

# 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, September 8th, 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](mailto:info@alpinesprings.org); by mail or in person at 270 Alpine Meadows Rd., Alpine Meadows, CA by Monday September 5th, 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; **876 0266 3120** ; Passcode: **937630**. Please mute yourself unless you are speaking. Times listed are approximate.

ZOOM LINK: <https://us06web.zoom.us/j/87602663120?pwd=QmZaS2VBSnhyRHdIcWdRbFc2TEdnUT09>

### 1. CALL TO ORDER

## **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

### **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) **AUGUST 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) **CUSTOMER REQUESTED ANNUAL INVOICE ADJUSTMENTS**  
Review and discuss customer request for late fee removal and or billing adjustments.
- 3.D) **NTFPD OVERPAYMENT OF SERVICES**  
Discuss how to handle a potential credit for over invoiced amounts from the date of the current contract.

### **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 – October 13<sup>th</sup>, 2022, at 9:30 am

*I certify that on or before Monday September 5th, 2022, at 9:30 a.m., I personally posted and forwarded agendas as requested.*

***Pam Zinn***

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Pam Zinn, Office Manager

**Subject:** *August 2022 Month End Review*

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

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

**Prepared by:** *Michael J. Dobrowski, CPA 09/05/22*

On a year to date basis our net income was \$19,059 lower than the prior fiscal year. Current month total expenses were \$127,915 which were under budget by \$59,688. (Mainly due to the NTFD contract timing).

Our cash position has increased by \$300,784 from August 2021 and has increased by \$337,717 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 + \$103,028= \$103,028**

Prior Year + (10% of annual revenues (\$1,296,881-266,604) less Garbage)

**Cash available for operations –** **\$1,776,204**

(Remaining balance \$1,879,232-103,028)

**In Transit Timing Differences**

Customer deposits posted after prior month end close, approximately \$218,315.

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

Master Plan			49,417
Zone 3 Water Testing Site			3,434
Sewer Easement		<u>0</u>	<u>11,300</u>
	Total	\$ 0	\$ 64,151

**Accounts Payable**

Fire Contract			<u>\$ 40,710.84</u>
	Total		\$ 40,710.84

**Sick and General Leave**

COVID Sick leave	0.00 Hrs.		
Sick leave Hours	164.00 Hrs.		
General leave Hours and Dollars	352.88 Hrs.		\$ 17,443.35

**Prepays**

Sun Life Dental (5103&04) (68.77+212.89) 0 month		\$	0.00
Garbage Contract (5404.02) 1 Mo. @ \$13,145.60		\$	13,145.60
Healthplan Services (51031&41) (171.45+208.05) 0 month		\$	0.00
SDRMA Insurance (5120.00) 10 months @ 2,962.64		\$	29,626.40
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 10 months @ 731.46		\$	<u>7,314.50</u>
	Total		\$ 50,086.50

**Stale-Dated Checks**

<u>Date</u>	<u>Check #</u>	<u>Amount</u>	<u>Vendor</u>
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**Last disbursement issued from prior financial reports.**

<u>Date</u>	<u>Check or EFT #</u>	<u>Amount</u>	<u>Vendor</u>
08/01/22	EFT080122	3,669.24	CalPers Health Insurance

**Benefits Breakdown (YTD)**

Health & Life Ins. (Active)	\$ 9,137.18	
Health & Life Ins. (Retired)	2,743.83	
Pension (Employee 6.75%)	4,151.21	(Employer 7.59% Effective 07/01/21)
Payroll Taxes	1,377.48	
Health plan co-ins.	<u>691.48</u>	
Total	\$ 18,101.18	

9:11 AM  
09/05/22

Alpine Springs County Water District  
Check Register for Current Month

August 2 - 31, 2022

Date	Num	Name	Memo	Amount	Balance
08/16/2022	32625	Badger Meter	Invoice 80103759 Services for ...	-489.78	-489.78
08/16/2022	32626	Carollo Engineers	Invoice FB26166	-16,863.75	-17,353.53
08/16/2022	32627	FedEx	Acct #1834-0409-1	-108.50	-17,462.03
08/16/2022	32628	Hunt Propane	Invoice #889801	-214.50	-17,676.53
08/16/2022	32629	Liberty Utilities	Account 88509407-88105912 (...)	-79.44	-17,755.97
08/16/2022	32630	Liberty Utilities	Account 88550011-88105912 (...)	-1,314.49	-19,070.46
08/16/2022	32631	Longo Inc.	Invoices 9657; 9658; 9659	-12,036.20	-31,106.66
08/16/2022	32632	Mountain Hardware and Sports	Customer #39	-124.44	-31,231.10
08/16/2022	32633	Mountain High Home Services, LLC	Invoice 1060	-180.00	-31,411.10
08/16/2022	32634	Principal Life	Account #1113469-10001	-25.80	-31,436.90
08/16/2022	32635	Professional Communications Messaging	Invoice #19307208012022	-43.19	-31,480.09
08/16/2022	32636	Sierra Office Solutions	Customer #AS32:900020 (07/2...	-206.67	-31,686.76
08/16/2022	32637	Silver State Analytical Laboratories	Water Tests	-609.00	-32,295.76
08/16/2022	32638	Swigard's True Value Hardware, Inc.	Account #11050	-70.72	-32,366.48
08/16/2022	32639	Tahoe Truckee Sierra Disposal Co., Inc.	Customer No. 001431	-1,055.42	-33,421.90
08/16/2022	32640	Tahoe Truckee Sierra Disposal Co., Inc.	VOID: Customer No. 000355 \$...	0.00	-33,421.90
08/16/2022	32641	Tahoe Truckee Sierra Disposal Co., Inc.	Customer No. 028540	-39,436.80	-72,858.70
08/16/2022	32642	Thatcher Company Of Nevada, Inc.	Customer C1081 ASCWD	-1,745.16	-74,603.86
08/31/2022	32643	ACC Business	Account #00001194781	-338.41	-74,942.27
08/31/2022	32644	Alpine Defensible Space	Invoice 243	-10,500.00	-85,442.27
08/31/2022	32645	Avaya Financial Services	Contract No. 753-0021553-000 ...	-158.91	-85,601.18
08/31/2022	32646	B & L Backflow Testing Specialists, LLC	Invoice 27157-AL	-70.00	-85,671.18
08/31/2022	32647	Best Best & Krieger LLP	Invoice #942185	-1,207.50	-86,878.68
08/31/2022	32648	Boston Mutual Life Ins. Co. - G	Group #0050300 Division #000060	-204.67	-87,083.35
08/31/2022	32649	FedEx	Acct #1834-0409-1	-102.17	-87,185.52
08/31/2022	32650	Ken Gracey	Defensible space grant offset.	-4,500.00	-91,685.52
08/31/2022	32651	Longo Inc.	Invoice 9665	-2,496.03	-94,181.55
08/31/2022	32652	Mountain Hardware and Sports	Customer #39	-422.21	-94,603.76
08/31/2022	32653	Mountain Pipeline TV Inspection & Sealing	Invoice 1372	-350.00	-94,953.76
08/31/2022	32654	ODP Business Solutions, LLC	Acct #60641324	-115.38	-95,069.14
08/31/2022	32655	Silver State Analytical Laboratories	Water Tests	-64.00	-95,133.14
08/31/2022	32656	The Paper Trail	Invoice 5180	-475.00	-95,608.14
08/31/2022	32657	Verizon Wireless	Account #271135177-00001 (0...	-168.01	-95,776.15
08/31/2022	32658	USA BlueBook	Customer #814589	-3,434.47	-99,210.62

9:11 AM  
09/05/22

Alpine Springs County Water District  
Check Register for Current Month  
August 2 - 31, 2022

Date	Num	Name	Memo	Amount	Balance
08/31/2022	32659	Janet Grant	Aug Budget & Finance and Boa...	-225.00	-99,435.62
08/31/2022	32660	Janice Ganong	Aug Board of Directors Mtg	-150.00	-99,585.62
08/31/2022	32661	Evan Salke {1}	Aug Budget & Finance & Board...	-200.00	-99,785.62
08/31/2022	32662	David Smelser {1}	Aug Board of Directors Mtg	-150.00	-99,935.62
08/31/2022	32663	Christine York	Aug Board of Directors Mtg	-150.00	-100,085.62
*** Missing numbers here ***					
08/15/2022	EFT081522	CaIPERS	CaIPERS ID: 2668620501	-350.00	-100,435.62
*** Missing numbers here ***					
08/26/2022	EFT08262...	Bank of the West	Acct #9637 Confirmation Code...	-352.31	-100,787.93

9:12 AM  
09/05/22

Alpine Springs County Water District  
Subsequent Payments Listing  
September 1 - 5, 2022

Date	Num	Name	Memo	Amount	Balance
09/01/2022	32664	Sun Life Financial	Policy #906384 Dental	-212.89	-212.89
09/01/2022	32665	Michael J. Dobrowski, CPA, LLC	Inv#22454	-5,467.01	-5,679.90
*** Missing numbers here ***					
09/01/2022	EFT09012...	CalPERS (Retired)	CalPERS ID: 2668620501 Health Insurance...	-766.40	-6,446.30
*** Duplicate document numbers ***					
09/01/2022	EFT09012...	CalPERS (Active)	Customer ID: 2668620501 Health Insurance...	-2,965.70	-9,412.00

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

	<u>Jul - Aug 22</u>
<b>OPERATING ACTIVITIES</b>	
Net Income	1,075,026
Adjustments to reconcile Net Income to net cash provided by operations:	
1150.00 · Accounts Receivable - 05 Fund	(29,634)
1550.00 · Prepaid Expenses	7,388
1550.00 · Prepaid Expenses:1550.02 · Prepaid Expense...	(13,146)
1041.00 Placer Co - Taxes 770	(369)
1850.00 · Accumulate Depreciation:1850.02 · Accumulat...	1,818
1850.00 · Accumulate Depreciation:1850.03 · Accumulat...	1,818
1850.00 · Accumulate Depreciation:1850.04 · Accumulat...	5,466
1850.00 · Accumulate Depreciation:1850.05 · Accumulat...	31,884
2010.00 · Accounts Payable - 06 Fund	(18,725)
2010.00 · Accounts Payable - 06 Fund:2010.06 · Accoun...	(4,835)
2070.00 · Accrued Payroll & Taxes - 05 Fu:2070.02 · Acc...	(374)
2070.00 · Accrued Payroll & Taxes - 05 Fu:2070.03 · Acc...	(1,495)
2070.00 · Accrued Payroll & Taxes - 05 Fu:2070.04 · Acc...	(747)
2070.00 · Accrued Payroll & Taxes - 05 Fu:2070.05 · Acc...	(4,858)
2075.00 · Accrued Vacation Pay - 05 Fund	(540)
<b>Net cash provided by Operating Activities</b>	<u>1,048,679</u>
<b>INVESTING ACTIVITIES</b>	
1830.05 · Work in Progress:1842.05 · Water & Wastewate...	(16,864)
1830.05 · Work in Progress:1845.05 · Zone 3 Water Testin...	(3,434)
1850.00 · Accumulate Depreciation:1850.06 · Accumulate...	2,812
<b>Net cash provided by Investing Activities</b>	<u>(17,486)</u>
<b>Net cash increase for period</b>	1,031,193
<b>Cash at beginning of period</b>	<u>848,039</u>
<b>Cash at end of period</b>	<u><u>1,879,232</u></u>



9:06 AM  
09/05/22  
Accrual Basis

**Alpine Springs County Water District**  
**Balance Sheet Previous Year & Month Comparison**  
As of August 31, 2022

	Aug 31, 22	Jul 31, 22	\$ Change	Aug 31, 21	\$ Change
<b>ASSETS</b>					
<b>Current Assets</b>					
<b>Checking/Savings</b>					
Petty Cash	336	336	0	380	(43)
Bank of the West	598,912	761,195	(162,283)	300,454	298,458
Placer County - Interest App.	355,418	355,418	0	354,353	1,065
LAIF Accounts	924,565	424,565	500,000	923,260	1,305
<b>Total Checking/Savings</b>	<b>1,879,232</b>	<b>1,541,514</b>	<b>337,717</b>	<b>1,578,448</b>	<b>300,784</b>
<b>Accounts Receivable</b>					
Accounts Receivable	142,340	603,796	(461,456)	128,006	14,334
<b>Total Accounts Receivable</b>	<b>142,340</b>	<b>603,796</b>	<b>(461,456)</b>	<b>128,006</b>	<b>14,334</b>
<b>Other Current Assets</b>					
Placer - Agency Taxes 390-770	49,480	49,480	0	364	49,116
Interfund Receivable - Enterp	0	0	0	0	0
Prepaid Expenses	50,087	40,635	9,452	35,234	14,853
County Collection Accounts	34,347	34,347	0	36,481	(2,134)
Deferred Pension Outflows	41,103	41,103	0	41,103	0
Deferred OPEB Outflows	29,374	29,374	0	29,374	0
<b>Total Other Current Assets</b>	<b>204,390</b>	<b>194,939</b>	<b>9,452</b>	<b>142,555</b>	<b>61,835</b>
<b>Total Current Assets</b>	<b>2,225,961</b>	<b>2,340,248</b>	<b>(114,287)</b>	<b>1,849,009</b>	<b>376,953</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	403,391	0
Park Improvements Depreciable	21,728	21,728	0	21,728	0
Land Improvements	129,444	129,444	0	129,444	0
Alpine Springs Interceptor	58,095	58,095	0	58,095	0
Water System	6,459,766	6,459,766	0	6,357,449	102,318
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

9:06 AM

09/05/22

Accrual Basis

**Alpine Springs County Water District**  
**Balance Sheet Previous Year & Month Comparison**  
As of August 31, 2022

	<u>Aug 31, 22</u>	<u>Jul 31, 22</u>	<u>\$ Change</u>	<u>Aug 31, 21</u>	<u>\$ Change</u>
Work in Progress	64,152	43,854	20,298	11,300	52,852
Accumulated Depreciation	(5,284,940)	(5,263,041)	(21,899)	(5,009,830)	(275,109)
<b>Total Fixed Assets</b>	<b>5,182,794</b>	<b>5,184,395</b>	<b>(1,601)</b>	<b>5,302,734</b>	<b>(119,940)</b>
<b>Other Assets</b>					
Land Usage and Easement Right	17,436	17,436	0	17,436	0
<b>Total Other Assets</b>	<b>17,436</b>	<b>17,436</b>	<b>0</b>	<b>17,436</b>	<b>0</b>
<b>TOTAL ASSETS</b>	<b><u>7,426,191</u></b>	<b><u>7,542,079</u></b>	<b><u>(115,888)</u></b>	<b><u>7,169,179</u></b>	<b><u>257,013</u></b>
<b>LIABILITIES &amp; EQUITY</b>					
<b>Liabilities</b>					
<b>Current Liabilities</b>					
Accounts Payable					
Accounts Payable	40,711	53,609	(12,898)	24,626	16,085
<b>Total Accounts Payable</b>	<b>40,711</b>	<b>53,609</b>	<b>(12,898)</b>	<b>24,626</b>	<b>16,085</b>
<b>Other Current Liabilities</b>					
Accounts Payable - 05	0	0	0	38,129	(38,129)
OPEB Liability	398,216	398,216	0	398,216	0
Accrued Payroll & Payroll Tax	100	100	0	0	100
Accrued Vacation Payable	17,443	16,802	641	22,857	(5,414)
Deferred Pension Inflows	184	184	0	184	0
Deferred OPEB Inflows	72,115	72,115	0	72,115	0
Net Pension Liabilities	13,862	13,862	0	13,862	0
HRA Plan Payable	1,161	1,161	0	0	1,161
<b>Total Other Current Liabilities</b>	<b>503,082</b>	<b>502,441</b>	<b>641</b>	<b>545,363</b>	<b>(42,281)</b>
<b>Total Current Liabilities</b>	<b>543,792</b>	<b>556,050</b>	<b>(12,257)</b>	<b>569,989</b>	<b>(26,196)</b>
<b>Total Liabilities</b>	<b>543,792</b>	<b>556,050</b>	<b>(12,257)</b>	<b>569,989</b>	<b>(26,196)</b>
<b>Equity</b>					
Retained Earnings	302,268	302,268	0	0	302,268
Retained Earnings - Garbage	467,468	467,468	0	467,468	0
Retained Earnings - Park	(214,422)	(214,422)	0	(214,422)	0
Retained Earnings - Sewer	1,403,264	1,403,264	0	1,403,264	0
Retained Earnings - Water	(1,897,500)	(1,897,500)	0	(1,897,500)	0
Fund balance Undesignated	369,900	369,900	0	369,900	0
Investment in plant & equip	5,376,395	5,376,395	0	5,376,395	0
<b>Net Income</b>	<b>1,075,026</b>	<b>1,178,657</b>	<b>(103,630)</b>	<b>1,094,085</b>	<b>(19,059)</b>
<b>Total Equity</b>	<b>6,882,399</b>	<b>6,986,029</b>	<b>(103,630)</b>	<b>6,599,190</b>	<b>283,209</b>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>7,426,191</u></b>	<b><u>7,542,079</u></b>	<b><u>(115,888)</u></b>	<b><u>7,169,179</u></b>	<b><u>257,013</u></b>

9:03 AM  
09/05/22  
Accrual Basis

Alpine Springs County Water District  
Profit & Loss Budget Performance 2022/2023  
August 2022

	Aug 22	Budget	Jul - Aug 22	YTD Budget	Annual Bud...
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
Water Revenue	0	0	636,028	633,540	783,437
Connection Fees	0	2,101	0	4,202	25,214
Sewer Revenue	0	0	328,592	326,446	326,446
Garbage Revenue	0	0	266,604	264,553	264,553
Park Revenue	1,670	8,750	15,897	17,500	35,000
Fire Mitigation Fees	8,034	1,000	8,034	2,000	12,000
Fire Fuel Management Fees	0	0	25,604	25,604	25,604
Property Tax Revenue	0	0	369	0	831,558
Other Revenue	14,581	1,782	15,754	3,564	21,400
<b>Total Income</b>	<b>24,285</b>	<b>13,633</b>	<b>1,296,881</b>	<b>1,277,409</b>	<b>2,325,212</b>
<b>Gross Profit</b>	<b>24,285</b>	<b>13,633</b>	<b>1,296,881</b>	<b>1,277,409</b>	<b>2,325,212</b>
<b>Expense</b>					
Salaries and Wages - Admin	17,144	18,336	30,438	36,672	220,025
Salaries and Wages - O&M	17,151	20,359	29,663	40,718	244,305
Benefits - Office	2,063	3,583	4,222	7,166	42,998
Benefits - O&M	5,929	7,861	13,188	15,722	94,338
Health Plan Co-Insurance	0	281	691	562	3,381
Directors' Fees	875	990	1,850	1,980	11,850
Insurance - Administration	3,694	3,716	7,388	7,432	44,596
Park Expenditures	1,008	3,600	1,160	7,200	21,600
Parts/Tools/Misc. Equip	1,650	2,000	3,483	4,000	24,000
Postage and Delivery	132	624	835	1,248	7,485
Cleaning	180	438	180	876	5,250
Newsletter and Printing	0	0	0	0	2,500
Office Expense	748	1,823	2,211	3,646	21,875
Dues and Subscriptions	0	919	675	1,838	11,023
Bank and Collection Fees	1,042	208	1,186	416	2,501
Analytical Testing	128	583	128	1,166	7,000
Accounting Fees	5,467	5,630	10,934	11,260	67,570
Audit	0	0	0	0	19,250
Legal Fees	1,208	1,252	1,208	2,504	15,000
Consultants-Misc.	475	1,292	900	2,584	15,500
NFTD Contract	0	55,437	0	110,874	665,246
Fire Fuel Management Fee	16,055	2,134	18,055	4,268	25,604

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 09/05/22  
 Accrual Basis

Alpine Springs County Water District  
 Profit & Loss Budget Performance 2022/2023  
 August 2022

	Aug 22	Budget	Jul - Aug 22	YTD Budget	Annual Bud...
OPEB Trust - Annual Funding	0	0	0	0	30,000
Building Maintenance	0	1,206	679	2,412	14,465
Equipment Maintenance - A...	1,027	801	1,750	1,602	9,611
Vehicle Maintenance and Rep.	0	676	0	1,352	8,100
Maintenance Water and Sewer	14,952	9,516	14,952	19,032	114,200
Gas and Electric - Admin	516	4,534	1,714	9,068	54,400
SCADA System	0	818	0	1,636	9,806
Travel and Entertainment	0	25	0	50	300
Education Staff/Board	0	292	0	584	3,500
Uniforms	0	283	0	566	3,400
ASCWD Fuel	0	792	0	1,584	9,500
Telephone - Administration	269	117	543	234	1,400
Government Mandates	350	2,143	3,913	4,286	25,723
Garbage Services	13,938	13,169	26,291	26,338	158,034
Depreciation Expense	21,899	21,899	43,798	43,798	262,774
Miscellaneous - O&M	0	266	0	532	3,200
<b>Total Expense</b>	<b>127,915</b>	<b>187,603</b>	<b>222,052</b>	<b>375,206</b>	<b>2,281,310</b>
<b>Net Ordinary Income</b>	<b>-103,630</b>	<b>-173,970</b>	<b>1,074,829</b>	<b>902,203</b>	<b>43,902</b>
<b>Other Income/Expense</b>					
<b>Other Income</b>					
Interest Revenue	0	210	197	420	2,500
<b>Total Other Income</b>	<b>0</b>	<b>210</b>	<b>197</b>	<b>420</b>	<b>2,500</b>
<b>Net Other Income</b>	<b>0</b>	<b>210</b>	<b>197</b>	<b>420</b>	<b>2,500</b>
<b>Net Income</b>	<b>-103,630</b>	<b>-173,760</b>	<b>1,075,026</b>	<b>902,623</b>	<b>46,402</b>

**Alpine Springs County Water District**  
**Profit & Loss Prev Year Comparison**  
 July through August 2022

	<u>Jul - Aug 22</u>	<u>Jul - Aug 21</u>	<u>\$ Change</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
<b>Water Revenue</b>	636,028	617,044	18,984
<b>Connection Fees</b>	0	22,395	(22,395)
<b>Sewer Revenue</b>	328,592	312,470	16,121
<b>Garbage Revenue</b>	266,604	257,010	9,594
<b>Park Revenue</b>	15,897	7,520	8,377
<b>Fire Mitigation Fees</b>	8,034	947	7,087
<b>Fire Fuel Management Fees</b>	25,604	24,827	777
<b>STR Fire Collection</b>	0	2,217	(2,217)
<b>Property Tax Revenue</b>	369	364	5
<b>Other Revenue</b>	<u>15,754</u>	<u>15,391</u>	<u>362</u>
<b>Total Income</b>	<u>1,296,881</u>	<u>1,260,185</u>	<u>36,697</u>
<b>Gross Profit</b>	1,296,881	1,260,185	36,697
<b>Expense</b>			
<b>Salaries and Wages - Admin</b>	30,438	26,177	4,261
<b>Salaries and Wages - O&amp;M</b>	29,663	34,784	(5,121)
<b>Benefits - Office</b>	4,222	4,203	19
<b>Benefits - O&amp;M</b>	13,188	12,348	840
<b>51053 - Bank Service Charges</b>	15	0	15
<b>Health Plan Co-Insurance</b>	691	525	166
<b>Directors' Fees</b>	1,850	1,450	400
<b>Insurance - Administration</b>	7,388	7,351	37
<b>Park Expenditures</b>	1,160	2,818	(1,658)
<b>Parts/Tools/Misc. Equip</b>	3,483	1,847	1,636
<b>Postage and Delivery</b>	835	824	11
<b>Cleaning</b>	180	240	(60)
<b>Office Expense</b>	2,211	2,192	19
<b>Dues and Subscriptions</b>	675	835	(160)
<b>Bank and Collection Fees</b>	1,186	1,092	94
<b>Analytical Testing</b>	128	450	(322)
<b>Accounting Fees</b>	10,934	10,483	451
<b>Legal Fees</b>	1,208	477	731
<b>Consultants-Misc.</b>	900	935	(35)
<b>NTFD Contract</b>	0	(33,798)	33,798
<b>Fire Fuel Management Fee</b>	18,055	980	17,075
<b>Building Maintenance</b>	679	11,001	(10,323)

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 09/05/22  
 Accrual Basis

**Alpine Springs County Water District**  
**Profit & Loss Prev Year Comparison**  
 July through August 2022

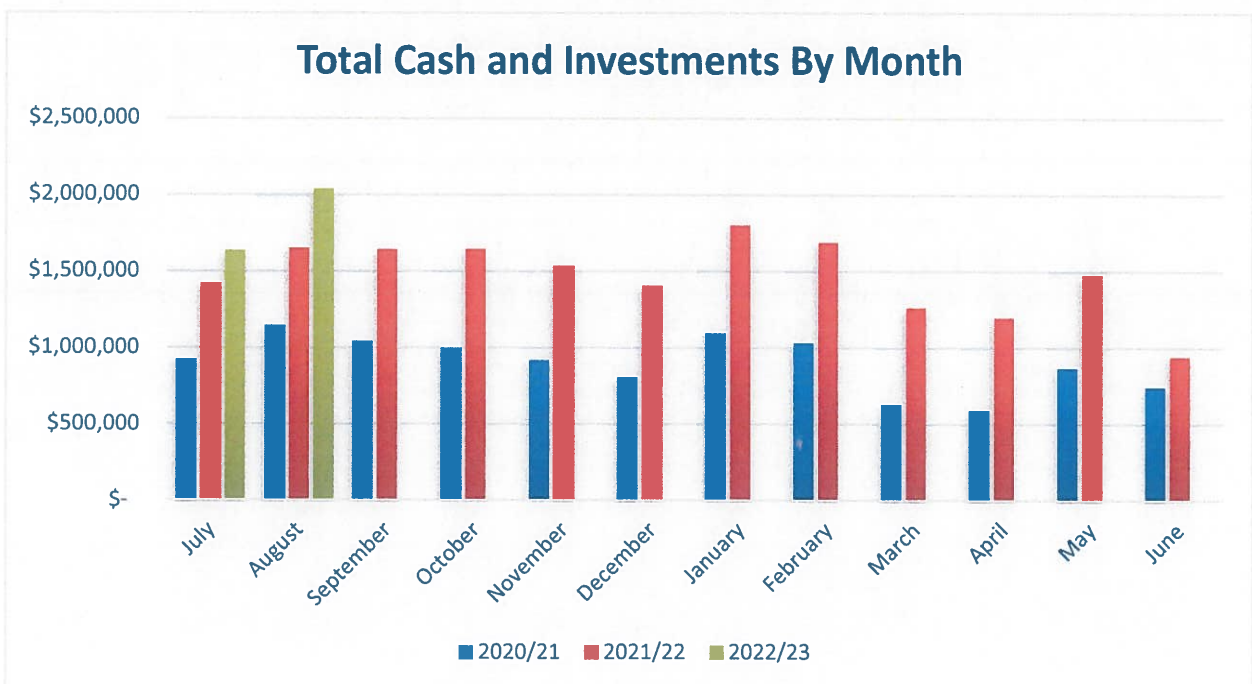
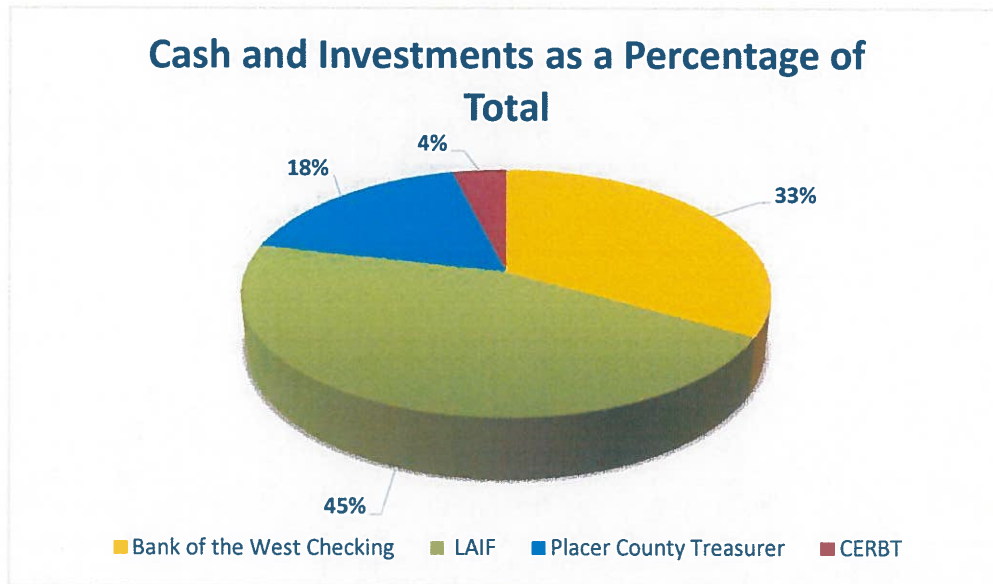
	<u>Jul - Aug 22</u>	<u>Jul - Aug 21</u>	<u>\$ Change</u>
Equipment Maintenance - Ad...	1,750	1,694	55
Vehicle Maintenance and Rep.	0	399	(399)
Maintenance Water and Sewer	14,952	6,502	8,450
Gas and Electric - Admin	1,714	2,499	(785)
SCADA System	0	3,635	(3,635)
Travel and Entertainment	0	120	(120)
Education Staff/Board	0	46	(46)
Uniforms	0	557	(557)
ASCWD Fuel	0	109	(109)
Telephone - Administration	543	1,718	(1,175)
Government Mandates	3,913	1,178	2,735
Garbage Services	26,291	24,626	1,665
Depreciation Expense	43,798	35,558	8,240
Miscellaneous - O&M	0	435	(435)
<b>Total Expense</b>	<u>222,052</u>	<u>166,291</u>	<u>55,761</u>
<b>Net Ordinary Income</b>	1,074,829	1,093,894	(19,065)
<b>Other Income/Expense</b>			
<b>Other Income</b>			
Interest Revenue	197	191	6
<b>Total Other Income</b>	<u>197</u>	<u>191</u>	<u>6</u>
<b>Net Other Income</b>	<u>197</u>	<u>191</u>	<u>6</u>
<b>Net Income</b>	<u><u>1,075,026</u></u>	<u><u>1,094,085</u></u>	<u><u>(19,059)</u></u>

# ALPINE SPRINGS COUNTY WATER DISTRICT

## August 2022 TREASURERS REPORT

### FY 22/23

	Account Balance	Report Date	Interest
<b>Bank of the West Checking</b>	\$ 675,753	9/1/2022	0.00%
<b>LAIF</b>	\$ 925,677	9/1/2022	1.090%
<b>Placer County Treasurer</b>	\$ 355,418	7/31/2022	0.654%
<b>CERBT</b>	\$ 80,316	8/31/2022	-3.770%
	<u>\$2,037,163</u>		



Alpine Springs County Water District  
 270 Alpine Meadows Road  
 Alpine Meadows, CA 96146  
 Phone 530-583-2342  
 www.AlpineSprings.org

RECEIVED

# Invoice

SEP 1 2022

Date	Invoice #
8/15/2022	220812

Alpine Springs County  
 Water District

Bill To
MICHAEL & TRACY NASHNER 6564 GILLIS DR SAN JOSE, CA 95120

Ship To
MICHAEL & TRACY NASHNER 2034 JOHN SCOTT TRAIL
Parcel Number
APN 095-232-028

TERMS	DUE DATE	ACCOUNT NUMBER	METER NUMBER
Due On Receipt	8/25/2022	00200110	12533347

Item Code	Quantity	Description	Price Each	Amount
10% penalty Interest 2 months		45 day delinquent penalty. (10% of outstanding invoice) Monthly interest assessed at .833% per month for 2 months.	187.72 34.41	187.72 34.41
<p>We kindly request pinalty be removed.            Check was requested from US Bank            to be delivered 8/15/22.            See copy of check enclosed.            Next year we will submit it            weeks before 8/15. Thank you very much</p>				

Please include account number with payment remittance. We now accept VISA & Mastercard a fee applies.

<b>Total</b>	\$222.13
<b>Payments/Credits</b>	\$0.00
<b>Balance Due</b>	\$222.13

Make Checks Payable To: A.S.C.W.D.  
 Fees not paid within 45 days of original invoice are delinquent and have been assessed a penalty of 10% plus an additional penalty of .833% per month, in accordance with District policy. Failure to pay shall constitute a lien against the parcel on which the charge was imposed. Payment Plans are available. Please call for details.



DOCUMENT CONTAINS COLORED BACKGROUND ON WHITE PAPER. VOID FEATURE: SIMULATED WATERMARK (REVERSE SIDE) MICRO-PRINT BORDER

Account: 00200110

PLEASE POST THIS PAYMENT FOR OUR MUTUAL CUSTOMER

\$1,877.16

22/1230

Please Direct Any Questions To  
(800) 278-6302  
OUR OPERATIONS DEPARTMENT

MICHAEL WASHNER  
6594 GILLIS DR  
SAN JOSE, CA 95120-4625

US BANK NA

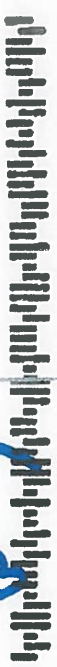
August 15, 2022

0000007355

Pay ONE THOUSAND EIGHT HUNDRED SEVENTY SEVEN AND 16/100

DOLLARS

TO THE ORDER OF ALPINE SPRINGS COUNTY WTER DIST  
270 ALPINE MEADOWS RD  
ALPINE MEADOWS, CA 96146802



Void After 180 DAYS.  
Signature On File  
This check has been authorized  
by your depositor

\$ 1,877.16

⑆00 3 5 5⑆ 220002205 153602029275⑆

Alpine Springs County Water District

270 Alpine Meadows Road  
Alpine Meadows, CA 96146

Phone 530-583-2342  
www.AlpineSprings.org

# Invoice

Date	Invoice #
7/1/2022	220021

<b>Bill To</b>
IAN POINTING 83 KA DRIVE KULA, HI 96790

<b>Ship To</b>
IAN POINTING 135 ALPINE MEADOWS RD. 8 NO GARBAGE
<b>Parcel Number</b>
APN 095-540-008

<b>TERMS</b>	<b>DUE DATE</b>	<b>ACCOUNT NUMBER</b>	<b>METER NUMBER</b>
Net 30	7/31/2022	00000005	11713599

Item Code	Quantity	Description	Price Each	Amount
2022 Standard w/... 3/4 Inch Metered	100	Water Service (3/4 Inch Meter) July 1, 2022 to June 30, 2023. Metered Usage (\$3.31 per 1,000 Gallons) July 1, 2021 to June 30, 2022.	884.00 3.31	884.00 331.00
Metered Over 100K	100	Metered Usage between 100,000 and 200,000 Gallons (\$4.53 per 1,000 Gallons) July 1, 2021 to June 30, 2022.	4.53	453.00
Metered Over 200K	144.148	Metered Usage Over 200,000 Gallons (\$8.56 per 1,000 Gallons) July 1, 2021 to June 30, 2022.	8.56	1,233.91
Sewer Service	3	Sewer Connection (\$99.80 per unit). July 1, 2022 to June 30, 2023.	99.80	299.40
Fuels Managemen...		Fuels Management Fee July 1, 2022 to June 30, 2023 Standard 3/4" Customer w/o Garbage Service	34.60	34.60 3,235.91

Please include account number with payment remittance. We now accept VISA & Mastercard a fee applies.	<b>Total</b>	\$3,235.91
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Make Checks Payable To: A.S.C.W.D. Fees not paid within 45 days of original invoice are delinquent and have been assessed a penalty of 10% plus an additional penalty of .833% per month, in accordance with District policy. Failure to pay shall constitute a lien against the parcel on which the charge was imposed. Payment Plans are available. Please call for details.	<b>Payments/Credits</b>	\$0.00
	<b>Balance Due</b>	\$3,235.91

Alpine Springs County Water District

270 Alpine Meadows Road  
Alpine Meadows, CA 96146

Phone 530-583-2342  
www.AlpineSprings.org

# Invoice

Date	Invoice #
8/15/2022	220858

<b>Bill To</b>
IAN POINTING 83 KA DRIVE KULA, HI 96790

<b>Ship To</b>
IAN POINTING 135 ALPINE MEADOWS RD. 8 NO GARBAGE
<b>Parcel Number</b>
APN 095-540-008

<b>TERMS</b>	<b>DUE DATE</b>	<b>ACCOUNT NUMBER</b>	<b>METER NUMBER</b>
Due On Receipt	8/25/2022	00000005	11713599

Item Code	Quantity	Description	Price Each	Amount
10% penalty		45 day delinquent penalty. (10% of outstanding invoice)	323.59	323.59
Interest 2 months		Monthly interest assessed at .833% per month for 2 months.	59.32	59.32

Please include account number with payment remittance. We now accept VISA & Mastercard a fee applies.	<b>Total</b>	\$382.91
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Make Checks Payable To: A.S.C.W.D. Fees not paid within 45 days of original invoice are delinquent and have been assessed a penalty of 10% plus an additional penalty of .833% per month, in accordance with District policy. Failure to pay shall constitute a lien against the parcel on which the charge was imposed. Payment Plans are available. Please call for details.	<b>Payments/Credits</b>	\$0.00
	<b>Balance Due</b>	\$382.91