

**Minutes of the Regular Meeting of the Alleghany County Water District Board of Directors
Tuesday, March 14, 2017 Alleghany Firehouse, 105 Plaza Court Alleghany**

Call to Order: The meeting was called to order by President Mehrmann at 6:05 pm

Quorum Established: Present were Directors: Tobyne Mehrmann, Rae Bell Arbogast, Robbin DeWeese, & Madeleine Hamb. Oregon Burns Tenney was absent. Secretary Baker was present and took the minutes and ACWD Water Treatment Operator Bruce Coons was also present. Public present: Ernest & Nancy Finney, Rebecca Wilkerson Vickie Tenney, and Wayne Babros.

Consent Calendar:

- A. Approval of the Agenda
- B. Reading and approval of the minutes for the Regular meeting dated February 21, 2017.
- C. Approval of Treasury Report and Claims for February 2017 (2nd draft provided).

Motion made to approve the Consent Calendar by Robbin, Madeleine second. Ayes: Arbogast, DeWeese, Hamb, Mehrmann Naves: 0. Absent: Tenney Abstain: 0 Vacant: 0. Motion Passed

Public Response Time: None

Information/Discussion Items:

Correspondence:

Incoming: Notice from state controller Re: Annual Compensation Report- forwarded to Blain Boden as they do this for the ACWD. Form 700s from Sierra County Clerk Recorder for all board members to fill out. Cal OES disaster relief. Certified copy Notice of Exemption from Sierra County Clerk Recorder

Outgoing: none.

Water Test Results: March Water Test results: Both Treated and Raw: absent

President's Report: A discussion was held about changing the agenda format by consolidating items 4(c) President's Report and 4(g) Board Member/special committee reports into one item and changing Water Treatment Operator report to Staff Reports. The consensus was to make the change beginning next month.

Water Treatment Operator Report: Bruce thinks there is a problem with a the float mechanism on the tank.. There's still a small leak on Kanaka Creek Road that Bruce says can be fixed by tightening a valve. He still hasn't determined the schedule of the pipe on Kanaka Creek Road. The pump-house is functioning well.

Historical Church/Library Report: Dan Linn is giving 2 big boxes of books to the Library

Park Report: The sign is fixed and there is toilet paper in the restroom.

Board member or special committee reports: Reminder about the Ethics Workshop in May. General Managers report attached to these minutes.

SRF projects update: Report attached to these minutes.

Unfinished Business:

- A. Customer accounts/billings/disconnects: Three 10-day notices mailed on February 15th, all paid.
- B. Ordinances, Policies and Procedures, and Bylaws: Draft Revision of Policy 1 provided in meeting packets.

Motion to accept revision as provided made by Rae Bell second Robbin, Ayes: Arbogast, DeWeese Mehrmann, Hamb. Naves: 0. Absent: Tenney Abstain: 0 Vacant: 0. Motion Passed

C.C. Status of list for on-call volunteers: nothing done yet.

New Business:

A. An "Understanding the Budget Process" workshop is scheduled for March 31st @ 10:00 A.M at the Alleghany Firehouse 105. Plaza Ct.

Next Regular meeting: Tuesday, April 11th, 6:00 p.m.

Items for next agenda: Declare vacancy for director Tenney who has missed three regular meetings, revisit gate on Bucket Club driveway. Ethics and Sexual Harassment Prevention training scheduled for May 13th.

There being no further business before the Board, the meeting was adjourned at: 6:27 p.m.

Minutes respectfully submitted by Leslie D. Baker III *Leslie D. Baker*

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, Rae Bell Arbogast 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 3/14/17

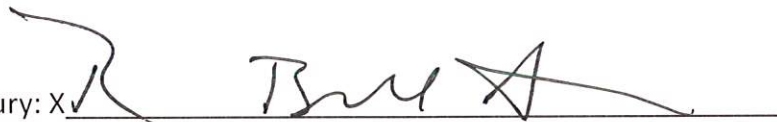
In the following location(s):

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 3/10/17 (date)

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

Signed under penalty of perjury: X



Rae Bell Arbogast

NOTICE

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

Date: Tuesday March 14, 2017 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 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 February 21, 2017 and the special meeting dated February 28, 2017.
- c) Approval of Treasury Report and Claims for February 2017.

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) Water Test Results
- c) President's Report
- d) Water Treatment Operator Report
- e) Historical Church/Library Report
- f) Park Report
- g) Board member or special committee reports: reminder: ethics workshop Sat. May 13th 9am Pike Firehouse.
- h) SRF Projects Update (report attached)

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

- a) Customer Accounts/Billings/Disconnects Three 10-day notices mailed on February 15th, all paid.
- b) Ordinances, Policies & Procedures and Bylaws: Revision to Policy #1 draft provided.
- c) Status of list for on-call volunteer helpers.

6. New Business (Discussion & Possible Action Items)

- a) An "Understanding the Budget Process" workshop is scheduled for Friday March 31st in the morning; start time not confirmed yet. To be held at the Alleghany Firehouse, 105 Plaza Ct.

7. Next meeting date, Items for next Agenda & Adjournment. Next regular meeting, April 11, 2017

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
Minutes of Special Meeting
Tuesday, February 28, 2017

The meeting was called to order by President Tobyn Mehrmann at 6:09 p.m.

Quorum: Present were Directors Rae Bell Arbogast, Robbin DeWeese, Madeleine Hamb and Tobyn Mehrmann, absent was director Oregon Burns Tenney V. Also present: Water Treatment Operator Bruce Coons and members of the public Vickie Tenney and Rebecca Wilkerson. It was noted that the Secretary, Leslie Baker was not able to attend. Rae Bell took the minutes.

Approval of the Agenda:

Motion made to approve the agenda with a correction to the year by Robbin DeWeese, and seconded by Madeleine Hamb Ayes: Arbogast, DeWeese, Hamb, Mehrmann. Naves: 0. Absent: Tenney. Abstain: 0 Vacant: 0. Motion Passed

Review Preliminary Job Description for General Manager:

The board reviewed the job duties to be shifted from the President to the new General Manager Position and answered questions from the public.

Appoint Volunteer General Manager:

A motion was made to appoint Rae Bell Arbogast as the Volunteer General Manager by Robbin DeWeese and seconded by Madeleine Hamb, Ayes: Hamb, DeWeese, Mehrmann, Naves: 0. Absent: Tenney. Abstain: Arbogast Vacant: 0. Motion Passed

There being no further business before the board, the meeting was adjourned at 6:32 p.m.

Respectfully submitted:

DRAFT

Rae Bell Arbogast

Alleghany County Water District

MAIN ACCOUNT	Beginning Balance	\$ 8,614.44
--------------	-------------------	-------------

Deposits

Date	From:	For:	Amount
2/6/17	SWRCB	Planning Project Deposit	\$ 79,027.43
2/12/2017	Customers	Water	\$ 164.00
2/14/2017	Customers	Water	\$ 360.00
2/24/2017	Museum	Reimburse	\$ 53.08
2/24/17	Customers	Water	\$ 692.51
2/28/17	Customers	Water	\$ 365.00

Deposits Total	\$ 80,662.02
----------------	--------------

Expenditures

Ck #	Date	To:	For:	Amount
1053	2/14/17	Postmaster	Stamps	\$ 49.00
5110	2/14/17	Affinity	Planning Project Engineering	\$ 12,608.67
5111	2/14/17	Altec	Planning Project Engineering	\$ 23,367.00
5112	2/14/17	B&C	Chlorine	\$ 64.63
5113	2/14/17	Cranmer	Water Tests	\$ 28.00
5114	2/14/17	Edda Snyder	Bookkeeper - January Bill	\$ 100.00
5115	2/14/17	NorthState Drilling	Planning Project Drilling	\$ 43,011.25
EFT	2/21/17	PG&E	Pumphouse	\$ 503.81
EFT	2/22/17	PG&E	Cumberland	\$ 19.06
1054	2/28/17	Chris Coons	Water Other Labor	\$ 180.00
1056	2/28/17	Bruce Coons	WTO - February Bill	\$ 858.34
			WTO Contract	\$ 250.00
			WTO Other Labor	\$ 435.00
			Mileage	\$ 173.34

Expenditures Total	\$ 80,789.76
--------------------	--------------

Ending Main Account Balance	\$ 8,486.70
-----------------------------	-------------

Amount on Loan from Non-enterprise acc.	\$ (3,000.00)
---	---------------

Enterprise-only fund balance	\$ 5,486.70
------------------------------	-------------

NON-ENTERPRISE ACCOUNT	Beginning Balance	\$ 10,970.92
------------------------	-------------------	--------------

Deposits

Date	From:	For:	Amount

Deposits Total	\$ -
----------------	------

Expenditures

Ck #	Date	To:	For:	Amount
EFT	2/22	PG&E	Church	\$ 9.53

Expenditures Total	\$ 9.53
--------------------	---------

Ending non-enterprise Account Balance	\$ 10,961.39
---------------------------------------	--------------

Amount on Loan to Main acc.	\$ 3,000.00
-----------------------------	-------------

Non-enterprise fund balance	\$ 13,961.39
-----------------------------	--------------

Historical Church/Park Tracking

Historical Church START				PARK START				TOTAL
Date	Income	Expenses	Balance	Date	Income	Expenses	Balance	\$ 11,428.58
July		\$ 9.86	\$ 9,031.85	July			\$ 2,386.87	\$ 11,418.72
August		\$ 9.85	\$ 9,022.00	August		\$ 187.04	\$ 2,199.83	\$ 11,221.83
September	\$ 1,500.00	\$ 10.58	\$ 10,511.42	September			\$ 2,199.83	\$ 12,711.25
October	\$ 1,620.00	\$ 9.54	\$ 12,121.88	October			\$ 2,199.83	\$ 14,321.71
November	\$ 896.00	\$ 1,225.74	\$ 11,792.14	November			\$ 2,199.83	\$ 13,991.97
December		\$ 10.87	\$ 11,781.27	December			\$ 2,199.83	\$ 13,981.10
January		\$ 10.18	\$ 11,771.09	January			\$ 2,199.83	\$ 13,970.92
February		\$ 9.53	\$ 11,761.56	February			\$ 2,199.83	\$ 13,961.39
March			\$ 11,761.56	March			\$ 2,199.83	\$ 13,961.39
April			\$ 11,761.56	April			\$ 2,199.83	
May			\$ 11,761.56	May			\$ 2,199.83	
June			\$ 11,761.56	June			\$ 2,199.83	
Hist. Church BALANCE			\$ 11,761.56	PARK BALANCE			\$ 2,199.83	\$ 13,961.39
							Loan to main acc	\$ (3,000.00)
							Actual Checking balance	\$ 10,961.39

February 2017

Alleghany County Water District

ACWD Treasurer's Report

MAIN ACCOUNT

Beginning Balance \$ 8,614.44

Deposits

Date	From:	Amount
2/6/17	SWRCB	\$ 79,027.43
2/12/2017	Customers	\$ 164.00
2/14/2017	Customers	\$ 360.00
2/24/2017	Museum	\$ 53.08
2/24/17	Customers	\$ 692.51
2/28/17	Customers	\$ 365.00

Deposits Total \$ 80,662.02

Expenditures

CK #	Date	To:	For:	Amount
1053	2/14/17	Postmaster	Stamps	\$ 49.00
5110	2/14/17	Affinity	Planning Project Engineering	\$ 12,608.67
5111	2/14/17	Altec	Planning Project Engineering	\$ 23,367.00
5112	2/14/17	B&C	Chlorine	\$ 64.63
5113	2/14/17	Cranmer	Water Tests	\$ 28.00
5114	2/14/17	Edda Snyder	Bookkeeper - January Bill	\$ 100.00
5115	2/14/17	Northstate Drilling	Planning Project Drilling	\$ 43,011.25
EFT	2/21/17	PG&E	Pumphouse	\$ 503.81
EFT	2/22/17	PG&E	Cumberland	\$ 19.06
1054	2/28/17	Chrs Coons	Water Other Labor	\$ 180.00
1055	2/28/17	VOIDED		
1056	2/28/17	Bruce Coons	WTO - February Bill	\$ 858.34
			WTO Contract	\$ 250.00
			WTO Other Labor	\$ 435.00
			Mileage	\$ 173.34

Expenditures Total \$ 80,789.76

Ending Main Account Balance \$ 8,486.70
 Amount on Loan from Non-enterprise acc. \$ (3,000.00)
 Enterprise-only fund balance \$ 5,486.70

NON-ENTERPRISE ACCOUNT

Beginning Balance \$ 10,970.92

Deposits

Date	From:	Amount
------	-------	--------

Deposits Total \$ -

Expenditures

CK #	Date	To:	For:	Amount
EFT	2/22	PG&E	Church	\$ 9.53

Expenditures Total \$ 9.53

Ending non-enterprise Account Balance \$ 10,961.39
 Amount on Loan to Main acc. \$ 3,000.00
 Non-enterprise fund balance \$ 13,961.39

February 2017

(Amended 3/14/17 - VOIDED CK#1055 added)

**Minutes of the Regular Meeting of the Alleghany County Water District Board of Directors
Tuesday, February 21, 2016 Alleghany Firehouse, 105 Plaza Court Alleghany**

Call to Order: The meeting was called to order at 6:20 pm by the President.

Quorum Established: Present were President Rae Bell Arbogast, Vice President Tobyn Mehrmann, Directors, Robbin DeWeese, & Madeleine Hamb. Oregon Burns Tenney was absent with no word from him. Secretary Baker was present. ACWD Staff: Water Treatment Operator Bruce Coons & District Meter Reader Bob Hale. Also present: Ernest & Nancy Finney, and Larry Vieira.

Consent Calendar:

- A. Approval of the Agenda
- B. Reading and approval of the minutes for the Regular meeting dated January 10th, 2017.
- C. Approval of Treasury Report and Claims for January 2017.

Motion made to approve the Consent Calendar by Robbin, Tobyn second. Ayes: Arbogast, DeWeese, Hamb. Mehrmann Naves: 0. Absent: Tenney Abstain: 0 Vacant: 0. Motion Passed

Public Response Time: None

Information/Discussion Items:

Correspondence:

Incoming: Notice from state controller Re: Annual Compensation Report- forwarded to Blain Boden as they do this for the ACWD.

Outgoing: Audit Engagement letter sent to Boden, Klein, and Sneesby. 1099's mailed.

Water Test Results: Treated water absent, raw not received in time for meeting.

President's Report: Report attached to these minutes

Water Treatment Operator Report: Bruce reported that there was so much water coming into the sump that spring #5 was shut off from the treatment plant. He explained that the leak on the main line down Kanaka Creek Road had been seeping for a long time, but he did not think it was an issue. Once the water was diverted from the ditch overnight the leak was visible the next morning. Once the pipe was exposed it was full of tree roots. As soon as the tree roots dislodged he had a geyser and had to shut the line off immediately. A valve was installed above the leak and was left in place. After the first leak was fixed he could see that there was another whole section below that one that also was full of tree roots. He and Chris and Eddie were out until 2am working on it because the residents effected by the shut-off had a memorial service to go to the next morning. Bruce's plan is to put in a valve at the top of that line, so that in the future it can be worked on without shutting off the whole town. The county road crew has offered to help with the digging. Rae asked if Bruce was able to determine if that line was schedule 40 pipe and he said he had not done that yet.

Historical Church/Library Report: The Library time has been changed to the first Saturday in the month.

Park Report: The green sign needs to be fixed and the bathroom needs TP

Board member or special committee reports: None

SRF projects update: Copy of report attached. Madeleine and Bruce requested copies of the final engineering report for the water tank.

Unfinished Business:

A. Customer accounts/billings/disconnects: Three 10-day notices were mailed on Feb. 15th, none have paid but they have until the 25th. One shut-off was made per a customer request on Jan. 1st bringing the total number of water services down to 59.

B. An emergency response plan template was handed out. This is something that would be good to have. The emergency notification plan and drought contingency plan that the district already has will be incorporated into this. Rae will try to find time to work on it with Bruce before bringing it back to the board. The draft contingency fund policy originally presented in December was reviewed and amended to say "approximately 3 to 6 months".

A Motion to adopt the Contingency Fund Policy as revised was made by Madeleine second Robbin, Ayes: Arbogast, DeWeese Mehrmann, Hamb. Naves: 0. Absent: Tenney Abstain: 0 Vacant: 0. Motion Passed

C. Appointing Officers: Tobyn Mehrmann nominated himself for President. It was asked if any of the board members wished to take the office of Vice President. Nobody volunteered so Rae did. It was noted that the Secretary's contract would be reviewed in May. It was pointed out that the President is the designated party for the State Revolving Fund Projects. Tobyn indicated that he would prefer to designate Rae to continue the process. Since this was not on the agenda a special meeting was scheduled for the following Tuesday Feb. 28th to discuss the separation of the Presidential duties from the General Manager type duties and to appoint a volunteer general manager.

A Motion to Appoint Tobyn Mehrmann as President and Rae Bell Arbogast as Vice President was made by Madeleine second Robbin, Ayes: Arbogast, DeWeese Mehrmann, Hamb. Naves: 0. Absent: Tenney Abstain: 0 Vacant: 0. Motion Passed

New Business:

A. Job Posting for on-call help or solicit volunteers first? Review Policy #2.

After discussion about volunteers, a motion was made to solicit volunteer help for on-call help.

Motion to solicit volunteers for on-call help made by Tobyn, Robbin second. Ayes: Arbogast, DeWeese, Hamb, and Mehrmann. Naves: 0. Absent: Tenney Abstain: 0 Vacant: 0. Motion Passed

B. Ethics AB 1234 and Workplace Harassment Prevention AB 1825 workshop will be held on Saturday, May 13th at the Pike City Firehouse. Rae reminded the board members that this is a requirement and needs to be done every 2 years.

Next Regular meeting: Tuesday, March 14th, 6:00 p.m.

Next Special Meeting: February 28th, 6:00 p.m.

Items for next agenda: N/A

There being no further business before the Board, the meeting was adjourned at: 7:00 p.m.

Minutes respectfully submitted by Leslie D. Baker III _____

DRAFT

ACWD General Manager's Report

I wanted to provide further clarification about the questions that came up at our special meeting on Feb. 28th about the roles of the board versus management. I do see where the public might feel that we are sending a "mixed message" because on the one hand we are stating that the board is not management but on the other hand we have a board member (me) who is acting in the role of General Manager (GM).

Below are some excerpts from the "Water Board Bible" provided to us by the California Rural Water Association. I highlighted the line "For all but the smallest systems where boards also help operate the system". Alleghany definitely falls into the category of one of the "smallest systems". This does not mean that the entire board should be "managers" but it is not unusual for a board member of a small district to take on specific management responsibilities.

Historically, the ACWD President has carried many of the responsibilities that are normally designated to a GM. By default over the last several years, I, as the President, ended up taking on most of these responsibilities. With the election of a new Board President, a "separation of duties" needed to take place. This was the purpose of the special meeting on Feb. 28th. My understanding is that as long as I am not getting paid there is no liability risk for the district by having a director fulfill the role of GM. Nor is it a "conflict of interest" on my part.

WHAT THE BOARD DOES PER THE "WATER BOARD BIBLE"

The basics

Let's start with your general legal and financial responsibilities. (Consult your state water organization or your attorney for details about your state's laws, regulations and ordinances.). These ARE NOT optional functions; you have to see that the board/council and staff carry them out.

Your basic legal responsibilities are:

- 1. To carry out your Rules and Regulations (see Appendix A for a sample table of contents).*
- 2. To ensure compliance with all applicable federal, state and local laws and ordinances.*
- 3. To conduct business only as a board. Individual members cannot make contracts. It is illegal for individual governing body members to use their "apparent authority" to make contracts.*
- 4. To see that all records, minutes and notices are created, maintained and made available according to federal and state law.*

Your basic fiduciary responsibilities:

- 1. To exercise rights and powers for, and on behalf of, others with diligence and care.*
- 2. To ensure that your city or water system receives, records and spends funds in accordance with modern accounting, purchasing and record-keeping standards.*
- 3. To assure that system revenue covers operations plus debt service plus reserves (check your bond/loan covenants).*

What happens if you don't carry out these basic responsibilities? Often, nothing ... in the short run. But over time, the lack of financial and managerial accountability weakens your city or water system. There are also consequences: an individual or board/council's deeds or misdeeds may be legally actionable.

Legal and fiduciary responsibilities are codified in a system's policies, such as the Rules and Regulations. For all but the smallest systems (where boards also help operate the system), it's up to the employees to carry out those policies.

Boards, don't be the manager!

Whether you are a new or experienced board/council member, it's vital to recognize the difference between governing (your job) and managing (the S/O/M's job). "don't become a manager; you've already hired one," stated Steve Bartsch, former chairman of Shawnee, (KS) RWD 8.

He advised new board members to think about how they can personally contribute to betterment of the community through their role on the board. "You have to keep the good of the community and of the water patrons as your focus. That will help avoid the bickering that comes with individual groups' or individuals' needs." A five-year board veteran, Bartsch urged that new members make the commitment to themselves to do their homework in order to do a good job.

State Revolving Fund Projects Update:

Water Tank Replacement The Technical Managerial and Financial Analysis has been completed and was submitted to the State on March 8th. This was the final piece of the application packet that needed to go in. We are now waiting for the State to prepare the new funding agreement. Once the draft funding agreement is ready our attorney is required to review it.

Spring Project With all of the crazy weather last month we have not had time to get ready for the Microscopic Particulate Analysis (MPA). This is a high priority for March.

Arbogast well

The test results for metals in the Arbogast well were received on February 28th. It shows 65 parts per billion arsenic which is over the 10 parts per billion threshold set by the EPA for drinking water. All of the other metals were within allowable limits.

Disclosure: this well is owned by David and Rae Bell Arbogast.

Secondary water source

Our understanding is that the State would still like to us come up with a secondary water source. Right now options are being explored and when the options have been defined a meeting will be held with the ACWD Board, the engineer and a Rep from the State to see what direction (if any) will be taken.

Summary of Planning Project expenses billed through February 2017.

ITEM NO.	ITEM DESCRIPTION	BUDGET AMOUNT			COSTS CLAIMED FOR PAY'T TO DATE	AMOUNT PAID TO DATE	PRIOR CLAIM REDUCTION (INELIGIBLE COSTS)	REMAINING BUDGET AMOUNT
1	Engineering & Design	\$ 83,000.00			\$ 83,713.16	\$ 83,149.28	\$ 563.88	\$ (149.28)
2	Hydrogeologist Study & Geotech Report	\$ 80,000.00			\$ 50,199.42	\$ 50,111.94	\$ 87.48	\$ 29,888.06
3	Surveys & Easements	\$ 12,000.00			\$ 7,495.90	\$ 7,495.90		\$ 4,504.10
4	Environmental Review (CEQA)	\$ 500.00			\$ -	\$ -	\$ -	\$ 500.00
5	Test Well Driling and Testing	\$ 275,000.00			\$ 104,381.25	\$ 104,381.25		\$ 170,618.75
6	DWSAP Assessment & Watershed Study				\$ -	\$ -	\$ -	\$ -
7	CEQA Contingency	\$ 9,500.00			\$ -	\$ -	\$ -	\$ 9,500.00
8	Planning/Design Project Contingency	\$ 30,000.00			\$ -	\$ -	\$ -	\$ 30,000.00
9	Legal/Admin	\$ 10,000.00			\$ 1,910.56	\$ 1,910.56	\$ -	\$ 8,089.44
		\$ -			\$ -	\$ -	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	\$ -
		\$ -			\$ -	\$ -	\$ -	\$ -
	TOTAL BUDGET	\$ 500,000.00			\$ 247,700.29	\$ 247,048.93	\$ 651.36	\$ 252,951.07

Disclaimer

“Funding for this project 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

Allegheny County Water District (ACWD) Policies & Procedures

Policy #1 District Bookkeeping

ACWD shall deposit all funds in an FDIC insured banking institution. The bookkeeper shall maintain a schedule per attachment B **A** of this policy (unless there are extenuating circumstances).

Procedure 1.1 Check-writing & bill payment procedures

The bookkeeper is authorized to pay all routine (budgeted) bills on a regular basis, but shall not be a signor on any of the district's bank accounts. A minimum of three district directors shall be signors on the bank accounts.

Checks written over the amount of \$1,000 shall require two signatures. (With the exception of the routine bi-annual USDA loan payment in the amount of \$3,390 which shall not require two signatures.)

All bill payments must be matched to an invoice or hand-written receipt. The bookkeeper shall write the check number and date of payment on each invoice at the time of payment or staple the check stub to the invoice.

Procedure 1.2 Accounts Receivable

The bookkeeper shall follow the instructions in the bookkeeping manual and **Customer Service Policy #4** regarding customer billings and collections. **and The bookkeeper** must work closely with the meter reader to make sure that the meter readings are entered in the billing program as soon as possible each month. It is the bookkeeper's responsibility to notify the meter reader if any readings need to be re-checked. This also needs to be done as soon as possible. ~~Per Ordinance #3 article 9 section 904 and as amended: On or near the 15th day of each month a 5 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.**

Procedure 1.3 Treasurer's Report & Claims

A treasurer's report which shows beginning and ending balances as well as all deposits and expenditures for each bank account shall be prepared for presentation at the regular meeting. A breakdown on the historical church/park account shall be included showing how much money is allocated to the Historical Church and how much is allocated to the Park. **This report must also include a summary of the contingency fund balance per Policy #5.** The report shall be prepared on a monthly basis to coincide with the bank statements **and must be ready a minimum of 72 hours prior the next board meeting.**

Procedure 1.4 Bank reconciliation

All bank accounts shall be reconciled against a statement from the bank on a monthly basis. Copies of the bank reconciliation shall be kept in the district's accounting files. Copies of images of all checks shall be obtained from the bank and kept with the bank reconciliations.

Procedure 1.5 documentation

All financial back-up documents shall be filed by month. Documents include: invoices for each check written, deposit copies, monthly billing reports and bank reconciliations. All files must be retained per Generally Accepted Audited Accounting Procedures.

Proposed changes marked for 3/14/17 mtng date. Yellow = NEW ~~eliminate~~

~~ALLEGHANY COUNTY WATER DISTRICT
PO BOX 860
ALLEGHANY, CA 95910~~

~~(530) 287-3204
alleg hanywater@gmail.com~~

~~5 DAY NOTICE~~

DATE

Name:

Account #:

~~Your water service is scheduled for shut-off on DATE at 5:00pm. Please remit the past due amount of \$ to avoid disconnection. Payment must be received by DATE at 3:00pm.~~

~~Total Account Balance: \$~~

~~Amount Overdue: \$ (payment of only the past due amount is required to avoid shut-off)~~

~~If your water is disconnected, there will be a reconnect charge of \$150.00 plus any amount due, payable at the time of reconnect.~~

~~Our maintenance personnel are not able to accept payments from our customers.
Payments must be sent to **PO Box 860, Alleghany, CA 95910.**~~

~~***If payment has already been made, please disregard this notice.***~~

Assigned to	Description	Due	frequency
Bookkeeper	Enter meter readings	1st	Monthly
Bookkeeper	Customer billing	2nd or 3rd	Monthly
Bookkeeper	Bank Rees and Treasurer reports	2nd or 3rd	Monthly
Bookkeeper	Enter and pay bills	Near the 1st	Monthly
Bookkeeper	Online bill pay PG&E 3 accounts	15th	Monthly
Bookkeeper	Enter and pay bills	15th	Monthly
Bookkeeper	10 day notices per policy, & memo to WTO	15th	Monthly
Bookkeeper	Find out IRS mileage rate	January	Annually