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# ALPINE SPRINGS COUNTY WATER DISTRICT

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**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, June 10<sup>th</sup>, 2021  
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.

The district is starting to move to hybrid meetings for community members and meetings will still be available by ZOOM for the community members. Pursuant to the Governor's Executive Order N-29-20, issued March 17, 2020, the Alpine Springs County Water District Board Room will not be accessible to the public for this meeting, but it will be accessible to committee members. Public comments will be accepted by the committee and should be submitted to the Board Secretary at [info@alpinesprings.org](mailto:info@alpinesprings.org); by mail or in person (drop box) 270 Alpine Meadows Rd., Alpine Meadows, by Monday June 7<sup>th</sup>, 2021 at 9:30 a.m. and via ZOOM on any item on the agenda until the close of public comment on the item.

ZOOM LINK: At the specified time, 9:30 a.m., connect to the ZOOM Mtg. ID: 959 9164 0702; Passcode:683774. Please mute yourself unless you are speaking. Times listed are approximate.

1. **CALL TO ORDER**
2. **PUBLIC COMMENT**

# ALPINE SPRINGS COUNTY WATER DISTRICT

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**Directors:** Janet S. Grant, Janice Ganong, Evan Salke, Dave Smelser, Christine York

**General Manager:** Joe Mueller

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 & ACTION

### a. NON-STANDARD TRANSACTIONS

Review and discuss method of accounting for non-standard transactions.

### b. MAY 2021 MONTHLY FINANCIAL REPORTS

Review and discuss the month-end financial reports.

### c. TREASURER'S REPORT

Review and discuss Treasurer's report regarding cash reserves and return on investments. Review and discuss 2020-2021 cash forecast.

### d. REVIEW THE DRAFT OPERATIONS BUDGET FOR 2021/2022

The committee will review staff's second draft of the budget & make comments and ask questions.

### d. REVIEW THE DRAFT CIP BUDGET FOR 2021/2022

The committee will review staff's recommendation for CIP expenditures for FY21/22 & make comments and ask questions.

### f. REVIEW THE DISTRICTS ANNUAL BUDGETED CERBT CONTRIBUTION

The committee will review for a recommendation to the board the budgeted \$30K annual paydown.

### g. CURRENT AND FUTURE STAFF RETIREMENT PLAN OPTIONS

Initial conversation on the district retirement plan and options. Make recommendations if the district should consider existing CalPERS in favor of an alternative retirement plan.

## 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

## 6. ADJOURNMENT

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

Next regularly scheduled Budget & Finance Committee meeting – July 8<sup>th</sup>, 2021, at 9:30 am

*I certify that on or before Monday, June 7<sup>th</sup>, 2021, at 9:30 a.m., I personally posted and forwarded agendas as requested.*

*Pam Zinn*

Pam Zinn, Office Manager

**Subject:** *May 2021 Month End Review*

**For:** *Alpine Springs County Water District*

**To:** *The Board of Directors*

**Prepared by:** *Michael J. Dobrowski, CPA 06/07/21*

On a year to date basis our net income was \$146,312 more than the prior fiscal year. This is mainly due to an increase in revenues spread out between several accounts. Current month total expenses were \$347,024 which was under budget by \$37,323. Our year to date net income was \$232,063 favorable to budget.

Our cash position has increased by \$451,396 from July 1<sup>st</sup>, 2020 and has increased by \$247,070 from the prior month. Billing statements are being reviewed and prepared for mailing.

**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.  
Made Wells Fargo entry. (Transferred remaining balance 06/21)  
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 + \$180,264= \$180,264**

Prior Year + (10% of annual revenues (\$2,048,579-245,942) less Garbage)

**Cash available for operations –** **\$590,725**

(Remaining balance \$770,989-180,264)

<b>Work in Progress Accounts</b>	<b>Current Year</b>	<b>Total</b>
Tank 4 & 4a Replacement	80,551	1,669,695
Forest Service Use Permit	0	5,118
AME Well Design	0	19,067
Updating Hydraulic Model / Fire Flow	16,997	16,997
Sewer Easement	<u>0</u>	<u>11,300</u>
Total	\$ 97,548	\$1,722,177

**Accounts Payable**

Garbage Contract	\$ 253,079.00
Total	\$ 253,079.00

**Sick and General Leave**

COVID Sick leave	0.00 Hrs.	
Sick leave Hours	187.52 Hrs.	
General leave Hours and Dollars	585.80 Hrs.	\$ 21,016.88

**Prepays**

Sun Life Dental (5103&04) (68.77+212.89) 0 month	\$ 0.00
Garbage Contract (5404.02) 1 Mo. @ \$11,674.72	\$ 11,674.72
Healthplan Services (51031&41) (134.78+108.79) 0 month	\$ 0.00
SDRMA Insurance (5120.00) 1 months @ 3,057.77	\$ 3,057.72
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 1 months @ 664.85	\$ 664.80
Total	\$ 15,397.24

**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>
05/05/21	EFT050521	159.91	CalPERS

**Benefits Breakdown (YTD)**

Health & Life Ins. (Active)	\$47,589.48	
Health & Life Ins. (Retired)	15,435.64	
Pension (Employee 6.75%)	15,687.45	(Employer 7.732% Effective 07/01/20)
Payroll Taxes	7,628.68	
Health plan co-ins.	<u>4,367.55</u>	
Total	\$ 90,708.80	

Alpine Springs County Water District  
Statement of Cash Flows  
July 2020 through May 2021

	<u>Jul '20 - May ...</u>
<b>OPERATING ACTIVITIES</b>	
Net Income	271,715
Adjustments to reconcile Net Income to net cash provided by operations:	
1150.00 · Accounts Receivable - 05 Fund	78,339
1240.00 · Interfund Receivable:1240.03 · Due from (to) In...	5,858
1240.00 · Interfund Receivable:1240.06 · Due from (to) In...	(5,858)
1550.00 · Prepaid Expenses	41,702
1550.00 · Prepaid Expenses:1550.02 · Prepaid Expenses...	(11,675)
1600.05 · County Collection Accts	(18,976)
1041.00 Placer Co - Taxes 770:1041.06 Placer Co-Agenc...	39,055
1850.00 · Accumulate Depreciation:1850.02 · Accumulat...	8,118
1850.00 · Accumulate Depreciation:1850.03 · Accumulat...	8,118
1850.00 · Accumulate Depreciation:1850.04 · Accumulat...	24,409
1850.00 · Accumulate Depreciation:1850.05 · Accumulat...	142,373
2010.00 · Accounts Payable - 06 Fund	(36,688)
2010.00 · Accounts Payable - 06 Fund:2010.06 · Account...	438
2070.00 · Accrued Payroll & Taxes - 05 Fu	858
2075.00 · Accrued Vacation Pay - 05 Fund	7,673
2010.05 · Accounts Payable - 05	(19,067)
<b>Net cash provided by Operating Activities</b>	<b>536,393</b>
<b>INVESTING ACTIVITIES</b>	
1725.00 · Park:1725.03 · Park Assets	3,943
1726.03 · Park Improvements Depreciable	(3,943)
1830.05 · Work in Progress:1835.05 · Tank 4 & 4A Replace...	(80,551)
1830.05 · Work in Progress:1840.05 · Fire Flow Improvem...	(16,997)
1850.00 · Accumulate Depreciation:1850.06 · Accumulate...	12,551
<b>Net cash provided by Investing Activities</b>	<b>(84,997)</b>
<b>Net cash increase for period</b>	<b>451,396</b>
<b>Cash at beginning of period</b>	<b>319,593</b>
<b>Cash at end of period</b>	<b><u>770,989</u></b>

**Alpine Springs County Water District**  
**Balance Sheet Previous Year & Month Comparison**  
As of May 31, 2021

	May 31, 21	Apr 30, 21	\$ Change	May 31, 20	\$ Change
<b>ASSETS</b>					
<b>Current Assets</b>					
<b>Checking/Savings</b>					
Petty Cash	169	169	0	178	(10)
Bank of the West	324,927	77,858	247,070	276,379	48,549
Placer County - Interest App.	354,107	354,107	0	32,991	321,116
Wells Fargo Advisors	18,599	18,599	0	18,555	45
LAIF Accounts	73,187	73,187	0	2,036	71,151
OPEB (CERBT) Prefunding	0	0	0	30,138	(30,138)
<b>Total Checking/Savings</b>	<b>770,989</b>	<b>523,919</b>	<b>247,070</b>	<b>360,277</b>	<b>410,711</b>
<b>Accounts Receivable</b>					
Accounts Receivable	17,043	19,070	(2,027)	(10,613)	27,656
<b>Total Accounts Receivable</b>	<b>17,043</b>	<b>19,070</b>	<b>(2,027)</b>	<b>(10,613)</b>	<b>27,656</b>
<b>Other Current Assets</b>					
Placer - Agency Taxes 390-770	0	316,349	(316,349)	35	(35)
Interfund Receivable - Enterp	0	0	0	0	0
Prepaid Expenses	15,397	7,445	7,952	59,597	(44,200)
County Collection Accounts	36,902	36,902	0	17,926	18,976
Deferred Pension Outflows	35,652	35,652	0	33,411	2,241
Deferred OPEB Outflows	2,694	2,694	0	0	2,694
<b>Total Other Current Assets</b>	<b>90,645</b>	<b>399,042</b>	<b>(308,397)</b>	<b>110,969</b>	<b>(20,324)</b>
<b>Total Current Assets</b>	<b>878,677</b>	<b>942,031</b>	<b>(63,354)</b>	<b>460,633</b>	<b>418,043</b>
<b>Fixed Assets</b>					
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	407,334	(3,943)
Park Improvements Depreciable	19,633	19,633	0	15,690	3,943
Land Improvements	129,444	129,444	0	129,444	0
Alpine Springs Interceptor	58,095	58,095	0	58,095	0
Water System	4,678,719	4,678,719	0	4,678,719	0
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

## Balance Sheet Previous Year &amp; Month Comparison

As of May 31, 2021

	May 31, 21	Apr 30, 21	\$ Change	May 31, 20	\$ Change
Inflow and Infiltration	26,031	26,031	0	26,031	0
Work in Progress	1,722,177	1,722,177	0	1,540,403	181,774
Accumulated Depreciation	(4,904,511)	(4,886,732)	(17,779)	(4,668,574)	(235,937)
<b>Total Fixed Assets</b>	<b>5,438,106</b>	<b>5,455,885</b>	<b>(17,779)</b>	<b>5,492,269</b>	<b>(54,163)</b>
<b>Other Assets</b>					
Land Usage and Easement Right	12,318	12,318	0	12,318	0
<b>Total Other Assets</b>	<b>12,318</b>	<b>12,318</b>	<b>0</b>	<b>12,318</b>	<b>0</b>
<b>TOTAL ASSETS</b>	<b>6,329,101</b>	<b>6,410,234</b>	<b>(81,133)</b>	<b>5,965,220</b>	<b>363,880</b>
<b>LIABILITIES &amp; EQUITY</b>					
<b>Liabilities</b>					
<b>Current Liabilities</b>					
Accounts Payable					
Accounts Payable	253,079	11,675	241,405	237,227	15,852
<b>Total Accounts Payable</b>	<b>253,079</b>	<b>11,675</b>	<b>241,405</b>	<b>237,227</b>	<b>15,852</b>
<b>Other Current Liabilities</b>					
Retention Payable	65,159	65,159	0	0	65,159
OPEB Liability	389,109	389,109	0	374,512	14,597
Accrued Payroll & Payroll Tax	858	861	(2)	165	693
Accrued Vacation Payable	21,017	20,425	592	12,461	8,556
Deferred Pension Inflows	1,234	1,234	0	2,684	(1,450)
Deferred OPEB Inflows	69,965	69,965	0	103,969	(34,004)
Net Pension Liabilities	8,482	8,482	0	2,372	6,110
<b>Total Other Current Liabilities</b>	<b>555,824</b>	<b>555,234</b>	<b>590</b>	<b>496,163</b>	<b>59,661</b>
<b>Total Current Liabilities</b>	<b>808,903</b>	<b>566,909</b>	<b>241,994</b>	<b>733,390</b>	<b>75,513</b>
<b>Total Liabilities</b>	<b>808,903</b>	<b>566,909</b>	<b>241,994</b>	<b>733,390</b>	<b>75,513</b>
<b>Equity</b>					
Retained Earnings	142,060	142,060	0	0	142,060
Retained Earnings - Garbage	378,687	378,687	0	390,340	(11,653)
Retained Earnings - Park	(213,774)	(213,774)	0	(196,650)	(17,124)
Retained Earnings - Sewer	1,129,309	1,129,309	0	1,122,262	7,047
Retained Earnings - Water	(2,258,798)	(2,258,798)	0	(1,150,543)	(1,108,255)
Fund balance Undesignated	352,739	352,739	0	343,325	9,414
Investment in plant & equip	5,570,990	5,570,990	0	4,450,424	1,120,566
Design. for Cap. Outlay	147,269	147,269	0	147,269	0
Net Income	271,715	594,843	(323,128)	125,403	146,312
<b>Total Equity</b>	<b>5,520,198</b>	<b>5,843,326</b>	<b>(323,128)</b>	<b>5,231,830</b>	<b>288,367</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>6,329,101</b>	<b>6,410,234</b>	<b>(81,133)</b>	<b>5,965,220</b>	<b>363,880</b>

**Alpine Springs County Water District  
Profit & Loss Budget Performance 2020/2021**

May 2021

	May 21	Budget	Jul '20 - May 21	YTD Budget	Annual Budget
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
Water Revenue	0	0	640,194	601,337	699,862
Connection Fees	0	1,051	27,166	11,556	12,607
Sewer Revenue	0	0	296,261	291,778	291,778
Garbage Revenue	0	0	245,942	249,686	249,686
Park Revenue	17,222	7,630	32,424	22,890	30,520
Fire Mitigation Fees	4,822	792	13,223	8,712	9,500
Fire Fuel Management Fees	0	0	24,124	23,798	23,798
Property Tax Revenue	0	294,818	735,395	737,045	737,045
Other Revenue	1,852	2,362	33,851	25,988	28,350
<b>Total Income</b>	23,896	306,653	2,048,579	1,972,790	2,083,146
<b>Gross Profit</b>	23,896	306,653	2,048,579	1,972,790	2,083,146
<b>Expense</b>					
Salaries and Wages - Admin	13,567	6,541	98,123	52,330	56,698
Salaries and Wages - O&M	17,896	25,539	191,552	197,045	215,599
Benefits - Office	2,239	2,191	19,396	17,522	18,985
Benefits - O&M	6,518	9,665	66,945	77,326	83,767
Health Plan Co-Insurance	74	583	4,368	6,413	7,000
Directors' Fees	700	720	8,475	7,920	8,650
Insurance - Administration	3,723	3,988	41,546	43,866	47,870
Park Expenditures	1,680	2,175	15,873	17,955	20,795
Parts/Tools/Misc. Equip	654	1,695	11,683	19,335	21,020
Postage and Delivery	690	133	4,320	5,342	7,115
Cleaning	0	251	1,785	4,257	5,000
Newsletter and Printing	0	0	3,306	3,720	3,720
Office Expense	1,183	2,036	14,241	14,995	16,795
Dues and Subscriptions	91	600	8,514	8,986	9,101
Bank and Collection Fees	18	325	1,867	1,075	1,150
Analytical Testing	60	192	2,044	3,337	3,525
Accounting Fees	5,242	5,205	57,346	57,257	62,482
Audit	0	0	18,450	18,800	18,800
Legal Fees	0	834	5,687	9,174	10,000
Consultants-Management	0	11,794	69,870	129,673	141,458
Consultants-Misc.	425	271	7,972	4,179	4,435
NTFD Contract	253,079	235,854	602,180	589,636	589,636
Fire Fuel Management Fee	0	4,760	9,554	19,040	23,798
OPEB Trust - Annual Funding	0	30,000	0	30,000	30,000
Building Maintenance	739	659	13,742	19,900	20,150
Equipment Maintenance - Admin	596	651	6,549	6,566	6,780
Vehicle Maintenance and Rep.	139	376	8,730	5,235	5,600
Maintenance Water and Sewer	1,018	1,914	63,406	144,516	147,050
Gas and Electric - Admin	4,045	4,181	38,954	48,193	52,400
SCADA System	152	200	16,884	21,850	22,050



**Alpine Springs County Water District  
 Profit & Loss Budget Performance 2020/2021  
 May 2021**

	<u>May 21</u>	<u>Budget</u>	<u>Jul '20 - May 21</u>	<u>YTD Budget</u>	<u>Annual Budget</u>
Travel and Entertainment	0	25	516	275	300
Education Staff/Board	0	292	0	3,212	3,500
Uniforms	405	292	4,416	3,512	3,800
ASCWD Fuel	0	0	3,578	5,300	5,300
Telephone - Administration	1,118	813	14,922	8,942	9,750
Government Mandates	1,523	13	16,522	16,350	21,015
Garbage Services	11,675	11,800	128,422	129,800	141,597
Depreciation Expense	17,779	17,779	195,569	195,569	213,345
Miscellaneous - O&M	0	0	1,931	4,700	4,700
<b>Total Expense</b>	<u>347,024</u>	<u>384,347</u>	<u>1,779,236</u>	<u>1,953,103</u>	<u>2,064,736</u>
<b>Net Ordinary Income</b>	-323,128	-77,694	269,344	19,687	18,410
<b>Other Income/Expense</b>					
<b>Other Income</b>					
Interest Revenue	0	1,815	2,371	19,965	21,800
<b>Total Other Income</b>	<u>0</u>	<u>1,815</u>	<u>2,371</u>	<u>19,965</u>	<u>21,800</u>
<b>Net Other Income</b>	<u>0</u>	<u>1,815</u>	<u>2,371</u>	<u>19,965</u>	<u>21,800</u>
<b>Net Income</b>	<u><u>-323,128</u></u>	<u><u>-75,879</u></u>	<u><u>271,715</u></u>	<u><u>39,652</u></u>	<u><u>40,210</u></u>

**Alpine Springs County Water District**  
**Profit & Loss Prev Year Comparison**  
 July 2020 through May 2021

	Jul '20 - May 21	Jul '19 - May 20	\$ Change
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
Water Revenue	640,194	588,056	52,138
Connection Fees	27,166	12,607	14,559
Sewer Revenue	296,261	279,831	16,430
Garbage Revenue	245,942	240,752	5,190
Park Revenue	32,424	11,717	20,707
Fire Mitigation Fees	13,223	5,951	7,272
Fire Fuel Management Fees	24,124	23,421	703
Property Tax Revenue	735,395	703,720	31,675
Other Revenue	33,851	21,850	12,001
<b>Total Income</b>	<b>2,048,579</b>	<b>1,887,904</b>	<b>160,675</b>
<b>Gross Profit</b>	<b>2,048,579</b>	<b>1,887,904</b>	<b>160,675</b>
<b>Expense</b>			
Salaries and Wages - Admin	98,123	48,228	49,895
Salaries and Wages - O&M	191,552	194,277	(2,725)
Benefits - Office	19,396	15,462	3,934
Benefits - O&M	66,945	65,766	1,180
Health Plan Co-Insurance	4,368	3,357	1,011
Directors' Fees	8,475	7,250	1,225
Insurance - Administration	41,546	36,672	4,874
Park Expenditures	15,873	6,186	9,687
Parts/Tools/Misc. Equip	11,683	17,785	(6,101)
Postage and Delivery	4,320	4,569	(249)
Cleaning	1,785	2,955	(1,170)
Newsletter and Printing	3,306	4,023	(717)
Office Expense	14,241	13,914	327
Dues and Subscriptions	8,514	8,549	(35)
Bank and Collection Fees	1,867	1,755	112
Analytical Testing	2,044	3,672	(1,628)
Accounting Fees	57,346	55,970	1,376
Audit	18,450	20,996	(2,546)
Legal Fees	5,687	1,575	4,112
Consultants-Management	69,870	125,466	(55,596)
Consultants-Misc.	7,972	3,762	4,210

**Alpine Springs County Water District**  
**Profit & Loss Prev Year Comparison**  
 July 2020 through May 2021

	<u>Jul '20 - May 21</u>	<u>Jul '19 - May 20</u>	<u>\$ Change</u>
NTFD Contract	602,180	563,609	38,572
Fire Fuel Management Fee	9,554	11,015	(1,461)
Building Maintenance	13,742	9,580	4,162
Equipment Maintenance - Admin	6,549	8,264	(1,716)
Vehicle Maintenance and Rep.	8,730	3,590	5,139
Maintenance Water and Sewer	63,406	163,399	(99,993)
Gas and Electric - Admin	38,954	24,716	14,237
SCADA System	16,884	25,410	(8,527)
Travel and Entertainment	516	144	372
Education Staff/Board	0	300	(300)
Uniforms	4,416	2,719	1,697
ASCWD Fuel	3,578	4,784	(1,207)
Telephone - Administration	14,922	8,375	6,547
Government Mandates	16,522	16,170	352
Garbage Services	128,422	126,204	2,218
Depreciation Expense	195,569	172,755	22,814
Miscellaneous - O&M	1,931	2,092	(161)
<b>Total Expense</b>	<u>1,779,236</u>	<u>1,785,315</u>	<u>(6,080)</u>
<b>Net Ordinary Income</b>	269,344	102,589	166,755
<b>Other Income/Expense</b>			
<b>Other Income</b>			
Interest Revenue	2,371	22,814	(20,443)
<b>Total Other Income</b>	<u>2,371</u>	<u>22,814</u>	<u>(20,443)</u>
<b>Net Other Income</b>	<u>2,371</u>	<u>22,814</u>	<u>(20,443)</u>
<b>Net Income</b>	<u><u>271,715</u></u>	<u><u>125,403</u></u>	<u><u>146,312</u></u>

Alpine Springs County Water District  
Check Register for Current Month

May 9 - 31, 2021

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06/07/21

Date	Num	Name	Memo	Amount	Balance
05/17/2021	31897	Aramark	Customer #6728877	-79.81	-79.81
05/17/2021	31898	Bank of the West	Acct #9637	-14.99	-94.80
05/17/2021	31899	Diamond Maps	Account #6022 Invoice 3022	-228.00	-322.80
05/17/2021	31900	Eastern Regional Landfill	Acct # 0000-0200-0	-72.25	-395.05
05/17/2021	31901	FedEx	Acct #1834-0409-1	-88.61	-483.66
05/17/2021	31902	Liberty Utilities	Account 88509407-88105912	-186.51	-670.17
05/17/2021	31903	Mountain Hardware and Sports	Customer #39	-357.21	-1,027.38
05/17/2021	31904	Mountain Pipeline TV Inspection & Sealing	Invoice 1271	-1,017.96	-2,045.34
05/17/2021	31905	Office Depot	Acct # 60641324	-450.19	-2,495.53
05/17/2021	31906	Pam Zinn	Reimbursement	-73.74	-2,569.27
05/17/2021	31907	Printart	Invoice 20552	-512.45	-3,081.72
05/17/2021	31908	Silver State Analytical Laboratories	Water Tests	-60.00	-3,141.72
05/17/2021	31909	Sun Life Financial	Policy #906384 Dental	-281.66	-3,423.38
05/17/2021	31910	Tahoe City Chevron, Inc.	Account #147	-80.00	-3,503.38
05/17/2021	31911	Tahoe Truckee Sierra Disposal Co., Inc.	Customer No. 000355	-104.00	-3,607.38
05/17/2021	31912	Thatcher Company Of Nevada, Inc.	Customer #3000421	-297.09	-3,904.47
05/18/2021	31913	Liberty Utilities	Account 88550011-88105912 (3/26/21 -...	-1,442.67	-5,347.14
05/31/2021	31914	ACC Business	Account #00001194781 04/11/21 - 05/1...	-476.60	-5,823.74
05/31/2021	31915	Aramark	Customer #6728877	-325.08	-6,148.82
05/31/2021	31916	AT&T	Account #530 583 2342 637 3	-618.37	-6,767.19
05/31/2021	31917	Avaya Financial Services	Contract No. 753-0021553-000 Custom...	-158.91	-6,926.10
05/31/2021	31918	Big Bear Automotive Repair Inc.	Cust ID 5381	-58.86	-6,984.96
05/31/2021	31919	F.W. Carson Company	Invoices 80483 & 80508	-1,373.74	-8,358.70
05/31/2021	31920	FedEx	Acct #1834-0409-1	-88.76	-8,447.46
05/31/2021	31921	Healthplan Services, Inc.	Case #230511	-291.90	-8,739.36
05/31/2021	31922	AT&T	Account #530 583 2320 189 1	-234.18	-8,973.54
05/31/2021	31923	Office Depot	Acct # 60641324	-196.17	-9,169.71
05/31/2021	31924	Pitney Bowes Inc.	Acct #0010016164	-58.62	-9,228.33
05/31/2021	31925	Professional Communications Messaging	Invoice #19307206012021	-42.40	-9,270.73
05/31/2021	31926	Sierra Office Solutions	Customer #AS32:900020 (05/28/21-06/...	-232.88	-9,503.61
05/31/2021	31927	Swigard's True Value Hardware, Inc.	Account #11050	-233.97	-9,737.58
05/31/2021	31928	Tahoe City Electric Inc	Invoice 3547	-739.06	-10,476.64
05/31/2021	31929	Tahoe Truckee Sierra Disposal Co., Inc.	Customer No. 028540	-35,024.16	-45,500.80
05/31/2021	31930	The Paper Trail	Invoice 4672	-425.00	-45,925.80
05/31/2021	31931	Verizon Wireless	Account #271135177-00001 (05/16/202...	-161.73	-46,087.53
05/31/2021	31932	Janice Grant	May Budget & Finance and Board Mtgs	-175.00	-46,262.53
05/31/2021	31933	Janice Ganong	May Board of Directors Mtg	-125.00	-46,387.53
05/31/2021	31934	Evan Salke {1}	May Budget & Finance and Board Mtgs	-150.00	-46,537.53
05/31/2021	31935	David Smelser {1}	May Board of Directors Mtg	-125.00	-46,662.53
05/31/2021	31936	Christine York	May Board of Directors Mtg	-125.00	-46,787.53

Alpine Springs County Water District  
 Subsequent Payments Listing

June 1 - 7, 2021

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 06/07/21

Date	Num	Name	Memo	Amount	Balance
06/02/2021	31937	Principal Life	Account #1113469-10001	-77.40	-77.40
06/02/2021	31938	SDRMA	Member # 7084 Invoice 69744	-11,147.62	-11,225.02
06/02/2021	31939	The Sign Shop	Invoice #38647	-250.00	-11,475.02
06/02/2021	31940	Cash	For Cash Box Per Pam's Request	-400.00	-11,875.02
06/02/2021	31941	Michael J. Dobrowski, CPA, LLC	Inv#21388	-5,241.62	-17,116.64
*** Missing numbers here ***					
06/02/2021	EFT06022021	CalPERS (Retired)	CalPERS ID: 2668620501 Health Insurance June 2021 ...	-701.62	-17,818.26
*** Duplicate document numbers ***					
06/02/2021	EFT06022021	CalPERS (Active)	Customer ID: 2668620501 Health Insurance June 2021 ...	-4,453.96	-22,272.22
*** Duplicate document numbers ***					
06/02/2021	EFT06022021	CalPERS	CalPERS ID: 2668620501 (June 2021)	-159.91	-22,432.13

TREASURER REPORT MAY 2021

				Period Ending	
				31-May-21	Interest Rate
<b>1. Wells Fargo Advisors</b>					
A. Money Market				\$18,599	0.01%
B. CD's					
Amount	Rate	Maturity date April 29, 2021			
\$17,000	0.10%	Transferred to Money Market Account			
\$17,000	0.10%				
Total				\$18,599	0.01%
<b>2. Bank of the West</b>					
A. Checking				As of June 7, 2021	
				\$370,719	0.00%
Total				\$370,719	0.00%
<b>3. LAIF</b>					
Total - Monthly yield listed for April 2021				\$73,187	0.339%
<b>4. Placer County Treasurer</b>					
Total				\$354,107	0.23%
<b>5. CERBT Account interest is calculated as rate of return</b>					
Total				\$35,213	0.83%
<b>Total</b>				\$851,825	0.16%



**DRAFT Alpine Springs County Water District FY 21/22 Budget DRAFT**

	DRAFT BUDGET	Approved BUDGET	Percent Change	Actual	Actual	Actual	Actual	Actual
	2021/22	2020/21		2019/20	2018/19	2017/18	2016/17	2015/16
<b>Revenue</b>								
4010 Water Revenue	\$753,837	\$699,862	7.7	\$700,311	\$686,383	\$663,953	\$658,675	\$627,101
4050 Connection Fees	\$25,214	\$12,607	100.0	\$12,607	\$0	\$12,607	\$12,607	
4100 Sewer Revenue	\$310,909	\$291,778	6.6	\$279,831	\$264,549	\$251,241	\$249,967	\$242,186
4150 Garbage Revenue	\$255,033	\$249,686	2.1	\$240,752	\$230,386	\$219,274	\$218,584	\$207,811
4175 Park Revenue	\$26,830	\$30,520	-12.1	\$35,840	\$28,863	\$32,502	\$25,372	\$25,902
4200 Fire Mitigation Fees	\$9,500	\$9,500	0.0	\$5,951	\$4,674	\$10,110	\$5,687	\$9,755
4300 Fire Fuel Management Fees	\$24,827	\$23,798	4.3	\$23,421	\$22,707			
4510 Property Tax Revenue	\$768,229	\$737,045	4.2	\$743,696	\$722,527	\$653,272	\$634,795	\$622,382
4999 Other Revenue	\$16,636	\$28,350	-41.3	\$21,850	\$30,538	\$18,133	\$26,244	\$80,639
4850 Interest Revenue	\$5,000	\$21,800	-77.1	\$21,800	23,290	\$18,224	\$9,894	\$10,776
<b>Total Revenue</b>	<b>\$2,196,015</b>	<b>\$2,104,946</b>	<b>4.3</b>	<b>\$2,086,059</b>	<b>\$2,013,917</b>	<b>\$1,879,316</b>	<b>\$1,841,825</b>	<b>\$1,826,554</b>
<b>Expense</b>								
5020 Salaries and Wages - Admin	\$181,235	\$56,698	219.7	\$52,248	\$51,334	\$48,741	\$47,819	\$47,679
5032 Salaries and Wages - O&M	\$218,058	\$215,599	1.1	\$210,703	\$221,331	\$192,756	\$202,232	\$198,095
5103 Benefits - Admin	\$43,923	\$18,985	131.4	\$16,107	\$15,805	\$14,668	\$14,802	\$12,568
5104 Benefits - O&M	\$82,902	\$83,767	-1.0	\$70,035	\$71,019	\$69,491	\$78,750	\$75,283
5106 Health Plan Co-Insurance	\$11,000	\$7,000	57.1	\$3,369	\$4,809	\$3,815	\$5,153	\$4,836
5110 Directors' Fees	\$8,650	\$8,650	0.0	\$8,075	\$7,900	\$7,925	\$7,250	\$7,550
5120 Insurance - Administration	\$43,862	\$47,870	-8.4	\$39,699	\$35,332	\$30,168	\$16,452	\$16,265
5145 Park Expenditures	\$27,465	\$20,795	32.1	\$8,542	\$4,637	\$13,087	\$5,382	\$4,867
5151 Parts/Tools/Misc. Equip	\$21,220	\$21,020	1.0	\$19,374	\$11,151	\$26,530	\$9,143	\$11,157
5162 Postage and Delivery	\$7,485	\$7,115	5.2	\$5,331	\$4,480	\$4,205	\$4,879	\$4,300
5165 Cleaning	\$5,000	\$5,000	0.0	\$3,235	\$3,305	\$2,860	\$3,350	\$3,396
5166 Newsletter and Printing	\$3,000	\$3,720	-19.4	\$5,342	\$2,412	\$2,432	\$1,875	\$2,286
5167 Office Expense	\$26,195	\$16,795	56.0	\$17,163	\$18,590	\$11,126	\$11,562	\$18,933
5168 Dues and Subscriptions	\$9,295	\$9,101	2.1	\$8,549	\$5,126	\$7,063	\$6,652	\$5,214
5169 Bank and Collection Fees	\$2,300	\$1,150	100.0	\$1,797	\$1,841	\$1,523	\$1,618	\$1,238
5170 Analytical Testing	\$3,325	\$3,525	-5.7	\$4,124	\$4,214	\$3,910	\$1,455	\$5,746
5180 Accounting Fees	\$63,860	\$62,482	2.2	\$61,910	\$58,966	\$57,074	\$55,650	\$54,868
5181 Audit	\$19,250	\$18,800	2.4	\$20,996	\$18,350	\$17,600	\$17,625	\$16,800
5190 Legal Fees	\$15,000	\$10,000	50.0	\$1,800	\$4,929	\$4,230	\$5,522	\$4,970
5195 Consultants-Management	\$0	\$141,458	-100.0	\$136,872	\$132,120	\$127,380	\$123,792	\$121,911
5196 Consultants-Misc.	\$15,500	\$4,435	249.5	\$4,092	\$37,855	\$29,419	\$6,092	\$5,964
5220 NTFD Contract	\$614,583	\$589,636	4.2	\$594,853	\$580,635	\$536,223	\$508,504	\$472,077
5221 Fire Fuels Management Fee	\$24,827	\$23,798	4.3	\$11,438	\$15,414	\$12,768		
5225 OPEB Trust - Annual Funding	\$30,000	\$30,000	0.0	\$9,197	\$22,040			
5231 Building Maintenance	\$28,640	\$20,150	42.1	\$9,679	\$19,081	\$9,346	\$9,540	\$11,872
5232 Equipment Maintenance - Admin	\$8,910	\$6,780	31.4	\$9,219	\$8,157	\$6,107	\$7,211	\$5,739
5239 Vehicle Maintenance and Rep.	\$5,650	\$5,600	0.9	\$3,745	\$5,828	\$6,055	\$4,835	\$19,660
5240 Maintenance Water and Sewer	\$162,150	\$147,050	10.3	\$163,600	\$132,947	\$85,443	\$86,121	\$54,936
5311 Gas and Electric - Utilities	\$49,400	\$52,400	-5.7	\$30,441	\$33,774	\$36,869	\$26,707	\$26,700
5312 SCADA System	\$19,930	\$22,050	-9.6	\$25,529	\$16,268	\$8,839	\$11,316	\$14,266
5320 Travel	\$300	\$300	0.0	\$210	\$265	\$509	\$67	\$325
5323 Education Staff/Board	\$3,500	\$3,500	0.0	\$300	\$640	\$905	\$1,159	\$2,160
5324 Uniforms	\$5,300	\$3,800	39.5	\$3,125	\$2,999	\$2,593	\$2,609	\$1,940
5342 ASCWD Fuel	\$5,300	\$5,300	0.0	\$4,784	\$4,561	\$3,650	\$3,655	\$4,907
5371 Telephone - Administration	\$10,350	\$9,750	6.2	\$11,052	\$6,504	\$5,508	\$5,482	\$5,063
5394 Government Mandates	\$22,792	\$21,015	8.5	\$16,946	\$14,808	\$15,284	\$12,108	\$12,712
5404 Garbage Contract	\$147,755	\$141,597	4.3	\$137,485	\$129,615	\$125,889	\$124,306	\$123,201
5513 Depreciation Expense	\$213,345	\$213,345	0.0	\$213,123	\$213,345	\$105,913	\$136,158	\$96,374
5602 Miscellaneous - O&M	\$4,700	\$4,700	0.0	\$2,087	\$973	\$1,941	\$2,885	\$3,550
<b>Total Expense</b>	<b>\$2,165,957</b>	<b>\$2,064,735</b>	<b>4.9</b>	<b>\$1,946,176</b>	<b>\$1,923,360</b>	<b>\$1,639,845</b>	<b>\$1,569,718</b>	<b>\$1,479,408</b>
<b>Net Operating Surplus</b>	<b>\$30,057</b>	<b>\$40,211</b>	<b>-25.3</b>	<b>\$139,883</b>	<b>\$90,557</b>	<b>\$239,471</b>	<b>\$272,107</b>	<b>\$347,146</b>



**DRAFT Alpine Springs County Water District  
Water and Sewer Capital Improvement Budget  
Fiscal Year 2021/22**

Project Description	Fiscal Year 2021/22	Future Budget Years 2022/23	Future Budget Years 2023/24	Future Budget Years 2024/25	Future Budget Years 2025/26
Update the Long Range Water and Sewer Master Plan	\$150,000				
Liner MH to MH 8" Deer Park Bridge	\$35,660				
Booster Pump Station & PRV Zone 3 to 2 - Upper Bench					
Construction		\$450,000			
Construction Management & Inspection		\$7,500			
Booster Pump Station & PRV Zone 3 to 2 - Cub Lane					
Construction			\$450,000		
Construction Management & Inspection			\$7,500		
Booster Pump Station & PRV Zone 2 to 1					
Construction					\$450,000
Construction Management & Inspection					\$7,500
Sewer Line Replacement - Chalet Road to Ski Resort					
Paving at dumpsters and driveway		\$150,000			
Gravity Sewer At ASCWD office					\$15,000
ADA Office Improvement					
Blow Off & Check Valve Replacement Well R-2					\$25,000
Fire Flow Improvements Juniper Mountain - Transmission Main vs Peak Day Pump Station					\$243,750
Fire Flow Improvements Juniper Mountain - Storage Tank					\$250,000
Fire Flow Improvements Juniper Mountain - Distribution System					\$150,150
District Wide Sewer Line evaluation by engineering firm				\$45,000	\$435,300
<b>Totals</b>	\$185,660	\$607,500	\$457,500	\$45,000	\$1,576,700