

**Minutes of the Regular Meeting of the Alleghany County Water District Board of Directors
Friday February 16, 2018 Alleghany Firehouse, 105 Plaza Court Alleghany**

1. Call to Order & Establish a Quorum The meeting was called to order by President Mehrmann at 6:05 pm. Directors present: Tobyn Mehrmann, Nancy Finney, & Gus Tenney. Robbin DeWeese and Madeleine Hamb were absent. Secretary Amber Mehrmann was present and took minutes. GM Rae Bell Arbogast was present, Water treatment operator Bruce Coons arrived late. Public present: Ernest Finney, Jan Sticha, Burns & Vickie Tenney.

2. Consent Calendar

A motion to approve the Consent Calendar was made by Nancy Finney, Gus Tenney seconded. Ayes: Tenney, Finney, Mehrmann Nays: 0. Absent: DeWeese & Hamb Abstain: 0 Vacant: 0. Motion Carried

3. Public Response None

4. Information/Discussion Items

a) Correspondence: Incoming:

Incoming: **1.** Roster update request from Sierra County Recorder's Office, **2.** Notice from State controller re: Government Compensation Report due April 30th (forwarded to auditor as they handle this for us) **3.** Special District's Report packet from Auditors to sign and mail **4.** Letter of resignation from Madeleine Hamb received after agenda posting.

Outgoing: **1.** Signed Contract for the SCADA system installation sent to Aqua Sierra Controls, **2.** Insurance renewal application sent to USI insurance via email. **2.** Statement of facts sent to Secretary of State adding Amber as Secretary **3.** Sent statement of facts copy and updated roster to Sierra County Clerk recorder **4.** Signed Special District's Financial report mailed to State Controller.

b) Board Member or Special Committee Reports

c) Staff Reports: ~~Water Treatment Operator written report provided and attached to these minutes.~~ Bruce reported that the total water production for January was 93,380 gallons. Bacti water test results were absent for both the treated and raw water for the month of February Average flow at the Ram Spring from the manifold was 87.4 gallons for January. The Harmer Filter is not in place yet, but the turbidity is running around .08 on the raw water, which is an acceptable reading.

Written General Manager's report as provided attached to these minutes.

d) Historical Church/Library Report: None

e) Park Report: One item discussed under unfinished business.

f) SRF projects update: Written report included. Additionally it was reported that Frank Dial is hoping to do the Cumberland Tunnel on 2/17.

^{contract}
The SCADA^h has been fully executed.

5. Unfinished Business

a) **Customer Accounts/Billings/Disconnects:** Five 10-day notices were mailed, All except two accounts have paid. There was one voluntary shut off at the end of February.

b) **Ordinances Policies and Procedures:** The draft Public Record Request and Record Retention Request Policies were reviewed at the meeting. No action was taken.

c) **Burn Pile event at Bucket Club property:** One item discussed under unfinished business.

d). **Drinking Fountain for the Park:** Decided to be held off until funds are more built up. Rae reported that a donation for \$1000 was received from the Wittkopp family for the fountain. Plus another \$100 came in from a museum supporter.

e) **Field-trip to Cumberland** is waiting for a future date.

f) **Insurance renewal:** A motion was made to renew the existing insurance policy. **Motion made by Gus Tenney, Nancy Finney seconded. Ayes: Tenney, Finney, Mehrmann Naves: 0. Absent: DeWeese & Hamb Abstain: 0 Vacant: 0. Motion Carried**

g.) **Back up Labor Force for WTO:** The job was posted at the Alleghany Post Office following the January meeting. Two applications were received. A motion was made to authorize the GM to prepare written contracts for both applicants at a rate of \$12 per hour, with a contract end date of 6/30/19. **Motion made by Gus Tenney, Tobyn Mehrmann seconded. Ayes: Tenney, Finney, Mehrmann Naves: 0. Absent: DeWeese & Hamb Abstain: 0 Vacant: 0. Motion Carried**

h.) **Weed Eating Vegetation Control:** There was a discussion about possibly gathering a work party at The Bucket Club to burn the piles. Rae Bell is supposed to get some flat rate estimates for the park and pump house with the idea of offering the jobs to the back up labor force first.

6. New Business


a.) **Review District Finances:** The budget verses year to date financial reports for the first half of fiscal year 17/18 were reviewed. It was decided to revise the contingency fund policy and consider putting the \$2500 that is kept in the bank account, to avoid monthly charges, into the contingency fund. Also, the GM will be paying back the \$3000 to the nonenterprise account this month.

7. Next Regular meeting & Items for next agenda

Next regular meeting scheduled for March 13, 2018 at 6:00 P.M. at the Alleghany Fire House. Items for next agenda: Accept Madeleine Hamb's resignation and post vacancy.

There being no further business before the Board, the meeting was adjourned at: 7:20 p.m.

Minutes respectfully submitted


Amber Mehrmann Secretary

Alleghany County Water District

P.O. Box 860, Alleghany, CA 95910 ~ alleghanywater@gmail.com ~ Phone 530-287-3204

~ Established March 8, 1939 ~

CERTIFICATE OF POSTING

I, Amber Mehrmann certify that the following document was posted on behalf of Alleghany County Water District, Sierra County California:

Agenda and meeting packet Regular Meeting, Meeting Date 2/13/18

In the following location(s):

Alleghany Post Office Bulletin Board (packets put in box for the public) and On the door of the Alleghany Firehouse (meeting location)
Emailed to email list as well.

On 2/9/18 (date)

A copy of which is attached hereto and by reference made a part herof.

Signed under penalty of perjury: X



Amber Mehrmann

NOTICE

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

Date: Tuesday February 13, 2018 Time: 6:00 pm

Location: Alleghany Firehouse 105 Plaza Ct. Alleghany

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 or by calling 530-287-3204 or email: alleghanywater@gmail.com

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 January 9, 2018.
- c) Ratification of Treasury Report and bill payments for Jan. 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 included in packets
- c) Board Member or Special Committee Reports
- d) Staff Reports – Water Treatment Operator (WTO) and General Manager (GM)
- e) Historical Church/Library Report –wiring is finished and paid for.
- f) Park Report – one item under “unfinished business”

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

- a) Customer Accounts/Billings/Disconnects. Five 10-day notices were mailed on the 16th rather than the 15th due to the Martin Luther King day holiday. All except two have paid, but there is ongoing communication with them.
- b) Ordinances, Policies & Procedures and Bylaws: Consider adoption of Public Record Request policy as handed out at the January meeting. Review Record Retention Policy (included in packets) Portions of meeting recording policy incorporated into both the Record Retention and the Public Record Request policies. **Please bring your copy of draft #7 handed out in January.**
- c) Burn Piles on Bucket Club property ~ possible event – see item “h” below
- d) Drinking Fountain for Park – held off on making this purchase until main account has paid back the loan from the non-enterprise account AND the insurance premium for the year is paid. See “New Business”
- e) Trip to Cumberland Spring – set for future date
- f) Insurance renewal – See GM report in packets. Need motion authorizing GM to renew existing policy.
- g) Back-up labor force for WTO – authorize execution of two contracts at \$12 per hour
- h) Weedeating/vegetation control – need to come up with flat rates for: park, pumphouse, bucket-club. Could possibly do bucket-club with volunteer labor combined with event? Work party?

6. New Business (Discussion & Possible Action Items)

- a) Review district finances: YTD budget comparison for first half of Fiscal Year 17/18 (July through Dec.) and cash flow. See GM report included in packets.

7. Next meeting date, Items for next Agenda & Adjournment.

Next regular meeting, March 13, 2018 6:00 pm at the Alleghany Firehouse.

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.

Allegheny County Water District

MAIN ACCOUNT	Beginning Balance	\$ 17,492.39
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Deposits

Date	From:	For:	Amount
1/3	Sierra County	Property Tax income	\$ 2,476.63
1/8	Non-Enterprise	Bookshelves for Library reimburse	\$ 180.12
1/15	Customers	Water	\$ 1,044.00
1/30	State of California	Tank Project deposit (invoice attached)	\$ 1,449.00
1/31	Customers	Water	\$ 1,486.00
1/31	Non-Enterprise	Bulbs + lamps for Church	\$ 38.84
Deposits Total			\$ 6,674.59

Expenditures

Ck #	Date	To:	For:	Amount
5219	1/3	Arbogast	Invoice #1292 + #1285 (attached)	\$ 548.58
5220	1/3	Bruce Coons	December Bill remainder	\$ 407.52
			Planning Project reimburse	\$ 285.00
			Mileage	\$ 122.52
5221	1/3	AT&T		\$ 18.74
5222	1/3	B&C	Supplies & Maintenance	\$ 324.07
5223	1/3	Cranmer Engineering	Water tests	\$ 84.00
5224	1/3	Edda Snyder	Bookkeeper - December Bill	\$ 100.00
5225	1/3	SWRCB	Water System fees	\$ 100.00
5226	1/10	Altec	Tank Project engineering	\$ 8,755.95
5227	1/10	Boden	Auditor fees	\$ 3,000.00
5228	1/11	Chris Coons	Planning Project spring	\$ 108.00
EFT	1/15	PG&E	Pumphouse	\$ 203.36
5229	1/31	Altec	Tank Project engineering	\$ 1,391.90
5230	1/31	Cranmer Engineering	Water tests	\$ 56.00
5231	1/31	Ed Snyder	WDA - December + January Bill	\$ 828.00
			WDA Labor	\$ 96.00
			Planning Project reimburse	\$ 732.00
Expenditures Total			\$ 15,926.12	

Ending Main Account Balance	\$ 8,240.86
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Amount on Loan from Non-enterprise acc.	\$ (3,000.00)
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Enterprise-only fund balance	\$ 5,240.86
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NON-ENTERPRISE ACCOUNT	Beginning Balance	\$ 12,756.90
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Deposits

Date	From:	For:	Amount
Deposits Total			\$ -

Expenditures

Ck #	Date	To:	For:	Amount
Transfer	1/8	Main Account	Bookshelves	\$ 180.12
4032		VOIDED		
4033	1/11	ABT Plumbing & Electric	re-wiring Historical Church	\$ 6,252.00
EFT	1/31	Main Account	Bulbs + Lamps	\$ 38.84
Expenditures Total			\$ 6,470.96	

Ending non-enterprise Account Balance	\$ 6,285.94
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Amount on Loan to Main acc.	\$ 3,000.00
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Non-enterprise fund balance	\$ 9,285.94
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Library-Park Bank Tracking

Historical Church START		\$ 11,679.15		PARK START		\$ 2,199.83		TOTAL	
Date	Income	Expenses	Balance	Date	Income	Expenses	Balance		
July		\$ 9.85	\$ 11,669.30	July	\$ 1,015.00	\$ 243.16	\$ 2,971.67	\$ 13,878.98	
August	\$ 1,500.00		\$ 13,169.30	August			\$ 2,971.67	\$ 14,640.97	
September	\$ 600.00	\$ 492.76	\$ 13,276.54	September			\$ 2,971.67	\$ 16,140.97	
October	\$ 1,264.00	\$ 1,740.33	\$ 12,800.21	October			\$ 2,971.67	\$ 16,248.21	
November	\$ 2,600.00	\$ 2,614.98	\$ 12,785.23	November			\$ 2,971.67	\$ 15,771.88	
December			\$ 12,785.23	December			\$ 2,971.67	\$ 15,756.90	
January		\$ 6,470.96	\$ 6,314.27	January			\$ 2,971.67	\$ 9,285.94	
February			\$ 6,314.27	February			\$ 2,971.67	\$ 9,285.94	
March			\$ 6,314.27	March			\$ 2,971.67	\$ 9,285.94	
April			\$ 6,314.27	April			\$ 2,971.67		
May			\$ 6,314.27	May			\$ 2,971.67		
June			\$ 6,314.27	June			\$ 2,971.67		
Hist. Church BALANCE			\$ 6,314.27	PARK BALANCE			\$ 2,971.67	\$ 9,285.94	
						Loan to main acc		\$ (3,000.00)	
						Actual Checking balance		\$ 6,285.94	

Alleghany County Water District

Invoice

P.O. Box 860
 Alleghany, CA 95910

January 31, 2018
 Deposit detail

Date	Invoice #
12/8/2017	Tank-3

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

Ship To

P.O. Number	Terms	Rep	Ship	Via	F.O.B.	Project
			12/8/2017			

Quantity	Item Code	Description	Price Each	Amount
	Tank Project	Altec Invoice #11768	1,391.90	1,391.90
	Tank Project	Rae Bell Invoice # 1292	50.00	50.00
	Tank Project	Postage reimburse	6.65	6.65
	Tank Project	worker's compensation clerical on \$50 inv. #1292 rate 1.03%	0.52	0.52

Total	\$1,449.07
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Rae Bell Arbogast
P.O. Box 919
Alleghany, CA 95910
530-287-3454

Date	Invoice #
11/30/17	1292

pd ck # 5219

Bill To
Alleghany County Water District P.O. Box 860 Alleghany, CA 95910

QTY	Description	Price Each	Amount
5.5	Planning Project hours Nov.	\$20.00	\$110.00
2.5	Water Tank Project hours Nov.	\$20.00	\$50.00
	October Minutes/Secretarial duties	\$30.00	\$30.00
Due upon receipt		Total	\$190.00

PAID 11/30/17

State Revolving Fund (SRF) Projects Update:

For ACWD BOD Meeting Date: 2/13/18 Prepared by Rae Bell

1. PLANNING PROJECT (Water Source Analysis):

Ram Spring Bruce and Edward put in a lot of hours last month on the sump-bypass project. It is still not completed, but it is functional. (We are no longer pumping from the sump; instead we are pumping from the new 1,100 gallon tank located at the Ram Spring next to the pumphouse). However; there is still more re-routing of various components required. Bruce will provide a verbal update at the meeting.

Cumberland Spring A contract is in place with a certificate of insurance naming ACWD as additionally insured for Frank Dial to get the tunnel open and install the culvert to keep it open. The 6 foot diameter culvert is sitting at the job site. (Frank picked it up in Nevada City and delivered it to Alleghany at no extra charge). With this dry weather Frank may have it done by the meeting date. We'll see.

2. WATER TANK REPLACEMENT PROJECT UPDATE:

The contract for the SCADA installation has been signed by ACWD and we should be getting the signed copy back from Aqua Sierra any day now.

The sub-contractor who will be removing the existing tank came up on Tuesday to get the "lay of the land".

I asked Pete to follow-up on the status of the release of the funds last week but have not heard back yet. Hopefully there will be an additional update in time for the meeting.

Disclaimer

"Funding for these projects has been provided in full or in part through an agreement with the State Water Resources Control Board. California's Drinking Water State Revolving Fund is capitalized through a variety of funding sources, including grants from the United States Environmental Protection Agency and state bond proceeds. 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."

Alleghany County Water District General Manager (GM) Report February 2018

Prepared by Rae Bell

Agenda Item 5. f) Insurance Renewal Last month after the meeting I contacted our insurance broker and filled out a renewal application. I did a follow-up phone call the last week of January only to be told that they won't have a quote until very close the actual renewal date of April 1st. She said that it is expected to be the same as last year assuming there are no changes (there are none). Last year we paid \$3,410 so we can assume it will be the same. Since we shopped this out year-before-last I do not think we can get a better deal. The Workers Compensation policy comes up in August and it will be at least \$1,000. It is based on actual labor costs so it will be higher due to the State Funded projects, but the extra cost is being reimbursed by the State. I recommend that the board approve renewing the existing policy when the paperwork arrives.

Agenda Item 6. a) District Finances

Regarding the Budget YTD report dated 12/31/17 that was handed out at the January meeting: It came to my attention at the last meeting that some of the labor that was being reimbursed by the State was showing up in our "Other Labor" line items for both account #6014 WTO Other Labor and account #6041 Water Distribution Assistant. I knew this, but had not considered how it would reflect when we did a budget comparison. I had been undecided about the best way to track these expenses. Sometimes you have to try something out to see if it works or not. Moving forward we are booking all labor for the projects directly to the corresponding project expense accounts.

Adjustments made to YTD Budget vs. Actual Comparison dated 12/31/17: I went through every invoice for Bruce and Eddie for this fiscal year and moved all reimbursed labor to the Planning Project expense account. I also moved the work that Eddie did laying down the weed-block fabric to the "Vegetation Control" labor expense account. Lastly, I created a new sub-account under System Control & Maintenance #6351 "Vegetation Control Supplies" because the cost of the weed-block fabric does not belong under the "Labor" category but it had been posted to the vegetation control labor account in an attempt to track all costs related to vegetation control separately*.

Lastly, the SRF project billings to the State for December had been entered with a January date and this was changed to the last day of December so that the revenue is matched to the expenses more accurately. (This increased "other income" related to the projects for the report period).

*The cost of the weed-block fabric and labor to install it is expected to save money in the long-run. It will eliminate the need for vegetation control in the areas where it is in place. It will also kill the blackberry vines as long as it is left in place a minimum of two summers. (This is based on direct experience in Alleghany)

Analysis of Budget YTD Comparison report for period 7/1/17 through 12/31/17 attached.

Operating Income is right on track. It looks a little low because we hadn't gotten any of our property tax money yet (total approx. \$5,000) but the first installment arrived in January.

Line item # 6000 Water Operation Labor is at 47% (all water operation labor combined) so it is also on track.

Line item # 6060 Administration is at 38% mainly because several months of Secretarial Duties were donated after Leslie resigned (by both Nancy Finney and me).

Line item #6200 Utilities is at 25% HALF of what was projected. I did a three-month comparison of water production vs. PG&E bill for Oct. Nov. & Dec. of 2017 (treatment plant off) and 2016 (treatment plant on) and there was no substantial change in the cost per gallon. The lower cost appears to be directly related to less water production during these months in 2017 compared to 2016 because in 2016 we had a substantial leak. It should be noted that the PG&E meter is read on the 10th of each month and the water meter at the pumphouse is read on the 1st; so the analysis is not 100% accurate and it could be improved upon with an investment of more time.

Line item #6560 Postage is high at 76% but we bought two rolls of stamps in December which should get us through April.

For bills that are paid annually or semi-annually such as the insurance, the percentages on the report don't mean anything.

SUMMARY: For the first half of FY 17/18 the district is on track with the adopted budget.

Contingency Fund

We are all anxious to get our Contingency fund started per Policy #5 and this was brought up at last month's meeting. To summarize the procedure related to this policy: at the end of each fiscal year an analysis will be done to determine how much money the district needs in the main account to pay the bills and avoid bank fees taking into consideration the projected income. Based on the result of these projections a recommendation will be made to the board as to how much \$ (if any) can be moved to the fund. This year's budget does take into account the fact that we only had one loan payment this year, but that savings is offset by needing to pay back the \$3,000 to the non-enterprise account. In other words: we did not project being able to move money into the fund at the end of this fiscal year, BUT actual results may vary, so we'll see what happens.

I do have one idea that would require a slight revision to Policy #5 but that would serve the dual purpose of putting some \$ into the contingency fund and make our "available cash" figure more accurate. I suggest that we put the \$2,500 minimum bank balance into the Contingency Fund. Since the plan is to track the fund on a spreadsheet and not with another bank account, part of the purpose of the fund will be to keep us from accruing a \$10 per month bank fee. If everybody likes this idea I will prepare a revised Policy #5 for the March regular meeting.

CASH FLOW

Big Bills: The audit bill for \$3,000 was paid in January (\$500 of this bill is being reimbursed by the State and the payment has not arrived yet). The insurance policy renewal is our only remaining large expenditure for this fiscal year. It is projected to be around \$3,410.

The January 31st balance in the main account was \$8,240.00 but we still have \$2,500 “on loan” from Kip. That is offset by approx. \$1,800 in project costs that we have floated. At this juncture I suggest that we go ahead and pay the \$3,000 back to the non-enterprise account but hold off on buying the drinking fountain until after we have paid the insurance premium and paid Kip off. Because we are essentially using the non-enterprise account as a contingency fund, it makes me nervous to let that balance get too low. (Because the pay-back to the non-enterprise account is incorporated into the adopted budget, it does not require additional board approval for management to do that)

January 31 st main account balance	\$8,240.86
Pay back non-enterprise	-\$3,000.00
Minimum balance requirement	<u>-\$2,500.00</u>
Funds available	\$2,740.86

Barring any unforeseen circumstances, we should have enough in the bank to pay the insurance by April 1st without incurring any minimum balance bank fees. The State owes us \$2,370.12 for the December billing and another \$6,253 was just billed for January. Accounts payable (bills that ACWD needs to pay) related to the project is currently at \$6,188.44. (Net gain \$2,434.68)

Customer account voluntary shut-offs This also falls under “Financial Status” and is a big concern. Last year four accounts requested shut-off. It should be pointed out that ALL four shut-offs were for a property that had either a change in ownership or a change in the person responsible for paying the water bill in 2017. The loss if these accounts will decrease the water service revenue by approx. \$1,920 per year. All four services are also vacant houses, so we can hope that they become occupied in the future and the water service is turned back on. One of these houses was already paying the \$40 rate before the 2016 rate change, so it did not experience a rate increase (it had zero water use).

When the rate change proposal was being analyzed in 2015 & 2016 it was projected that at least two services would discontinue service if we complied with State Law setting all the rates the same. It was assumed that the services with the largest increase in their bill, namely the vacant parcels that had been paying only \$10 per month would chose to turn off service. But none of those accounts have requested shut-off.

As was shared in the December GM Report; “currently 25% of the active services have had zero water use for over 5 years.” A few of these accounts were already paying \$40 per month before the 2016 rate change.

The high percentage of active accounts using zero water is a huge concern. The steady decrease in the town’s population is not something that the district has any control over. Let’s hope the trend reverses itself while continuing to look for ways to decrease expenses. The other side of the coin is to look for ways to raise revenue WITHOUT raising the water rates.

**Alleghany County Water District
Profit & Loss Budget vs. Actual
July through December 2017**

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

	Jul - Dec 17	Budget	\$ Over Bud...	% of Budget
Ordinary Income/Expense				
Income				
4000 · Operating Income				
4100 · Metered Water Sales	14,337.24	29,000.00	-14,662.76	49.4%
4120 · Unmetered Water Sales	190.00			
4200 · Property Tax Revenue	0.00	5,000.00	-5,000.00	0.0%
4300 · Connection Fees	0.00	300.00	-300.00	0.0%
4800 · Customer Fees	240.93	100.00	140.93	240.9%
Total 4000 · Operating Income	14,768.17	34,400.00	-19,631.83	42.9%
5000 · Other Income Water Operation				
5100 · Donations to ACWD	79.80	250.00	-170.20	31.9%
5200 · Interest Income	11.80			
5300 · Hist. Church Admin	240.00	240.00	0.00	100.0%
5400 · Planning Project Income	27,020.38			
5440 · Tank Project Income	28,433.03			
Total 5000 · Other Income Water Operation	55,785.01	490.00	55,295.01	11,384.7%
Total Income	70,553.18	34,890.00	35,663.18	202.2%
Gross Profit	70,553.18	34,890.00	35,663.18	202.2%
Expense				
6000 · Water Operation Labor				
6010 · Water Treatment Operator				
6012 · Treatment Plant contract	1,500.00	3,000.00	-1,500.00	50.0%
6014 · WTO Other Labor	475.00	1,080.00	-605.00	44.0%
Total 6010 · Water Treatment Operator	1,975.00	4,080.00	-2,105.00	48.4%
6030 · Meter Reader	240.00	480.00	-240.00	50.0%
6040 · Other Labor				
6041 · Water Distribution Assistant	498.00			
6042 · Vegetation Control	357.00			
6040 · Other Labor - Other	0.00	2,000.00	-2,000.00	0.0%
Total 6040 · Other Labor	855.00	2,000.00	-1,145.00	42.8%
Total 6000 · Water Operation Labor	3,070.00	6,560.00	-3,490.00	46.8%
6060 · Administration				
6050 · Bookkeeper	600.00	1,200.00	-600.00	50.0%
6061 · Secretary	150.00	800.00	-650.00	18.8%
Total 6060 · Administration	750.00	2,000.00	-1,250.00	37.5%
6100 · Professional Services				
6120 · Independant Auditor	2,500.00	2,500.00	0.00	100.0%
Total 6100 · Professional Services	2,500.00	2,500.00	0.00	100.0%
6140 · SRF Planning Project				
6141 · Planning Project Engineering	3,005.50			
6142 · Planning Project Legal Fees	360.00			
6143 · Planning Project Well Driller	17,738.70			
6145 · Planning Project Administration	1,552.22			
6146 · Planning Project Spring	4,403.07			
6149 · SRF Ineligible Costs	5.00			
Total 6140 · SRF Planning Project	27,064.49			
6160 · SRF Tank Project				
6161 · Tank Engineering	27,787.50			
6162 · Tank Legal	200.00			
6164 · Tank Admin	445.38			
Total 6160 · SRF Tank Project	28,432.88			
6200 · Utilities				

Allegheny County Water District
Profit & Loss Budget vs. Actual
 July through December 2017

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

	Jul - Dec 17	Budget	\$ Over Bud...	% of Budget
6210 · Telephone	112.83	220.00	-107.17	51.3%
6220 · PG & E	1,110.05	4,400.00	-3,289.95	25.2%
6230 · Propane	0.00	200.00	-200.00	0.0%
Total 6200 · Utilities	1,222.88	4,820.00	-3,597.12	25.4%
6250 · Mileage	519.50	1,300.00	-780.50	40.0%
6340 · Water Tests	1,143.00	1,200.00	-57.00	95.3%
6350 · System Repair & Maintenance				
6351 · Vegetation Control Supplies	237.77			
6350 · System Repair & Maintenance - Other	1,441.12	3,670.00	-2,228.88	39.3%
Total 6350 · System Repair & Maintenance	1,678.89	3,670.00	-1,991.11	45.7%
6400 · Chemicals	453.49	900.00	-446.51	50.4%
6450 · Permit Fees/Dues	536.48	700.00	-163.52	76.6%
6500 · Office Expense				
6550 · Computer	425.00	400.00	25.00	106.3%
6555 · Office Supplies	0.00	200.00	-200.00	0.0%
6560 · Postage	234.13	300.00	-65.87	78.0%
Total 6500 · Office Expense	659.13	900.00	-240.87	73.2%
6700 · Insurance	3,436.53	3,854.00	-417.47	89.2%
7000 · Other Operating Expenses				
7011 · Rent Expense	72.00	72.00	0.00	100.0%
7020 · Solid Waste Fee	23.38	24.00	-0.62	97.4%
7070 · Interest Expense	0.00	250.00	-250.00	0.0%
Total 7000 · Other Operating Expenses	95.38	346.00	-250.62	27.6%
Total Expense	71,562.65	28,750.00	42,812.65	248.9%
Net Ordinary Income	-1,009.47	6,140.00	-7,149.47	-16.4%
Other Income/Expense				
Other Income				
8000 · Hist. Church Income				
8010 · Hist Church Rental Income	1,500.00	1,500.00	0.00	100.0%
8020 · Hist. Church Fundraisers				
8021 · Concert Income				
8021.1 · Concert Sponsor Income	1,700.00			
8021 · Concert Income - Other	612.10			
Total 8021 · Concert Income	2,312.10			
Total 8020 · Hist. Church Fundraisers	2,312.10			
Total 8000 · Hist. Church Income	3,812.10	1,500.00	2,312.10	254.1%
8100 · Park Income				
8120 · Donations Park	1,015.00	500.00	515.00	203.0%
Total 8100 · Park Income	1,015.00	500.00	515.00	203.0%
Total Other Income	4,827.10	2,000.00	2,827.10	241.4%
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	49.76	200.00	-150.24	24.9%
9020 · Repairs & Maint. Hist. Church	410.00	6,000.00	-5,590.00	6.8%
9022 · Supp & Small Equip Hist Church	194.32			
9023 · Hist. Church computer expense	272.80			
9030 · Hist. Church Fundraiser Exp.				
9031 · Concert Expense	1,303.46			
Total 9030 · Hist. Church Fundraiser Exp.	1,303.46			

**Alleghany County Water District
 Profit & Loss Budget vs. Actual
 July through December 2017**

	<u>Jul - Dec 17</u>	<u>Budget</u>	<u>\$ Over Bud...</u>	<u>% of Budget</u>
Total 9000 · Hist. Church Expenses	2,720.34	6,690.00	-3,969.66	40.7%
9100 · Park Expenses				
9122 · Park Supplies and Maintenance	0.00	100.00	-100.00	0.0%
9125 · Solid Waste Fee Park	187.04	190.00	-2.96	98.4%
9135 · Weedeating Park	180.00	300.00	-120.00	60.0%
Total 9100 · Park Expenses	367.04	590.00	-222.96	62.2%
9900 · Overage/Shortage	0.92			
Total Other Expense	3,088.30	7,280.00	-4,191.70	42.4%
Net Other Income	1,738.80	-5,280.00	7,018.80	-32.9%
Net Income	<u>729.33</u>	<u>860.00</u>	<u>-130.67</u>	<u>84.8%</u>

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

POLICY STATEMENT: RETENTION OF RECORDS, ACWD.1.24.2018

The purpose of this policy is to provide guidelines to the Board of Directors regarding the retention or disposal of Alleghany County Water District records; provide for the identification, maintenance, safeguarding and disposal of records in the normal course of business; ensure prompt and accurate retrieval of records; and, ensure compliance with legal and regulatory requirements, according to the California Secretary of State's guidelines on record retention and in compliance with CA Government Code, TITLE 6. DISTRICTS [58000 - 62208], DIVISION 1. GENERAL [58000 - 60375.5], Chapter 7, Destruction of records of Special Districts (60200 - 60204) cited below.

Notwithstanding any other provision of this section or other provision of law, a district must retain any record that is any of the following:

- (1) Relates to formation, change of organization, or reorganization of district.
- (2) An ordinance adopted by the district. However, an ordinance that has been repealed or is otherwise invalid or unenforceable may be destroyed or disposed of pursuant to this section five years after it was repealed or became invalid or unenforceable.
- (3) Minutes of any meeting of the legislative body of the district.
- (4) Relates to any pending claim or litigation or any settlement or other disposition of litigation within the past two years.
- (5) Is the subject of any pending request made pursuant to the California Public Records Act (Chapter 3.5 (commencing with Section 6250) of Division 7 of Title 1), whether or not the district maintains that the record is exempt from disclosure, until the request has been granted or two years have elapsed since the district provided written notice to the requester that the request has been denied.
- (6) Relates to any pending construction that the district has not accepted or as to which a stop notice claim legally may be presented.
- (7) Relates to any nondischarged debt of the district.
- (8) Relates to the title to real property in which the district has an interest.
- (9) Relates to any nondischarged contract to which the district is a party.
- (10) Has not fulfilled the administrative, fiscal, or legal purpose for which it was created or received.
- (11) Is an unaccepted bid or proposal, which is less than two years old, for the construction or

installation of any building, structure, or other public work.

(12) Specifies the amount of compensation paid to district employees or officers or to independent contractors providing personal or professional services to the district, or relates to expense reimbursement to district officers or employees or to the use of district paid credit cards or any travel compensation mechanism. However, a record described in this paragraph may be destroyed or disposed of pursuant to this section seven years after the date of payment.

(Amended by Stats. 2004, Ch. 362, Sec. 1. Effective January 1, 2005.)

Do we want to add something like the following, which I borrowed from a Napa County LAFCO doc?

"Digital copies shall be made of all active and inactive records for retention, safeguarding and public distribution within the (Commission's/ACWD) electronic document management system."

What's what?

Bylaws, Policies, Procedures, Ordinances, Motions, Resolutions,

All six of these things are ways that the Board of Directors of a Special District can take action and/or give direction. If you are confused by these terms you are not alone!

Bylaws:

- Pertain specifically to the organization itself.
- Define the organization: what it is, its authority, what it does in the broadest terms.
- Lay-out the governing rules of the organization and method of proceedings.
- Explain the roles and duties of the Directors and Officers.
- May also include such things as: code of conduct and conflict of interest code.

Policies:

- Chart a course of action or define specific goals and objectives.
- Allows the board and management to operate efficiently by making a single decision (policy) that applies across time, situations and individuals.
- Provide guidance regarding applicable laws and mandated requirements.
- May pertain to specific duties or situations defining a required course of action.
- Delegate responsibility/authority or provide the means to do so.

Procedures:

- Procedures explain how the corresponding policy will be implemented.
- In other words: Procedures are the "instructions" that go with the Policy.

Ordinances:

- Formal regulations that pertain to the residents/customers and/or constituents of the District.
- Carry more weight than Policies, as they are "law" (violation is a misdemeanor in most cases).
- Similar to policies, they often contain "procedures" or instructions as to how they will be carried out.
- The process for adoption and repeal requires two meetings and public postings. (Requirements vary by the type of district and may also vary depending on the subject of the ordinance. For example Calif. prop. 218 regulates changes to water rates).
- They require two signatures and document the vote of the board similar to resolutions.

All four things listed above are important because they help the District establish consistency and fairness both within the organization and in its dealings with the public.

What's what? Continued

Motion: A motion is the process by which a Board Member submits a proposed action for deliberation and voting during a board meeting.

Resolution: "A formal expression of the opinion or will of an official body" *Black's Law Dictionary*. A resolution provides documentation as to why the action is necessary or desired in addition to documenting the action itself. They usually require the signature of both the Presiding Officer and the Clerk-of-the-Board. Legal council may sign as well.

Resolutions are often required in specific situations such as: signing leases or executing contracts. They are also often used for things such as showing appreciation, making an appointment, adopting policies or amending bylaws.

A resolution provides a stand-alone document; whereas, motions are incorporated into the entity's meeting minutes.

Disclaimer:

This document is based on my current understanding and is subject to change. It is not intended as legal advice. ~ Rae Bell

Alleghany County Water District (ACWD) Policies & Procedures

Policy # 7 Public Record Requests:

It is the policy of ACWD to comply with the State of California Public Records Act (Government Code section 6250 -6276.48) ensuring that the public has access to all records of the district that fall under the definition of “Public Records”.

Definition: “Records” include all communications related to public business, including any writing, picture, sound or symbol, whether paper, magnetic or other media.

NOTE: Utility Customer Records are CONFIDENTIAL per Section 6254.16 (NOT Public Records).

Record Request Procedures:

Procedure 7.1 Requests to inspect documents: Because ACWD does not have an office with regular hours, persons wishing to inspect district records shall contact the district by either phone 530-287-3204 OR email alleghanywater@gmail.com to set up an appointment. Requests may also be made in writing using Attachment A incorporated into this Policy.

Either the Secretary or General Manager shall verify that the request falls under the definition of “Public Records” and shall respond within 10-days to the person making the request to either set an appointment or explain why the request does not fall under the Public Records Act.

Full code available online at <https://leginfo.legislature.ca.gov>

Procedure 7.2 Requests for Copies of documents: Requests can be submitted by any mode listed above: email, phone or in writing.

Either the Secretary or General Manager shall verify that the request falls under the definition of “Public Records” and shall respond within 10-days to the person making the request and either provide the record requested or explain why the request does not fall under the Public Records Act.

Copies shall be provided at cost including postage if applicable. In-house copies shall be provided at a rate of 10 cents per sheet for black & white copies and 25 cents per sheet for color copies. There shall be no charge for sending PDF files via email or transferring such files to a digital storage device provided by the person making the request.

Procedure 7.3 Audio Recordings: Per the district’s record retention policy # _____ digital recording of meetings are stored for 180 days. After that period of time, they are no longer available.

Requests may be made as listed above. A digital storage device may be provided by the person making the request and ACWD will transfer the file to the device. Online downloads are also available via email.

DRAFT POLICY #7 Provided at meeting date 2/13/18 (Title is the only thing changed from January copy)

PUBLIC RECORDS REQUEST

**Attachment A
ALLEGHANY COUNTY WATER DISTRICT
REQUEST FOR PUBLIC RECORDS**

The California Public Records Act (the "Act") was enacted to ensure public access to public records. You may request copies of specific information or materials and the District will provide this information, or an explanation of why it cannot be disclosed within 10-days.

This form is optional and may submitted by mailing it to: ACWD, PO Box 860, Alleghany, CA 95910 or via email to: alleghanywater@gmail.com

Requests can be made in person at a district board meeting, via phone 530-287-3204 or email: alleghanywater@gmail.com There is no charge for making an appointment to view documents, copies are charged at a rate of 10 cents per page black & white or 25 cents per page color. Postage shall be charged for mailing documents. There is no charge for files that can be sent via email. A digital storage device may be provided to ACWD for the transfer of files if preferred.

When Submitting your request, Please be as specific as possible (ie., provide dates of reports or actions, resolution and ordinance numbers, etc.).

NAME: _____

ADDRESS: _____

PHONE: _____ **EMAIL:** _____

IDENTIFICATION OF DOCUMENTS	
SPECIFIC NAME/DATE OF DOCUMENT	TYPE OF DOCUMENT

Requestor Signature: _____ **Date:** _____

This area for Staff use only

Date Received: _____ **Date of Response:** _____

Est. Cost: _____ **Amount of Deposit:** _____

Refund/Additional Payment: _____ **Disposition:** _____