



# NOTICE

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

**Date: Tuesday January 8, 2019 Time: 6:00 pm**

**Location: Alleghany Firehouse 105 Plaza Ct. Alleghany**

**Website: [alleghanywater.org](http://alleghanywater.org)**

This agenda has been prepared and posted at least 72 hours prior to the regular meeting of the Board of Directors in accordance with the Ralph M. Brown Act. Agenda items are numbered for identification purposes only and will not necessarily be considered in the indicated order. Details and supporting materials concerning agenda items are available for public reference in the box at the Post Office at the time of agenda posting or on the district's website: [alleghanywater.org](http://alleghanywater.org)

### 1. Call to Order & Establish a Quorum

### 2. Consent Calendar

- a) Approval of the agenda
- b) Reading and approval of the minutes for the regular meeting dated December 11, 2018.
- c) Ratification of Treasury Report and bill payments for December 2018

**3. Public Response Time:** The public may be heard before or during the consideration of any agenda item to be considered by the board, subject to reasonable time limitations for each speaker. Members of the public may address matters under the jurisdiction of the Board of Directors, and not on the posted agenda, provided that no action shall be taken by the board unless the matter is deemed urgent by a 2/3 vote.

### 4. Information/Discussion Items:

- a) Correspondence
- b) SRF Projects Update – written report in packets
- c) Board Member or Special Committee Reports
- d) Staff Reports – Water Treatment Operator (WTO) & General Manager (GM)
- e) Historical Church/Library Report - Museum donated \$500 from concert proceeds.
- f) Park Report
- g) Budget vs Year-to-date actual for 6 months ended 12/31/18

### 5. Unfinished Business (Discussion & Possible Action Items):

- a) Customer Accounts/Billings/Disconnects. NO ten-day notices sent in December
- b) Ordinances, Policies & Procedures and Bylaws: GM put in 5 hours on the emergency response plan in December but it still needs a lot of work.
- c) Labor Compliance Consultant update

### 6. New Business (Discussion & Possible Action Items):

- a) Change Bruce Coons' title from Water Treatment Operator to Chief Water Operator
- b) Appoint Officers

### 7. Next meeting date, Items for next Agenda & Adjournment. (Check Calendar)

Next regular meeting, February 12, 2019 6:00 pm at the Alleghany Firehouse Next meeting agenda item:

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

**Minutes of the Regular Meeting of the Alleghany County Water District Board of Directors  
Tuesday December 11, 2018 Alleghany Firehouse, 105 Plaza Court Alleghany**

**1. Call to Order & Establish a Quorum** The meeting was called to order by President Mehrmann at 6:04 pm. Directors present: Tobyn Mehrmann, Nancy Finney, Coral Spencer, and Gus Tenney. Robbin DeWeese was absent Secretary Amber Mehrmann was present and took minutes. Staff Present GM Rae Bell Arbogast and WTO Bruce Coons. Public Present: Vicky Tenney and Jan Sticha  
-Oath of Office was administered to all of the Directors by Amber Mehrmann.

**2. Consent Calendar:**

a.) Motion made to approve the consent calendar with a change to a date on the agenda. Nancy Finney made the motion and Coral Spencer 2<sup>nd</sup> **Ayes: Mehrmann, Tenney, Finney, and Spencer Nays:0 Absent: Robbin Deweese**

**3. Public Response Time:**

None

**4. Information/Discussion Items:**

**a) Correspondence:**

**Incoming:** Audit Reports from Boden Klein & Sneesby (hard copy), Oaths of office for ALL directors from Sierra County Clerk-Recorders office, Notice from State controllers re: Special District's Financial Transactions Report due Jan 31<sup>st</sup> (auditor does it for us), Audit finding letter from Boden Klein & Sneesby A.O.K.

**Outgoing:** Audit representation letter to Boden Klein & Sneesby, Cover sheet and copy of audit sent to State Controller's Office for annual financial transactions report (filed online by auditor),

**b) SRF Projects Update :** A written report was provided in the packets. Additionally it was reported that the Title 22 results for the Cumberland spring look really good.

-Power poles are installed but there aren't any power lines in place yet.

-The fence has been started and has also been expanded a little bit.

**c) Board Member or Special Committee Reports:** None

**d) Staff Reports: *Water Treatment Operator Report:*** WTO- Total finished water production: 375,00 gallons (high due to the switching of the tanks; 106,000 gallons was used by the tanks) The average raw water flow at Ram Springs: 35.7 gallons a minute. The Cumberland is flowing at about 14.6 gallons a minute.

-Bruce Coons fixed the meter box at the Cemetery (the box keeps on shifting)

**G.M. Report:** After three years, Rae Bell was able to get addresses for the water tank and the Cumberland Spring from the County.

- The letter from the Auditor said that no issues were found and everything looked good.

- There was a water leak at the Cemetery due to freezing. It was noted that usually Bruce turns the water off at the Cemetery when he does the park but he did not do that this year. Rae asked for consensus from the board to allow staff to forgive any water usage overage that may have occurred. The board agreed.

**e) Historical Church/Library Report:** None

**f) Park Report:** The fountain is stored in the old Ambulance shed until spring. The water at the park has also been shut off.

**5. Unfinished Business**

**a) Customer Accounts/Billings/Disconnects:** None

**b) Ordinances, Policies & Procedures and Bylaws:** None

**c) Labor Compliance Consultant to be paid by State Revolving Fund:** There was a suggestion that we try meeting with the attorney in Grass Valley. A conference room is available. It was agreed to hold the meeting after the holidays.

**6. New Business**

**a) None**

**7. Next meeting Date, Items for next Agenda and Adjournment.**

Discussion on Bruce Coons' new title to be placed on next agenda. Next regular meeting scheduled for January 8, 2019 at 6:00 P.M. at the Alleghany Fire House.

There being no further business before the Board, the meeting was adjourned at: 6:43 p.m.

Minutes respectfully submitted,

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Amber Mehrmann, Secretary

**Alleghany County Water District**

**MAIN ACCOUNT** **Beginning Balance \$ 3,858.77**

**Deposits**

Date	From:	For:	Amount
12/3	SWRCB	Project Payment	\$ 211,636.00
12/4	Customers	Water	\$ 962.98
12/4	Customers	Water	\$ 401.53
12/8	Customers	Water	\$ 506.85
12/12	Non-Enterprise	\$250 Insurance + \$240 Admin for Church	\$ 490.00
12/13	Customers	Water	\$ 849.00
12/31	SWRCB	Project Payment	\$ 134,011.00

**Deposits Total \$ 348,857.36**

**Expenditures**

Ck #	Date	To:	For:	Amount
1084	12/3	Postmaster	Stamps x2 Rolls	\$ 100.00
1085	12/4	Bruce Coons	WDO November Bill	\$ 845.39
			Mileage	\$ 64.86
			WDO Contract	\$ 250.00
			Projects Reimburse	\$ 530.53
EFT	12/5	Tri-Counties Credit Card	UPS Postage - Projects	\$ 109.12
5308	12/5	Aqua Sierra	Tank Project SCADA	\$ 27,421.00
5309	12/5	Altec	Tank Project Engineering	\$ 10,431.40
5310	12/5	BRCO	Tank Project Contruction	\$ 173,018.75
5311	12/5	Softline Data	Billing Software	\$ 425.00
1086	12/8	Amber Mehrmann	Secretary November Bill	\$ 75.00
5312	12/13	AT&T		\$ 19.39
5313	12/13	B&C	Supplies & Maintenance	\$ 178.43
5314	12/13	Brown's Gas Co.		\$ 65.20
5315	12/13	Cranmer Engineering	Water Tests	\$ 84.00
5316	12/13	CSDA	Membership Fee	\$ 177.00
5317	12/13	Hach	Chemicals	\$ 207.29
EFT	12/14	PG&E	Pumphouse	\$ 235.71

**Expenditures Total \$ 213,392.68**

**Ending Main Account Balance \$ 139,323.45**  
**Less Contingency Fund Balance \$ (4,500.00)**  
**Plus Undeposited Funds \$ 828.48**  
**Available Funds \$ 135,651.93**

**NON-ENTERPRISE ACCOUNT (Historical Church & Park)** **Beginning Balance \$ 8,909.42**

**Deposits**

Date	From:	For:	Amount
12/13	Donations	Museum concert - donation for Church	\$ 420.00
12/13	Donations	Museum concert - donation for Church	\$ 80.00

**Deposits Total \$ 500.00**

**Expenditures**

Ck #	Date	To:	For:	Amount
EFT	12/12	Main	\$250 Insurance + \$240 Admin for Church	\$ 490.00
EFT	12/14	PG&E	Church	\$ 9.86

**Expenditures Total \$ 499.86**

**Ending Non-enterprise Account Balance \$ 8,909.56**

Historical Church Balance	\$ 7,661.47
Park Balance	\$ 1,248.09

**Verified against Bank Statement**

*[Handwritten Signature]*

Alleghany County Water District

P.O. Box 860  
 Alleghany, CA 95910

# Invoice

Date	Invoice #
10/5/2018	TANK-9

12/31/18 Deposit detail

<b>Bill To</b>
SWRCB Div. Financial Asst. Attn: Disbursement Unit PO Box 944212 Sacramento, CA 94244

<b>Ship To</b>

P.O. Number	Terms	Rep	Ship	Via	F.O.B.	Project
			10/5/2018			
Quantity	Item Code	Description			Price Each	Amount
	Tank Project	BRCO progress payment 2			113,033.46	113,033.46
	Tank Project	District overhead half of August all of September at \$200 per month - documentation attached			300.00	300.00
	Tank Project	PG&E payment on power-line project			3,158.18	3,158.18
	Tank Project	Rae Bell invoice 1331			435.00	435.00
	Tank Project	workers comp admin \$435 x .0103 =			4.48	4.48
	Tank Project	Bruce Coons inv Sept. 2018			70.77	70.77
	Tank Project	workers comp water company \$67.50 x .0947 =			6.39	6.39
	Tank Project	ADJ for rounding because the state does not pay change			0.30	0.30
	Tank Project	Altec Engineering invoice 11797			17,006.42	17,006.42
<p>state did not pay                      worker's comp. admin. \$4.00                      total paid: \$134,011.00</p>						
<b>Total</b>						\$134,015.00

**State Revolving Fund (SRF) Projects Update:**  
For ACWD BOD Meeting Date: 1/8/19 Prepared by Rae Bell

**1. PLANNING PROJECT (Water Source):** This project has been on the “back-burner” while the tank was under construction. Now that the tank project is about finished, we will be focusing more attention on this project.

**Ram Spring** Nothing new to report.

**Cumberland Spring** Neil’s control blasting has not gotten back to me about a date to look at this. I need to follow-up with them.

I went ahead and billed the State \$1,000 for the work that Frank Dial did early last year, even though he was not able to get the tunnel open. Just to mobilize a contractor to Alleghany (without any work) usually costs much more than that. We’ll see what the state has to say about it, but I figured it was worth a try to ask so that we don’t “burn any bridges” with potential contractors for other projects.

**There will be a future construction project for the planning project.**

**2. WATER TANK REPLACEMENT PROJECT UPDATE:**

1. Site preparation **DONE**
2. Manufacture of tank (offsite) **DONE**.
3. Placement and hook-up of temporary tanks **DONE**
4. Dismantle and haul away old tank **DONE**
5. Electrical power installation (PG&E) **DONE Dec. 12th**
6. Tank Pad preparation **DONE**
7. Construct new tank on new pad **TANK ONLINE AS OF 11/28/18**
8. Install SCADA system **They were scheduled to start Jan. 7<sup>th</sup> but may be waiting for better weather.**
9. Install fencing around new tank **Finished on 12/18/18**
10. ~~Remove temporary tanks~~ **BRCO Constructors accepted ACWDs offer to purchase both temporary tanks for \$2,500 on Nov. 28th. For now they are being left where they are.**
11. (addition) Install customer owned power pole and electrical panel **Completed Nov. 28, 2018**
12. (addition) Install Fire Hydrant at tank site **Completed Dec. 4, 2018**  
**Expected final completion date: Jan. 31st (SCADA)**

**Disclaimer** “Funding for these projects has been provided in full or in part through an agreement with the State Water Resources Control Board. The contents of this document do not necessarily reflect the views and policies of the foregoing, nor does mention of trade names or commercial products constitute endorsement or recommendation for use.”

**Allegheny County Water District**  
**Balance Sheet**  
 As of December 31, 2018

This interim financial report is for managerial purposes only. It may not include certain routine accruals and adjustments.

	Dec 31, 18
<b>ASSETS</b>	
<b>Current Assets</b>	
Checking/Savings	
1110 · Main - tri counties checking	139,323.45
1112 · Non-enterprise checking	8,909.56
① 1113 · CASH	247.00
<b>Total Checking/Savings</b>	148,480.01
Accounts Receivable	
② 1200 · Accounts Receivable	280,468.05
<b>Total Accounts Receivable</b>	280,468.05
Other Current Assets	
① 1220 · Undeposited Funds	581.48
<b>Total Other Current Assets</b>	581.48
<b>Total Current Assets</b>	429,529.54
<b>Fixed Assets</b>	
1500 · Fixed Assets	
1505 · Land	101,000.00
1510 · Buildings	17,101.00
1515 · Water System	718,000.00
1550 · Construction in Progress	
1550a · Construction in Progress Spring	79,305.79
1550b · Construction in Progress Tank	73,068.03
<b>Total 1550 · Construction in Progress</b>	152,373.82
<b>Total 1500 · Fixed Assets</b>	988,474.82
1600 · Accumulated Depreciation	
1605 · Acc. Depreciation Buildings	-10,708.00
1610 · Accumulated Depreciation System	-618,001.00
<b>Total 1600 · Accumulated Depreciation</b>	-628,709.00
<b>Total Fixed Assets</b>	359,765.82
<b>TOTAL ASSETS</b>	789,295.36
<b>LIABILITIES &amp; EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
③ Accounts Payable	
2000 · Accounts Payable	403,508.71
<b>Total Accounts Payable</b>	403,508.71
Other Current Liabilities	
④ 2200 · Prepaid Customer Accounts	1,536.17
<b>Total Other Current Liabilities</b>	1,536.17
<b>Total Current Liabilities</b>	405,044.88
<b>Total Liabilities</b>	405,044.88
<b>Equity</b>	
3200 · Retained Earnings	98,681.65
3210 · Investment in Fixed Assets	301,469.09
3230 · Opening Balance Equity	-21,371.19
Net Income	5,470.93
<b>Total Equity</b>	384,250.48
<b>TOTAL LIABILITIES &amp; EQUITY</b>	789,295.36

See notes to balance sheet for more info,

*Interim*

**Alleghany County Water District Notes To Financial Statements**  
**for period 7/1/18 through 12/31/18 (1<sup>st</sup> half of fiscal year ending 6/30/19)**

**Balance Sheet Notes**

1. Because some customers walk into the mine office with cash payments we have found it necessary to keep some change on hand. This is tracked with Acc# 1113. For simplicity's sake and to avoid having to add another line item to the treasurer's report, the cash is combined with Undeposited Funds acc# 1220.  $\$247 + \$581.48 = \$828.48$  on the treasurer's report.
2. Accounts Receivable acc # 1200 in the amount of \$280,468 is the amount that has been billed to the State (done through November as of the date of this report) and is owed to ACWD (has not been paid by the State yet).
3. Accounts Payable is mostly project expenses that are waiting for payment from the State to be paid. The reason that this number is considerably higher than the amount owed to ACWD by the State is because a check arrived at the end of December and we did not pay the corresponding bills until January. Also, a few December expenses that have not been billed to the State yet are included in Accounts Payable.
4. Prepaid customer accounts # 2200 is the amount that water customers have pre-paid on their water bills as of 12/31/18. This number comes from the billing program and is only updated in Quickbooks when we are printing financial statements (if we remember) and at year-end. This is a good example of what the disclaimer is for:

**This interim financial report is for  
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**Alleghany County Water District**  
**Profit & Loss Budget vs. Actual**  
July through December 2018

This interim financial report is for managerial purposes only. It may not include certain routine accruals and adjustments.

	Jul - Dec 18	Budget	\$ Over Bud...	% of Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4000 · Operating Income				
4100 · Metered Water Sales	14,040.55	26,400.00	-12,359.45	53.2%
4200 · Property Tax Revenue	0.00	5,000.00	-5,000.00	0.0%
4300 · Connection Fees	1,000.00			
4800 · Customer Fees	567.86	200.00	367.86	283.9%
<b>Total 4000 · Operating Income</b>	<b>15,608.41</b>	<b>31,600.00</b>	<b>-15,991.59</b>	<b>49.4%</b>
5000 · Other Income Water Operation				
5300 · Hist. Church Admin	240.00	240.00	0.00	100.0%
5400 · Planning Project Income	4,742.09			
5440 · Tank Project Income	621,693.99			
<b>Total 5000 · Other Income Water Operation</b>	<b>626,676.08</b>	<b>240.00</b>	<b>626,436.08</b>	<b>261,115.0%</b>
<b>Total Income</b>	<b>642,284.49</b>	<b>31,840.00</b>	<b>610,444.49</b>	<b>2,017.2%</b>
<b>Gross Profit</b>	<b>642,284.49</b>	<b>31,840.00</b>	<b>610,444.49</b>	<b>2,017.2%</b>
<b>Expense</b>				
6000 · Water Operation Labor				
6010 · Water Treatment Operator				
6012 · Treatment Plant contract	1,305.00	3,000.00	-1,695.00	43.5%
6014 · WTO Other Labor	918.75	1,080.00	-161.25	85.1%
6010 · Water Treatment Operator - Other	250.00			
<b>Total 6010 · Water Treatment Operator</b>	<b>2,473.75</b>	<b>4,080.00</b>	<b>-1,606.25</b>	<b>60.6%</b>
6030 · Meter Reader	240.00	530.00	-290.00	45.3%
6040 · Other Labor				
6041 · Water Distribution Assistant	1,066.00			
6042 · Vegetation Control	75.00			
6040 · Other Labor - Other	0.00	1,800.00	-1,800.00	0.0%
<b>Total 6040 · Other Labor</b>	<b>1,141.00</b>	<b>1,800.00</b>	<b>-659.00</b>	<b>63.4%</b>
<b>Total 6000 · Water Operation Labor</b>	<b>3,854.75</b>	<b>6,410.00</b>	<b>-2,555.25</b>	<b>60.1%</b>
6060 · Administration				
6050 · Bookkeeper	600.00	1,200.00	-600.00	50.0%
6061 · Secretary	315.00	500.00	-185.00	63.0%
<b>Total 6060 · Administration</b>	<b>915.00</b>	<b>1,700.00</b>	<b>-785.00</b>	<b>53.8%</b>
6100 · Professional Services				
6120 · Independant Auditor	2,800.00	2,800.00	0.00	100.0%
<b>Total 6100 · Professional Services</b>	<b>2,800.00</b>	<b>2,800.00</b>	<b>0.00</b>	<b>100.0%</b>
6140 · SRF Planning Project				
6145 · Planning Project Administration	311.90			
6146 · Planning Project Spring	3,496.28			
6149 · SRF Ineligible Costs	9.70			
<b>Total 6140 · SRF Planning Project</b>	<b>3,817.88</b>			
6160 · SRF Tank Project				
6161 · Tank Engineering	33,138.70			
6163 · Tank Construction	582,748.32			
6164 · Tank Admin	2,778.74			
6160 · SRF Tank Project - Other	293.00			
<b>Total 6160 · SRF Tank Project</b>	<b>618,958.76</b>			
6200 · Utilities				
6210 · Telephone	115.83	230.00	-114.17	50.4%
6220 · PG & E	829.76	3,500.00	-2,670.24	23.7%
6230 · Propane	65.20	300.00	-234.80	21.7%

*Project income not included in budget*

*Project expenses not included in budget.*

**Alleghany County Water District**  
**Profit & Loss Budget vs. Actual**  
**July through December 2018**

	Jul - Dec 18	Budget	\$ Over Bud...	% of Budget
Total 6200 · Utilities	1,010.79	4,030.00	-3,019.21	25.1%
6250 · Mileage	564.92	1,300.00	-735.08	43.5%
6340 · Water Tests	354.00	1,025.00	-671.00	34.5%
6350 · System Repair & Maintenance	634.78	5,000.00	-4,365.22	12.7%
6400 · Chemicals	445.27	600.00	-154.73	74.2%
6450 · Fees & Licenses	399.70	700.00	-300.30	57.1%
6500 · Office Expense				
6550 · Computer	435.17	455.00	-19.83	95.6%
6555 · Office Supplies	0.00	200.00	-200.00	0.0%
6560 · Postage	229.74	300.00	-70.26	76.6%
Total 6500 · Office Expense	664.91	955.00	-290.09	69.6%
6700 · Insurance	3,390.67	4,400.00	-1,009.33	77.1%
7000 · Other Operating Expenses				
7011 · Rent Expense	72.00	72.00	0.00	100.0%
7020 · Dues and Subscriptions	177.00	359.00	-182.00	49.3%
Total 7000 · Other Operating Expenses	249.00	431.00	-182.00	57.8%
Total Expense	638,060.43	29,351.00	608,709.43	2,173.9%
Net Ordinary Income	4,224.06	2,489.00	1,735.06	169.7%
Other Income/Expense				
Other Income				
8000 · Hist. Church Income				
8010 · Hist Church Rental Income	1,500.00	1,500.00	0.00	100.0%
8030 · Donations Historical Church	500.00			
Total 8000 · Hist. Church Income	2,000.00	1,500.00	500.00	133.3%
Total Other Income	2,000.00	1,500.00	500.00	133.3%
Other Expense				
9000 · Hist. Church Expenses				
9010 · Hist. Church Insurance	250.00	250.00	0.00	100.0%
9012 · Hist Church Administration Fee	240.00	240.00	0.00	100.0%
9015 · Utilities Hist. Church	61.09	200.00	-138.91	30.5%
9020 · Repairs & Maint. Hist. Church	15.00	810.00	-795.00	1.9%
Total 9000 · Hist. Church Expenses	566.09	1,500.00	-933.91	37.7%
9100 · Park Expenses				
9122 · Park Supplies and Maintenance	0.00	360.00	-360.00	0.0%
9125 · Solid Waste Fee Park	187.04	188.00	-0.96	99.5%
Total 9100 · Park Expenses	187.04	548.00	-360.96	34.1%
Total Other Expense	753.13	2,048.00	-1,294.87	36.8%
Net Other Income	1,246.87	-548.00	1,794.87	-227.5%
Net Income	5,470.93	1,941.00	3,529.93	281.9%

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