

**Regular Meeting of the Alleghany County Water District Board of Directors  
Tuesday January 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 President Tobyn Mehrmann at 6: 27 P.M. Directors present: Tobyn Mehrmann; Brianne Price and Coral Spencer. Director Robbin DeWeese was absent. GM Rae Bell, Bookkeeper Edda Snyder and Secretary Amber Mehrmann was present and took minutes. Members of the public Burns Tenney and Vicky Tenney were also present. CWO Bruce Coons attended by phone,

**2. Consent Calendar:** After corrections were made to the minutes (item C was missing under New Business) and the board was made aware of the changes in cost for the tree removal on the treasurer's report; a motion was made to approve the consent calendar by Coral Spencer and Brianne Price 2nd .**Ayes: Brianne Price, Coral Spencer and Tobyn Mehrmann Nos: 0 Absent: Robbin DeWeese Abstain: 0**

**3. Information and Discussion Items**

**a. *Correspondence:*** Provided In the packet.

**b. *SRF Project:*** Report provided in the packet.

**c. *Board/Staff Reports***

**CWO Report:** The GPM for the spring (raw water) is at 113 gallons and the Total Finished Water Production for December was 71,650 gallons.

~The Routine samples are negative.

~There aren't any changes in the leak in the tank. They are keeping a close eye on it.

**G.M. Report:** Report provided in writing.

**d. *Historical Church/Library Report:*** None.

**e. *Park Report:*** None

**4. Unfinished Business**

**a. *Customer Accounts/Billings/Disconnects:*** Four accounts over 90 days. GM reported that she made a mistake for December's report, because one of the accounts listed as over 90 says is actually shut-off, so there were only four last month as well.

**b. *Policies & Procedures & Ordinances:*** Nothing prepared for meeting.

**c. *Status of proposed insurance carrier change:*** A written report was provided about the insurance carrier change. Burns Tenney stated his concern about the GM's discovery that the proposed carrier would not be responsible for providing water in the event of the district having a water supply issue (this is listed in their "exceptions" section). The current carrier would pay to have water trucked in. Burns stated that he would not trust Sierra County OES to perform that

task as stated in the written report. Rae Bell explained that the water district's emergency response plan does address this issue, and that she did not think it would be difficult for ACWD to procure water if needed. Perhaps this needs to be revisited in the emergency response plan. The idea of purchasing one or two portable water tanks was mentioned as an idea, but those would most likely be used for non-potable water. Coral Spencer noted that the Contingency fund is also in place to help with any unexpected situations that might arise.

Rae Bell suggested that since the rather long written report on the topic had just been distributed that day, (after hours of research) that everyone should look it over again. The insurance decision can wait another month to give everyone time to look it over. But everyone needs to be prepared to vote on it next month.

~It was decided by consensus to table the insurance decision.

## **5. New Business**

**a). Adopt Bookkeeper job description:** There was a question about why the bookkeeper's job description doesn't include prevailing wage for state funded projects. The GM explained that to the best of her knowledge there is no prevailing wage for administrative work. After discussion the job description was adopted with the addition of a payment of \$25.00 an hour or prevailing wage if applicable for state funded projects ONLY, with no change to her regular rate of pay (\$200 per month). It was also noted that Edda is on call for assisting the water operators with snow shoveling and things of that nature for minimum wage, but that is not part of the bookkeeper's job description. Coral Spencer made a motion to adopt the job description as presented with the changes noted above and Brianne Price 2nd. **Ayes: Brianne Price, Coral Spencer and Tobyn Mehrmann Nos: 0 Absent: Robbin DeWeese Abstain: 0**

**b). Renew Secretary's Contract:** Because Tobyn needs to abstain from voting on his wife's contract, the item had to be tabled until there is a quorum.

**c). Renew General Manager's Contract:** The only change requested by the GM was to raise her hourly rate for State Funded Projects from \$25 to \$30. It was also suggested that the text "and/or prevailing wage if applicable (for State Funded Projects) be added There was a question about the \$200 written into the existing contract if it was annual or monthly. She explained that it is paid once a year for the completion of three required annual reports. The GM's other time is currently being donated (everything besides State Funded Project work and the reports mentioned above). Coral Spencer makes a motion to approve the contract, changing the hourly rate for state funded projects from \$25 to \$30 and adding "prevailing wage if applicable" Brianne Price 2nd . **Ayes: Brianne Price, Coral Spencer and Tobyn Mehrmann Nos: 0 Absent: Robbin DeWeese Abstain: 0**

**d). Accept letter of resignation Nancy Finney:** Coral Spencer makes a motion and Brianne Price 2nd . **Ayes: Brianne Price, Coral Spencer and Tobyn Mehrmann Nos: 0 Absent: Robbin DeWeese Abstain: 0**~Per the election codes: The vacancy will posted on January 10, 2024, in 3 places and February 7<sup>th</sup> will be the cut-off date for accepting applications.

e). **Accept Audit results for FY 22-23:**. Coral Spencer makes a motion and Brianne Price 2nd.  
**Ayes: Brianne Price, Coral Spencer and Tobyn Mehrmann Nos: 0 Absent: Robbin DeWeese**  
**Abstain: 0**

**6. Public Response Time:** None

**7. Agenda Items for next month:**

~Appoint officers

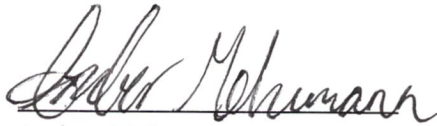
~Get an Audit engagement letter.

~ Next meeting will be on February 20, 2023; at 6:00 P.M.

**8. Adjournment**

There being no further business the meeting was adjourned at 7:36 P.M.

Respectfully Submitted:



Amber Mehrmann, Secretary







# NOTICE

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

**Date: Tuesday January 9, 2024 Time: 6:00 pm**

**Location: Alleghany Firehouse 105 Plaza Court with conference call option  
for non-board members only.**

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

**All meeting documents available online: [alleghanywater.org](http://alleghanywater.org)**

**Send an email to: [alleghanywater@gmail.com](mailto: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](http://alleghanywater.org)

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

### 2. Consent Calendar

- a) Approval of agenda
- b) Reading and approval of the minutes for the regular meeting dated December 12, 2023.
- c) Ratification of Treasury Report and bill payments for December 2023

### 3. Information/Discussion Items:

- a) Correspondence – Provided in GM report
- b) SRF Projects Update – Provided in writing.
- 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: Four accounts are 90 days overdue.
- b) Ordinances, Policies & Procedures and Bylaws: Nothing prepared for meeting
- c) Consider switching insurance to Golden State Risk Management Authority GSRMA

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

- a) Adopt Bookkeeper job description.
- b) Renew Secretary Contract (we missed it, should have been done in June)
- c) Renew General Manager Contract (we missed it, should have been done in June)
- d) Accept letter of resignation Nancy Finney – post vacancy
- e) Accept Audit results for FY 22-23

**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 February 13, 2024 Agenda items: Appoint new board member, consider taking out a CD with part of the reserve funds to earn more interest.

### 7. Adjournment.





# Allegheny County Water District

Treasury Report

December 2023

## MAIN CHECKING ACCOUNT

Beginning Balance \$ 2,738.22

### Deposits

Date	From:	For:	Amount
12/15	Customer & Sierra County	Customer Water Payments \$1509.91 + \$1500 Library Rent	\$ 3,009.91
12/26	Non-Enterprise	\$650 insurance & \$240 admin historical church	\$ 890.00

Deposits Total \$ 3,899.91

### Expenditures

Ck #	Date	To:	For:	Amount
1156	12/4	UGGM	Quill reimburse for hanging folders	\$ 27.87
5837	12/7	Bruce Coons	WDO November Bill - Gross \$446.16	\$ 362.98
5838	12/7	Sierra County Tax Collector	Solid Waste Fees - Park, to reimburse	\$ 127.36
EFT	12/13	CDFTA	Water Rights	\$ 300.22
1158	12/21	Josiah Parker	Tree removal at water tank	\$ 1,500.00
EFT	12/26	PG&E	Pumphouse 2x Months	\$ 548.45
5839	12/26	AT&T	2x Months	\$ 167.00
5840	12/26	B&C	Supplies & Maintenance	\$ 151.80
5841	12/26	Cranmer Engineering	Water Tests	\$ 220.00
5842	12/26	VOID		
EFT	12/26	Transfer to Non-Enterprise	to move library rent from Main Account	\$ 1,500.00
EFT	12/27	Tri-Counties Credit Card	CRWA Membership	\$ 240.00

Expenditures/Transfers Total \$ 5,145.68

RESERVE FUND SAVINGS ACCOUNT	
Contingency Fund	\$ 14,500.00
Equip. Maint. Fund	\$ 1,000.00
Interest earned	\$ 8.36
<b>TOTAL</b>	<b>\$ 15,508.36</b>

Ending Main Account Balance \$ 1,492.45

Plus Undeposited Funds \$ 5,296.75

Operating Funds at month-end \$ 6,789.20

## NON-ENTERPRISE ACCOUNT (Historical Church, Library & Park)

Beginning Balance \$ 9,926.94

### Deposits

Date	From:	For:	Amount
12/26	Main Account	Library Rent	\$ 1,500.00

Deposits Total \$ 1,500.00

### Expenditures

Ck #	Date	To:	For:	Amount
EFT	12/26	Transfer to Main Account	\$650 insurance & \$240 admin historical church	\$ 890.00
4054	12/26	Josiah Parker	Tree Trimming/Fire Clearance	\$ 1,500.00

Expenditures Total \$ 2,390.00

Report Prepared by Edda Snyder

Verified against Bank Statement

Ending Non-enterprise Account Balance \$ 9,036.94

x \_\_\_\_\_

Print

Historical Church Balance	\$ 5,973.26
Library Balance	\$ 1,353.64
Park Balance	\$ 1,710.04
<b>Balance</b>	<b>\$ 9,036.94</b>

## ~ State Revolving Fund (SRF) Projects Update

Meeting Date: 1/9/2024 Prepared by Rae Bell Arbogast GM

### **1. Ram Spring Improvement Project (RSIP) Project ID 4600012-008C**

This is a continuation of Planning Project ID 4600012-0008P started in 2015 and completed 12/31/2020.

**Funding Agreement dated 10/12/2023 ~ Estimated completion date: 2/28/2026 ~**

**Budget: Up to \$1.5 Million**

**Primary objective:** To reconfigure the Ram Spring Pumphouse and facilities to accommodate and protect the driven pipes that were installed in May of 2017 as part of the planning project.

**Other objectives:** To build a 12' x16' building at the Ram Spring that can be used as a "sample lab" and to store district tools and records. To upgrade all residential water meters under a special program for that purpose. To update the stand-by generator and pumps that are over 30 years old.

**Scope of work details provided in last month's report.**

**Progress since last board meeting:** The first disbursement request must be submitted by Jan. 10<sup>th</sup>. I have been working on that. A quarterly progress report must be submitted with the disbursement request. I better have it all submitted by our meeting date of Jan. 9<sup>th</sup>! I ordered the required 4'x 8' sign on Jan 4th.

### **2. Water Tank Repair Project:**

This project is to repair the water tank that was put in service in November of 2018 and was still under warranty when it failed. This project has two main parts: 1. The warranty repair work, to be completed by the original contractor Thompson Tank (not funded by SRF) 2. The Technical Assistance Request awarded to Coleman Engineering to oversee the repair work. (Funded by SRF)

**Status:** The updated scope for the warranty repair work has not been finalized as of this writing: 1/5/2024

**Timeline** Tank Failure discovered: 10/30/2021 Tank drained and inspected mid-November 2021. First TA request submitted to State Dec. 2021 and approved in Jan. of 2022. Second TA request approved May 13, 2023. Repair work expected to commence in late April 2024 to avoid winter weather.

**3. Cathodic Protection Project** This project is to add cathodic protection to the water tank that was not included in the original design. It is being funded under a special "urgent water needs" pot of money. Everything except for the detailed budget has been submitted. Chad Coleman has assured the State that he will have that done no later than January 12th. Budget up to \$110,000.

**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."



# *ACWD General Manager (GM) Report January 2024*

Prepared by Rae Bell Arbogast

Correspondence Back and forth emails on the following topics: Cranmer Engineering with water quality testing results, Golden State RMA and Dustin Hardwick with Calif. Rural Water Association re updated insurance quote, Francine Fau of the Water Quality Control Board Dept. of Finance and Chad Coleman re: Ram Spring Project, Coleman Engineering and Katie with Water Quality Control Board Dept. of Finance re: Cathodic Protection project and tank repair project, Blain Boden re FY 22-23 audit, Van Maddox re tax disbursement check mailed from Downieville in mid-December, it finally made it to Alleghany in January! Coleman, Altec, Marsha Burch and Francine Fau re first disbursement request for Ram Spring Improvement Project (RSIP), Sierra County Clerk Recorder's office re board vacancy.

## **AGENDA ITEM 4 c. Consider switching insurance carriers**

To refresh everyone's memories: I shopped the district's insurance in late 2022. Our current carrier California Rural Water Association JPA requires one-year advance notice of intent to change carriers. Our insurance renews on April 1<sup>st</sup> each year. The last time that I shopped the insurance in 2015, Golden State Risk Management Authority (GSRMA) took a hard look at ACWD and decided that they were not willing to underwrite the district. Knowing what some of the issues were and knowing that ACWD had addressed those issues since 2015, I approached them again in 2022. They took another hard look and decided that they would be willing to underwrite the district. They gave us an "indication of coverage" (quote) of \$7,589 but told us to request another quote when it came closer to renewal time. In the meantime, the ACWD board instructed me to notify our current carrier of our intention to terminate coverage. The current carrier told us that we could still renew with them if we chose to and that there would be no penalty, they don't want us to leave their pool. They also offered to do a comparison when we got the updated quote from GSRMA.

I spent a considerable amount of time over the last few months providing the most current information to GSRMA. I also had to find out what would need to be done with the Worker's Compensation policy. Our current carrier does not provide worker's compensation coverage. We have a separate policy for that with State Fund. I found out that there is no penalty for terminating our Worker's Compensation coverage early, it renews in August.

GSRMA provides Worker's Compensation Coverage, so all of our coverages would be in one policy if we switch. Also, GSRMA's fiscal year ends on June 30<sup>th</sup> (same as ACWD's). If we switch, the first policy will be from April 1<sup>st</sup> through June 30<sup>th</sup> then we will get a new bill for the entire 24-25 fiscal year. This will help our cash-flow a bit, because our other big expense, the annual audit currently comes due around the same time as our insurance.

I provided the new quote from GSRMA to our current carrier as previously promised. I spoke to Dustin Hartwick of CRWA on Jan. 5<sup>th</sup> after he looked it over. Below is full disclosure of what he had to say.

According to Dustin, The California Rural Water Association JPA (Joint Power Authority) is not a full risk pool like GSRMA. They are "re-insured" through a commercial policy. I was not previously aware of this because Golden State is also a "JPA". This explains why it is so different dealing with the current insurance carrier than it is dealing with GSRMA. I have worked with GSRMA via Pliocene Ridge CSD for 20 years now. When I call them, I deal directly with a real person. The current carrier has layers of people who you must get through to talk to a person



very much like dealing with a typical insurance company. Now I understand that is because it is! They were rude to me when I called about the water tank failure.

Dustin explained that because GSRMA is a true “risk bearing” pool they can offer much higher coverage limits at a much lower cost, but that the entire pool bears the risk of all members. What this means is that if there are lots of losses in any given year, there will be an assessment on all members. That is all he said. He did not explain that the opposite is also true! If losses are very low for a period of time, the pool also issues a kick back or refund. Because ACWD’s percentage of the pool would be very small, similar to Pliocene Ridge CSD’s share, this should be similar to what I have seen with PRCSD over the last 20 years. The maximum assessment that I have seen was \$400 after the big fires a few years ago. The maximum rebate was around \$700. Usually, it is around \$200 either way.

On 1/9/2024 I spoke to Jennifer Peters of GSRMA and asked her about Dustin’s statements regarding GSRMA being a full “risk bearing pool”. She explained that no two pools are exactly alike. As it turns out GSRMA does have Excess coverage with a JPA called Prism, which is an even larger pool. However, GSRMA members only deal directly with GSRMA staff. This is why ACWD’s application will have to be approved by Prism as well. Last year Prism gave an indication of “yes”. Hopefully that still holds.

Dustin also told me that as a true risk bearing pool GSRMA would have risk control mandates that they enforce. I do know that GSRMA offers a Loss Prevention Incentive Program that is voluntary. When Pliocene Ridge participated, it got about \$200 off its insurance bill, but the work required to meet that threshold was a bit much for its limited staff and PRCSD hasn’t participated for a few years now. On 1/9/2024 Jennifer Peters of GSRMA told me that there are no mandates for members. She said that in the event of repeated losses they might make a recommendation for changes, but all of their Risk Management programs are voluntary and are available to help members avoid risk but not to tell them what to do. (Paraphrased)

The last thing that Dustin wanted us to know is that the current insurance company is not writing new policies in California and if we change coverage, we won’t be able to get the existing policy back.

After examining the indication of coverage provided by GSRMA on 1/8/2024 I asked Dustin about the exclusion for failure to provide services such as water which is listed on the GSRMA quote. I asked him if our current policy covers that and what the risk indication is. He explained that our current policy does cover that and in situations that he has seen where it has been needed, the insurance carrier pays to have water trucked in. This would be for a situation where ACWD was not able to provide water for some reason. However, this is not a concern for us, because Sierra County OES would do the same thing if we had a water supply issue, they would help us get water. I don’t see this being an issue or reason to stay with the current carrier.

Dustin did not bring up any other arguments for staying with the current carrier and I actually brought the last one to his attention.

We did adjust this year’s budget based on the indication of coverage that GSRMA gave us last year and the new indication is \$1,406 lower than the first one. This year’s budget includes \$6,100 + \$650 for the church for a total insurance estimate of \$6,750. This doesn’t quite match because our actual expense for Fy 22-23 came in higher than what we budgeted, but we were working off the previous budget figures when we arrived at the new estimate.

There are many reasons why I like GSRMA. Pliocene Ridge has had two claims (one worker’s comp and one for stolen property) and they were very helpful in both situations. They also are geared towards smaller entities with volunteers. I made sure that this isn’t only for firefighters and they assured me that it is not. ACWD will be able to pass a resolution to provide workers’ compensation coverage to volunteers if we switch over. In examining the documents that I provided to them for the most recent indication of coverage, their legal dept. found some problems with mine and Amber’s contracts. They told me that if we join their pool their legal dept. will help us draft new contracts. This did not affect our indication of coverage because Amber and I make so little money, but it is a good example of how helpful they are. Based on our actual insurance expenses for the fiscal year ending 6/30/2023, GSRMA would cost about \$300 more per year than our current coverage.

The cost analysis is based on the currently available information that I have access to. None of this is as simple as one would hope because we have already paid our worker’s compensation coverage for the entire fiscal year in the amount of \$1,281. Part of that will be refunded if we switch carriers. I don’t have the exact amount on that. We also have already paid July 1<sup>st</sup> through March 31<sup>st</sup> for this fiscal year on the current policy. GSRMA has quoted us \$1,538 to finish out the fiscal year and they estimate \$6,183 for the next fiscal year: 7/1/2024 through 6/30/2025. but that number is not guaranteed. \$6,183 is almost exactly the same amount as our most recent insurance bills. CRWA billed us \$4,961 and State Fund billed us \$1,200 for a total cost of \$6,161. As noted above, this is skewed by the time period differences.

Current Coverage	limits	GSRMA limits	Cost	
Property	\$ 1,260,514	\$ 60,000,000	\$ 6,499.00	Most recent year ending 6/30/2023 \$5,305 + \$1,192 for workers comp
CyberLiabilty	\$ 1,000,000	\$ 12,000,000	\$ 6,183.00	Quote from GSRMA
Crime	\$ 250,000	\$ 15,000,000	\$ 316.00	<b>Approximately \$300 per year more for GSRMA</b>
General libility	\$ 1,000,000	\$ 50,000,000		BUT the GSRMA quote is almost the same as our two most recent bills combined. \$4,961 for CRWA JPA plus \$1,200 for State Fund = \$6,161.(dates don't coincide with FY)

My recommendation to the board is to switch coverage to GSRMA. Because this information is being distributed right before the meeting, the ACWD board may want to wait until next month to make the decision. This is OK as we have until April 1<sup>st</sup>. I might point out though, if we were to have a claim between now and then, everything could go sideways, but hopefully that won’t happen.

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**resignation letter**

1 message

**nancy finney** <nancyf93277@yahoo.com>

Fri, Dec 15, 2023 at 1:50 PM

To: "alleghanywater@gmail.com" &lt;alleghanywater@gmail.com&gt;

Rae, I'm pretty sure this text below will meet the county requirements:

At the monthly meeting of the ACWD Board of Directors on December 12, 2023, I announced to the participants that this would be my final meeting: I resigned my position as a director as of that evening. However, I forgot that I 'd need to submit a printed document as well, for county records. So here is that document:

At 8 p.m. on December 12, 2023, I resigned my position as a director on the Alleghany County Water Board.

Nancy Parke Finney  
102 Plaza Ct.  
Alleghany, CA 95910





# Alleghany County Water District

## Job Description ~ Bookkeeper

**Supervisor:** General Manager

### **Job Synopsis**

The Bookkeeper is responsible for maintaining accurate financial data and accurate books on accounts receivable, accounts payable, payroll, daily financial entries and reconciliations.

### **Qualifications**

Must be reliable and trustworthy.

Basic accounting background including familiarity with Accounts Payable, Accounts Receivable and Payroll. Competent with QuickBooks, word processing software and excel. Ability to learn other software programs as needed.

Good communication and customer service skills, including the ability to tactfully handle complaints and account inquiries from customers. Ability to work independently with minimal supervision but also able to recognize when assistance is needed and ask for it.

### **Physical Requirements**

The physical demands described here are representative of those that must be met to perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities.

This job requires the ability to sit, walk and talk or hear; use hands to finger, handle, or feel and reach with hands and arms. Occasionally may be required to stand and stoop, kneel, crouch, or crawl. Ability to regularly lift and/or move up to 10 pounds, and occasionally lift and/or move up to 30 pounds. Specific vision abilities required by this job include close vision and distance vision.

### **Job Summary**

- Accounts Receivable Clerk/Customer Service – prepares monthly billings to water customers, receives payments, responds to customer inquiries.
- Accounts Payable Clerk – Pays monthly bills in a timely fashion.
- Reconciles bank accounts monthly and prepares monthly treasury report.
- Processes Payroll including all required tax filings.
- Support other staff members with purchases when requested.
- Perform all duties listed above in compliance with district Policies & Procedures.
- The workplace is an office and can be performed from a home office if so desired.
- The job does not require travel.

**Duties**

- Represent the water district in a professional manner when dealing with the public, other agencies, contractors, and customers.
- Maintain familiarity with district accounting & customer service policies and the bookkeeping manual.
- Communicate with the General Manager on a regular basis to report any deficiencies or needed updates to the above referenced documents.
- Prepare monthly water bills after Water Distribution Operator has entered meter readings (may need to enter the readings if an alternate employee has read the meters)
- Process customer payments per district procedures including deposit preparation and making arrangements to get deposits to the bank in a timely manner.
- Perform monthly late notice and shut-off procedures per Customer Service Policy # 400.
- Provide clerical support to Water Distribution Staff as deemed appropriate, such as upkeep of the meter reading book, purchasing and timecards.
- Enter a Accounts Payable in QuickBooks and issue payment in a timely manner monthly.
- Act as purchasing agent for the district within budget constraints, notify General Manager of any extraordinary expense items prior to purchase and per Policy #100.
- Reconcile bank statements monthly.
- Prepare treasury report at the end of each month and in time for the following month's board of director's meeting. Have second party verify treasury report against bank statement and QuickBooks reconciliation per Finances Policy #100
- Maintain all accounting records as required for annual audit and per GAAP.
- Perform other duties as may become necessary.

**Compensation:**

This position is paid a monthly flat rate of \$200. The employee has been given the option to be paid hourly but has chosen to be paid a flat rate.

Employee is responsible for tracking hours to verify compliance with State of California employment laws.

Additionally, this position shall be paid an hourly rate of \$ \_\_\_\_ per hour for work on State Funded Projects.

I have read, understand, and agree to perform the duties and responsibilities outlined above.

X \_\_\_\_\_ date \_\_\_\_\_

Name printed \_\_\_\_\_

# Alleghany County Water District

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

~ Established March 8, 1939 ~

## CONTRACT EXTENSION

Contract # 2018-2

Position: Secretary

Contractor: Amber Mehrmann

Original Contract Start Date 1/9/18 and End Date 6/30/18

Extended on 5/8/18 1 year.

At the regular meeting held on June 18, 2019 and with contractor's approval, the ACWD board voted to extend this contract for one more year through 6/30/20.

At the regular meeting held on June 9, 2020 and with contractor's approval, the ACWD board voted to extend this contract for one more year through 6/30/21.

At the regular meeting held on September 14, 2021 and with contractor's approval, the ACWD board voted to extend this contract for one more year through 6/30/22.

At the regular meeting held on July 12, 2022 and with contractor's approval, the ACWD board voted to extend this contract for one more year through 6/30/2023.

At the regular meeting held on January 9, 2024 and with contractor's approval, the ACWD board voted to extend this contract for one more year through 6/30/2024

Changes to terms of contract: \_\_\_\_\_

All terms and conditions of the above referenced contract are to remain the same.

This contract extension is accepted by both the Contractor and The District as witnessed by signature below.

X \_\_\_\_\_ date \_\_\_\_\_  
Amber Mehrmann, Contractor

X \_\_\_\_\_ date \_\_\_\_\_  
Rae Bell Arbogast, General Manager ACWD



# Alleghany County Water District

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

~ Established March 8, 1939 ~

## CONTRACT EXTENSION for Contract # 2017-3 dated 9/12/2017

**Position: General Manager**

**Contractor: Rae Bell Arbogast**

At the regular meeting held on May 8, 2018 with contractor's approval, the ACWD Board voted to extend this contract for one more year through 6/30/19 with the following change: The title "Interim Secretary" was changed to: "Deputy Secretary"

On June 18, 2019 the above referenced contract was extended by one more year through 6/30/20 by the ACWD Board of Directors and Contractor.

On October 8, 2019 the board approved changing the hourly rate paid for State Funded projects from \$20 and hour to \$25 per hour.

**On June 9, 2020** the board voted to extend the above referenced contact including the above adopted changes through **6/30/2021**

**On July 20, 2021** the board voted to extend the above referenced contact including the above adopted changes through **6/30/2022**

**On July 12, 2022** the board voted to renew the contract for another year ending **6/30/2023** with the addition of a flat rate of \$200 to be paid for completing the following mandatory reports: DDW Annual Usage report, Consumer Confidence report & water rights report.

**On January 9, 2024** the board voted to renew the contract for another year ending **6/30/2024**. **Contractor is requesting that her State Funded Project hourly rate be raised to \$\_\_\_\_\_**

**This contract extension is accepted by both the Contractor and The District as witnessed by signature below.**

X \_\_\_\_\_ date \_\_\_\_\_  
Rae Bell Arbogast, Contractor

X \_\_\_\_\_ date \_\_\_\_\_  
Tobyn Merhmann, President ACWD



3005 Douglas Blvd., Ste. 115  
Roseville, CA 95661  
(916) 774-1040  
(916) 774-1177 Fax

December 29, 2023

Board of Directors  
Alleghany County Water District

We have audited the financial statements of the business-type activities of the Alleghany County Water District for the year ended June 30, 2023. Professional standards require that we provide you with the following information about our responsibilities under generally accepted auditing standards and Government Auditing Standards as well as certain information related to the planned scope timing and scope of our audit. We have communicated such information in our letter dated December 29, 2023. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Findings

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by Alleghany County Water District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year 2022 - 2023. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Management's estimate of the useful lives of capital assets is based on prior experience. We evaluated the key factors and assumptions used to develop the estimated useful lives of capital assets in determining that it is reasonable in relation to the financial statements taken as a whole.



*Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole. We have attached a copy for your review.

*Disagreements with Management*

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated December 29, 2023.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

*Other Matters*

We applied certain limited procedures to budget v. actual schedule, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the



Board of Directors  
Alleghany County Water District  
December 29, 2023  
Page 3

information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

This information is intended solely for the use of the Board of Directors and management of the Alleghany County Water District and is not intended to be and should not be used by anyone other than those specified parties.

Very truly yours,



BODEN KLEIN & SNEESBY  
A Professional Corporation

Alleghany County Water District  
 Adjusting Journal Entries  
 June 30, 2023

W/P Ref.	Acct Num	Description	Posted	Dr.	Cr.
		A			
	3200	Retained Earnings			29,610.70
	3210	Invest in F/A		29,610.70	
		<i>Adjust RE &amp; Invest in F/A to agree to prior year audit.</i>			
		- 1 -			
K-1500	6255	Depreciation - Church		792.00	
K-1500	6255	Depreciation		30,769.00	
K-1500	1605	A/D church			792.00
K-1500	1610	A/D			30,769.00
K-1500	1550a	CIP - Spring reno			
K-1500	6170	Spring reno - admin			
		<i>Record C/Y depreciation;</i>			
				<u>31,561.00</u>	<u>31,561.00</u>