies	200.00	248.95	48.95	100.00			100.00
Hall Manager Fee	2,100.00	2,865.00	765.00	1,000.00	375.00	300.00	300.00
Repairs	1,000.00	1,154.97	154.97	500.00		500.00	500.00
Electricity	800.00	977.90	177.90	350.00	432.72	576.96	600.00
Phone	600.00	636.17	36.17	640.00	483.88	645.17	500.00
Propane	550.00	338.21	(211.79)	400.00			400.00
	5,250.00	\$ 6,221.20	971.20	2,990.00	\$ 1,291.60	\$ 2,022.13	2,400.00
Net Income (loss)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (0.00)	\$ -
PARK							
Income							
donations	100.00	200.00	100.00	-			-
Auditor Warrants	260.00	75.78	(184.22)	200.00	283.35	325.00	275.00
	360.00	\$ 275.78	(84.22)	200.00	\$ 283.35	\$ 325.00	275.00
Expenses (w/out non-allocated)							
Electricity	160.00	124.22	(35.78)	100.00	193.35	225.00	225.00
Maintenance & Repair	200.00		(200.00)	100.00	90.00	100.00	50.00
	360.00	124.22	(235.78)	200.00	283.35	325.00	275.00
Net Income (Loss)	-	\$ 151.56	151.56	-	\$ -	\$ -	-
RESTROOMS							
Income							
donations	500.00	\$ 348.82	\$ (151.18)	275.00	\$ 359.00	478.67	475.00
Auditor Warrants	1,305.00	\$ 1,319.74	\$ 14.74	1,100.00			
	1,805.00	\$ 1,668.56	\$ (136.44)	1,375.00	\$ 359.00	\$ 478.67	475.00
Expenses (w/out non-allocated)							
Electricity	160.00	176.37	16.37	100.00	122.45	163.27	165.00
Janitorial/Amy	780.00	660.00	(120.00)	700.00			
Maintenance & Repair	700.00	737.48	37.48	500.00	85.45	113.93	300.00
Supplies	165.00	94.71	(70.29)	75.00			
	1,805.00	\$ 1,668.56	\$ (136.44)	1,375.00	\$ 207.90	\$ 277.20	465.00
Net Income (Loss)	-	\$ -	\$ -	-	\$ 151.10	\$ 201.47	10.00
STREET LIGHTS & TRASH							
Income--Auditor Warrants	4,050.00	4,368.19	318.19	4,300.00	3,336.83	4,435.31	4,450.00
Expenses (w/out unallocated)							
Street Lighting Electricity	2,950.00	3,095.72	145.72	3,000.00	2,370.23	3,160.31	-3,150.00
Trash Collection	1,100.00	1,272.47	172.47	1,300.00	966.60	1,275.00	1,300.00
	4,050.00	4,368.19	318.19	4,300.00	3,336.83	4,435.31	4,450.00
Net Income (Loss)	-	\$ -	\$ -	-	\$ -	\$ 0.00	-
Total Service Income	62,365.00	64,805.57	2,440.57	60,865.00	41,113.34	59,051.19	66,000.00
Total Service Expense (not including non-allocated)	47,599.00	57,557.51	9,958.51	44,932.00	28,691.46	38,115.95	51,855.00
Net Service Income (Loss)	14,766.00	\$ 7,048.06	\$ (7,717.94)	15,933.00	\$ 12,421.88	\$ 20,935.24	14,145.00

NON-ALLOCATED INCOME

Auditor WarrAnts (residual from service)	6,635.00	7,347.84	712.84	8,910.00	4,862.05	9,217.56	9,375.00
Interest	60.00	115.44	55.44	85.00	62.01	82.68	100.00
Other income	-	-	-	-	-	-	-
	6,695.00	\$ 7,463.28	\$ 768.28	8,995.00	\$ 4,924.06	6,565.41	9,475.00

NON-ALLOCATED EXPENSES

Accounting Services (external)	5,000.00	12,200.00	7,200.00	6,200.00	3,000.00	12,200.00	3,100.00
Attorney Fees	100.00	-	(100.00)	1,200.00	-	-	-
Bank Fees	8.00	-	(8.00)	8.00	-	-	-
Insurance	5,700.00	7,044.75	1,344.75	7,100.00	8,200.94	8,200.94	8,400.00
County Admin Fee	400.00	473.63	73.63	480.00	-	-	480.00
Legal Notices	-	-	-	-	-	-	-
Website	-	260.17	-	621.00	471.17	628.23	621.00
Office Supplies	200.00	256.58	56.58	100.00	424.44	565.92	250.00
Postage	350.00	361.75	11.75	275.00	219.70	292.93	300.00
Secretary/Treasurer (incl. bookkeeping)	6,420.00	6,420.00	-	6,420.00	4,865.00	6,486.67	6,720.00
Uncategorized	100.00	-	(100.00)	50.00	-	-	50.00
	18,278.00	\$ 27,016.88	8,478.71	22,454.00	\$ 17,181.25	\$ 28,374.69	19,921.00

Non-Allocated Net Income (Loss)	(11,583.00)	\$ (19,553.60)	(7,970.60)	(13,459.00)	\$ (12,257.19)	\$ (21,809.27)	(10,446.00)
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Total Income	69,060.00	72,068.85	3,008.85	69,860.00	46,037.40	65,616.60	75,475.00
Total Expense	65,877.00	84,574.39	18,697.39	67,386.00	45,872.71	66,490.63	71,776.00
Other Contingencies	1,500.00	-	(1,500.00)	1,500.00	-	-	1,500.00
Net income (loss) before Deprec	1,683.00	(12,505.54)	(14,188.54)	974.00	164.69	(874.03)	2,199.00
Depreciation/Amortization	14,642.00	14,642.00	-	14,642.00	9,761.33	14,642.00	14,642.00
Total Net Income (Loss)	(12,959.00)	\$ (27,147.54)	(14,188.54)	(13,668.00)	\$ (9,596.64)	\$ (15,516.03)	(12,443.00)

Auditor warrant budgeted or actual	13,500.00	\$ 16,032.75		15,500.00	\$ 9,773.83	\$ 16,000.00	16,000.00
Auditor warrants allocated to service items	(6,865.00)	(8,684.91)		(6,590.00)	(4,911.78)	(6,782.44)	(6,625.00)
Auditor warrant residual to non allocated	6,635.00	7,347.84		8,910.00	4,862.05	9,217.56	9,375.00

Total Non allocated Expenses	\$ 18,278.00	\$ 27,016.88		\$ 22,454.00	\$ 17,181.25	\$ 28,374.69	\$ 19,921.00
80% to water service	14,622.40	21,613.50		17,963.20	13,745.00	22,699.75	15,936.80
20% to other service items	3,655.60	5,403.38		4,490.80	3,436.25	5,674.94	3,984.20

7,199.00

Possible rate increase

- 5,000.00 goal increase
- 68.00 users
- 73.53 Annual increase per user
- 6.13 per mo increase to base rate