

Regular Meeting of the Alleghany County Water District Board of Directors
Tuesday May 9, 2023 Meeting was held at the Alleghany Firehouse and over phone.

1. Call to Order & Establish a Quorum The meeting was called to order by Vice President Coral Spencer at 6:06 pm.

Directors present: Robbin DeWeese, Nancy Finney, Brianna Price and Coral Spencer GM Rae Bell, CWO Bruce Coons and Secretary Amber Mehrmann was late, but took minutes. President Tobyn Mehrmann was absent. Public: none

2. Consent Calendar:

Motion was made to approve the consent calendar after a correction to the April minutes (Coral was not absent) by Nancy Finney and Coral Spencer 2nd Ayes: Coral Spencer, Brianna Price, Robbin DeWeese and Nancy Finney Nos: 0 Absent: Tobyn Mehrmann Abstain: 0

3. Information/Discussion Items

a) **Correspondence:** Back and forth emails regarding the government compensation report.
b) **SRF Project Update:** We are still waiting for the funding agreement from the state.

c) **Board/Staff Reports: CWO and GM Reports**

G.M.: Rae had nothing that wasn't already on the agenda.

CWO: The finished water pumped was 9,722 gallons and the GPM for the spring was 167.6.
~ The water test samples for bacteria came back negative.
~ Four more samples will be taken this month. The 3 alkali tests from one sample and plus sodium.

~The system is good.
~A hydrant flush is planned in June.

d) **Historical Church/Library Report:** The library got vouchers for free parking at state parks. If you are interested, they will be at the library for library patrons.

e) **Park Report:** The bathroom needs cleaned.

4. Unfinished Business

a) **Customer Accounts/Billings/Disconnects:** There are only two accounts over 90 days as one got paid by the low-income assistance program after the agenda was posted.

b) **Ordinances:** Nothing prepared for meeting .

c) **Status of Insurance:** Rae talked to the current carrier and they stated that we can renew with them without a penalty if we decide to.
~In January the current carrier is going to help Rae do a comparison of both policies.

5. New Business

- a.) **Closed Session:** Began at 6:23 P.M.; came out of closed session at 6:58 P.M. ~ It was decided that the CWO's hourly wage, for work outside of his \$300 a month contract, would be increased from \$15 to \$20 dollars per hour.
- b.) **Preliminary Budget:** The preliminary budget was handed out for adoption at the June meeting.

6) **Public Response Time:** none

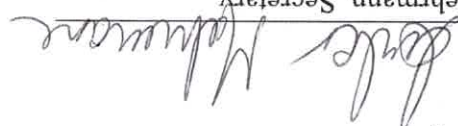
7) **Next meeting date, items for next agenda and adjournment:**

Next meeting will be on June 13, 2023; at 6:00 P.M.

Agenda items: Adopt Preliminary Budget

There being no further business the meeting was adjourned at 7:25 P.M.

Respectfully Submitted:


 Amber Mehrmann, Secretary

NOTICE

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

Date: Tuesday June 13, 2023 Time: 6:00 pm

Location: Alleghany Firehouse 105 Plaza Court with conference call option

All meeting documents available online: alleghanywater.org

for public. Dial-in number (US): (978) 990-5144 Access code: 6919768#

Send an email to: alleghanywater@gmail.com for meeting notices.

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

1. Call to Order & Establish a Quorum

2. Consent Calendar

a) Approve agenda

b) Reading and approval of the minutes for the regular meeting dated May 9, 2023.

c) Ratification of Treasury Report and bill payments for May 2023.

3. Information/Discussion Items:

a) Correspondence –

b) SRF Projects Update –

c) Board/Staff Reports – Chief Water Operator (CWO) & General Manager (GM)

d) Historical Church/Library report –

e) Park report

4. Unfinished Business (Discussion & Possible Action Items):

a) Customer Accounts/Billings/Disconnects:

b) Ordinances, Policies & Procedures and Bylaws: nothing prepared for meeting

c) Status of insurance proposed insurance carrier change.

d) Adopt CWO Job Description

5. New Business (Discussion & Possible Action Items):

a) Adopt preliminary budget

6. 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. Per the district's bylaws: complaints about board members or district staff are to be submitted in writing (not to be aired at meetings).

Next regular meeting date July 11, 2023. Possibly cancel meeting if nothing urgent comes up? Possibly consider taking July and December off each year? Agenda items:

7. Adjournment.

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Alleghany County Water District

Treasury Report

May 2023

MAIN CHECKING ACCOUNT Beginning Balance \$ 533.02

Date	From:	Amount
5/1	Customer	\$ 1,692.24
5/1	Customer	\$ 300.00
5/1	Customer	\$ 2,007.09
5/1	Low Income Water Assistance	\$ 931.93

Deposits Total \$ 4,931.26

Ck #	Date	To:	For:
EFT	5/1	Transfer to Reserve Fund	to put money back
5797	5/3	Bruce Coons	WDO April Bill - Gross \$356.33
5798	5/3	Edda Snyder	Bookkeeper April Bill - Gross \$200
5799	5/3	Edward Snyder	WDA April Bill - Gross \$174
1151	5/9	SWRCB	Edward Snyder Water Operator License renewal
EFT	5/16	PG&E	Pumphouse
1152	5/31	Rae Bell	Flat Rate admin: \$200, reimburse for paper: \$87.92

Expenditures/Transfers Total \$ 2,808.97

Ending Main Account Balance \$ 2,655.31
 Plus Undeposited Funds \$ 1,132.62
 Operating Funds at month-end \$ 3,787.93

RESERVE FUND SAVINGS ACCOUNT	\$
Contingency Fund	12,900.00
Equip. Maint. Fund	1,000.00
Interest earned	3.80
back from checking	1,600.00
TOTAL	15,503.80

NON-ENTERPRISE ACCOUNT (Historical Church, Library & Park) Beginning Balance \$ 10,255.68

Date	From:	For:	Amount
Deposits			
Expenditures Ck # Date To: For:			
Expenditures Total \$ -			

Report Prepared by Edda Snyder
 Verified against Bank Statement
 Ending Non-enterprise Account Balance \$ 10,255.68

Historical Church Balance	\$ 5,387.00
Library Balance	\$ 2,853.64
Park Balance	\$ 2,015.04
Balance	\$ 10,255.68

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Alleghany County Water District
Profit & Loss Budget vs. Actual
July 2022 through June 2023

~ 84% thru year

	Jul '22 - ...	Budget	\$ Over ...	% of B...
Ordinary Income/Expense				
Income				
4000 · Operating Income	24,024.18	28,684.00	-4,659.82	83.8%
4100 · Metered Water Sales	4,245.91	4,300.00	-54.09	98.7%
4200 · Property Tax Revenue	388.52	200.00	188.52	194.3%
4800 · Customer Fees	28,658.61	33,184.00	-4,525.39	86.4%
Total 4000 · Operating Income	24,024.18	24,000.00	24.18	100.1%
5000 · Other Income Water Operation	2.52	240.00	-237.48	101.1%
5200 · Miscellaneous Income	2.52	0.00	2.52	101.1%
5300 · Hist. Church Admin	240.00	240.00	0.00	100.0%
Total 5000 · Other Income Water Operation	242.52	240.00	2.52	101.1%
Total Income	28,901.13	33,424.00	-4,522.87	86.5%
Gross Profit	28,901.13	33,424.00	-4,522.87	86.5%
Expense				
5999 · Staff expense summary account	9,468.03	12,000.00	-2,531.97	78.9%
6000 · Payroll Expenses	821.12	700.00	121.12	116.2%
6001 · Payroll tax expense	300.00	400.00	-100.00	75.0%
6061 · Secretary	10,589.15	12,700.00	-2,110.85	83.4%
Total 5999 · Staff expense summary account	10,589.15	12,700.00	-2,110.85	83.4%
6100 · Professional Services	2,950.00	3,100.00	-150.00	93.5%
6120 · Independent Auditor	2,950.00	3,100.00	-150.00	93.5%
Total 6100 · Professional Services	2,950.00	3,100.00	-150.00	93.5%
6170 · SRF Spring Project Expenses	325.00	325.00	0.00	100.0%
6170a · Spring Project Administration	325.00	325.00	0.00	100.0%
Total 6170 · SRF Spring Project Expenses	325.00	325.00	0.00	100.0%
6200 · Utilities	500.43	528.00	-27.57	94.8%
6210 · Telephone	2,420.26	2,500.00	-79.74	96.8%
6220 · PG & E	296.32	600.00	-303.68	49.4%
6230 · Propane	3,217.01	3,628.00	-410.99	88.7%
Total 6200 · Utilities	3,217.01	3,628.00	-410.99	88.7%
6300 · Water Operation	733.12	1,500.00	-766.88	48.9%
6301 · Mileage	1,150.00	1,382.00	-232.00	83.2%
6302 · Water Tests	448.60	1,850.00	-1,401.40	78.3%
6303 · System Repair & Maintenance	158.42	1,850.00	-1,691.58	8.6%
6303b · Supplies & small tools	607.02	1,850.00	-1,242.98	32.8%
6304 · Chemicals	38.99	1,000.00	-961.01	3.9%
6305 · Fees & Licenses	939.55	700.00	239.55	134.2%
Total 6300 · Water Operation	3,468.68	6,432.00	-2,963.32	53.9%
6500 · Office Expense	892.00	971.00	-79.00	91.9%
6550 · Computer	248.70	125.00	123.70	199.0%
6555 · Office Supplies	231.65	267.00	-35.35	86.8%
6560 · Postage	1,372.35	1,363.00	9.35	100.7%
Total 6500 · Office Expense	1,372.35	1,363.00	9.35	100.7%
6700 · Insurance	6,249.23	5,700.00	549.23	109.6%
7000 · Other Operating Expenses	0.00	72.00	-72.00	0.0%
7011 · Rent Expense	215.00	429.00	-214.00	50.1%
7020 · Dues and Subscriptions	10.45	0.00	10.45	104.5%
7040 · Bank Service Charges				

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

**Alleghany County Water District
Profit & Loss Budget vs. Actual
July 2022 through June 2023**

	Jul '22 -...	Budget	\$ Over ...	% of B...
7070 · Interest Expense	87.26			
Total 7000 · Other Operating Expenses	312.71	501.00	-188.29	62.4%
Total Expense	28,484.13	33,424.00	-4,939.87	85.2%
Net Ordinary Income	417.00	0.00	417.00	100.0%
Other Income/Expense				
8000 · Hist. Church Income	1,500.00	1,500.00	0.00	100.0%
8000a · Hist. Church Rental Income	1,500.00	1,500.00	0.00	100.0%
Total 8000 · Hist. Church Income	1,500.00	1,500.00	0.00	100.0%
Total Other Income	1,500.00	1,500.00	0.00	100.0%
Other Expense				
9000 · Hist. Church Expenses	250.00	250.00	0.00	100.0%
9000a · Hist. Church Insurance	250.00	250.00	0.00	100.0%
9000c · Hist. Church Administration Fee	240.00	240.00	0.00	100.0%
9000d · Utilities Hist. Church	30.45	200.00	-169.55	15.2%
9000e · Repairs & Maint. Hist. Church	15.00			
9000f · Supp & Small Equip Hist. Church	0.00	1,500.00	-1,500.00	0.0%
9000 · Hist. Church Expenses - Other	506.95			
Total 9000 · Hist. Church Expenses	1,042.40	2,190.00	-1,147.60	47.6%
9050 · Library Expenses	0.00	500.00	-500.00	0.0%
9050a · Library supplies & small equip.	0.00	500.00	-500.00	0.0%
Total 9050 · Library Expenses	0.00	500.00	-500.00	0.0%
9100 · Park Expenses	0.00	150.00	-150.00	0.0%
9100c · Park Supplies and Maintenance	0.00	150.00	-150.00	0.0%
9100e · Solid Waste Fee Park	106.99	92.00	14.99	116.3%
Total 9100 · Park Expenses	106.99	242.00	-135.01	44.2%
Total Other Expense	1,149.39	2,932.00	-1,782.61	39.2%
Net Other Income	350.61	-1,432.00	1,782.61	-24.5%
Net Income	767.61	-1,432.00	2,199.61	-53.6%

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Alleghany County Water District Balance Sheet As of May 9, 2023

May 9, 23

ASSETS	
Current Assets	
Checking/Savings	3,262.15
1110 · Main - tri counties checking	15,503.14
1111 · Reserve Fund Savings	10,255.68
1112 · Non-enterprise checking	100.00
1113 · CASH	29,120.97
Total Checking/Savings	4,278.75
Other Current Assets	
1300 · Pre-Paid Expenses	4,278.75
Total Other Current Assets	33,399.72
Fixed Assets	
1500 · Fixed Assets	101,000.00
1505 · Land	21,743.50
1510 · Buildings	927,905.75
1515 · Water System	61,567.09
1515b · Water Tank	518,000.00
1515c · Ram Spring Renovation	1,507,472.84
1515 · Water System - Other	1,579.14
Total 1515 · Water System	153,273.87
1520 · Equipment	1,950.00
1550 · Construction in Progress	155,223.87
1550a · Construction in Progress Spr...	
1550 · Construction in Progress - Ot...	
Total 1550 · Construction in Progress	1,787,019.35
1600 · Accumulated Depreciation	-12,823.00
1600a · Acc. Depreciation Buildings	-569,800.00
1600b · Accumulated Depreciation Sys...	-582,623.00
Total 1600 · Accumulated Depreciation	-1,204,396.35
Total Fixed Assets	1,237,796.07
TOTAL ASSETS	1,237,796.07
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	3,987.50
2000 · Accounts Payable	3,987.50
Total Accounts Payable	3,987.50
Other Current Liabilities	
2401 · Payroll Liabilities	335.42
Total Other Current Liabilities	335.42
Total Current Liabilities	4,322.92
Total Liabilities	4,322.92
Equity	
3200 · Retained Earnings	-2,233.74
3210 · Investment in Fixed Assets	1,234,007.35
Net Income	1,699.54
Total Equity	1,233,473.15
TOTAL LIABILITIES & EQUITY	1,237,796.07

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	17-18 Actual	18-19 Actual	19-20 Actual	20-21 Actual	21-22 Actual	Prelim FY 23-24
6255 · Depreciation expense	16,831	20,701	30,184	31,468	31,561	
6300 · Water Operation						
6301 · Mileage	1,047	739	1,005	1,397	1,186	1,000
6302 · Water Tests	1,505	670	1,586	1,013	2118	1,382
6303 · System Repair & Maint.	2,868	4,057	3,069	1,614	33	1,850
6304 · Chemicals	668	653	1,012	1,324	730	909
6305 · Fees & Licenses	393	565	500	710	645	700
Total 6300 · Water Operation	6,481	6,683	7,173	6,058	4,713	5,841
6500 · Office Expense						
6550 · Computer/Software	425	509	942	962	912	971
6555 · Office Supplies	123	0	283	47	142	125
6560 · Postage	259	344	148	185	248	240
Total 6500 · Office Expense	807	853	1,373	1,194	1,302	1,336
6700 · Insurance	4,356	4,437	5,401	5,576	5,598	6,100
7000 · Other operating expenses						
7011 · Rent Expense	72	72	72			
7020 · Dues & Subscriptions	359	385	404	409	429	429
7030 · Penalties						
7040 · Bank Service Charges		27		30		
7050 · Misc. Expense				28	8	
7070 · Interest Expense			99	23	207	
Total 7000 · Other operating expenses	431	484	575	490	645	429
Total Expense	42,260	66,001	71,241	67,087	62,597	33,034
QB Net Ordinary Income	58,412	752,994	156,292	-34,031	-29,596	500
Transfer to tank inspection/ equipment fund						
Transfer to Reserves	4,500	5,500	5,500			500
USDA LOAN PRINCIPLE PMNT.	2,994					
Water Operation "bottom line"	50,918	747,494	150,792	(34,031)	(29,596)	0

NOTE: Because Allegheny is a low-income community the district lacks the funds necessary to budget for depreciation.



	17-18 Actual	18-19 Actual	19-20 Actual	20-21 Actual	21-22 Actual	Prelim FY 23-24
NON-ENTERPRISE (this section is used to track the historical church and park).						
8000 · Hist. Church Income						
8010 · Hist. Church Rental	1,500	1,500	1,500	1,500	1,500	1,500
8020 · Hist. Church Fundraisers						
8021 · Concert Income	2,312					
8022 · Bricks/books						
Total 8020 · Hist. Church Fundraisers	2,312	0	0	0	0	0
8030 · Donations Hist. Church		587	580			
Total 8000 · Hist. Church Income	3,812	2,087	2,080	1,500	1,500	1,500
9000 · Hist. Church Expenses						
9000a · Insurance Hist. Church	250	250	250	250	250	650
9000b&c · Hist. Church Admin & Bank Fees	240	240	240	240	240	240
9000d · Utilities Hist. Church	122	121	127	123	102	200
9000e · Repairs & Maint. Hist. Church	105	15	253	13		
9000f · Supplies & Small Equip. Hist. Church	194		86			1,500
9000g · Hist. Church Computer Expense	273					
9000i · Hist. Church Fundraiser Exp.	1,303					
Total 9000 · Hist. Church Expenses	2,487	626	957	626	592	2,590
Net Historical Church income less expense	1,325	1,461	1,123	874	908	-1,090
8050 · Library Income						2,000.00
9050 · Library Expense						500.00
Library income less expense	0.00	0.00	0.00	0.00	2,000.00	-500.00



	17-18 Actual	18-19 Actual	19-20 Actual	20-21 Actual	21-22 Actual	Prelim FY 23-24
8100 · Park Income				1,600.00		
8110 · Park Fundraisers						
8120 · Donations Park	2,135	50	117			
Total 8100 · Park Income	2,135	50	117	1,600	0	0
9100 · Park Expenses						
9120 · Park Improvements	2,477	50				
9122 · Park Supplies and Maintenance	360	228	17	88	11	150
9125 · Solid Waste Fee Park	187	187	187	92	96	92
9130 · Park Event Expense						
Total 9100 · Park Expenses	3,024	465	204	180	107	242
Net Park income less expense	-889	-415	-87	1,420	-107	-242
Total Non-Enterprise Income	5,947	2,137	2,197	3,100	3,500	1,500
Total Non-Enterprise Expense	5,511	1,091	1,161	806	699	3,332
QB Net Other Income	436	1,046	1,036	2,294	2,801	-1,832
QB Net Income	58,848	754,040	157,327	-31,737	-26,795	-1,332



NOTE: Because Allegheny is a low-income community the district lacks the funds necessary to budget for depreciation.