

# AGENDA

## FALL RIVER VALLEY COMMUNITY SERVICES DISTRICT REGULAR BOARD MEETING

June 12, 2024, 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 Minutes for Regular Meeting on 5/15/2024 (D) (I) (A)

**COMMUNICATIONS:** None

**CONSENT AGENDA:** None

### REPORTS:

Chairman Report: Tyler DeWitt

Parks & Rec Report: Amber Beck

Treasurers Report: Amber Beck

### Approve Invoices (I) (D) (A)

Operations Report: Bill Rodeski

Manager Report: Cecil Ray

### OLD BUSINESS:

- None

### NEW BUSINESS:

- Consider Contract with CoreTen for Two Rivers Park Pavilion Site Work (D) (I) (A)
- Consider Adopting Budget for 2024/2025 Fiscal Year (D) (I) (A)
- Consider Declaring 1997 Ford F350, 1992 Ford Fire Truck and Ford Tractor Surplus Equipment (D) (I) (A)

### ADJOURNMENT OF MEETING

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.

**REGULAR BOARD MINUTES**  
**FALL RIVER VALLEY COMMUNITY SERVICES DISTRICT**  
**REGULAR BOARD MEETING**

**May 15, 2024**

**CALL TO ORDER:**

Chairman DeWitt called the Regular Board Meeting to Order at 6:06 pm

**ROLL CALL OF DIRECTORS:**

Director's present: DeWitt, Hendrix, Lopez

Director's absent: O'Connor

**VISITORS:** None

**PUBLIC COMMENT:** None

**APPROVAL OF MINUTES:**

- A motion was made by Director Hendrix to approve the regular board meeting minutes from 4/17/2024 with the spelling correction to "Joseph" in the Chairman's Report. Director Lopez seconded, and the motion passed unanimously with a vote of 3 ayes (DeWitt, Hendrix, Lopez)

**APPROVAL OF INVOICES:**

- Director Hendrix made a motion to Approve and pay the invoices for the month. Director Lopez seconded, and the motion passed unanimously with a vote of 3 ayes (DeWitt, Hendrix, Lopez)

❖ **Chairman's Report**

- Chairman DeWitt thanked Gerald Stone for his wonderful work on the Two Rivers West trail.
  - Gerald repaired the damage caused at the end of March.

❖ **Parks Report** (Copied from written report)

- Two Rivers Park
  - Plans continue for the Pavilion and Restroom to be constructed by September.
    - The details of each are included in the board information this month
    - Landscaping can begin after the pavilion is constructed
  - In the process of applying for a \$200,000 Grant Advance Loan to cover the large expenses.
    - As the larger expenses come due, it will be difficult for the District to cover them in advance.
    - This may require a special meeting before the June board meeting, to approve the District entering into a loan agreement.
      - There are Zero fees associated with this loan through Rural County Representatives of California (RCRC)
  - Pavilion
    - TRG Excavation will provide an estimate on the site work for the pavilion.
      - Romtec should have the pavilion ready for delivery sometime in June.

**REGULAR BOARD MINUTES**  
**FALL RIVER VALLEY COMMUNITY SERVICES DISTRICT**  
**REGULAR BOARD MEETING**

- Because the District opted in to the UPCCAA, any job under \$60,000 can be awarded by contract, without having to go through a bidding process.
- Restroom
  - The restroom is not expected to be delivered until August
  - Site work will be completed closer to the time of delivery
- Two Rivers West
  - Keystone Designs (Gerald Stone) is in the process of repairing the trail. He is doing an excellent job. See attached before and after photos.
- General
  - Gerald is Opening and closing the Two Rivers West Gate, along with the restrooms at the Lions Park. He is also monitoring the trails and doing light maintenance where needed.
- Reimbursements Requested – May receive by June 30th
  - \$21,146.50 – REQ#9 CA Natural Recourses Agency (Green Infrastructure Grant)
  - \$33,660.50 – REQ#4 Sierra NV Conservancy(Stewardship Council Enhancement Grant)
  - \$14,366.15 - REQ#5 Sierra NV Conservancy (Stewardship Council Enhancement Grant)
  - \$7,822.50 - REQ#2 CA State Parks (Per-Capita Grant)
    - Total: \$76,995.65
- ❖ **Treasurers Report** (Copied from written report)
  - **General**
    - The Community Foundation of The Northstate Burney Regional Community Fund grant that Joseph and Amber applied for has been awarded to the District.
    - We are grateful for this grant as it will provide much needed equipment for Operations
    - Joseph is determining what safety gear and equipment can be purchased with the \$7,000
  - **Budget**
    - Because of the rate increases and drastically changing economic conditions affecting budget items, the draft budget for FYE 2025 will be available for review at the June Board Meeting. The final budget will be approved at the July Board Meeting. The financials for the first month of the fiscal year (July) are not computed until August, so this will not have an adverse effect on fiscal operations.
  - **Revenue**
    - Operating revenue: \$66,036
      - Water: \$43,702 Actual \$46,510 Budget
      - Sewer: \$22,333 Actual \$22,598 Budget
      - Approximately \$3,000 under the budgeted amount.
        - This was the first month of the 2024 rate increases
      - 75% for the year (83% through the Year)
  - **Employee Expenses**
    - Total Employee expenses: \$33,616
      - Almost \$1,700 under the budgeted amount.
      - 75% for the year (83% through the Year)
  - **Operating Expenses**
    - Total operating expenses: \$14,633

**REGULAR BOARD MINUTES**  
**FALL RIVER VALLEY COMMUNITY SERVICES DISTRICT**  
**REGULAR BOARD MEETING**

- \$615 under the budgeted amount.
  - 76% for the year (83% through the Year)
- **Total Expense are at 75% for the year**
- **Summary**
  - Net income for the year, *after* depreciation and Grant activities: \$323,518
    - Net income without grant activity and depreciation: \$210,771
- ❖ **Operations Report** (Copied from written report)
  - Joseph and Bill started and completed a valve location survey for both Cecil and Pace Engineering. This information will be a future benefit to the water grant project.
  - Replaced 1 weathered tire on the generator. The other 3 still need to be replaced.
  - Joseph and Bill found an issue with the pressure regulator on the vac-trailer, working with Ron Shannon, we were able to get the issue resolved and the vac-trailer working properly.
  - Discovered a substantial leak located across from the Valley Baptist Church in McArthur. This leak was caused by a failed saddle located on the hot tap providing service to the church. This issue took a few days to completely repair. The leak is fixed and service to the church has been re-established.
  - Joseph and Bill placed fence guards at Lyons Park around the little league field.
  - We have put the mower deck back onto the riding mower. Mowing projects will start soon.
  - DFS (Data Flow Systems) is no longer using Aqua Sierra as their technical support liaison for their SCADA systems. Joseph and Bill had a 2.5-hour meeting with Mr. Ed Dabos to discuss features, options, and technical support contact information for any of the district's future needs regarding our current SCADA system.
  - Fire Hydrants have been flushed, and meters have been read and the drought report is completed for April.
  - Water loss for the month was 11 GPM, this is a 0% change from last month.
  - Bacti samples for the month were negative.
- ❖ **Manager Report**
  - No report this month

**OLD BUSINESS:**

- None

**NEW BUSINESS:**

- ❖ Consider Award to MDS for the McArthur Well No. 1 Improvements - Contingent on DWR and RCAC Approval
  - Paul Reuter and Paige Cibart were available via telephone to answer any questions from the board.
    - Director Lopez asked what changing panel from 4-S to 3-R means.
      - Paige Cibart explained that it removes the stainless-steel requirement, making it less dust and weatherproof but it will still resist the weather in this area.
        - It is also cheaper
  - Director Hendrix made a motion to Award to MDS for the McArthur Well No. 1 Improvements - Contingent on DWR and RCAC Approval. Director Lopez seconded, and the motion passed unanimously with a vote of 3 ayes (DeWitt, Hendrix, Lopez)

**REGULAR BOARD MINUTES**  
**FALL RIVER VALLEY COMMUNITY SERVICES DISTRICT**  
**REGULAR BOARD MEETING**

- ❖ Consider Engineering Agreement for FRVCSD Water System Improvements
  - Paul Reuter and Paige Cibart were available via telephone to answer any questions from the board.
    - Director Hendrix made a motion to approve the engineering agreement for the FRVCSD Water System Improvements. Director Lopez seconded, and the motion passed unanimously with a vote of 3 ayes (DeWitt, Hendrix, Lopez)
- ❖ Consider Approval of Romtec Proposal and CXT Order for Park Improvements
  - Both agreements have been approved by the GM, Parks Manager and Parks Engineer – Gregory Engineering.
    - Romtec is for the purchase and installation of the Pavilion
    - CXT is for the prefabricated restroom
  - Chairman DeWitt made a motion to approve the Romtec Proposal and CXT Order for Park Improvements. Director Hendrix seconded, and the motion passed unanimously with a vote of 3 ayes (DeWitt, Hendrix, Lopez)
- ❖ Consider Resolution 2024-03 – Adopt Policy 6070 Informal Bidding Procedures Under The Uniform Public Construction Cost Accounting Act
  - The resolution and policy are required by the UPCCAA, which the District elected to be part of by Ordinance 2024-01
    - Director Hendrix made a motion to Consider Resolution 2024-03 – Adopt Policy 6070 Informal Bidding Procedures Under The Uniform Public Construction Cost Accounting Act. Director Hendrix seconded, and the motion passed unanimously with a vote of 3 ayes (DeWitt, Hendrix, Lopez)
- ❖ Consider Cost of Living Increase for 2024/2025
  - The employees are getting raises from GM Ray, which amount to at least 4%
    - Amber Beck stated that because of regular raises, approving a cost-of-living increase would raise wages 6 to 7%, which is not fiscally responsible.
    - Bill Rodeski stated that he didn't want to put the District into a financial burden.
  - The board will re-evaluate the 2025/2026 Cost of living increase in January 2025

**Regular Meeting Adjourned at 6:40 PM**

Submitted,

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Cecil D. Ray  
Board Secretary and General Manager

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Tyler DeWitt  
Board President

# Parks Report

June 12, 2024

## ❖ Two Rivers Park

- Plans continue for the Pavilion and Restroom to be constructed by September.
- Waiting for approval from the County to apply for a \$200,000 Grant Advance Loan.
- Pavilion
  - The building permit was submitted to the county, but because of the processing time, the pavilion construction may be delayed until the beginning of August.
  - CoreTen (formerly TRG Excavation) submitted an estimate for the site work to be done for the pavilion. Amber Beck asked Gregory Engineering to create a contract for the work.
    - They have worked with Gregory Engineering in the past and have an excellent reputation.
    - Romtec should have the pavilion ready for delivery sometime in July; to accommodate the building permit delay.
    - Because the District opted into the UPCCAA, any job under \$60,000 can be awarded by contract, without having to go through a bidding process.
      - The contract is being presented to the board tonight for approval.
- Restroom (No change from last month)
  - The restroom is not expected to be delivered until August
  - Site work will be completed closer to the time of delivery

## ❖ Two Rivers West

- Keystone Designs (Gerald Stone) repaired the damaged areas of the park.
- Coast Counties Construction installed the interpretive signs at Two Rivers West.
  - The Ajumawi and Native Plants signs

## ❖ General

- Scott with Coast Counties Construction installed the two interpretive signs at Two Rivers West.
- The boundary gate and fence extension (spanning from the gate to the golf course boundary fence) will be installed this week.
  - The remaining boundary will be large rocks, to be placed soon.

# Treasurers Report

For May 2024

## ❖ *Budget*

- There was a calculation error in the budget spreadsheet that caused some of the budget deficit for 2024, which has been corrected.
  - I am confident that the Revenue will be much closer for 2025, as it had been in previous years.
  - Average usage was down over 1,000,000 cubic feet and \$33,000 as of May 2024.
    - The average is based off the last 5 years.
    - 2020 and 2021 were high usage years and pushed the average up slightly
- The board can decide to adopt the draft budget tonight, contingent on any major shortfall in June usage.
  - The finance committee (Directors Hendrix and O'Connor) met with me and GM Ray on June 7<sup>th</sup> to review the budget.

## ❖ *Revenue*

- Operating revenue: \$71,262
  - Water: \$49,041 Actual \$53,392 Budget
  - Sewer: \$22,221 Actual \$22,348 Budget
  - Approximately \$4,400 under the budgeted amount.
  - 84% for the year (92% through the Year)

## ❖ *Employee Expenses*

- Total Employee expenses: \$48,981
  - Approximately \$400 under the budgeted amount.
    - 86% for the year (92% through the Year)

## ❖ *Operating Expenses*

- Total operating expenses: \$10,530
  - Approximately \$5,000 under the budgeted amount.
    - 81% for the year (92% through the Year)

## ❖ **Total Expense are at 84% for the year**

## ❖ *Summary*

- Net income for the year, *after* depreciation and Grant activities: \$567,502
  - Net income without grant activity and depreciation: \$245,167

# Treasurers Report

For May 2024

## **GRANT ACTIVITY**

### ❖ **Reimbursements Requested – May Receive By June 30<sup>th</sup>**

\$21,146.50 – REQ#9 CA Natural Recourses Agency (Green Infrastructure Grant)

\$14,366.15 - REQ#5 Sierra NV Conservancy (Stewardship Council Enhancement Grant)

\$7,822.50 - REQ#2 CA State Parks (Per-Capita Grant)

**Total: \$43,335.15**

### ❖ **Reimbursements Requested – Likely Receive After June 30<sup>th</sup>**

\$66,544.00 – REQ #1 SWRCB – Water Planning Grant (\$29,610 Due to Pace)

### ❖ **Received in May**

\$33,660.50 – REQ #4 Sierra NV Conservancy - Stewardship Council Enhancement (In Operations account )

\$52,897.81 – REQ #2 DWR – McArthur Well Project (Total paid to Pace for AP amount)

**Total: \$43,335.15**

\* All Parks grant invoices must be paid in order to be reimbursed. At this time, Water grants invoices can be held for reimbursement.

Submitted by,  
Amber Beck, Board Treasurer



# OPERATIONS REPORT 06.12.24

## ❖ System

- Joseph and Bill have started the LCRI reporting for the DWR. We are about 10% complete on the project
- Mowing and weed eating has begun at several locations. We have completed the weed control at the ponds, the well and the property located in McArthur.
- Joseph and Bill attended a confined space safety class in Burney.
- All fire extinguishers in the district have been certified for the next year and placed throughout the district.
- The backhoe has new zerk fittings and has been completely greased.
- A couple of our 2" meters located at the Cedarwood apts are failing. We ordered 2 new drop-in tops for these meters. This should provide a more accurate reading in the future.
- The meter located at Kallie McArthur's has been changed. This meter has been reading backwards for a couple of months.
- We received a complaint regarding a sinking meter box located in the alley behind the elementary school. Joe and Bill excavated and raised the box using 4x4 planks, replaced the lid and the touch read sensor.
- The district has received new safety equipment including shirts, raingear, cones, glasses and gloves. With the remainder of the money the utility trucks will be fitted with new LED safety lighting.
- Fire Hydrants have been flushed, and meters have been read and the drought report is completed for May
- Water loss for the month was 9 GPM/ 8% (7% less than last month)
- Bacti samples for the month were negative.

## ❖ GOALS FOR NEXT MONTH

- **WORK ON LCRI REPORTING**

# INVOICES FOR MAY 2024

## INVOICES FOR APPROVAL

VENDOR	DESCRIPTION	AMOUNT	Not Paid
Amazon.com	Office Supplies	\$132.19	\$132.19
Ed Staub	Fuel	\$587.46	\$587.46
Ferguson	Parts for Water Line Repair - Leak Across From Church/299	\$550.78	\$0.00
Lagerlof, LLP	Contracting and Bidding - Legal	\$187.50	\$0.00
Napa Auto Parts	Fittings - Backhoe	\$11.13	\$11.13
Petty Cash	Postage	\$19.70	\$19.70
Valley Hardware	Office and Shop Supplies	\$164.42	\$164.42
Wilgus Fire	Annual Extinguisher Service	\$437.87	\$437.87
Total		<b>\$2,091.05</b>	
<b>Due as of 5/31/2024</b>			<b>\$1,352.77</b>

## PRE-APPROVED INVOICES

VENDOR	FOR	AMOUNT	Not Paid
EDD	May-24	\$1,425.18	\$0.00
Coastal - Printer Lease	May-24	\$348.43	\$0.00
F&M Bank - Solar Lease Payment	May-24	\$2,017.00	\$0.00
Frontier - Internet/Telephone	May-24	\$425.60	\$0.00
Internal Revenue Service	May-24	\$9,393.06	\$0.00
Joseph Huston - Cell Phone	May-24	\$35.00	\$0.00
JPIA - Dental/Vision/Life	May-24	\$551.28	\$0.00
Pers - Employee Health	May-24	\$6,974.88	\$0.00
Pers Retirement	May-24	\$4,883.09	\$0.00
Pace Analytical- Water Testing	May-24	\$181.02	\$0.00
Pers Unfunded Liability	May-24	\$3,058.00	\$0.00
PG&E	May-24	\$2,195.70	\$0.00
Starlink	May-24	\$120.00	\$0.00
William Rodeski - Cell Phone	May-24	\$35.00	\$0.00
Cecil Ray - Stipened	May-24	\$300.00	\$0.00
Total		<b>\$31,943.24</b>	<b>\$0.00</b>
<b>Due as of 5/31/2024</b>			<b>\$0.00</b>

## Grant Reimbursable - (Not Paid Includes Previous Invoices)

VENDOR	FOR	Current	Not Paid
Pace Engineering	2268.06 - Water System Improvements	\$29,610.32	\$29,610.32
Pace Engineering	2268.07 McArthur Sewer Improvements	\$7,929.25	\$62,773.77
Pace Engineering	2268.08 IRWM Well No. 1 Improvements	\$10,761.75	\$10,761.75
Pace Engineering	2268.09 FRM Well No. 1	\$731.00	\$954.50
KC Engineering	SC Enhancement Grant	\$300.00	\$300.00
Romtec	SC Enhancement Grant	\$18,142.62	\$18,142.62
Total		<b>\$67,474.94</b>	<b>\$122,542.96</b>
<b>Due as of 5/31/2024</b>			<b>\$123,895.73</b>
<b>Total Amount for the month**:</b>		<b>\$68,827.71</b>	

Fall River Valley Community Services District  
Aged Payables by Invoice Date - Aged Payables for BM  
Aging Date - 4/1/2024  
From 5/1/2024 Through 5/31/2024

Vendor Name	Invoice/Credit Description	Current	1 - 30 Days Past Due	31 - 60 Days Past Due	61 - 90 Days Past Due	Over 90 Days Past Due	Total
Amazon.com	Office Supplies	132.19	0.00	0.00	0.00	0.00	132.19
Ed Staub & Sons	Fuel Charges	587.46	0.00	0.00	0.00	0.00	587.46
KC Engineering Co.	0315C - Compaction Prog. 3522-24-01	300.00	0.00	0.00	0.00	0.00	300.00
Napa Auto Parts	Fittings - Backhoe	11.13	0.00	0.00	0.00	0.00	11.13
Pace Engineering	2268.06 - Water System Improvements	29,610.32	0.00	0.00	0.00	0.00	29,610.32
	2268.07 McArthur Sewer Improvements	7,929.25	789.00	560.50	2,833.38	50,661.64	62,773.77
	2268.08 Well No. 1 Improvements	10,761.75	0.00	0.00	0.00	0.00	10,761.75
	2268.09 FRM Well No. 1	731.00	223.50	0.00	0.00	0.00	954.50
Petty Cash	Postage - Romtec Payments	19.70	0.00	0.00	0.00	0.00	19.70
Romtec Companies	Pavilion - Up to 35% Manufacturing	18,142.62	0.00	0.00	0.00	0.00	18,142.62
Valley Best Hardware	Shop and Office Supplies	164.42	0.00	0.00	0.00	0.00	164.42
Wilgus Fire Control Inc.	Annual Fire Extinguisher Service	437.87	0.00	0.00	0.00	0.00	437.87
Report Total		<u>68,827.71</u>	<u>1,012.50</u>	<u>560.50</u>	<u>2,833.38</u>	<u>50,661.64</u>	<u>123,895.73</u>

Fall River Valley Community Services District  
Statement of Revenues and Expenditures - BM Budget vs Actual  
From 5/1/2024 Through 5/31/2024

	May 2024 Actual	May 2024 Budget	Total Budget	YTD Actual (07/01/2023 - 05/31/2024)	YTD Percent Used
Revenue					
Operating Revenue					
Revenue-Utilities	71,261.99	75,740.02	895,073.90	750,603.75	83.85%
Outside/Container Revenue	109.00	2,500.00	12,750.00	9,009.85	70.66%
Utility Fees	589.54	650.00	7,600.00	6,908.30	90.89%
<b>Total Operating Revenue</b>	<b>71,960.53</b>	<b>78,890.02</b>	<b>915,423.90</b>	<b>766,521.90</b>	<b>83.73%</b>
Non Operating Revenue					
Taxes Revenue	21,918.66	21,000.00	50,542.13	55,224.08	109.26%
Interest Revenue	28.08	0.00	0.00	414.25	0.00%
Donations	0.00	0.00	0.00	525.00	0.00%
Miscellaneous	0.00	0.00	0.00	411.77	0.00%
<b>Total Non Operating Revenue</b>	<b>21,946.74</b>	<b>21,000.00</b>	<b>50,542.13</b>	<b>56,575.10</b>	<b>111.94%</b>
<b>Total Revenue</b>	<b>93,907.27</b>	<b>99,890.02</b>	<b>965,966.03</b>	<b>823,097.00</b>	<b>85.21%</b>
Expenses					
Employee Expense					
Wages	38,136.40	37,335.32	324,905.76	283,175.63	87.15%
Payroll Taxes	2,642.29	2,762.81	24,043.03	20,766.37	86.37%
Employee Health Insurance	5,772.24	6,309.00	69,663.00	60,359.88	86.64%
PERS- Retirement Compensation Insurance	2,430.46 0.00	2,591.69 385.00	23,732.01 5,050.00	18,361.90 3,543.05	77.37% 70.15%
<b>Total Employee Expense</b>	<b>48,981.39</b>	<b>49,383.82</b>	<b>447,393.80</b>	<b>386,206.83</b>	<b>86.32%</b>
Operating Expense					
PERS Unfunded Liability 1595	2,358.00	2,335.00	28,020.00	26,288.00	93.81%
Legal & Accounting	187.50	600.00	23,200.00	17,475.00	75.32%
Outside Services	437.87	1,824.00	21,889.20	14,111.22	64.46%
Permit Fees	0.00	696.00	17,375.00	10,658.88	61.34%
Association Dues	0.00	0.00	7,377.00	8,571.61	116.19%
Insurance	1,886.08	1,886.08	22,632.99	20,746.88	91.66%
Office Supplies	155.06	210.00	2,520.00	1,851.08	73.45%
Shop Supplies	0.00	220.00	2,640.00	1,529.94	57.95%
Postage	209.35	250.00	3,480.00	3,169.14	91.06%
Bank Fees	0.00	20.00	240.00	108.00	45.00%
Equipment Rental	0.00	100.00	1,200.00	196.02	16.33%
Equipment/Tools	0.00	200.00	2,400.00	1,748.98	72.87%
Water Tests	181.02	225.00	2,700.00	2,157.62	79.91%
Vehicle Expense	0.00	200.00	2,400.00	1,558.47	64.93%
Maintenance & Repairs	703.46	1,100.00	13,200.00	8,207.26	62.17%
Garbage Fees	0.00	40.00	480.00	29.62	6.17%
Interest Expense	222.34	223.00	14,626.00	13,903.38	95.05%
Software License & Hardware Maint	348.43	1,046.00	13,932.00	13,541.56	97.19%
Education	0.00	100.00	1,200.00	905.87	75.48%
Mileage	150.00	300.00	3,600.00	2,722.31	75.61%

Fall River Valley Community Services District  
Statement of Revenues and Expenditures - BM Budget vs Actual  
From 5/1/2024 Through 5/31/2024

	May 2024 Actual	May 2024 Budget	Total Budget	YTD Actual (07/01/2023 - 05/31/2024)	YTD Percent Used
Fuel	587.46	591.25	5,989.00	5,883.51	98.23%
Telephone/Internet	765.60	715.00	8,735.00	8,021.79	91.83%
Utilities	2,195.70	2,600.00	32,304.00	24,112.50	74.64%
Miscellaneous Expense	142.14	400.00	4,800.00	3,811.91	79.41%
Donation	0.00	0.00	0.00	412.50	0.00%
Total Operating Expense	10,530.01	15,881.33	236,940.19	191,723.05	80.92%
Total Expenses	59,511.40	65,265.15	684,333.99	577,929.88	84.45%
Net Income	34,395.87	34,624.87	281,632.04	245,167.12	87.05%
Asset Expense					
Depreciation					
Depreciation Expense	14,994.00	0.00	0.00	164,936.00	0.00%
Total Depreciation	14,994.00	0.00	0.00	164,936.00	0.00%
Amortization					
Amortized Expense	642.00	0.00	0.00	7,062.00	0.00%
Total Amortization	642.00	0.00	0.00	7,062.00	0.00%
Total Asset Expense	15,636.00	0.00	0.00	171,998.00	0.00%
Capital Activities					
Grant Revenue					
Grant/Loan Inflow	43,335.65	0.00	0.00	494,332.60	0.00%
Total Grant Revenue	43,335.65	0.00	0.00	494,332.60	0.00%
Total Capital Activities	43,335.65	0.00	0.00	494,332.60	0.00%
Net Income Including Grant Activities	62,095.52	34,624.87	281,632.04	567,501.72	201.50%

Fall River Valley Community Services District  
Balance Sheet  
As of 5/31/2024

	Current Year
<b>Assets</b>	
Current Assets	
Cash & Cash Equivalents	354,617.38
Accounts Receivable	147,201.04
Inventories	70,230.28
Prepaid Expenses	2,124.57
Total Current Assets	574,173.27
Long-term Assets	
Property & Equipment	3,402,886.00
Construction in Progress	1,323,487.85
Total Long-term Assets	4,726,373.85
Total Assets	5,300,547.12
<b>Liabilities</b>	
Short-term Liabilities	
Accounts Payable	123,895.73
Other Short-term Liabilities	3,473.71
Total Short-term Liabilities	127,369.44
Long-term Liabilities	
Long-term Liabilities (Lease/Loan)	652,620.77
Pension Liability	252,335.00
Total Long-term Liabilities	904,955.77
Other Accounts	
Balancing Accounts	(39,808.53)
Total Balancing Accounts	(39,808.53)
Total Other Accounts	(39,808.53)
Total Liabilities	992,516.68
<b>Net Assets</b>	
Beginning Net Assets	
Net Assets	3,740,528.72
Current YTD Net Income	
	567,501.72
Total Current YTD Net Income	567,501.72
Total Net Assets	4,308,030.44
Total Liabilities and Net Assets	5,300,547.12

# Fall River Valley Community Services District

## Statement of Cash Flows

As of 5/31/2024

	<u>Current Period</u>
Cash Flows from Operating & Non-Operating ...	
Changes in Accounts Receivables-Grants	43,222.66
Grant Revenue	43,335.65
Changes in Accounts receivable-Operations	(7,834.01)
Interest & Dividends Received	28.08
Sales	71,960.53
Miscellaneous Receipts	1,472.01
Payments to Employees & Suppliers	(120,443.30)
Total Cash Flows from Operating & Non-Oper...	<u>31,741.62</u>
Cash Flows from Investing Activities	
Net Cash from Purchase/Sale of Assets	0.00
Total Cash Flows from Investing Activities	<u>0.00</u>
Cash Flows from Financing Activities	
Net Cash from Long-term Debt Transaction	(1,794.42)
Total Cash Flows from Financing Activities	<u>(1,794.42)</u>
Beginning Cash & Cash Equivalents	
	<u>324,670.18</u>
Ending Cash & Cash Equivalents	<u><u>354,617.38</u></u>

Fall River Valley Community Services District  
Check/Voucher Register  
1020 - Operating Account-Checking  
From 5/1/2024 Through 5/31/2024

Check Number	Check Description	Vendor Name	Check Amount
2024.05 Solar	Solar Lease Payment	Farmers & Merchants ...	2,017.00
4329	System Generated Check/Voucher	Cecil Ray	300.00
4330	System Generated Check/Voucher	Enplan	990.00
4331	System Generated Check/Voucher	Ferguson	550.78
4332	System Generated Check/Voucher	Joint Powers Insuranc...	551.28
4333	System Generated Check/Voucher	Joint Powers Insuranc...	1,113.18
4334	System Generated Check/Voucher	Joseph Huston	185.00
4335	System Generated Check/Voucher	Keystone Designs	300.00
4336	System Generated Check/Voucher	Napa Auto Parts	24.63
4337	System Generated Check/Voucher	Romtec Companies	7,257.05
4338	System Generated Check/Voucher	Singleton Auman PC	1,325.00
4339	System Generated Check/Voucher	Valley Best Hardware	247.45
4340	System Generated Check/Voucher	William Rodeski	35.00
4341	System Generated Check/Voucher	Tim Mannix	375.00
4342	System Generated Check/Voucher	Pace Engineering	52,897.81
DEBIT 1075248	Traffic Cones x30	Traffic Cones For Less	1,093.71
DEBIT FS522493...	Safety Equipment - BCF Grant	Full Source	1,992.75
EFT 0-066-432-2...	SDI Withholding Error	Employment Develop...	122.44
EFT 1-401-996-048	Payroll Liabilities for 2024.05.17	Employment Develop...	386.07
EFT 1-677-045-008	Payroll Liabilities for 2024.05.03	Employment Develop...	482.55
EFT 1000000170...	Retirement Contribution Plan - 27147 PD 2...	Public Employees Reti...	1,709.20
EFT 1000000174...	Retirement Contribution Plan - 27147 PD 2...	Public Employees Reti...	1,671.31
EFT 1000000175...	Retirement Contribution Plan - 27147 PD 2...	Public Employees Reti...	1,502.58
eft 10831570	Fuel	Ed Staub & Sons	576.73
EFT 1412182847...	Utilities	Pacific Gas & Electric	2,195.70
EFT 16QQ-KJ39-...	Park Cameras, Monitor and Office Supplies	Amazon.com	660.96
EFT 17517647	Employee Health Insurance	Public Employees Reti...	6,974.88
EFT 17528585	Unfunded Liability	Public Employees Reti...	2,358.00
EFT 182440	Legal	Lagerlof, LLP	187.50
EFT 2024.05 Fro...	Internet/Phone - April amt switched	Frontier Communicati...	425.60
EFT 22320385-6...	Internet	Starlink	120.00
EFT 22689476	Water Testing	Pace Analytical Servic...	181.02
EFT 36494073	Printer Lease - \$21.09 Extra Color Pages	Coastal Business Syst...	348.43
EFT 38 Nelson	Final Construction Pmt - SWPPP and Reten...	Nelson Construction	6,392.50
EFT 60167351	Payroll Liabilities for 2024.05.17	Internal Revenue Serv...	2,893.53
EFT 70844856	Payroll Liabilities for 2024.05.03	Internal Revenue Serv...	3,341.68
EFT 90783478	Payroll Liabilities for 2024.05.31	Internal Revenue Serv...	3,157.85
EFT AS00QNLJ	Engineering - Parks - Per Capita	Gregory Engineering, ...	5,686.50
EFT AS00QZD5	Engineering - Parks - SC Enhancement Grant	Gregory Engineering, ...	5,235.00
EFT1-853-764-368	Payroll Liabilities for 2024.05.31	Employment Develop...	434.12
PR202434	Employee: Beck; Pay Date: 5/3/2024	Amber Beck	2,083.74
PR202435	Employee: Huston; Pay Date: 5/3/2024	Joseph M. Huston	2,507.44
PR202436	Employee: Ray; Pay Date: 5/3/2024	Cecil D. Ray	1,581.77
PR202437	Employee: Rodeski; Pay Date: 5/3/2024	William D. Rodeski	2,612.99
PR202438	Employee: Stone; Pay Date: 5/3/2024	Gerald R. Stone	287.62
PR202439	Employee: Beck; Pay Date: 5/17/2024	Amber Beck	2,111.70
PR202440	Employee: Huston; Pay Date: 5/17/2024	Joseph M. Huston	1,985.19
PR202441	Employee: Ray; Pay Date: 5/17/2024	Cecil D. Ray	1,581.77
PR202442	Employee: Rodeski; Pay Date: 5/17/2024	William D. Rodeski	2,138.96
PR202443	Employee: Stone; Pay Date: 5/17/2024	Gerald R. Stone	251.67
PR202449	Employee: Beck; Pay Date: 5/31/2024	Amber Beck	2,083.74
PR202450	Employee: Huston; Pay Date: 5/31/2024	Joseph M. Huston	2,291.99
PR202451	Employee: Ray; Pay Date: 5/31/2024	Cecil D. Ray	1,762.35
PR202452	Employee: Rodeski; Pay Date: 5/31/2024	William D. Rodeski	2,368.61
PR202453	Employee: Stone; Pay Date: 5/31/2024	Gerald R. Stone	143.81
PRS202445	Employee: Rodeski; Pay Date: 5/16/2024	William D. Rodeski	82.74
Report Total			<u>144,175.88</u>



**AGREEMENT  
BETWEEN OWNER AND CONTRACTOR  
FOR CONSTRUCTION CONTRACT (STIPULATED PRICE)**

THIS AGREEMENT is by and between Fall River Valley Community Services District (“Owner”) and  
Core Ten Resources, Inc. (“Contractor”).

Owner and Contractor hereby agree as follows:

**ARTICLE 1 – WORK**

1.01 Contractor shall complete all Work as specified or indicated in the Contract Documents. The Work is generally described as follows: Conduit installation, catch basin and discharge pipe installation, preparation of building pad for pavilion, and miscellaneous erosion and sediment control (ESC) best management practices (BMPs).

**ARTICLE 2 – THE PROJECT**

2.01 The Project, of which the Work under the Contract Documents is a part, is generally described as follows: Two Rivers Park – Phase III – Pavilion Site Prep.

**ARTICLE 3 – ENGINEER**

3.01 The Project has been designed by Gregory Engineering, Inc.

3.02 The Owner has retained Gregory Engineering, Inc. (“Engineer”) to act as Owner’s representative, assume all duties and responsibilities, and have the rights and authority assigned to Engineer in the Contract Documents in connection with the completion of the Work in accordance with the Contract Documents.

**ARTICLE 4 – CONTRACT TIMES**

4.01 Time of the Essence

A. All time limits for Milestones, if any, Substantial Completion, and completion and readiness for final payment as stated in the Contract Documents are of the essence of the Contract.

4.02 Contract Times: Days

A. The Work will be substantially completed within 30 days of the issuance of the notice to proceed (NTP), and completed and ready for final payment within 14 days of substantial completion.

4.03 Liquidated Damages

A. Contractor and Owner recognize that time is of the essence as stated in Paragraph 4.01 above and that Owner will suffer financial and other losses if the Work is not completed and Milestones not achieved within the times specified in Paragraph 4.02 above, plus any extensions

thereof allowed in accordance with the Contract. The parties also recognize the delays, expenses, and difficulties involved in proving, in a legal or arbitration proceeding, the actual loss suffered by Owner if the Work is not completed on time. Accordingly, instead of requiring any such proof, Owner and Contractor agree that as liquidated damages for delay (but not as a penalty):

1. Substantial Completion: Contractor shall pay Owner \$750 for each day that expires after the time (as duly adjusted pursuant to the Contract) specified in Paragraph 4.02.A above for Substantial Completion until the Work is substantially complete.
2. Completion of Remaining Work: After Substantial Completion, if Contractor shall neglect, refuse, or fail to complete the remaining Work within the Contract Time (as duly adjusted pursuant to the contract) for completion and readiness for final payment, Contractor shall pay Owner \$500 for each day that expires after such time until the work is completed and ready for final payment.
3. Liquidated damages for failing to timely attain Substantial Completion and final completion are not additive and will not be imposed concurrently.

#### 4.04 Special Damages

- A. In addition to the amount provided for liquidated damages, Contractor shall reimburse Owner (1) for any fines or penalties imposed on Owner as a direct result of the Contractor's failure to attain Substantial Completion according to the Contract Times, and (2) for the actual costs reasonably incurred by Owner for engineering, construction observation, inspection, and administrative services needed after the time specified in Paragraph 4.02 for Substantial Completion (as duly adjusted pursuant to the Contract), until the Work is substantially complete.
- B. After Contractor achieves Substantial Completion, if Contractor shall neglect, refuse, or fail to complete the remaining Work within the Contract Times, Contractor shall reimburse Owner for the actual costs reasonably incurred by Owner for engineering, construction observation, inspection, and administrative services needed after the time specified in Paragraph 4.02 for Work to be completed and ready for final payment (as duly adjusted pursuant to the Contract), until the Work is completed and ready for final payment.

### ARTICLE 5 – CONTRACT PRICE

- 5.01 Owner shall pay Contractor for completion of the Work in accordance with the Contract Documents the amounts that follow, subject to adjustment under the Contract:
- A. For all Work other than Unit Price Work, a lump sum of **\$ 54,326.21**.
  - B. For all Unit Price Work, an amount equal to the sum of the extended prices (established for each separately identified item of Unit Price Work by multiplying the unit price times the actual quantity of that item).

Unit Price Work				
Description	Unit Quantity	Unit	Unit Price	Extended Price
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
<b>Total of all Extended Prices for Unit Price Work (subject to final adjustment based on actual quantities)</b>				\$

The extended prices for Unit Price Work set forth as of the Effective Date of the Contract are based on estimated quantities. Estimated quantities are not guaranteed, and determinations of actual quantities and classifications are to be made by Engineer.

- C. Total of Lump Sum Amount and Unit Price Work (subject to final Unit Price adjustment) **\$54,326.21**

**ARTICLE 6 – PAYMENT PROCEDURES**

6.01 Submittal and Processing of Payments

- A. Contractor shall submit Applications for Payment in accordance with Article 15 of the General Conditions. Applications for Payment will be processed by Engineer as provided in the General Conditions.

6.02 Progress Payments; Retainage

- A. Owner shall make progress payments on account of the Contract Price on the basis of Contractor’s Applications for Payment on or about the 5th day of each month during performance of the Work as provided in Paragraph 6.02.A.1 below, provided that such Applications for Payment have been submitted in a timely manner and otherwise meet the requirements of the Contract. All such payments will be measured by the Schedule of Values established (and in the case of Unit Price Work based on the number of units completed) or, in the event there is no Schedule of Values, as provided elsewhere in the Contract.
  - 1. Prior to Substantial Completion, progress payments will be made in an amount equal to the percentage indicated below but, in each case, less the aggregate of payments previously made and less such amounts as Owner may withhold, including but not limited to liquidated damages, in accordance with the Contract
    - a. 95 percent of Work completed (with the balance being retainage); and

- b. 95 percent of cost of materials and equipment not incorporated in the Work (with the balance being retainage).
- B. Upon Substantial Completion, Owner shall pay an amount sufficient to increase total payments to Contractor to 95 percent of the Work completed, less such amounts as Engineer shall determine in accordance with Paragraph 14.02.B.5 of the General Conditions and less 150 percent of Engineer's estimate of the value of Work to be completed or corrected as shown on the tentative list of items to be completed or corrected attached to the certificate of Substantial Completion.

#### 6.03 Final Payment

- A. Upon final completion and acceptance of the Work in accordance with Paragraph 15.06 of the General Conditions, Owner shall pay the remainder of the Contract Price as recommended by Engineer as provided in said Paragraph 15.06.

### **ARTICLE 7 – INTEREST**

7.01 All amounts not paid when due shall bear interest at the rate of 3 percent per annum.

### **ARTICLE 8 – CONTRACTOR'S REPRESENTATIONS**

8.01 In order to induce Owner to enter into this Contract, Contractor makes the following representations:

- A. Contractor has examined and carefully studied the Contract Documents, and any data and reference items identified in the Contract Documents.
- B. Contractor has visited the Site, conducted a thorough, alert visual examination of the Site and adjacent areas, and become familiar with and is satisfied as to the general, local, and Site conditions that may affect cost, progress, and performance of the Work.
- C. Contractor is familiar with and is satisfied as to all Laws and Regulations that may affect cost, progress, and performance of the Work.
- D. Contractor has carefully studied all: (1) reports of explorations and tests of subsurface conditions at or adjacent to the Site and all drawings of physical conditions relating to existing surface or subsurface structures at the Site that have been identified in the Supplementary Conditions, especially with respect to Technical Data in such reports and drawings, and (2) reports and drawings relating to Hazardous Environmental Conditions, if any, at or adjacent to the Site that have been identified in the Supplementary Conditions, especially with respect to Technical Data in such reports and drawings.
- E. Contractor has considered the information known to Contractor itself; information commonly known to contractors doing business in the locality of the Site; information and observations obtained from visits to the Site; the Contract Documents; and the Site-related reports and drawings identified in the Contract Documents, with respect to the effect of such information, observations, and documents on (1) the cost, progress, and performance of the Work; (2) the means, methods, techniques, sequences, and procedures of construction to be employed by Contractor; and (3) Contractor's safety precautions and programs.

- F. Based on the information and observations referred to in the preceding paragraph, Contractor agrees that no further examinations, investigations, explorations, tests, studies, or data are necessary for the performance of the Work at the Contract Price, within the Contract Times, and in accordance with the other terms and conditions of the Contract.
- G. Contractor is aware of the general nature of work to be performed by Owner and others at the Site that relates to the Work as indicated in the Contract Documents.
- H. Contractor has given Engineer written notice of all conflicts, errors, ambiguities, or discrepancies that Contractor has discovered in the Contract Documents, and the written resolution thereof by Engineer is acceptable to Contractor.
- I. The Contract Documents are generally sufficient to indicate and convey understanding of all terms and conditions for performance and furnishing of the Work.
- J. Contractor's entry into this Contract constitutes an incontrovertible representation by Contractor that without exception all prices in the Agreement are premised upon performing and furnishing the Work required by the Contract Documents.

## **ARTICLE 9 – CONTRACT DOCUMENTS**

### 9.01 Contents

- A. The Contract Documents consist of the following:
  - 1. This Agreement.
  - 2. Bonds:
    - a. Performance bond.
    - b. Payment bond.
  - 3. General Conditions
  - 4. Supplementary Conditions
  - 5. Drawings with each sheet bearing the following general title: Two Rivers Park – Phase III – Pavilion Site Prep.
  - 6. The following which may be delivered or issued on or after the Effective Date of the Contract and are not attached hereto:
    - a. Notice to Proceed.
    - b. Work Change Directives.
    - c. Change Orders.
    - d. Field Orders.

- e. Warranty Bond, if any.
- B. The documents listed in Paragraph 9.01.A are attached to this Agreement (except as expressly noted otherwise above).
- C. There are no Contract Documents other than those listed above in this Article 9.
- D. The Contract Documents may only be amended, modified, or supplemented as provided in the General Conditions.

## **ARTICLE 10 – MISCELLANEOUS**

### 10.01 Terms

- A. Terms used in this Agreement will have the meanings stated in the General Conditions and the Supplementary Conditions.

### 10.02 Assignment of Contract

- A. Unless expressly agreed to elsewhere in the Contract, no assignment by a party hereto of any rights under or interests in the Contract will be binding on another party hereto without the written consent of the party sought to be bound; and, specifically but without limitation, money that may become due and money that is due may not be assigned without such consent (except to the extent that the effect of this restriction may be limited by law), and unless specifically stated to the contrary in any written consent to an assignment, no assignment will release or discharge the assignor from any duty or responsibility under the Contract Documents.

### 10.03 Successors and Assigns

- A. Owner and Contractor each binds itself, its successors, assigns, and legal representatives to the other party hereto, its successors, assigns, and legal representatives in respect to all covenants, agreements, and obligations contained in the Contract Documents.

### 10.04 Severability

- A. Any provision or part of the Contract Documents held to be void or unenforceable under any Law or Regulation shall be deemed stricken, and all remaining provisions shall continue to be valid and binding upon Owner and Contractor, who agree that the Contract Documents shall be reformed to replace such stricken provision or part thereof with a valid and enforceable provision that comes as close as possible to expressing the intention of the stricken provision.

### 10.05 Contractor's Certifications

- A. Contractor certifies that it has not engaged in corrupt, fraudulent, collusive, or coercive practices in competing for or in executing the Contract. For the purposes of this Paragraph 10.05:
  - 1. "corrupt practice" means the offering, giving, receiving, or soliciting of any thing of value likely to influence the action of a public official in the bidding process or in the Contract execution;

2. “fraudulent practice” means an intentional misrepresentation of facts made (a) to influence the bidding process or the execution of the Contract to the detriment of Owner, (b) to establish Bid or Contract prices at artificial non-competitive levels, or (c) to deprive Owner of the benefits of free and open competition;
3. “collusive practice” means a scheme or arrangement between two or more Bidders, with or without the knowledge of Owner, a purpose of which is to establish Bid prices at artificial, non-competitive levels; and
4. “coercive practice” means harming or threatening to harm, directly or indirectly, persons or their property to influence their participation in the bidding process or affect the execution of the Contract.

#### 10.06 Other Provisions

- A. Owner stipulates that if the General Conditions that are made a part of this Contract are based on EJCDC® C-700, Standard General Conditions for the Construction Contract, published by the Engineers Joint Contract Documents Committee®, and if Owner is the party that has furnished said General Conditions, then Owner has plainly shown all modifications to the standard wording of such published document to the Contractor, through a process such as highlighting or “track changes” (redline/strikeout), or in the Supplementary Conditions.

IN WITNESS WHEREOF, Owner and Contractor have signed this Agreement.

This Agreement will be effective on \_\_\_\_\_ (which is the Effective Date of the Contract).

OWNER:

CONTRACTOR:

Fall River Valley Community Services District

Core Ten Resources, Inc.

By: \_\_\_\_\_

By: \_\_\_\_\_

Title: \_\_\_\_\_

Title: \_\_\_\_\_

*(If Contractor is a corporation, a partnership, or a joint venture, attach evidence of authority to sign.)*

Attest: \_\_\_\_\_

Attest: \_\_\_\_\_

Title: \_\_\_\_\_

Title: \_\_\_\_\_

Address for giving notices:

Address for giving notices:

24850 Third Street

Fall River Mills, CA 96028

License No.: \_\_\_\_\_  
*(where applicable)*



	Total	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	
<b>COMBINED REVENUE</b>														
<b>Operating</b>														
1210	Water	626,788.60	70,729.60	68,573.60	59,487.60	49,446.80	44,692.51	42,470.75	43,317.60	41,779.32	42,910.49	46,503.54	55,159.94	61,716.84
1220	Sewer	263,657.40	21,540.64	21,540.64	21,540.64	21,540.64	21,540.64	21,540.64	21,540.64	21,540.64	21,540.64	23,263.88	23,263.88	23,263.88
4010	Outside water sales	9,500.00	2,500.00	2,500.00	2,000.00	-	-	-	-	-	-	-	-	2,500.00
4030	Utility Fees	7,365.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	600.00	655.00	655.00	655.00
		907,311.00	95,370.24	93,214.24	83,628.24	71,587.44	66,833.15	64,611.39	65,458.24	63,919.96	65,051.13	70,422.42	79,078.82	88,135.72
<b>NON OPERATING REVENUE</b>														
4200	Property Tax	54,100.00	2,100.00	-	-	2,100.00	-	-	28,000.00	-	-	-	21,900.00	-
4250	County Cost Allocation	786.00	-	-	-	786.00	-	-	-	-	-	-	-	-
	<b>TOTAL REVENUE</b>	<b>962,197.00</b>	<b>97,470.24</b>	<b>93,214.24</b>	<b>83,628.24</b>	<b>73,687.44</b>	<b>66,833.15</b>	<b>64,611.39</b>	<b>93,458.24</b>	<b>63,919.96</b>	<b>65,051.13</b>	<b>70,422.42</b>	<b>100,978.82</b>	<b>88,135.72</b>

<b>EXPENSES</b>														
<b>Employee</b>														
5000	Wages	339,094.16	26,165.20	26,164.40	26,165.36	26,163.92	38,525.88	26,363.92	26,163.92	26,163.92	26,163.92	26,163.92	38,725.88	26,163.92
5150	Payroll Taxes	24,889.51	1,920.53	1,920.47	1,920.54	1,920.43	2,827.80	1,935.11	1,920.43	1,920.43	1,920.43	1,920.43	2,842.48	1,920.43
5200	Comp Insurance	5,200.00	1,300.00	-	-	1,300.00	-	-	1,300.00	-	-	1,300.00	-	-
5160	Employee Insurance	73,432.56	5,773.00	5,773.00	5,773.00	5,773.00	5,773.00	5,773.00	6,465.76	6,465.76	6,465.76	6,465.76	6,465.76	6,465.76
5170	Retirement	26,804.99	3,380.81	1,949.75	1,949.82	1,949.71	2,922.59	1,965.45	1,949.71	1,949.71	1,949.71	1,949.71	2,938.33	1,949.71
	<b>Subtotal Employee Expense</b>	<b>469,421.23</b>	<b>38,539.53</b>	<b>35,807.61</b>	<b>35,808.72</b>	<b>37,107.06</b>	<b>50,049.27</b>	<b>36,037.48</b>	<b>37,799.82</b>	<b>36,499.82</b>	<b>36,499.82</b>	<b>37,799.82</b>	<b>50,972.45</b>	<b>36,499.82</b>

<b>Operating</b>														
6100	Pers Unfunded Liability	31,416.00	2,618.00	2,618.00	2,618.00	2,618.00	2,618.00	2,618.00	2,618.00	2,618.00	2,618.00	2,618.00	2,618.00	2,618.00
6150	Legal and Accounting	25,000.00	500.00	500.00	500.00	500.00	16,500.00	500.00	500.00	2,000.00	500.00	500.00	2,000.00	500.00
6160	Outside services	25,200.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00	2,100.00
6260	Permits and Fees	11,400.00	200.00	200.00	200.00	200.00	200.00	7,600.00	1,800.00	200.00	200.00	200.00	200.00	200.00
6261	Association Dues	9,700.00	2,900.00	-	-	6,800.00	-	-	-	-	-	-	-	-
6270	Insurance	24,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
6300	Office Supplies	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
6301	Shop Supplies	2,520.00	210.00	210.00	210.00	210.00	210.00	210.00	210.00	210.00	210.00	210.00	210.00	210.00
6400	Postage	3,480.00	490.00	240.00	240.00	240.00	240.00	240.00	240.00	240.00	240.00	590.00	240.00	240.00
6450	Bank Fees	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
6502	Equipment/Tools	4,105.00	805.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00
6510	Water Tests	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
6549	Vehicle Expense	4,800.00	1,500.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00
6555	Maintenance and Repairs	19,300.00	1,700.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00
6700	Interest	11,201.55	-	-	-	11,201.55	-	-	-	-	-	-	-	-
6710	Softw Lic & Hardw Maint.	15,798.00	1,128.00	388.00	528.00	5,120.00	888.00	1,828.00	1,038.00	2,428.00	1,288.00	388.00	388.00	388.00
6730	Education	6,200.00	200.00	200.00	200.00	4,000.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00
6810	Mileage	4,200.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00
6840	Fuel	8,600.00	740.00	740.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	740.00	740.00	740.00
6850	Telephone/Internet	9,635.00	790.00	790.00	945.00	790.00	790.00	790.00	790.00	790.00	790.00	790.00	790.00	790.00
6900	Utilities	29,200.00	2,500.00	2,500.00	2,500.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	2,400.00	2,500.00
6960	Miscellaneous	4,233.73	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	383.73
6970	County Cost Allocation	786.00	-	-	-	786.00	-	-	-	-	-	-	-	-
	<b>Subtotal Operating Expense</b>	<b>256,295.28</b>	<b>21,541.00</b>	<b>15,846.00</b>	<b>16,101.00</b>	<b>43,025.55</b>	<b>32,206.00</b>	<b>24,546.00</b>	<b>17,956.00</b>	<b>19,246.00</b>	<b>16,606.00</b>	<b>16,096.00</b>	<b>17,246.00</b>	<b>15,879.73</b>
	<b>EXPENSES TOTAL</b>	<b>725,716.51</b>	<b>60,080.53</b>	<b>51,653.61</b>	<b>51,909.72</b>	<b>80,132.61</b>	<b>82,255.27</b>	<b>60,583.48</b>	<b>55,755.82</b>	<b>55,745.82</b>	<b>53,105.82</b>	<b>53,895.82</b>	<b>68,218.45</b>	<b>52,379.55</b>

<b>DEBT SERVICE</b>														
2802	USDA Principle	9,568.45	-	-	-	9,568.45	-	-	-	-	-	-	-	-
	Solar Lease	26,912.04	2242.67	2242.67	2242.67	2,242.67	2,242.67	2,242.67	2,242.67	2,242.67	2,242.67	2,242.67	2,242.67	2,242.67
	Savings Reserves	200,000.00	16,670.00	16,670.00	16,665.00	16,665.00	16,665.00	16,665.00	16,665.00	16,665.00	16,665.00	16,665.00	16,675.00	16,675.00
	<b>Revenue Total</b>	962,197.00	97,470.24	93,214.24	83,628.24	73,687.44	66,833.15	64,611.39	93,458.24	63,919.96	65,051.13	70,422.42	100,978.82	88,135.72
	<b>Expense Total</b>	962,197.00	76,750.53	68,323.61	68,574.72	96,797.61	98,920.27	77,248.48	72,420.82	72,410.82	69,770.82	70,560.82	84,883.45	69,054.55
	<b>Total Net Income</b>	<b>0.00</b>	<b>20,719.71</b>	<b>24,890.63</b>	<b>15,053.52</b>	<b>(23,110.17)</b>	<b>(32,087.12)</b>	<b>(12,637.09)</b>	<b>21,037.42</b>	<b>(8,490.85)</b>	<b>(4,719.69)</b>	<b>(138.40)</b>	<b>16,095.37</b>	<b>19,081.17</b>

2025	Annual Reserves	200,000
	Monthly	16,670
	5 Years	1,000,000

		Total	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25
<b>WATER REVENUE</b>														
<b>Operating</b>														
1210	Water	626,788.60	70,729.60	68,573.60	59,487.60	49,446.80	44,692.51	42,470.75	43,317.60	41,779.32	42,910.49	46,503.54	55,159.94	61,716.84
4010	Outside water sales	9,500.00	2,500.00	2,500.00	2,000.00									2,500.00
4030	Utility Fees	4,875.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	400.00	425.00	425.00	425.00
		641,163.60	73,629.60	71,473.60	61,887.60	49,846.80	45,092.51	42,870.75	43,717.60	42,179.32	43,310.49	46,928.54	55,584.94	64,641.84
<b>NON OPERATING REVENUE</b>														
4200	Property Tax	-												
	<b>TOTAL REVENUE</b>	<b>641,163.60</b>	<b>73,629.60</b>	<b>71,473.60</b>	<b>61,887.60</b>	<b>49,846.80</b>	<b>45,092.51</b>	<b>42,870.75</b>	<b>43,717.60</b>	<b>42,179.32</b>	<b>43,310.49</b>	<b>46,928.54</b>	<b>55,584.94</b>	<b>64,641.84</b>
<b>EXPENSES</b>														
<b>Employee</b>														
5000	Wages	224,531.35	17,327.56	17,327.00	17,327.67	17,326.67	25,493.21	17,464.67	17,326.67	17,326.67	17,326.67	17,326.67	25,631.21	17,326.67
5150	Payroll Taxes	16,480.60	1,271.84	1,271.80	1,271.85	1,271.78	1,871.20	1,281.91	1,271.78	1,271.78	1,271.78	1,271.78	1,881.33	1,271.78
5200	Comp Insurance	3,900.00	975.00	-	-	975.00	-	-	975.00	-	-	975.00	-	-
5160	Employee Insurance	51,847.99	4,076.10	4,076.10	4,076.10	4,076.10	4,076.10	4,076.10	4,565.23	4,565.23	4,565.23	4,565.23	4,565.23	4,565.23
5170	Retirement	18,434.52	2,740.66	1,309.62	1,309.67	1,309.60	1,942.99	1,320.30	1,309.60	1,309.60	1,309.60	1,309.60	1,953.69	1,309.60
	<b>Subtotal Employee Expense</b>	<b>315,194.47</b>	<b>26,391.16</b>	<b>23,984.53</b>	<b>23,985.29</b>	<b>24,959.15</b>	<b>33,383.50</b>	<b>24,142.98</b>	<b>25,448.28</b>	<b>24,473.28</b>	<b>24,473.28</b>	<b>25,448.28</b>	<b>34,031.46</b>	<b>24,473.28</b>
<b>Operating</b>														
6100	Pers Unfunded Liability	23,562.00	1,963.50	1,963.50	1,963.50	1,963.50	1,963.50	1,963.50	1,963.50	1,963.50	1,963.50	1,963.50	1,963.50	1,963.50
6150	Legal and Accounting	18,750.00	375.00	375.00	375.00	375.00	12,375.00	375.00	375.00	1,500.00	375.00	375.00	1,500.00	375.00
6160	Outside services	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
6260	Permits and Fees	2,800.00	100.00	100.00	100.00	100.00	100.00	100.00	1,700.00	100.00	100.00	100.00	100.00	100.00
6261	Association Dues	7,275.00	2,175.00	-	-	5,100.00	-	-	-	-	-	-	-	-
6270	Insurance	18,000.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
6300	Office Supplies	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
6301	Shop Supplies	1,890.00	157.50	157.50	157.50	157.50	157.50	157.50	157.50	157.50	157.50	157.50	157.50	157.50
6400	Postage	2,192.40	308.70	151.20	151.20	151.20	151.20	151.20	151.20	151.20	151.20	371.70	151.20	151.20
6450	Bank Fees	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
6502	Equipment/Tools	3,000.00	525.00	225.00	225.00	225.00	225.00	225.00	225.00	225.00	225.00	225.00	225.00	225.00
6510	Water Tests	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
6549	Vehicle Expense	3,600.00	1,125.00	225.00	225.00	225.00	225.00	225.00	225.00	225.00	225.00	225.00	225.00	225.00
6555	Maintenance and Repairs	9,000.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00
6700	Interest	11,201.55	-	-	-	11,201.55	-	-	-	-	-	-	-	-
6710	Softw Lic & Hardw Maint.	11,848.50	846.00	291.00	396.00	3,840.00	666.00	1,371.00	778.50	1,821.00	966.00	291.00	291.00	291.00
6730	Education	4,650.00	150.00	150.00	150.00	3,000.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00
6810	Mileage	3,150.00	262.50	262.50	262.50	262.50	262.50	262.50	262.50	262.50	262.50	262.50	262.50	262.50
6840	Fuel	6,300.00	525.00	525.00	525.00	525.00	525.00	525.00	525.00	525.00	525.00	525.00	525.00	525.00
6850	Telephone/Internet	7,226.25	592.50	592.50	708.75	592.50	592.50	592.50	592.50	592.50	592.50	592.50	592.50	592.50
6900	Utilities	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
6960	Miscellaneous	1,462.94	122.00	122.00	122.00	122.00	122.00	122.00	122.00	122.00	122.00	122.00	122.00	120.94
	<b>Subtotal Operating Expense</b>	<b>163,598.64</b>	<b>13,785.20</b>	<b>9,697.70</b>	<b>9,918.95</b>	<b>32,398.25</b>	<b>22,072.70</b>	<b>10,777.70</b>	<b>11,785.20</b>	<b>12,352.70</b>	<b>10,372.70</b>	<b>9,918.20</b>	<b>10,822.70</b>	<b>9,696.64</b>
	<b>EXPENSES TOTAL</b>	<b>478,793.11</b>	<b>40,176.36</b>	<b>33,682.23</b>	<b>33,904.24</b>	<b>57,357.40</b>	<b>55,456.20</b>	<b>34,920.68</b>	<b>37,233.48</b>	<b>36,825.98</b>	<b>34,845.98</b>	<b>35,366.48</b>	<b>44,854.16</b>	<b>34,169.92</b>
<b>DEBT SERVICE</b>														
2802	USDA Principle	9,568.45				9,568.45								
	Solar Lease	26,912.04	2242.67	2242.67	2242.67	2,242.67	2,242.67	2242.67	2242.67	2242.67	2242.67	2242.67	2242.67	2242.67
	Savings													
	Reserves	125,890.00	10,490.00	10,490.00	10,490.00	10,490.00	10,490.00	10,490.00	10,490.00	10,490.00	10,490.00	10,490.00	10,490.00	10,500.00
	<b>Revenue Total</b>	641,163.60	73,629.60	71,473.60	61,887.60	49,846.80	45,092.51	42,870.75	43,717.60	42,179.32	43,310.49	46,928.54	55,584.94	64,641.84
	<b>Expense Total</b>	641,163.60	50,666.36	44,172.23	44,394.24	67,847.40	65,946.20	45,410.68	47,723.48	47,315.98	45,335.98	45,856.48	55,344.16	44,669.92
	<b>Total Net Income</b>	<b>(0.00)</b>	<b>22,963.24</b>	<b>27,301.37</b>	<b>17,493.36</b>	<b>(18,000.60)</b>	<b>(20,853.69)</b>	<b>(2,539.93)</b>	<b>(4,005.88)</b>	<b>(5,136.65)</b>	<b>(2,025.49)</b>	<b>1,072.06</b>	<b>240.78</b>	<b>19,971.92</b>

2025	<b>Annual Reserves</b>
	125,890
	<b>Monthly</b>
	10,490
	<b>6 Years</b>
	629,450

<b>SEWER REVENUE</b>		Total	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25
<b>Operating</b>														
1220	Sewer	263,657.40	21,540.64	21,540.64	21,540.64	21,540.64	21,540.64	21,540.64	21,540.64	21,540.64	21,540.64	23,263.88	23,263.88	23,263.88
4030	Utility Fees	2,490.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	230.00	230.00	230.00
		266,147.40	21,740.64	21,740.64	21,740.64	21,740.64	21,740.64	21,740.64	21,740.64	21,740.64	21,740.64	23,493.88	23,493.88	23,493.88
<b>NON OPERATING REVENUE</b>														
4200	Property Tax	21,640.00	840.00	-	-	840.00	-	-	11,200.00	-	-	-	8,760.00	-
4250	County Cost Allocation	786.00				786.00								
	<b>TOTAL REVENUE</b>	<b>288,573.40</b>	<b>22,580.64</b>	<b>21,740.64</b>	<b>21,740.64</b>	<b>22,580.64</b>	<b>21,740.64</b>	<b>21,740.64</b>	<b>32,940.64</b>	<b>21,740.64</b>	<b>21,740.64</b>	<b>23,493.88</b>	<b>32,253.88</b>	<b>23,493.88</b>

<b>EXPENSES</b>														
<b>Employee</b>														
5000	Wages	100,876.41	7,784.84	7,784.60	7,784.89	7,784.45	11,453.47	7,846.45	7,784.45	7,784.45	7,784.45	7,784.45	11,515.47	7,784.45
5150	Payroll Taxes	7,404.33	571.41	571.39	571.41	571.38	840.68	575.93	571.38	571.38	571.38	571.38	845.24	571.38
5200	Comp Insurance	1,300.00	325.00	-	-	325.00	-	-	325.00	-	-	-	325.00	-
5160	Employee Insurance	20,156.75	1,584.65	1,584.65	1,584.65	1,584.65	1,584.65	1,584.65	1,774.81	1,774.81	1,774.81	1,774.81	1,774.81	1,774.81
5170	Retirement	7,293.36	557.29	557.27	557.29	557.26	855.32	562.29	557.26	557.26	557.26	557.26	860.36	557.26
	<b>Subtotal Employee Expense</b>	<b>137,030.84</b>	<b>10,823.19</b>	<b>10,497.90</b>	<b>10,498.25</b>	<b>10,822.73</b>	<b>14,734.13</b>	<b>10,569.32</b>	<b>11,012.89</b>	<b>10,687.89</b>	<b>10,687.89</b>	<b>11,012.89</b>	<b>14,995.87</b>	<b>10,687.89</b>

<b>Operating</b>														
6100	Pers Unfunded Liability	7,854.00	654.50	654.50	654.50	654.50	654.50	654.50	654.50	654.50	654.50	654.50	654.50	654.50
6150	Legal and Accounting	6,250.00	125.00	125.00	125.00	125.00	4,125.00	125.00	125.00	500.00	125.00	125.00	500.00	125.00
6160	Outside services	8,400.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00
6260	Permits and Fees	8,600.00	100.00	100.00	100.00	100.00	100.00	7,500.00	100.00	100.00	100.00	100.00	100.00	100.00
6261	Association Dues	2,425.00	725.00	-	-	1,700.00	-	-	-	-	-	-	-	-
6270	Insurance	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
6300	Office Supplies	600.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
6301	Shop Supplies	630.00	52.50	52.50	52.50	52.50	52.50	52.50	52.50	52.50	52.50	52.50	52.50	52.50
6400	Postage	1,183.20	166.60	81.60	81.60	81.60	81.60	81.60	81.60	81.60	81.60	200.60	81.60	81.60
6450	Bank Fees	30.00	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50
6502	Equipment/Tools	1,105.00	280.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00
6510	Water Tests	-	-	-	-	-	-	-	-	-	-	-	-	-
6549	Vehicle Expense	1,200.00	375.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00
6555	Maintenance and Repairs	7,800.00	650.00	650.00	650.00	650.00	650.00	650.00	650.00	650.00	650.00	650.00	650.00	650.00
6700	Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
6710	Softw Lic & Hardw Maint.	3,949.50	282.00	97.00	132.00	1,280.00	222.00	457.00	259.50	607.00	322.00	97.00	97.00	97.00
6730	Education	1,550.00	50.00	50.00	50.00	1,000.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
6810	Mileage	1,050.00	87.50	87.50	87.50	87.50	87.50	87.50	87.50	87.50	87.50	87.50	87.50	87.50
6840	Fuel	2,100.00	175.00	175.00	175.00	175.00	175.00	175.00	175.00	175.00	175.00	175.00	175.00	175.00
6850	Telephone/Internet	2,408.75	197.50	197.50	236.25	197.50	197.50	197.50	197.50	197.50	197.50	197.50	197.50	197.50
6900	Utilities	12,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
6960	Miscellaneous	1,511.11	128.00	128.00	128.00	128.00	128.00	128.00	128.00	128.00	128.00	128.00	128.00	103.11
6970	County Cost Allocation	786.00				786.00								
	<b>Subtotal Operating Expense</b>	<b>77,432.56</b>	<b>6,301.10</b>	<b>4,801.10</b>	<b>4,874.85</b>	<b>8,634.10</b>	<b>8,926.10</b>	<b>12,561.10</b>	<b>4,963.60</b>	<b>5,686.10</b>	<b>5,026.10</b>	<b>4,920.10</b>	<b>5,176.10</b>	<b>4,776.21</b>
	<b>EXPENSES TOTAL</b>	<b>214,463.40</b>	<b>17,124.29</b>	<b>15,299.00</b>	<b>15,373.10</b>	<b>19,456.83</b>	<b>23,660.23</b>	<b>23,130.42</b>	<b>15,976.49</b>	<b>16,373.99</b>	<b>15,713.99</b>	<b>15,932.99</b>	<b>20,171.97</b>	<b>15,464.10</b>

<b>Savings Reserves</b>		74,110.00	6,180.00	6,180.00	6,175.00	6,175.00	6,175.00	6,175.00	6,175.00	6,175.00	6,175.00	6,175.00	6,175.00	6,175.00
	<b>Revenue Total</b>	288,573.40	22,580.64	21,740.64	21,740.64	22,580.64	21,740.64	21,740.64	32,940.64	21,740.64	21,740.64	23,493.88	32,253.88	23,493.88
	<b>Expense Total</b>	288,573.40	23,304.29	21,479.00	21,548.10	25,631.83	29,835.23	29,305.42	22,151.49	22,548.99	21,888.99	22,107.99	26,346.97	21,639.10
	<b>Total Net Income</b>	<b>0.00</b>	<b>(723.65)</b>	<b>261.64</b>	<b>192.54</b>	<b>(3,051.19)</b>	<b>(8,094.59)</b>	<b>(7,564.78)</b>	<b>10,789.15</b>	<b>(808.35)</b>	<b>(148.35)</b>	<b>1,385.89</b>	<b>5,906.91</b>	<b>1,854.78</b>

2025	<b>Annual Reserves</b>	74,110
	<b>Monthly</b>	6,180
	<b>6 Years</b>	444,660

	<b>Parks</b>	Total	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25
<b>NON OPERATING REVENUE</b>														
4200	Property Tax	32,460.00	1,260.00	-	-	1,260.00	-	-	16,800.00	-	-	-	13,140.00	-
	<b>TOTAL REVENUE</b>	<b>32,460.00</b>	<b>1,260.00</b>	<b>-</b>	<b>-</b>	<b>1,260.00</b>	<b>-</b>	<b>-</b>	<b>16,800.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,140.00</b>	<b>-</b>
<b>EXPENSES</b>														
<b>Employee</b>														
5000	Wages	13,686.40	1,052.80	1,052.80	1,052.80	1,052.80	1,579.20	1,052.80	1,052.80	1,052.80	1,052.80	1,052.80	1,579.20	1,052.80
5150	Payroll Taxes	1,004.58	77.28	77.28	77.28	77.28	115.91	77.28	77.28	77.28	77.28	77.28	115.91	77.28
5160	Comp Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-
5170	Employee Benefits	1,427.82	112.25	112.25	112.25	112.25	112.25	112.25	125.72	125.72	125.72	125.72	125.72	125.72
5200	Retirement	1,077.12	82.86	82.86	82.86	82.86	124.28	82.86	82.86	82.86	82.86	82.86	124.28	82.86
	<b>Subtotal Employee Expense</b>	<b>17,195.92</b>	<b>1,325.18</b>	<b>1,325.18</b>	<b>1,325.18</b>	<b>1,325.18</b>	<b>1,931.65</b>	<b>1,325.18</b>	<b>1,338.65</b>	<b>1,338.65</b>	<b>1,338.65</b>	<b>1,338.65</b>	<b>1,945.12</b>	<b>1,338.65</b>
<b>Operating</b>														
6160	Outside services	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
6400	Postage	104.40	14.70	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	17.70	7.20	7.20
6555	Maintenance and Repairs	2,500.00	300.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00
6840	Fuel	200.00	40.00	40.00	-	-	-	-	-	-	-	40.00	40.00	40.00
6900	Utilities	1,600.00	200.00	200.00	200.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	200.00
6960	Miscellaneous	1,259.68	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	159.68
	<b>Subtotal Operating Expense</b>	<b>15,264.08</b>	<b>1,454.70</b>	<b>1,347.20</b>	<b>1,307.20</b>	<b>1,207.20</b>	<b>1,207.20</b>	<b>1,207.20</b>	<b>1,207.20</b>	<b>1,207.20</b>	<b>1,207.20</b>	<b>1,257.70</b>	<b>1,247.20</b>	<b>1,406.88</b>
	<b>EXPENSES TOTAL</b>	<b>32,460.00</b>	<b>2,779.88</b>	<b>2,672.38</b>	<b>2,632.38</b>	<b>2,532.38</b>	<b>3,138.85</b>	<b>2,532.38</b>	<b>2,545.85</b>	<b>2,545.85</b>	<b>2,545.85</b>	<b>2,596.35</b>	<b>3,192.32</b>	<b>2,745.53</b>
	<b>Revenue Total</b>	32,460.00												
	<b>Expense Total</b>	32,460.00												
	<b>Total Net Income</b>	<b>(0.00)</b>	(2,845.06)	(3,997.56)	(3,957.56)	(2,597.56)	(5,070.49)	(3,857.56)	12,915.50	(3,884.50)	(3,884.50)	(3,935.00)	8,002.57	(4,084.18)

# Expenses

		Total	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25	Water	0.75	Sewer	0.25
6100	<b>Pers Unfunded Liability</b>	31,416.00	2,618.00	2,618.00	2,618.00	2,618.00	2,618.00	2,618.00	2,618.00	2,618.00	2,618.00	2,618.00	2,618.00	2,618.00				
	Water	23,562.00	1,963.50	1,963.50	1,963.50	1,963.50	1,963.50	1,963.50	1,963.50	1,963.50	1,963.50	1,963.50	1,963.50	1,963.50				
	Sewer	7,854.00	654.50	654.50	654.50	654.50	654.50	654.50	654.50	654.50	654.50	654.50	654.50	654.50				
	Parks																	
6150	<b>Legal and Accounting</b>	25,000.00	500.00	500.00	500.00	500.00	16,500.00	500.00	500.00	2,000.00	500.00	500.00	2,000.00	500.00				
	Water	18,750.00	375.00	375.00	375.00	375.00	12,375.00	375.00	375.00	1,500.00	375.00	375.00	1,500.00	375.00				
	Sewer	6,250.00	125.00	125.00	125.00	125.00	4,125.00	125.00	125.00	500.00	125.00	125.00	500.00	125.00				
	Parks																	
6160	<b>Outside services</b>	22,800.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00				
	Water	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				
	Sewer	8,400.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00				
	Parks	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				
6260	<b>Permits and Fees</b>	11,400.00	200.00	200.00	200.00	200.00	200.00	7,600.00	1,800.00	200.00	200.00	200.00	200.00	200.00				
	Water	2,800.00	100.00	100.00	100.00	100.00	100.00	100.00	1,700.00	100.00	100.00	100.00	100.00	100.00				
	Sewer	8,600.00	100.00	100.00	100.00	100.00	100.00	7,500.00	100.00	100.00	100.00	100.00	100.00	100.00				
	Parks																	
6261	<b>Association Dues</b>	9,700.00	2,900.00	-	-	6,800.00	-	-	-	-	-	-	-	-				
	Water	7,275.00	2,175.00	-	-	5,100.00	-	-	-	-	-	-	-	-				
	Sewer	2,425.00	725.00	-	-	1,700.00	-	-	-	-	-	-	-	-				
	Parks																	
6270	<b>Insurance</b>	24,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00				
	Water	18,000.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00				
	Sewer	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				
	Parks																	
6300	<b>Office Supplies</b>	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				
	Water	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				
	Sewer	600.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00				
	Parks																	
6301	<b>Shop Supplies</b>	2,520.00	210.00	210.00	210.00	210.00	210.00	210.00	210.00	210.00	210.00	210.00	210.00	210.00				
	Water	1,890.00	157.50	157.50	157.50	157.50	157.50	157.50	157.50	157.50	157.50	157.50	157.50	157.50				
	Sewer	630.00	52.50	52.50	52.50	52.50	52.50	52.50	52.50	52.50	52.50	52.50	52.50	52.50				
	Parks																	
6400	<b>Postage</b>	3,480.00	490.00	240.00	240.00	240.00	240.00	240.00	240.00	240.00	240.00	590.00	240.00	240.00	Water	0.63		
	Water	2,192.40	308.70	151.20	151.20	151.20	151.20	151.20	151.20	151.20	151.20	371.70	151.20	151.20	Sewer	0.34		
	Sewer	1,183.20	166.60	81.60	81.60	81.60	81.60	81.60	81.60	81.60	81.60	200.60	81.60	81.60	Parks	0.03		
	Parks	104.40	14.70	7.20	7.20	7.20	7.20	7.20	7.20	7.20	7.20	17.70	7.20	7.20	This is For 6400			
6450	<b>Bank Fees</b>	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				
	Water	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				
	Sewer	30.00	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50	2.50				
	Parks	-																
6502	<b>Equipment/Tools</b>	4,000.00	700.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00				
	Water	3,000.00	525.00	225.00	225.00	225.00	225.00	225.00	225.00	225.00	225.00	225.00	225.00	225.00				
	Sewer	1,105.00	280.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00				
	Parks	-																
6510	<b>Water Tests</b>	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				
6549	<b>Vehicle Expense</b>	4,800.00	1,500.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00	300.00				
	Water	3,600.00	1,125.00	225.00	225.00	225.00	225.00	225.00	225.00	225.00	225.00	225.00	225.00	225.00				
	Sewer	1,200.00	375.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00	75.00				
	Parks																	

\*\*Not a percentage - base on previous years

# Expenses

6555	<b>Maintenance and Repairs</b>	19,200.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	1,600.00	**Not a percentage - base on previous years
	Water	9,000.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00	750.00
	Sewer	7,800.00	650.00	650.00	650.00	650.00	650.00	650.00	650.00	650.00	650.00	650.00	650.00	650.00	650.00	650.00
	Parks	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	200.00	200.00
6700	<b>Interest</b>					11,201.55										
6710	<b>Softw Lic &amp; Hardw Maint.</b>	15,798.00	1,128.00	388.00	528.00	5,120.00	888.00	1,828.00	1,038.00	2,428.00	1,288.00	388.00	388.00	388.00	388.00	
	Water		846.00	291.00	396.00	3,840.00	666.00	1,371.00	778.50	1,821.00	966.00	291.00	291.00	291.00	291.00	291.00
	Sewer		282.00	97.00	132.00	1,280.00	222.00	457.00	259.50	607.00	322.00	97.00	97.00	97.00	97.00	97.00
	Parks															
6730	<b>Education</b>	6,200.00	200.00	200.00	200.00	4,000.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	200.00	
	Water	4,650.00	150.00	150.00	150.00	3,000.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00	150.00
	Sewer	1,550.00	50.00	50.00	50.00	1,000.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00	50.00
	Parks															
6810	<b>Mileage</b>	4,200.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	350.00	
	Water	3,150.00	262.50	262.50	262.50	262.50	262.50	262.50	262.50	262.50	262.50	262.50	262.50	262.50	262.50	262.50
	Sewer	1,050.00	87.50	87.50	87.50	87.50	87.50	87.50	87.50	87.50	87.50	87.50	87.50	87.50	87.50	87.50
	Parks															
6840	<b>Fuel</b>	8,400.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	
	Water	6,300.00	525.00	525.00	525.00	525.00	525.00	525.00	525.00	525.00	525.00	525.00	525.00	525.00	525.00	525.00
	Sewer	2,100.00	175.00	175.00	175.00	175.00	175.00	175.00	175.00	175.00	175.00	175.00	175.00	175.00	175.00	175.00
	Parks	200.00	40.00	40.00	-	-	-	-	-	-	-	40.00	40.00	40.00	40.00	40.00
6850	<b>Telephone/Internet</b>	9,635.00	790.00	790.00	945.00	790.00	790.00	790.00	790.00	790.00	790.00	790.00	790.00	790.00	790.00	
	Water	7,226.25	592.50	592.50	708.75	592.50	592.50	592.50	592.50	592.50	592.50	592.50	592.50	592.50	592.50	592.50
	Sewer	2,408.75	197.50	197.50	236.25	197.50	197.50	197.50	197.50	197.50	197.50	197.50	197.50	197.50	197.50	197.50
	Parks															
6900	<b>Utilities</b>															**Not a percentage - base on previous years
	Water	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	1,300.00	1,300.00
	Sewer	12,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
	Parks	1,600.00	200.00	200.00	200.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	200.00
6960	<b>Miscellaneous</b>	-														
	Water	1,462.94	122.00	122.00	122.00	122.00	122.00	122.00	122.00	122.00	122.00	122.00	122.00	122.00	120.94	
	Sewer	1,511.11	128.00	128.00	128.00	128.00	128.00	128.00	128.00	128.00	128.00	128.00	128.00	128.00	103.11	
	Parks	1,259.68	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	159.68	
5200	<b>Comp Insurance</b>	5,200.00	1,300.00			1,300.00			1,300.00			1,300.00				** Use to balance budget to zero
	Water	3,900.00	975.00	-	-	975.00	-	-	975.00	-	-	975.00	-	-	-	
	Sewer	1,300.00	325.00	-	-	325.00	-	-	325.00	-	-	325.00	-	-	-	
	Parks	-														
5160	<b>Employee Health</b>	73,092.00	5,773.00	5,773.00	5,773.00	5,773.00	5,773.00	5,773.00	6,409.00	6,409.00	6,409.00	6,409.00	6,409.00	6,409.00	6,409.00	Calculation in Insurance Spreadsheet
	Water	51,847.99	4,076.10	4,076.10	4,076.10	4,076.10	4,076.10	4,076.10	4,565.23	4,565.23	4,565.23	4,565.23	4,565.23	4,565.23	4,565.23	January estimate 12% increase
	Sewer	20,156.75	1,584.65	1,584.65	1,584.65	1,584.65	1,584.65	1,584.65	1,774.81	1,774.81	1,774.81	1,774.81	1,774.81	1,774.81	1,774.81	489.13
	Parks	1,427.82	112.25	112.25	112.25	112.25	112.25	112.25	125.72	125.72	125.72	125.72	125.72	125.72	125.72	190.16
																13.47

# Employee Expenses

CDR	\$ 80,000.00	\$ 6,154.88	\$ 6,154.08	\$ 6,155.04	\$ 6,153.60	\$ 9,230.40	\$ 6,153.60	\$ 6,153.60	\$ 6,153.60	\$ 6,153.60	\$ 6,153.60	\$ 6,153.60	\$ 9,230.40	\$ 6,153.60
BR	\$ 88,767.84	6,843.68	6,843.68	6,843.68	6,843.68	10,065.52	6,943.68	6,843.68	6,843.68	6,843.68	6,843.68	6,843.68	10,165.52	6,843.68
JH	\$ 84,438.32	6,510.64	6,510.64	6,510.64	6,510.64	9,565.96	6,610.64	6,510.64	6,510.64	6,510.64	6,510.64	6,510.64	9,665.96	6,510.64
AB	\$ 64,521.60	4,963.20	4,963.20	4,963.20	4,963.20	7,444.80	4,963.20	4,963.20	4,963.20	4,963.20	4,963.20	4,963.20	7,444.80	4,963.20
Extra Help	\$ 7,680.00	640.00	640.00	640.00	640.00	640.00	640.00	640.00	640.00	640.00	640.00	640.00	640.00	640.00
Total	\$ 325,407.76	25,112.40	25,111.60	25,112.56	25,111.12	36,946.68	25,311.12	25,111.12	25,111.12	25,111.12	25,111.12	25,111.12	37,146.68	25,111.12
Total W/O Extra Help	\$ 317,727.76	24,472.40	24,471.60	24,472.56	24,471.12	36,306.68	24,671.12	24,471.12	24,471.12	24,471.12	24,471.12	24,471.12	36,506.68	24,471.12
MS (Sewer) void														
AB Parks	\$ 13,686.40	1,052.80	1,052.80	1,052.80	1,052.80	1,579.20	1,052.80	1,052.80	1,052.80	1,052.80	1,052.80	1,052.80	1,579.20	1,052.80
<b>Water/Sewer</b>														
Water	\$ 224,531.35	17,327.56	17,327.00	17,327.67	17,326.67	25,493.21	17,464.67	17,326.67	17,326.67	17,326.67	17,326.67	17,326.67	25,631.21	17,326.67
Sewer	\$ 100,876.41	7,784.84	7,784.60	7,784.89	7,784.45	11,453.47	7,846.45	7,784.45	7,784.45	7,784.45	7,784.45	7,784.45	11,515.47	7,784.45
Parks	\$ 13,686.40	1,052.80	1,052.80	1,052.80	1,052.80	1,579.20	1,052.80	1,052.80	1,052.80	1,052.80	1,052.80	1,052.80	1,579.20	1,052.80
	\$ 339,094.16	26,165.20	26,164.40	26,165.36	26,163.92	38,525.88	26,363.92	26,163.92	26,163.92	26,163.92	26,163.92	26,163.92	38,725.88	26,163.92
<b>Water/Sewer for Pers w/o Extra Help</b>														
Water	\$ 215,547.58	16,641.23	16,640.69	16,641.34	16,640.36	24,688.54	16,776.36	16,640.36	16,640.36	16,640.36	16,640.36	16,640.36	24,824.54	16,640.36
Sewer	\$ 101,672.88	7,831.17	7,830.91	7,831.22	7,830.76	11,618.14	7,894.76	7,830.76	7,830.76	7,830.76	7,830.76	7,830.76	11,682.14	7,830.76
Parks	\$ 13,686.40	1,052.80	1,052.80	1,052.80	1,052.80	1,579.20	1,052.80	1,052.80	1,052.80	1,052.80	1,052.80	1,052.80	1,579.20	1,052.80
	\$ 330,906.87	25,525.20	25,524.40	25,525.36	25,523.92	37,885.88	25,723.92	25,523.92	25,523.92	25,523.92	25,523.92	25,523.92	38,085.88	25,523.92
<b>PERS 7.87% 2025</b>														
Pay \$1431 extra for valuation														
Water	\$ 18,434.52	2,740.66	1,309.62	1,309.67	1,309.60	1,942.99	1,320.30	1,309.60	1,309.60	1,309.60	1,309.60	1,309.60	1,953.69	1,309.60
Sewer	\$ 7,293.36	557.29	557.27	557.29	557.26	855.32	562.29	557.26	557.26	557.26	557.26	557.26	860.36	557.26
Parks	\$ 1,077.12	82.86	82.86	82.86	82.86	124.28	82.86	82.86	82.86	82.86	82.86	82.86	124.28	82.86
	\$ 26,804.99	\$ 3,380.81	\$ 1,949.75	\$ 1,949.82	\$ 1,949.71	\$ 2,922.59	\$ 1,965.45	\$ 1,949.71	\$ 1,949.71	\$ 1,949.71	\$ 1,949.71	\$ 1,949.71	\$ 2,938.33	\$ 1,949.71

Revenue

<b>WATER</b>													
<b>Calculations</b>													
	July	August	September	October	November	December	January	February	March	April	May	June	Total
2025 \$	\$ 70,729.60	\$ 68,573.60	\$ 59,487.60	\$ 49,446.80	\$ 44,692.51	\$ 42,470.75	\$ 43,317.60	\$ 41,779.32	\$ 42,910.49	\$ 46,503.54	\$ 55,159.94	\$ 61,716.84	\$ 626,788.60
<b>USAGE</b>	July	August	September	October	November	December	January	February	March	April	May	June	
2025	1,240,000	1,170,000	875,000	549,000	394,640	322,505	350,000	300,056	336,782	382,000	650,000	853,000	7425008
2025 \$	38,192.00	36,036.00	26,950.00	16,909.20	12,154.91	9,933.15	10,780.00	9,241.72	10,372.89	12,338.60	20,995.00	27,551.90	
2024 Actual Average	1,237,846	1,167,683	802,147	510,368	394,640	322,505	312,561	300,056	336,782	382,919	637,521		2025 vs AVG
2019-2024	1,335,681	1,256,620	974,247	627,867	406,014	425,191	518,187	374,866	400,855	457,078	693,304	994,159	8,464,069 (1,039,061)
Difference													
AVG/2024	(97,835)	(88,937)	(172,100)	(117,499)	(11,374)	(102,686)	(205,626)	(74,810)	(64,073)	(74,159)	(55,783)	(994,159)	(1,064,882)
<b>RATES</b>													
July-March				April-June									
Meter Size	Amount	2024	Monthly \$	Meter Size	Amount	2025	Monthly \$						
5/8	421	46.78	19,694.38	5/8	421	49.12	20,679.52						
1	20	119.75	2,395.00	1	20	125.74	2,514.80						
1.5	5	269.44	1,347.20	1.5	5	282.91	1,414.55						
2	11	479	5,269.00	2	11	502.95	5,532.45						
4	2	1916.01	3,832.02	4	2	2011.81	4,023.62						
			<b>32,537.60</b>				<b>34,164.94</b>						
Rate	0.0308							0.0323					

<b>SEWER</b>													
	July	August	September	October	November	December	January	February	March	April	May	June	Total
2025 \$	\$ 21,540.64	\$ 21,540.64	\$ 21,540.64	\$ 21,540.64	\$ 21,540.64	\$ 21,540.64	\$ 21,540.64	\$ 21,540.64	\$ 21,540.64	\$ 23,263.88	\$ 23,263.88	\$ 23,263.88	\$ 263,657.40
ERU	372	June-March	April-June	June-March	April-June								
Standby	28	56.59	61.12	17.47	18.83								

<b>PROPERTY TAXES</b>															
	July	August	September	October	November	December	January	February	March	April	May	June			
Sewer	0.4	2100	840	0	0	2100	840	0	0	28000	0	0	0	21900	54,100.00
Parks	0.6	1260	0	0	1260	0	0	16800	0	0	0	0	13140	0	21,640.00
Shasta County Cost Allocation					786										32,460.00



**3085.1** Sale of Surplus Equipment.

**3085.1.1** Board of Directors acts to declare equipment surplus.

**3085.1.2** Item is advertised for sale with notation of location/hours/days it can be seen and deadline date for submission of sealed bids. (Advertisement also notes that the CSD reserves the right to reject any or all bids, equipment sold AS IS.)

**3085.1.3** Sealed bids are opened at the next Regular Board Meeting and action is taken by the Board to accept or reject highest bid.

**3085.1.4** Bidders are notified of Board's action.

**3085.1.5** Junked Certificates are obtained for vehicles that are sold to protect the CSD from liability.