
ALPINE SPRINGS COUNTY WATER DISTRICT

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

PUBLIC NOTICE

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

Date: Friday, January 12th, 2024
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 January 9th, 2024 @ 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: 810 9460 1154; passcode: 586456; Times listed are approximate.

Join Zoom Meeting:

<https://us06web.zoom.us/j/81094601154?pwd=KLVqNWqDxLnLrElWASaX3ptZFdO52w.1>

ALPINE SPRINGS COUNTY WATER DISTRICT

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

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. The public may speak on any agenda item at this time or after the Board has discussed the item, but prior to a vote. No action can be taken on items addressed under Public Comment that are not on the agenda. Individual public participation will be limited to five minutes in duration.

C. APPROVAL OF MINUTES

D1) DECEMBER REGULAR BOARD MEETING

The Board shall review and vote to approve the minutes of the Regular Board meeting of December 8th, 2023.

D. DEPARTMENT REPORTS

D1) FINANCIAL REPORT

Mike Dobrowski, CPA, shall discuss the December 2023 monthly and yearly 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 activities of North Tahoe Fire Protection District, with special regard to those which impact Alpine Meadows, including December 2023 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 December 2023.

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 December 2023 Water/Sewer Report.

D5) TTSA REPORT

A Special Meeting of the Board of Directors was held on December 5th, 2023.

E. COMMITTEE REPORTS

E1) BUDGET & FINANCE COMMITTEE (PRESIDENT GRANT)

Met January 11th, the previous month December 7th, 2023, B&F report is attached.

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

No Meeting

E3) LONG RANGE PLANNING COMMITTEE (DIRECTOR SMELSER)

No Meeting

E4) ADMINISTRATION & PERSONNEL COMMITTEE (DIRECTOR GANONG)

No Meeting

ALPINE SPRINGS COUNTY WATER DISTRICT

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General Manager: Joe Mueller

F. BUSINESS ITEMS FOR BOARD DISCUSSION & ACTION

- F1) ASCWD COMMITTEE ASSIGNMENTS
Establish the 2024 ASCWD committee assignments for Budget and Finance, Administration and Personnel, Long Range Planning, Park, Recreation, and Greenbelt, and TTSA.
- F2) SEMI ANNUAL REVIEW OF DISTRICT GOALS AND OBJECTIVES
- F3) DISTRICT CONTRACTS
Review a list of all active District Contracts
- F4) RESOLUTION #1-2024
Consideration for approval of Resolution #1-2024 establishing and correcting the appropriations limits for FY22/23 and FY23/24

G. FUTURE AND OPEN AGENDA ITEMS

- Fire Protection and Emergency Medical Agreement
- FY2022/2023 District Audit
- CIP project reprioritization

H. 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.

I. CLOSED SESSION

None

J. 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.

K. 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 February 9th, 2024, at 9:00 a.m.

I certify that on or before Tuesday January 9th, 2024, at 9:00 a.m., I personally posted and forwarded agendas as requested.

Joe Mueller, General Manger
Alpine Springs County Water District

EXHIBIT C1

1 **D5) TTSA REPORT**

2 Smelser presented the report of the December 5, 2023 TTSA meeting. Although a personnel issue is
3 being addressed, everyone at TTSA is working well together and getting projects done.
4

5 **E. COMMITTEE REPORTS**

6 **E1) BUDGET & FINANCE COMMITTEE (PRESIDENT GRANT)**

7 Grant reported on the December 7, 2023 Budget & Finance Committee meeting. Some of the Treasury
8 Bills and CDs are coming due next month and those funds are getting good interest.
9

10 Mueller has granted all but 2 of the 15 requests from customers to waive late fees, based on the recent
11 policy adopted.
12

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

14 This Committee did not meet.
15

16 **E3) LONG RANGE PLANNING COMMITTEE (DIRECTOR SMELSER)**

17 This Committee did not meet.
18

19 **E4) ADMINISTRATION & PERSONNEL COMMITTEE (DIRECTOR GANONG)**

20 This Committee did not meet.
21

22 **F. BUSINESS ITEMS FOR BOARD DISCUSSION & ACTION**

23 **F1) PUBLIC HEARING AND RESOLUTION FOR THE FIVE-YEAR UPDATE OF**
24 **THE FIRE FACILITIES IMPACT FEE STUDY AND THE CAPITAL FACILITIES AND**
25 **MITIGATION EXPENDITURE PLAN FOR FISCAL YEAR 2023/2024**

26 The Public Hearing for Items F1 and F2 was opened at 9:42 AM.
27

28 Brent Armstrong explained the two resolutions. Resolution 8-2023 is to adopt the five year update to
29 the Fire Facilities Impact Fee Study and 9-2023 is to set fees, which will be determined on a square
30 footage basis. There needs to be a correction to add the administration fee of 2%. If Item F2 is
31 approved, the Placer County Board of Supervisors will consider adoption of the fees for all three
32 districts within NTFPD. Discussion followed as the resolutions were clarified.
33

34 The Public Hearing was closed at 10:20 AM.
35

36 **It was moved by Smelser and seconded by York to adopt Resolution 8-2023 adopting the Five-**
37 **Year Update to the Fire Facilities Impact Fee Study.**

38 **ROLL CALL VOTE**

39 **AYES: Smelser, Ganong, York, Grant**

40 **NAYES: None**

41 **Motion carried unanimously.**
42

43 **It was moved by Ganong and seconded by Smelser to adopt Resolution 9-2023 adopting the**
44 **2023/2024 Capital Facilities and Mitigation Fee Expenditure Plan as corrected to show the**
45 **proposed 2024 rate include an administration fee of 2%, bringing the proposed rate to \$3.28 per**
46 **square foot.**

47 **ROLL CALL VOTE**

48 **AYES: Smelser, Ganong, York, Grant**

49 **NAYES: None**

50 **Motion carried unanimously.**
51

1 **F2) PUBLIC HEARING AND RESOLUTION FOR SETTING FEES FOR COST**
2 **RECOVERY OF FIRE & LIFE SAFETY ACTIVITIES**

3 Armstrong explained this item addresses cost recovery of fees as allowed by the Health & Safety
4 Code.

5
6 **It was moved by Smelser and seconded by Ganong to adopt Resolution 10-2023 setting Fees for**
7 **Cost Recovery of Fire & Life Safety Activities, with the correction of the contract with NTFPD**
8 **changed to January 8, 2021.**

9 **ROLL CALL VOTE**

10 **AYES: Smelser, Ganong, York, Grant**

11 **NAYES: None**

12 **Motion carried unanimously.**

13
14 **F3) RESOLUTION REGARDING THE INSPECTION OF CERTAIN OCCUPANCIES**
15 **REQUIRED TO PERFORM ANNUAL INSPECTIONS IN SUCH OCCUPANCIES**
16 **PURSUANT TO SECTIONS 13146.2 AND 13146.3 OF THE CALIFORNIA HEALTH AND**
17 **SAFETY CODE**

18 Armstrong said that per California law, NTFPD is required to report on mandatory inspections,
19 including the deck inspections required under California SB 326 and the STR inspections required for
20 Placer County permits. The location in the Resolution needs to be corrected to identify the area from
21 Tahoe City to Alpine Meadows.

22
23 **It was moved by Ganong and seconded by Smelser to adopt Resolution 11-2023 regarding**
24 **mandatory inspections of certain occupancies per the California Health and Safety Code,**
25 **acknowledging receipt of the report, and correcting the location identified as the area from**
26 **Tahoe City to Alpine Meadows.**

27 **ROLL CALL VOTE**

28 **AYES: Smelser, Ganong, York, Grant**

29 **NAYES: None**

30 **Motion carried unanimously.**

31
32 **F4) RESOLUTION REGARDING A MEMORANDUM OF UNDERSTANDING AND**
33 **AUTHORIZING PARTICIPATION IN THE SPECIAL DISTRICTS RISK MANAGEMENT**
34 **AUTHORITY'S HEALTH BENEFITS PROGRAM.**

35 Mueller described the MOU, noting the change in the Risk Management carrier. Other coverage may
36 need to be considered to cover all employee benefits.

37
38 **It was moved by Smelser and seconded by York to adopt Resolution 12-2023 allowing ASCWD**
39 **to participate in the Special District Risk Management Authority small group plan for employee**
40 **disability insurance coverage.**

41 **ROLL CALL VOTE**

42 **AYES: Smelser, Ganong, York, Grant**

43 **NAYES: None**

44 **Motion carried unanimously.**

45
46 **F5) AGREEMENT FOR PROFESSIONAL ENGINEERING SERVICES IN**
47 **CONNECTION WITH THE ALPINE SPRINGS COUNTY WATER DISTRICT 2023/2024**
48 **AND 2024/2025 CAPITAL IMPROVEMENT PROJECTS**

49 Mueller presented this item to work with Carollo on the Capital Improvement Projects. The agreement
50 may be revised based on reprioritization of projects.

1 It was moved by Smelser and seconded by Ganong to approve the Professional Services
2 Agreement with Carollo Engineers as presented. Motion carried unanimously.

3
4 **F6) ELECTION OF ASCWD BOARD PRESIDENT AND VICE PRESIDENT TO THE**
5 **BOARD OF DIRECTORS**

6 It was moved by York and seconded by Ganong to appoint Janet Grant as President of the
7 Board for 2024. Motion carried unanimously.

8
9 It was moved by York and seconded by Smelser to appoint Jan Ganong as Vice-President of the
10 Board for 2024. Motion carried unanimously.

11
12 **F7) ASCWD TREASURER AND SECRETARY TO THE BOARD OF DIRECTORS**
13 It was moved by York and seconded by Ganong to appoint Joe Mueller as Treasurer and
14 Secretary to the Board for 2024. Motion carried unanimously.

15
16 **G. FUTURE AND OPEN AGENDA ITEMS**

17 • **Fire Protection and Emergency Medical Agreement**

18 Mueller continues to meet with NTFPD to agree on a strategy moving forward.

19
20 • **FY2022/2023 District Audit**

21 Mueller expects the final audit to be presented at the January meeting, including a resolution to
22 increase the appropriations limit.

23
24 • **CIP project reprioritization**

25 Mueller is waiting for legal counsel to weigh in on the Alpen Glow will-serve letter before the
26 reprioritization is finalized. The work on the tanks is scheduled to begin next spring.

27
28 **H. CORRESPONDENCE TO THE BOARD**

29 No correspondence was presented.

30
31 **I. CLOSED SESSION**

32 Closed Session was not convened.

33
34 **J. DIRECTORS' COMMENTS**

35 York saw the USFS and National Forest Foundation plans for treating their properties. The Greenbelt
36 Committee will discuss if AWCWD parcels can be addressed at the same time. Mueller is soliciting
37 bids from foresters to get a treatment plan done.

38
39 Mueller is hosting a community Open House at the District office on December 15 from 10:30 AM to
40 2:30 PM.

41
42 **K. ADJOURNMENT**

43 There being no further business to come before the Board, the meeting was adjourned at 11:00 AM.
44 The next regularly scheduled Board meeting is Friday January 11, 2024 at 9:00 AM.

45
46 Respectfully Submitted,

47 Judy Friedman

48 Recording Secretary

49 THE PAPER TRAIL SECRETARIAL & BUSINESS SOLUTIONS

EXHIBIT D1

Subject: *December 2023 Month End Review*

For: *Alpine Springs County Water District*

To: *The Board of Directors*

Prepared by: *Michael J. Dobrowski, CPA 01/08/24*

On a year-to-date basis our net income was \$275,273 lower than the prior fiscal year. Most of that is due to rate increases and property tax revenue receipt timing. Net income was \$462,626 higher than budget on a year to date basis.

Our cash position has increased by \$583,352 from the prior year. There remains \$57,948 of outstanding accounts receivable to be collected.

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

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

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

Cash reserved for Capital – \$0 + \$138,672= \$138,672

Prior Year + (10% of annual revenues (\$1,744,704-357,985) less Garbage)

Cash available for operations – \$2,101,863

(Remaining balance \$2,240,535-138,672)

In Transit Timing Differences
No significant differences.

Work in Progress Accounts	Current Year	Total
Overlay Front Half Circle	22,000	22,000
Bear Creek Armoring Project	60,601	60,601
Upgrade Backup Battery Tank 2&5	<u>0</u>	<u>3,598</u>
Total	\$ 82,601	\$ 86,199

Accounts Payable		
NTPFD Contract		\$ <u>0</u>
Total		\$ 0

Sick and General Leave		
Sick leave Hours	215.00 Hrs.	
General leave Hours and Dollars	330.71 Hrs.	\$ 22,242.50

Prepays		
Sun Life Dental (5103&04) (68.77+212.89) 0 month		\$ 0.00
Garbage Contract (5404.02) 0 Mo. @ \$17,815.40		\$ 0.00
Healthplan Services (51031&41) (171.45+208.05) 0 month		\$ 0.00
SDRMA Insurance (5120.00) 6 months @ 3,707.03		\$ 22,242.09
SDRMA (5120.00) Worker's Comp 6 months @ 1,051.06		\$ 6,306.41
Cal Special Districts Assoc (5168) 12 months @ 682.25 (Jan-Dec)		\$ 8,187.00
Core Software (5167.00) 6 Mo. @ \$52.50		\$ <u>315.00</u>
Total		\$ 37,050.50

Stale-Dated Checks

<u>Date</u>	<u>Check #</u>	<u>Amount</u>	<u>Vendor</u>
-------------	----------------	---------------	---------------

Last disbursement issued from prior financial reports.

<u>Date</u>	<u>Check or EFT #</u>	<u>Amount</u>	<u>Vendor</u>
12/05/23	ACH120523	4,448.59	CalPERS (Active)

Benefits Breakdown (YTD)

Health & Life Ins. (Active)	\$27,039.42
Health & Life Ins. (Retired)	11,057.65
Pension (Employee 7.75%)	17,429.92 (Employer 7.68% Effective 07/01/23)
Payroll Taxes	5,825.52
Health plan co-ins.	<u>1,427.50</u>
Total	\$ 62,780.01

Alpine Springs County Water District
Profit & Loss Prev Year Comparison
July through December 2023

	<u>Jul - Dec 23</u>	<u>Jul - Dec 22</u>	<u>\$ Change</u>
Ordinary Income/Expense			
Income			
Water Revenue	896,368	639,544	256,824
Connection Fees	39,773	27,166	12,607
Sewer Revenue	388,002	329,675	58,328
Garbage Revenue	357,985	267,381	90,604
Park Revenue	21,530	16,720	4,810
Fire Mitigation Fees	14,036	14,857	(822)
Fire Fuel Management Fees	0	25,604	(25,604)
Property Tax Revenue	513	505,780	(505,266)
Other Revenue	26,496	20,205	6,291
Total Income	<u>1,744,704</u>	<u>1,846,932</u>	<u>(102,228)</u>
Gross Profit	1,744,704	1,846,932	(102,228)
Expense			
Salaries and Wages - Admin	123,314	107,465	15,849
Salaries and Wages - O&M	123,974	105,187	18,787
Benefits - Office	15,896	12,788	3,108
Benefits - O&M	45,457	35,694	9,763
Health Plan Co-Insurance	1,428	4,356	(2,928)
Directors' Fees	6,100	4,325	1,775
Insurance - Administration	28,549	19,116	9,433
Park Expenditures	3,139	4,379	(1,240)
Parts/Tools/Misc. Equip	16,781	8,755	8,026
Postage and Delivery	1,728	2,229	(501)
Cleaning	1,800	1,395	405
Newsletter and Printing	1,601	294	1,307
Office Expense	6,966	9,881	(2,916)
Dues and Subscriptions	1,190	9,193	(8,003)
Bank and Collection Fees	2,733	2,346	387
Analytical Testing	5,801	889	4,912
Accounting Fees	34,787	32,802	1,985
Audit	0	20,500	(20,500)
Legal Fees	4,313	2,272	2,041
Consultants-Misc.	3,981	2,493	1,489
NTFD Contract	43,301	36,150	7,151

Alpine Springs County Water District
Profit & Loss Prev Year Comparison
July through December 2023

	<u>Jul - Dec 23</u>	<u>Jul - Dec 22</u>	<u>\$ Change</u>
Fire Fuel Management Fee	4,233	(20,102)	24,334
Building Maintenance	3,007	3,062	(55)
Equipment Maintenance - Ad...	4,483	4,445	38
Vehicle Maintenance and Rep.	5,762	7,749	(1,987)
Maintenance Water and Sewer	99,769	34,554	65,214
Gas and Electric - Admin	13,670	10,989	2,681
SCADA System	12,869	8,150	4,719
Travel and Entertainment	669	0	669
Education Staff/Board	714	522	192
Uniforms	913	0	913
ASCWD Fuel	4,103	2,203	1,901
Telephone - Administration	1,664	1,615	49
Government Mandates	15,987	12,041	3,946
Garbage Services	106,892	78,874	28,019
Depreciation Expense	131,394	131,394	0
Miscellaneous - O&M	736	639	97
Total Expense	<u>879,702</u>	<u>698,644</u>	<u>181,058</u>
Net Ordinary Income	865,002	1,148,288	(283,286)
Other Income/Expense			
Other Income			
Interest Revenue	13,895	5,781	8,114
Total Other Income	13,895	5,781	8,114
Other Expense			
Interest Expense	102	0	102
Total Other Expense	102	0	102
Net Other Income	13,794	5,781	8,012
Net Income	<u><u>878,796</u></u>	<u><u>1,154,069</u></u>	<u><u>(275,273)</u></u>

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01/08/24
Accrual Basis

Alpine Springs County Water District
Profit & Loss Budget Performance 2023/2024
December 2023

	Dec 23	Budget	Jul - Dec 23	YTD Budget	Annual Bud...
Ordinary Income/Expense					
Income					
Water Revenue	0	0	896,368	910,129	1,034,237
Connection Fees	0	2,101	39,773	12,607	25,214
Sewer Revenue	0	0	388,002	339,570	385,875
Garbage Revenue	0	0	357,985	328,824	373,663
Park Revenue	0	0	21,530	17,500	35,000
Fire Mitigation Fees	0	1,000	14,036	6,000	12,000
Property Tax Revenue	0	0	513	45,762	915,239
Other Revenue	1,461	1,782	26,496	10,692	21,400
Total Income	1,461	4,883	1,744,704	1,671,084	2,802,628
Gross Profit	1,461	4,883	1,744,704	1,671,084	2,802,628
Expense					
Salaries and Wages - Admin	19,978	20,719	123,314	124,314	248,615
Salaries and Wages - O&M	17,734	20,577	123,974	123,462	246,914
Benefits - Office	3,393	4,145	15,896	24,870	49,741
Benefits - O&M	7,529	9,903	45,457	59,418	118,841
Health Plan Co-Insurance	412	749	1,428	4,494	8,988
Directors' Fees	725	990	6,100	5,940	11,850
Insurance - Administration	4,758	4,692	28,549	28,152	56,304
Park Expenditures	176	0	3,139	18,249	36,500
Parts/Tools/Misc. Equip	1,054	2,250	16,781	13,500	27,000
Postage and Delivery	155	573	1,728	3,438	6,870
Cleaning	360	533	1,800	3,198	6,400
Newsletter and Printing	0	0	1,601	1,525	3,050
Office Expense	1,975	1,965	6,966	11,790	23,575
Dues and Subscriptions	0	972	1,190	5,832	11,668
Bank and Collection Fees	10	208	2,733	1,248	2,500
Analytical Testing	256	583	5,801	3,498	7,000
Accounting Fees	5,798	5,915	34,787	35,490	70,950
Audit	0	11,500	0	11,500	23,000
Legal Fees	1,537	1,252	4,313	7,512	15,000
Consultants-Misc.	2,696	1,311	3,981	7,866	15,735
NTFD Contract	0	61,016	43,301	366,096	732,191
Fire Fuel Management Fee	0	833	4,233	4,998	10,000
OPEB Trust - Annual Funding	0	0	0	0	30,000

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01/08/24
Accrual Basis

Alpine Springs County Water District
Profit & Loss Budget Performance 2023/2024
December 2023

	<u>Dec 23</u>	<u>Budget</u>	<u>Jul - Dec 23</u>	<u>YTD Budget</u>	<u>Annual Bud...</u>
Building Maintenance	109	1,994	3,007	11,964	23,925
Equipment Maintenance - A...	213	801	4,483	4,806	9,610
Vehicle Maintenance and Rep.	0	908	5,762	5,448	10,900
Maintenance Water and Sewer	0	11,884	99,769	71,304	142,600
Gas and Electric - Admin	4,041	4,774	13,670	28,644	57,310
SCADA System	0	1,002	12,869	6,012	12,015
Travel and Entertainment	0	25	669	150	300
Education Staff/Board	0	292	714	1,752	3,500
Uniforms	0	251	913	1,506	3,000
ASCWD Fuel	1,953	792	4,103	4,752	9,500
Telephone - Administration	239	283	1,664	1,698	3,400
Government Mandates	10,614	2,068	15,987	12,408	24,817
Garbage Services	17,815	17,828	106,892	106,968	213,936
Depreciation Expense	21,899	21,899	131,394	131,394	262,775
Miscellaneous - O&M	409	163	736	978	1,950
Total Expense	<u>125,838</u>	<u>215,650</u>	<u>879,702</u>	<u>1,256,174</u>	<u>2,542,230</u>
Net Ordinary Income	-124,377	-210,767	865,002	414,910	260,398
Other Income/Expense					
Other Income					
Interest Revenue	0	210	13,895	1,260	2,500
Total Other Income	0	210	13,895	1,260	2,500
Other Expense					
Interest Expense	15	0	102	0	0
Total Other Expense	15	0	102	0	0
Net Other Income	-15	210	13,794	1,260	2,500
Net Income	<u>-124,393</u>	<u>-210,557</u>	<u>878,796</u>	<u>416,170</u>	<u>262,898</u>

Alpine Springs County Water District
Balance Sheet Previous Year & Month Comparison
 As of December 31, 2023

	<u>Dec 31, 23</u>	<u>Nov 30, 23</u>	<u>\$ Change</u>	<u>Dec 31, 22</u>	<u>\$ Change</u>
ASSETS					
Current Assets					
Checking/Savings					
Petty Cash	425	425	0	238	187
Bank of the West	92,221	145,130	(52,909)	371,505	(279,284)
Plumas Bank Checking	78,498	89,443	(10,944)	0	78,498
Placer County - Interest App.	366,304	366,304	0	357,243	9,062
Wells Fargo Advisors	1,357,511	1,357,511	0	0	1,357,511
LAIF Accounts	345,576	345,576	0	928,198	(582,622)
Total Checking/Savings	2,240,535	2,304,389	(63,854)	1,657,183	583,352
Accounts Receivable					
Accounts Receivable	57,948	85,874	(27,926)	32,408	25,540
Total Accounts Receivable	57,948	85,874	(27,926)	32,408	25,540
Other Current Assets					
Placer - Agency Taxes 390-770	1,728	1,728	0	507,896	(506,168)
Other Accounts Receivable	0	0	0	24,071	(24,071)
Interfund Receivable - Enterp	0	0	0	0	0
Prepaid Expenses	37,051	59,676	(22,626)	22,446	14,604
County Collection Accounts	9,102	9,102	0	15,456	(6,353)
Deferred Pension Outflows	76,080	76,080	0	43,042	33,038
Deferred OPEB Outflows	29,960	29,960	0	6,572	23,388
Total Other Current Assets	153,922	176,548	(22,626)	619,484	(465,562)
Total Current Assets	2,452,405	2,566,811	(114,406)	2,309,075	143,330
Fixed Assets					
Land	360,436	360,436	0	360,436	0
Firehouse	376,338	376,338	0	376,338	0
Firehouse Vehicles & Equipment	343,336	343,336	0	343,336	0
Park	403,391	403,391	0	403,391	0
Park Improvements Depreciable	21,728	21,728	0	21,728	0
Land Improvements	129,444	129,444	0	129,444	0
Alpine Springs Interceptor	58,095	58,095	0	58,095	0
Water System	6,646,779	6,646,779	0	6,459,766	187,013
SCADA System	172,423	172,423	0	146,548	25,875
Sewer System	1,046,201	1,046,201	0	1,022,026	24,175
Building Improvements	357,090	357,090	0	357,090	0
Office Equipment	81,011	81,011	0	81,011	0
Vehicles	128,749	128,749	0	128,749	0
Maintenance Equipment	293,229	293,229	0	131,068	162,161
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	86,199	81,012	5,187	168,265	(82,067)
Accumulated Depreciation	(5,665,619)	(5,643,720)	(21,899)	(5,390,113)	(275,507)

**Alpine Springs County Water District
Balance Sheet Previous Year & Month Comparison**

As of December 31, 2023

Accrual Basis

	<u>Dec 31, 23</u>	<u>Nov 30, 23</u>	<u>\$ Change</u>	<u>Dec 31, 22</u>	<u>\$ Change</u>
Total Fixed Assets	5,223,385	5,240,097	(16,712)	5,181,734	41,650
Other Assets					
Net Pension Asset	(1)	(1)	0	28,378	(28,379)
Land Usage and Easement Right	17,436	17,436	0	17,436	0
Total Other Assets	17,435	17,435	0	45,814	(28,379)
TOTAL ASSETS	<u>7,693,224</u>	<u>7,824,342</u>	<u>(131,118)</u>	<u>7,536,623</u>	<u>156,602</u>
LIABILITIES & EQUITY					
Liabilities					
Current Liabilities					
Accounts Payable					
Accounts Payable	0	0	0	52,057	(52,057)
Total Accounts Payable	0	0	0	52,057	(52,057)
Other Current Liabilities					
Accounts Payable - 05	54,005	54,005	0	0	54,005
OPEB Liability	368,622	368,622	0	374,816	(6,194)
Accrued Payroll & Payroll Tax	0	1,589	(1,589)	987	(987)
Accrued Vacation Payable	22,243	22,878	(635)	19,182	3,061
Deferred Pension Inflows	1,145	1,145	0	31,598	(30,453)
Deferred OPEB Inflows	54,695	54,695	0	47,787	6,908
Net Pension Liabilities	26,467	26,467	0	0	26,467
HRA Plan Payable	4,966	4,966	0	3,148	1,819
Total Other Current Liabilities	532,143	534,367	(2,225)	477,517	54,626
Total Current Liabilities	532,143	534,367	(2,225)	529,574	2,569
Long Term Liabilities					
Caterpillar Financial Serv	54,199	58,699	(4,500)	0	54,199
Total Long Term Liabilities	54,199	58,699	(4,500)	0	54,199
Total Liabilities	586,341	593,066	(6,725)	529,574	56,767
Equity					
Retained Earnings	375,107	375,107	0	0	375,107
Retained Earnings - Garbage	485,759	485,759	0	519,082	(33,323)
Retained Earnings - Park	(173,813)	(173,813)	0	(181,351)	7,538
Retained Earnings - Sewer	1,576,303	1,576,303	0	1,609,737	(33,434)
Retained Earnings - Water	(1,561,741)	(1,561,741)	0	(1,737,234)	175,493
Fund balance Undesignated	411,854	411,854	0	395,443	16,411
Investment in plant & equip	5,114,618	5,114,618	0	5,247,303	(132,685)
Net Income	878,796	1,003,188	(124,393)	1,154,069	(275,273)
Total Equity	7,106,883	7,231,276	(124,393)	7,007,048	99,834
TOTAL LIABILITIES & EQUITY	<u>7,693,224</u>	<u>7,824,342</u>	<u>(131,118)</u>	<u>7,536,623</u>	<u>156,602</u>

Alpine Springs County Water District
Statement of Cash Flows
July through December 2023

	<u>Jul - Dec 23</u>
OPERATING ACTIVITIES	
Net Income	878,796
Adjustments to reconcile Net Income to net cash provided by operations:	
1150.00 · Accounts Receivable - 05 Fund	87,660
1550.00 · Prepaid Expenses	(5,755)
1550.00 · Prepaid Expenses:1550.02 · Prepaid Expenses - 02	(17,815)
1600.05 · County Collection Accts	19,356
1041.00 · Placer Co - Taxes 770	52,330
1850.00 · Accumulate Depreciation:1850.02 · Accumulated Deprec...	5,454
1850.00 · Accumulate Depreciation:1850.03 · Accumulated Deprec...	5,454
1850.00 · Accumulate Depreciation:1850.04 · Accumulated Deprec...	16,398
1850.00 · Accumulate Depreciation:1850.05 · Accumulated Deprec...	95,652
2010.00 · Accounts Payable - 06 Fund	(247)
2010.00 · Accounts Payable - 06 Fund:2010.06 · Accounts Payable...	(346,186)
2070.00 · Accrued Payroll & Taxes - 05 Fu	(8,939)
2075.00 · Accrued Vacation Pay - 05 Fund	1,760
	<hr/>
Net cash provided by Operating Activities	783,917
INVESTING ACTIVITIES	
1751.05 · SCADA System	(16,940)
1830.05 · Work in Progress	(22,000)
1830.05 · Work in Progress:1832.04 · Bear Creek Armoring Project ...	(60,601)
1850.00 · Accumulate Depreciation:1850.06 · Accumulated Deprec. ...	8,436
	<hr/>
Net cash provided by Investing Activities	(91,104)
FINANCING ACTIVITIES	
2095.05 · Caterpillar Financial Serv - 05	(26,992)
	<hr/>
Net cash provided by Financing Activities	(26,992)
	<hr/>
Net cash increase for period	665,820
Cash at beginning of period	1,574,715
	<hr/>
Cash at end of period	<u><u>2,240,535</u></u>

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Alpine Springs County Water District
Check Register for Current Month

December 6 - 31, 2023

Date	Num	Name	Memo	Amount	Balance
12/14/2023	33601	Best Best & Krieger LLP	Inv. #982148	-1,537.00	-1,537.00
12/14/2023	33602	Boston Mutual Life Ins. Co. - G	Group #0050300 Div. #00060	-191.15	-1,728.15
12/14/2023	33603	Carollo Engineers	Project #20605 Invoice #FB443...	-5,187.00	-6,915.15
12/14/2023	33604	Cashman Equipment Company	Customer #001306	-9.99	-6,925.14
12/14/2023	33605	Eastern Regional Landfill	Account #200	-176.00	-7,101.14
12/14/2023	33606	FedEx	Account #1834-0409-1	-45.83	-7,146.97
12/14/2023	33607	Flyers Energy	Account ID: 31116	-1,767.41	-8,914.38
12/14/2023	33608	Goodwinn Consulting Group, Inc.	Project #3535 ASWD	-2,002.50	-10,916.88
12/14/2023	33609	Hunt Propane	Account #5385	-3,670.66	-14,587.54
12/14/2023	33610	Janet Grant	Dec 2023 Budget, Fin. & Bd. of ...	-275.00	-14,862.54
12/14/2023	33611	Janice Ganong	Dec 2023 Board of Directors Mtg.	-150.00	-15,012.54
12/14/2023	33612	David Smelser {1}	Dec 2023 Board of Directors Mtg.	-150.00	-15,162.54
12/14/2023	33613	Christine York	Dec 2023 Board of Directors Mtg.	-150.00	-15,312.54
12/14/2023	33614	Joseph Mueller	Dec 2023 Board of Directors Mtg.	-150.00	-15,462.54
12/14/2023	33615	Mountain High Home Services, LLC	Invoice #25104 Order #23549	-1,326.15	-16,788.69
12/14/2023	33616	Principal Life	Invoice #1605	-360.00	-17,148.69
12/14/2023	33617	Silver State Analytical Laboratories	Account #1113469-10001	-77.40	-17,226.09
12/14/2023	33618	Sun Life Financial	Invoice #RN308754	-96.00	-17,322.09
12/14/2023	33619	SWRCB Fees	Policy/Plan #906384-0001 Dental	-350.43	-17,672.52
12/14/2023	33620	Tahoe City Chevron, Inc.	Invoice #WD-0234027 Index #5...	-3,746.00	-21,418.52
12/14/2023	33621	Tahoe Truckee Sierra Disposal Co., Inc.	Account #147	-185.52	-21,604.04
12/14/2023	33622	NAPA Sierra	Customer #000355	-370.71	-21,974.75
12/14/2023	33623	USA BlueBook	Account #3317	-139.47	-22,114.22
12/31/2023	33624	Badger Meter	Customer #814589	-288.93	-22,403.15
12/31/2023	33625	FedEx	Customer #23930 Inv80147062	-46.83	-22,450.98
12/31/2023	33626	Joseph Mueller	Account #1834-0409-1	-42.83	-22,493.81
12/31/2023	33627	Laurie Axell	Transaction #1266 Ref. #28451...	-107.95	-22,601.76
12/31/2023	33628	Miguel G. Ramirez	Health Plan Reimbursement	-282.00	-22,883.76
12/31/2023	33629	Richard Limbird	Health Plan Reimbursement	-30.22	-22,913.98
12/31/2023	33630	Silver State Analytical Laboratories	Health Plan Reimbursement	-100.00	-23,013.98
12/31/2023	33631	Thatcher Company Of Nevada, Inc.	Invoices #RN308931-RN309302	-160.00	-23,173.98
12/31/2023	33632	The Paper Trail	VOID: Customer Order #30001...	0.00	-23,173.98
12/31/2023	33633	TNT Pest Control Co.	10/13/23 & 12/8/23 Board Meeti...	-693.00	-23,866.98
12/31/2023	33634	USA BlueBook	Account #111393	-109.00	-23,975.98
			Customer #814589	-228.94	-24,204.92

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Alpine Springs County Water District
Check Register for Current Month
December 6 - 31, 2023

Date	Num	Name	Memo	Amount	Balance
12/31/2023	33635	SWRCB Fees	System #3110029 Invoice #SM...	-6,626.40	-30,680.32
*** Missing numbers here ***					
12/06/2023	Auto120623	BMO Bank N.A.	Transaction code #5512224	-1,267.12	-31,947.44
*** Missing numbers here ***					
12/18/2023	AUTO121...	AT&T {319907901}	Account #319907901	-239.44	-32,186.88
*** Missing numbers here ***					
12/21/2023	AUTO122...	Caterpillar Financial Services Corp	Contract #001-70093002	-4,515.56	-36,702.44

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Alpine Springs County Water District
Subsequent Payments Listing

January 1 - 8, 2024

Date	Num	Name	Memo	Amount	Balance
01/04/2024	ACH01012...	CalPERS (Active)	Customer ID: 2668620501 Health Insurance...	-4,908.54	-4,908.54
01/04/2024	ACH01012...	CalPERS (Retired)	CalPERS ID: 2668620501 Health Insurance...	-899.17	-5,807.71
*** Missing numbers here ***					
01/07/2024	AUTO1/07...	Verizon Wireless	Account #271135177-00001	-165.88	-5,973.59
*** Missing numbers here ***					
01/08/2024	AUTO1/08...	AT&T {319907901}	Account #319907901	-239.44	-6,213.03
*** Missing numbers here ***					
01/02/2024	33636	Avaya Financial Services	Customer #4100058901	-158.91	-6,371.94
01/02/2024	33637	Principal Life	Account #1113469-10001	-77.40	-6,449.34
01/02/2024	33638	Sierra Office Solutions	VOID: Invoice #IN3881707 12/18/2023 to 01...	0.00	-6,449.34
01/02/2024	33639	Sun Life Financial	Policy/Plan #906384-0001 Dental	-350.43	-6,799.77
01/04/2024	33640	Michael J. Dobrowski, CPA, LLC	Invoice #24003	-6,000.68	-12,800.45
01/05/2024	33641	Mountain Hardware and Sports	Customer #39	-112.55	-12,913.00
01/05/2024	33642	Independent Technologies	Invoice #5795	-450.00	-13,363.00
01/05/2024	33643	Boston Mutual Life Ins. Co. - G	Group #0050300 Div. #000060	-191.15	-13,554.15
01/05/2024	33644	Sierra Office Solutions	Inv #IN3881707	-272.73	-13,826.88
01/05/2024	33645	Thatcher Company Of Nevada, I...	Chlorine	-519.78	-14,346.66

Alpine Springs County Water District
Profit & Loss by Fund

July through December 2023

Accrual Basis

	Garbage - 02 (Enterprise)	Sewer - 04 (Enterprise)	Water - 05 (Enterprise)	Enterprise - ... (Enterprise)	Total Enterpr...	Fire - 06 (General)	Park - 03 (General)	General - Other (General)	Total General	Unclassified	TOTAL
Ordinary Income/Expense											
Income											
Water Revenue	0.00	0.00	896,367.52	0.00	896,367.52	0.00	0.00	0.00	0.00	0.00	896,367.52
Connection Fees											
4850.04 Connection Fees	0.00	17,225.00	0.00	0.00	17,225.00	0.00	0.00	0.00	0.00	0.00	17,225.00
4850.05 Connection Fees	0.00	0.00	22,548.00	0.00	22,548.00	0.00	0.00	0.00	0.00	0.00	22,548.00
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	17,225.00	22,548.00	0.00	39,773.00	0.00	0.00	0.00	0.00	0.00	39,773.00
Sewer Revenue	0.00	388,002.29	0.00	0.00	388,002.29	0.00	0.00	0.00	0.00	0.00	388,002.29
Garbage Revenue	357,985.13	0.00	0.00	0.00	357,985.13	0.00	0.00	0.00	0.00	0.00	357,985.13
Park Revenue	0.00	0.00	0.00	0.00	0.00	0.00	21,530.42	0.00	21,530.42	0.00	21,530.42
Fire Mitigation Fees	0.00	0.00	0.00	0.00	0.00	14,035.74	0.00	0.00	14,035.74	0.00	14,035.74
Property Tax Revenue	0.00	0.00	0.00	0.00	0.00	0.00	102.69	0.00	102.69	0.00	102.69
4510.03 - Property Tax Revenue - 03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4510.06 - Property Tax Revenue - 06	0.00	0.00	0.00	0.00	0.00	410.77	0.00	0.00	410.77	0.00	410.77
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	410.77	102.69	0.00	513.46	0.00	513.46
Other Revenue	0.00	0.00	26,496.40	0.00	26,496.40	0.00	0.00	0.00	0.00	0.00	26,496.40
4999.05 - Other Revenue - 05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00	0.00	26,496.40	0.00	26,496.40	0.00	0.00	0.00	0.00	0.00	26,496.40
Total Income	357,985.13	405,227.29	945,411.92	0.00	1,708,624.34	14,446.51	21,633.11	0.00	38,079.62	0.00	1,744,703.96
Gross Profit	357,985.13	405,227.29	945,411.92	0.00	1,708,624.34	14,446.51	21,633.11	0.00	36,079.62	0.00	1,744,703.96
Expense											
Salaries and Wages - Admin	6,165.71	0.00	0.00	0.00	6,165.71	0.00	0.00	0.00	0.00	0.00	6,165.71
5020.02 - Salaries Administration - 02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5020.03 - Salaries Administration - 03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5020.04 - Salaries Administration - 04	0.00	12,331.41	0.00	0.00	12,331.41	0.00	0.00	0.00	12,331.41	0.00	12,331.41
5020.05 - Salaries Administration - 05	0.00	0.00	80,154.18	0.00	80,154.18	0.00	0.00	0.00	80,154.18	0.00	80,154.18
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	6,165.71	12,331.41	80,154.18	0.00	98,651.30	0.00	24,862.83	0.00	24,862.83	0.00	123,314.13
Salaries and Wages - O&M	6,198.72	0.00	0.00	0.00	6,198.72	0.00	0.00	0.00	0.00	0.00	6,198.72
5032.02 - Salaries & Wages O & M - 02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5032.03 - Salaries & Wages O & M - 03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5032.04 - Salaries & Wages O & M - 04	0.00	12,397.43	0.00	0.00	12,397.43	0.00	0.00	0.00	12,397.43	0.00	12,397.43
5032.05 - Salaries & Wages O & M - 05	0.00	0.00	80,583.31	0.00	80,583.31	0.00	0.00	0.00	80,583.31	0.00	80,583.31
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	6,198.72	12,397.43	80,583.31	0.00	99,179.46	0.00	24,784.87	0.00	24,784.87	0.00	123,974.33
Benefits - Office	794.79	0.00	0.00	0.00	794.79	0.00	0.00	0.00	0.00	0.00	794.79
5103.02 - Benefits - Admin. - 02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5103.03 - Benefits - Admin. - 03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5103.04 - Benefits - Admin. - 04	0.00	1,589.58	0.00	0.00	1,589.58	0.00	0.00	0.00	1,589.58	0.00	1,589.58
5103.05 - Benefits - Admin. - 05	0.00	0.00	10,332.29	0.00	10,332.29	0.00	0.00	0.00	10,332.29	0.00	10,332.29
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	794.79	1,589.58	10,332.29	0.00	12,716.66	0.00	3,179.17	0.00	3,179.17	0.00	15,895.83
Benefits - O&M	2,272.84	0.00	0.00	0.00	2,272.84	0.00	0.00	0.00	0.00	0.00	2,272.84
5104.02 - Benefits - O & M - 02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5104.03 - Benefits - O & M - 03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5104.04 - Benefits - O & M - 04	0.00	4,545.66	0.00	0.00	4,545.66	0.00	0.00	0.00	4,545.66	0.00	4,545.66

Alpine Springs County Water District
Profit & Loss by Fund

July through December 2023

Accrual Basis

	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
5104.05 - Benefits - O & M - 05	0.00	0.00	29,546.84	0.00	29,546.84	0.00	0.00	0.00	0.00	0.00	29,546.84
5104.10 - Health Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5104.20 - Pension Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5104.30 - 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	2,272.84	4,545.66	29,546.84	0.00	36,365.34	0.00	9,091.34	0.00	9,091.34	0.00	45,456.68
Health Plan Co-insurance	71.38	0.00	0.00	0.00	71.38	0.00	0.00	0.00	0.00	0.00	71.38
5106.02 - Health Plan Co-insur. - 02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5106.03 - Health Plan Co-insur. - 03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5106.04 - Health Plan Co-insur. - 04	0.00	142.75	0.00	0.00	142.75	0.00	0.00	0.00	285.50	0.00	285.50
5106.05 - Health Plan Co-insur. - 05	0.00	0.00	927.87	0.00	927.87	0.00	0.00	0.00	0.00	0.00	142.75
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	927.87
Total Health Plan Co-insurance	71.38	142.75	927.87	0.00	1,142.00	0.00	285.50	0.00	285.50	0.00	1,427.50
Directors' Fees	1,220.00	0.00	0.00	0.00	1,220.00	0.00	0.00	0.00	0.00	0.00	1,220.00
5110.02 - Directors Fees - 02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5110.03 - Directors Fees - 03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5110.04 - Directors Fees - 04	0.00	1,220.00	0.00	0.00	1,220.00	0.00	1,220.00	0.00	1,220.00	0.00	1,220.00
5110.05 - Directors Fees - 05	0.00	0.00	1,220.00	0.00	1,220.00	0.00	0.00	0.00	0.00	0.00	1,220.00
5110.06 - Directors Fees - 06	0.00	0.00	0.00	0.00	0.00	1,220.00	0.00	0.00	1,220.00	0.00	1,220.00
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	1,220.00	1,220.00	1,220.00	0.00	3,660.00	1,220.00	1,220.00	0.00	2,440.00	0.00	6,100.00
Insurance - Administration	7,137.14	0.00	0.00	0.00	7,137.14	0.00	0.00	0.00	0.00	0.00	7,137.14
5120.02 - Insurance - Admin. - 02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5120.03 - Insurance - Admin. - 03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5120.04 - Insurance - Admin. - 04	0.00	7,137.13	0.00	0.00	7,137.13	0.00	0.00	0.00	7,137.14	0.00	7,137.14
5120.05 - Insurance - Admin. - 05	0.00	0.00	7,137.13	0.00	7,137.13	0.00	0.00	0.00	0.00	0.00	7,137.13
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	7,137.14	7,137.13	7,137.13	0.00	21,411.40	0.00	7,137.14	0.00	7,137.14	0.00	28,548.54
Park Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5151.02 - Parts/Tools/Misc. Equip. - 02	303.38	0.00	0.00	0.00	303.38	0.00	0.00	0.00	0.00	0.00	303.38
5151.03 - Parts/Tools/Misc. Equip. - 03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5151.04 - Parts/Tools/Misc. Equip. - 04	0.00	2,905.59	0.00	0.00	2,905.59	0.00	0.00	0.00	878.72	0.00	3,784.31
5151.05 - Parts/Tools/Misc. Equip. - 05	0.00	0.00	12,389.49	0.00	12,389.49	0.00	0.00	0.00	0.00	0.00	12,389.49
5151.06 - Parts/Tools/Misc. Equip. - Other	0.00	0.00	0.00	0.00	0.00	303.38	0.00	0.00	303.38	0.00	303.38
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	303.38	2,905.59	12,389.49	0.00	15,598.46	303.38	878.72	0.00	1,182.10	0.00	16,780.56
Postage and Delivery	86.40	0.00	0.00	0.00	86.40	0.00	0.00	0.00	0.00	0.00	86.40
5162.02 - Postage & Delivery - 02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5162.03 - Postage & Delivery - 03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5162.04 - Postage & Delivery - 04	0.00	172.80	0.00	0.00	172.80	0.00	0.00	0.00	345.59	0.00	345.59
5162.05 - Postage & Delivery - 05	0.00	0.00	1,123.16	0.00	1,123.16	0.00	0.00	0.00	0.00	0.00	1,123.16
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	86.40	172.80	1,123.16	0.00	1,382.36	0.00	345.59	0.00	345.59	0.00	1,727.95
Cleaning	90.00	0.00	0.00	0.00	90.00	0.00	0.00	0.00	0.00	0.00	90.00
5165.02 - Cleaning Service - 02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5165.03 - Cleaning Service - 03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5165.04 - Cleaning Service - 04	0.00	180.00	0.00	0.00	180.00	0.00	0.00	0.00	360.00	0.00	360.00
5165.05 - Cleaning Service - 05	0.00	0.00	1,170.00	0.00	1,170.00	0.00	0.00	0.00	0.00	0.00	1,170.00
Cleaning - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Cleaning	90.00	180.00	1,170.00	0.00	1,440.00	0.00	360.00	0.00	360.00	0.00	1,800.00

Alpine Springs County Water District

Profit & Loss by Fund

July through December 2023

2:50 PM

01/06/24

Accrual Basis

	Garbage - 02 (Enterprise)	Sewer - 04 (Enterprise)	Water - 05 (Enterprise)	Enterprise - ... (Enterprise)	Total Enterpr...	Fire - 06 (General)	Park - 03 (General)	General - Other (General)	Total General	Unclassified	TOTAL
Newsletter and Printing											
5166.02 - Newsletter - 02	80.05	0.00	0.00	0.00	80.05	0.00	0.00	0.00	0.00	0.00	80.05
5166.03 - Newsletter - 03	0.00	0.00	0.00	0.00	0.00	320.20	0.00	0.00	320.20	0.00	320.20
5166.04 - Newsletter - 04	0.00	160.10	0.00	0.00	160.10	0.00	0.00	0.00	0.00	0.00	160.10
5166.05 - Newsletter - 05	0.00	0.00	1,040.64	0.00	1,040.64	0.00	0.00	0.00	0.00	0.00	1,040.64
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
Total Newsletter and Printing	80.05	160.10	1,040.64	0.00	1,280.79	0.00	320.20	0.00	320.20	0.00	1,600.99
Office Expense											
5167.02 - Office Expense - 02	348.28	0.00	0.00	0.00	348.28	0.00	0.00	0.00	0.00	0.00	348.28
5167.03 - Office Expense - 03	0.00	0.00	0.00	0.00	0.00	0.00	1,393.13	0.00	1,393.13	0.00	1,393.13
5167.04 - Office Expense - 04	0.00	696.57	0.00	0.00	696.57	0.00	0.00	0.00	0.00	0.00	696.57
5167.05 - Office Expense - 05	0.00	0.00	4,527.68	0.00	4,527.68	0.00	0.00	0.00	0.00	0.00	4,527.68
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	348.28	696.57	4,527.68	0.00	5,572.53	0.00	1,393.13	0.00	1,393.13	0.00	6,965.66
Dues and Subscriptions											
5168.02 - Dues & Subscriptions - 02	53.50	0.00	0.00	0.00	53.50	0.00	0.00	0.00	0.00	0.00	53.50
5168.03 - Dues & Subscriptions - 03	0.00	0.00	0.00	0.00	0.00	0.00	214.00	0.00	214.00	0.00	214.00
5168.04 - Dues & Subscriptions - 04	0.00	107.00	0.00	0.00	107.00	0.00	0.00	0.00	0.00	0.00	107.00
5168.05 - Dues & Subscriptions - 05	0.00	0.00	815.50	0.00	815.50	0.00	0.00	0.00	0.00	0.00	815.50
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	53.50	107.00	815.50	0.00	976.00	0.00	214.00	0.00	214.00	0.00	1,190.00
Bank and Collection Fees											
5169.03 - Bank Fees - 03	0.00	0.00	0.00	0.00	0.00	0.00	633.10	0.00	633.10	0.00	633.10
5169.04 - Bank Fees - 04	0.00	699.87	0.00	0.00	699.87	0.00	0.00	0.00	0.00	0.00	699.87
5169.05 - Bank Fees - 05	0.00	0.00	699.87	0.00	699.87	0.00	0.00	0.00	0.00	0.00	699.87
5169.06 - Bank Fees - 06	0.00	0.00	0.00	0.00	0.00	699.88	0.00	0.00	699.88	0.00	699.88
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	699.87	699.87	0.00	1,399.74	699.88	633.10	0.00	1,332.98	0.00	2,732.72
Analytical Testing											
Accounting Fees	0.00	0.00	5,801.20	0.00	5,801.20	0.00	0.00	0.00	0.00	0.00	5,801.20
5180.02 - Consultants-Accounting - 02	6,957.31	0.00	0.00	0.00	6,957.31	0.00	0.00	0.00	0.00	0.00	6,957.31
5180.03 - Consultants-Accounting - 03	0.00	0.00	0.00	0.00	0.00	0.00	6,957.31	0.00	6,957.31	0.00	6,957.31
5180.04 - Consultants-Accounting - 04	0.00	6,957.31	0.00	0.00	6,957.31	0.00	0.00	0.00	0.00	0.00	6,957.31
5180.05 - Consultants-Accounting - 05	0.00	0.00	6,957.31	0.00	6,957.31	0.00	0.00	0.00	0.00	0.00	6,957.31
5180.06 - Consultants-Accounting - 06	0.00	0.00	0.00	0.00	0.00	6,957.32	0.00	0.00	6,957.32	0.00	6,957.32
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	6,957.31	6,957.31	6,957.31	0.00	20,871.93	6,957.32	6,957.31	0.00	13,914.63	0.00	34,786.56
Legal Fees											
5190.03 - Consultants-Legal Fees - 03	0.00	0.00	0.00	0.00	0.00	0.00	215.63	0.00	215.63	0.00	215.63
5190.04 - Consultants-Legal Fees - 04	0.00	1,509.37	0.00	0.00	1,509.37	0.00	0.00	0.00	0.00	0.00	1,509.37
5190.05 - Consultants-Legal Fees - 05	0.00	0.00	1,509.37	0.00	1,509.37	0.00	0.00	0.00	0.00	0.00	1,509.37
5190.06 - Consultants-Legal Fees - 06	0.00	0.00	0.00	0.00	0.00	1,078.13	0.00	0.00	1,078.13	0.00	1,078.13
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	1,509.37	1,509.37	0.00	3,018.74	1,078.13	215.63	0.00	1,293.76	0.00	4,312.50
Consultants-Misc.											
5196.02 - Consultants-Misc. - 02	188.10	0.00	0.00	0.00	188.10	0.00	0.00	0.00	0.00	0.00	188.10
5196.03 - Consultants-Misc. - 03	0.00	0.00	0.00	0.00	0.00	0.00	376.20	0.00	376.20	0.00	376.20
5196.04 - Consultants-Misc. - 04	0.00	376.20	0.00	0.00	376.20	0.00	0.00	0.00	0.00	0.00	376.20
5196.05 - Consultants-Misc. - 05	0.00	0.00	2,445.30	0.00	2,445.30	0.00	0.00	0.00	0.00	0.00	2,445.30
5196.06 - Consultants-Misc. - 06	0.00	0.00	0.00	0.00	0.00	376.20	0.00	0.00	376.20	0.00	376.20
Consultants-Misc. - Other	0.00	0.00	0.00	0.00	0.00	0.00	219.00	0.00	219.00	0.00	219.00

Alpine Springs County Water District
Profit & Loss by Fund

Accrual Basis

July through December 2023

	Garbage - 02 (Enterprise)	Sewer - 04 (Enterprise)	Water - 05 (Enterprise)	Enterprise - ... (Enterprise)	Total Enterpr...	Fire - 06 (General)	Park - 03 (General)	General - Other (General)	Total General	Unclassified	TOTAL
Total Consultants-Misc.	188.10	376.20	2,445.30	0.00	3,009.60	376.20	595.20	0.00	971.40	0.00	3,981.00
NTFD Contract	0.00	0.00	0.00	0.00	0.00	43,300.76	0.00	0.00	43,300.76	0.00	43,300.76
Fire Fuel Management Fee	0.00	0.00	0.00	0.00	0.00	4,232.55	0.00	0.00	4,232.55	0.00	4,232.55
Building Maintenance											
5231.02 - Building Maint/Supplies - 02	137.08	0.00	0.00	0.00	137.08	0.00	0.00	0.00	0.00	0.00	137.08
5231.03 - Building Maint/Supplies - 03	0.00	0.00	0.00	0.00	0.00	0.00	619.04	0.00	619.04	0.00	619.04
5231.04 - Building Maint/Supplies - 04	0.00	274.17	0.00	0.00	274.17	0.00	0.00	0.00	0.00	0.00	274.17
5231.05 - Building Maint/Supplies - 05	0.00	0.00	1,976.35	0.00	1,976.35	0.00	0.00	0.00	0.00	0.00	1,976.35
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	137.08	274.17	1,976.35	0.00	2,387.60	0.00	619.04	0.00	619.04	0.00	3,006.64
Equipment Maintenance - Admin											
5232.02 - R & M Admin - 02	210.96	0.00	0.00	0.00	210.96	0.00	0.00	0.00	0.00	0.00	210.96
5232.03 - R & M Admin - 03	0.00	0.00	0.00	0.00	0.00	0.00	843.83	0.00	843.83	0.00	843.83
5232.04 - R & M Admin - 04	0.00	421.92	0.00	0.00	421.92	0.00	0.00	0.00	0.00	0.00	421.92
5232.05 - R & M Admin - 05	0.00	0.00	3,006.58	0.00	3,006.58	0.00	0.00	0.00	0.00	0.00	3,006.58
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	210.96	421.92	3,006.58	0.00	3,639.46	0.00	843.83	0.00	843.83	0.00	4,483.28
Vehicle Maintenance and Rep.											
5239.02 - R & M Vehicles - 02	288.11	0.00	0.00	0.00	288.11	0.00	0.00	0.00	0.00	0.00	288.11
5239.03 - R & M Vehicles - 03	0.00	0.00	0.00	0.00	0.00	0.00	1,152.45	0.00	1,152.45	0.00	1,152.45
5239.04 - R & M Vehicles - 04	0.00	576.23	0.00	0.00	576.23	0.00	0.00	0.00	0.00	0.00	576.23
5239.05 - R & M Vehicles - 05	0.00	0.00	3,745.48	0.00	3,745.48	0.00	0.00	0.00	0.00	0.00	3,745.48
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.	288.11	576.23	3,745.48	0.00	4,609.82	0.00	1,152.45	0.00	1,152.45	0.00	5,762.27
Maintenance Water and Sewer											
5240.04 - R & M Water/Sewer - 04	0.00	51,376.44	0.00	0.00	51,376.44	0.00	0.00	0.00	0.00	0.00	51,376.44
5240.05 - R & M Water/Sewer - 05	0.00	0.00	48,392.07	0.00	48,392.07	0.00	0.00	0.00	0.00	0.00	48,392.07
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	51,376.44	48,392.07	0.00	99,768.51	0.00	0.00	0.00	0.00	0.00	99,768.51
Gas and Electric - Admin											
5311.02 - Gas & Electric - Admin - 02	3,036.90	0.00	0.00	0.00	3,036.90	0.00	0.00	0.00	0.00	0.00	3,036.90
5311.03 - Gas & Electric - Admin - 03	0.00	0.00	0.00	0.00	0.00	0.00	1,924.77	0.00	1,924.77	0.00	1,924.77
5311.04 - Gas & Electric - Admin - 04	0.00	2,639.33	0.00	0.00	2,639.33	0.00	0.00	0.00	0.00	0.00	2,639.33
5311.05 - Gas & Electric - Admin - 05	0.00	0.00	3,528.75	0.00	3,528.75	0.00	0.00	0.00	0.00	0.00	3,528.75
5311.06 - Gas & Electric - Admin - 06	0.00	0.00	0.00	0.00	0.00	3,528.75	0.00	0.00	3,528.75	0.00	3,528.75
Gas and Electric - Admin - Other	0.00	0.00	0.00	0.00	0.00	-988.55	0.00	0.00	-988.55	0.00	-988.55
Total Gas and Electric - Admin	3,036.90	2,639.33	3,528.75	0.00	9,204.98	2,540.20	1,924.77	0.00	4,464.97	0.00	13,669.95
SCADA System											
5312.05 - SCADA System - 05	0.00	0.00	12,869.09	0.00	12,869.09	0.00	0.00	0.00	0.00	0.00	12,869.09
Total SCADA System	0.00	0.00	12,869.09	0.00	12,869.09	0.00	0.00	0.00	0.00	0.00	12,869.09
Travel and Entertainment											
Education Staff/Board	0.00	357.03	0.00	0.00	357.03	0.00	0.00	0.00	0.00	0.00	357.03
5323.04 - Education (GM & Board) - 04	0.00	0.00	357.02	0.00	357.02	0.00	0.00	0.00	0.00	0.00	357.02
5323.05 - Education (GM & Board) - 05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	357.03	357.02	0.00	714.05	0.00	0.00	0.00	0.00	0.00	714.05
Uniforms											
5324.02 - Uniforms - 02	45.64	0.00	0.00	0.00	45.64	0.00	0.00	0.00	0.00	0.00	45.64
5324.03 - Uniforms - 03	0.00	0.00	0.00	0.00	0.00	0.00	182.56	0.00	182.56	0.00	182.56
5324.04 - Uniforms - 04	0.00	91.28	0.00	0.00	91.28	0.00	0.00	0.00	0.00	0.00	91.28
5324.05 - Uniforms - 05	0.00	0.00	593.34	0.00	593.34	0.00	0.00	0.00	0.00	0.00	593.34

Alpine Springs County Water District Profit & Loss by Fund

July through December 2023

Accrual Basis

	Garbage - 02 (Enterprise)	Sewer - 04 (Enterprise)	Water - 05 (Enterprise)	Enterprise - ... (Enterprise)	Total Enterpri...	Fine - 06 (General)	Park - 03 (General)	General - Other (General)	Total General	Unclassified	TOTAL
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	45.64	91.28	593.34	0.00	730.26	0.00	182.56	0.00	182.56	0.00	912.82
ASCWD Fuel											
5342.02 - ASCWD Fuel - 02	205.17	0.00	0.00	0.00	205.17	0.00	0.00	0.00	0.00	0.00	205.17
5342.03 - ASCWD Fuel - 03	0.00	0.00	0.00	0.00	0.00	0.00	820.69	0.00	820.69	0.00	820.69
5342.04 - ASCWD Fuel - 04	0.00	410.35	0.00	0.00	410.35	0.00	0.00	0.00	0.00	0.00	410.35
5342.05 - ASCWD Fuel - 05	0.00	0.00	2,667.26	0.00	2,667.26	0.00	0.00	0.00	0.00	0.00	2,667.26
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	205.17	410.35	2,667.26	0.00	3,282.78	0.00	820.69	0.00	820.69	0.00	4,103.47
Telephone - Administration											
5371.02 - Telephone - 02	83.21	0.00	0.00	0.00	83.21	0.00	0.00	0.00	0.00	0.00	83.21
5371.03 - Telephone - 03	0.00	0.00	0.00	0.00	0.00	0.00	332.85	0.00	332.85	0.00	332.85
5371.04 - Telephone - 04	0.00	166.42	0.00	0.00	166.42	0.00	0.00	0.00	0.00	0.00	166.42
5371.05 - Telephone - 05	0.00	0.00	1,081.75	0.00	1,081.75	0.00	0.00	0.00	0.00	0.00	1,081.75
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	83.21	166.42	1,081.75	0.00	1,331.38	0.00	332.85	0.00	332.85	0.00	1,664.23
Government Mandates											
5394.02 - Gov Mandates - Garbage - 02	787.25	0.00	0.00	0.00	787.25	0.00	0.00	0.00	0.00	0.00	787.25
5394.03 - Gov Mandates - Parks - 03	0.00	0.00	0.00	0.00	0.00	0.00	3,148.99	0.00	3,148.99	0.00	3,148.99
5394.04 - Gov Mandates - Sewer - 04	0.00	1,574.49	0.00	0.00	1,574.49	0.00	0.00	0.00	0.00	0.00	1,574.49
5394.05 - Gov Mandates - Water - 05	0.00	0.00	10,234.20	0.00	10,234.20	0.00	0.00	0.00	0.00	0.00	10,234.20
5394.06 - Gov Mandates - Fine - 06	0.00	0.00	0.00	0.00	0.00	241.65	0.00	0.00	241.65	0.00	241.65
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	787.25	1,574.49	10,234.20	0.00	12,595.94	241.65	3,148.99	0.00	3,390.64	0.00	15,986.58
Garbage Services	106,892.40	0.00	0.00	0.00	106,892.40	0.00	0.00	0.00	0.00	0.00	106,892.40
Depreciation Expense											
5513.02 - Depreciation - 02	5,454.00	0.00	0.00	0.00	5,454.00	0.00	0.00	0.00	0.00	0.00	5,454.00
5513.03 - Depreciation - 03	0.00	0.00	0.00	0.00	0.00	0.00	5,454.00	0.00	5,454.00	0.00	5,454.00
5513.04 - Depreciation - 04	0.00	16,398.00	0.00	0.00	16,398.00	0.00	0.00	0.00	0.00	0.00	16,398.00
5513.05 - Depreciation - 05	0.00	0.00	95,652.00	0.00	95,652.00	0.00	0.00	0.00	0.00	0.00	95,652.00
5513.06 - Depreciation - 06	0.00	0.00	0.00	0.00	0.00	8,436.00	0.00	0.00	8,436.00	0.00	8,436.00
Total Depreciation Expense	5,454.00	16,398.00	95,652.00	0.00	117,504.00	8,436.00	5,454.00	0.00	13,890.00	0.00	131,394.00
Miscellaneous - O&M											
5602.02 - Misc. - O & M - 02	36.82	0.00	0.00	0.00	36.82	0.00	0.00	0.00	0.00	0.00	36.82
5602.03 - Misc. - O & M - 03	0.00	0.00	0.00	0.00	0.00	0.00	147.28	0.00	147.28	0.00	147.28
5602.04 - Misc. - O & M - 04	0.00	73.64	0.00	0.00	73.64	0.00	0.00	0.00	0.00	0.00	73.64
5602.05 - Misc. - O & M - 05	0.00	0.00	478.66	0.00	478.66	0.00	0.00	0.00	0.00	0.00	478.66
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	36.82	73.64	478.66	0.00	589.12	0.00	147.28	0.00	147.28	0.00	736.40
Total Expense	149,145.14	127,488.07	433,633.10	0.00	710,266.31	69,386.07	100,049.53	0.00	169,435.60	0.00	879,701.91
Net Ordinary Income	208,839.99	277,739.22	511,778.82	0.00	998,358.03	-54,939.56	-78,416.42	0.00	-133,355.98	0.00	865,002.05
Other Income/Expense											
Interest Revenue											
4850.02 Interest Revenue	2,771.37	0.00	0.00	0.00	2,771.37	0.00	0.00	0.00	0.00	0.00	2,771.37
4850.03 Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	2,771.37	0.00	2,771.37	0.00	2,771.37
4850.04 Interest Revenue	0.00	2,771.37	0.00	0.00	2,771.37	0.00	0.00	0.00	0.00	0.00	2,771.37
4850.05 Interest Revenue	0.00	0.00	2,771.37	0.00	2,771.37	0.00	0.00	0.00	0.00	0.00	2,771.37
4850.06 Interest Revenue	0.00	0.00	0.00	0.00	0.00	2,809.65	0.00	0.00	2,809.65	0.00	2,809.65
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

Alpine Springs County Water District
Profit & Loss by Fund

Accrual Basis

July through December 2023

	Garbage - 02 (Enterprise)	Sewer - 04 (Enterprise)	Water - 05 (Enterprise)	Enterprise - ... (Enterprise)	Total Enterpri...	Fine - 06 (General)	Park - 03 (General)	General - Other (General)	Total General	Unclassified	TOTAL
Total Interest Revenue	2,771.37	2,771.37	2,771.37	0.00	8,314.11	2,809.65	2,771.37	0.00	5,581.02	0.00	13,895.13
Total Other Income	2,771.37	2,771.37	2,771.37	0.00	8,314.11	2,809.65	2,771.37	0.00	5,581.02	0.00	13,895.13
Other Expense	0.00	0.00	101.52	0.00	101.52	0.00	0.00	0.00	0.00	0.00	101.52
Interest Expense	0.00	0.00	101.52	0.00	101.52	0.00	0.00	0.00	0.00	0.00	101.52
Total Other Expense	2,771.37	2,771.37	2,669.85	0.00	8,212.59	2,809.65	2,771.37	0.00	5,581.02	0.00	13,793.61
Net Other Income	211,611.36	280,510.59	514,448.67	0.00	1,006,570.62	-52,129.91	-75,645.05	0.00	-127,774.96	0.00	878,795.66
Net Income											

EXHIBIT D2

NTFPD-ASCWD Response Calls
December 2023

Basic Incident Number (FDJ)	Basic Incident Date Time	Basic Incident Full Address	Basic Incident Postal Code (FDJ.19)	Basic Incident Type (FDJ.23)	Basic Apparatus Call Sign List	Basic Primary Action Taken (FDJ.48)	Basic Additional Actions Taken 2 (FDJ.66)
2023034478	12/6/2023 19:53	500 ALPINE MEADOWS RD / 1000 SNOW CREST Road and Snow Crest Road	96146	Public service assistance, other	M56	Assist animal	
2023034541	12/7/2023 16:39	2600 ALPINE MEADOWS Road	96146	Motor vehicle accident with no injuries.	B5, E51, E5	Control traffic	
2023034914	12/11/2023 17:11	2600 ALPINE MEADOWS Road	96146	Rescue, EMS incident, other	M56	Emergency medical services, other	
2023035433	12/17/2023 10:37	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Emergency medical services, other	
2023035462	12/17/2023 15:40	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Emergency medical services, other	
2023035678	12/19/2023 17:00	2247 BEAR FALLS Lane	96146	Emergency medical service, other	M56	Emergency medical services, other	

Total Calls= 6

EXHIBIT D3



AGENDA NO: D3
MEETING DATE: 1/12/2024

General Managers Report

TO: ASCWD Board of Directors Date: January 04, 2024
FROM: Joe Mueller, General Manager
SUBJECT: General Manager and Office Activities for the Month of December 2023

Projects

1) Alpenglow (Previously Alpine Sierra) Subdivision

Reviewed planning documents dating back to 2013 and prior.

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

- Fulfilled audit requests from Damore Hamric & Schneider.
- Hosted a Community Holiday Open house.
- Holiday dinner was held for Staff and Board members.
- Formed a Community Advisory Board to discuss the Fire and Emergency medical agreement.
- Discussed fire protection and emergency medical services in one-on-one meetings with community members.
- Reviewed numerous building and/or remodeling plans with Operations staff and Placer County that have conflicts with District water or sewer lines.
- Continued discussion with NTFPD, Chief Leighton on fire protection and emergency medical services.
- Worked with Operations and Office staff on the reimbursement of expenses due to a tree companies' negligence.

- Assisted Operations with the evaluation of numerous water losses and / or leak identification.
- Attended the monthly area General Managers meeting.

Office Activities Performed by Office Manager

- Completed online courses for Ethics and Harassment Training.
- Continued software research that would allow online payments for utility billing and accounting.
- Finalize moving long term disability insurance to SDRMA.
- Made multiple calls a week trying to get Liberty Utility Bills – they are having issues with their new system.
- Filed and organized documents throughout the office.
- As of January 8th, 2024, Accounts Receivable are \$52,566 representing 19 outstanding payment invoices, down from 23 last month.

EXHIBIT D4

**ASCWD OPERATIONS REPORT
WATER / WASTEWATER
FOR 12-1-23 THRU 12-31-23**

TO: Board of Directors
DATE January 12th, 2024
FROM: Miguel Ramirez, Operations & Maintenance

Wastewater Flows: 31 Days / December 2023 normal operation throughout the month.

<u>Minimum Flow</u>	<u>Maximum Flow</u>	<u>Average Flow</u>
14,000 GPD	208,000 GPD	67,000 GPD

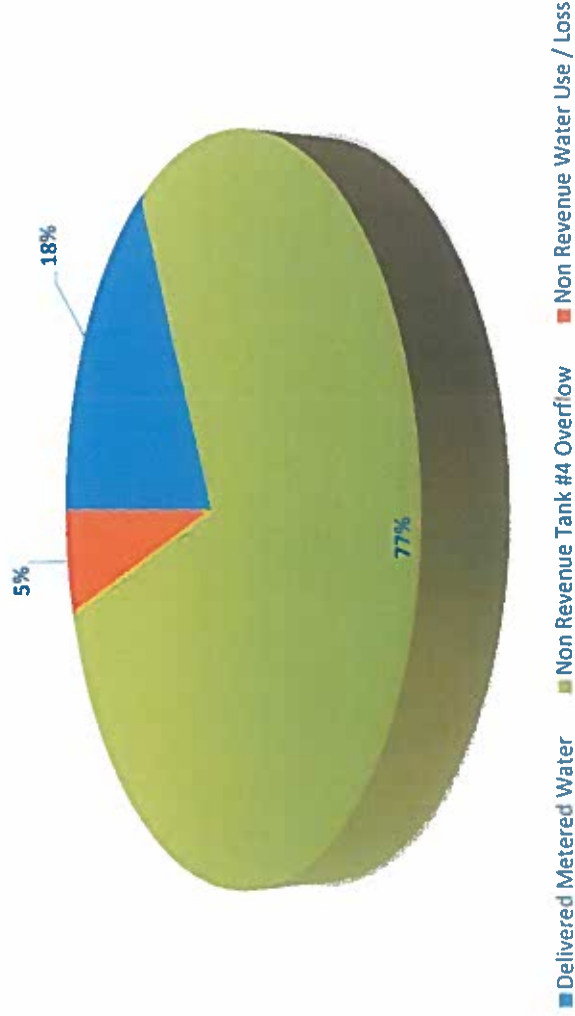
Operations / Maintenance / Repairs:

- All routine water zone samples came back absent from Coliform and E-coli.
- We completed the Raw water sampling for Spring 1, Spring 2&4, Spring 3, R-1 Northern and AMEW #1(Quarterly Quanti-tray samples on our sources)
- Assisted Mountain Pipeline on locating Wastewater lines for a future build on Mineral Springs. (New Home that we will be helping with related infrastructure connections summer 2024).
- Assisted Longo Inc. on a leak we found on a homeowner's house service in BCA. (It's deep and buried in the middle of his driveway).
- The Ski Area has used over 14,000,000 gallons as of December 31st for snowmaking water. (We will be working with the Ski Area this summer on some related telemetry issues from our Wells to their booster station located at Deer Park).
- Robb has completed a safety course on the proper handling of Asbestos Cement pipe and has started a class in Collection System Maintenance.
- We are also actively working with the State Sanitary Engineer in the transfer of older chemical monitoring records from the Lassen District to Sacramento.

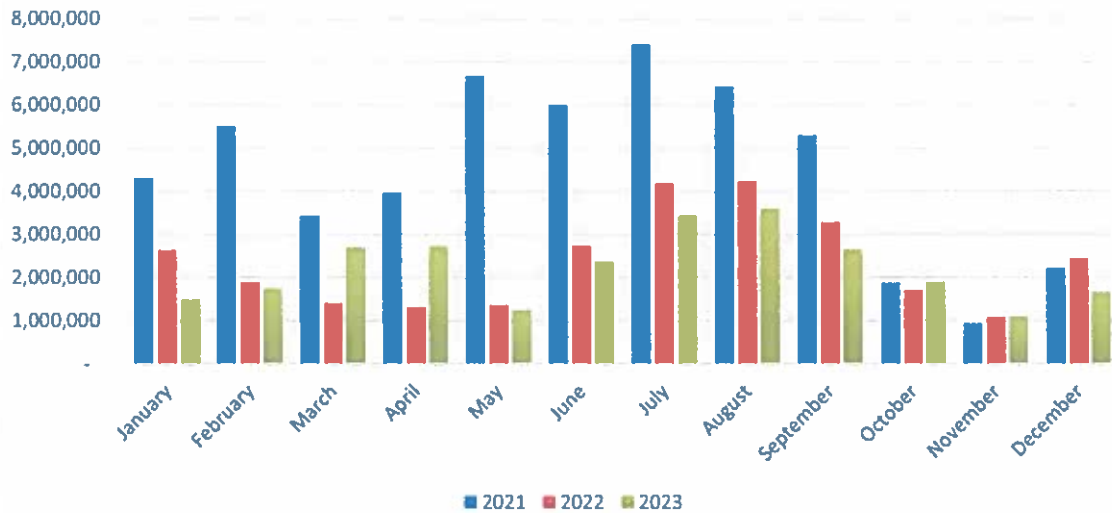
ALPINE SPRINGS COUNTY WATER DISTRICT December 2023 WATER REPORT

Total Potable Water Production	9,362,285	Gallons
Delivered Metered Water	1,666,607	Gallons
Non Revenue Tank #4 Overflow	7,206,936	Gallons
Non Revenue Water Use / Loss	488,742	Gallons

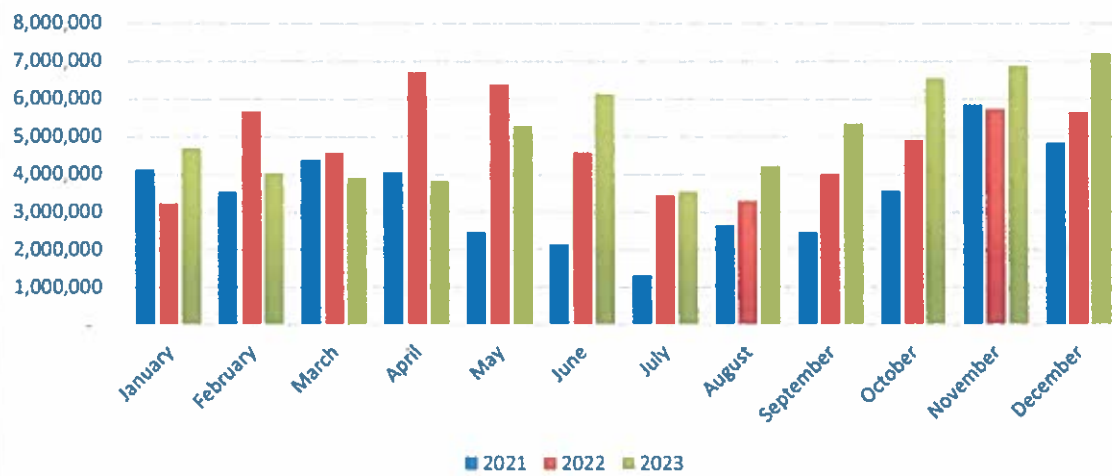
Water Use December 2023



Delivered Metered Water per Month (gallons)



Non Revenue Tank #4 Overflow to Bear Creek per Month (gallons)



Total Water Production per Month (gallons)

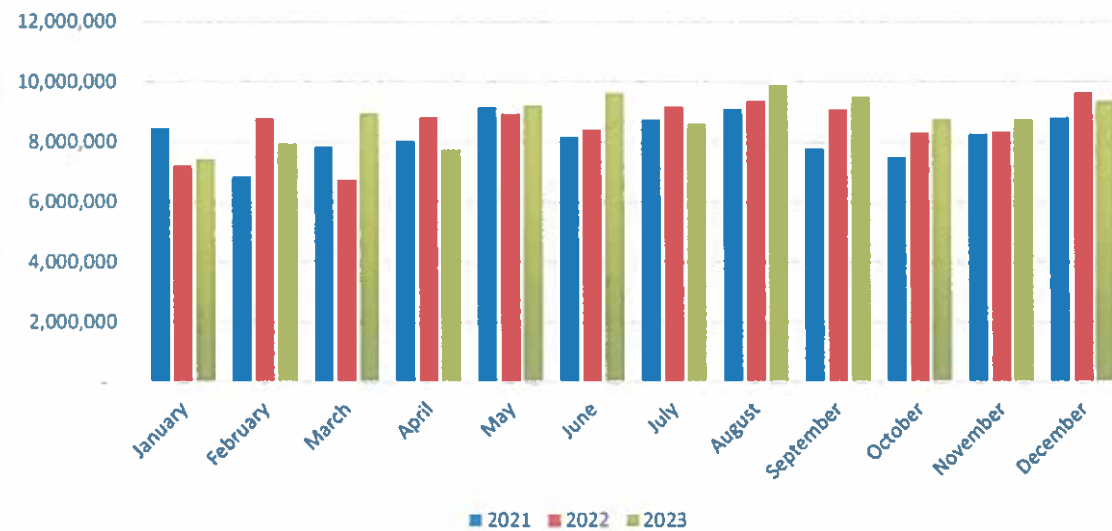


EXHIBIT D5

T-TSA BOARD MEETING SUMMARY

12/05/2023 Special BOD Meeting

1) The December 5, 2023 Board meeting was held in person:

- T-TSA Board Meeting Videos available at: <https://vimeo.com/user183648821>

2) Public Comment (provided during Public Comment or Agenda items).

None.

3) No Sanitary Sewer Overflows.

4) Status Report:

a) Operations Report:

- All plant waste discharge requirements were met and the plant performed well through the month.
- Drained and cleaned chem and recarb clarifiers side one to facilitate clarifier repairs.
- Continue to monitor and evaluate Sodium Hypochlorite pilot project for effluent disinfection.
- Digester Cleaning Complete
- Removed and replaced iron sponge media.
- Cleaned dewatering building centrate and sludge feed tanks.

b) Laboratory Report:

- Staff performed necessary laboratory testing.
- Corrective actions accepted by assessor.
- Lab completed annual proficiency testing with 100% pass rate.
- Lab in process of completing application for ELAP certification.

c) Capital Projects Report:

- **Projects Complete:** Roof Repair Project. **Projects Under Construction:** Sodium Hypochlorite Foundation Project Bid Phase: None **Projects in Development:** Boiler Replacement Project, 2022 Filter Influent Condition Assessment Project, 2022 Sodium Hypochlorite Disinfection Full Scale Project, 2022 TRI Alpine Meadows to Olympic Valley Rehabilitation Project, and 2024 Front Parking & Landscaping Improvements Project.

d) Other Items Report: The Board Approved:

- Approval of the minutes of the Regular Board meeting on October 18, 2023 and the Special meeting on October 31, 2023.
- Approval of payment of General Fund warrants and Financial Statements.
- Approval to declare the 1995 Cat 950F Loader as Surplus Equipment for Auction.
- Approval to award the procurement of 2024 Cat 938 Wheel Loader and 20247 Cat 246D3 Skid Steer.
- Approval of the Emergency Launder Repair Project.
- Approval of Resolution No. 16-2023 Updating the Signatory Authorization for Agency Depository Accounts, Checks, and General Fund Warrants.
- Approval of Bartkiewicz, Kronick and Shanahan (BKS) Legal Services Rate Increase.
- Approval of Board attendance at the 2024 CASA Winter Conference.

• Additionally:

- Collaborated with TSD & TDPUD on Sierra Sun article for 2023 Water Professionals Appreciation week 10/7-10/15/2023. Staff celebrated with an appreciation luncheon and several breakfast/lunch snacks throughout the week.
- Halloween potluck and costume contest. The GM awarded a \$50 gift card to the winner.
- Thanksgiving luncheon for all staff catered by Smokey's BBQ.
- T-TSA Virtual Thanksgiving Food Drive for Sierra Community House raised \$1,605.
- T-TSA Toys For Tots (Toy Drive) and Tahoe Community Cares Winter Coat Drive, on the 1st day staff had already collected 23 coats and 14 toys. Donations continue through December 13th.
- T-TSA Virtual Holiday Food Drive for Sierra Community House has raised \$1,150 so far and continues through December 13th.

EXHIBIT E1

Alpine Springs County Water District
Budget and Finance Committee Report
Thursday December 7, 2023

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

1. PUBLIC COMMENT

a. No public comment.

2. ITEMS FOR COMMITTEE DISCUSSION AND RECOMMENDED ACTION

a. Monthly Financial Reports

i. The committee recommends approving the November 2023 financials. Mike reported on Accounts Receivable improving but still behind last year in both dollar amount and number of unpaid bills. Joe reported that several more accounts have been paid

b. Treasurer's Report

i. We discussed the monthly treasurer's report. Next month some of the t-bill/cd's will be coming due with Wells Fargo. The change over from Bank of the West to Plumas Bank is in process. Mike has some automatic payments to get changed over still but feels they can be completed by next month. We noted the improved return on our CERBT account.

c. Unbudgeted Expenses

i. The Bear Creek Armoring Project has been completed just ahead of the storms in November at very near the projected cost of \$40,000 to the contractor and about another \$40,000 to the engineer.

3. MEMBERS' COMMENTS

a. None

4. CORRESPONDENCE

a. Joe shared that there have been about 15 requests from customers for late fee waivers this year. He has granted all but two of them.

5. ADJOURNMENT

a. The committee adjourned at 10:00 a.m.

6. NEXT MEETING

a. Next B&F meeting: January 11, 2024, 9:30 a.m.

ALPINE SPRINGS COUNTY WATER DISTRICT JANUARY 2024 TREASURERS REPORT FY 23/24

	Account Balance	Report Date	Interest
Checking Bank of the West / Plumas	\$ 187,400	1/2/2024	0.00%
LAIF	\$ 345,576	1/2/2024	3.843%
Placer County Treasurer	\$ 366,304	11/30/2023	3.133%
CERBT	\$ 116,741	12/29/2023	5.510%
Wells Fargo	\$ 1,350,000	9/28/2023	4.8% / 5.5%
	<u>\$2,366,020</u>		

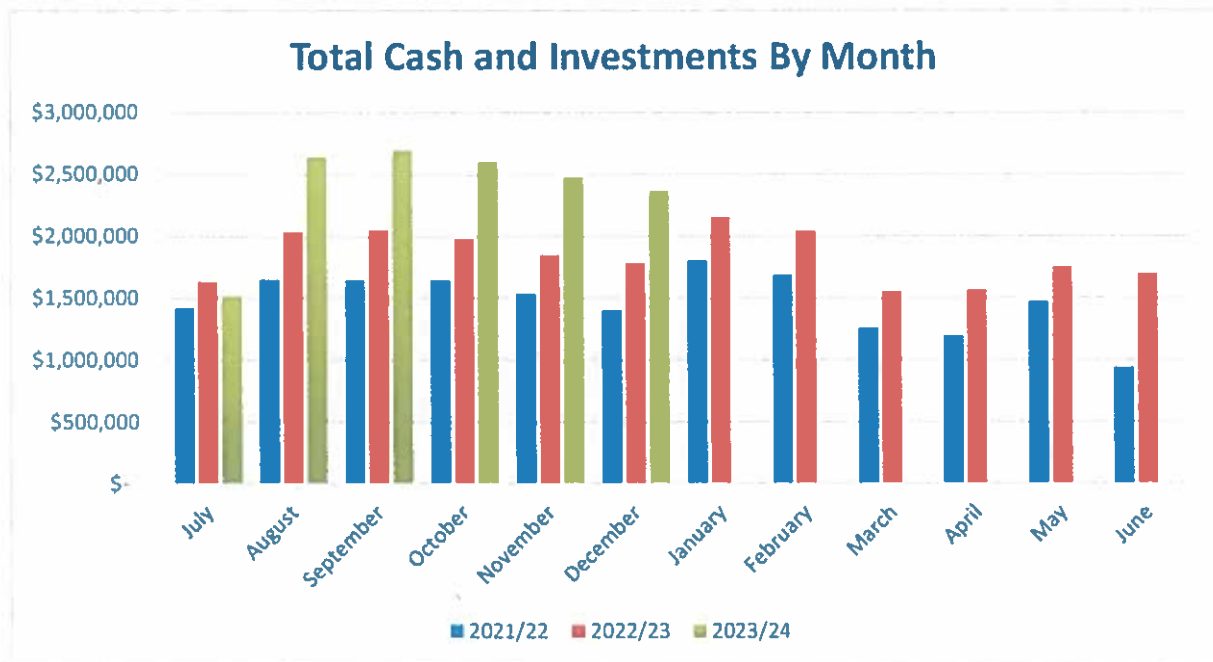
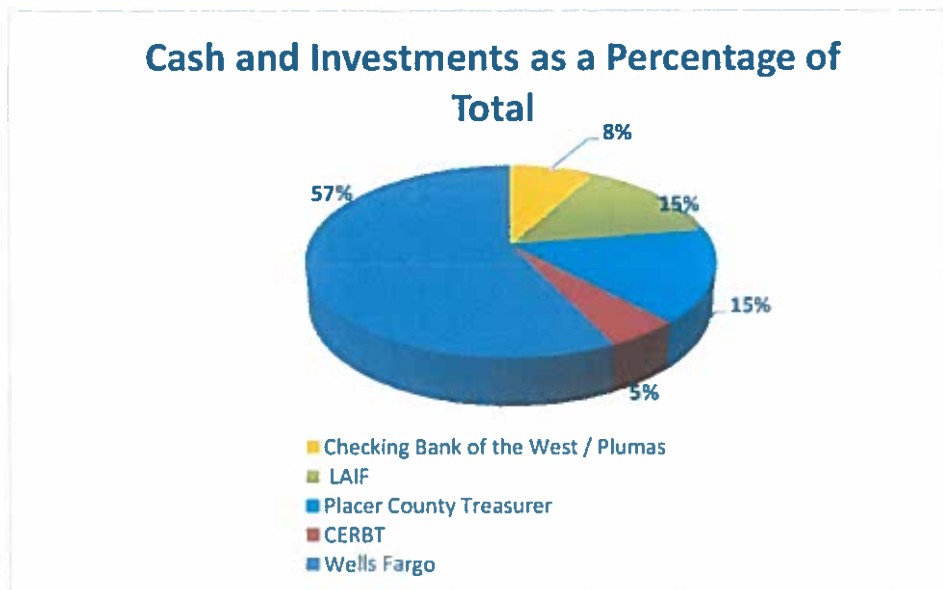


EXHIBIT F1



AGENDA NO: F1

MEETING DATE: 01/12/2024

Staff Report

TO: ASCWD Board of Directors

Date: January 4, 2024

FROM: Joe Mueller, General Manager

SUBJECT: ASCWD COMMITTEE ASSIGNMENTS

DISCUSSION:

Establish the 2024 ASCWD committee assignments for Budget and Finance, Administration and Personnel, Long Range Planning, Park, Recreation, and Greenbelt, and TTSA.

FISCAL IMPACT:

No fiscal impact.

ATTACHMENTS:

- 1- Committee Assignments for 2024

ALPINE SPRINGS COUNTY WATER DISTRICT
COMMITTEE ASSIGNMENTS FOR 2024 CALENDAR YEAR

Budget and Finance Committee

Janet Grant, Board Member, Chair

Evan Salke, Board Member, Member

Joe Mueller, General Manager, Member

Mike Dobrowski, Accountant

Administration and Personnel Committee

Jan Ganong, Board Member, Chair

Evan Salke, Board Member, Member

Joe Mueller, General Manager, Member

Long Range Planning Committee

Dave Smelser, Board Member, Chair

Christine York, Board Member, Member

Joe Mueller, General Manager, Member

Park, Recreation, and Greenbelt Committee

Christine York, Board Member, Chair

Jan Ganong, Board Member, Member

Joe Mueller, General Manager, Member

Tahoe-Truckee Sanitation Agency Representative

Dave Smelser, Board Member, ASCWD Representative

EXHIBIT F2



AGENDA NO: F2

MEETING DATE: 01/12/2024

Staff Report

TO: ASCWD Board of Directors

Date: January 6, 2024

FROM: Joe Mueller, General Manager

SUBJECT: SEMI ANNUAL REVIEW OF DISTRICT GOALS AND OBJECTIVES

BACKGROUND:

Per Policy 4.6.0, the Board of Directors and the General Manager are to develop annually a list of goals and objectives for the fiscal year. These goals and objectives can be directed towards staff, the General Manager and/or the Board itself and will be used to measure the overall performance of each.

The Administration and Personnel Committee met on March 29, 2023, to review, discuss and suggest updates to the Goals and Objectives for Fiscal Year (FY) 2023/24.

At the July 14, 2023, Regular ASCWD Board Meeting, the Board reviewed the recommended changes proposed by the Administration and Personnel Committee and voted to approve those changes for the FY 2023/24 ASCWD Goals and Objectives.

This is the Semi-Annual Review of FY 2023/24 Goals and Objectives Matrix.

DISCUSSION:

Discuss the Semi-Annual Review of the FY 2023/24 Goals and Objectives Matrix.

FISCAL IMPACT:

No fiscal impact

Attachments:

1. Semi-Annual - 2023/24 Board Goals and Objectives Matrix

Alpine Springs County Water District Board Goals/Objectives 2023/24 Matrix

Reviewed Semi Annually; December 2023 and July 2024

GOAL	OBJECTIVE (ACTION PLAN)	WHO	WHEN/ % COMPLETE	December 2023 Review	July 2024 Review
1. Review District's Mission Statement and Goals and Objectives annually	1.1 Review and revise as needed the District's Mission Statement and Board Goals and Objectives (Policy 4.6.0)	Administration and Personnel Committee, GM, Board	May 2024/100%	On track to be reviewed before May 2024	
	1.2 Review of General Manager	Administration and Personnel Committee, GM, Board	May 2024/ 100%	On track to be reviewed before May 2024	
2. Review existing policies at the Committee and Board level and make new policies as required for the management and operation of the District.	2.1 Maintain a long term strategic plan and update it every 3-5 years. Long Range Planning committee to review the District Master plan (Strategic Long-Range Plan) as it pertains to capital improvement projects and timelines for implementation. (Policy 1.0.0) (Policy 8.0.0) (Policy 8.1.0) (Policy 8.3.0)	Long Range Planning Committee, Board, GM	November 2024/ 100%	September 18, 2023 a LRPC meeting was held discussing the Districts Master plan including CIP planning and the sequencing of projects	

	2.2. Inform valley residents via a park bulletin board and the newsletter about water conservation practices. <i>(Policy 1.2.0)</i>	Board, GM	August 2024/ 100%	The Park bulletin is continuously updated with water conservation ideas throughout the park season		
	2.3. Maintain volunteer membership on Board Committees through continued communications via the District Newsletters and Park message board. <i>(Policy 2.0.0)</i>	Board, GM	June 2024/ 100%	Information on volunteer opportunities have been included in past District newsletters along with being posted on the park message board.		
	2.4. Discuss and update park user fees for Alpine Meadows residents/non-residents for the next park season. <i>(Policy 6.1.0)</i>	Park, Recreation, Greenbelt Committee, Board, GM	April 2024/ 100%	On track to be updated before April 2024		
	2.5. Identify possible locations for defensible space work on selected District owned greenbelt lands for the following fiscal year. <i>(Policy 6.6.0)</i>	Park, Recreation, Greenbelt Committee, Board, GM	June 2024/100%	On track to be reviewed before June 2024		
	2.6. Continue to develop, update, and keep current the multi-phase plan for		March 2024/ 75%	Staff continues to work with the Park, Recreation,		

<p>3. Budget resources to ensure that money, staff, and facilities are available for the District to operate within all the policies of the Board.</p>	<p>stewardship of District owned greenbelt lands. Through Community events, workshops, and the evaluation of a parcel tax for defensible space. <i>(Policy 6.6.0)</i></p>	<p>Park, Recreation, Greenbelt Committee, Board GM</p>		<p>Greenbelt Committee and the community at large to evaluate opportunities for District green belt lands</p>	
	<p>3.1 Approve fiscal budget each year. <i>Policy 2.6.0)</i></p>	<p>Budget and Finance Committee, Board, GM</p>	<p>June 2024/ 100%</p>	<p>On track to be developed and approved before June 2024</p>	
	<p>3.2 Review a list of all active District Contracts which will include: service provided, amount, inception date, and expiration date,</p>	<p>Budget and Finance Committee, Board, GM</p>	<p>February 2024/ 100%</p>	<p>A review of active District Contracts is part of the January 2024 Board of Directors Meeting</p>	
<p>4. Provide the public with Information about the District's activities including goals and objectives.</p>	<p>4.1 Provide information to the public via the park bulletin board, the District website, semi-annual newsletter, annual valley-wide meeting, and on the street communications.</p>	<p>Board, GM</p>	<p>Continuous 100%</p>	<p>The Fall newsletter was published in October, the District hosted a Holiday open house, and the District General Manager participated in the Annual valley</p>	

<p>5. Always communicate with each other, and the public in a polite and respectful manner.</p>	<p>5.1 Provide opportunity for residents to enter and attend meetings and events in person at the District office.</p>	<p>Board, GM</p>	<p>Continuous 100%</p>	<p>wide Meeting and the Annual Valley Evacuation Drill.</p>	<p>Board meetings are currently being held in person at the District office. As an added service the District continues to provide a zoom link for the community to view the meetings</p>		
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EXHIBIT F3



AGENDA NO: F3

MEETING DATE: 01/12/2024

Staff Report

TO: ASCWD Board of Directors

Date: January 4, 2024

FROM: Joe Mueller, General Manager

SUBJECT: DISTRICT CONTRACTS

BACKGROUND:

Per the Alpine Spring County Water District, Board Goals / Objectives 2023 /24 Matrix, Goal #3, Budget resources to ensure that money, staff, and facilities are available for the District to operate within all the policies of the Board, Objective 3.2, Annually review a list of all active District Contracts which will include: service provided, amount, inception date, and expiration date.

DISCUSSION:

Discuss the list of current District contracts and make comments or recommendations to staff.

FISCAL IMPACT:

No fiscal impact at this time, contracts are presented for review and discussion, all contracts are current and executed.

Attachments:

1. 2024 list of current ASCWD contracts

ASCWD 2024 ACTIVE CONTRACT LIST

CONTRACT	DATE SIGNED	TERM	EXPIRES	AMOUNT PER YEAR
NTPFD	1/8/2021	15 years	October 2026 - 36 month notice given October 2023	\$732,200
Cat 907M	11/14/2022	36 Months	12/21/2025	\$54,187
TTSD	6/9/2023	24 Months	June 30, 2025 / Franchise agreement with Placer County	\$214,000
Carollo Engineers CIP	12/8/2023	19 Months	6/30/2025	Task Based billed under CIP
Avaya Phones	12/18/2018	60 Months	1/10/2024	\$2,000
BB&K	2/1/2004	Open	Open	\$15,000
Reno Tax Services	2/21/2005	Open	Open	\$70,950
Tahoe Guide Web Services	4/13/2005	Open	Open	\$600
Tahoe Paper Trail	1/1/2008	Open	Open	\$4,800
CORE Utilities Inc. billing program	12/1/2012	Open	Open	\$650
Verizon Cell Phones	11/16/2016	Monthly	Open	\$1,980
Sierra Office Solutions (Copier/Scanner/Fax)	11/16/2016	Monthly	Open	\$2,848
Badger/Beacon water meter reading program	4/1/2019	Monthly	Open	\$1,560
Independent Technologies office computer support	9/29/2022	Monthly	Open	\$5,000

EXHIBIT F4



AGENDA NO: F4
MEETING DATE: 01/12/2024

Staff Report

TO: ASCWD Board of Directors

Date: January 04, 2024

FROM: Joe Mueller, General Manager

SUBJECT: Consideration of Resolution # 1-2024 Establishing and Correcting the Annual Proposition 4 Appropriations Limit for the Fiscal Year 2022/23 and Fiscal Year 2023/24

BACKGROUND:

State law requires the adoption of an annual appropriations limit, which restricts the growth of tax-funded programs and services by limiting the appropriation of proceeds of taxes.

Proposition 4, more commonly known as the Gann Initiative, was approved by the California electorate in November 1979. It is intended to restrict growth of tax-funded programs and services by limiting the appropriation of the proceeds of taxes to the 1978/79 base year limit, as adjusted annually for changes in population and inflation. Proceeds of taxes, in excess of the appropriations limit, with some exceptions, must be returned to the taxpayers by refund or reduction in tax rates, unless an extension of the limit is approved by majority popular vote. Proceeds of taxes include tax revenues and investment earnings, related to those tax revenues, proceeds from licenses and users/charges to the extent that they exceed the cost to cover those services, and discretionary tax funds used for contingency, emergency, unemployment, reserve, and retirement sinking funds, trust, or similar funds.

In June 1990, the California voters approved Proposition 111, amending the Gann Initiative to provide local agencies with the option of using either the city or county population change percentage (whichever is greater). Another provision of the amendment states that the Gann limit would be triggered only if tax proceeds exceed the limit for two consecutive fiscal years. Additionally, the proposition requires an annual review of the appropriations limit calculation by a qualified independent auditor, in conjunction with the annual financial audit.

Government Code Section 7910(a) states: "Each year, the governing body of each local jurisdiction shall, by resolution, establish its appropriations limit and make other necessary determinations for the following fiscal year, pursuant to Article XIII B of the California Constitution, at a regularly scheduled meeting or noticed special meeting. Fifteen days prior to the meeting, documentation used in the determination of the appropriations limit and other necessary determinations shall be available to the public. The determinations made pursuant to this section are legislative acts.

DISCUSSION:

An error was discovered in the appropriations limit calculation for fiscal year 2022/23 which required correction. The recalculated appropriations returned a result very close to the original calculation but did need to be corrected for accuracy. Due to the appropriations limit calculation building on themselves year after year the fiscal year 2023/24 also required a recalculation with a slight adjustment.

Both recalculated appropriations limits remain over twice the actual amount of the revenues the District receives from the proceeds of taxes insuring compliance with Proposition 4.

FISCAL IMPACT:

No fiscal impact, the District continues to remain well under its appropriations limit.

RECOMMENDATION:

Adopt Resolution 1-2024 Establishing and Correcting the Annual Proposition 4 Appropriations Limit for the Fiscal Year 2022/23 and Fiscal Year 2023/24

ATTACHMENTS:

- 1- Resolution NO. 1-2024

RESOLUTION NO. 1-2024

**RESOLUTION BY THE ALPINE SPRINGS COUNTY WATER DISTRICT
BOARD OF DIRECTORS
ESTABLISHING AND CORECTING APPROPRIATIONS LIMIT FOR THE
FISCAL YEAR JULY 1, 2023- JUNE 30, 2024, AND FISCAL YEAR JULY 1, 2022- JUNE 30, 2023**

WHEREAS, California Constitution Article XIII B establishes and imposes spending limitations upon various governmental entities including special districts and other political subdivisions within the definition of local governments; and,

WHEREAS, California Government Code Section 7900 and following, in implementation of said Article XIII B includes within the definition of local jurisdictions local agencies subject as a special district or other subdivision of the State.

WHEREAS, Government Code Section 7910 requires each local jurisdiction shall by Resolution, establish its appropriations limit for the following fiscal year pursuant to said Article XIII B; and,

WHEREAS, the Board of Directors of Alpine Springs County Water District as an entity of local government, a special district and body politic wishes to and intends hereby to establish its appropriations limit for the fiscal year 2022/2023 and fiscal year 2023/2024;

NOW THEREFORE, BE IT RESOLVED by the Board of Directors of the Alpine Springs County Water District, as follows:

1. For the fiscal year 2023/2024, the appropriations limit for this District is hereby established to be and is in the sum of:

\$2,189,369
2. For the fiscal year 2022/2023, the appropriations limit for this District is hereby established to be and is in the sum of:

\$2,113,087

That a copy of the formula and computations thereunder in determining and establishing the above appropriations limit for this District is attached hereto, marked Exhibit "1": and incorporated herein for greater particularity.

3. That there are no excess revenues subject to return.

12th day of January 2024, at a Meeting of the Board of Directors, by the following vote:

AYES: Directors _____

NOES: Directors _____

ABSENT: Directors _____

ABSTAIN: Directors _____

ALPINE SPRINGS COUNTY WATER DISTRICT

 Janet Grant, President
 President, Board of Directors

ATTEST:

 Joe Mueller, General Manager
 Secretary to the Board of Directors

CALCULATIONS FOR APPROPRIATIONS LIMIT
FOR THE FISCAL YEAR JULY 1, 2023 – JUNE 30, 2024

LIMIT CALCULATIONS

<u>FISCAL YEAR</u>	<u>CALCULATION BASE</u>	<u>ADJUSTMENT FACTOR</u>	<u>LIMIT</u>
1998/99	\$694,205	1.0687	\$741,897
1999/00	\$741,897	1.0763	\$798,537
2000/01	\$798,537	1.0977	\$862,899
2001/02	\$862,899	1.1165	\$963,427
2002/03	\$963,427	0.9861	\$950,050
2003/04	\$950,050	1.0404	\$988,032
2004/05	\$988,032	1.0236	\$1,011,350
2005/06	\$1,011,350	1.05818	\$1,070,189
2006/07	\$1,070,189	1.04313	\$1,116,351
2007/08	\$1,116,351	1.05402	\$1,176,656
2008/09	\$1,176,656	1.05103	\$1,236,701
2009/10	\$1,236,701	1.07778	\$1,258,689
2010/11	\$1,258,689	0.98318	\$1,237,513
2011/12	\$1,237,513	1.03392	\$1,279,489
2012/13	\$1,279,489	1.04745	\$1,340,206
2013/14	\$1,340,206	1.05351	\$1,411,924
2014/15	\$1,411,924	1.00778	\$1,422,909
2015/16	\$1,422,909	1.0425	\$1,483,321
2016/17	\$1,483,321	1.0551	\$1,565,007
2017/18	\$1,565,007	1.0428	\$1,631,989
2018/19	\$1,631,989	1.0435	\$1,702,980
2019/20	\$1,702,980	1.0446	\$1,778,933
2020/21	\$1,778,933	1.0505	\$1,868,722
2021/22	\$1,868,722	1.0637	\$1,987,852
2022/23	\$1,987,852	1.0630	\$2,113,087
2023/24	\$2,113,087	1.0361	\$2,189,369

This year's limit was calculated as follows:

Per Capita Ratio:	$\frac{4.44 + 100}{100} = 1.0444$
Population Ratio:	$\frac{-0.79 + 100}{100} = 0.9921$
Calc. of Factor for 2023/24	$1.0444 \times 0.9921 = 1.0361$
	$1.0361 \times \$2,113,087 = \$2,189,369$

CALCULATIONS FOR APPROPRIATIONS LIMIT
FOR THE FISCAL YEAR JULY 1, 2022 – JUNE 30, 2023

LIMIT CALCULATIONS

<u>FISCAL YEAR</u>	<u>CALCULATION BASE</u>	<u>ADJUSTMENT FACTOR</u>	<u>LIMIT</u>
1998/99	\$694,205	1.0687	\$741,897
1999/00	\$741,897	1.0763	\$798,537
2000/01	\$798,537	1.0977	\$862,899
2001/02	\$862,899	1.1165	\$963,427
2002/03	\$963,427	0.9861	\$950,050
2003/04	\$950,050	1.0404	\$988,032
2004/05	\$988,032	1.0236	\$1,011,350
2005/06	\$1,011,350	1.05818	\$1,070,189
2006/07	\$1,070,189	1.04313	\$1,116,351
2007/08	\$1,116,351	1.05402	\$1,176,656
2008/09	\$1,176,656	1.05103	\$1,236,701
2009/10	\$1,236,701	1.07778	\$1,258,689
2010/11	\$1,258,689	0.98318	\$1,237,513
2011/12	\$1,237,513	1.03392	\$1,279,489
2012/13	\$1,279,489	1.04745	\$1,340,206
2013/14	\$1,340,206	1.05351	\$1,411,924
2014/15	\$1,411,924	1.00778	\$1,422,909
2015/16	\$1,422,909	1.0425	\$1,483,321
2016/17	\$1,483,321	1.0551	\$1,565,007
2017/18	\$1,565,007	1.0428	\$1,631,989
2018/19	\$1,631,989	1.0435	\$1,702,980
2019/20	\$1,702,980	1.0446	\$1,778,933
2020/21	\$1,778,933	1.0505	\$1,868,722
2021/22	\$1,868,722	1.0637	\$1,987,852
2022/23	\$1,987,852	1.0630	\$2,113,087

This year's limit was calculated as follows:

$$\text{Per Capita Ratio: } \frac{7.55 + 100}{100} = 1.0755$$

$$\text{Population Ratio: } \frac{-1.16 + 100}{100} = 0.9884$$

$$\text{Calc. of Factor for 2022/23 } 1.0755 \times 0.9884 = 1.0630$$

$$1.0630 \times \$1,987,852 = \$2,113,087$$