

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

1. Call to Order & Establish a Quorum The meeting was called to order by President Mehrmann at 6:06 pm. Directors present: Tobyn Mehrmann, Nancy Finney, Coral Spencer, and Gus Tenney Secretary Amber Mehrmann was present and took minutes. General Manager Rae Bell Arbogast Absent: Robbin DeWeese Public Present: Jan Sticha, Vicky Tenney, and Wayne Babros

2. Consent Calendar:

a.) Motion made to approve consent calendar with one correction made to the agenda. Gus Tenney made motion and Nancy Finney 2nd **Ayes: Mehrmann, Tenney, Finney and Spencer**
Nays:0 Absent: DeWeese Abstain: 0

3. Public Response Time:

None

4. Information/Discussion Items:

a) Correspondence:

Incoming:

Outgoing: 1 A thank you note was sent to Dave Jeffry for all of his help.

b) SRF Projects Update : Written report included in meeting packet. A discussion was had about the lack of water to the community during the switch of the tanks.

- Discussion was had on Labor Compliance and Prevailing wage. More research needs to be done on the subject.

c) Board Member or Special Committee Reports: None

d) Staff Reports: Written *General Manager's report* attached to these minutes.

- The new website can be viewed now at Alleghanywater.org.
- The minutes on the website will go all the way back to 1977.

Water Treatment Operator Report: WTO- Total: 153,550 Gallons (estimate because the meter broke). The average raw water flow at Ram Springs 67 gallons a minute. The Cumberland is flowing at about 31.2 gallons a minute.

- The nitrate lab test was performed on 9/12/18.
- The August water test results were not in yet.
- A new mechanical meter was installed at the pumphouse in August.

e) Historical Church/Library Report: There will not be a fundraising concert at the Church this year.

-There will be a concert held at the School Gym in Nov. put on by the museum. The donations will be given to the Museum, Historical Church, and the Firehouse Building Fund (toward the drainage project).

f) Park Report: The fountain for the park is still waiting to be installed.

5. Unfinished Business

a) Customer Accounts/Billings/Disconnects: 2 Ten Day notices issued. Also a 48 hour notice was posted and was paid.

b) Ordinances, Policies & Procedures and Bylaws: A Discussion and Review on the Conflict of Interest code is required to be had every two years.

- A motion was made to approve the Conflict of Interest Code revision as presented in the meeting packet. (It still has to be approved by the Sierra County Board of Supervisors)

Nancy Finney made a motion, Coral Spencer 2nd the motion Ayes: Mehrmann, Tenney, Finney and Spencer Nays:0 Absent: DeWeese Abstain: 0

c) Field trip to Cumberland Spring: There will be a trip out to the Cumberland on October 7, 2018, at 9:00 A.M. All who are interested in joining the tour, please meet at the Plaza in front of the Fire House.

6. New Business

a) The cash-flow analysis and contingency fund recommendation for Fiscal-Year 17/18 as provided in the packets was reviewed. A motion was made to put \$2000 in the contingency fund, bringing the total up to \$4500. **Coral Spencer made the motion Gus Tenney 2nd the motion Ayes: Mehrmann, Tenney, Finney and Spencer Nays:0 Absent: DeWeese Abstain: 0**

b) Final Budget Adoption The draft final budget as provided in the meeting packets was reviewed. A motion was made to approve the final budget as presented.

Gus Tenney made the motion Nancy Finney 2nd the motion Ayes: Mehrmann, Tenney, Finney and Spencer Nays:0 Absent: DeWeese Abstain: 0

c) Item 6. c to consider changing rates for project related labor was tabled.

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

It was noted that batteries would be needed for the recorder for next meeting. Contingency fund frequency of deposits.

Next regular meeting scheduled for October 9, 2018 at 6:00 P.M. at the Alleghany Fire House.

There being no further business before the Board, the meeting was adjourned at: 8:00 p.m.

Minutes respectfully submitted,


Amber Mehrmann Secretary

NOTICE

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

Date: Tuesday September 11, 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 August 14, 2018.
- c) Ratification of Treasury Report and bill payments for August 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 – did not have time to prepare written report will bring to meeting
- c) Board Member or Special Committee Reports -
- d) Staff Reports – Water Treatment Operator (WTO) & General Manager (GM)
- e) Historical Church/Library Report –
- f) Park Report

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

- a) Customer Accounts/Billings/Disconnects.
- b) Ordinances, Policies & Procedures and Bylaws: See GM report re: Customer Service Policy draft change. Conflict of Interest Code revision included in packets, if adopted still has to be approved by BOS.
- c) Trip to Cumberland Spring –
- d) Status of new water connection –

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

- a) Unaudited result for year ended June 30th with recommendation for contingency fund transfer.
- b) Final Budget Adoption (Public Hearing)
- c) Request from GM to modify Bruce's contract to change SRF project hours billing from \$15.00 per hour to \$20.00 per hour and Eddie and Chris Coons from \$12 to \$15 per hour for project work only. Also would like approval for an "on-call" contract with Dave Jeffries at a rate of \$20 per hour for project related expenses and \$15 for non-project related work.

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

Next regular meeting, October 9, 2018 6:00 pm at the Alleghany Firehouse

ALLEGHANY COUNTY WATER DISTRICT
NOTICE

OF Public Hearing For Final Budget Adoption

For Fiscal Year 2018-2019

Date: Tuesday September 11, 2018 Time: 6:00 pm

Location: Alleghany Firehouse 105 Plaza Ct. Alleghany

A PUBLIC HEARING FOR THE PURPOSE OF ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 18/19 WILL BE HELD ON TUESDAY SEPT. 11TH AT 6:00 PM.

NOTE: Budget documents are included in the regular meeting packets located at the post office.

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.

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 Merhmann 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 9/11/18

And ~~meeting~~ Public Hearing notice

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) Casey's Place
Emailed to email list as well.

On 9/8/18 (date)

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

Signed under penalty of perjury: X

Amber Mehrmann
Amber Mehrmann

Alleghany County Water District

MAIN ACCOUNT **Beginning Balance \$ 11,145.20**

Deposits

Date	From:	For:	Amount
8/1			\$ 160.00
8/15	Customers	Water	\$ 841.76
8/28	Multiple		\$ 2,477.01
		Water	\$ 977.01
		Sierra County Library Rental	\$ 1,500.00
8/28	Multiple		\$ 3,527.07
		Tax Payment County	\$ 564.07
		Tank Project Payment	\$ 2,963.00
Deposits Total			\$ 7,005.84

Expenditures

Ck #	Date	To:	For:	Amount
5280	8/1	Bruce Coons	July Bill	\$ 501.02
			WTO Contract	\$ 250.00
			Mileage	\$ 91.02
			WTO Other Labor	\$ 130.00
			Planning Project Reimburse	\$ 30.00
5281	8/3	Chris Coons	Planning Project Reimburse	\$ 36.00
EFT	8/5	Tri-Counties Credit Card		\$ 181.70
5282	8/8	Chris Coons	Planning Project Reimburse	\$ 192.00
Transfer	8/15	Non-Enterprise	Library Rent from County	\$ 1,500.00
EFT	8/15	PG&E	Pumphouse	\$ 136.70
5283	8/16	Chris Coons	Planning Project Reimburse	\$ 72.00
5284	8/23	Chris Coons	Tank Project Reimburse	\$ 48.00
5285	8/29	Altec Engineering	Tank Project Engineering	\$ 2,874.00
5286	8/29	Rae Bell Arbogast	Planning Project Admin	\$ 60.00
5287	8/29	AT&T		\$ 18.87
5288	8/29	B&C	Supplies & Maintenance	\$ 86.56
5289	8/29	Cranmer Engineering	Water Tests	\$ 56.00
5290	8/29	Ferguson Enterprises	Supplies & Maintenance	\$ 269.44
5291	8/29	HACH	Supplies & Maintenance	\$ 205.02
5292	8/29	State Fund	Worker's Comp	\$ 939.60
5293	8/31	Bruce Coons	August Bill	\$ 677.33
			WTO Contract	\$ 250.00
			Mileage	\$ 94.83
			WTO Other Labor	\$ 155.00
			Tank Project Reimburse	\$ 177.50
Expenditures Total			\$ 7,854.24	

Ending Main Account Balance \$ 10,296.80
Less Contingency Fund Balance \$ (2,500.00)
Plus Undeposited Funds \$ 1,015.97
Available Funds \$ 8,812.77

NON-ENTERPRISE ACCOUNT (Historical Church & Park) **Beginning Balance \$ 7,652.83**

Deposits

Date	From:	For:	Amount
8/15	Main	Library Rent Transfer	\$ 1,500.00
Deposits Total			\$ 1,500.00

Expenditures

Ck #	Date	To:	For:	Amount
EFT	8/15	PG&E	Library	\$ 10.22
4036	8/29		Park Solid Waste Fee	\$ 187.04
Expenditures Total			\$ 197.26	

Ending Non-enterprise Account Balance \$ 8,955.57

Historical Church Balance	\$ 7,707.48
Park Balance	\$ 1,248.09

Alleghany County Water District

P.O. Box 860
 Alleghany, CA 95910

Deposit detail

Invoice

Date	Invoice #
5/31/2018	Tank-6

Bill To

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

PAID
08/20/2018

Ship To

P.O. Number	Terms	Rep	Ship	Via	F.O.B.	Project
			5/31/2018			

Quantity	Item Code	Description	Price Each	Amount
0.25	Tank Project	Rae Bell invoice # 1307 February project hours	20.00	5.00
3.5	Tank Project	Rae Bell invoice # 1315 .5 hours March 3 hours April	20.00	70.00
	Tank Project	Altec Engineering Invoice # 11783	2,874.00	2,874.00
	Tank Project	Postage	13.40	13.40
	Tank Project	workers comp on \$75 clerical x .0103 =	0.77	0.77
	Tank Project	to round off cents	-0.17	-0.17

Total	\$2,963.00
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State Revolving Fund (SRF) Projects Update:
For ACWD BOD Meeting Date: 9/11/18 Prepared by Rae Bell

1. PLANNING PROJECT (Water Source Analysis):

Ram Spring No progress to report.

Cumberland Spring The Microscopic Particulate Analysis (MPA) test was sent to the lab on Sept. 7th.

2. WATER TANK REPLACEMENT PROJECT UPDATE:

In August the possibility of delaying the project because of the bad timing with fire season was explored by consulting with the contractor, Kip our engineer, the State Funding Division, Bruce Coons and Lee Brown the head of Sierra County OES, Tobyn and Lee Adams were also included in the correspondence chain.

After careful consideration the decision was made to keep the project moving forward for several reasons: 1. the contractors and subcontractors were already scheduled to start and trying to delay the project would have created an unknown finish date because the contractors would have needed to start on other projects (it might be difficult to get them back) 2. Currently the projected finish date is the first week of November and winter weather becomes a problem after that (a delay would push us into winter) 3. Deciding when to demolish the existing tank is a gamble no matter what. We could delay the project only to have a fire incident occur later when the project would have been completed had not delayed. 4. The existing tank started leaking quite some time ago so the sooner it gets replaced the better. 5. A delay could create added costs associated with un-mobilizing and then re-mobilizing the contractors

Fire Plan During tank construction A notice was emailed to all local fire agencies and Sierra County OES to let them know that the hydrants would have limited capacity during tank construction. A map that shows water drafting sources in Alleghany was included. Alleghany and Pike Fire Depts. had a joint training on Aug. 30th in Alleghany and got 7150 to draft out of the sump at the pumphouse. More training is in the works to go over different scenarios. The hydrant valves have been spray painted orange for easy location and wrenches for opening the valves have been placed on the fire trucks.

Components of tank construction project (some of these tasks will happen simultaneously):

1. Site preparation **DONE**
2. Manufacture of tank (offsite) It should arrive in Alleghany in pieces the first week of ~~Sept~~-October
3. Placement and hook-up of temporary tanks **DONE**
4. Dismantle and haul away old tank **DONE**
5. Electrical power installation (PG&E) October (Finally got in touch with them)
6. Tank Pad preparation **This is the next step, involves pouring a concrete pad + cure time**
7. Construct new tank on new pad (beginning of October)
8. Install SCADA system (end of October)
9. Install fencing around new tank
10. Remove temporary tanks

Expected completion date: First week of November. (Moved out because of anticipated delay with the SCADA system AND the tank manufacturer pushed out the ship date by one month.)

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."

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

Agenda Item 5b - Policies & Procedures: Policy 4: Customer Service Late Fee Problem In July the board amended the customer service policy to comply with state law regarding late fees. To refresh everybody's memory the code (35470.5) says that 10% can be charged on the current balance ONLY and interest rates on past due balances shall not exceed 1.5%. The board voted to add a 1% interest charge to past due balances (previously the district had been charging a flat 10% on all past due balances).

Edda and I have encountered problems with the billing program not charging the fees correctly since this change was made. According to our billing software vendor, California is one of a few states with rules like this. The only way to get our software program to charge the rates per our current policy (10% then 1%) is to change the settings EACH time the billing is done, run the late fees twice AND then change them back AND the program will charge the 1% on top of the 10% already charged on the current balance. (So even with the manual fix it is not perfect)

Conclusion: For the amount of time it will take the bookkeeper to do this it is not worth charging the 1% interest rate. Usually there are not more than two or three accounts that go over one month past the due date. As an example, let's say that a person pays their bill after the due date but before the next bill is generated. The next month their bill would be \$44.00. The following month if it wasn't paid another 44 cents would accrue on top of the \$44. Because this only occurs with one or two customers are talking about less than \$5.00 a month that we would be foregoing by not charging the interest rate.

The other option would be to look for a different software program for our billing but I don't think this is a priority right now. The program that we have now is at the "low-end" as far as cost goes and you get what you pay for. It does have its glitches.

Allegheny County Water District Profit & Loss Budget vs. Actual July 2017 through June 2018

	Jul '17 - Jun...	Budget	\$ Over Bud...	% of Budget
Ordinary Income/Expense				
Income				
4000 · Operating Income				
4100 · Metered Water Sales	26,854.85	29,000.00	-2,145.15	92.6%
4120 · Unmetered Water Sales	190.00			
4200 · Property Tax Revenue	5,096.49	5,000.00	96.49	101.9%
4300 · Connection Fees	0.00	300.00	-300.00	0.0%
4800 · Customer Fees	391.63	100.00	291.63	391.6%
Total 4000 · Operating Income	32,532.97	34,400.00	-1,867.03	94.6%
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	34,638.15			
5440 · Tank Project Income	33,169.03			
Total 5000 · Other Income Water Operation	68,138.78	490.00	67,648.78	13,905.9%
Total Income	100,671.75	34,890.00	65,781.75	288.5%
Gross Profit	100,671.75	34,890.00	65,781.75	288.5%
Expense				
6000 · Water Operation Labor				
6010 · Water Treatment Operator				
6012 · Treatment Plant contract	3,480.00	3,480.00	0.00	100.0%
6014 · WTO Other Labor	650.00	600.00	50.00	108.3%
Total 6010 · Water Treatment Operator	4,130.00	4,080.00	50.00	101.2%
6030 · Meter Reader	490.00	480.00	10.00	102.1%
6040 · Other Labor				
6041 · Water Distribution Assistant	942.00			
6042 · Vegetation Control	357.00			
6040 · Other Labor - Other	0.00	2,000.00	-2,000.00	0.0%
Total 6040 · Other Labor	1,299.00	2,000.00	-701.00	65.0%
Total 6000 · Water Operation Labor	5,919.00	6,560.00	-641.00	90.2%
6060 · Administration				
6050 · Bookkeeper	1,200.00	1,200.00	0.00	100.0%
6061 · Secretary	390.00	800.00	-410.00	48.8%
Total 6060 · Administration	1,590.00	2,000.00	-410.00	79.5%
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	4,554.87			
6142 · Planning Project Legal Fees	360.00			
6143 · Planning Project Well Driller	17,738.70			
6145 · Planning Project Administration	1,867.22			
6146 · Planning Project Spring	8,562.88			
6149 · SRF Ineligible Costs	41.34			
Total 6140 · SRF Planning Project	33,125.01			
6160 · SRF Tank Project				
6161 · Tank Engineering	28,861.00			
6162 · Tank Legal	200.00			
6163 · Tank Construction	2,964.00			
6164 · Tank Admin	600.38			
6160 · SRF Tank Project - Other	315.00			

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

Allegheny County Water District
Profit & Loss Budget vs. Actual
July 2017 through June 2018

	Jul '17 - Jun...	Budget	\$ Over Bud...	% of Budget
Total 6160 · SRF Tank Project	32,940.38			
6200 · Utilities				
6210 · Telephone	225.51	220.00	5.51	102.5%
6220 · PG & E	2,334.62	4,400.00	-2,065.38	53.1%
6230 · Propane	284.90	200.00	84.90	142.5%
Total 6200 · Utilities	2,845.03	4,820.00	-1,974.97	59.0%
6250 · Mileage	1,046.50	1,300.00	-253.50	80.5%
6340 · Water Tests	1,505.00	1,200.00	305.00	125.4%
6350 · System Repair & Maintenance				
6351 · Vegetation Control Supplies	237.77			
6350 · System Repair & Maintenance - Other	2,630.27	3,670.00	-1,039.73	71.7%
Total 6350 · System Repair & Maintenance	2,868.04	3,670.00	-801.96	78.1%
6400 · Chemicals	667.50	900.00	-232.50	74.2%
6450 · Fees	392.86	700.00	-307.14	56.1%
6500 · Office Expense				
6550 · Computer	425.00	400.00	25.00	106.3%
6555 · Office Supplies	123.12	200.00	-76.88	61.6%
6560 · Postage	258.83	300.00	-41.17	86.3%
Total 6500 · Office Expense	806.95	900.00	-93.05	89.7%
6700 · Insurance	4,355.78	3,854.00	501.78	113.0%
7000 · Other Operating Expenses				
7011 · Rent Expense	72.00	72.00	0.00	100.0%
7020 · Dues and Subscriptions	359.00	24.00	335.00	1,495.8%
7070 · Interest Expense	0.00	250.00	-250.00	0.0%
Total 7000 · Other Operating Expenses	431.00	346.00	85.00	124.6%
Total Expense	90,993.05	28,750.00	62,243.05	316.5%
Net Ordinary Income	9,678.70	6,140.00	3,538.70	157.6%
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	2,135.00	500.00	1,635.00	427.0%
Total 8100 · Park Income	2,135.00	500.00	1,635.00	427.0%
Total Other Income	5,947.10	2,000.00	3,947.10	297.4%
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	122.27	200.00	-77.73	61.1%
9020 · Repairs & Maint. Hist. Church	105.00	6,000.00	-5,895.00	1.8%
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			

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Alleghany County Water District
Profit & Loss Budget vs. Actual
July 2017 through June 2018

	Jul '17 - Jun...	Budget	\$ Over Bud...	% of Budget
Total 9030 · Hist. Church Fundraiser Exp.	1,303.46			
Total 9000 · Hist. Church Expenses	2,487.85	6,690.00	-4,202.15	37.2%
9100 · Park Expenses				
9120 · Park Improvements	2,476.54			
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	360.00	300.00	60.00	120.0%
Total 9100 · Park Expenses	3,023.58	590.00	2,433.58	512.5%
9915 · Adjustments	1.30			
Total Other Expense	5,512.73	7,280.00	-1,767.27	75.7%
Net Other Income	434.37	-5,280.00	5,714.37	-8.2%
Net Income	<u>10,113.07</u>	<u>860.00</u>	<u>9,253.07</u>	<u>1,175.9%</u>

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accruals and adjustments.*

Alleghany County Water District
Balance Sheet
As of June 30, 2018

	Jun 30, 18
ASSETS	
Current Assets	
Checking/Savings	
1110 · Main - tri counties checking	7,764.94
1112 · Non-enterprise checking	7,662.69
Total Checking/Savings	15,427.63
Accounts Receivable	
1200 · Accounts Receivable	5,527.32
Total Accounts Receivable	5,527.32
Other Current Assets	
12000 · Undeposited Funds	1,934.00
1300 · Pre-Paid Expenses	2,757.75
Total Other Current Assets	4,691.75
Total Current Assets	25,646.70
Fixed Assets	
1500 · Fixed Assets	
1505 · Land	101,000.00
1510 · Buildings	17,101.00
1515 · Water System	718,000.00
1550 · Construction in Progress	
1550a · Construction in Progress Spring	46,680.78
1550b · Construction in Progress Tank	40,127.65
Total 1550 · Construction in Progress	86,808.43
Total 1500 · Fixed Assets	922,909.43
1600 · Accumulated Depreciation	
1605 · Acc. Depreciation Buildings	-10,544.00
1610 · Accumulated Depreciation System	-601,334.00
Total 1600 · Accumulated Depreciation	-611,878.00
Total Fixed Assets	311,031.43
TOTAL ASSETS	336,678.13
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	4,338.24
Total Accounts Payable	4,338.24
Other Current Liabilities	
2200 · Prepaid Customer Accounts	2,294.73
Total Other Current Liabilities	2,294.73
Total Current Liabilities	6,632.97
Total Liabilities	6,632.97
Equity	
3200 · Retained Earnings	65,797.70
3210 · Investment in Fixed Assets	275,505.58
3230 · Opening Balance Equity	-21,371.19
Net Income	10,113.07
Total Equity	330,045.16
TOTAL LIABILITIES & EQUITY	336,678.13

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Allegheny County Water District (ACWD) Policies & Procedures

Policy #3 Allegheny County Water District Conflict of Interest Code

The Political Reform Act, Government Code Section 81000, et seq., requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission has adopted a regulation, 2 Cal. Code of Regs. Section 18730, which contains the terms of a standard conflict of interest code. It can be incorporated by reference and may be amended by the Fair Political Practices Commission after public notice and hearings to conform to amendments in the Political Reform Act. Therefore, the terms of 2 Cal. Code of Regs. Section 18730 and any amendments to it duly adopted by the Fair Political Practices Commission are here/by incorporated by reference ~~and, along with attached~~ /Appendix A in which members of the Board of Directors and employees are designated, and in which **along with the disclosure categories as** are set forth **below, which** constitute the Conflict of Interest Code of the Allegheny County Water District.

Each action taken by a Board member and/or employee in the course of their duties will be motivated by the District's best interests and will be free of outside influence and self interests. In addition, board members shall not in any way directly or indirectly financially benefit from any aspect of the district's operations.

In accordance with this policy, Board and employees shall comply with the following:

1. Board members must abstain from voting on any action in which they have a financial interest.
2. No board member shall accept any remuneration in money or services from the district, except as allowed for by Government Code Section 30507.
3. ~~Board members and employees, as described in Appendix A~~ **All persons listed in category 1** of the Allegheny County Water District conflict of interest code shall file a Statement of Economic Interests, Form 700 annually by April 1st with the Clerk of the County of Sierra who shall retain copies and make the statements available for public inspection and reproduction. (Gov. Code section 81008).

Appendix A Disclosure categories. Category 1 shall disclose all information as required on Form 700: ~~Category 1: Allegheny County Water District Board of Directors,~~ **Officers and Managers.**

DRAFT REVISION PRESENTED 9/11/18 proposed **new text** ~~deleted text~~

Allegheny County Water District (ACWD) Policies & Procedures

Policy # 4 Customer Service:

It is the policy of ACWD to treat all customers equally and to protect customer confidentiality.

Customer Service Procedures:

Procedure 4.1 Shut-off notices: Per Ordinance #3 article 9 section 904 and as amended: On or near the 15th day of each month a 10-day notice shall be mailed to all accounts 30 days or more overdue. (see attachment A) **Past due balances of \$10.00 or less shall be ignored for the purpose of shut-off notices. If the customer is a tenant all shut-off notices must be mailed to both the owner of the property and the tenant.**

Procedure 4.2 Payment Plans: Any customer wishing to do so, may set up a payment plan in order to avoid a discontinuance of service. The customer shall contact the district bookkeeper or designee to set-up a payment plan. The general guidelines for payment plans are: The maximum number of monthly installments is six. The first payment will be due within 30 days of establishing the plan. A payment plan summary shall be mailed to the customer in order to avoid misunderstandings. All subsequent water bills must be kept current during the duration of the payment plan. If the current bill is not paid on-time a shut-off notice will be sent per procedure 4.1 and the payment plan shall be voided.

Procedure 4.3 Bounced Checks: In the event that a check used to pay a water bill is returned due to non-sufficient funds a \$25 fee shall be billed to the customer due upon receipt. The related water bill payment shall be voided and as applicable per Ordinance #33 late fees of 10% shall be added to all balances not paid on or before the first day of the month following the original due date.

Procedure 4.4 Water Leak Adjustment: Customers who experience a water leak may apply for a Water Leak Adjustment Credit by completing a Water Leak Adjustment Request Form (attachment B) Customers must provide an explanation of the leak and have the Water Treatment Operator or designee verify and sign-off that the leak has been repaired or mitigated by shutting off the water. Each water service shall be eligible for not more than one Water Leak Adjustment Credit in any twelve-month period. The completed Water Leak Adjustment Credit Form must be submitted to the district bookkeeper or designee. The Water Leak Adjustment Credit shall equal 50% of the amount billed for water during the month of the leak. Any late fees or other charges shall not be included in the water-leak adjustment credit. The bookkeeper shall document any leak adjustment credits that are issued as a footnote on the monthly treasurer's report (without identifying the customer) and shall maintain a detailed master list of all leak adjustment credits.

Procedure 4.5 Late Fees: Water bills not paid on or before the first day of the calendar month after the due date, shall incur a penalty of ten percent (10%) **on the current balance.** ~~Unpaid balances beyond 30 days shall be charged an interest at a rate of 1% per month.~~

This Policy overrides any ordinances or sections of ordinances that are in conflict with it.

DRAFT copy for September 11, 2018 meeting, changes to Procedure 4.5. Yellow highlighted text has been added. Crossed out text deleted. See GM report for more information.

WATER OPERATION ONLY		Notes
FUND BEGIN 6/30/17	\$ 4,363.91	Bank only, no undeposited funds
FUND END 6/30/18	\$ 9,698.94	Bank \$7,764.94 + \$1,634 in undeposited funds
NET CHANGE	\$ 5,335.03	INCREASE IN CASH FOR FISCAL YEAR 17/18 (Water Operation Only)
Unallocated at 6/30/18	\$ 7,198.94	(\$9,698.94 less \$2,500 contingency fund) all outstanding bills to be paid by SRF Project.
Additional Cash Needs after 6/30/18		Notes
Worker's Comp Ins.	\$ 940.00	Paid at the end of August
Audit	\$ 2,500.00	Estimate due in Oct.
Aqua Sierra	\$ 4,668.44	Emergency meter purchase will eventually be reimbursed by the state. Paid early Sept. See note below.
Total non-routine exp.	\$ 8,108.44	This is the short term cash need in addition to the routine bills
<p>Note re Meter purchase: We need to be able to float some of the project expenses, it is starting to hurt our credit with the smaller vendors who can't afford to wait for the State to pay. Aqua Sierra needed to be paid for the meter even though they previously agreed to a partial payment. We have a much larger outstanding bill with them related to the project that we are waiting for the State to pay so we went ahead and paid this one.</p> <p>The monthly revenue is covering the routine re-occurring expenses, but it fluctuates from month-to-month. (Some customers pre-pay others forget to pay)</p> <p>After paying for the emergency meter purchase, \$3,128 remains available in the main account. The most that I would move to contingency is \$2,000.</p> <p>This would leave only \$1,128 available as of 9/6/18 but we are expecting a payment from the state any day now for \$2,000 and there are no related open bills.</p>		
NON-ENTERPRISE FUNDS		
The non-enterprise account decreased for the 17/18 fiscal year by \$3,216.29 because of re-wiring the church building and purchasing the water fountain for the park.		
Historical Church balance at 6/30/18 \$6,227.56 Park Balance \$1,435.13.		
<p>NOTE: This is not a complete "Cash-flow" Statement, it is a summary only for managerial purposes.</p> <p>Until the audit is completed and items like depreciation are booked it is not possible to create an accurate cash-flow statement.</p> <p>QUICKBOOKS does not have the ability to generate separate cash flow statements for the different funds that we are tracking: (Main, Church, Park)</p> <p>This report serves the purpose of helping the board decide how much money to add to the contingency fund at the end of the fiscal year.</p>		