PUBLIC NOTICE

Regular Meeting of the Board of Directors
Alpine Springs County Water District

Date:	Friday, May 9th, 2025
Location:	District Office, Board Room 270 Alpine Meadows Road Alpine Meadows, CA 96146
Time:	9:00 a.m.

AGENDA

NOTE: THE DISTRICT 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 PRESENTED BELOW.

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.

Meetings are held in person in the ASCWD boardroom at 270 Alpine Meadows Rd. and are open to the general public. Public comment is accepted by the board only in the following ways, in person at 270 Alpine Meadows Rd., Alpine Meadows, CA, in writing submitted to the Board Secretary by email to info@alpinesprings.org , or by mail before Tuesday May 6th, 2025 @ 9:00 a.m.

A ZOOM broadcast is provided when available through the following link. No public participation or comment is provided through ZOOM.

ZOOM: At the specified time, 9:00 a.m., connect to ZOOM. **Mtg. ID:** 816 6139 3523; **passcode:** 234401; Times listed are approximate.

Join Zoom Meeting:
https://us06web.zoom.us/j/81661393523?pwd=WzaklFkx3CKZlaaAHIqTU6rvk1surX.1

A. CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL

B. 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 which is relevant to the district's activities. This is an opportunity for members of the public to address the Board on items that are not on this agenda or any agenda item that they cannot stay for. Please state your name for the record. Comments are limited to five minutes. Under state law, the Board cannot take action on an item not on the agenda. After the closing of Public Comment, the Board may choose to acknowledge the comment or, where appropriate, briefly answer a question, refer the matter to staff, or set the item for discussion at a future meeting.

C. APPROVAL OF MINUTES

C1) APRIL REGULAR BOARD MEETING
The Board shall review and vote to approve the minutes of the Regular Board meeting of April 11th, 2025.

D. DEPARTMENT REPORTS

D1) FINANCIAL REPORT
Mike Dobrowski, CPA, shall discuss the April 2025 monthly financial statements highlighting outstanding issues. The Chair of the Budget & Finance Committee shall comment on the Committee's review of the statements. The Board shall vote to accept the financial statements and to approve the monthly (reports) expenditures.

D2) FIRE DEPARTMENT REPORT
Chief Leighton, or his designee, shall report on the April 2025 activities of North Tahoe Fire Protection District for Alpine Meadows, dispatch report and the staffing of the Alpine Meadows Fire Station 56.

D3) GENERAL MANAGER'S REPORT
Joe Mueller, the General Manager, shall report on his activities during the month of April 2025.

D4) OPERATION & MAINTENANCE DEPARTMENT REPORT
The Operations Staff shall report on issues regarding water, sewer, parks, garbage, and other services provided by the district. Staff shall comment on and answer questions regarding the April 2025 Water/Sewer Report.

D5) TTSA REPORT
The Board of Directors meeting was held on April 16th, 2025, meeting summaries attached.

E. COMMITTEE REPORTS

E1) BUDGET & FINANCE COMMITTEE (PRESIDENT GRANT)
Met May 8th, the previous month April 10th, 2025, B&F report is attached.

E2) PARK, RECREATION & GREENBELT COMMITTEE (DIRECTOR YORK)
No Meeting

E3) LONG RANGE PLANNING COMMITTEE (DIRECTOR TETRAULT)
No Meeting

E4) ADMINISTRATION & PERSONNEL COMMITTEE (DIRECTOR CLEMENT)
Met April 30th, 2025, report is attached.

F. BUSINESS ITEMS FOR BOARD DISCUSSION & ACTION

F1) DRAFT FISCAL YEAR 2025/2026 OPERATIONS AND CAPITAL BUDGET
Review and discuss the FY 2025/2026 Operations and Capital Improvement Budgets

F2) RESOLUTION #5-2025 REQUESTING COLLECTION BY PLACER COUNTY FOR UNPAID ACCOUNTS ON TAX ROLL
Consider for approval Resolution #5-2025 requesting the County of Placer collect on the County tax rolls ASCWD delinquent charges, fees, and assessments.

F3) SPRING SUMMER 2025 ASCWD NEWSLETTER
Review and consider for approval the content of the spring summer 2025 ASCWD Newsletter.

G. CORRESPONDENCE TO THE BOARD

All correspondence to the Board received at the District Office more than 72 hours before the scheduled Board meeting shall be discussed at the meeting. The Board may dispense with any item immediately, direct investigation of any item to a Board or ad-hoc Committee and/or table any item until the next regularly scheduled Board meeting.

H. CLOSED SESSION

H1) GOVERNMENT CODE SECTION 54954.2(a) PUBLIC EMPLOYEE PERFORMANCE EVALUATION
General Manager performance evaluation for fiscal year 2024/2025

I. DIRECTORS' COMMENTS

In accordance with Government Code Section 54954.2(a), Directors 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.

J. ADJOURNMENT

The Board of Directors of Alpine Springs County Water District, as a general rule, would like to complete its regular meetings within four hours. If it appears that the meeting will extend beyond four hours, the Board President shall poll the Directors as to their wishes on finishing Board business. A majority of the Directors shall decide whether to complete all items on the agenda at this meeting, postpone the meeting or move remaining agenda items to the next regularly scheduled meeting.

Next regularly scheduled Board meeting – Friday June 13th, 2025, at 9:00 a.m.

I certify that on or before Tuesday May 6th, 2025, at 9:00 a.m., I personally posted and forwarded agendas as requested.

Joe Mueller, General Manager
Alpine Springs County Water District

EXHIBIT C1

ALPINE SPRINGS COUNTY WATER DISTRICT
MINUTES OF THE BOARD OF DIRECTORS MEETING
April 11, 2025

A. CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL

President Grant called the meeting to order at 9:00 AM.

Directors Present: President Janet S. Grant, Bert Clement, and Evan Salke.
Christine York attended via Zoom citing Just Cause, child care. AB 2449 states that a Board member can attend remotely without posting the location in advance for cause, including child care. There was consensus that this condition has been met.

Directors Absent: Robert Tetrault.

Staff Present: General Manager Joseph Mueller and Office Manager Laurie Axell

Guests included CPA Mike Dobrowski, Scott Sedgwick from NTFPD, and Christopher Nelson.

B. PUBLIC COMMENT

There were no comments.

C. APPROVAL OF MINUTES

C1) MARCH REGULAR BOARD MEETING

It was moved by Salke and seconded by Clement to approve the minutes of March 15, 2025 Regular Board meeting as presented. Motion carried unanimously.

D. DEPARTMENT REPORTS

D1) FINANCIAL REPORT

District CPA Mike Dobrowski presented the financial reports as of March 31, 2025. He clarified the timing of anticipated revenues

It was moved by Clement and seconded by Salke to approve the financial reports through March 31, 2025 as presented. Motion carried unanimously.

It was moved by Clement and seconded by Salke to approve payment of checks #34078 - 34099, payroll, and electronic fund transfers. Motion carried unanimously.

D2) FIRE DEPARTMENT REPORT

Sedgwick presented the March NTFPD call report, noting the high number of responses to the ski area. The Department is ramping up staffing and equipment to prepare for the summer season. Calfire will again be staffed at the Carnelian Bay station.

D3) GENERAL MANAGER'S REPORT

Mueller presented the March 2025 General Manager and Office Activities Report. The development team for Alpenglow is doing some value engineering on the updated Carollo report and engineer's estimates. The project continues moving forward and plans are to break ground this summer.

Mueller described the remodel project in the office, including challenges with the flooring.

Mueller met with the Truckee Tahoe Airport District manager regarding opportunities for forest fuels reduction grants. In the past two years, TTAD has awarded about $2 million for forestry work, but there is a lot of competition for those dollars.

Mueller has completed interviews with candidates for the Operations position and should have an announcement soon. The seasonal park position has been filled and that person will begin later this month.

At next month's meeting, Mueller will request Board action to send 22 past-due accounts to collections.

D4) OPERATION & MAINTENANCE DEPARTMENT REPORT

Mueller presented the March 2025 Water/Wastewater Report, including water production and usage, maintenance and repairs.

D5) TTSA REPORT

Clement reported that at the March 19, 2025 Board meeting, the RFP for final design of the new Membrane Bioreactor was approved. He described the anticipated costs and funding options being explored. A search firm is helping with the recruitment of a new general manager, given Rich Pallante has announced his retirement.

E. COMMITTEE REPORTS

E1) BUDGET & FINANCE COMMITTEE (PRESIDENT GRANT)

Grant reported on the April 10, 2025 Budget & Finance Committee meeting.

The Treasurer's Report was reviewed. Approximately $600,000 in CDs mature today and are being converted to cash until a decision is made on distribution of the funds.

E2) PARK, RECREATION & GREENBELT COMMITTEE (DIRECTOR YORK)

York's report of the March 31 Committee meeting was included in today's packet. Upcoming projects, including the ADA improvement, were clarified. Mueller will again host a Community Day about a week after the park opens.

Mueller reminded the Board of the Fire Safe Council's request to do a clean-up day on District property. The work identified in the Treatment Plan must be done by staff to avoid the CEQA environmental review. Muller is determining what areas can be done by volunteers.

E3) LONG RANGE PLANNING COMMITTEE (DIRECTOR TETRAULT)

This Committee did not meet.

E4) ADMINISTRATION & PERSONNEL COMMITTEE (DIRECTOR CLEMENT)

This Committee did not meet.

F. BUSINESS ITEMS FOR BOARD DISCUSSION & ACTION

F1) PLACER LAFCO VOTE FOR SPECIAL DISTRICT REPRESENTATIVE

It was moved by York and seconded by Clement to vote for Judy Friedman for the Regular Special District Seat on Placer LAFCO. Motion carried unanimously.

F2) DRAFT TTSA LAND USE PRINCIPLES

Clement reported TTSA has developed Land Use Principles to address possible sales or leases of Agency property. A brief discussion followed regarding potential uses of the parcels as a revenue source for TTSA.

F3) DISTRICT PARK USE FEES

The recommended fee schedule was included in today's packet.

It was moved by Clement and seconded by York to approve the District Park Use 2025 Fee Schedule as presented. Motion carried unanimously.

F4) DISTRICT PARK POLICY 6.0.0, 6.3.0, AND 6.4.0

The red-lined version indicating updates to the Park Policies was included in the meeting packet.

It was moved by Salke and seconded by Clement to approve updates to the District Park Policy's 6.0.0, 6.3.0, AND 6.4.0 as presented. Motion carried unanimously.

F5) DISTRICT BUDGET AND FINANCE POLICY 2.13.0

It was moved by Salke and seconded by Clement to approve updates to the District Budget and Finance Policy 2.13.0 as presented. Motion carried unanimously.

G. CORRESPONDENCE TO THE BOARD

No correspondence was presented.

H. CLOSED SESSION

Closed Session was not convened.

I. DIRECTORS' COMMENTS

There were no additional comments.

J. ADJOURNMENT

There being no further business to come before the Board, the meeting was adjourned at 10:11 AM. The next regularly scheduled Board meeting is May 9, 2025 at 9:00 AM.

Respectfully Submitted,
Judy Friedman
Recording Secretary
THE PAPER TRAIL SECRETARIAL & BUSINESS SOLUTIONS

EXHIBIT D1

Subject: ***April 2025 Month End Review***

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

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

Prepared by: ***Michael J. Dobrowski, CPA 05/05/25***

On a year-to-date basis our net income was $232,722 less than the prior fiscal year. This is primarily due to the timing of property tax revenues receipts. Net income was $511,770 favorable to budget on a year-to-date basis. As of the end of the month, the cash accounts were $2,705,707. All the investments in Wells Fargo were liquidated and moved to the California CLASS account.

Our cash and investments position has increased by $678,616 from 04/30/24 and decreased by $168,882 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 P&L by Fund 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 & Wells Fargo Prior Month statements.

Cash reserved for Capital – $0 + $210,413 = $210,413

Prior Year + (10% of annual revenues ($2,479,491-375,364) less Garbage)

Cash available for operations – $2,495,294

(Remaining balance $2,705,707-210,413)

In Transit Timing Differences or Other Notable Items

No material items to discuss.

Work in Progress Accounts

		Current Year	Total
Admin Office ADA Compliant		4,512	4,512
Alpine Estates Well #1 Rehab		60,047	60,047
Bear Creek Armoring Project		1,320	1,320
Office Remodel		48,378	48,378
Water Tank Inspection & Evaluation		58,733	58,733
	Total	$172,990	$ 172,990

Accounts Payable

NTFPD Contract		$ 0
	Total	$ 0

Sick and General Leave

Sick leave Hours	335.50 Hrs.	
General leave Hours and Dollars	388.54 Hrs.	$ 33,646.78

Prepaids

Placer Co. Env. Health Permit (5394.05) @ $82.00 2 months	$ 164.00
Garbage Contract (5404.02) 2 Mo. @ $19,154.59	$ 38,309.18
Healthplan Services (51031&41) (171.45+208.05) 0 month	$ 0.00
SDRMA Insurance (5120.00) 2 months @ $3,600.62	$ 7,201.22
SDRMA (5120.00) Worker's Comp 2 months @ $1,768.10	$ 3,536.21
CSDA (5168) 8 mo @ $719.75 (Jan-Dec)	$ 5,758.00
Total	$ 54,968.61

Stale-Dated Checks

Date	Check #	Amount	Vendor

Last disbursement issued from prior financial reports.

Date	Check or EFT #	Amount	Vendor
04/07/25	34099	$6,240.71	Michael Dobrowski, CPA (Accounting)

Benefits Breakdown (YTD)

Health & Life Ins. (Active)	$42,285.03	
Health Ins. (Retired)	17,936.71	
Pension (Employee 7.75%)	26,466.59	(Employer 7.87% Effective 07/01/24)
Payroll Taxes	8,011.60	
Health plan co-ins.	3,656.15	
Total	$98,356.08	

Cash Requirements for payroll.

Pay Date	Amount
04/17/25	$17,091.06
05/01/25	$17,999.47

Alpine Springs County Water District
Profit & Loss Prev Year Comparison
July 2024 through April 2025

	Jul '24 - Apr 25	Jul '23 - Apr 24	$ Change	% Change
Ordinary Income/Expense				
Income				
Water Revenue	1,038,195	897,812	140,384	16%
Connection Fees	27,166	39,773	(12,607)	(32)%
Sewer Revenue	432,919	388,499	44,421	11%
Garbage Revenue	375,364	358,499	16,864	5%
Park Revenue	9,865	21,705	(11,840)	(55)%
Fire Mitigation Fees	973	19,105	(18,132)	(95)%
Property Tax Revenue	567,037	937,504	(370,467)	(40)%
Other Revenue	27,971	26,386	1,585	6%
Total Income	2,479,491	2,689,283	(209,791)	(8)%
Gross Profit	2,479,491	2,689,283	(209,791)	(8)%
Expense				
Salaries and Wages - Admin	241,289	202,915	38,374	19%
Salaries and Wages - O&M	167,698	195,016	(27,318)	(14)%
Benefits - Office	31,022	26,696	4,327	16%
Benefits - O&M	63,678	76,141	(12,463)	(16)%
Health Plan Co-Insurance	3,656	1,695	1,961	116%
Directors' Fees	9,825	9,150	675	7%
Insurance - Administration	52,859	47,951	4,908	10%
Park Expenditures	14,883	3,665	11,218	306%
Parts/Tools/Misc. Equip	18,384	7,983	10,401	130%
Postage and Delivery	2,445	2,332	113	5%
Cleaning	0	2,963	(2,963)	(100)%
Newsletter and Printing	1,532	1,601	(69)	(4)%
Office Expense	11,291	10,123	1,168	12%
Dues and Subscriptions	10,105	4,917	5,188	106%
Bank and Collection Fees	2,417	3,049	(632)	(21)%
Analytical Testing	9,688	10,066	(378)	(4)%
Accounting Fees	60,967	58,789	2,178	4%
Audit	24,544	22,145	2,399	11%
Legal Fees	1,693	6,431	(4,738)	(74)%
Consultants-Misc.	11,758	5,137	6,621	129%
NTFD Contract	513,348	477,502	35,846	8%
Fire Fuel Management Fee	14,276	0	14,276	100%

Alpine Springs County Water District
Profit & Loss Prev Year Comparison
July 2024 through April 2025

	Jul '24 - Apr 25	Jul '23 - Apr 24	$ Change	% Change
Building Maintenance	13,587	7,513	6,075	81%
Equipment Maintenance - Admin	7,537	7,306	231	3%
Vehicle Maintenance and Rep.	2,876	7,740	(4,865)	(63)%
Maintenance Water and Sewer	41,223	106,754	(65,530)	(61)%
Gas and Electric - Admin	64,265	53,265	11,000	21%
SCADA System	2,210	16,401	(14,191)	(87)%
Travel and Entertainment	0	1,873	(1,873)	(100)%
Education Staff/Board	1,356	1,036	320	31%
Uniforms	1,344	2,294	(950)	(41)%
ASCWD Fuel	5,291	6,885	(1,594)	(23)%
Telephone - Administration	3,157	3,174	(17)	(1)%
Government Mandates	22,193	17,107	5,086	30%
Garbage Services	203,959	178,154	25,805	15%
Depreciation Expense	229,590	218,990	10,600	5%
Miscellaneous - O&M	12,732	833	11,899	1,429%
Total Expense	1,878,677	1,805,590	73,087	4%
Net Ordinary Income	600,815	883,693	(282,878)	(32)%
Other Income/Expense				
Other Income				
Interest Revenue	97,711	47,639	50,072	105%
Total Other Income	97,711	47,639	50,072	105%
Other Expense				
Interest Expense	74	157	(83)	(53)%
Total Other Expense	74	157	(83)	(53)%
Net Other Income	97,637	47,481	50,156	106%
Net Income	**698,452**	**931,174**	**(232,722)**	**(25)%**

Alpine Springs County Water District
Profit & Loss Budget Performance 2024/2025
April 2025

	Apr 25	Budget	Jul '24 - Apr 25	YTD Budget	Annual Bud...
Ordinary Income/Expense					
Income					
Water Revenue	0	0	1,038,195	1,023,455	1,163,017
Connection Fees	0	2,101	27,166	21,012	25,214
Sewer Revenue	0	0	432,919	396,138	396,138
Garbage Revenue	126	0	375,364	377,496	377,496
Park Revenue	0	0	9,865	20,000	40,000
Fire Mitigation Fees	0	1,000	973	10,000	12,000
Property Tax Revenue	0	0	567,037	579,549	965,915
Other Revenue	1,000	1,782	27,971	17,835	21,399
Total Income	1,126	4,883	2,479,491	2,445,485	3,001,179
Gross Profit	1,126	4,883	2,479,491	2,445,485	3,001,179
Expense					
Salaries and Wages - Admin	39,551	22,134	241,289	221,333	265,601
Salaries and Wages - O&M	15,798	21,791	167,698	217,905	261,487
Benefits - Office	3,538	7,854	31,022	78,544	94,252
Benefits - O&M	5,821	9,340	63,678	93,399	112,079
Health Plan Co-Insurance	554	999	3,656	9,986	11,984
Directors' Fees	1,800	990	9,825	9,870	11,850
Insurance - Administration	5,369	5,752	52,859	57,496	69,000
Park Expenditures	0	6,208	14,883	24,834	37,250
Parts/Tools/Misc. Equip	2,740	2,725	18,384	27,250	32,700
Postage and Delivery	84	393	2,445	3,934	4,720
Cleaning	0	167	0	1,666	2,000
Newsletter and Printing	0	1,600	1,532	3,200	3,200
Office Expense	947	2,077	11,291	20,771	24,925
Dues and Subscriptions	1,245	1,119	10,105	11,186	13,424
Bank and Collection Fees	16	291	2,417	2,919	3,501
Analytical Testing	707	833	9,688	8,334	10,000
Accounting Fees	6,241	6,120	60,967	61,195	73,435
Audit	0	0	24,544	23,000	23,000
Legal Fees	104	1,252	1,693	12,496	15,000
Consultants-Misc.	4,504	1,311	11,758	13,115	15,737
NTFD Contract	0	64,394	513,348	643,944	772,732
Fire Fuel Management Fee	0	833	14,276	8,334	10,000

Alpine Springs County Water District
Profit & Loss Budget Performance 2024/2025
April 2025

	Apr 25	Budget	Jul '24 - Apr 25	YTD Budget	Annual Bud...
OPEB Trust - Annual Funding	0	0	0	0	30,000
Building Maintenance	724	2,994	13,587	29,937	35,925
Equipment Maintenance - A...	591	784	7,537	7,843	9,411
Vehicle Maintenance and R...	0	992	2,876	9,916	11,900
Maintenance Water and Sew...	0	12,092	41,223	120,916	145,100
Gas and Electric - Admin	4,186	6,360	64,265	63,591	76,311
SCADA System	0	1,466	2,210	14,654	17,586
Travel and Entertainment	0	100	0	1,000	1,200
Education Staff/Board	0	292	1,356	2,916	3,500
Uniforms	0	251	1,344	2,498	3,000
ASCWD Fuel	2,389	792	5,291	7,916	9,500
Telephone - Administration	338	283	3,157	2,834	3,400
Government Mandates	82	2,236	22,193	22,345	26,817
Garbage Services	19,155	19,069	203,959	190,690	228,828
Depreciation Expense	22,959	22,959	229,590	229,591	275,509
Miscellaneous - O&M	0	163	12,732	1,615	1,941
Total Expense	139,443	229,016	1,878,677	2,262,973	2,747,805
Net Ordinary Income	-138,317	-224,133	600,815	182,512	253,374
Other Income/Expense					
Other Income					
Interest Revenue	8,487	415	97,711	4,170	5,000
Total Other Income	8,487	415	97,711	4,170	5,000
Other Expense					
Interest Expense	6	0	74	0	0
Total Other Expense	6	0	74	0	0
Net Other Income	8,481	415	97,637	4,170	5,000
Net Income	-129,836	-223,718	698,452	186,682	258,374

Alpine Springs County Water District
Balance Sheet Previous Year & Month Comparison
As of April 30, 2025

	Apr 30, 25	Mar 31, 25	$ Change	Apr 30, 24	$ Change
ASSETS					
Current Assets					
Checking/Savings					
Petty Cash	349	349	0	283	66
Plumas Bank Checking	247,372	413,237	(165,865)	123,674	123,698
Placer County - Interest App.	175,887	175,887	0	169,917	5,970
Wells Fargo Advisors	0	660,998	(660,998)	1,380,441	(1,380,441)
California CLASS	2,089,067	1,433,190	655,877	0	2,089,067
LAIF Accounts	193,033	190,929	2,104	352,777	(159,744)
Total Checking/Savings	2,705,707	2,874,590	(168,882)	2,027,092	678,616
Accounts Receivable					
Accounts Receivable	25,389	25,068	321	31,769	(6,379)
Total Accounts Receivable	25,389	25,068	321	31,769	(6,379)
Other Current Assets					
Placer - Agency Taxes 390-770	409	409	0	406,500	(406,091)
Accrued Int Rec Wells Fargo	0	21,099	(21,099)	0	0
Funds received, but not yet deposited to a bank account	0	1,040	(1,040)	0	0
Interfund Receivable - Enterp	0	0	0	0	0
Prepaid Expenses	54,969	22,830	32,139	15,079	39,889
County Collection Accounts	15,268	15,268	0	0	15,268
Deferred Pension Outflows	87,559	87,559	0	76,080	11,479
Deferred OPEB Outflows	139,361	139,361	0	29,960	109,401
Total Other Current Assets	297,567	287,567	10,000	527,620	(230,053)
Total Current Assets	3,028,663	3,187,225	(158,562)	2,586,480	442,183
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	418,391	418,391	0	403,391	15,000
Park Improvements Depreciable	24,564	24,564	0	21,728	2,836
Land Improvements	218,678	218,678	0	218,678	0
Alpine Springs Interceptor	58,095	58,095	0	58,095	0
Water System	6,657,802	6,657,802	0	6,650,377	7,425
SCADA System	172,423	172,423	0	172,423	0
Sewer System	1,046,201	1,046,201	0	1,046,201	0
Building Improvements	397,637	357,090	40,546	357,090	40,546
Office Equipment	82,271	82,271	0	81,011	1,261
Vehicles	128,749	128,749	0	128,749	0
Maintenance Equipment	293,229	293,229	0	293,229	0
Truckee River Interceptor	358,524	358,524	0	358,524	0
Inflow and Infiltration	26,031	26,031	0	26,031	0
Work in Progress	132,443	123,292	9,151	642	131,801
Accumulated Depreciation	(6,072,810)	(6,049,851)	(22,959)	(5,753,215)	(319,595)

Alpine Springs County Water District
Balance Sheet Previous Year & Month Comparison
As of April 30, 2025

	Apr 30, 25	Mar 31, 25	$ Change	Apr 30, 24	$ Change
Total Fixed Assets	5,022,339	4,995,600	26,739	5,143,064	(120,725)
Other Assets					
Land Usage and Easement Right	17,436	17,436	0	17,436	0
Total Other Assets	17,436	17,436	0	17,436	0
TOTAL ASSETS	**8,068,437**	**8,200,261**	**(131,823)**	**7,746,980**	**321,458**
LIABILITIES & EQUITY					
Liabilities					
Current Liabilities					
Accounts Payable					
Accounts Payable	0	0	0	17,815	(17,815)
Total Accounts Payable	0	0	0	17,815	(17,815)
Other Current Liabilities					
Accounts Payable - 05	0	0	0	54,005	(54,005)
OPEB Liability	433,316	433,316	0	368,622	64,694
Accrued Payroll & Payroll Tax	1,247	0	1,247	0	1,247
Accrued Vacation Payable	33,647	32,371	1,276	23,722	9,925
Deferred Pension Inflows	720	720	0	1,145	(425)
Deferred OPEB Inflows	35,968	35,968	0	54,695	(18,727)
Net Pension Liabilities	46,624	46,624	0	26,467	20,157
HRA Plan Payable	13,478	13,478	0	4,966	8,511
Total Other Current Liabilities	564,999	562,477	2,522	533,622	31,377
Total Current Liabilities	564,999	562,477	2,522	551,438	13,561
Long Term Liabilities					
Caterpillar Financial Serv	36,108	40,618	(4,510)	36,192	(84)
Total Long Term Liabilities	36,108	40,618	(4,510)	36,192	(84)
Total Liabilities	601,107	603,095	(1,987)	587,630	13,478
Equity					
Retained Earnings	540,843	540,843	0	375,196	165,647
Retained Earnings - Garbage	514,997	514,997	0	485,759	29,238
Retained Earnings - Park	(170,689)	(170,689)	0	(173,813)	3,124
Retained Earnings - Sewer	1,783,891	1,783,891	0	1,576,303	207,588
Retained Earnings - Water	(1,338,317)	(1,338,317)	0	(1,561,741)	223,424
Fund balance Undesignated	439,473	439,473	0	411,854	27,619
Investment in plant & equip	4,998,680	4,998,680	0	5,114,618	(115,938)
Net Income	698,452	828,288	(129,836)	931,174	(232,722)
Total Equity	7,467,330	7,597,166	(129,836)	7,159,350	307,980
TOTAL LIABILITIES & EQUITY	**8,068,437**	**8,200,261**	**(131,823)**	**7,746,980**	**321,458**

Alpine Springs County Water District
Statement of Cash Flows
July 2024 through April 2025

	Jul '24 - Apr 25
OPERATING ACTIVITIES	
Net Income	698,452
Adjustments to reconcile Net Income	
to net cash provided by operations:	
1150.00 · Accounts Receivable - 05 Fund	105,539
1550.00 · Prepaid Expenses	14,534
1600.05 · County Collection Accts	18,654
1041.00 · Placer Co - Taxes 770	54,240
1145.05 · Accrued Int Rec Wells Fargo	23,175
1850.00 · Accumulate Depreciation:1850.02 · Accumula...	9,530
1850.00 · Accumulate Depreciation:1850.03 · Accumula...	9,530
1850.00 · Accumulate Depreciation:1850.04 · Accumula...	28,650
1850.00 · Accumulate Depreciation:1850.05 · Accumula...	167,140
2010.00 · Accounts Payable - 06 Fund	(5,814)
2010.00 · Accounts Payable - 06 Fund:2010.06 · Accou...	(171)
2070.00 · Accrued Payroll & Taxes - 05 Fu	(9,506)
2075.00 · Accrued Vacation Pay - 05 Fund	6,607
2010.05 · Accounts Payable - 05	(54,250)
Net cash provided by Operating Activities	1,066,309
INVESTING ACTIVITIES	
1725.00 · Park:1725.03 · Park Assets	(15,000)
1770.00 · Building Improvements	(40,546)
1780.00 · Office & Other Equip.	(1,261)
1830.05 · Work in Progress:1832.04 · Bear Creek Armori...	(1,320)
1830.05 · Work in Progress:1843.05 · Admin Office ADA ...	(4,512)
1830.05 · Work in Progress:1847.05 · Alpine Estates Wel...	(60,047)
1830.05 · Work in Progress:1848.05 · Water Tank Inspect...	(58,733)
1830.05 · Work in Progress:1849.00 · Office Remodel	(7,831)
1850.00 · Accumulate Depreciation:1850.06 · Accumulat...	14,740
Net cash provided by Investing Activities	(174,510)
FINANCING ACTIVITIES	
2095.05 · Caterpillar Financial Serv - 05	8,923
Net cash provided by Financing Activities	8,923
Net cash increase for period	900,722
Cash at beginning of period	1,804,985
Cash at end of period	**2,705,707**

Report shows the change in accounts, not ending balances (EXCEPT CASH).

Alpine Springs County Water District
Check Register for Current Month
April 9 - 30, 2025

Date	Num	Name	Memo	Amount	Balance
04/09/2025	Ach04/09/25	AT&T {319907901}	Account #319907901	-235.14	-235.14
*** Missing numbers here ***					
04/10/2025	Ach04/10/25	Verizon Wireless 7080	Acct #942737080-0001	-114.42	-349.56
*** Missing numbers here ***					
04/21/2025	Ach04/21/25	Caterpillar Financial Services Corp	Contract #001-70093002	-4,515.56	-4,865.12
*** Missing numbers here ***					
04/16/2025	34100	Best Best & Krieger LLP	Inv. #1025762	-78.00	-4,943.12
04/16/2025	34101	Carollo Engineers	Project #202605	-1,320.00	-6,263.12
04/16/2025	34102	Janet Grant	Apr 2025 Bdgt., Fin., & BoD Mt...	-275.00	-6,538.12
04/16/2025	34103	Albert Clement	Apr 2025 Board of Directors Mtg.	-150.00	-6,688.12
04/16/2025	34104	Evan Salke {1}	Apr 2025 Bdgt., Fin. & BoD Mt...	-200.00	-6,888.12
04/16/2025	34105	Christine York	Mar 31 & Apr 2025 Board of Di...	-250.00	-7,138.12
04/16/2025	34106	Kelsie Fire Extinguisher Service, LLC	Invoice #8250 Date 4/15/25	-615.17	-7,753.29
04/16/2025	34107	Laurie Axell	Heath Plan Reimbursements	-553.90	-8,307.19
04/16/2025	34108	Mountain Hardware and Sports	Customer #39	-332.97	-8,640.16
04/16/2025	34109	Mountain Water Mgmt Services, LLC	Invoice #1216	-2,000.00	-10,640.16
04/16/2025	34110	Swigard's True Value Hardware, Inc.	Customer #11050	-83.11	-10,723.27
04/16/2025	34111	Tahoe Truckee Sierra Disposal 1431	Cuestomer #001431	-551.07	-11,274.34
04/16/2025	34112	Tahoe Truckee Sierra Disposal Co., Inc.	Customer #028540	-57,463.77	-68,738.11
04/30/2025	34113	Flyers Energy	Account ID: 31116	-2,388.84	-71,126.95
04/30/2025	34114	Mountain Hardware and Sports	Customer #39	-399.03	-71,525.98
04/30/2025	34115	Mountain Water Mgmt Services, LLC	Invoice #1231	-2,000.00	-73,525.98
04/30/2025	34116	Swigard's True Value Hardware, Inc.	Customer #11050	-53.96	-73,579.94
04/30/2025	34117	The Paper Trail	04/11/2025 Board Meeting	-235.00	-73,814.94
04/30/2025	34118	Truckee-Tahoe Lumber Company	Contract #9168263912	-555.90	-74,370.84
04/30/2025	34119	WETLAB	Inv. #25010630 & Inv. #250406...	-388.36	-74,759.20
*** Missing numbers here ***					
04/10/2025	Ach041025	Professional Communications Messaging	Account #193072 Conf. #50	-42.40	-74,801.60
*** Duplicate document numbers ***					
04/10/2025	Ach041025	Tahoe Truckee Sierra Disposal 0355	Customer #000355 Conf. #52	-394.62	-75,196.22
*** Missing numbers here ***					
04/15/2025	Ach041525	Intermedia	Account #2588835	-102.96	-75,299.18
*** Missing numbers here ***					

Alpine Springs County Water District
Check Register for Current Month
April 9 - 30, 2025

Date	Num	Name	Memo	Amount	Balance
04/17/2025	Ach041725	Liberty 1402 Beaver Dam	Acct 200008698793	-435.91	-75,735.09
*** **Missing numbers here** ***					
04/21/2025	Ach042125	Xerox Financial Service	Contract #211-1016061-001	-241.33	-75,976.42
*** **Missing numbers here** ***					
04/22/2025	Ach042225	Liberty Utilities	Alpine Springs Water Co Acct. ...	-2,980.74	-78,957.16
*** **Missing numbers here** ***					
04/25/2025	Ach042525	Umpqua Bank Commercial Card OPS	Account #9350	-8,046.17	-87,003.33
*** **Missing numbers here** ***					
04/26/2025	Ach042625	FedEx	Account #1834-0409-1	-40.10	-87,043.43
*** **Missing numbers here** ***					
04/10/2025	200033	SDRMA	Member #7084 Conf. #51	-210.86	-87,254.29

Alpine Springs County Water District
Subsequent Payments Listing
May 1 - 5, 2025

Date	Num	Name	Memo	Amount	Balance
05/05/2025	ach050525#1	CalPERS (Active)	Customer ID: 2668620501 Health Insurance...	-2,353.51	-2,353.51
05/05/2025	ach050525#2	CalPERS (Retired)	CalPERS ID: 2668620501 Health Insurance...	-1,172.21	-3,525.72
***** Missing numbers here *****					
05/02/2025	34120	Pam Zinn	Apr 2025 Health Insurance	-179.87	-3,705.59
05/02/2025	34121	Michael J. Dobrowski, CPA, LLC	May 2025 Invoice #25305	-6,240.71	-9,946.30
***** Missing numbers here *****					
05/02/2025	Ach050225	Professional Communications M...	Account #193072 Conf. #54	-42.40	-9,988.70
***** Missing numbers here *****					
05/03/2025	Ach050325	FedEx	Account #1834-0409-1	-13.20	-10,001.90

Alpine Springs County Water District
Profit & Loss by Fund
July 2024 through March 2025

	Garbage - 02 (Enterprise)	Sewer - 04 (Enterprise)	Water - 05 (Enterprise)	Enterprise - ... (Enterprise)	Total Enterpri...	Fire - 06 (General)	Park - 03 (General)	General - Other (General)	Total General	Unclassified	TOTAL
Ordinary Income/Expense											
Income											
Water Revenue	0.00	0.00	1,038,195.24	0.00	1,038,195.24	0.00	0.00	0.00	0.00	0.00	1,038,195.24
Connection Fees											
4050.04 Connection Fees	0.00	8,565.00	0.00	0.00	8,565.00	0.00	0.00	0.00	0.00	0.00	8,565.00
4050.05 Connection Fees	0.00	0.00	18,601.00	0.00	18,601.00	0.00	0.00	0.00	0.00	0.00	18,601.00
Connection Fees - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Connection Fees	0.00	8,565.00	18,601.00	0.00	27,166.00	0.00	0.00	0.00	0.00	0.00	27,166.00
Sewer Revenue	0.00	432,919.30	0.00	0.00	432,919.30	0.00	0.00	0.00	0.00	0.00	432,919.30
Garbage Revenue	375,237.38	0.00	0.00	0.00	375,237.38	0.00	0.00	0.00	0.00	0.00	375,237.38
Park Revenue	0.00	0.00	0.00	0.00	0.00	0.00	9,865.00	0.00	9,865.00	0.00	9,865.00
Fire Mitigation Fees	0.00	0.00	0.00	0.00	0.00	973.28	0.00	0.00	973.28	0.00	973.28
Property Tax Revenue											
4510.03 · Property Tax Revenue - 03	0.00	0.00	0.00	0.00	0.00	0.00	113,407.50	0.00	113,407.50	0.00	113,407.50
4510.06 · Property Tax Revenue - 06	0.00	0.00	0.00	0.00	0.00	453,629.96	0.00	0.00	453,629.96	0.00	453,629.96
Property Tax Revenue - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Property Tax Revenue	0.00	0.00	0.00	0.00	0.00	453,629.96	113,407.50	0.00	567,037.46	0.00	567,037.46
Other Revenue											
4999.02 · Other Revenue - 02	8,669.74	0.00	0.00	0.00	8,669.74	0.00	0.00	0.00	0.00	0.00	8,669.74
4999.04 · Other Revenue - 04	0.00	8,669.74	0.00	0.00	8,669.74	0.00	0.00	0.00	0.00	0.00	8,669.74
4999.05 · Other Revenue - 05	0.00	0.00	9,631.83	0.00	9,631.83	0.00	0.00	0.00	0.00	0.00	9,631.83
Other Revenue - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Revenue	8,669.74	8,669.74	9,631.83	0.00	26,971.31	0.00	0.00	0.00	0.00	0.00	26,971.31
Total Income	383,907.12	450,154.04	1,066,428.07	0.00	1,900,489.23	454,603.24	123,272.50	0.00	577,875.74	0.00	2,478,364.97
Gross Profit	383,907.12	450,154.04	1,066,428.07	0.00	1,900,489.23	454,603.24	123,272.50	0.00	577,875.74	0.00	2,478,364.97
Expense											
Salaries and Wages - Admin											
5020.02 · Salaries Administration - 02	10,086.92	0.00	0.00	0.00	10,086.92	0.00	0.00	0.00	0.00	0.00	10,086.92
5020.03 · Salaries Administration - 03	0.00	0.00	0.00	0.00	0.00	0.00	40,347.69	0.00	40,347.69	0.00	40,347.69
5020.04 · Salaries Administration - 04	0.00	20,173.85	0.00	0.00	20,173.85	0.00	0.00	0.00	0.00	0.00	20,173.85
5020.05 · Salaries Administration - 05	0.00	0.00	131,129.99	0.00	131,129.99	0.00	0.00	0.00	0.00	0.00	131,129.99
Salaries and Wages - Admin - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Salaries and Wages - Admin	10,086.92	20,173.85	131,129.99	0.00	161,390.76	0.00	40,347.69	0.00	40,347.69	0.00	201,738.45
Salaries and Wages - O&M											
5032.02 · Salaries & Wages O & M - 02	7,594.99	0.00	0.00	0.00	7,594.99	0.00	0.00	0.00	0.00	0.00	7,594.99
5032.03 · Salaries & Wages O & M - 03	0.00	0.00	0.00	0.00	0.00	0.00	30,379.97	0.00	30,379.97	0.00	30,379.97
5032.04 · Salaries & Wages O & M - 04	0.00	15,189.98	0.00	0.00	15,189.98	0.00	0.00	0.00	0.00	0.00	15,189.98
5032.05 · Salaries & Wages O & M - 05	0.00	0.00	98,734.90	0.00	98,734.90	0.00	0.00	0.00	0.00	0.00	98,734.90
Salaries and Wages - O&M - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Salaries and Wages - O&M	7,594.99	15,189.98	98,734.90	0.00	121,519.87	0.00	30,379.97	0.00	30,379.97	0.00	151,899.84
Benefits - Office											
5103.02 · Benefits - Admin. - 02	1,374.19	0.00	0.00	0.00	1,374.19	0.00	0.00	0.00	0.00	0.00	1,374.19
5103.03 · Benefits - Admin. - 03	0.00	0.00	0.00	0.00	0.00	0.00	5,496.80	0.00	5,496.80	0.00	5,496.80
5103.04 · Benefits - Admin. - 04	0.00	2,748.40	0.00	0.00	2,748.40	0.00	0.00	0.00	0.00	0.00	2,748.40
5103.05 · Benefits - Admin. - 05	0.00	0.00	17,864.64	0.00	17,864.64	0.00	0.00	0.00	0.00	0.00	17,864.64
51031.0 · Health Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51032.0 · Pension Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Benefits - Office - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Benefits - Office	1,374.19	2,748.40	17,864.64	0.00	21,987.23	0.00	5,496.80	0.00	5,496.80	0.00	27,484.03
Benefits - O&M											
5104.02 · Benefits - O & M - 02	2,892.84	0.00	0.00	0.00	2,892.84	0.00	0.00	0.00	0.00	0.00	2,892.84

Alpine Springs County Water District
Profit & Loss by Fund
July 2024 through March 2025

	Garbage - 02 (Enterprise)	Sewer - 04 (Enterprise)	Water - 05 (Enterprise)	Enterprise - ... (Enterprise)	Total Enterpri...	Fire - 06 (General)	Park - 03 (General)	General - Other (General)	Total General	Unclassified	TOTAL
5104.03 · Benefits - O & M - 03	0.00	0.00	0.00	0.00	0.00	0.00	11,571.32	0.00	11,571.32	0.00	11,571.32
5104.04 · Benefits - O & M - 04	0.00	5,785.65	0.00	0.00	5,785.65	0.00	0.00	0.00	0.00	0.00	5,785.65
5104.05 · Benefits - O & M - 05	0.00	0.00	37,606.79	0.00	37,606.79	0.00	0.00	0.00	0.00	0.00	37,606.79
51041.0 · Health Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51042.0 · Pension Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51043.0 · Payroll Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Benefits - O&M - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Benefits - O&M	2,892.84	5,785.65	37,606.79	0.00	46,285.28	0.00	11,571.32	0.00	11,571.32	0.00	57,856.60
Health Plan Co-Insurance											
5106.02 · Health Plan Co-Insur. - 02	155.11	0.00	0.00	0.00	155.11	0.00	0.00	0.00	0.00	0.00	155.11
5106.03 · Health Plan Co-Insur. - 03	0.00	0.00	0.00	0.00	0.00	0.00	620.45	0.00	620.45	0.00	620.45
5106.04 · Health Plan Co-Insur. - 04	0.00	310.23	0.00	0.00	310.23	0.00	0.00	0.00	0.00	0.00	310.23
5106.05 · Health Plan Co-Insur. - 05	0.00	0.00	2,016.46	0.00	2,016.46	0.00	0.00	0.00	0.00	0.00	2,016.46
Health Plan Co-Insurance - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Health Plan Co-Insurance	155.11	310.23	2,016.46	0.00	2,481.80	0.00	620.45	0.00	620.45	0.00	3,102.25
Directors' Fees											
5110.02 · Directors Fees - 02	1,605.00	0.00	0.00	0.00	1,605.00	0.00	0.00	0.00	0.00	0.00	1,605.00
5110.03 · Directors Fees - 03	0.00	0.00	0.00	0.00	0.00	0.00	1,605.00	0.00	1,605.00	0.00	1,605.00
5110.04 · Directors Fees - 04	0.00	1,605.00	0.00	0.00	1,605.00	0.00	0.00	0.00	0.00	0.00	1,605.00
5110.05 · Directors Fees - 05	0.00	0.00	1,605.00	0.00	1,605.00	0.00	0.00	0.00	0.00	0.00	1,605.00
5110.06 · Directors Fees - 06	0.00	0.00	0.00	0.00	0.00	1,605.00	0.00	0.00	1,605.00	0.00	1,605.00
Directors' Fees - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Directors' Fees	1,605.00	1,605.00	1,605.00	0.00	4,815.00	1,605.00	1,605.00	0.00	3,210.00	0.00	8,025.00
Insurance - Administration											
5120.02 · Insurance - Admin. - 02	11,872.54	0.00	0.00	0.00	11,872.54	0.00	0.00	0.00	0.00	0.00	11,872.54
5120.03 · Insurance - Admin. - 03	0.00	0.00	0.00	0.00	0.00	0.00	11,872.54	0.00	11,872.54	0.00	11,872.54
5120.04 · Insurance - Admin. - 04	0.00	11,872.53	0.00	0.00	11,872.53	0.00	0.00	0.00	0.00	0.00	11,872.53
5120.05 · Insurance - Admin. - 05	0.00	0.00	11,872.54	0.00	11,872.54	0.00	0.00	0.00	0.00	0.00	11,872.54
Insurance - Administration - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Insurance - Administration	11,872.54	11,872.53	11,872.54	0.00	35,617.61	0.00	11,872.54	0.00	11,872.54	0.00	47,490.15
Park Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	14,882.79	0.00	14,882.79	0.00	14,882.79
Parts/Tools/Misc. Equip											
5151.02 · Parts/Tools/Misc. Equip. - 02	275.00	0.00	0.00	0.00	275.00	0.00	0.00	0.00	0.00	0.00	275.00
5151.03 · Parts/Tools/Misc. Equip. - 03	0.00	0.00	0.00	0.00	0.00	0.00	275.00	0.00	275.00	0.00	275.00
5151.04 · Parts/Tools/Misc Equip. - 04	0.00	1,494.60	0.00	0.00	1,494.60	0.00	0.00	0.00	0.00	0.00	1,494.60
5151.05 · Parts/Tools/Misc Equip. - 05	0.00	0.00	13,324.24	0.00	13,324.24	0.00	0.00	0.00	0.00	0.00	13,324.24
5151.06 · Parts/Tools/Misc. Equipment	0.00	0.00	0.00	0.00	0.00	275.00	0.00	0.00	275.00	0.00	275.00
Parts/Tools/Misc. Equip - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Parts/Tools/Misc. Equip	275.00	1,494.60	13,324.24	0.00	15,093.84	275.00	275.00	0.00	550.00	0.00	15,643.84
Postage and Delivery											
5162.02 · Postage & Delivery - 02	118.02	0.00	0.00	0.00	118.02	0.00	0.00	0.00	0.00	0.00	118.02
5162.03 · Postage & Delivery - 03	0.00	0.00	0.00	0.00	0.00	0.00	472.07	0.00	472.07	0.00	472.07
5162.04 · Postage & Delivery - 04	0.00	236.03	0.00	0.00	236.03	0.00	0.00	0.00	0.00	0.00	236.03
5162.05 · Postage & Delivery - 05	0.00	0.00	1,534.25	0.00	1,534.25	0.00	0.00	0.00	0.00	0.00	1,534.25
Postage and Delivery - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Postage and Delivery	118.02	236.03	1,534.25	0.00	1,888.30	0.00	472.07	0.00	472.07	0.00	2,360.37
Newsletter and Printing											
5166.02 · Newsletter - 02	76.62	0.00	0.00	0.00	76.62	0.00	0.00	0.00	0.00	0.00	76.62
5166.03 · Newsletter - 03	0.00	0.00	0.00	0.00	0.00	0.00	306.48	0.00	306.48	0.00	306.48
5166.04 · Newsletter - 04	0.00	153.24	0.00	0.00	153.24	0.00	0.00	0.00	0.00	0.00	153.24
5166.05 · Newsletter - 05	0.00	0.00	996.08	0.00	996.08	0.00	0.00	0.00	0.00	0.00	996.08
Newsletter and Printing - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Alpine Springs County Water District
Profit & Loss by Fund
July 2024 through March 2025

	Garbage - 02 (Enterprise)	Sewer - 04 (Enterprise)	Water - 05 (Enterprise)	Enterprise - ... (Enterprise)	Total Enterpri...	Fire - 06 (General)	Park - 03 (General)	General - Other (General)	Total General	Unclassified	TOTAL
Total Newsletter and Printing	76.62	153.24	996.08	0.00	1,225.94	0.00	306.48	0.00	306.48	0.00	1,532.42
Office Expense											
5167.02 · Office Expense - 02	517.17	0.00	0.00	0.00	517.17	0.00	0.00	0.00	0.00	0.00	517.17
5167.03 · Office Expense - 03	0.00	0.00	0.00	0.00	0.00	0.00	2,068.66	0.00	2,068.66	0.00	2,068.66
5167.04 · Office Expense - 04	0.00	1,034.33	0.00	0.00	1,034.33	0.00	0.00	0.00	0.00	0.00	1,034.33
5167.05 · Office Expense - 05	0.00	0.00	6,723.15	0.00	6,723.15	0.00	0.00	0.00	0.00	0.00	6,723.15
Office Expense - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Office Expense	517.17	1,034.33	6,723.15	0.00	8,274.65	0.00	2,068.66	0.00	2,068.66	0.00	10,343.31
Dues and Subscriptions											
5168.02 · Dues & Subscriptions - 02	429.79	0.00	0.00	0.00	429.79	0.00	0.00	0.00	0.00	0.00	429.79
5168.03 · Dues & Subscriptions - 03	0.00	0.00	0.00	0.00	0.00	0.00	1,744.28	0.00	1,744.28	0.00	1,744.28
5168.04 · Dues & Subscriptions - 04	0.00	859.59	0.00	0.00	859.59	0.00	0.00	0.00	0.00	0.00	859.59
5168.05 · Dues & Subscriptions - 05	0.00	0.00	5,826.22	0.00	5,826.22	0.00	0.00	0.00	0.00	0.00	5,826.22
Dues and Subscriptions - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Dues and Subscriptions	429.79	859.59	5,826.22	0.00	7,115.60	0.00	1,744.28	0.00	1,744.28	0.00	8,859.88
Bank and Collection Fees											
5169.03 · Bank Fees - 03	0.00	0.00	0.00	0.00	0.00	0.00	218.07	0.00	218.07	0.00	218.07
5169.04 · Bank Fees - 04	0.00	727.33	0.00	0.00	727.33	0.00	0.00	0.00	0.00	0.00	727.33
5169.05 · Bank Fees - 05	0.00	0.00	727.34	0.00	727.34	0.00	0.00	0.00	0.00	0.00	727.34
5169.06 · Bank Fees - 06	0.00	0.00	0.00	0.00	0.00	727.34	0.00	0.00	727.34	0.00	727.34
Bank and Collection Fees - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Bank and Collection Fees	0.00	727.33	727.34	0.00	1,454.67	727.34	218.07	0.00	945.41	0.00	2,400.08
Analytical Testing	0.00	0.00	8,980.44	0.00	8,980.44	0.00	0.00	0.00	0.00	0.00	8,980.44
Accounting Fees											
5180.02 · Consultants-Accounting - 02	10,945.25	0.00	0.00	0.00	10,945.25	0.00	0.00	0.00	0.00	0.00	10,945.25
5180.03 · Consultants-Accounting - 03	0.00	0.00	0.00	0.00	0.00	0.00	10,945.25	0.00	10,945.25	0.00	10,945.25
5180.04 · Consultants-Accounting - 04	0.00	10,945.25	0.00	0.00	10,945.25	0.00	0.00	0.00	0.00	0.00	10,945.25
5180.05 · Consultants-Accounting - 05	0.00	0.00	10,945.24	0.00	10,945.24	0.00	0.00	0.00	0.00	0.00	10,945.24
5180.06 · Consultants-Accounting - 06	0.00	0.00	0.00	0.00	0.00	10,945.22	0.00	0.00	10,945.22	0.00	10,945.22
Accounting Fees - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Accounting Fees	10,945.25	10,945.25	10,945.24	0.00	32,835.74	10,945.22	10,945.25	0.00	21,890.47	0.00	54,726.21
Audit											
5181.02 · Consultants-Audit - 02	4,908.77	0.00	0.00	0.00	4,908.77	0.00	0.00	0.00	0.00	0.00	4,908.77
5181.03 · Consultants-Audit - 03	0.00	0.00	0.00	0.00	0.00	0.00	4,908.77	0.00	4,908.77	0.00	4,908.77
5181.04 · Consultants-Audit - 04	0.00	4,908.77	0.00	0.00	4,908.77	0.00	0.00	0.00	0.00	0.00	4,908.77
5181.05 · Consultants-Audit - 05	0.00	0.00	4,908.77	0.00	4,908.77	0.00	0.00	0.00	0.00	0.00	4,908.77
5181.06 · Consultants-Audit - 06	0.00	0.00	0.00	0.00	0.00	4,908.78	0.00	0.00	4,908.78	0.00	4,908.78
Audit - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Audit	4,908.77	4,908.77	4,908.77	0.00	14,726.31	4,908.78	4,908.77	0.00	9,817.55	0.00	24,543.86
Legal Fees											
5190.03 · Consultants-Legal Fees - 03	0.00	0.00	0.00	0.00	0.00	0.00	79.45	0.00	79.45	0.00	79.45
5190.04 · Consultants-Legal Fees - 04	0.00	556.15	0.00	0.00	556.15	0.00	0.00	0.00	0.00	0.00	556.15
5190.05 · Consultants-Legal Fees - 05	0.00	0.00	556.15	0.00	556.15	0.00	0.00	0.00	0.00	0.00	556.15
5190.06 · Consultants-Legal Fees - 06	0.00	0.00	0.00	0.00	0.00	397.25	0.00	0.00	397.25	0.00	397.25
Legal Fees - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Legal Fees	0.00	556.15	556.15	0.00	1,112.30	397.25	79.45	0.00	476.70	0.00	1,589.00
Consultants-Misc.											
5196.02 · Consultants-Misc. - 02	112.70	0.00	0.00	0.00	112.70	0.00	0.00	0.00	0.00	0.00	112.70
5196.03 · Consultants-Misc. - 03	0.00	0.00	0.00	0.00	0.00	0.00	225.41	0.00	225.41	0.00	225.41
5196.04 · Consultants-Misc. - 04	0.00	225.40	0.00	0.00	225.40	0.00	0.00	0.00	0.00	0.00	225.40
5196.05 · Consultants-Misc. - 05	0.00	0.00	6,465.09	0.00	6,465.09	0.00	0.00	0.00	0.00	0.00	6,465.09
5196.06 · Consultants-Misc. - 06	0.00	0.00	0.00	0.00	0.00	225.40	0.00	0.00	225.40	0.00	225.40

Alpine Springs County Water District
Profit & Loss by Fund
July 2024 through March 2025

	Garbage - 02 (Enterprise)	Sewer - 04 (Enterprise)	Water - 05 (Enterprise)	Enterprise - ... (Enterprise)	Total Enterpri...	Fire - 06 (General)	Park - 03 (General)	General - Other (General)	Total General	Unclassified	TOTAL
Consultants-Misc. - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Consultants-Misc.	112.70	225.40	6,465.09	0.00	6,803.19	225.40	225.41	0.00	450.81	0.00	7,254.00
NTFD Contract	0.00	0.00	0.00	0.00	0.00	513,348.06	0.00	0.00	513,348.06	0.00	513,348.06
Fire Fuel Management Fee	0.00	0.00	0.00	0.00	0.00	14,275.87	0.00	0.00	14,275.87	0.00	14,275.87
Building Maintenance											
5231.02 · Building Maint/Supplies - 02	643.16	0.00	0.00	0.00	643.16	0.00	0.00	0.00	0.00	0.00	643.16
5231.03 · Building Maint/Supplies - 03	0.00	0.00	0.00	0.00	0.00	0.00	2,572.65	0.00	2,572.65	0.00	2,572.65
5231.04 · Building Maint/Supplies - 04	0.00	1,286.33	0.00	0.00	1,286.33	0.00	0.00	0.00	0.00	0.00	1,286.33
5231.05 · Building Maint/Supplies - 05	0.00	0.00	8,361.10	0.00	8,361.10	0.00	0.00	0.00	0.00	0.00	8,361.10
Building Maintenance - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Building Maintenance	643.16	1,286.33	8,361.10	0.00	10,290.59	0.00	2,572.65	0.00	2,572.65	0.00	12,863.24
Equipment Maintenance - Admin											
5232.02 · R & M Admin. - 02	287.29	0.00	0.00	0.00	287.29	0.00	0.00	0.00	0.00	0.00	287.29
5232.03 · R & M Admin. - 03	0.00	0.00	0.00	0.00	0.00	0.00	1,284.22	0.00	1,284.22	0.00	1,284.22
5232.04 · R & M Admin. - 04	0.00	574.57	0.00	0.00	574.57	0.00	0.00	0.00	0.00	0.00	574.57
5232.05 · R & M Admin. - 05	0.00	0.00	4,799.55	0.00	4,799.55	0.00	0.00	0.00	0.00	0.00	4,799.55
Equipment Maintenance - Admin - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Equipment Maintenance - Admin	287.29	574.57	4,799.55	0.00	5,661.41	0.00	1,284.22	0.00	1,284.22	0.00	6,945.63
Vehicle Maintenance and Rep.											
5239.02 · R & M Vehicles - 02	143.79	0.00	0.00	0.00	143.79	0.00	0.00	0.00	0.00	0.00	143.79
5239.03 · R & M Vehicles - 03	0.00	0.00	0.00	0.00	0.00	0.00	575.13	0.00	575.13	0.00	575.13
5239.04 · R & M Vehicles - 04	0.00	287.57	0.00	0.00	287.57	0.00	0.00	0.00	0.00	0.00	287.57
5239.05 · R & M Vehicles - 05	0.00	0.00	1,869.17	0.00	1,869.17	0.00	0.00	0.00	0.00	0.00	1,869.17
Vehicle Maintenance and Rep. - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Vehicle Maintenance and Rep.	143.79	287.57	1,869.17	0.00	2,300.53	0.00	575.13	0.00	575.13	0.00	2,875.66
Maintenance Water and Sewer											
5240.04 · R & M Water/Sewer - 04	0.00	33,939.16	0.00	0.00	33,939.16	0.00	0.00	0.00	0.00	0.00	33,939.16
5240.05 · R & M Water/Sewer - 05	0.00	0.00	7,284.33	0.00	7,284.33	0.00	0.00	0.00	0.00	0.00	7,284.33
Maintenance Water and Sewer - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Maintenance Water and Sewer	0.00	33,939.16	7,284.33	0.00	41,223.49	0.00	0.00	0.00	0.00	0.00	41,223.49
Gas and Electric - Admin											
5311.02 · Gas & Electric - Admin - 02	10,284.91	0.00	0.00	0.00	10,284.91	0.00	0.00	0.00	0.00	0.00	10,284.91
5311.03 · Gas & Electric - Admin - 03	0.00	0.00	0.00	0.00	0.00	0.00	9,101.05	0.00	9,101.05	0.00	9,101.05
5311.04 · Gas & Electric - Admin - 04	0.00	10,608.39	0.00	0.00	10,608.39	0.00	0.00	0.00	0.00	0.00	10,608.39
5311.05 · Gas & Electric - Admin - 05	0.00	0.00	16,685.25	0.00	16,685.25	0.00	0.00	0.00	0.00	0.00	16,685.25
5311.06 · Gas & Electric - Admin - 06	0.00	0.00	0.00	0.00	0.00	13,399.32	0.00	0.00	13,399.32	0.00	13,399.32
Gas and Electric - Admin - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Gas and Electric - Admin	10,284.91	10,608.39	16,685.25	0.00	37,578.55	13,399.32	9,101.05	0.00	22,500.37	0.00	60,078.92
SCADA System											
5312.05 · SCADA System - 05	0.00	0.00	2,210.38	0.00	2,210.38	0.00	0.00	0.00	0.00	0.00	2,210.38
Total SCADA System	0.00	0.00	2,210.38	0.00	2,210.38	0.00	0.00	0.00	0.00	0.00	2,210.38
Education Staff/Board											
5323.04 · Education (GM & Board) - 04	0.00	128.17	0.00	0.00	128.17	0.00	0.00	0.00	0.00	0.00	128.17
5323.05 · Education (GM & Board) - 05	0.00	0.00	1,228.16	0.00	1,228.16	0.00	0.00	0.00	0.00	0.00	1,228.16
Education Staff/Board - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Education Staff/Board	0.00	128.17	1,228.16	0.00	1,356.33	0.00	0.00	0.00	0.00	0.00	1,356.33
Uniforms											
5324.02 · Uniforms - 02	67.17	0.00	0.00	0.00	67.17	0.00	0.00	0.00	0.00	0.00	67.17
5324.03 · Uniforms - 03	0.00	0.00	0.00	0.00	0.00	0.00	268.70	0.00	268.70	0.00	268.70
5324.04 · Uniforms - 04	0.00	134.35	0.00	0.00	134.35	0.00	0.00	0.00	0.00	0.00	134.35

Alpine Springs County Water District
Profit & Loss by Fund
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	Garbage - 02 (Enterprise)	Sewer - 04 (Enterprise)	Water - 05 (Enterprise)	Enterprise - ... (Enterprise)	Total Enterpri...	Fire - 06 (General)	Park - 03 (General)	General - Other (General)	Total General	Unclassified	TOTAL
5324.05 · Uniforms - 05	0.00	0.00	873.28	0.00	873.28	0.00	0.00	0.00	0.00	0.00	873.28
Uniforms - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Uniforms	67.17	134.35	873.28	0.00	1,074.80	0.00	268.70	0.00	268.70	0.00	1,343.50
ASCWD Fuel											
5342.02 · ASCWD Fuel - 02	145.09	0.00	0.00	0.00	145.09	0.00	0.00	0.00	0.00	0.00	145.09
5342.03 · ASCWD Fuel - 03	0.00	0.00	0.00	0.00	0.00	0.00	580.38	0.00	580.38	0.00	580.38
5342.04 · ASCWD Fuel - 04	0.00	290.18	0.00	0.00	290.18	0.00	0.00	0.00	0.00	0.00	290.18
5342.05 · ASCWD Fuel - 05	0.00	0.00	1,886.21	0.00	1,886.21	0.00	0.00	0.00	0.00	0.00	1,886.21
ASCWD Fuel - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total ASCWD Fuel	145.09	290.18	1,886.21	0.00	2,321.48	0.00	580.38	0.00	580.38	0.00	2,901.86
Telephone - Administration											
5371.02 · Telephone - 02	140.97	0.00	0.00	0.00	140.97	0.00	0.00	0.00	0.00	0.00	140.97
5371.03 · Telephone - 03	0.00	0.00	0.00	0.00	0.00	0.00	563.88	0.00	563.88	0.00	563.88
5371.04 · Telephone - 04	0.00	281.94	0.00	0.00	281.94	0.00	0.00	0.00	0.00	0.00	281.94
5371.05 · Telephone - 05	0.00	0.00	1,832.60	0.00	1,832.60	0.00	0.00	0.00	0.00	0.00	1,832.60
Telephone - Administration - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Telephone - Administration	140.97	281.94	1,832.60	0.00	2,255.51	0.00	563.88	0.00	563.88	0.00	2,819.39
Government Mandates											
5394.02 · Gov Mandates - Garbage - 02	1,057.02	0.00	0.00	0.00	1,057.02	0.00	0.00	0.00	0.00	0.00	1,057.02
5394.03 · Gov Mandates - Parks - 03	0.00	0.00	0.00	0.00	0.00	0.00	4,228.08	0.00	4,228.08	0.00	4,228.08
5394.04 · Gov Mandates - Sewer - 04	0.00	2,114.05	0.00	0.00	2,114.05	0.00	0.00	0.00	0.00	0.00	2,114.05
5394.05 · Gov Mandates - Water - 05	0.00	0.00	14,479.26	0.00	14,479.26	0.00	0.00	0.00	0.00	0.00	14,479.26
5394.06 · Gov Mandates - Fire - 06	0.00	0.00	0.00	0.00	0.00	232.14	0.00	0.00	232.14	0.00	232.14
Government Mandates - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Government Mandates	1,057.02	2,114.05	14,479.26	0.00	17,650.33	232.14	4,228.08	0.00	4,460.22	0.00	22,110.55
Garbage Services											
5405.02 · Other Garbage Services - 02	12,160.51	0.00	0.00	0.00	12,160.51	0.00	0.00	0.00	0.00	0.00	12,160.51
Garbage Services - Other	172,644.21	0.00	0.00	0.00	172,644.21	0.00	0.00	0.00	0.00	0.00	172,644.21
Total Garbage Services	184,804.72	0.00	0.00	0.00	184,804.72	0.00	0.00	0.00	0.00	0.00	184,804.72
Depreciation Expense											
5513.02 · Depreciation - 02	8,577.00	0.00	0.00	0.00	8,577.00	0.00	0.00	0.00	0.00	0.00	8,577.00
5513.03 · Depreciation - 03	0.00	0.00	0.00	0.00	0.00	0.00	8,577.00	0.00	8,577.00	0.00	8,577.00
5513.04 · Depreciation - 04	0.00	25,785.00	0.00	0.00	25,785.00	0.00	0.00	0.00	0.00	0.00	25,785.00
5513.05 · Depreciation - 05	0.00	0.00	150,426.00	0.00	150,426.00	0.00	0.00	0.00	0.00	0.00	150,426.00
5513.06 · Depreciation - 06	0.00	0.00	0.00	0.00	0.00	13,266.00	0.00	0.00	13,266.00	0.00	13,266.00
Total Depreciation Expense	8,577.00	25,785.00	150,426.00	0.00	184,788.00	13,266.00	8,577.00	0.00	21,843.00	0.00	206,631.00
Miscellaneous - O&M											
5602.02 · Misc. - O & M - 02	39.19	0.00	0.00	0.00	39.19	0.00	0.00	0.00	0.00	0.00	39.19
5602.03 · Misc. - O & M - 03	0.00	0.00	0.00	0.00	0.00	0.00	156.75	0.00	156.75	0.00	156.75
5602.04 · Misc. - O & M - 04	0.00	78.37	0.00	0.00	78.37	0.00	0.00	0.00	0.00	0.00	78.37
5602.05 · Misc. - O & M - 05	0.00	0.00	766.89	0.00	766.89	0.00	0.00	0.00	0.00	0.00	766.89
5602.06 · Misc. - O & M - 06	0.00	0.00	0.00	0.00	0.00	11,691.00	0.00	0.00	11,691.00	0.00	11,691.00
Miscellaneous - O&M - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Miscellaneous - O&M	39.19	78.37	766.89	0.00	884.45	11,691.00	156.75	0.00	11,847.75	0.00	12,732.20
Total Expense	259,155.22	154,334.41	574,519.47	0.00	988,009.10	585,296.38	165,927.84	0.00	751,224.22	0.00	1,739,233.32
Net Ordinary Income	124,751.90	295,819.63	491,908.60	0.00	912,480.13	-130,693.14	-42,655.34	0.00	-173,348.48	0.00	739,131.65
Other Income/Expense											
Other Income											
Interest Revenue											
4850.02 Interest Revenue	17,844.78	0.00	0.00	0.00	17,844.78	0.00	0.00	0.00	0.00	0.00	17,844.78

Alpine Springs County Water District
Profit & Loss by Fund
July 2024 through March 2025

	Garbage - 02 (Enterprise)	Sewer - 04 (Enterprise)	Water - 05 (Enterprise)	Enterprise - ... (Enterprise)	Total Enterpri...	Fire - 06 (General)	Park - 03 (General)	General - Other (General)	Total General	Unclassified	TOTAL
4850.03 Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	17,844.78	0.00	17,844.78	0.00	17,844.78
4850.04 Interest Revenue	0.00	17,844.78	0.00	0.00	17,844.78	0.00	0.00	0.00	0.00	0.00	17,844.78
4850.05 Interest Revenue	0.00	0.00	17,844.79	0.00	17,844.79	0.00	0.00	0.00	0.00	0.00	17,844.79
4850.06 Interest Revenue	0.00	0.00	0.00	0.00	0.00	17,844.79	0.00	0.00	17,844.79	0.00	17,844.79
Interest Revenue - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Interest Revenue	17,844.78	17,844.78	17,844.79	0.00	53,534.35	17,844.79	17,844.78	0.00	35,689.57	0.00	89,223.92
Total Other Income	17,844.78	17,844.78	17,844.79	0.00	53,534.35	17,844.79	17,844.78	0.00	35,689.57	0.00	89,223.92
Other Expense											
Interest Expense	0.00	0.00	67.98	0.00	67.98	0.00	0.00	0.00	0.00	0.00	67.98
Total Other Expense	0.00	0.00	67.98	0.00	67.98	0.00	0.00	0.00	0.00	0.00	67.98
Net Other Income	17,844.78	17,844.78	17,776.81	0.00	53,466.37	17,844.79	17,844.78	0.00	35,689.57	0.00	89,155.94
Net Income	142,596.68	313,664.41	509,685.41	0.00	965,946.50	-112,848.35	-24,810.56	0.00	-137,658.91	0.00	828,287.59

Fund	Account	Debit	Credit
	03/31/25 Trial Balance		
2	1240.00 · Interfund Receivable:1240.02 · Due from (to) Interfund - 02	598,175.96	
2	1550.00 · Prepaid Expenses:1550.02 · Prepaid Expenses - 02	3,475.11	
2	1610.00 · Deferred Pension Outflows:1610.02 · Deferred Pension Outflows - 02	4,378.15	
2	1611.00 · Deferred OPEB Outflows:1611.02 · Deferred OPEB Outflows - 02	6,967.00	
2	1730.00 · Land Improvements:1730.02 · Land Improvements - 02	54,669.57	
2	1770.00 · Building Improvements:1770.02 · Building Improvements - 02	89,272.60	
2	1780.00 · Office & Other Equip.:1780.02 · Office & Other Equip. - 02	20,252.69	
2	1790.00 · Vehicles:1790.02 · Vehicles - 02	32,187.32	
2	1800.00 · Maintenance Equipment:1800.02 · Maintenance Equipment - 02	73,307.17	
2	1830.05 · Work in Progress:1831.02 · Dumpster Lighting - 02	0.00	
2	1850.00 · Accumulate Depreciation:1850.02 · Accumulated Deprec. - 02		187,957.80
2	1885.00 · Net Pension Asset:1885.02 · Net Pension Asset - 02		
2	2060.00 · OPEB Liability:2060.02 · OPEB Liability - 02		21,665.70
2	2070.00 · Accrued Payroll & Taxes:2070.02 · Accrued Payroll & Taxes - 02		537.63
2	2075.00 · Accrued Vacation Pay:2075.02 · Accrued Vacation Pay - 02		1,352.00
2	2080.00 · Deferred Pension Inflows:2080.02 · Deferred Pension Inflows - 02		34.00
2	2081.00 · Deferred OPEB Inflows:2081.02 · Deferred OPEB Inflows - 02		1,800.00
2	2085.00 · Net Pension Liabilities:2085.02 · Net Pension Liabilities - 02		2,331.00
2	3000.02 · Retained Earnings - 02		514,997.00
2	3005.00 · Invest. Plant & Equip.:3005.02 · Invest. Plant & Equip. - 02		90,309.00
2	4150.02 · Garbage Revenue - 02		375,237.38
2	4999.00 · Other Revenue:4999.02 · Other Revenue - 02		8,669.74
2	5020.00 · Salaries Administration:5020.02 · Salaries Administration - 02	10,086.92	
2	5032.00 · Salaries and Wages O&M:5032.02 · Salaries & Wages O & M - 02	7,594.99	
2	5103.00 · Benefits - Admin.:5103.02 · Benefits - Admin. - 02	1,374.19	
2	5104.00 · Benefits - O & M:5104.02 · Benefits - O & M - 02	2,892.84	
2	5106.00 · Health Plan Co-Insur.:5106.02 · Benefits - O & M - 02	155.11	
2	5110.00 · Directors' Fees:5110.02 · Directors Fees - 02	1,605.00	
2	5120.00 · Insurance - Admin.:5120.02 · Insurance - Admin. - 02	11,872.54	
2	5151.00 · Parts/Tools/Misc. Equip:5151.02 Parts/Tools/Misc Equip.	275.00	
2	5162.00 · Postage and Delivery:5162.02 · Postage & Delivery - 02	118.02	
2	5165.00 · Cleaning:5165.02 · Cleaning Service - 02	0.00	
2	5166.00 · Newsletter and Printing:5166.02 · Newsletter - 02	76.62	
2	5167.00 · Office Expense:5167.02 · Office Expense - 02	517.17	
2	5168.00 · Dues and Subscriptions:5168.02 · Dues & Subscriptions - 02	429.79	
2	5180.00 · Consultants- Accounting:5180.02 · Consultants-Accounting - 02	10,945.25	
2	5181.00 · Consultants- Audit:5181.02 · Consultants-Audit - 02	4,908.77	
2	5195.00 · Consultants-Management:5195.02 · Consultants-Management - 02	0.00	
2	5196.00 · Consultants-Misc.:5196.02 · Consultants-Misc. - 02	112.70	
2	5225.00 · OPEB Trust - Annual Funding:5225.02 · OPEB Trust - Annual Funding - 02	0.00	
2	5231.00 · Building Maintenance:5231.02 · Building Maint/Supplies - 02	643.16	
2	5232.00 · R & M Admin.:5232.02 · R & M Admin. - 02	287.29	

Fund	Account	Debit	Credit
2	5239.00 · R & M Vehicles:5239.02 · R & M Vehicles - 02	143.79	
2	5311.00 · Gas & Electric - Admin:5311.02 · Gas & Electric - Admin - 02	10,284.91	
2	5324.00 · Uniforms:5324.02 · Uniforms - 02	67.17	
2	5342.00 · ASCWD Fuel:5342.02 · ASCWD Fuel - 02	145.09	
2	5371.00 · Telephone:5371.02 · Telephone - 02	140.97	
2	5394.00 · Gov Mandates:5394.02 · Gov Mandates - Garbage - 02	1,057.02	
2	5404.02 · Garbage Contract - 02	172,644.21	
2	5404.02 · Other Garbage Services - 02	12,160.51	
2	5513.00 · Depreciation Expense:5513.02 · Depreciation - 02	8,577.00	
2	5602.00 · Miscellaneous - O & M:5602.02 · Misc. - O & M - 02	39.19	
2	4850.00 · Interest Revenue:4850.02 Interest Revenue		17,844.78
2 Total (Garbage)		1,141,840.79	1,222,736.03
3	1041.00 Placer Co - Taxes 770:1041.03 Placer Co-Agency Taxes	409.14	0.00
3	1240.00 · Interfund Receivable:1240.03 · Due from (to) Interfund - 03		81,765.55
3	1550.00 · Prepaid Expenses:1550.03 · Prepaid Expenses - 03	13,900.43	
3	1610.00 · Deferred Pension Outflows:1610.03 · Deferred Pension Outflows - 03	17,506.60	
3	1611.00 · Deferred OPEB Outflows:1611.03 · Deferred OPEB Outflows - 03	27,873.00	
3	1710.00 · Land:1710.03 · Land - 03	41,376.00	
3	1720.00 · Playground:1720.03 · Playground - 03	0.00	
3	1725.00 · Park:1725.03 · Park Assets	418,391.00	
3	1726.00 · Park Improvements Depreciable	24,563.95	
3	1730.00 · Land Improvements:1730.03 · Land Improvements - 03	54,669.57	
3	1770.00 · Building Improvements:1770.03 · Building Improvements - 03	89,272.60	
3	1780.00 · Office & Other Equip.:1780.03 · Office & Other Equip. - 03	20,252.69	
3	1790.00 · Vehicles:1790.03 · Vehicles - 03	32,187.31	
3	1800.00 · Maintenance Equipment:1800.03 · Maintenance Equipment - 03	73,307.17	
3	1850.00 · Accumulate Depreciation:1850.03 · Accumulated Deprec. - 03		208,473.34
3	1885.00 · Net Pension Asset:1885.03 · Net Pension Asset - 03	0.00	
3	2060.00 · OPEB Liability:2060.03 · OPEB Liability - 03		86,662.80
3	2070.00 · Accrued Payroll & Taxes:2070.03 · Accrued Payroll & Taxes - 03		2,150.49
3	2075.00 · Accrued Vacation Pay:2075.03 · Accrued Vacation Pay - 03		5,407.98
3	2080.00 · Deferred Pension Inflows:2080.03 · Deferred Pension Inflows - 03		144.00
3	2081.00 · Deferred OPEB Inflows:2081.03 · Deferred OPEB Inflows - 03		7,194.00
3	2085.00 · Net Pension Liabilities:2085.03 · Net Pension Liabilities - 03		9,324.00
3	3000.03 · Retained Earnings:3000.03 · Retained Earnings - 03	170,689.00	
3	3005.00 · Invest. Plant & Equip.:3005.03 · Invest. Plant & Equip. - 03		534,416.00
3	4175.03 · Park Passes - 03		9,865.00
3	4510.03 · Property Tax Revenue:4510.03		113,407.50
3	4999.00 · Other Revenue:4999.03 · Other Revenue - 03		0.00
3	5020.00 · Salaries Administration:5020.03 · Salaries Administration - 03	40,347.69	
3	5032.00 · Salaries and Wages O&M:5032.03 · Salaries & Wages O & M - 03	30,379.97	
3	5103.00 · Benefits - Admin.:5103.03 · Benefits - Admin. - 03	5,496.80	

Fund	Account	Debit	Credit
3	5104.00 · Benefits - O & M:5104.03 · Benefits - O & M - 03	11,571.32	
3	5106.00 · Health Plan Co-Insur.:5106.03 · Benefits - O & M - 03	620.45	
3	5110.00 · Directors' Fees:5110.03 · Directors Fees - 03	1,605.00	
3	5120.00 · Insurance - Admin.:5120.03 · Insurance - Admin. - 03	11,872.54	
3	5145.03 · Park Expenses - 03	14,882.79	
3	5151.00 · Parts/Tools/Misc. Equip:5151.03 Parts/Tools/Misc Equip.	275.00	
3	5162.00 · Postage and Delivery:5162.03 · Postage & Delivery - 03	472.07	
3	5165.00 · Cleaning:5165.03 · Cleaning Service - 03	0.00	
3	5166.00 · Newsletter and Printing:5166.03 · Newsletter - 03	306.48	
3	5167.00 · Office Expense:5167.03 · Office Expense - 03	2,068.66	
3	5168.00 · Dues and Subscriptions:5168.03 · Dues & Subscriptions - 03	1,744.28	
3	5169.00 · Bank & Collection Fees:5169.03 · Bank Fees - 03	218.07	
3	5180.00 · Consultants- Accounting:5180.03 · Consultants-Accounting - 03	10,945.25	
3	5181.00 · Consultants- Audit:5181.03 · Consultants-Audit - 03	4,908.77	
3	5190.00 · Consultants-Legal Fees:5190.03 · Consultants-Legal Fees - 03	79.45	
3	5195.00 · Consultants-Management:5195.03 · Consultants-Management - 03	0.00	
3	5196.00 · Consultants-Misc.:5196.03 · Consultants-Misc. - 03	225.41	
3	5225.00 · OPEB Trust - Annual Funding:5225.03 · OPEB Trust - Annual Funding - 03	0.00	
3	5231.00 · Building Maintenance:5231.03 · Building Maint/Supplies - 03	2,572.65	
3	5232.00 · R & M Admin.:5232.03 · R & M Admin. - 03	1,284.22	
3	5239.00 · R & M Vehicles:5239.03 · R & M Vehicles - 03	575.13	
3	5311.00 · Gas & Electric - Admin:5311.03 · Gas & Electric - Admin - 03	9,101.05	
3	5324.00 · Uniforms:5324.03 · Uniforms - 03	268.70	
3	5342.00 · ASCWD Fuel:5342.03 · ASCWD Fuel - 03	580.38	
3	5371.00 · Telephone:5371.03 · Telephone - 03	563.88	
3	5394.00 · Gov Mandates:5394.03 · Gov Mandates - Parks - 03	4,228.08	
3	5395.00 · Tax Administrative Charge - 03	0.00	
3	5513.00 · Depreciation Expense:5513.03 · Depreciation - 03	8,577.00	
3	5602.00 · Miscellaneous - O & M:5602.03 · Misc. - O & M - 03	156.75	
3	4850.00 · Interest Revenue:4850.03 Interest Revenue		17,844.78
3 Total (Park)		1,150,326.30	1,076,655.44
4	1240.00 · Interfund Receivable:1240.04 · Due from (to) Interfund - 04	2,038,884.94	
4	1550.00 · Prepaid Expenses:1550.04 · Prepaid Expenses - 04	6,950.21	
4	1610.00 · Deferred Pension Outflows:1610.04 · Deferred Pension Outflows - 04	8,757.30	
4	1611.00 · Deferred OPEB Outflows:1611.04 · Deferred OPEB Outflows - 04	13,937.00	
4	1730.00 · Land Improvements:1730.04 · Land Improvements - 04	54,669.57	
4	1740.04 · ASCWD Interceptor	58,095.00	
4	1760.04 · Sewer System	1,046,200.81	
4	1770.00 · Building Improvements:1770.04 · Building Improvements - 04	89,272.59	
4	1780.00 · Office & Other Equip.:1780.04 · Office & Other Equip. - 04	20,252.67	
4	1790.00 · Vehicles:1790.04 · Vehicles - 04	32,187.31	
4	1800.00 · Maintenance Equipment:1800.04 · Maintenance Equipment - 04	73,307.17	

Fund	Account	Debit	Credit
4	1810.00 · Truckee River Intercept:1810.04 · Truckee River Intercept - 04	358,524.00	
4	1830.05 · Work in Progress: 1844.04 · Sewer Easement	0.00	
4	1834.04 · Sewer Line Office Sewer Line Replace:1834.04 · Work in Progress - 04	0.00	
4	1850.00 · Accumulate Depreciation:1850.04 · Accumulated Deprec. - 04		1,421,586.88
4	1885.00 · Net Pension Asset:1885.04 · Net Pension Asset - 04	0.00	
4	2010.04 · Accounts Payable - 04		0.00
4	2060.00 · OPEB Liability:2060.04 · OPEB Liability - 04		43,331.40
4	2070.00 · Accrued Payroll & Taxes:2070.04 · Accrued Payroll & Taxes - 04		1,075.24
4	2075.00 · Accrued Vacation Pay:2075.04 · Accrued Vacation Pay - 04		2,703.99
4	2080.00 · Deferred Pension Inflows:2080.04 · Deferred Pension Inflows - 04		72.00
4	2081.00 · Deferred OPEB Inflows:2081.04 · Deferred OPEB Inflows - 04		3,597.00
4	2085.00 · Net Pension Liabilities:2085.04 · Net Pension Liabilities - 04		4,663.00
4	3000.04 · Retained Earnings - 04		1,783,891.00
4	3005.00 · Invest. Plant & Equip.:3005.04 · Invest. Plant & Equip. - 04		336,707.00
4	4050.00 · Connection Fees:4050.04 · Connection Fees - 04		8,565.00
4	4100.04 · Sewer Revenue - 04		432,919.30
4	4300.04 · Fire Fuel Management Fees - 04		0.00
4	4510.00 · Property Tax Revenue:4510.04 · Property Tax Revenue - 04		0.00
4	4999.00 · Other Revenue:4999.04 · Other Revenue - 04		8,669.74
4	5020.00 · Salaries Administration:5020.04 · Salaries Administration - 04	20,173.85	
4	5032.00 · Salaries and Wages O&M:5032.04 · Salaries & Wages O & M - 04	15,189.98	
4	5103.00 · Benefits - Admin.:5103.04 · Benefits - Admin. - 04	2,748.40	
4	5104.00 · Benefits - O & M:5104.04 · Benefits - O & M - 04	5,785.65	
4	5106.00 · Health Plan Co-Insur.:5106.04 · Benefits - O & M - 04	310.23	
4	5110.00 · Directors' Fees:5110.04 · Directors Fees - 04	1,605.00	
4	5120.00 · Insurance - Admin.:5120.04 · Insurance - Admin. - 04	11,872.53	
4	5151.00 · Parts/Tools/Misc. Equip:5151.04 · Parts/Tools/Misc Equip. - 04	1,494.60	
4	5162.00 · Postage and Delivery:5162.04 · Postage & Delivery - 04	236.03	
4	5165.00 · Cleaning:5165.04 · Cleaning Service - 04	0.00	
4	5166.00 · Newsletter and Printing:5166.04 · Newsletter - 04	153.24	
4	5167.00 · Office Expense:5167.04 · Office Expense - 04	1,034.33	
4	5168.00 · Dues and Subscriptions:5168.04 · Dues & Subscriptions - 04	859.59	
4	5169.00 · Bank & Collection Fees:5169.04 · Bank Fees - 04	727.33	
4	5180.00 · Consultants- Accounting:5180.04 · Consultants-Accounting - 04	10,945.25	
4	5181.00 · Consultants- Audit:5181.04 · Consultants-Audit - 04	4,908.77	
4	5190.00 · Consultants-Legal Fees:5190.04 · Consultants-Legal Fees - 04	556.15	
4	5196.00 · Consultants-Misc.:5196.04 · Consultants-Misc. - 04	225.40	
4	5225.00 · OPEB Trust - Annual Funding:5225.04 · OPEB Trust - Annual Funding - 04	0.00	
4	5231.00 · Building Maintenance:5231.04 · Building Maint/Supplies - 04	1,286.33	
4	5232.00 · R & M Admin.:5232.04 · R & M Admin. - 04	574.57	
4	5239.00 · R & M Vehicles:5239.04 · R & M Vehicles - 04	287.57	
4	5240.00 · R & M Water/Sewer:5240.04 · R & M Water/Sewer - 04	33,939.16	
4	5311.00 · Gas & Electric - Admin:5311.04 · Gas & Electric - Admin - 04	10,608.39	

Fund	Account	Debit	Credit
4	5312.00 · SCADA Sys:5312.04 · SCADA System - 04	0.00	
4	5323.00 · Education:5323.04 · Education - 04	128.17	
4	5324.00 · Uniforms:5324.04 · Uniforms - 04	134.35	
4	5342.00 · ASCWD Fuel:5342.04 · ASCWD Fuel - 04	290.18	
4	5371.00 · Telephone:5371.04 · Telephone - 04	281.94	
4	5394.00 · Gov Mandates:5394.04 · Gov Mandates - Sewer - 04	2,114.05	
4	5513.00 · Depreciation Expense:5513.04 · Depreciation - 04	25,785.00	
4	5602.00 · Miscellaneous - O & M:5602.04 · Misc. - O & M - 04	78.37	
4	4850.00 · Interest Revenue:4850.04 Interest Revenue		17,844.78
4 Total (Sewer)		3,955,372.98	4,065,626.33
5	1045.05 · Wells Fargo Advisors	660,998.22	
5	1055.05 · California CLASS	1,433,189.54	
5	1150.05 · Accounts Rec - 05	25,068.08	
5	1145.05 · Accrued Int Rec Wells Fargo Advisors	21,098.97	
5	12000 · Undeposited Funds	1,040.20	
5	1080.05 · OPEB (CERBT) Prefunding - 05	0.00	
5	1240.00 · Interfund Receivable:1240.05 · Due from (to) Interfund - 05		2,525,965.81
5	1550.00 · Prepaid Expenses:1550.05 · Prepaid Expenses - 05	45,176.38	46,672.23
5	1600.00 · County Collection Accts:1600.05 · County Collection - 05	15,268.27	
5	1610.00 · Deferred Pension Outflows:1610.05 · Deferred Pension Outflows - 05	56,916.95	
5	1611.00 · Deferred OPEB Outflows:1611.05 · Deferred OPEB Outflows - 05	90,584.00	
5	1730.00 · Land Improvements:1730.05 · Land Improvements - 05	54,669.57	
5	1750.05 · Water System	6,657,801.75	
5	1751.05 · SCADA System	172,423.27	
5	1770.00 · Building Improvements:1770.05 · Building Improvements - 05	89,272.60	
5	1780.00 · Office & Other Equip.:1780.05 · Office & Other Equip. - 05	21,513.36	
5	1790.00 · Vehicles:1790.05 · Vehicles - 05	32,187.25	
5	1800.00 · Maintenance Equipment:1800.05 · Maintenance Equipment - 05	73,307.12	
5	1820.05 · Inflow and Infiltration - 05	26,031.00	
5	1830.05 · Work in Progress	0.00	
5	1830.05 · Work in Progress:1831.05 AME Well Design - 05	0.00	
5	1830.05 · Work in Progress:1832.05 New Water Well Location - 05	0.00	
5	1830.05 · Work in Progress:1833.05 Alpine Meadows Bridge Replac - 05	0.00	
5	1830.05 · Work in Progress:1833.05 Water Line Project - 05	0.00	
5	1830.05 · Work in Progress:1835.05 Tank 4 & 4A Replacement - 05	0.00	
5	1830.05 · Work in Progress:1836.05 Remote Read Meters - 05	0.00	
5	1830.05 · Work in Progress:1837.05 Upgrade Backup Battery Tank 2&5	0.00	
5	1830.05 · Work in Progress:1838.05 Forest Service Use Permit	0.00	
5	1830.05 · Work in Progress:1839.05 Water Line Chalet Road to J.S.T.	0.00	
5	1830.05 · Work in Progress:1840.05 Fire Flow Improvements	0.00	
5	1830.05 · Work in Progress:1841.05 Booster Pump Site	0.00	
5	1830.05 · Work in Progress:1842.05 Water & Wastewater Master Plan	0.00	

Fund	Account	Debit	Credit
5	1830.05 · Work in Progress:1843.05 Admin Office ADA Compliant	4,512.11	
5	1830.05 · Work in Progress:1845.05 Zone 3 Water Testing Site	0.00	
5	1830.05 · Work in Progress:1846.05 Rate Study	0.00	
5	1830.05 · Work in Progress:1847.05 Alpine Estates Well #1 Rehab	60,047.30	
5	1830.05 · Work in Progress:1848.05 Water Tank Inspection & Eval	58,732.52	
5	1850.00 · Accumulate Depreciation:1850.05 · Accumulated Deprec. - 05		3,670,148.27
5	1885.00 · Net Pension Asset:1885.05 · Net Pension Asset - 05	0.00	
5	1910.05 · Land Use & Ease Rights - 05	17,435.50	
5	2010.05 · Accounts Payable - 05		0.00
5	2050.05 · Retention Payable - 05		0.00
5	2060.00 · OPEB Liability:2060.05 · OPEB Liability - 05		281,656.10
5	2070.00 · Accrued Payroll & Taxes:2070.00 · Accrued Payroll & Taxes - 05	10,752.42	0.00
5	2070.00 · Accrued Payroll & Taxes:2070.05 · Accrued Payroll & Taxes - 05		6,989.06
5	2075.00 · Accrued Vacation Pay - 05 Fund		5,331.15
5	2075.00 · Accrued Vacation Pay:2075.05 · Accrued Vacation Pay - 05		17,575.89
5	2080.00 · Deferred Pension Inflows:2080.05 · Deferred Pension Inflows - 05		470.00
5	2081.00 · Deferred OPEB Inflows:2081.05 · Deferred OPEB Inflows - 05		23,377.00
5	2085.00 · Net Pension Liabilities:2085.05 · Net Pension Liabilities - 05		30,306.00
5	2091.05 · HRA Plan Payable - 05		13,477.59
5	2095.05 · Caterpillar Financial Services - 05		40,618.12
5	3000.00 · Retained Earnings (Overall)		540,843.27
5	3000.05 · Retained Earnings - 05	1,338,317.09	
5	3005.00 · Invest. Plant & Equip.:3005.05 · Invest. Plant & Equip. - 05		3,542,224.00
5	3010.00 · Design. for Cap. Outlay:3010.05 · Design. for Cap. Outlay - 05		0.00
5	4010.05 · Water Revenue		1,038,195.24
5	4050.00 · Connection Fees:4050.05 · Connection Fees - 05		18,601.00
5	4300.00 · Fire Fuel Management Fees:4300.05 · Fire Fuel Mgmt - 05		0.00
5	4999.00 · Other Revenue:4999.00 · Other Revenue - 05		0.00
5	4999.00 · Other Revenue:4999.05 · Other Revenue - 05		9,631.83
5	5020.00 · Salaries Administration:5020.05 · Salaries Administration - 05	131,129.99	
5	5032.00 · Salaries and Wages O&M:5032.05 · Salaries & Wages O & M - 05	98,734.90	
5	5103.00 · Benefits - Admin.:5103.05 · Benefits - Admin. - 05	17,864.64	
5	5104.00 · Benefits - O & M:5104.05 · Benefits - O & M - 05	37,606.79	
5	5106.00 · Health Plan Co-Insur.:5106.05 · Health Plan Co-Insur. - 05	2,016.46	
5	5110.00 · Directors' Fees:5110.05 · Directors Fees - 05	1,605.00	
5	5120.00 · Insurance - Admin.:5120.05 · Insurance - Admin. - 05	11,872.54	
5	5151.00 · Parts/Tools/Misc. Equip:5151.05 · Parts/Tools/Misc Equip. - 05	13,324.24	
5	5162.00 · Postage and Delivery:5162.05 · Postage & Delivery - 05	1,534.25	
5	5165.00 · Cleaning:5165.05 · Cleaning Service - 05	0.00	
5	5166.00 · Newsletter and Printing:5166.05 · Newsletter - 05	996.08	
5	5167.00 · Office Expense:5167.05 · Office Expense - 05	6,723.15	
5	5168.00 · Dues and Subscriptions:5168.05 · Dues & Subscriptions - 05	5,826.22	
5	5169.00 · Bank & Collection Fees:5169.05 · Bank Fees - 05	727.34	

Fund	Account	Debit	Credit
5	5169.00 · Bank & Collection Fees:5169.05 · Bank Fees - 05	0.00	
5	5170.05 · Analytical Testing - 05	8,980.44	
5	5180.00 · Consultants- Accounting:5180.05 · Consultants-Accounting - 05	10,945.24	
5	5181.00 · Consultants- Audit:5181.05 · Consultants-Audit - 05	4,908.77	
5	5190.00 · Consultants-Legal Fees:5190.05 · Consultants-Legal Fees - 05	556.15	
5	5196.00 · Consultants-Misc.:5196.05 · Consultants-Misc. - 05	6,465.09	
5	5225.00 · OPEB Trust - Annual Funding:5225.05 · OPEB Trust - Annual Funding - 05	0.00	
5	5231.00 · Building Maintenance:5231.05 · Building Maint/Supplies - 05	8,361.10	
5	5232.00 · R & M Admin.:5232.05 · R & M Admin. - 05	4,799.55	
5	5239.00 · R & M Vehicles:5239.05 · R & M Vehicles - 05	1,869.17	
5	5240.00 · R & M Water/Sewer:5240.05 · R & M Water/Sewer - 05	7,284.33	
5	5311.00 · Gas & Electric - Admin:5311.00 · Gas & Electric - Admin - 05	0.00	
5	5311.00 · Gas & Electric - Admin:5311.05 · Gas & Electric - Admin - 05	16,685.25	
5	5312.00 · SCADA System - 05	2,210.38	
5	5320.05 · Travel & Meetings - 05	0.00	
5	5323.00 · Education Staff/Board:5323.05 · Education (GM & Board) - 05	1,228.16	
5	5324.00 · Uniforms:5324.05 · Uniforms - 05	873.28	
5	5342.00 · ASCWD Fuel:5342.05 · ASCWD Fuel - 05	1,886.21	
5	5371.00 · Telephone:5371.05 · Telephone - 05	1,832.60	
5	5394.00 · Gov Mandates:5394.05 · Gov Mandates - Water - 05	14,479.26	
5	5513.00 · Depreciation Expense:5513.05 · Depreciation - 05	150,426.00	
5	5602.00 · Miscellaneous - O & M:5602.05 · Misc. - O & M - 05	766.89	
5	4850.00 · Interest Revenue:4850.05 Interest Revenue		17,844.79
5	5396.05 · Interest Expense:5396.05 · Interest - 05	67.98	
5 Total (Water)		11,540,930.92	11,829,927.35
6	1020.06 · Petty Cash	348.89	
6	1036.06 Plumas Bank Checking	413,236.89	
6	1042.06 · Placer - Int. 771	175,887.01	
6	1070.06 · LAIF Accounts	190,929.06	
6	1041.00 Placer Co - Taxes 770	0.00	
6	1160.06 · Other Accounts Receivable	0.00	
6	1210.06 · Principal Stock	0.00	
6	1240.00 · Interfund Receivable:1240.06 · Due from (to) Interfund - 06		29,329.05
6	1550.00 · Prepaid Expenses:1550.06 · Prepaid Expenses - 06		0.00
6	1710.00 · Land:1710.06 · Land - 06	319,060.00	
6	1715.06 · Firehouse	376,338.21	
6	1718.06 · Firehouse Vehicles & Equipment	343,336.45	
6	1830.05 · Work in Progress: VSB Expansion - 06	0.00	
6	1850.00 · Accumulate Depreciation:1850.06 · Accumulated Deprec. - 06		561,684.64
6	2010.00 · Accounts Payable:2010.06 · Accounts Payable - 06	247.16	247.16
6	2070.00 · Accrued Payroll & Taxes:2070.06 · Accrued Payroll & Taxes - 06		0.00
6	2090.06 · Deferred Grant Revenue		0.00

Fund	Account	Debit	Credit
6	2100.00 · Deposit Credit from NTFD - 06	0.00	
6	3002.06 · Undesignated - GF - 06		439,473.00
6	3005.00 · Invest. Plant & Equip.:3005.06 · Invest. Plant & Equip. - 06		495,024.01
6	3006.06 · Invest. Fixed Assets - F - 06		0.00
6	3010.00 · Design. for Cap. Outlay:3010.06 · Design. for Cap. Outlay - 06		0.00
6	4200.06 · Fire Mitigation Fees - 06		973.28
6	4300.06 · Fire Fuel Management Fees - 06		0.00
6	4510.00 · Property Tax Revenue:4510.06 · Property Tax Revenue - 06		453,629.96
6	4999.00 · Other Revenue:4999.06 · Other Revenue - 06		0.00
6	5110.00 · Directors' Fees:5110.06 · Directors Fees - 06	1,605.00	
6	5151.00 · Parts/Tools/Misc. Equip:5151.06 · Parts/Tools/Misc Equip.	275.00	
6	5167.00 · Office Expense:5167.06 Office Expense	0.00	
6	5169.00 · Bank & Collection Fees:5169.06 · Bank Fees - 06	727.34	
6	5180.00 · Consultants- Accounting:5180.06 · Consultants-Accounting - 06	10,945.22	
6	5181.00 · Consultants- Audit:5181.06 · Consultants-Audit - 06	4,908.78	
6	5190.00 · Consultants-Legal Fees:5190.06 · Consultants-Legal Fees - 06	397.25	
6	5196.00 · Consultants-Misc.:5196.06 · Consultants-Misc. - 06	225.40	
6	5220.06 · NTFD Contract - 06	513,348.06	
6	5221.06 · Fire Fuel Management Fee - 06	14,275.87	
6	5232.06 · R & M Admin - 06	0.00	
6	5311.00 · Gas & Electric - Admin:5311.06 · Gas & Electric - Admin - 06	13,399.32	
6	5312.00 · SCADA Sys:5312.06 · SCADA System - 06	0.00	
6	5394.00 · Gov Mandates:5394.06 Gov Mandates - Fire - 06	232.14	
6	5395.00 · Tax Administrative Charge - 06	0.00	
6	5513.00 · Depreciation Expense:5513.06 · Depeciation - 06	13,266.00	
6	5602.00 · Miscellaneous - O & M:5602.06 · Misc. - O & M - 06	11,691.00	
6	5905.06 · Fire Mitigation Fees		0.00
6	4850.00 · Interest Revenue:4850.06 Interest Revenue		17,844.79
6 Total (Fire)		2,404,680.05	1,998,205.89
Grand Total		20,193,151.04	20,193,151.04

EXHIBIT D2

NTFPD-ASCWD RESPONSE CALLS
April 2025

Basic Incident Number (FD1)	Basic Incident Date Time	Basic Incident Full Address	Basic Incident Postal Code (FD1.19)	Basic Incident Type (FD1.21)	Basic Apparatus Call Sign List	Basic Primary Action Taken (FD1.48)	Basic Additional Actions Taken 2 (FD1.66)
2025009491	4/3/2025 10:30	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Emergency medical services, other	
2025009503	4/3/2025 12:21	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Emergency medical services, other	
2025009766	4/6/2025 11:47	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Provide basic life support (BLS)	
2025010236	4/11/2025 10:56	2400 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M51, B5	Provide advanced life support (ALS)	
2025010368	4/12/2025 15:17	1328 MINERAL SPRINGS Trail	96146	Smoke or odor problem	B5, E56, M	Investigate	
2025010627	4/15/2025 15:48	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Emergency medical services, other	
2025010946	4/19/2025 12:06	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M51	Provide advanced life support (ALS)	Transport person
2025011069	4/20/2025 13:56	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Provide advanced life support (ALS)	
2025011664	4/26/2025 14:50	2430 RIVER RD / 2 ALPINE MEADOWS Road	96146	Motor vehicle accident with no injuries.	M56	Control traffic	

Total calls = 9

EXHIBIT D3

ALPINE SPRINGS
COUNTY WATER DISTRICT

AGENDA NO: D3
MEETING DATE: 05/09/2025

General Managers Report

TO: ASCWD Board of Directors Date: May 5, 2025

FROM: Joe Mueller, General Manager

SUBJECT: General Manager and Office Activities for the Month of April 2025

Projects

1) Alpenglow (Previously Alpine Sierra) Subdivision

No activity this month

Upcoming project activity
The District's team anticipates the need to continue to work with the current or new development team to assist in project development.

2) White Wolf Subdivision

No activity this month

Upcoming project activity
The District's team anticipates the need to continue to work with Placer County and the development team to assist in project development.

General Business

- Assisted with office painting and baseboard replacement, moving equipment and supplies back in after the floors had been coated.
- Met with the Airport Manager to discuss funding for the ASCWD greenbelt project area for defensible space and valley egress in case of a wildfire emergency.
- Onboarded a new District Operations Specialist and Seasonal Park employee.
- Prioritized capital project work for the upcoming fiscal year.
- Continued work on the 2025/26 District Budget.
- Worked with staff on the day-to-day field operations.
- Performed daily operational checks throughout the valley.
- Prioritized operations staff work activities.
- Continued document review on old files and binders for relevance in current operations.

- Reviewed construction plans identifying the water and sewer services in the area.
- Assisted Operations with the evaluation of water losses and / or leak identification.
- Attended the monthly area General Managers meeting.

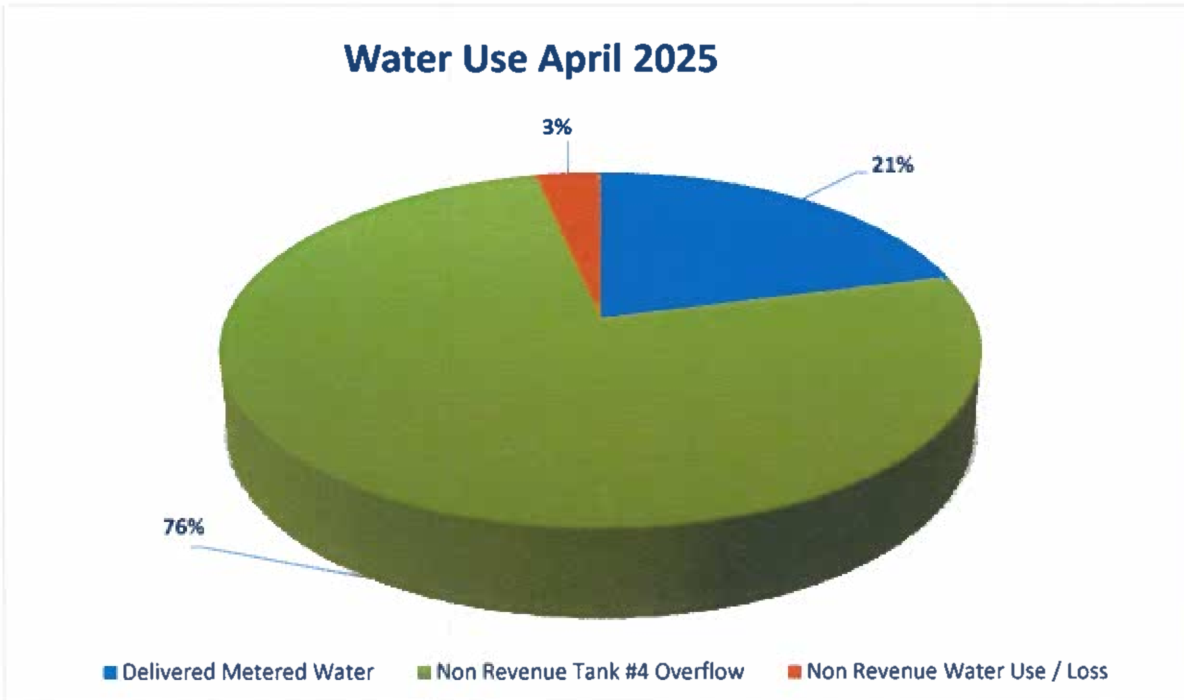
Office Activities Performed by Office Manager

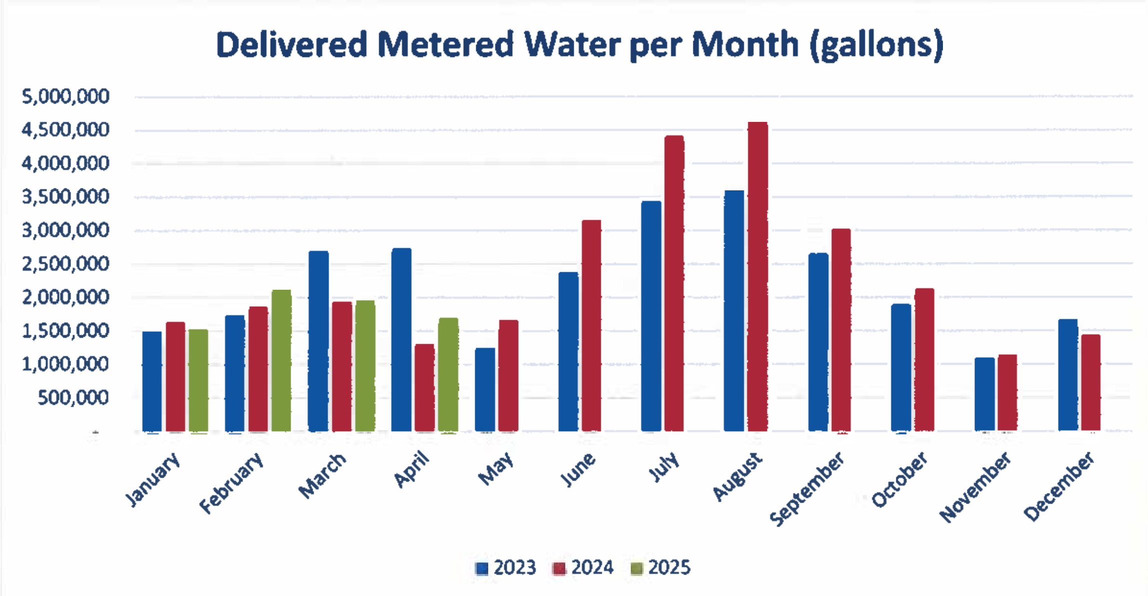
- Submitted the monthly CA Drought report.
- Prepared annual budgetary expense estimates.
- Coordinated the annual fuel tank testing as required by the Placer County Air Board.
- Completed the database for tracking backflow customers.
- Setup past due Accounts Receivable for collections through Placer County.
- Changed the park gate software service company to 295 Cabling due to non-responsiveness of prior service company.

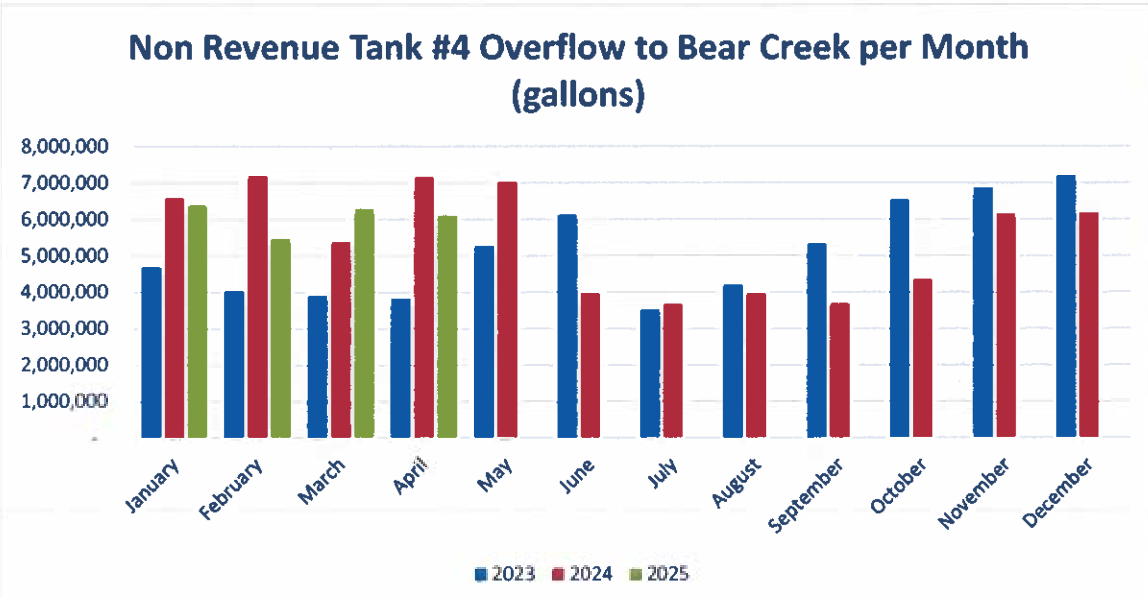
EXHIBIT D4

ALPINE SPRINGS COUNTY WATER DISTRICT
APRIL 2025 WATER REPORT

Total Potable Water Production	8,058,110	Gallons
Delivered Metered Water	1,690,006	Gallons
Non Revenue Tank #4 Overflow	6,104,671	Gallons
Non Revenue Water Use / Loss	263,433	Gallons




Delivered Metered Water per Month (gallons)
5,000,000
4,500,000
4,000,000
3,500,000
3,000,000
2,500,000
2,000,000
1,500,000
1,000,000
500,000
-
January
February
March
April
May
June
July
August
September
October
November
December
2023
2024
2025


Non Revenue Tank #4 Overflow to Bear Creek per Month (gallons)
8,000,000
7,000,000
6,000,000
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
-
January
February
March
April
May
June
July
August
September
October
November
December
2023
2024
2025

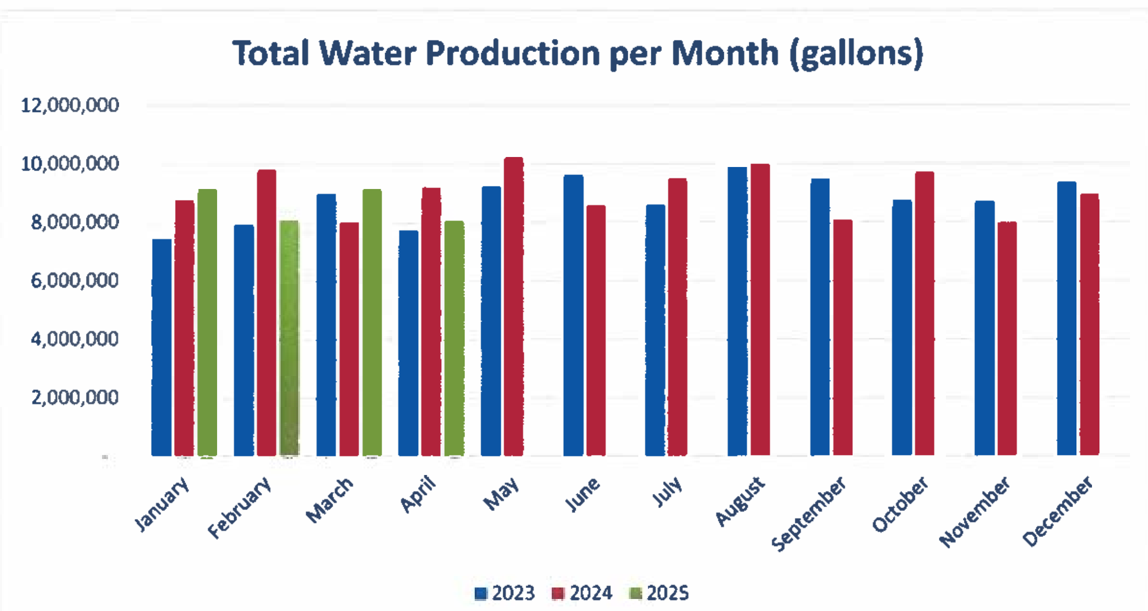

Total Water Production per Month (gallons)
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
January
February
March
April
May
June
July
August
September
October
November
December
2023
2024
2025

EXHIBIT D5

T-TSA BOARD MEETING SUMMARY

04/16/2025 Regular Board Meeting

1) **The April 16, 2025 – This Regular Meeting was held in person.**
   - **Board Meeting Videos are now easily accessible from our Website and CivicClerk platform:**
     - Front Page of https://www.ttsa.ca.gov/ Click on **"BOARD AGENDAS & MINUTES"** Icon
     - Click the "tile" for the meeting date you would like to view the agenda/packet/video.
     - The Left Hand Column ⇐ immediately takes you to "Meeting Files", just above that is "Meeting Media".
     - Click on "Meeting Media" to view the video recording for the meeting related to that Agenda/Agenda Packet.
     - When the "Meeting Minutes" are available they will also be posted in this Left Hand Column. ⇐
   - Sign up and subscribe for Agenda Notifications on the top right corner of the page, where you see "SIGN IN".
   - Board Meeting Videos are still available on YouTube (click link): T-TSA on YouTube

2) **Public Comment:** (provided during Public Comment or Agenda items)
   - Jeff Navarrete, T-TSA Staff.

3) **Status Report:**

   a) **Operations Report:**
      - All plant waste discharge requirements were met, and the plant performed well in March.
      - Thickening room clean-up and painting are ongoing.
      - BNR backwash tank bead removal is ongoing.

   b) **Laboratory Report:**
      - On-site assessment scheduled for April.
      - Continued capital replacements.

   c) **Public Outreach:**
      - Preparing for the beginning of the Spring and Summer outreach program.
      - The first planned event is Earth Day.

   d) **Capital Projects Report:**
      - Digestion Improvements Project: Moving on to 30% design.
      - TRI Alpine Meadows to Olympic Valley Rehabilitation Project: The permitting process is moving along. There will be a 100% review period later in April. Construction is anticipated to be advertised in May.
      - MBR Facility Design: In the process of writing an RFP to advertise for final design proposals. Anticipated proposal period of up to 3 months. Outreach to potential consultants.
      - Fate and Transport Study: The study is complete. Data is being compiled for delivery to RWQCB. Meeting to discuss next steps with Lahontan.

   e) **Other Items Report:**
      - **The Board Approved:**
        - March General Fund Warrants.
        - Special Meeting Minutes for March 12, 2025, and the Regular Meeting Minutes and Special Meeting Minutes for March 19, 2025.
        - Presentation and Acceptance of the Gallagher Classification and Compensation Study.
        - Approval of **Option 2**; and Resolution No. 03-2025 (As Amended – Based on Option 2) Adopting Salary Schedule, Organizational Chart, Implementation Guide, Employee Benefit Changes, and Job Classification Descriptions.
        - Approval of Resolution No. 04-2025 (As Amended – Based on Option 2) Amending Employer Paid Member Contributions.
        - Financial Results for the Month Ending March 31, 2025.
        - Approval of the Appeal of Sewer Service Charges for APN: 085-241-007-000, 4195 Walnut Ave, Homewood.
        - Authorization for the General Manager to execute Amendment No.1 to the Maintenance, Insurance, and Indemnification Agreement between Tahoe-Truckee Sanitation Agency and the Rotary Club of Truckee to install benches along the Legacy Trail.

EXHIBIT E1

Alpine Springs County Water
Budget and Finance Committee Report
Thursday, April 10, 2025, 9:35

Members: Janet Grant, District Director, Chair
Evan Salke, District Director
Joe Mueller, General Manager
Advisors: Mike Dobrowski, CPA, District Accountant
Staff: Laurie Axell, Office Manager
Guests: None

Items discussed and recommendations to board:

1. PUBLIC COMMENT
    a. No public comment.

2. ITEMS FOR COMMITTEE DISCUSSION AND RECOMMENDED ACTION

    a. Monthly Financial Reports
        i. After reviewing the March financial statements the committee recommends approval.
    b. Treasurer's Report
        i. The committee reviewed the Treasurer's report and recommends approval. We talked about upcoming due dates for out CD's and potential strategies for the use and investment of our monies.
    c. Review of District Budget and Finance Policy 2.13.0
        i. The Committee recommends the minor change in policy 2.13.0 to correspond with actual practice.
    d. Unbudgeted expenses
        i. There were no unbudgeted expenses this month.

3. MEMBERS' COMMENTS
    a. We had further discussion on money management for the district in light of current political concerns.

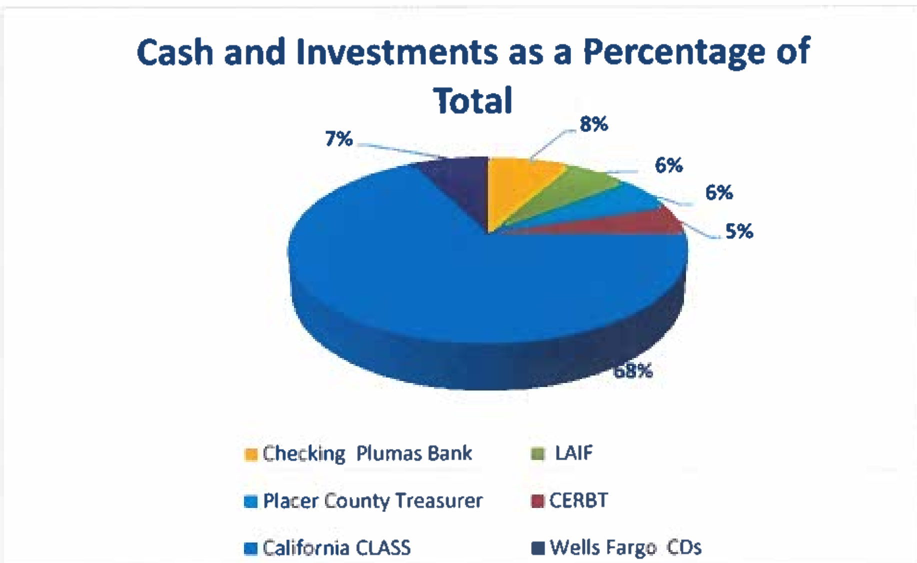
4. CORRESPONDENCE
    a. No correspondence.

5. ADJOURNMENT
    a. The committee adjourned at 10:35 p.m.

6. NEXT MEETING
    a. Next B&F meeting: Thursday, May 8, 9:30 am

ALPINE SPRINGS COUNTY WATER DISTRICT
APRIL 2025 TREASURERS REPORT
FY 24/25

	Account Balance	Report Date	Interest
Checking Plumas Bank	$ 255,923	5/2/2025	0.00%
LAIF	$ 193,033	5/2/2025	4.313%
Placer County Treasurer	$ 175,887	3/31/2025	3.863%
CERBT	$ 155,841	5/1/2025	2.390%
California CLASS	$ 2,089,066	4/30/2025	4.393%
Wells Fargo CDs	$ 229,246	3/1/2025	4.600%
	$ 3,098,997		



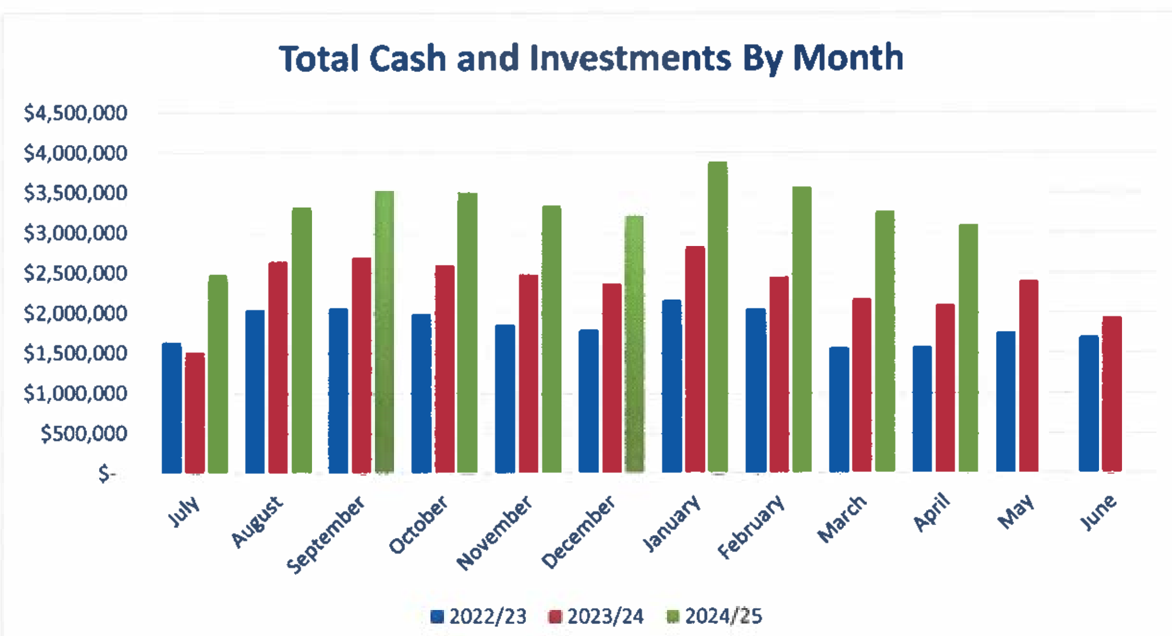


EXHIBIT E4

Administration and Personnel Committee Meeting Report

Date:	Thursday May 1st, 2025
Location:	District Office, Board Room 270 Alpine Meadows Road
Time:	9 :00 a.m.
Members;	Albert Clement, Chair Joe Mueller, General Manager Evan Salke, Director

1. **CALL TO ORDER** Meeting was called to order at 9:00 am.
2. **PUBLIC COMMENT.** There was no public comment.
3. **ITEMS FOR COMMITTEE DISCUSSION & ACTION**
   a) Discuss possible changes/updates for the 2025/26 Goals and Objective Statement and Matrix to recommend to the Board.

   Discussion about next year's goals and objectives was had amongst the members. It was agreed to merge or delete several objectives that were not material or somewhat redundant.

   It was also agreed to add a goal to support North Tahoe Fire Protection District in their efforts to meet the community expectations of the fire department above contract requirements to the extent possible, primarily relating to staffing of the firehouse year-round.

   We also agreed to discuss with the board the Districts' scope of services and role in defensible space on private property and the inclusion of such a goal with board approval. Further discussion was had about Placer County's role and enforcement requirements on homeowners maintaining appropriate defensible space.

   b) Annual review and discussion of any possible changes/updates to the District Mission Statement.

   No changes were proposed to the district's mission statement.

   c) Annual review A&P Policies 4.0.0 - 4.18.0 and discuss possible changes/updates.

   No changes were proposed to the district's A&P policies 4.0.0 to 4.18.0

   d) Discuss the Board of Directors Annual Review process.

   The committee agreed to continue with the existing timeline for the board's annual review process.

4. **MEMBERS' COMMENTS.**
There were no comments to report at this time.
5. **ADJOURNMENT.** The meeting was adjourned at 10:20 a.m.

EXHIBIT F1

ALPINE SPRINGS
COUNTY WATER DISTRICT

AGENDA NO: F1

MEETING DATE: 05/09/2025

Staff Report

TO: ASCWD Board of Directors Date: May 5, 2025

FROM: Joe Mueller, General Manager

SUBJECT: Draft Review Alpine Springs County Water District Operating and Capital Improvement Projects Budget for Fiscal Year July 1, 2025, through June 30, 2026.

DISCUSSION:

Attached for Board Review is the proposed Fiscal Year (FY) 2025-2026 Alpine Springs County Water District Annual Operating Budget, Operations Budget Breakdown, and Capital Improvement Budget. The proposed budget maintains operations at levels similar to prior years while including funding for capital projects, and anticipated repair and replacement.

This data will have been reviewed by the B&F Committee on May 8th, 2025, and their comments and recommendations will also be presented to the Board.

All adjustments discussed and agreed upon will be incorporated into the documents and brought back to the Board for possible adoption at the June 13th, 2025, Regular Board of Directors Meeting.

Things of note for the FY25/26 Budgets:

- Under the proposed FY25/26 the Operations Budget projected revenues minus projected expenses net a positive variance of $478,137.
- Fully funding of the identified FY25/26 CIP projects along with fully funding depreciation will result in a total of $674,368 needed from reserves.
- Total Proposed CIP Budget for FY25/26 - $1,152,505 which includes both Master Plan and District identified needs.
- The Operations Budget is carrying a depreciation expense of $308,995.
- FY25/26 CIP is carrying forward $18,000 for projects not completed in FY24/25, AME well drainage improvements, and 907 snowplow blade.
- CIP replacement of a District service vehicle continues to be pushed to later years as staff monitor cost, availability and serviceability of existing vehicle stock.
- Budgeted increases have been added throughout the expense line items to account for known and anticipated cost of goods and services.

FISCAL IMPACT:

The proposed FY25/26 Operating Budget Expenses total $2,887,269 and the Capital Improvement Projects Budget totals $1,152,505. Budgeted revenues based on the FY25/26 rates are expected to meet operating and depreciation expenses with partial funding of capital needs and full funding with an anticipated use of reserves.

RECOMMENDATION:

Review and provide comments to staff on the Draft Alpine Springs County Water District Operating FY25/26 Annual Operating and Capital Budget.

ATTACHMENTS:

1- Alpine Springs County Water District DRAFT Annual Operating Budget for FY25/26
2- Alpine Springs County Water District DRAFT Operations Budget Breakdown for FY25/26
3- Alpine Springs County Water District DRAFT Annual Capital Improvement Budget for FY25/26

DRAFT Alpine Springs County Water District FY 2025/26 Budget DRAFT

Alpine Springs County Water District FY 2025/26 Budget		Budget	Approved Budget	Percent Change	Actual	Actual	Actual	Actual
		2025/26	2024/25		2023/24	2022/23	2021/22	2020/21
Revenue								
4010	Water Revenue	$1,372,989	$1,163,017	18.1	$1,040,343	$799,189	$768,110	$761,645
4050	Connection Fees	$37,821	$25,214	50.0	$39,773	$27,166	$47,609	$27,166
4100	Sewer Revenue	$433,749	$396,138	9.5	$388,499	$329,675	$312,653	$296,261
4150	Garbage Revenue	$400,113	$377,496	6.0	$358,499	$267,381	$257,010	$245,942
4175	Park Revenue	$35,000	$40,000	-12.5	$45,840	$33,169	$31,819	$54,581
4200	Fire Mitigation Fees	$12,000	$12,000	0.0	$27,371	$17,166	$41,119	$17,258
4300	Fire Fuel Management Fees	$0	$0	0.0	$0	$25,604	$24,827	$24,124
4510	Property Tax Revenue	$998,734	$965,915	3.4	$993,725	$933,541	$847,350	$777,642
4999	Other Revenue	$25,000	$21,400	16.8	$41,658	$20,286	$22,241	$37,666
4850	Interest Revenue	$50,000	$5,000	900.0	$76,238	$25,995	$2,365	$2,500
	Total Revenue	**$3,365,406**	**$3,006,180**	**11.9**	**$3,011,946**	**$2,479,172**	**$2,355,103**	**$2,244,786**
Expense								
5020	Salaries and Wages - Admin	$349,163	$265,601	31.5	$257,812	$223,942	$196,376	$111,690
5032	Salaries and Wages - O&M	$256,487	$261,487	-1.9	$250,138	$211,087	$201,522	$208,652
5103	Benefits - Admin	$105,059	$94,252	11.5	$33,269	$27,650	$25,461	$22,048
5104	Benefits - O&M	$70,661	$112,079	-37.0	$100,655	$64,034	$58,063	$73,574
5106	HRA	$11,173	$11,984	-6.8	$11,211	$9,626	$7,386	$4,747
5110	Directors' Fees	$11,850	$11,850	0.0	$11,300	$11,275	$8,250	$9,200
5120	Insurance - Administration	$66,053	$69,000	-4.3	$57,467	$42,611	$42,011	$45,268
5145	Park Expenditures	$37,850	$37,250	1.6	$13,701	$8,888	$10,542	$18,443
5151	Parts/Tools/Misc. Equip	$32,600	$32,700	-0.3	$19,685	$18,842	$12,958	$14,795
5162	Postage and Delivery	$4,060	$4,720	-14.0	$3,164	$5,033	$5,497	$4,981
5165	Cleaning	$2,000	$2,000	0.0	$2,963	$3,195	$2,850	$2,145
5166	Newsletter and Printing	$3,450	$3,200	7.8	$3,442	$1,092	$1,021	$3,306
5167	Office Expense	$22,405	$24,925	-10.1	$13,078	$15,324	$13,337	$15,543
5168	Dues and Subscriptions	$13,744	$13,424	2.4	$6,282	$12,032	$9,919	$8,564
5169	Bank and Collection Fees	$4,000	$3,501	14.3	$3,935	$2,709	$2,009	$1,925
5170	Analytical Testing	$14,000	$10,000	40.0	$10,953	$3,262	$2,682	$2,375
5180	Accounting Fees	$76,003	$73,435	3.5	$70,791	$67,589	$64,252	$62,588
5181	Audit	$25,650	$23,000	11.5	$22,145	$20,500	$19,250	$18,450
5190	Legal Fees	$15,000	$15,000	0.0	$6,717	$8,307	$8,978	$7,436
5195	Consultants-Management	$0	$0	0.0	$0	$0	$0	$69,870
5196	Consultants-Misc.	$16,095	$15,737	2.3	$8,872	$4,989	$5,018	$8,497
5220	NTFD Contract	$798,987	$772,732	3.4	$794,889	$704,841	$658,068	$596,796
5221	Fire Fuels Management Fee	$10,000	$10,000	0.0	$0	$3,969	$27,613	$12,469
5225	OPEB Trust - Annual Funding	$30,000	$30,000	0.0	$30,000	$30,000	$30,000	$20,000
5231	Building Maintenance	$34,480	$35,925	-4.0	$10,869	$7,177	$17,312	$14,271
5232	Equipment Maintenance - Admin	$10,491	$9,411	11.5	$8,690	$8,899	$8,243	$6,751
5239	Vehicle Maintenance and Rep.	$10,500	$11,900	-11.8	$9,067	$11,024	$5,475	$8,730
5240	Maintenance Water and Sewer	$145,000	$145,100	-0.1	$120,747	$58,883	$55,093	$77,061
5311	Gas and Electric - Utilities	$88,570	$76,311	16.1	$73,604	$53,996	$38,049	$45,283
5312	SCADA System	$20,000	$17,586	13.7	$18,007	$16,242	$16,413	$20,400
5320	Travel	$1,200	$1,200	0.0	$1,873	$412	$276	$516
5323	Education Staff/Board	$4,500	$3,500	28.6	$1,036	$522	$231	$270
5324	Uniforms	$3,500	$3,000	16.7	$2,710	$1,667	$4,323	$4,807
5342	ASCWD Fuel	$8,500	$9,500	-10.5	$8,227	$5,929	$4,873	$4,951
5371	Telephone - Administration	$3,400	$3,400	0.0	$3,796	$3,257	$10,790	$15,163
5394	Government Mandates	$28,418	$26,817	6.0	$19,199	$22,355	$18,882	$17,141
5404	Garbage Services	$241,524	$228,828	5.5	$213,785	$158,051	$148,168	$140,097
5513	Depreciation Expense	$308,995	$275,509	12.2	$308,995	$275,507	$284,447	$213,348
5602	Miscellaneous - O&M	$1,900	$1,950	-2.6	$1,282	$1,810	$1,255	$2,196
	Total Expense	**$2,887,269**	**$2,749,755**	**5.0**	**$ 2,535,638**	**$ 2,128,338**	**$ 2,001,968**	**$1,914,343**
	Net Operating Surplus	**$478,137**	**$256,425**		**$476,308**	**$350,834**	**$353,135**	**$330,442**

Alpine Springs County Water District FY 25/26 Draft Budget

Expense	Description		DRAFT FY25/26	Approved Budget FY24/25	Percent Change	Details
	Salaries & Wages					
5020		Salaries Admin	$349,163	$265,601	31.5	Estimated April COLA increase of 3.5 % based last two posted COLA % of 2.9% in Dec 2024 and 3.2% in Feb 2025
5032		Salaries O&M	$199,267	$259,678	-23.3	Reorganization of O&M staff with market adjustment and additional hours of direct management oversight.
		Overtime	$24,820	$23,725	4.6	
		Standby/On-Call	$32,400	$32,400	0.0	
		TOTAL	$ 605,650.28	$583,247	3.8	
	Benefits					
5103		Benefits Admin	$62,111	$53,563	16.0	5% Increase in CalPERS Health benefits
		Benefits Retiree	$42,948	$40,896	5.0	Increased contribution amount to Medicare, Disability, and unemployment
5104		Benefits - O&M	$70,661	$112,079	-37.0	
		TOTAL	$175,720	$212,233	-17.2	
5106	**HRA**					
		Admin	$2,793	$2,397	16.5	Increase in insurance premiums
		O&M	$8,380	$9,587	-12.6	Increase in insurance premiums, reduction in one staff member
		TOTAL	$11,173	$11,984	-6.8	
5110	**Directors' Fees**					
		Directors' Pay	$11,850	$11,850	0.0	
		TOTAL	$11,850	$11,850	0.0	
5120	**Insurance**					
		Insurance - SDRMA (Property & Liability)	$49,683	$45,000	10.4	Reflects estimated 2025/2026 SDRMA rates from April 24, 2025 SDRMA Estimated Contribution letter
		Insurance - SDRMA (Workman's Compensation)	$16,370	$24,000	-31.8	Reflects estimated 2025/2026 SDRMA rates from April 24, 2025 SDRMA Estimated Contribution letter
		TOTAL	$66,053	$69,000	-4.3	
5145	**Park Expenditures**					
		Bathroom Plumbing Fixtures	$500	$500	0.0	
		Sprinkler System Parts & Repair	$2,400	$2,400	0.0	
		Extra Park Cards (50)	$0	$0	0.0	
		BBQ Propane	$100	$100	0.0	
		BBQ Maintenance and Replacement	$1,200	$1,200	0.0	
		Chemicals (Chlorine, Fertilizer)	$3,600	$3,100	16.1	Reflects cost increase (actual cost)
		Miscellaneous Supplies	$200	$200	0.0	
		Flower Walk	$200	$200	0.0	
		Bird Walk	$0	$0	0.0	
		Landscape Maintenance and Replacement	$300	$300	0.0	
		Easter Egg Hunt	$200	$200	0.0	
		Tennis Court Repairs	$3,000	$6,000	-50.0	Major repairs took place FY24/25
		Fence repair	$10,000	$10,000	0.0	
		Crack seal, seal, stripe parking lot	$4,000	$4,000	0.0	
		Pathway and lawn maintenance	$3,000	$3,000	0.0	
		Beach sand / Pathway sand	$3,700	$3,000	23.3	Reflects cost increase (actual cost)
		Metal signs for park information	$3,500	$2,000	75.0	Replacement and Updating needed
		Misc. Card Reader repairs	$1,200	$500	140.0	Replacement reader and associated equipment needed
		5 yards top soil	$600	$400	50.0	Reflects cost increase (actual cost)
		Bocce	$150	$150	0.0	
		TOTAL	$37,850	$37,250	1.6	
5151	**Parts/Tools/Misc. Equip**					
		Tools	$1,500	$3,500	-57.1	Replacement of metal detector purchased FY24/25
		Sierra Blue Chlorine	$8,700	$7,000	24.3	Reflects cost increase (actual cost)
		Distribution System Parts and Supplies Misc. .	$10,000	$10,000	0.0	
		Collection System Parts and Supplies Misc. .	$5,000	$5,000	0.0	
		Gas Detector	$400	$400	0.0	
		Generator	$1,800	$1,600	12.5	Reflects cost increase (actual cost)
		Unscheduled Rental	$1,200	$1,200	0.0	
		Hydrant Repair Service and Parts	$4,000	$4,000	0.0	
		TOTAL	$32,600	$32,700	-0.3	
5162	**Postage & Delivery(Shipping)**					
		Actual Postage here & from Print Art	$1,200	$1,570	-23.6	Reflects actual cost
		Postage for bill mailings	$800	$800	0.0	
		CCR Newsletter (Printing & Postage)	$860	$750	14.7	Reflects cost increase (actual cost)
		UPS/Fed Ex	$1,200	$1,600	-25.0	Reduced usage
		TOTAL	$4,060	$4,720	-14.0	
5165	**Cleaning**					
		Semi-Monthly	$0	$0	0.0	Preformed in house
		Carpets	$1,000	$1,000	0.0	
		Windows	$1,000	$1,000	0.0	
		TOTAL	$2,000	$2,000	0.0	
5166	**Newsletter & Printing**					
		Semi-Annual newsletter postcard	$3,200	$3,200	0.0	Estimated on full printing spring and fall

Alpine Springs County Water District FY 25/26 Draft Budget

Expense	Description		DRAFT FY25/26	Approved Budget FY24/25	Percent Change	Details
		Envelopes - Printing	$250	$0	250.0	Current stock is adequate
		TOTAL	$3,450	$3,200	7.8	
5167	**Office Expense**					
		Paper Supplies - Copier	$400	$1,000	-60.0	Reflects actual cost
		Software - QuickBooks	$0	$800	800.0	Accounting Software annual charge
		General	$4,000	$4,000	0.0	
		Misc. Office Equipment	$2,000	$2,000	0.0	
		Office Internet	$2,820	$2,200	28.2	Reflects cost increase (actual cost)
		Software	$1,100	$840	31.0	Reflects cost increase (actual cost)
		ACE Payroll use to be Paychex	$2,850	$2,850	0.0	Reflects actual cost
		Notary Services ($45 per recording)	$135	$135	0.0	
		IT Services to optimize office computers and email system	$6,000	$8,000	-25.0	Reflects actual cost
		Core Support	$600	$600	0.0	
		Safety Lunch / Christmas Dinner	$2,500	$2,500	0.0	
		TOTAL	$22,405	$24,925	-10.1	
5168	**Dues & Subscriptions**					
		AWWA (billed 3-1 to 2-28)	$516	$490	5.3	Reflects cost increase (actual cost)
		Website Hosting & Management(May) - includes redesign max amt.	$2,300	$2,300	0.0	
		CRWA (August)	$980	$800	22.5	Reflects cost increase (actual cost)
		CSDA (Calendar year invoice Dec)	$9,000	$8,200	9.8	
		Staff CWEA membership	$478	$884	-45.9	Reflects actual cost
		communications	$0	$310	-100.0	No longer used
		Dept. of Public Health - Drinking Water Program Op. Cert.(D2)	$80	$80	0.0	
		Dept. of Public Health - Drinking Water Program Op. Cert.(T1)	$70	$70	0.0	
		Dept. of Public Health - Drinking Water Program Op. Cert.(T1)	$70	$70	0.0	
		Dept. of Public Health - Drinking Water Program Op. Cert.(D2)	$80	$80	0.0	
		Staff CWEA Certifications ~~Renewal~~	$170	$140	21.4	Reflects cost increase (actual cost)
		TOTAL	$13,744	$13,424	2.4	
5169	**Bank Service Charges/Tax Collection Fees**					
		Late Fees/Interest	$500	$500	0.0	
		Credit Card fees - merchant services	$3,500	$3,000	16.7	Actual usage (recovered under other revenue)
		TOTAL	$4,000	$3,500	14.3	
5170	**Analytical Testing**					
		Testing required this budget cycle	$14,000	$10,000	40.0	Additional testing required this cycle
		TOTAL	$14,000	$10,000	40.0	
5180	**Accounting Fees**					
		Mike Dobrowski	$76,003	$73,433	3.5	Per contract 3.5%COLA
		TOTAL	$76,003	$73,433	3.5	
5181	**Audit**					
		Audit Fees	$24,500	$22,000	11.4	Reflects cost increase (actual cost)
		Appropriations Limit	$1,150	$1,000	15.0	Reflects cost increase (actual cost)
		TOTAL	$25,650	$23,000	11.5	
5190	**Legal Fees**					
		Legal Fees	$15,000	$15,000	0.0	
		TOTAL	$15,000	$15,000	0.0	
5196	**Consultants - Miscellaneous**					
		Consultant to review rates	$0	$0	0.0	
		On Call Engineering services	$10,000	$10,000	0.0	
		Temporary help (60 hrs. @ $26/hr.)	$1,560	$1,200	30.0	Increased labor rate
		Board Secretary	$4,535	$4,535	0.0	
		TOTAL	$16,095	$15,735	2.3	
5220	**NTFPD Contract**					
		NTFPD Contract 1st Payment (55%)*(80%)	$439,443	$425,003	3.4	Projected Increase in property tax revenues
		NTFPD Contract 2nd Payment (40%)*(80%)	$319,595	$309,093	3.4	Projected Increase in property tax revenues
		NTFPD Contract 3rd Payment (5%)*(80%)	$39,949	$38,637	3.4	Projected Increase in property tax revenues
		TOTAL (80% of Property Taxes)	$798,987	$772,732	3.4	
5221	**Fire Fuel Management**					
		Fire Fuel Management	$10,000	$10,000	0.0	Fire fuels management around water and sewer infrastructure
		Total Fire Fuel Management	$10,000	$10,000	0.0	
5225	**OPEB Trust - Annual Funding**					
		OPEB Funding	$30,000	$30,000	0.0	
		TOTAL	$30,000	$30,000	0.0	
5231	**Building Maintenance**					
		Repairs/Supplies	$3,000	$3,000	0.0	
		Paving	$5,000	$10,000	-50.0	Reduced anticipated need
		Crack Seal	$15,000	$15,000	0.0	
		Yard Maintenance	$2,500	$2,500	0.0	
		Snow Removal	$5,000	$2,500	100.0	Reflects cost increase (actual cost)

Alpine Springs County Water District FY 25/26 Draft Budget

Expense	Description	DRAFT FY25/26	Approved Budget FY24/25	Percent Change	Details
	Fire Extinguishers	$600	$375	60.0	Reflects cost increase (actual cost)
	Backflow Testing	$700	$700	0.0	
	Office electrical repairs	$400	$400	0.0	
	Paint Office Building	$500	$0	500.0	Anticipated need
	Road Base	$800	$500	60.0	Reflects cost increase (actual cost)
	Cleanup, trucking for debris piles	$500	$500	0.0	
	Pest Control	$480	$450	6.7	Reflects cost increase (actual cost)
	TOTAL	$34,480	$35,925	-4.0	
5232	**Equipment Maintenance - Administration**				
	Copier (Sierra Office Solutions)includes color copies & ink	$4,296	$4,000	7.4	New copier lease agreement
	Phone System /AVAYA	$1,260	$1,300	-3.1	Switched phone service to reduce cost
	Professional Communications Messaging - Answering Service	$585	$550	6.4	Reflects cost increase (actual cost)
	3 Cell Phones	$2,200	$2,000	10.0	Reflects cost increase (actual cost)
	Badger Meter Service Agreement (billed every 6 months)	$2,150	$1,560	37.8	Reflects cost increase (actual cost)
	TOTAL	$10,491	$9,410	11.5	
5239	**Vehicle Maintenance**				
	Chevy Service Truck	$2,250	$2,250	0.0	
	Ford Ranger	$1,500	$1,500	0.0	
	Ford F550 Dump Truck	$600	$600	0.0	
	Chevy Sewer 71	$250	$150	66.7	Maintenance due
	Cat.907m Loader	$2,500	$2,500	0.0	
	Cat. 416 Backhoe	$3,000	$4,500	-33.3	Reduced usage due to 907
	Miscellaneous Vehicle Parts	$400	$400	0.0	
	TOTAL	$10,500	$11,900	-11.8	
5240	**Maintenance - Water & Sewer Dept**				
	Pres. Grt. Leaks	$5,000	$5,000	0.0	
	Sewer Pipe Liners (4)	$4,000	$4,000	0.0	
	Annual Cleaning	$20,000	$18,000	11.1	Reflects cost increase (actual cost)
	Clean & TV Project	$18,000	$15,000	20.0	Reflects cost increase (actual cost)
	Line Repairs	$10,000	$10,000	0.0	
	Manhole repairs	$20,000	$21,500	-7.0	Reflects actual cost
	Sewer Service Repairs/Replacements	$4,000	$2,500	60.0	Reflects cost increase (actual cost)
	Repair 1 service box	$3,000	$3,000	0.0	
	TV Services	$1,200	$800	50.0	Reflects cost increase (actual cost)
	Paving	$5,000	$7,500	-33.3	Reduced sqft needed
	Water Leak Repairs	$12,000	$12,000	0.0	
	Repair Manholes	$4,500	$4,500	0.0	
	Tank 1	$200	$200	0.0	
	Tank 2	$200	$200	0.0	
	Tank 3	$200	$200	0.0	
	Tank 4	$200	$200	0.0	
	Tank inspection and clean if necessary	$0	$0	0.0	Under CIP
	Tank 5	$200	$200	0.0	
	Spring 3	$3,000	$3,000	0.0	
	Remove snow water tanks	$4,000	$4,000	0.0	
	Tree Removal	$10,000	$10,000	0.0	
	Well # R- 1	$5,000	$8,000	-37.5	Reflects actual cost
	Spring 1 Rehab	$0	$0	0.0	
	Juniper Mtn Vault rehab	$3,000	$3,000	0.0	
	Springs 2 & 4	$5,000	$5,000	0.0	Replace bad valves on well head
	AME Well	$0	$0	0.0	Moved to a CIP project
	Well # R-2	$100	$100	0.0	
	Reproduce water & sewer plans	$200	$200	0.0	
	Cla-Val Inspection, repairs and rebuild service	$4,000	$4,000	0.0	
	Repair and Ladder for Spring 3 Vault	$3,000	$3,000	0.0	
	TOTAL	$145,000	$145,100	-0.1	
5311	**Gas & Electric - Utilities**				
	Electrical (incl. Snowmaking Power, ASCWD Office & O&M)	$51,000	$50,000	2.0	Rate increase
	Propane (inc. O&M)	$17,000	$17,000	0.0	
	Sewer (TTSA) Office	$1,650	$1,100	50.0	Rate increase
	Sewer (TTSA) Park	$2,120	$1,100	92.7	Rate increase
	Garbage Service Office	$4,800	$4,110	16.8	Rate increase
	Garbage (Memorial Day Cleanup Dumpsters)	$12,000	$3,000	300.0	Additional request for green waste dumpsters Fire Safe = $3000, Community = $9,000
	TOTAL	$88,570	$76,310	16.1	
5312	**Telemetry System (SCADA)**				
	Annual RTU Field Maintenance	$4,400	$4,600	-4.3	Reflects actual cost
	SCADA. Support computer and software	$5,000	$5,000	0.0	
	HMI Preventative Maintenance	$1,450	$935	55.1	Reflects actual cost

Alpine Springs County Water District FY 25/26 Draft Budget

Expense	Description	DRAFT FY25/26	Approved Budget FY24/25	Percent Change	Details
	Three (3) Service Trips	$1,850	$1,850	0.0	
	radio or transducer repair and maintenance	$4,200	$4,200	0.0	
	Scada Repairs & Improvements	$2,100	$0	2100.0	Reflects actual cost
	Net streaming remote access to SCADA computer	$1,000	$1,000	0.0	Reflects actual cost
	TOTAL	$20,000	$17,585	13.7	
5320	**Travel**				
	Travel - All Staff	$1,200	$1,200	0.0	
	TOTAL	$1,200	$1,200	0.0	
5323	**Education Staff/Board**				
	Education - All Staff	$3,500	$2,500	40.0	New Operations staff members
	Staff Safety Training	$1,000	$1,000	0.0	
	TOTAL	$4,500	$3,500	28.6	
5324	**Uniforms**				
	Uniforms - O&M	$3,000	$3,000	0.0	
	Office Shirts	$500	$0	500.0	Office staff shirts
	TOTAL	$3,500	$3,000	16.7	
5342	**ASCWD - Fuel**				
	Unleaded	$4,500	$6,000	-25.0	Reflects current cost
	Diesel	$2,500	$2,500	0.0	
	Special Fluids	$1,500	$1,000	50.0	Reflects current cost
	TOTAL	$8,500	$9,500	-10.5	
5371	**Telephone - Administration**				
	Phone - AT&T incl. O&M)	$3,200	$3,200	0.0	
	ZOOM	$200	$200	0.0	
	Conferencecall.com Intrado Enterprise Collaboration, Inc.	$0	$0	0.0	No longer needed
	TOTAL	$3,400	$3,400	0.0	
5394	**Government Mandates**				
	USFS Permit Fee (12" Water Main)	$3,500	$3,500	0.0	
	AB2158 HDS Fee (PWS - ID 3110029) Now State Water Resources Control Board	$7,485	$6,285	19.1	Reflects cost increase (actual cost)
	Fuel Tank Test	$1,200	$950	26.3	Reflects cost increase (actual cost)
	PC Air Qual Permit (Placer Co. APCD)	$900	$630	42.9	Reflects cost increase (actual cost)
	Placer County Haz. Mat. Permit (Facility ID FA0004004	$1,400	$1,300	7.7	Reflects cost increase (actual cost)
	Under Ground Service Alert	$300	$300	0.0	
	Placer County road encroachment fees (4)	$220	$220	0.0	
	Generator Permit	$315	$315	0.0	
	PCLAFCO	$3,428	$1,687	103.2	Reflects cost increase (actual cost)
	Placer County Elections	$0	$2,000	2000.0	No anticipated November Elections
	State Water Resources Control Board 7-1-21 to 6-30-22 - PWS 6SSO11101	$3,500	$3,500	0.0	
	USC Backflow Certifications (payable to USC Foundation Office)	$160	$120	33.3	Reflects cost increase (actual cost)
	Placer Co. Sherriff Office (WARN) emergency system or enforcement activities	$185	$185	0.0	
	Placer County Recorder	$150	$150	0.0	
	GASB-68/74/75 Report & Schedules	$4,850	$4,850	0.0	
	Diamond Maps	$325	$325	0.0	
	Newspaper Legal Notices	$500	$500	0.0	
	TOTAL	$28,418	$26,817	6.0	
5404	**Garbage Services**				
	Annual Garbage Contract	$239,274	$227,330	5.3	TTSD increase per 2023 contract and as outlined in the April 16, 2025 TTSD Email
	Hazard Waste Disposal 3 at $750 each	$2,250	$1,500	50.0	Increase in Hazard Waste fee
	TOTAL	$241,524	$228,830	5.5	
5513	**Depreciation Expense**				
	Depreciation Expense	$308,995	$275,508	12.2	
	TOTAL	$308,995	$275,508	12.2	
5602	**Miscellaneous Safety - O&M**				
	Traffic Control Safety Signs	$200	$300	-33.3	Reflects current needs
	Emergency Eye Wash	$200	$250	-20.0	Reflects current needs
	Personnel Protective Safety Gear	$1,500	$1,000	50.0	New Operations staff members
	Barricades with lights	$0	$250	-100.0	Reflects current needs
	36" Safety Cones	$0	$150	-100.0	Reflects current needs
	TOTAL	$1,900	$1,950	-2.6	

DRAFT Alpine Springs County Water District DRAFT

Water and Sewer Capital Improvement Budget
Fiscal Year 2025/26

Project Description	Fiscal Year 2025/26	Future Budget Years	Future Budget Years	Future Budget Years	Future Budget Years
	2025/26	2026/27	2027/28	2028/29	2029/30
Cat 907M Tractor and snow blower	$36,100				
Cat 907M Snow plow blade (Carry forward from 24/25 CIP Budget)	$10,000				
AME well drainage upgrade (Carry forward from 24/25 CIP Budget)	$5,000				
Park ADA Compliance Activities (Path Improvements)	$4,000				
Water meter install to service Park, ASCWD office and Fire house		$25,000			
Telemary box at Tank 2 & 3, to upgrade operations during power outages	$16,000				
New Service Vehicle		$60,000			
Resurface Tennis courts			$140,000		
Booster Pump Station & PRV Zone 3 to 2 - Upper Bench					
Construction					$1,000,000
Construction Management & Inspection					$200,000
Booster Pump Station & PRV Zone 3 to 2 - Cub Lane					
Construction					$1,000,000
Construction Management & Inspection					$200,000
Booster Pump Station & PRV Zone 2 to 1					
Construction					$1,000,000
Construction Management & Inspection					$200,000
District Identified Project Totals	$71,100	$85,000	$140,000	$0	$3,600,000
Alpine Meadows Estates Well Number 1 upgrades	$65,920				
Ongoing water service lateral rehabilitation and replacement 1%	$53,380	$54,981	$56,631	$58,330	$60,080
Ongoing wastewater service lateral rehabilitation and replacement upper 1%	$35,568	$36,635	$37,734	$38,866	$40,032
Ongoing wastewater service lateral rehabilitation and replacement lower 1%	$17,811	$18,346	$18,896	$19,463	$20,047
Ongoing sewer gravity main rehabilitation and replacement 1%	$138,776	$142,940	$147,228	$151,645	$156,194
Alpine Meadows Estates Well Number 1 upgrades - backup generator	$169,950				
Tank 2 rehabilitation or replacement	$200,000	$600,000			
Tank 3 rehabilitation or replacement	$200,000	$600,000			
Tank 5 rehabilitation or replacement	$200,000	$600,000			
Water main from new Juniper Mountain booster PS to Kloster Court Pre Con design work				$20,762	
Water main upsize along Kloster Court Pre Con design work				$50,265	
Water main upsize along Juniper Mountain Road Pre Construction design work				$36,060	
New Juniper Mountain booster pump station Pre Con design work				$3,278	
New Tank 6 Pre Con design work				$154,075	
Master Plan Identified Project Totals	$1,081,405	$2,052,902	$260,489	$532,744	$276,353
Totals	$1,152,505	$2,137,902	$400,489	$532,744	$3,876,353

EXHIBIT F2

ALPINE SPRINGS
COUNTY WATER DISTRICT

AGENDA NO: F2
MEETING DATE: 05/09/2025

Staff Report

TO: ASCWD Board of Directors Date: May 02, 2025

FROM: Joe Mueller, General Manager

SUBJECT: Consideration of Resolution 5-2025 Requesting Collection of Charges on County Tax Roll for Tax Year 2025-2026

DISCUSSION

Each year the District must request by Board Resolution the collection of delinquent accounts for charges, fees, and assessments through the County of Placer County Tax Rolls.

A Board resolution requesting the collection of delinquent accounts through the County Tax Roll provides a mechanism to collect past due accounts and allows the District to maintain budget revenues.

Number of past due accounts:	2024 -#15	2025 – #19
Total Amount past due:	2024 - $33,922.52	2025 - $39,417.54

FISCAL IMPACT

A negative fiscal impact would occur if the District were unable to collect revenues due.

RECOMMENDATION

Adopt Resolution 5-2025 requesting the County of Placer collect on the County tax rolls certain charges which have been imposed pursuant to section 31701 and 31701.05 of the California Water Code by the Alpine Springs County Water District.

Attachments:

1- Resolution 5-2025

RESOLUTION NO. 5-2025

REQUESTING COLLECTION OF CHARGES ON TAX ROLL
FOR TAX YEAR 2025-26

TAX CODE NUMBER 73700

DIRECT CHARGE NAME Alpine Springs County Water District

Whereas, the Alpine Springs County Water District (hereinafter "District/City") requests the County of Placer collect on the County tax rolls certain charges which have been imposed pursuant to section 31701 of the 31701.5 Code by the District/City, attached hereto, and

Whereas, the County has required as a condition of the collection of said charges that the District/City warrant the legality of said charges and defend and indemnify the County from any challenge to the legality thereof,

Now, Therefore, Be It Hereby Resolved by the Board/Council of District/City that:

1. The Auditor-Controller of Placer County is requested to attach for collection on the County tax rolls those taxes, assessments, fees and/or charges, attached hereto.

2. The District/City warrants and represents that the taxes, assessments, fees and/or charges imposed by the District/City and being requested to be collected by Placer County comply with all requirements of state law, including but not limited to Articles XIIIC and XIIID of the California Constitution (Proposition 218).

3. The District/City releases and discharges County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County on the property tax roll of any taxes, assessments, fees and/or charges on behalf of District/City.

4. In consideration for the County's collection of the charge through the County's property tax roll, the District/City agrees to and shall defend, indemnify and hold harmless the County, its officers, agents and employees (the "Indemnified Parties") from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any of District's/City's said taxes, assessments, fees and/or charges requested to be collected by County for District/City, or in any manner arising out of District's/City's establishment and imposition of said taxes, assessments, fees

and/or charges. District/City agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of the collection of one of District's/City's taxes, assessments, fees and/or charges, the County may offset the amount of the judgment from any other monies collected by County on behalf of District/City, including property taxes.

5. The District/City agrees that its officers, agents and employees will cooperate with the County by responding to all inquiries referred to District/City by County from any person concerning the District's/City's taxes, assessments, fees and/or charges, and that District/City will not refer such persons to County officers and employees for response.

6. The District/City agrees to pay the County for the reasonable and ordinary charges to recoup its costs of placement and collection on the tax rolls at the agreed upon rate of 1% of the taxes, assessments, fees and/or charges, as provided by Government Code sections 29304 and 51800.

PASSED AND ADOPTED by Alpine Springs County Water District this 9th day of May 9, 2025, by the following vote on roll call:

AYES: ______________________

NOES: ______________________

ABSENT: ______________________

ABSTAIN: ______________________

____
Board President, Janet Grant

ATTEST:

____
Treasurer, Joe Mueller

Seal here

EXHIBIT F3

ALPINE SPRINGS
COUNTY WATER DISTRICT

AGENDA NO: F3

MEETING DATE: 05/09/2025

Staff Report

TO: ASCWD Board of Directors   Date: May 02, 2025

FROM: Joe Mueller, General Manager

SUBJECT: Spring / Summer 2025 ASCWD Newsletter

Recommendation:

Review, discuss and provide direction to staff on the content, and layout, of the ASCWD Spring / Summer Newsletter.

DISCUSSION

This year's Spring / Summer Newsletter is seven pages including room for addressing for mailing.

As in the past, the District newsletter will be posted on our website, with hard copies mailed to all customers and available for pickup at the District office.

Printing and mailing of two newsletters per year (Spring – Fall) is budgeted annually at $2500 per event.

Attachments:

Draft Spring / Summer 2025 ASCWD Newsletter

DIRECT FROM THE DISTRICT

GENERAL MANAGER'S MESSAGE

Greetings Alpine Meadows community, happy 2025! I hope you and your families had a wonderful holiday season – we were fortunate to have a warm weather holiday, visiting with family, but were happy to come back home and get back to our daily lives. As usual, a lot has been happening here at the District, and we have tried to capture all of the important notifications and updates in this newsletter. We have great news that the community Park is opening Memorial Day weekend, May 25th -- just a few short weeks away. I am excited to personally invite you to join me for our second annual picnic in the park, as I will be cooking hotdogs and hamburgers, courtesy of the district, to share in celebration of the summer season - more details on the following page! And in other great news, park fees are staying the same as last year ... no price increase! We are also excited to share that we have refreshed the tennis courts and now have one court striped for pickleball - a new amenity for our community! We hope you enjoy the refreshed courts.

Since our last update, we have sworn in two new Board members, approved an agreement between North Tahoe Fire Protection District and Alpine Springs County Water District (ASCWD) for the continued provision of services, advocated for additional fire fuels mitigation funding, welcomed new staff and completed facility maintenance at the District office.

As we look ahead, this spring/summer you will continue to experience impacts of construction on the state highways, with significant work scheduled on highway 80 and other state intersections. While traveling to and from our community, please stay safe and be aware of construction delays and traffic impacts. Have a safe and enjoyable summer!

See you June 14th at the Park!
Joe Mueller, General Manager

COMMUNITY PARK PICNIC - JUNE 14, 2025

Have you experienced our community park? Whether you are a regular visitor at our park or new to Alpine Meadows, we hope you will come out and enjoy the park by joining the District's General Manager, Joe Mueller, for the 2nd annual community park picnic, from 12:00-2:00 on June 14, 2025! Joe will be cooking hotdogs and hamburgers, courtesy of the District, and looks forward to seeing you and your families out at the park celebrating and enjoying this beautiful community space.

Also, watch for information on the community flower walk, the date is being finalized and information will be available on the District's webpage.

Purchase your Park Pass Now!

Great news, we are excited to share that the District will be keeping the park pass purchase price the same as last year -- there is no increase in cost this year! As a reminder, if you haven't purchased your pass yet, we have transitioned to a fully web based purchase program, you can purchase your tickets on the District's webpage at alpinesprings.org.

- Single User Day Pass (only available to Alpine property owners) - $20
- Family Day Pass (only available to Alpine property owners) - $40
- Daily Guest Fee (Guests who are NOT staying at the home of the pass holder when accompanied by the pass holder) - $5.00 per child - $10 per adult Day Pass, now payable through a QR code posted at the park bulletin board and restrooms.

- Alpine Resident Family Season Pass (Property Owners and Long-term Renters) - $200
- Non-Resident Family Season Pass (Nonresident Passes restricted to those that held a season pass the previous year) - $300

WELCOME NEW BOARD MEMBERS

Bert Clement: Bert and his family have owned a home in River Run since 2008 and became full-time residents in 2019. With a background in accounting, finance, and operations, Bert has run several software companies and been involved in various nonprofit organizations. Bert decided to get involved with the water district to make sure we continued our contract with the fire department, and also to replace our aging infrastructure and finance its replacement without breaking the bank for our rate payers.

We are happy to have Bert join our board, bringing his expertise forward and serving the community! Bert is our new Board Vice-President and District representative on the Truckee Tahoe Sanitary Agency (TTSA) Board.

Bob Tetrault: Bob and his family are long-time residents of Alpine Meadows, enjoying all that our valley and region has to offer. Bob is happy to be serving on the District Board and welcomes community members to share their thoughts, opinions or reach out with any questions as he is committed to listening with intention to understand all perspectives and serve as a community liaison to help answer questions and guide the District forward in alignment with the vision of the community. Bob thanks the community for your trust in him and will work hard on behalf of our residents.

We are thrilled to welcome Bob to the Board, and believe his insights, experience and dedication will be tremendous assets as we work together in the years ahead.

HELP TAHOE BREAK UP WITH PLASTIC!

With 99.994% purity, Tahoe Tap water has been voted the best tasting water in the country by the National Rural Water Association. The DRINK TAHOE TAP initiative is a program of the Tahoe Water Suppliers Association. It was designed to reduce the use of single-use plastics and increase accessibility to drinking water filling stations throughout the region. This initiative is working to encourage people to purchase and use reusable water bottles instead of single-use versions that end up in the landfill or worse - in Lake Tahoe.

BE BEAR AWARE

It's worth repeating - Be Bear Aware! Bears are always searching for food. Bears are curious, intelligent animals that have great memories. Their eyesight is similar to humans and their sense of smell is seven times more powerful than a blood hound's, enabling them to smell food from miles away.

Those are the very traits that can sometimes get them – and us – into trouble. Most bears are wary of humans and try to avoid them. However, bears can learn to associate people with food and be tenacious in their pursuit of something to eat. Even if humans are around.

Everyone in bear country must do their part to store food and other attractants in bear-resistant containers at all times and dispose of trash in bear-resistant dumpsters. This is why the Board of Directors adopted an ordinance requiring all persons who rent their home on a part time or full-time basis to install a "Bear Box". The size of the Bear Box is determined by the size of your house. If the residential unit is less than 2,500 square feet you need a minimum of 1 bear box capable of holding 2 thirty-two (32) gallon cans. For residential units between 2,500 to 3,500 square feet you need a minimum of 1 bear box capable of holding 3 thirty-two (32) gallon cans.

Other Bear Aware Tips: We live in an amazing valley and region, with native species and wildlife around every corner. That is part of what makes our community and region so special. If you are out exploring your backyard and encounter a bear, a few simple reminders from U.S. Department of Agriculture:

- Do Not Run
- Remain Calm
- Group together and pick up small children
- Continue to face the bear and back away slowly, talking calmly to identify yourself as a human
- If the bear continues to approach, try to scare it away by making yourself as large and imposing as possibly by stretching your arms overhead and making loud noises
- Carry and know how to use bear spray, which is available at many outdoor retailers and can be used to deter a charging bear

Defensible Space and Green Waste Clean-Up!

Are you planning Defensible Space and Green Waste cleanup around your property? Instead of just having that pile of branches chipped consider a better alternative of a green waste dumpster.

Green waste dumpsters allow you to dispose of branches, tree needles, and cones completely by removing them from your property.

TTSD offers a 6-yard Green Waste only dumpster delivered to your door at a special rate for District Residents. Effective July 1st through October at the rate of $161.17. Call TTSD directly to order (530) 583-014

REMINDER ALERT: The District will reimburse you for the cost of the green waste dumpster -- for more information contact the district at 530-583-2342 to find out more!

Firewise Community: As a reminder, Alpine Meadows is a firewise community and this means you may qualify for insurance reductions. If your insurance provider recognizes firewise communities, you may be asked to provide a certificate of recognition. If so, the certificate may be found at https://alpinesprings.org/graphics/pdf/Firewise_Cert_2023-2024.pdf.

From the District's webpage, select "Links" on the upper top right banner and select the link that reads "Firewise Community Certificate"

Annual Bills Processed In July - Please Update Your Billing and E-mail Address

Did you know you can pay your utility bill throughout the year? Some customers prefer to make multiple service payments throughout the year instead of waiting for the year end bill to arrive. ASCWD can help you determine a schedule the best fits your individual circumstances, be it monthly, quarterly, or semiannually just contact the district office to learn more about payment options.
Bills are issued July 1st of each year; make sure the District has your correct billing address as the District will not be responsible for any mail that comes back as undeliverable and you will incur a 10% penalty if payment is not received by the due date. The due date is August 31st, and there is a grace period until September 14th before penalties go out. ASCWD also has a payment plan, but you need to set up a payment plan with the District no later than September 14, 2025 with your first payment. If you would like more information contact Laurie Axell (530)583-2342 x101 between the hours of 9am to 3pm or send an email to info@alpinesprings.org.

KEEPING YOUR WATER SAFE!

WHAT IS BACKFLOW?

Water normally flows in one direction, from the ASCWD water system through your water service, to your plumbing fixtures. However, under certain conditions water can flow in reverse direction- creating "backflow." Backflow can contaminate the water supply and cause serious health issues. Backflow is the reverse flow of non-potable water or other substances through a cross-connection hazard into the piping of the consumer's potable water system or the public water system.

WHAT CAUSES BACKFLOW?

1. **Backsiphonage**- occurs due to loss or deduction of pressure in the public water system providing your water. This can be caused by a rapid withdrawal of a high volume of water from the system due to a system shutdown, a break in the supply mains, or active fire protection. This reduction of pressure creates a vacuum in the piping which draws water back into your home from your irrigation lines, hot tub, or any plumbing fixture with a submerged inlet. These sources of water can contaminate your home's drinking water and even enter the public system contaminating other's potable water.

2. **Backpressure**- is created when the source of pressure, such as a household pump, creates pressure greater than that supplied through the public water system. A pump from a landscape pond, pool, hot tub, hydronic heating system, fire sprinkler system or other system containing non- potable water supply affecting your home, and even the entire public drinking system.

HOW CAN I PREVENT CONTAMINATION OF MY OWN HOME AND THE PUBLIC WATER SYSTEM?

You can determine if your property has any potential cross connections by completing the Cross Connection Survey with your water bill. The District maintains a database for testing, and we support the testing process as needed.

If you think you have a backflow device, and it hasn't been tested or you may need a backflow device at your residence please contact the Alpine Springs County Water District at (530) 583-2342.

Thank you from the ASCWD operations staff.

ASCWD GENERAL INFORMATION

Board meetings are now offered in a hybrid format - both in person and available to view virtually via zoom. Upcoming Board Meetings are:

Friday, June 13, at 9:00 a.m.
Friday, July 11th, at 9:00 a.m.
Friday, August 8th, at 9:00 a.m.
Friday, September 12th, at 9:00 a.m.
Friday, October 10th, at 9:00 a.m.
Friday, November 14th, at 9:00 am

Save the Date:
Community Park Picnic.
June 14, 2025
12:00-2:00

Board Of Directors

Janet S. Grant, President
Albert Clement, Vice-President
Evan Salke
Robert Tetrault
Christine York

District Staff

Joe Mueller, General Manager
Laurie Axell, Office Manager
Anthony Christensen, Operations Specialist
Robb Pascarella, Operations Specialist