
ALPINE SPRINGS COUNTY WATER DISTRICT

Directors: Janet S. Grant, Janice Ganong, Evan Salke, Dave Smelser, Christine York
General Manager: Joe Mueller

PUBLIC NOTICE

Budget & Finance Committee Alpine Springs County Water District

Date: Thursday, March 10th, 2022
Location: District Office, Board Room
270 Alpine Meadows Road
Time: 9:30 a.m.
Members: Janet Grant, District President, Chair
Evan Salke, District Director
Advisors: Mike Dobrowski, CPA, District Accountant
Joe Mueller, General Manager, Treasurer

AGENDA

NOTE: IF YOU NEED A DISABILITY-RELATED MODIFICATION OR ACCOMMODATION, INCLUDING AUXILIARY AIDS OR SERVICES, TO PARTICIPATE IN THIS MEETING, PLEASE CONTACT THE DISTRICT OFFICE AT THE TELEPHONE NUMBER AND ADDRESS LISTED BELOW PRIOR TO THE MEETING.

NOTE: THE BOARD OF DIRECTORS MAY TAKE FORMAL ACTION ON ANY OF THE AGENDA ITEMS SHOWN BELOW. AGENDA ITEMS MAY OR MAY NOT BE TAKEN IN THE SEQUENCE LISTED BELOW.

This will be a hybrid meeting held in person and available by ZOOM for the general public. The board room at 270 Alpine Meadows Rd. is open to the public with Members and Staff present. Current masking requirements will be enforced. Public comments will be accepted by the board and should be submitted to the Board Secretary by sending an email to info@alpinesprings.org; by mail or in person at 270 Alpine Meadows Rd., Alpine Meadows, CA by Monday February 7, 2022 at 9:30 a.m. and via ZOOM on any item on the agenda until the close of public comment on the item.

ZOOM: At the specified time, 9:30 a.m., connect to the ZOOM Mtg. ID: **862 0933 9749**; Passcode: **979827**. Please mute yourself unless you are speaking. Times listed are approximate.

ZOOM LINK:

<https://us06web.zoom.us/j/86209339749?pwd=c1JMUU5PT0xKSEdBaHA5Mm9tcWIOUT09>

1. **CALL TO ORDER**

EXHIBIT 3.A

ALPINE SPRINGS COUNTY WATER DISTRICT

Directors: Janet S. Grant, Janice Ganong, Evan Salke, Dave Smelser, Christine York
General Manager: Joe Mueller

2. PUBLIC COMMENT

It is the policy of the Alpine Springs County Water District to give the public the opportunity to address any item of interest, related to the Committee's activities, at this time. No action can be taken on items addressed under Public Comment that are not on the agenda. Individual public participation will be limited to five minutes in duration. If a member of the public wishes to address the Committee on an agenda item after consideration by the Committee, but prior to a vote, the individual should raise his/her hand to be recognized by the Chair of the Committee.

3. ITEMS FOR COMMITTEE DISCUSSION & RECOMMENDED ACTION

3.A) FEBRUARY 2022 MONTHLY FINANCIAL REPORTS

Review and discuss the monthly financial reports.

3.B) TREASURER'S REPORT

Review and discuss Treasurer's report regarding cash reserves and return on investments.

3.C) PARK FUND

Discuss the Auditor's suggestion, elimination of the Park Fund in the FY 22/23 Budget and account for all Park revenues and expenses under the General Fund. This suggestion was made with the idea it could help with the occasional confusion of the Park Fund showing in the red and the question of where the makeup funds are coming from.

3.D) UNBUDGETED EXPENSES

Review and discuss impact of known potential unbudgeted expenses.

- 1) Tank 4 replacement project, FARR Construction resubmitted on 03/02/22 a revised final invoice for \$46,105 down from \$64,800. Invoice is currently under review, their previous two submitted invoices were rejected.

4. MEMBERS' COMMENTS

In accordance with Government Code Section 54954.2(a), Committee members may make brief announcements or brief reports on their own activities. They may ask questions for clarification, make a referral to staff or take action to have staff place a matter of business on a future agenda.

5. CORRESPONDENCE

None received

6. ADJOURNMENT

Agenda items may or may not be taken in the order sequence presented above.

Next regularly scheduled Budget & Finance Committee meeting – April 7th, 2022, at 9:30 am

I certify that on or before Monday, March 7th, 2022, at 9:30 a.m., I personally posted and forwarded agendas as requested.

Pam Zinn

Pam Zinn, Office Manager

Subject: *February 2022 Month End Review*

For: *Alpine Springs County Water District*

To: *The Board of Directors*

Prepared by: *Michael J. Dobrowski, CPA 03/07/22*

On a year to date basis our net income was \$109,796 more than the prior fiscal year. This is mainly due to additional revenue spread across multiple areas. Current month total expenses were \$102,601 which were under budget by \$71,785. (Due to the NTFD contract accrual). Our year-to-date net income was \$260,315 favorable to budget.

Our cash position has increased by \$605,606 from February 2021 and has decreased by \$473,367 from the prior month.

Reports Included: Profit and Loss Previous Year Comparison (Condensed)
Profit and Loss Budget Performance
Balance Sheet Previous Year and Month Comparison
Cash Flow Year to Date
Check Register for Current Month
Subsequent Payments Listing
Quarterly Balanced Fund and P&L Reports (Sept, Dec, Mar, June)

Procedures Performed: Made monthly depreciation entry.
Reconciled Bank Accounts to last available statement.
Payroll entries completed.
Prepaid account adjusted to actual.
Leave accrual adjusted on statements.
County A/R adjustment.
Accrued items to budget.

Outstanding Information: Placer County & Bank of the West Account – Prior Month statement.

Cash reserved for Capital – \$0 + \$153,820= \$152,861

Prior Year + (10% of annual revenues (\$1,795,212-257,010) less Garbage)

Cash available for operations – \$1,097,517

(Remaining balance \$1,251,337-153,820)

Work in Progress Accounts**Current Year****Total**

Sewer Easement

Total

	<u>0</u>		<u>11,300</u>
\$	0	\$	11,300

Accounts Payable

Garbage Contract

Total

<u>\$ 0</u>
\$ 0

Sick and General Leave

COVID Sick leave

0.00 Hrs.

Sick leave Hours

275.27 Hrs.

General leave Hours and Dollars

501.02 Hrs.

\$ 19,686.04

Prepays

Sun Life Dental (5103&04) (68.77+212.89) 1 month

\$ 281.66

Garbage Contract (5404.02) 1 Mo. @ \$12,282.40

\$ 12,282.40

Healthplan Services (51031&41) (171.45+208.05) 0 month

\$ 0.00

SDRMA Insurance (5120.00) 4 months @ 2,537.05

\$ 10,148.21

CALPERS (51031&41) (800.74+3,202.94) 0 month

\$ 0.00

Sierra Office Solutions (5232.00) 0 month @ 156.72

\$ 0.00

Principal Life (5103&04) (25.80+51.60) 0 month

\$ 0.00

SDRMA (5120.00) Worker's Comp 4 months @ 928.97

\$ 3,715.86

Total

\$ 26,428.13

Stale-Dated Checks

<u>Date</u>	<u>Check #</u>	<u>Amount</u>	<u>Vendor</u>
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Last disbursement issued from prior month

<u>Date</u>	<u>Check or EFT #</u>	<u>Amount</u>	<u>Vendor</u>
02/01/22	EFT020122	765.79	CalPERS (Retired Health Insurance)

Benefits Breakdown (YTD)

Health & Life Ins. (Active) \$35,382.85

Health & Life Ins. (Retired) 11,163.50

Pension (Employee 6.75%) 15,066.11 (Employer 7.59% Effective 07/01/21)

Payroll Taxes 6,168.75

Health plan co-ins. 4,712.41

Total \$ 72,493.62

Alpine Springs County Water District
Profit & Loss Prev Year Comparison
July 2021 through February 2022

	<u>Jul '21 - Feb 22</u>	<u>Jul '20 - Feb 21</u>	<u>\$ Change</u>
Ordinary Income/Expense			
Income			
Water Revenue	635,095	611,069	24,026
Connection Fees	47,609	27,166	20,443
Sewer Revenue	312,653	296,261	16,392
Garbage Revenue	257,010	245,942	11,068
Park Revenue	7,793	13,862	(6,069)
Fire Mitigation Fees	41,119	8,401	32,719
Fire Fuel Management Fees	24,827	24,124	703
Property Tax Revenue	445,217	419,046	26,171
Other Revenue	23,890	31,167	(7,277)
Total Income	<u>1,795,212</u>	<u>1,677,037</u>	<u>118,175</u>
Gross Profit	1,795,212	1,677,037	118,175
Expense			
Salaries and Wages - Admin	118,154	50,639	67,515
Salaries and Wages - O&M	131,094	140,310	(9,216)
Benefits - Office	17,509	12,719	4,791
Benefits - O&M	50,272	48,268	2,003
Health Plan Co-Insurance	4,712	4,223	490
Directors' Fees	5,675	6,225	(550)
Insurance - Administration	28,147	30,378	(2,231)
Park Expenditures	3,339	14,034	(10,695)
Parts/Tools/Misc. Equip	7,052	9,480	(2,428)
Postage and Delivery	2,806	2,738	68
Cleaning	1,500	1,545	(45)
Newsletter and Printing	746	1,318	(571)
Office Expense	10,315	11,349	(1,034)
Dues and Subscriptions	9,074	8,423	651
Bank and Collection Fees	1,881	1,792	89
Analytical Testing	1,415	1,154	261
Accounting Fees	42,384	41,622	762
Audit	19,250	18,450	800
Legal Fees	8,874	5,489	3,385
Consultants-Management	0	69,870	(69,870)
Consultants-Misc.	3,530	6,827	(3,297)

Alpine Springs County Water District
Profit & Loss Prev Year Comparison
 July 2021 through February 2022

	<u>Jul '21 - Feb 22</u>	<u>Jul '20 - Feb 21</u>	<u>\$ Change</u>
NTFD Contract	371,273	344,290	26,983
Fire Fuel Management Fee	15,701	12,817	2,885
Building Maintenance	15,631	11,709	3,923
Equipment Maintenance - Ad...	5,857	4,868	989
Vehicle Maintenance and Rep.	4,437	7,965	(3,528)
Maintenance Water and Sewer	53,303	59,688	(6,385)
Gas and Electric - Admin	25,682	25,082	600
SCADA System	15,084	16,052	(969)
Travel and Entertainment	276	422	(146)
Education Staff/Board	231	0	231
Uniforms	2,946	3,239	(293)
ASCWD Fuel	2,178	1,820	358
Telephone - Administration	7,807	11,490	(3,683)
Government Mandates	15,379	14,673	705
Garbage Services	98,826	93,398	5,428
Depreciation Expense	142,232	142,232	0
Miscellaneous - O&M	794	1,665	(871)
Total Expense	<u>1,245,366</u>	<u>1,238,261</u>	<u>7,105</u>
Net Ordinary Income	549,846	438,776	111,070
Other Income/Expense			
Other Income			
Interest Revenue	743	2,017	(1,274)
Total Other Income	<u>743</u>	<u>2,017</u>	<u>(1,274)</u>
Net Other Income	<u>743</u>	<u>2,017</u>	<u>(1,274)</u>
Net Income	<u><u>550,589</u></u>	<u><u>440,793</u></u>	<u><u>109,796</u></u>

Alpine Springs County Water District
Profit & Loss Budget Performance 2021/2022
February 2022

	Feb 22	Budget	Jul '21 - Feb...	YTD Budget	Annual Bud...
Ordinary Income/Expense					
Income					
Water Revenue	7,820	0	635,095	617,169	753,837
Connection Fees	0	2,101	47,609	16,809	25,214
Sewer Revenue	0	0	312,653	310,909	310,909
Garbage Revenue	0	0	257,010	255,033	255,033
Park Revenue	-25	0	7,793	13,416	26,830
Fire Mitigation Fees	0	792	41,119	6,336	9,500
Fire Fuel Management Fees	0	0	24,827	24,827	24,827
Property Tax Revenue	0	0	445,217	460,937	768,229
Other Revenue	12	1,386	23,890	11,090	16,636
Total Income	7,806	4,279	1,795,212	1,716,526	2,191,015
Gross Profit	7,806	4,279	1,795,212	1,716,526	2,191,015
Expense					
Salaries and Wages - Admin	14,150	15,443	118,154	123,544	185,322
Salaries and Wages - O&M	13,667	18,299	131,094	146,392	219,573
Benefits - Office	1,984	3,703	17,509	29,624	44,441
Benefits - O&M	6,030	6,921	50,272	55,368	83,052
Health Plan Co-Insurance	0	917	4,712	7,336	11,000
Directors' Fees	750	720	5,675	5,760	8,650
Insurance - Administration	3,466	3,656	28,147	29,248	43,862
Park Expenditures	0	0	3,339	13,734	27,465
Parts/Tools/Misc. Equip	947	1,770	7,052	14,160	21,220
Postage and Delivery	196	624	2,806	4,992	7,485
Cleaning	135	417	1,500	3,336	5,000
Newsletter and Printing	0	0	746	1,500	3,000
Office Expense	756	2,183	10,315	17,464	26,196
Dues and Subscriptions	0	776	9,074	6,208	9,295
Bank and Collection Fees	32	192	1,881	1,536	2,300
Analytical Testing	180	277	1,415	2,216	3,325
Accounting Fees	5,467	5,320	42,384	42,560	63,860
Audit	19,250	0	19,250	19,250	19,250
Legal Fees	1,940	1,252	8,874	10,016	15,000
Consultants-Misc.	328	1,292	3,530	10,336	15,500
NTFD Contract	-12,869	51,215	371,273	409,720	614,583
Fire Fuel Management Fee	0	2,069	15,701	16,552	24,827

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Accrual Basis

Alpine Springs County Water District
Profit & Loss Budget Performance 2021/2022
February 2022

	Feb 22	Budget	Jul '21 - Feb...	YTD Budget	Annual Bud...
OPEB Trust - Annual Funding	0	0	0	0	30,000
Building Maintenance	412	2,387	15,631	19,096	28,640
Equipment Maintenance - A...	839	743	5,857	5,944	8,910
Vehicle Maintenance and R...	65	471	4,437	3,768	5,650
Maintenance Water and Se...	3,120	13,514	53,303	108,112	162,150
Gas and Electric - Admin	9,301	4,118	25,682	32,944	49,400
SCADA System	0	1,662	15,084	13,296	19,930
Travel and Entertainment	0	25	276	200	300
Education Staff/Board	0	292	231	2,336	3,500
Uniforms	452	441	2,946	3,528	5,300
ASCWD Fuel	0	441	2,178	3,528	5,300
Telephone - Administration	1,769	863	7,807	6,904	10,351
Government Mandates	174	1,899	15,379	15,192	22,792
Garbage Services	12,282	12,313	98,826	98,504	147,755
Depreciation Expense	17,779	17,779	142,232	142,232	213,345
Miscellaneous - O&M	0	392	794	3,136	4,700
Total Expense	102,601	174,386	1,245,366	1,429,572	2,172,229
Net Ordinary Income	-94,795	-170,107	549,846	286,954	18,786
Other Income/Expense					
Other Income					
Interest Revenue	0	415	743	3,320	5,000
Total Other Income	0	415	743	3,320	5,000
Net Other Income	0	415	743	3,320	5,000
Net Income	-94,795	-169,692	550,589	290,274	23,786

Alpine Springs County Water District
Balance Sheet Previous Year & Month Comparison
As of February 28, 2022

	Feb 28, 22	Jan 31, 22	\$ Change	Feb 28, 21	\$ Change
ASSETS					
Current Assets					
Checking/Savings					
Petty Cash	336	336	0	185	152
Bank of the West	272,836	746,203	(473,367)	100,008	172,828
Placer County - Interest App.	354,657	354,657	0	353,970	687
Wells Fargo Advisors	0	0	0	18,592	(18,592)
LAIF Accounts	623,507	623,507	0	172,976	450,531
Total Checking/Savings	1,251,337	1,724,704	(473,367)	645,731	605,606
Accounts Receivable					
Accounts Receivable	34,276	30,148	4,128	29,038	5,238
Total Accounts Receivable	34,276	30,148	4,128	29,038	5,238
Other Current Assets					
Placer - Agency Taxes 390-770	1,871	1,871	0	0	1,871
Interfund Receivable - Enterp	0	0	0	0	0
Prepaid Expenses	26,428	17,612	8,816	26,847	(419)
Deferred Pension Outflows	41,103	41,103	0	35,652	5,451
Deferred OPEB Outflows	29,374	29,374	0	2,694	26,680
Total Other Current Assets	98,776	89,960	8,816	65,193	33,583
Total Current Assets	1,384,390	1,844,812	(460,422)	739,963	644,427
Fixed Assets					
Land	360,436	360,436	0	360,436	0
Firehouse	376,338	376,338	0	376,338	0
Firehouse Vehicles & Equipment	343,336	343,336	0	343,336	0
Park	403,391	403,391	0	403,391	0
Park Improvements Depreciable	21,728	21,728	0	19,633	2,095
Land Improvements	129,444	129,444	0	129,444	0
Alpine Springs Interceptor	58,095	58,095	0	58,095	0
Water System	6,357,449	6,357,449	0	4,714,783	1,642,665
SCADA System	146,548	146,548	0	146,548	0
Sewer System	1,022,026	1,022,026	0	1,022,026	0
Building Improvements	357,090	357,090	0	357,090	0
Office Equipment	81,011	81,011	0	81,011	0
Vehicles	128,749	128,749	0	128,749	0
Maintenance Equipment	131,068	131,068	0	131,068	0
Truckee River Interceptor	358,524	358,524	0	358,524	0
Inflow and Infiltration	26,031	26,031	0	26,031	0

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Accrual Basis

Alpine Springs County Water District
Balance Sheet Previous Year & Month Comparison
As of February 28, 2022

	Feb 28, 22	Jan 31, 22	\$ Change	Feb 28, 21	\$ Change
Work in Progress	11,300	11,300	0	1,620,995	(1,609,695)
Accumulated Depreciation	(5,116,504)	(5,098,725)	(17,779)	(4,851,174)	(265,330)
Total Fixed Assets	5,196,060	5,213,839	(17,779)	5,426,325	(230,265)
Other Assets					
Land Usage and Easement Right	17,436	17,436	0	12,318	5,118
Total Other Assets	17,436	17,436	0	12,318	5,118
TOTAL ASSETS	<u>6,597,886</u>	<u>7,076,087</u>	<u>(478,201)</u>	<u>6,178,606</u>	<u>419,280</u>
LIABILITIES & EQUITY					
Liabilities					
Current Liabilities					
Accounts Payable					
Accounts Payable	0	384,043	(384,043)	0	0
Total Accounts Payable	0	384,043	(384,043)	0	0
Other Current Liabilities					
Accounts Payable - 05	38,129	38,129	0	0	38,129
Retention Payable	0	0	0	41	(41)
OPEB Liability	398,216	398,216	0	389,109	9,107
Accrued Payroll & Payroll Tax	0	0	0	0	0
Accrued Vacation Payable	19,686	19,050	636	20,500	(814)
Deferred Pension Inflows	184	184	0	1,234	(1,050)
Deferred OPEB Inflows	72,115	72,115	0	69,965	2,150
Net Pension Liabilities	13,862	13,862	0	8,482	5,380
Total Other Current Liabilities	542,192	541,555	636	489,330	52,861
Total Current Liabilities	542,192	925,598	(383,406)	489,330	52,861
Total Liabilities	542,192	925,598	(383,406)	489,330	52,861
Equity					
Retained Earnings	256,622	256,622	0	0	256,622
Retained Earnings - Garbage	426,769	426,769	0	417,253	9,516
Retained Earnings - Park	(210,878)	(210,878)	0	(213,774)	2,896
Retained Earnings - Sewer	1,260,449	1,260,449	0	1,240,707	19,742
Retained Earnings - Water	(1,974,150)	(1,974,150)	0	(2,116,941)	142,791
Fund balance Undesignated	369,898	369,898	0	350,248	19,650
Investment in plant & equip	5,376,395	5,376,395	0	5,570,990	(194,595)
Net Income	550,589	645,384	(94,795)	440,793	109,796
Total Equity	6,055,694	6,150,489	(94,795)	5,689,275	366,419
TOTAL LIABILITIES & EQUITY	<u>6,597,886</u>	<u>7,076,087</u>	<u>(478,201)</u>	<u>6,178,606</u>	<u>419,280</u>

Alpine Springs County Water District
Statement of Cash Flows
July 2021 through February 2022

	Jul '21 - Feb 22
OPERATING ACTIVITIES	
Net Income	550,589
Adjustments to reconcile Net Income to net cash provided by operations:	
1150.00 · Accounts Receivable - 05 Fund	101,241
1550.00 · Prepaid Expenses	15,164
1550.00 · Prepaid Expenses:1550.02 · Prepaid Expenses - 02	8,756
1550.00 · Prepaid Expenses:1550.03 · Prepaid Expenses - 03	(2,919)
1550.00 · Prepaid Expenses:1550.04 · Prepaid Expenses - 04	(2,919)
1550.00 · Prepaid Expenses:1550.05 · Prepaid Expenses - 05	(2,919)
1600.05 · County Collection Accts	36,481
1041.00 Placer Co - Taxes 770	40,376
1850.00 · Accumulate Depreciation:1850.02 · Accumulated D...	5,904
1850.00 · Accumulate Depreciation:1850.03 · Accumulated D...	5,904
1850.00 · Accumulate Depreciation:1850.04 · Accumulated D...	17,752
1850.00 · Accumulate Depreciation:1850.05 · Accumulated D...	103,544
2010.00 · Accounts Payable - 06 Fund	(17,934)
2010.00 · Accounts Payable - 06 Fund:2010.06 · Accounts Pa...	(293,332)
2070.00 · Accrued Payroll & Taxes - 05 Fu	(4,656)
2075.00 · Accrued Vacation Pay - 05 Fund	(1,350)
Net cash provided by Operating Activities	559,683
INVESTING ACTIVITIES	
1850.00 · Accumulate Depreciation:1850.06 · Accumulated De...	9,128
Net cash provided by Investing Activities	9,128
Net cash increase for period	568,811
Cash at beginning of period	682,527
Cash at end of period	1,251,337

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Alpine Springs County Water District
Check Register for Current Month
February 5 - 28, 2022

Date	Num	Name	Memo	Amount	Balance
02/08/2022	32361	Heather DeQuincy	Returned Park Card	-25.00	-25.00
02/14/2022	32362	AmeriGen Power Solutions	Invoice #01-10792	-441.70	-466.70
02/14/2022	32363	Aramark	Customer #6728877	-179.94	-646.64
02/14/2022	32364	Badger Meter	Invoice 80090637 Services for ...	-39.78	-686.42
02/14/2022	32365	Best Best & Krieger LLP	Invoice #926447	-1,940.00	-2,626.42
02/14/2022	32366	Damore, Hamric & Schneider, Inc.	Client ID: 0501203 001 (FY En...	-16,058.00	-18,684.42
02/14/2022	32367	FedEx	Acct #1834-0409-1	-97.96	-18,782.38
02/14/2022	32368	Grainger	Acct #887100167	-433.24	-19,215.62
02/14/2022	32369	Liberty Utilities	Account 88509407-88105912 (...)	-636.19	-19,851.81
02/14/2022	32370	Longo Inc.	Invoices 9591 & 9594	-3,045.62	-22,897.43
02/14/2022	32371	Mountain High Home Services, LLC	Invoice 1135	-135.00	-23,032.43
02/14/2022	32372	Office Depot	Billing ID 3756812	-95.32	-23,127.75
02/14/2022	32373	Principal Life	Account #1113469-10001	-77.40	-23,205.15
02/14/2022	32374	Professional Communications Messaging	Invoice #19307202012022	-42.40	-23,247.55
02/14/2022	32375	Silver State Analytical Laboratories	Water Tests	-60.00	-23,307.55
02/14/2022	32376	Swigard's True Value Hardware, Inc.	Account #11050	-16.40	-23,323.95
02/14/2022	32377	Tahoe City Chevron, Inc.	Account #147	-65.00	-23,388.95
02/14/2022	32378	Tahoe Truckee Sierra Disposal Co., Inc.	Customer No. 000355	-104.00	-23,492.95
02/14/2022	32379	Tahoe Truckee Sierra Disposal Co., Inc.	Customer No. 028540	-36,847.20	-60,340.15
02/14/2022	32380	Truckee Rents, Inc.	Cust #40252	-55.81	-60,395.96
02/28/2022	32381	ACC Business	Account #00001194781 01/11/...	-469.80	-60,865.76
02/28/2022	32382	Aramark	Customer #6728877	-271.93	-61,137.69
02/28/2022	32383	AT&T 831-001-1367 617	Invoice 2910728607	-589.65	-61,727.34
02/28/2022	32384	AT&T	Account #530 583 2342 637 3	-1,196.30	-62,923.64
02/28/2022	32385	Avaya Financial Services	Contract No. 753-0021553-000 ...	-158.91	-63,082.55
02/28/2022	32386	Badger Meter	Invoice 80090676 Services for ...	-39.78	-63,122.33
02/28/2022	32387	Damore, Hamric & Schneider, Inc.	Client ID: 0501203 001 (FY En...	-3,192.00	-66,314.33
02/28/2022	32388	FedEx	Acct #1834-0409-1	-98.39	-66,412.72
02/28/2022	32389	Healthplan Services, Inc.	Case #230511	-291.90	-66,704.62
02/28/2022	32390	Hoffman Plumbing Inc.	Invoice 220104	-486.24	-67,190.86
02/28/2022	32391	Hunt Propane	Acct #5385 Tag #41591	-3,368.04	-70,558.90
02/28/2022	32392	Liberty Utilities	Account 88550011-88105912 (...)	-5,192.81	-75,751.71
02/28/2022	32393	NTFPD	FY2022 Jan Statement	-358,891.51	-434,643.22
02/28/2022	32394	Principal Life	Account #1113469-10001	-77.40	-434,720.62

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Alpine Springs County Water District
Check Register for Current Month
February 5 - 28, 2022

Date	Num	Name	Memo	Amount	Balance
02/28/2022	32395	Professional Communications Messaging	Invoice #19307203032022	-42.40	-434,763.02
02/28/2022	32396	Sierra Office Solutions	Customer #AS32:900020 (02/2...	-355.30	-435,118.32
02/28/2022	32397	Silver State Analytical Laboratories	Water Tests	-120.00	-435,238.32
02/28/2022	32398	Sun Life Financial	Policy #906384 Dental	-281.66	-435,519.98
02/28/2022	32399	The Paper Trail	Invoice 4977	-327.50	-435,847.48
02/28/2022	32400	Verizon Wireless	Account #271135177-00001 (0...	-160.03	-436,007.51
02/28/2022	32401	Janet Grant	Feb Budget & Finance and Boa...	-175.00	-436,182.51
02/28/2022	32402	Janice Ganong	Feb Board of Directors & Park, ...	-150.00	-436,332.51
02/28/2022	32403	Evan Salke {1}	Feb Budget & Finance and Boa...	-150.00	-436,482.51
02/28/2022	32404	David Smelser {1}	Feb Board of Directors Mtg	-125.00	-436,607.51
02/28/2022	32405	Christine York	Feb Board of Directors and Par...	-150.00	-436,757.51
*** Missing numbers here ***					
02/22/2022	EFT02222...	CalPERS	CalPERS ID: 2668620501 Inv#...	-173.83	-436,931.34

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Alpine Springs County Water District
Subsequent Payments Listing
March 1 - 7, 2022

Date	Num	Name	Memo	Amount	Balance
03/01/2022	32406	Michael J. Dobrowski, CPA, LLC	Inv#220105	-5,467.01	-5,467.01
*** Missing numbers here ***					
03/07/2022	EFT03072...	CalPERS (Active)	Customer ID: 2668620501 Health Insurance...	-988.79	-6,455.80
*** Duplicate document numbers ***					
03/07/2022	EFT03072...	CalPERS (Retired)	CalPERS ID: 2668620501 Health Insurance...	-765.79	-7,221.59
*** Duplicate document numbers ***					
03/07/2022	EFT03072...	CalPERS	CalPERS ID: 2668620501	-173.83	-7,395.42

EXHIBIT 3.B

ALPINE SPRINGS COUNTY WATER DISTRICT

February 2022 TREASURERS REPORT

FY 21/22

	Account Balance	Report Date	Interest
Bank of the West Checking	\$ 653,762	3/2/2022	0.00%
LAIF	\$ 624,039	3/2/2022	0.234%
Placer County Treasurer	\$ 354,657	1/31/2022	0.249%
CERBT	\$ 55,323	3/2/2022	-0.750%
	<u>\$ 1,687,782</u>		

