

**MINUTES**  
**WASHINGTON COUNTY WATER DISTRICT**  
***SPECIAL Meeting September 5th, 2019 6:15 P.M. At The SCHOOL***

Please Note: In compliance with the Federal "Americans with Disabilities Act", any person who requires special accommodations in order to attend or participate in the meeting, please contact 265-4720 - 24 hours prior to the meeting.

**PRESENT: K. KOZLOSKI, C. JACKSON, A. BOYLE, T. JACKSON, CHIEF STEWART,**

**APPROVAL OF THE  
AGENDA : K. Kozloski,  
A.Boyle, C.Jackson**

**APPROVAL OF MINUTES FROM: None to be approved at this time.**

**PUBLIC COMMENT** This portion of the agenda is reserved for the public to discuss matters of interest, within the District's jurisdiction, which are ***not on the agenda***. For public comment on items not on the agenda, no action may be taken by the Board, except to refer the matter to staff and/or place it on a future agenda. It is in the best interest of the person speaking to the Board to be concise and to the point. ***A time limit of Three minutes per individual will be allowed.*** Visitors are reminded to please refrain from making comments or talking amongst themselves while the meeting is in progress.

Public comments may be made when a Discussion/Action Item is being discussed, provided the visitor raises his/her hand ***and*** is recognized by the President and states their name for the record prior to comments. Please note that the meetings are recorded.

**NO PUBLIC COMMENT**

**Water Agency  
Meeting**

Amendment to the agreement for bookkeeper. **See attachment for correct agreement.**

Board member assignments. **Still under review and waiting for new board member.**

Temporary license holder, responsibilities and pay. **Brad Faultersack NID D3/T3 Draw up independent contractors agreement.**

Budget and rate increase. **Review spreadsheet Rough Budget and Rate Increase Analysis. C. Jackson expressed concerns about our financial future. Discussed projected budget proposed by W. Helm, M. Flemming, J. Price.**

Billing issues, accuracy, lack of checks and balances, customer correspondence and concerns with meter readings. **K. Kozloski, A. Boyle T. Jackson are and will be looking into these concerns. Discussed getting all bills, meter readings online to quickly solve customer issues.**

Quote for moving billing software and data to new bookkeeper. **Discussed various possibilities for outcome of software purchase or return/loss. Possibly purchasing J. Price's laptop; purchasing different software or external harddrive ; paying 750\$ a year for fees. Software was 3K WCWB has paid \$1500.00. Possible loss and search for more effective software. K. Kozloski**

**CLOSED SESSION: Reviewed Annual Grand Jury Survey**

**K. Kozloski closed the meeting @ 7.17 p.m.**

One or more of the board members will be attended the meeting via conference call, anyone wishing to join the meeting via conference call can dial in on 641-715-3580 with code of 369-457# for all but closed session.

### Independent Contractor Agreement

This agreement is to define the relationship between Jacqueline Patterson ("Bookkeeper") and Washington County Water District ("WCWD").

The primary responsibilities of Bookkeeper are:

- Account Receivable: preparing cash receipts log, recording payments in the Quickbooks and FinPlus, making the deposits at the Treasurer Office and filing Treasurer report.
- Accounts Payable: recording bills and payable in the Quickbooks and FinPlus, preparing warrant approval list, preparing and printing AP reports for the board, picking and mailing warrants.
- Payroll: processing payroll every two weeks in Quickbooks and preparing check stubs, recording payroll in FinPlus, preparing quarterly and annual payroll reports, preparing annual W2's.
- Preparing monthly financial reports for the Board meetings: Budget to Actual, Trial Balance.
- Monthly billing: checking the email for new customers or billing changes, updating the excel workbook with meter reads, calculating the usage and sending invoices to customers.
- Preparing budget with the input from the Board, providing monthly Actual to Budget reports to Board.
- Prepare and file State Controller reports.
- Work with CPA on preparing necessary reports and filings.
- Research special requests from Board or President for financial matters only.
- Attend Board meetings when requested.

WCWD or Bookkeeper both have the right to terminate this agreement with forty-five days written notice to parties, if either feels the other is not performing in accordance with this agreement. However, Bookkeeper understands that this contract will remain in effect on any work in progress entered into prior to said termination. Work in progress shall be defined as any work that Bookkeeper is currently working on.

This Agreement defines the responsibilities of each party with respect to the fulfillment of the arrangement. The following have been agreed to by Bookkeeper and WCWD:

- 1) WCWD is a government entity controlled by a Board of Directors.
- 2) WCWD's Policies and Procedures along with our By Laws are available to Bookkeeper, and by reference hereof made a fully incorporated part of this Agreement. Changes in these documents will occur from time to time and WCWD and Bookkeeper shall keep track of changes.
- 3) WCWD agrees to provide Bookkeeper with any and all information regarding the operations and financial status of WCWD.
- 4) Bookkeeper shall initially be compensated at \$35 per hour as an independent contractor.
- 5) All expenses related to Bookkeeper's operations shall be paid by Bookkeeper unless specifically agreed to by WCWD.
- 6) Bookkeeper shall attend WCWD meetings when requested when possible.
- 7) Bookkeeper to report on status of any and all projects weekly or on a schedule as mutually agreed upon with the Board or Board member working on any specific project. Bookkeeper shall check voice and e-mail messages at daily.

- 8) Bookkeeper is solely liable for any and all State and/or Federal Income Tax (including quarterly payments), unemployment tax, FICA (Social Security) contributions, and other taxes, surcharges, or levies which the government may impose as well as any required governmental business license fees.
- 9) This Agreement does not constitute a hiring by either party. It is the parties' intention that, so far as shall be in conformity with the law, Bookkeeper shall be an independent contractor and not employee. Bookkeeper shall retain sole and absolute discretion and judgment in the manner and means of carrying out Bookkeeper's activities under this Agreement.
- 10) Bookkeeper shall be solely responsible for their own computer equipment, telephone expense; WCWD shall be responsible for supplies such as paper, printer cartridges, binders and all such.
- 11) At such time as Bookkeeper resigns from WCWD's, an agreement shall be negotiated by and between Bookkeeper and WCWD regarding expectations and responsibilities for continuation of Bookkeeping services by another individual or company.
- 12) This agreement is subject to change from time to time as the relationship between Bookkeeper and WCWD develops. However, any changes to the arrangement between Bookkeeper and WCWD must be approved in writing acknowledged by both parties and shall incorporate this agreement to be a part thereof subject only to any specific changes that may supersede or augment any terms of agreement herein. Changes may be incorporated by Amendment, Addendum, or a fully replaced agreement.

**AGREED TO, ACCEPTED and RECEIPT OF A COPY HEREOF ACKNOWLEDGED:**

  
WCWD: WALTER HELM

  
Bookkeeper: Jacqueline Patterson

# Rough Budget and Rate Increase Analysis

(2019/2020 expected)  
 2019 Expenses \$130,121.00  
 Telemetry System \$20K

109 customers  
 12months

1308 billing months in a year

Billing months x current \$50 rate

1308\*\$50=\$65400

NEW Base Rate	Base Rate Revenue	Prop Tax Revenue	Base rev + some prop tax	Required Reserves	Total Expenses Including Reserves
1308	85020	\$16,737.00	\$101,757.00	\$38,628	\$168,749
\$65.00	\$91,560.00	\$16,737.00	\$108,297.00	\$39,445	\$169,566
\$70.00	\$98,100.00	\$16,737.00	\$114,837.00	\$40,263	\$170,384
\$75.00	\$104,640.00	\$16,737.00	\$121,377.00	\$41,080	\$171,201
\$80.00	\$111,180.00	\$16,737.00	\$127,917.00	\$41,898	\$172,019
\$85.00	\$117,720.00	\$16,737.00	\$134,457.00	\$42,715	\$172,836
\$90.00	\$124,260.00	\$16,737.00	\$140,997.00	\$43,533	\$173,654
\$95.00	\$130,800.00	\$16,737.00	\$147,537.00	\$44,350	\$174,471
\$100.00	\$137,340.00	\$16,737.00	\$154,077.00	\$45,168	\$175,289

Mary says this is ok

Fire Department Budget \$10K of secured prop tax rev

1/8 operating reserves	Emergency reserves	Capital Improvements	Expenses	Required Reserves	Total Expenses Including Reserves
\$10,628	\$8,000	\$20,000	\$130,121	\$38,628	\$168,749
\$11,445	\$8,000	\$20,000	\$130,121	\$39,445	\$169,566
\$12,263	\$8,000	\$20,000	\$130,121	\$40,263	\$170,384
\$13,080	\$8,000	\$20,000	\$130,121	\$41,080	\$171,201
\$13,898	\$8,000	\$20,000	\$130,121	\$41,898	\$172,019
\$14,715	\$8,000	\$20,000	\$130,121	\$42,715	\$172,836
\$15,533	\$8,000	\$20,000	\$130,121	\$43,533	\$173,654
\$16,350	\$8,000	\$20,000	\$130,121	\$44,350	\$174,471
\$17,168	\$8,000	\$20,000	\$130,121	\$45,168	\$175,289

This is if there's catastrophic failure.  
 ie pump replacement

FY16/17, FY17/18 FINAL 6/30.18 FY19 PROJECTE 2017-2018 Adopted 2017-2018 FINAL 2018-2019 Adopted 2018-19 YE PROJ 2019-20 PROJ WATER FIRE

Ordinary Income/Expense

Income

Revenue

Water Sales

Proposition 172 for WF&R

Current Unsecured Taxes

Current Secured Taxes

Other/Prop 84 IG

other taxes

Taxes - AR past due account

Interest Income

Revenue/truck/Work Comp Refund

Total Revenue

Expense

Payroll Expenses

Salaries and Wages

Salary & Wages

Total Salaries and Wages

Payroll Taxes

Other Payroll Expenses

Worker's Compensation

Total Payroll Expenses

Automobile Expense

County of Nevada Accounting Fees

Computer and Internet Expenses

Insurance Expense

General Liability Insurance

Fire Department Insurance

Interest Expense (USDA loan)

Office Supplies

Postage and Delivery

Professional Fees

Auditor

Legal

Operations Manager

Bookkeeper

Repairs and Maintenance

Permits and Licenses

Telephone Expense

Training

Utilities

Total Expense

Net Ordinary Income

USDA loan payment

Income Less Cash Flow

	2017-2018 Adopted	2017-2018 FINAL	2018-2019 Adopted	2018-19 YE PROJ	2019-20 PROJ	WATER	FIRE	
Revenue								
Water Sales	72,000	69115	110943	73460	110000	110000		
Proposition 172 for WF&R	4,200	4388	4200	4643	4200		4200	
Current Unsecured Taxes	525	992	525	506	500	500		
Current Secured Taxes	26,737	28959	26737	33493	26737	26737		
Other/Prop 84 IG	13,000	0						
other taxes	0	0		261				
Taxes - AR past due account	0	0		750				
Interest Income	848	970	900	1064	900	900		
Revenue/truck/Work Comp Refund		5557		229				
Total Revenue	117,310	109,981	143305	114406	142337	138137	4200	
Expense								
Payroll Expenses								
Salaries and Wages								
Salary & Wages	22,000	30460	32000	36410	47340	47340		New \$9,600 health ins
Total Salaries and Wages		30460						
Payroll Taxes	4,200	8090	8640	12950	16450	16450		
Other Payroll Expenses								
Worker's Compensation	5,254	432	6000	8993	3169	3169		Reduction due to new policy
Total Payroll Expenses	31,454	38,982	46640	58353	66959	66959		
Automobile Expense	4,000	6583	4000	171	500	500		
County of Nevada Accounting Fees	600		600	1013	600	600		
Computer and Internet Expenses	1,300	1143	1392	3211	2130	2130		CAMs maint \$750
Insurance Expense								
General Liability Insurance	8,200	2228	8200	7430	3100	3100		Reduction due to new policy
Fire Department Insurance	3,732	3756	3756	4065	1450	0		1450 Reduction due to new policy
Interest Expense (USDA loan)	4,032	5272	5272	5272	5272	5272		
Office Supplies	300	517	300	627	600	600		
Postage and Delivery	700	421	700	712	800	800		14 rolls of stamps & certfieds
Professional Fees								
Auditor	2,300	5541	2300	2300	6000	6000		
Legal	500	0	500	35	500	500		15/16 & 16/17 Engagement letter \$6,000
Operations Manager	27,500	23576	27500	16638	0	0		
Bookkeeper	13,260	14993	13260	14727	13260	13260		
Repairs and Maintenance	8,000	24988	19000	22266	20250	19000		1250 R&M Fire = fuel
Permits and Licenses	2,500	3208	3200	3200	3200	3200		
Telephone Expense	1,800	2142	2145	2435	2800	1400		
Training	600	774	500	400	400	0		1400
Utilities	1,900	1784	1900	1847	2300	1200		400
Total Expense	112,578	135,908	141165	144702	130121	124521	5600	1100
Net Ordinary Income	4,732	-25,927	2,140	-30,296	12,216	13,616	-1,400	
USDA loan payment	1,672	1672	1672					
Income Less Cash Flow	3,060	-27,599	468					