
ALPINE SPRINGS COUNTY WATER DISTRICT

Directors: Albert Clement, Janet S. Grant, Evan Salke, Robert Tetrault, Christine York
General Manager: Joe Mueller

PUBLIC NOTICE

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

Date: Monday, January 13th, 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 DISABILITY-RELATED MODIFICATIONS 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 Wednesday January 8th, 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:** [865 5919 8848](#); **passcode:** [298501](#); Times listed are approximate.

Join Zoom Meeting:

<https://us06web.zoom.us/j/86559198848?pwd=0CmaDBQVdnDi0yi1kpaCbV5bVkbmFu.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.

270 Alpine Meadows Road, Alpine Meadows, CA 96146
Phone: (530) 583-2342 • Fax: (530) 583-0228 • www.alpinesprings.org

ALPINE SPRINGS COUNTY WATER DISTRICT

Directors: Albert Clement, Janet S. Grant, Evan Salke, Robert Tetrault, Christine York
General Manager: Joe Mueller

C. APPROVAL OF MINUTES

C1) DECEMBER REGULAR BOARD MEETING

The Board shall review and vote to approve the minutes of the Regular Board meeting of December 13th, 2024.

D. DEPARTMENT REPORTS

D1) FINANCIAL REPORT

Mike Dobrowski, CPA, shall discuss the December 2024 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 December 2024 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 December 2024.

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 2024 Water/Sewer Report.

D5) TTSA REPORT

The Board of Directors meeting was held on December 18th, 2024, meeting summary attached.

E. COMMITTEE REPORTS

E1) BUDGET & FINANCE COMMITTEE (PRESIDENT GRANT)

Met January 9th, the previous month December 12th, 2024, B&F report is attached.

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

No Meeting

E3) LONG RANGE PLANNING COMMITTEE

No Meeting

E4) ADMINISTRATION & PERSONNEL COMMITTEE

No Meeting

F. BUSINESS ITEMS FOR BOARD DISCUSSION & ACTION

F1) FINANCIAL AUDIT FOR THE FISCAL YEAR 2023 / 2024

Vera Kis from Damore Hamric & Schneider shall present the final Audit report for the fiscal year 2023 / 2024 and respond to questions.

F2) PUBLIC HEARING AND RESOLUTION FOR THE ANNUAL UPDATE OF THE CAPITAL FACILITIES AND MITIGATION EXPENDITURE PLAN FOR FISCAL YEAR 2024/2025

Consideration of Resolution #1-2025 Adopting the 2024/2025 Capital Facilities and Mitigation Fee Expenditure Plan.

ALPINE SPRINGS COUNTY WATER DISTRICT

Directors: Albert Clement, Janet S. Grant, Evan Salke, Robert Tetrault, Christine York
General Manager: Joe Mueller

- F3) PUBLIC HEARING AND RESOLUTION FOR SETTING FEES FOR COST RECOVERY OF FIRE & LIFE SAFETY ACTIVITIES
Consideration of Resolution #2-2025 Setting Fees for Cost Recovery of Fire & Life Safety Activities.
- F4) RESOLUTION REGARDING THE INSPECTION OF CERTAIN OCCUPANCIES REQUIRED TO PERFORM ANNUAL INSPECTIONS IN SUCH OCCUPANCIES PURSUANT TO SECTIONS 13146.2 AND 13146.3 OF THE CALIFORNIA HEALTH AND SAFETY CODE
Consideration of Resolution #3-2025 regarding mandatory inspections of certain occupancies per the California Health and Safety Code.
- F5) ASCWD COMMITTEE ASSIGNMENTS
Establish the 2025 ASCWD committee assignments for Budget and Finance, Administration and Personnel, Long Range Planning, Park, Recreation, and Greenbelt, and TTSA.

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

NONE

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 the remaining agenda items to the next regularly scheduled meeting.

Next regularly scheduled Board meeting – Friday February 14th, 2025, at 9:00 a.m.

I certify that on or before Wednesday January 8th, 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

1 **ALPINE SPRINGS COUNTY WATER DISTRICT**
2 **MINUTES OF THE REGULAR BOARD OF DIRECTORS MEETING**
3 **December 13, 2024**
4

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

6 President Grant called the meeting to order at 9:00 AM. It was noted Director Bert Clement was sworn
7 into office on December 11, 2024 and Director Robert Tetrault was sworn into office on December 13,
8 2024.

9
10 Directors Present: President Janet S. Grant, Bert Clement, and Robert Tetrault. Christine York arrived
11 at 9:27 AM

12 Directors Absent: Evan Salke

13 Staff Present: General Manager Joseph Mueller and Office Manager Laurie Axell
14

15 Guests included CPA Mike Dobrowski, Alan Whisler from NTFPD, Liz Zang, Charlie Miller, John
16 Moise, and Christopher Nelson. There may have been others who did not identify themselves.
17

18 **B. PUBLIC COMMENT**

19 Zang was surprised to see review of the NTFPD contract and approval both on today's agenda (Item
20 F1 below). She served on the Community Advisory Committee and although she is comfortable with
21 the contract, she is concerned about the process.
22

23 OVPSD General Manager Charlie Miller noted OVPSD's hiring of Miguel Rodriguez. While his
24 replacement at ASCWD is being recruited, Mueller asked for mutual aid if necessary. Unfortunately,
25 the employees union turned down the request. Miller was disappointed and is committed to working on
26 the relationship between the districts.
27

28 **C. APPROVAL OF MINUTES**

29 **C1) NOVEMBER REGULAR BOARD MEETING**

30 **It was moved by Clement and seconded by Tetrault to approve the minutes of the November 8,**
31 **2024 Regular Board meeting as corrected. Motion carried unanimously.**
32

33 **D. DEPARTMENT REPORTS**

34 **D1) FINANCIAL REPORT**

35 District CPA Mike Dobrowski presented the financial reports as of November 30, 2024. Accounts
36 receivable to date are significantly less than in prior years and the cash position exceeds what it was at
37 this time last year. A brief discussion followed clarifying the reports, including how Reserve
38 expenditures are shown.
39

40 **It was moved by Tetrault and seconded by Clement to approve the financial reports through**
41 **November 2024 as presented. Motion carried unanimously.**
42

43 **It was moved by Clement and seconded by Tetrault to approve payment of checks #33966 –**
44 **33993, payroll, and electronic fund transfers. Motion carried unanimously.**
45

46 **It was moved by Clement and seconded by Tetrault to approve the quarterly financial reports as**
47 **presented. Motion carried unanimously.**
48

49 **D2) FIRE DEPARTMENT REPORT**

50 Whisler reviewed the calls the District responded to in the past month. Seasonal defensible space
51 inspectors have been laid off for the winter.

1
2 **D3) GENERAL MANAGER'S REPORT**

3 Mueller presented his written report of activities for November 2024. The sewer pump previously
4 approved for Alpenglow is being reconsidered.
5

6 As mentioned above, both the Operations Supervisor and second ops staff have left the District.
7 Mueller described the contingency plans in place to address the needs of the ASCWD and budget
8 impacts.
9

10 The agreement with Longo, Inc. is being finalized. Although the District has been working with him
11 for years, there was no formal agreement.
12

13 The Management Discussion and Analysis have been submitted for this audit, which should be
14 presented to this Board in January.
15

16 **D4) OPERATION & MAINTENANCE DEPARTMENT REPORT**

17 Mueller presented the November 2024 Water/Wastewater Report, including maintenance and repairs
18 addressed during the month.
19

20 **D5) TTSA REPORT**

21 The TTSA Board did not meet in November. Smelser has offered to continue to serve as the ASCWD
22 representative. BERT offered to be the representative
23

24 **E. COMMITTEE REPORTS**

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

26 Grant reported on the December 12, 2024 Budget & Finance Committee meeting. The Treasurer's
27 Report was included in the packet.
28

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

30 This Committee did not meet.
31

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

33 This Committee did not meet.
34

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

36 This Committee did not meet.
37

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

39 **F1) AMENDED AND RESTATED AGREEMENT FOR FIRE PROTECTION,
40 EMERGENCY MEDICAL, AND RELATED SERVICES BY NORTH TAHOE
41 FIRE PROTECTION DISTRICT TO THE ALPINE SPRINGS COUNTY
42 WATER DISTRICT**

43 Mueller presented the Staff Report on this item, including the background and process over the past
44 two years to develop the Amended & Restated Agreement included in today's meeting packet. A
45 Community Advisory Committee was part of the process, which included investigation into other
46 possibilities to provide fire and EMS service Alpine Meadows and that NTFPD can offer the best level
47 of service.
48

49 At its December 3, 2024 meeting, the NTFPD Board authorized the Chief to execute this agreement.
50

1 Discussion followed regrading details of the negotiations and details of the agreement, including the
2 level of staffing.

3
4 The topic was open to Public Comment. John Moise, who served on the Community Committee said
5 approving the agreement is the most appropriate action. Public Comment was closed.
6

7 **It was moved by York to approve the Amended and Restated Agreement between ASCWD and**
8 **NTFPD for Fire Protection, Emergency Medical, and Related Services as presented. The motion**
9 **died for lack of a second.**

10
11 Discussion continued regarding both the agreement and process. Clement asked for a cost of service
12 analysis based on the number of days committed to staffing, as well as the fixed and variable costs
13 associated with this fire house. There was a conversation about how to quantify the costs and what
14 specifically is being requested. Ultimately there was consensus to table action on this item.
15

16 Later in the meeting, Chief Leighton joined and there was continued conversation clarifying the
17 number of days the agreement requires staffing and when versus actual practice. The question about
18 process was also considered. It was noted that because this is a contract and not an ordinance, it does
19 not require a separate reading and posting prior to adoption.
20

21 **It was moved by York and seconded by Tetrault to approve the Amended and Restated**
22 **Agreement between ASCWD and NTFPD for Fire Protection, Emergency Medical, and Related**
23 **Services as presented. Motion carried unanimously.**

24
25 **F2) SETTLEMENT AND RELEASE AGREEMENT BETWEEN NORTH TAHOE**
26 **FIRE PROTECTION DISTRICT AND ALPINE SPRINGS COUNTY WATER**
27 **DISTRCT**

28 **It was moved by Tetrault and seconded by Clement to approve the Settlement and Release**
29 **Agreement between ASCWD and NTFPD. Motion carried unanimously.**

30
31 **F3) ELECTION OF ASCWD BOARD PRESIDENT AND VICE PRESIDENT TO**
32 **THE BOARD OF DIRECTORS**

33 **It was moved by York and seconded by Clement to elect Janet Grant as ASCWD Board**
34 **President for 2025. Motion carried unanimously.**

35
36 **It was moved by Tetrault and seconded by York to elect Bert Clement as ASCWD Board Vice-**
37 **President for 2025. Motion carried unanimously.**

38
39 **F4) ASCWD TREASURER AND SECRETARY TO THE BOARD OF DIRECTORS**

40 Typically, the General Manager has served in both capacities.

41
42 **It was moved by York and seconded by Tetrault to appoint Joe Mueller as the ASCWD**
43 **Treasurer and Secretary to the Board for 2025. Motion carried unanimously.**

44
45 **G. CORRESPONDENCE TO THE BOARD**

46 No correspondence was presented.

47
48 **H. CLOSED SESSION**

49 Closed Session was not convened.

50
51 **I. DIRECTORS' COMMENTS**

1 There was a conversation about Committee assignments. Grant noted the information available
2 regarding committees. Clement may be interested in serving as the TTSA representative.

3
4 Grant reviewed the policy regarding Board member attendance at meetings. Public Comment is
5 generally not allowed via Zoom, but any constituent can submit written comment.

6
7 **J. ADJOURNMENT**

8 There being no further business to come before the Board, the meeting was adjourned at 10:54 AM.
9 The next regularly scheduled Board meeting on January 10, 2024 was cancelled. A Special Meeting
10 will be convened on Monday January 13, 2025 at 9:00 AM.

11
12 Respectfully Submitted,
13 Judy Friedman
14 Recording Secretary
15 THE PAPER TRAIL SECRETARIAL & BUSINESS SOLUTIONS
16

EXHIBIT D1

Subject: *December 2024 Month End Review*

For: *Alpine Springs County Water District*

To: *The Board of Directors*

Prepared by: *Michael J. Dobrowski, CPA 01/07/25*

On a year-to-date basis our net income was \$340,436 less than the prior fiscal year. This is primarily due to the timing and recording of the December 2024 property tax revenue. Net income was \$538,376 favorable to budget on a year-to-date basis. As of the end of the month the accounts receivable balance was \$45,988, \$10,112 less than December of 2023.

Our cash and investments position has increased by \$793,032 from 12/31/2023 and decreased by \$68,028 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 + \$154,150 = \$154,150**

Prior Year + (10% of annual revenues (\$1,920,830-379,330) less Garbage)

Cash available for operations – **\$2,898,049**

(Remaining balance \$3,052,199-154,150)

In Transit Timing Differences

Waiting for Plumas County Account statements. Reclassed \$500 power project refund.

Work in Progress Accounts	Current Year	Total
Admin Office ADA Compliant	4,512	4,512
Alpine Estates Well #1 Rehab	47,011	47,011
Water Tank Inspection & Evaluation	<u>47,294</u>	<u>47,294</u>
Total	\$ 98,817	\$ 98,817

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

Sick and General Leave		
Sick leave Hours	378.00 Hrs.	
General leave Hours and Dollars	318.00 Hrs.	\$ 22,625.30

Prepays		
Placer Co. Env. Health Permit (5394.05) @ \$82.00 6 months		\$ 492.00
Garbage Contract (5404.02) 0 Mo. @ \$19,154.59		\$ 0.00
Healthplan Services (51031&41) (171.45+208.05) 0 month		\$ 0.00
SDRMA Insurance (5120.00) 6 months @ \$3,600.62		\$ 21,603.70
SDRMA (5120.00) Worker's Comp 6 months @ \$1,768.10		\$ 10,608.61
CSDA (5168) 12 mo @ \$719.75 (Jan-Dec)		<u>\$ 8,637.00</u>
Total		\$ 41,341.31

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>
12/04/24	33993	247.50	The Paper Trail

Benefits Breakdown (YTD)

Health & Life Ins. (Active)	\$29,576.46
Health Ins. (Retired)	11,508.16
Pension (Employee 7.75%)	17,150.64 (Employer 7.68% Effective 07/01/23)
Payroll Taxes	5,024.32
Health plan co-ins.	<u>977.25</u>
Total	\$64,236.83

Cash Requirements for payroll.

<u>Pay Date</u>	<u>Amount</u>
12/06/24	\$14,464.19
12/24/24	\$15,960.81

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

	Jul - Dec 24	Jul - Dec 23	\$ Change
Ordinary Income/Expense			
Income			
Water Revenue	1,039,649	897,812	141,837
Connection Fees	27,166	39,773	(12,607)
Sewer Revenue	433,539	388,377	45,161
Garbage Revenue	379,330	358,374	20,956
Park Revenue	9,855	21,530	(11,675)
Fire Mitigation Fees	973	15,123	(14,150)
Property Tax Revenue	3,413	537,261	(533,848)
Other Revenue	26,906	26,286	619
Total Income	1,920,830	2,284,537	(363,707)
Gross Profit	1,920,830	2,284,537	(363,707)
Expense			
Salaries and Wages - Admin	130,853	123,314	7,539
Salaries and Wages - O&M	113,398	123,974	(10,577)
Benefits - Office	17,519	15,896	1,623
Benefits - O&M	45,740	45,457	284
Health Plan Co-Insurance	977	1,428	(450)
Directors' Fees	4,925	5,950	(1,025)
Insurance - Administration	31,384	28,549	2,835
Park Expenditures	12,903	3,139	9,763
Parts/Tools/Misc. Equip	12,325	16,781	(4,456)
Postage and Delivery	2,003	1,735	267
Cleaning	0	1,800	(1,800)
Newsletter and Printing	1,532	1,601	(69)
Office Expense	5,618	7,031	(1,413)
Dues and Subscriptions	6,367	1,190	5,177
Bank and Collection Fees	2,286	2,794	(507)
Analytical Testing	6,453	5,801	652
Accounting Fees	36,004	34,787	1,218
Legal Fees	1,433	4,313	(2,880)
Consultants-Misc.	1,590	3,981	(2,391)
NTFD Contract	58,834	43,301	15,533
Fire Fuel Management Fee	3,525	0	3,525
Building Maintenance	12,089	3,007	9,082

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

	<u>Jul - Dec 24</u>	<u>Jul - Dec 23</u>	<u>\$ Change</u>
Equipment Maintenance - Admin	4,389	4,483	(94)
Vehicle Maintenance and Rep.	2,839	5,762	(2,924)
Maintenance Water and Sewer	41,223	99,769	(58,545)
Gas and Electric - Admin	26,525	18,207	8,319
SCADA System	2,210	12,869	(10,659)
Travel and Entertainment	0	669	(669)
Education Staff/Board	256	714	(458)
Uniforms	1,105	913	192
ASCWD Fuel	2,152	4,103	(1,951)
Telephone - Administration	1,805	1,664	141
Government Mandates	13,453	15,987	(2,533)
Garbage Services	127,341	106,892	20,449
Depreciation Expense	137,754	131,394	6,360
Miscellaneous - O&M	12,732	736	11,996
Total Expense	<u>881,543</u>	<u>879,989</u>	<u>1,554</u>
Net Ordinary Income	1,039,287	1,404,548	(365,261)
Other Income/Expense			
Other Income			
Interest Revenue	52,574	27,793	24,782
Total Other Income	52,574	27,793	24,782
Other Expense			
Interest Expense	58	102	(43)
Total Other Expense	58	102	(43)
Net Other Income	52,516	27,691	24,825
Net Income	<u><u>1,091,803</u></u>	<u><u>1,432,239</u></u>	<u><u>(340,436)</u></u>

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Accrual Basis

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

	Dec 24	Budget	Jul - Dec 24	YTD Budget	Annual Bud...
Ordinary Income/Expense					
Income					
Water Revenue	32	0	1,039,649	1,023,455	1,163,017
Connection Fees	0	2,101	27,166	12,607	25,214
Sewer Revenue	0	0	433,539	396,138	396,138
Garbage Revenue	0	0	379,330	377,496	377,496
Park Revenue	0	0	9,855	20,000	40,000
Fire Mitigation Fees	0	1,000	973	6,000	12,000
Property Tax Revenue	0	0	3,413	48,296	965,915
Other Revenue	0	1,782	26,906	10,707	21,399
Total Income	32	4,883	1,920,830	1,894,699	3,001,179
Gross Profit	32	4,883	1,920,830	1,894,699	3,001,179
Expense					
Salaries and Wages - Admin	21,157	22,134	130,853	132,797	265,601
Salaries and Wages - O&M	8,073	21,791	113,398	130,741	261,487
Benefits - Office	2,506	7,854	17,519	47,128	94,252
Benefits - O&M	6,551	9,340	45,740	56,039	112,079
Health Plan Co-Insurance	0	999	977	5,990	11,984
Directors' Fees	0	990	4,925	5,910	11,850
Insurance - Administration	5,369	5,752	31,384	34,488	69,000
Park Expenditures	9	0	12,903	18,626	37,250
Parts/Tools/Misc. Equip	88	2,725	12,325	16,350	32,700
Postage and Delivery	461	393	2,003	2,362	4,720
Cleaning	0	167	0	998	2,000
Newsletter and Printing	1,532	0	1,532	1,600	3,200
Office Expense	1,432	2,077	5,618	12,463	24,925
Dues and Subscriptions	682	1,119	6,367	6,710	13,424
Bank and Collection Fees	48	291	2,286	1,755	3,501
Analytical Testing	320	833	6,453	5,002	10,000
Accounting Fees	6,001	6,120	36,004	36,715	73,435
Audit	0	11,500	0	11,500	23,000
Legal Fees	52	1,252	1,433	7,488	15,000
Consultants-Misc.	549	1,311	1,590	7,871	15,737
NTFD Contract	14,612	64,394	58,834	386,368	772,732
Fire Fuel Management Fee	0	833	3,525	5,002	10,000
OPEB Trust - Annual Funding	0	0	0	0	30,000

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01/07/25
Accrual Basis

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

	Dec 24	Budget	Jul - Dec 24	YTD Budget	Annual Bud...
Building Maintenance	109	2,994	12,089	17,961	35,925
Equipment Maintenance - A...	462	784	4,389	4,707	9,411
Vehicle Maintenance and Rep.	20	992	2,839	5,948	11,900
Maintenance Water and Sewer	0	12,092	41,223	72,548	145,100
Gas and Electric - Admin	13,707	6,360	26,525	38,151	76,311
SCADA System	0	1,466	2,210	8,790	17,586
Travel and Entertainment	0	100	0	600	1,200
Education Staff/Board	0	292	256	1,748	3,500
Uniforms	281	251	1,105	1,494	3,000
ASCWD Fuel	0	792	2,152	4,748	9,500
Telephone - Administration	338	283	1,805	1,702	3,400
Government Mandates	4,027	2,236	13,453	13,401	26,817
Garbage Services	19,155	19,069	127,341	114,414	228,828
Depreciation Expense	22,959	22,959	137,754	137,755	275,509
Miscellaneous - O&M	11,691	163	12,732	963	1,941
Total Expense	142,191	232,708	881,543	1,358,833	2,747,805
Net Ordinary Income	-142,159	-227,825	1,039,287	535,866	253,374
Other Income/Expense					
Other Income					
Interest Revenue	5,546	415	52,574	2,510	5,000
Total Other Income	5,546	415	52,574	2,510	5,000
Other Expense					
Interest Expense	8	0	58	0	0
Total Other Expense	8	0	58	0	0
Net Other Income	5,537	415	52,516	2,510	5,000
Net Income	-136,622	-227,410	1,091,803	538,376	258,374

Alpine Springs County Water District
Balance Sheet Previous Year & Month Comparison
As of December 31, 2024

	Dec 31, 24	Nov 30, 24	\$ Change	Dec 31, 23	\$ Change
ASSETS					
Current Assets					
Checking/Savings					
Petty Cash	349	349	0	352	(3)
Bank of the West	0	0	0	92,215	(92,215)
Plumas Bank Checking	111,133	184,706	(73,573)	83,310	27,823
Placer County - Interest App.	173,645	173,645	0	367,333	(193,688)
Wells Fargo Advisors	1,161,101	1,161,101	0	1,370,381	(209,280)
California CLASS	1,417,236	1,411,691	5,546	0	1,417,236
LAIF Accounts	188,734	188,734	0	345,576	(156,842)
Total Checking/Savings	3,052,199	3,120,227	(68,028)	2,259,167	793,032
Accounts Receivable					
Accounts Receivable	45,988	75,646	(29,658)	56,100	(10,112)
Total Accounts Receivable	45,988	75,646	(29,658)	56,100	(10,112)
Other Current Assets					
Placer - Agency Taxes 390-770	2,590	2,590	0	538,476	(535,886)
Accrued Int Rec Wells Fargo	21,926	21,926	0	0	21,926
Funds received, but not yet deposited to a bank account	3,989	0	3,989	0	3,989
Interfund Receivable - Enterp	0	0	0	0	0
Prepaid Expenses	41,341	66,629	(25,288)	37,051	4,291
County Collection Accounts	15,675	15,675	0	9,102	6,573
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	312,442	333,740	(21,298)	690,670	(378,228)
Total Current Assets	3,410,629	3,529,613	(118,984)	3,005,937	404,692
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	151,444	67,234
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	357,090	357,090	0	357,090	0
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	98,317	98,817	(500)	60,601	37,716

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Accrual Basis

Alpine Springs County Water District
Balance Sheet Previous Year & Month Comparison
As of December 31, 2024

	Dec 31, 24	Nov 30, 24	\$ Change	Dec 31, 23	\$ Change
Accumulated Depreciation	(5,980,974)	(5,958,015)	(22,959)	(5,665,619)	(315,355)
Total Fixed Assets	5,039,503	5,062,962	(23,459)	5,223,385	(183,882)
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	<u>8,467,567</u>	<u>8,610,010</u>	<u>(142,443)</u>	<u>8,246,757</u>	<u>220,810</u>
LIABILITIES & EQUITY					
Liabilities					
Current Liabilities					
Accounts Payable					
Accounts Payable	0	0	0	0	0
Total Accounts Payable	0	0	0	0	0
Other Current Liabilities					
Accounts Payable - 05	54,005	54,005	0	54,005	0
OPEB Liability	433,316	433,316	0	368,622	64,694
Accrued Payroll & Payroll Tax	0	580	(580)	0	0
Accrued Vacation Payable	22,625	23,359	(733)	22,243	383
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	606,736	608,049	(1,313)	532,143	74,593
Total Current Liabilities	606,736	608,049	(1,313)	532,143	74,593
Long Term Liabilities					
Caterpillar Financial Serv	150	4,657	(4,507)	54,199	(54,048)
Total Long Term Liabilities	150	4,657	(4,507)	54,199	(54,048)
Total Liabilities	606,886	612,707	(5,821)	586,341	20,545
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	1,091,803	1,228,425	(136,622)	1,432,239	(340,436)
Total Equity	7,860,681	7,997,303	(136,622)	7,660,415	200,266
TOTAL LIABILITIES & EQUITY	<u>8,467,567</u>	<u>8,610,010</u>	<u>(142,443)</u>	<u>8,246,757</u>	<u>220,810</u>

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

	<u>Jul - Dec 24</u>
OPERATING ACTIVITIES	
Net Income	1,091,803
Adjustments to reconcile Net Income to net cash provided by operations:	
1150.00 · Accounts Receivable - 05 Fund	84,941
1550.00 · Prepaid Expenses	28,161
1600.05 · County Collection Accts	18,247
1041.00 · Placer Co - Taxes 770	52,059
1145.05 · Accrued Int Rec Wells Fargo	1,249
1850.00 · Accumulate Depreciation:1850.02 · Accumulated D...	5,718
1850.00 · Accumulate Depreciation:1850.03 · Accumulated D...	5,718
1850.00 · Accumulate Depreciation:1850.04 · Accumulated D...	17,190
1850.00 · Accumulate Depreciation:1850.05 · Accumulated D...	100,284
2010.00 · Accounts Payable - 06 Fund	(5,814)
2010.00 · Accounts Payable - 06 Fund:2010.06 · Accounts P...	(171)
2070.00 · Accrued Payroll & Taxes - 05 Fu	(10,752)
2075.00 · Accrued Vacation Pay - 05 Fund	(4,415)
2010.05 · Accounts Payable - 05	(245)
Net cash provided by Operating Activities	1,383,972
INVESTING ACTIVITIES	
1725.00 · Park:1725.03 · Park Assets	(15,000)
1780.00 · Office & Other Equip.	(1,261)
1830.05 · Work in Progress	500
1830.05 · Work in Progress:1843.05 · Admin Office ADA Com...	(4,512)
1830.05 · Work in Progress:1847.05 · Alpine Estates Well #1 R...	(47,011)
1830.05 · Work in Progress:1848.05 · Water Tank Inspection ...	(47,294)
1850.00 · Accumulate Depreciation:1850.06 · Accumulated De...	8,844
Net cash provided by Investing Activities	(105,734)
FINANCING ACTIVITIES	
2095.05 · Caterpillar Financial Serv - 05	(27,035)
Net cash provided by Financing Activities	(27,035)
Net cash increase for period	1,251,203
Cash at beginning of period	1,804,985
Cash at end of period	<u>3,056,188</u>

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

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Alpine Springs County Water District
Check Register for Current Month
December 2024

Date	Num	Name	Memo	Amount	Balance
12/03/2024	ach12032...	CalPERS (Retired)	CalPERS ID: 2668620501 Heal...	-898.45	-898.45
*** Missing numbers here ***					
12/12/2024	Payroll 12		12/06/24 Payroll	-14,464.19	-15,362.64
*** Duplicate document numbers ***					
12/13/2024	Payroll 12	CalPERS	12/06/24 Payroll Confirm 10027...	-2,115.15	-17,477.79
*** Duplicate document numbers ***					
12/26/2024	Payroll 12		12/20/24 Payroll	-15,473.85	-32,951.64
*** Duplicate document numbers ***					
12/30/2024	Payroll 12	CalPERS	12/20/24 Payroll Confirm 10028...	-1,017.87	-33,969.51
*** Duplicate document numbers ***					
12/30/2024	Payroll 12		12/20/24 Payroll Joe's return of ...	-486.96	-34,456.47
*** Missing numbers here ***					
12/08/2024	Ach12/08/...	AT&T {319907901}	Account #319907901	-234.96	-34,691.43
*** Missing numbers here ***					
12/09/2024	Ach12/09/...	Verizon Wireless	Account #942737080--00001	-245.86	-34,937.29
*** Missing numbers here ***					
12/11/2024	Ach12/11/...	Tahoe Truckee Sierra Disposal Co., Inc.	Customer #000355 Conf #38	-394.62	-35,331.91
*** Missing numbers here ***					
12/16/2024	Ach12/16/...	Intermedia	Account #2588835	-102.87	-35,434.78
*** Missing numbers here ***					
12/20/2024	Ach12/20/...	Liberty 1402 Beaver Dam	Acct 200008698793	-408.19	-35,842.97
*** Duplicate document numbers ***					
12/20/2024	Ach12/20/...	Liberty Utilities	Alpine Springs Water Co Acct. ...	-9,607.68	-45,450.65
*** Missing numbers here ***					
12/21/2024	Ach12/21/...	Xerox Financial Service	Contract #010-1016061-001	-241.33	-45,691.98
*** Missing numbers here ***					
12/25/2024	Ach12/25/...	Umpqua Bank Commercial Card OPS	Account #9350	-2,090.85	-47,782.83
*** Missing numbers here ***					
12/06/2024	EFT12/06/...	Professional Communications Messaging	Account #193072 Conf. #36	-42.40	-47,825.23
*** Missing numbers here ***					
12/03/2024	33991	Michael J. Dobrowski, CPA, LLC	December 2024 Invoice #24505	-6,000.68	-53,825.91
12/03/2024	33992	Pam Zinn	November 2024 Health Insurance	-147.91	-53,973.82
12/04/2024	33993	The Paper Trail	09/13/2024 Board Meeting	-247.50	-54,221.32

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Alpine Springs County Water District
Check Register for Current Month

December 2024

Date	Num	Name	Memo	Amount	Balance
12/17/2024	33994	Best Best & Krieger LLP	Inv. #1013587	-52.00	-54,273.32
12/17/2024	33995	FedEx	Account #1834-0409-1	-74.23	-54,347.55
12/18/2024	33996	Hunt Propane	Account #5385	-3,297.00	-57,644.55
12/18/2024	33997	Independent Technologies	Invoice #6530 & Inv. 6565	-917.86	-58,562.41
12/18/2024	33998	North Lake Auto Parts	Acct. #300	-108.61	-58,671.02
12/18/2024	33999	North Tahoe FPD	Settlement Agreement	-11,691.00	-70,362.02
12/18/2024	34000	North Tahoe FPD	Account #5220.06	-14,611.89	-84,973.91
12/18/2024	34001	Silver State Analytical Laboratories	Inv. #RN322909-3331-3474-34...	-320.00	-85,293.91
12/18/2024	34002	The Paper Trail	12/13/2024 Board Meeting	-301.25	-85,595.16
12/18/2024	34003	Truckee & Tahoe Pest Control, Inc.	Location #111393	-109.00	-85,704.16
12/18/2024	34004	Cal State Water Resources Control Board	Facility ID 6SSO11101 Inv #W...	-3,945.00	-89,649.16
12/18/2024	34005	Robert Pascarella	Uniform Reimbursement	-281.47	-89,930.63
*** Missing numbers here ***					
12/03/2024	ach120324	CalPERS (Active)	Customer ID: 2668620501 Heal...	-4,903.43	-94,834.06
*** Missing numbers here ***					
12/21/2024	Ach122124	Caterpillar Financial Services Corp	Contract #001-70093002	-4,515.56	-99,349.62
*** Missing numbers here ***					
12/06/2024	200026	Badger Meter	Customer ID: 23930 Conf. #35	-53.52	-99,403.14
12/06/2024	200027	SDRMA	Member #7084 Conf. #37	-434.63	-99,837.77

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Alpine Springs County Water District
Subsequent Payments Listing

January 1 - 7, 2025

Date	Num	Name	Memo	Amount	Balance
01/07/2025	Ach01072...	CalPERS (Retired)	CalPERS ID: 2668620501 Health Insurance...	-1,172.21	-1,172.21
*** Missing numbers here ***					
01/07/2025	Ach010725	CalPERS (Active)	Customer ID: 2668620501 Health Insurance...	-2,360.80	-3,533.01

EXHIBIT D2

NTPD-ASCWD RESPONSE CALLS
December 2024

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)
2.024E+09	12/17/2024 13:30	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M51	Provide advanced life support (ALS)	Basic Additional Actions Taken 2 (FD1.66) Transport person
2.024E+09	12/2/2024 6:15	1024 SNOW CREST Road	96146	EMS call, excluding vehicle accident with injury	M56	Transport person	
2.024E+09	12/3/2024 10:41	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M51	Provide advanced life support (ALS)	
2.024E+09	12/11/2024 1:36	1280 MINERAL SPRINGS Trail	96146	EMS call, excluding vehicle accident with injury	M56	Transport person	
2.024E+09	12/13/2024 14:50	1595 UPPER BENCH Road	96146	EMS call, excluding vehicle accident with injury	M56	Provide advanced life support (ALS)	
2.024E+09	12/15/2024 6:33	205 ALPINE MEADOWS RD #3	96146	EMS call, excluding vehicle accident with injury	M56	Emergency medical services, other	
2.024E+09	12/15/2024 16:50	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	E51, M53	Refusal of EMS care	
2.024E+09	12/16/2024 7:14	1252 MINERAL SPRINGS Trail	96146	EMS call, excluding vehicle accident with injury	M56	Emergency medical services, other	
2.024E+09	12/16/2024 13:57	2600 ALPINE MEADOWS Road	96146	Alarm system activation, no fire - unintentional	E56	Restore fire alarm system	
2.024E+09	12/19/2024 11:53	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Provide advanced life support (ALS)	
2.024E+09	12/19/2024 13:15	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Provide advanced life support (ALS)	
2.024E+09	12/21/2024 13:28	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Provide advanced life support (ALS)	
2.024E+09	12/21/2024 19:05	2101 SCOTT PEAK PL #10	96146	Emergency medical service, other	M56	Refusal of EMS care	
2.024E+09	12/30/2024 10:07	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Provide advanced life support (ALS)	
2.024E+09	12/30/2024 10:47	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	E51	Provide basic life support (BLS)	
2.024E+09	12/30/2024 10:51	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M51	Provide advanced life support (ALS)	Transport person

Total Calls = 16

EXHIBIT D3

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

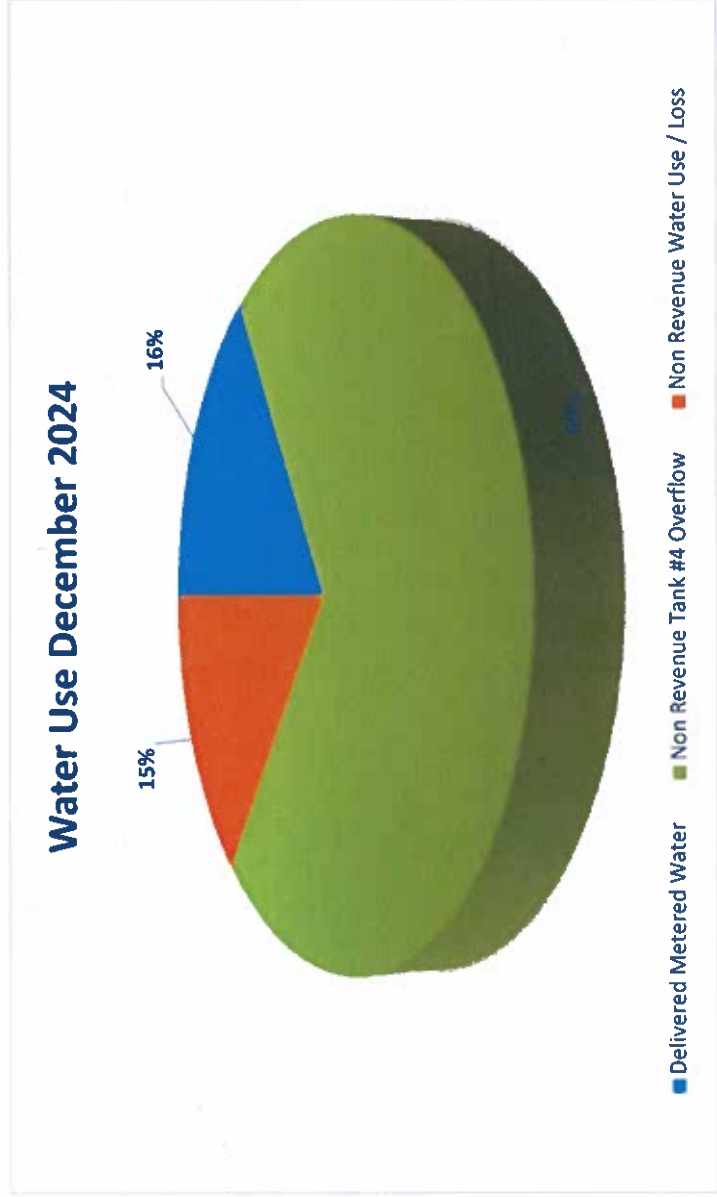
Office Activities Performed by Office Manager

- Set up account access for California state waterboard reporting for water sampling, and monthly drought reporting.
- Set up account access for the Placer County Acella program for building permit tracking.
- Prepared and sent off the state drought report.
- Processed customer payments.
- The current past due Accounts Receivable are 25 down from 36 last month.
- Processed the new Director's information and forms, submitting information to Placer County and the State.
- Answered questions on customer annual billings.

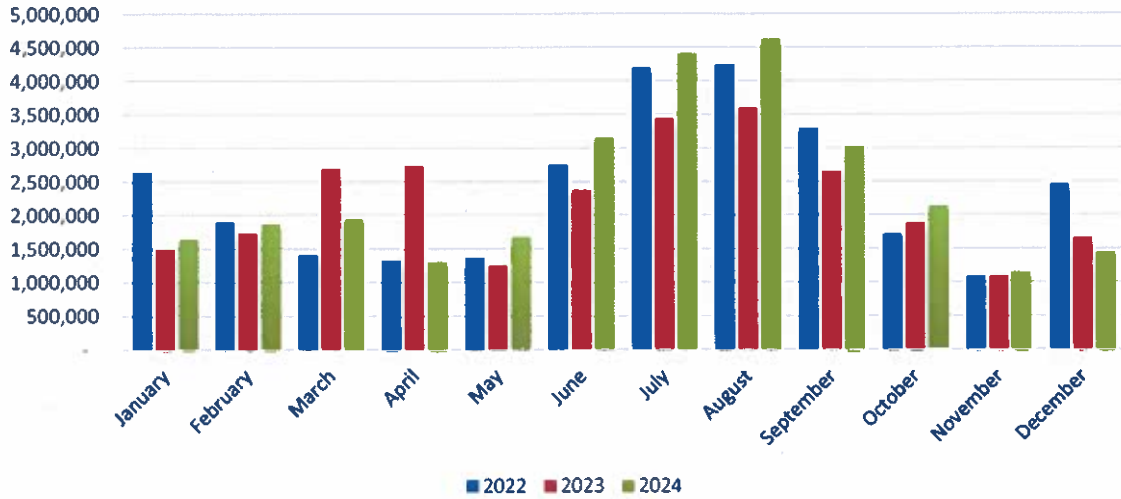
EXHIBIT D4

ALPINE SPRINGS COUNTY WATER DISTRICT DECEMBER 2024 WATER REPORT

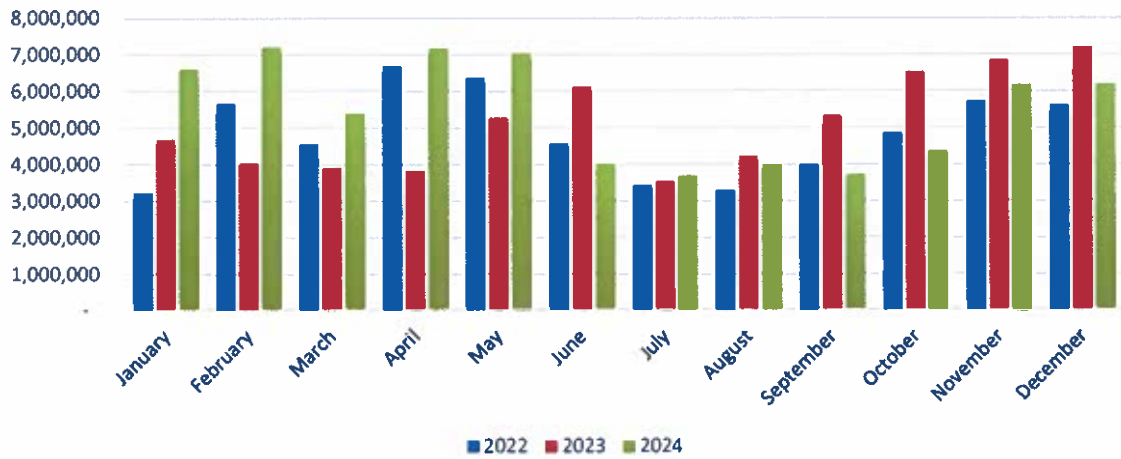
Total Potable Water Production	8,929,220	Gallons
Delivered Metered Water	1,439,606	Gallons
Non Revenue Tank #4 Overflow	6,172,918	Gallons
Non Revenue Water Use / Loss	1,316,696	Gallons



Delivered Metered Water per Month (gallons)



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



Total Water Production per Month (gallons)

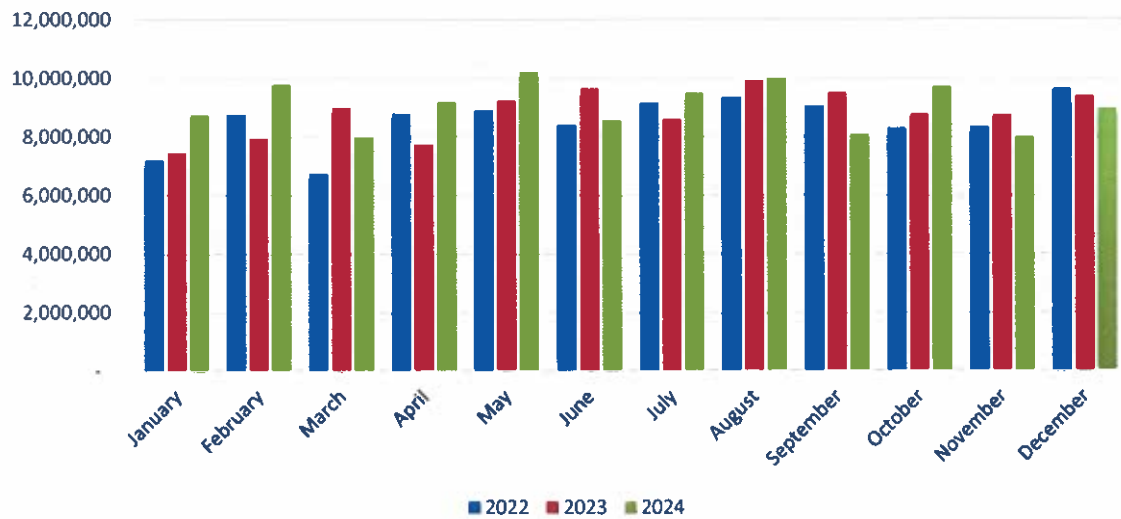


EXHIBIT D5



T-TSA BOARD MEETING SUMMARY

12/18/2024 Regular Board Meeting

1) The December 18, 2024 Board meeting was held in person:

- **T-TSA Update - Board Meeting Videos Can Now Be Found on YouTube:**
<https://www.youtube.com/@TTSABoardVideos/featured>

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

- None.

3) Status Report:

a) Operations Report:

- All plant waste discharge requirements were met, and the plant performed well in October.
- All plant waste discharge requirements were met, and the plant performed well in November, except for one violation of effluent Total Coliform due to unreportable data, as noted:
 - After 24 hours in the Presumptive stage, the Technician removed the tubes from the 35-degree C incubator and examined them; no reaction was evident. However, another 24 hours (48 total) was needed to determine if the tubes were negative, and the Technician inadvertently discarded the tubes.
- For the Monitoring and Reporting Program (MRP) for November, one of the four influent Biological Oxygen Demand (BOD₅) samples was not reported due to a Technician error. Non-compliance of the MRP was reported to Lahontan.

b) Laboratory Report:

- Annual Proficiency testing is completed.
- Resolved the issue with the missed coliform sample.
- Preparing for biannual assessment.
- Paying annual ELAP fees.

c) Public Outreach:

- Staff Contributed in Community Fundraising for Local Charities, raising \$2,955.00
 - Sierra Community House Food Bank = \$965
 - TTCF Queen of Hearts for Sierra Seniors = \$1,035
 - High Fives Foundation = \$955
 - Toys-for-Tots (Soroptimist International Truckee Donner) = 42 Toys
 - Winter Coat Drive (Truckee Community Cares/Tahoe Forest Church) = 62 Coats

d) Capital Projects Report:

- Digestion Improvements Project: Reviewed and finalized the basis of design verification. TRI Alpine Meadows to Olympic Valley Rehabilitation Project: Working to establish a bike path single-lane closure strategy. Construction begins in September 2025. Nutrient Removal Alternatives Study: Working on site layout for potential facilities. Meeting with varying vendors to learn about technologies. Fate and Transport Study: The first data assimilation meeting was held.
- Please visit the "Projects" page on the Agency website for updates on ongoing projects by using the following link: <https://www.ttsa.ca.gov/home/pages/construction-projects>

e) Other Items Report:

The Board Approved:

- The Regular Board meeting minutes from October 16, 2024.
- Ratification of Payment of General Fund Warrants for October and November.

Additionally:

- Reviewed the November and December 2024 Financial Results.
- Agency Surplus Auction proceeds were \$122,743.61.

EXHIBIT E1

Alpine Springs County Water
Budget and Finance Committee Report
Wednesday, December 12, 2024 9:30 a.m.

Members: Janet Grant, District Director, Chair
Evan Salke, District Director
Joe Mueller, General Manager
Advisors: Mike Dobrowski, CPA, District Accountant
Staff: Laurie Axell
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 November financial reports and the payables, the committee recommends board approval. The audit is complete on our side. We should be hearing from Vera soon.
 - b. Treasurer's Report
 - i. The committee reviewed the Treasurer's report. No transfers were necessary in November.
 - c. Unbudgeted Expenses
 - i. There may be some unbudgeted expenses coming up; however, Joe reported that the expenses can be covered by some expected expense reductions.
3. MEMBERS' COMMENTS
 - a. No members' comments
4. CORRESPONDENCE
 - a. There was no correspondence this month to the committee. Joe reported to us that two requests for adjustments to bills were given and one was declined per our board policy.
5. ADJOURNMENT
 - a. The committee adjourned at 9:48 a.m.
6. NEXT MEETING
 - a. Next B&F meeting: Thursday, January 9, 2024 9:30 a.m.

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

	Account Balance	Report Date	Interest
Checking Plumas Bank	\$ 116,774	1/6/2025	0.00%
LAIF	\$ 188,734	1/6/2025	4.477%
Placer County Treasurer	\$ 173,645	11/30/2024	3.790%
CERBT	\$ 153,353	1/3/2025	-2.920%
California CLASS	\$ 1,417,236	12/31/2024	4.639%
Wells Fargo Bonds	\$ 255,359	10/31/2024	4.800%
Wells Fargo CDs	\$ 904,374	10/31/2024	4.670%
	<u>\$ 3,209,476</u>		

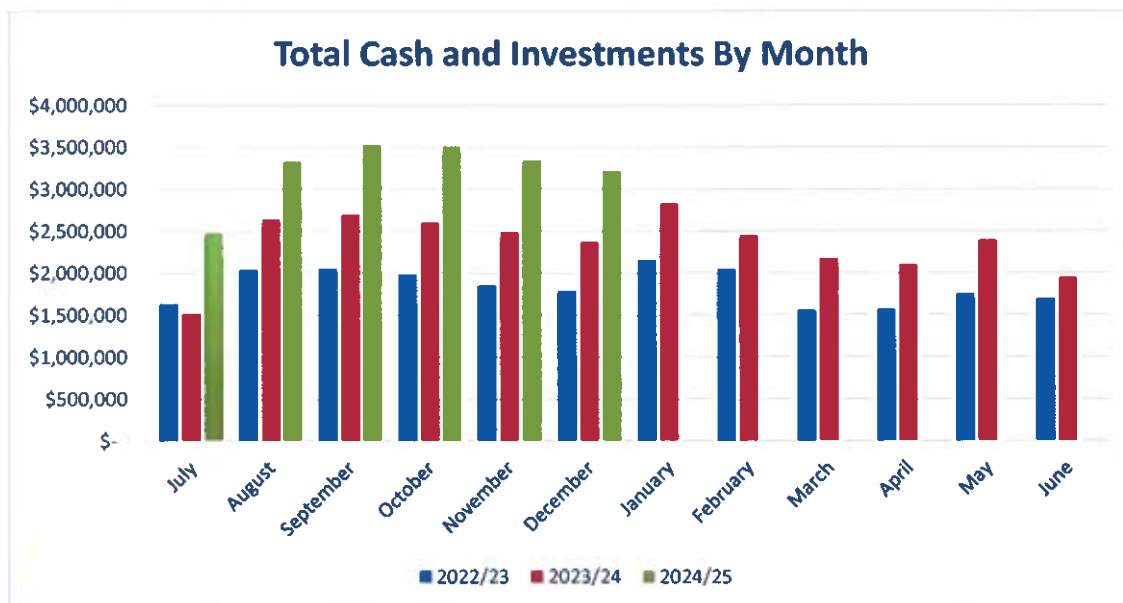
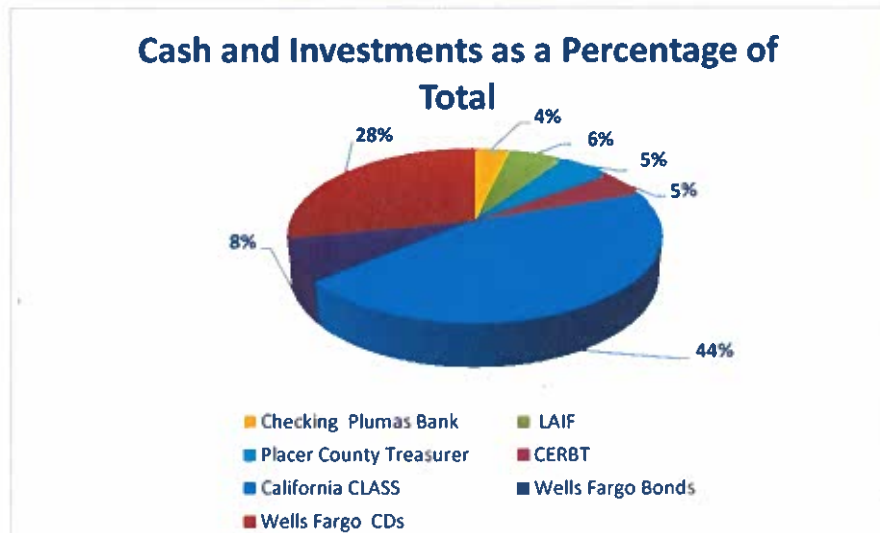


EXHIBIT F1



AGENDA NO: F1

MEETING DATE: 1/13/2025

Staff Report

TO: ASCWD Board of Directors Date: January 06, 2025
FROM: Joe Mueller, General Manager
SUBJECT: Presentation and Discussion of the Fiscal Year 2023/24 Financial Statements and Independent Auditor's Report

BACKGROUND:

Damore Hamric Schneider, Inc. (DHSCPA) a professional accounting firm out of Sacramento has been completing the Alpine Springs County Water District (ASCWD) annual financial audit since completion of fiscal year 2002/03. The auditors reviewed expenditures, revenues, contracts and general accounting processes for both accuracy and internal controls (fraud prevention). After the audit team collected its information, the issues discovered, if any, are presented as audit findings in the attached Independent Auditor's Report. The management letter memorandum (included with Attachment 3) outlines one audit recommendations, of which management concurs with.

DISCUSSION:

Vera Kis from DHSCPA will present the three FY 2023/24 audit reports:

DHSCPA issued the Financial Statements and Independent Auditor's report (Attachment 1), the Independent Accountant's Report on Agreed-Upon Procedures Applied to Appropriations Limit Schedules (Attachment 2) and the Management Letter dated December 18, 2024 (Attachment 3).

Highlights of the Financial Statement results include:

Independent Auditor's Report (pages 3 through 5)

The auditors have expressed reasonable assurance that the financial statements, for the year ended June 30, 2024, are presented "fairly, in all material respects"

Management's Discussion and Analysis (MD&A) (pages 6 through 15)

Page 6 of the annual audit report begins the MD&A section of the report wherein summaries are presented for ASCWD on an entity-wide basis. Information is provided in this section with a year-to-year view, explaining how fund balances have changed between fiscal years ending June 30, 2024, and June 30, 2023. The MD&A section closes by highlighting economic factors and future budget considerations.

Statement of Net Position (page 16)

The Statement of Net Position serves as a useful indicator of a government's financial position. ASCWD's government activities net position is \$1.335 million at fiscal year-end as compared to \$1.298 million the prior year, an overall increase of \$37,320 over the prior fiscal year.

ASCWD's business-type activities increased from \$4.9 million to \$5.4 million, an increase of \$503,525. The increase is largely attributable to an increase in assets.

In total, combined government activities and business-type activities, the District's net position increased by \$540,845, from \$6.2 million as of June 30, 2023, to \$6.8 million as of June 30, 2024.

Basic Financial Statements (pages 17 through 60, including footnotes)

This section contains basic financial statements, including the Statement of Activities, financial statements for the fund types including Governmental Funds and Proprietary Funds.

The footnotes section provides details on significant items such as the ASCWD's cash and investments (note 3 beginning on page 34), its Plant and Equipment listings (note 6 page 40), information on the Defined Benefit Pension Plan (note 8 on page 42), and a discussion of the ASCWD's long-term commitments (note 14 on page 59).

Required Supplementary Information (pages 62 through 65)

The schedules of OPEB Contributions and Net Pension Liability are provided in this section.

General Fund Year-End Revenues Over Expenditures

With increases in property tax revenue and collection of fees tracking closely to expenses, ASCWD's General Fund closed FY 2023/24 with \$4,698 in revenues over expenditures. These funds will increase the General Fund balance for the fiscal year end to \$439,473.

Management Letter Memorandum

Included in the Auditor's Management Letter (Attachment 3) is the following recommendation noted by the auditors as a result of their field work:

Segregation of Duties over Cash Receipts

During our understanding of the internal controls over cash receipts, we noted inadequate segregation of duties. The same employee opens the mail, records the receipt of checks or cash, prepares the deposit slip, and deposits the payments to the bank. There should be segregation of duties between the collection, recording, and deposit functions in the cash receipt process. We recommend management to implement policies and procedures to ensure proper segregation of duties related to cash receipts.

Management's Response - The General Manager will review all deposit slips prior to cash deposits taking place.

RECOMMENDATION:

Receive and approve the FY 2023/2024 Financial Statements and Independent Auditor's Report for the period July 1, 2023, through June 30, 2024.

Attachments: (Posted online on the Districts website)

1. ASCWD's 2023/24 Financial Statements and Independent Auditor's Report
2. Independent Accountant's Report on Agreed-Upon Procedures Applied to Appropriations Limit Schedules
3. Management Letter dated December 18, 2024

EXHIBIT F2



AGENDA NO: F2

MEETING DATE: 1/13/2025

Staff Report

To: ASCWD Board of Directors
From: Steve Leighton, Fire Chief
Through: Brent Armstrong, Division Chief Fire Marshal

SUBJECT: PUBLIC HEARING ON THE CAPITAL FACILITIES AND MITIGATION FEE EXPENDITURE PLAN FOR FISCAL YEAR 2024/2025.

A. 2024/2025 CAPITAL FACILITIES AND MITIGATION FEE EXPENDITURE PLAN.

B. RESOLUTION NO. 1-2025 ADOPTING THE CAPITAL FACILITIES AND MITIGATION FEE EXPENDITURE PLAN FOR THE FISCAL YEAR 2024/2025.

Background

As a condition of collecting mitigation fees on projects that generate new service demands, the District must maintain a current Capital Facilities and Mitigation Fee Plan. The document, updated annually with five-year budget projections and a current fee schedule, is adopted first by the District's Board of Director's and then by the Placer County Board of Supervisors.

Attached is the annual update to the Plan. Mitigation fees are adjusted annually to accommodate the impact of development (growth) on fire protection services within the District. The District adjusts mitigation fees based on the percent change in construction costs as defined in the Construction Cost Index (CCI) published by the *Engineering News-Record*. The need for the District to adjust mitigation fees annually was approved by the Placer County Board of Supervisors, and recommended in the Fire Facilities Mitigation Fee Study.

Also attached is Resolution No. 1-2025 to approve the annual update of the Plan. With Board approval, the Plan will then go before the Placer County Board of Supervisors for approval. The Plan will go into effect 60 days after that final approval. We ask the Board to open a Public Hearing and consider adoption of the Plan and corresponding Resolution No. 1-2025.

Recommendations

Hold the Public Hearing to;

- 1) Adopt the ASCWD FY 2024/2025 Capital Facilities and Fire Fee Mitigation Fee Expenditure Plan Annual Update, and

2) Resolution No. 1-2025 Adopting the 2024/2025 Capital Facilities and Mitigation Fee Expenditure Plan Annual Update.

Attachments

- ASCWD Capital Facilities and Fire Fee Mitigation Fee Expenditure Plan Annual Update
- Resolution 1-2025

*Alpine Springs County Water District
Capital Facilities and
Fire Mitigation Fee Expenditure Plan
Annual Update*



FY 2024/2025

*September 2024
Placer County*

Relationship between Growth and Capital Facilities Plan

Alpine Springs County Water District continues to experience growth in fire inventory, as well as population. This trend is expected to continue for years to come. This development has contributed to an increase in calls for service and increased fire potential.

The recent trend of expanding small mountain cabins to expansive resort homes is creating larger homes with larger population potential. Many of these homes are vacation rentals, which carry increased risks with transient guests unfamiliar with the unusual fire and safety risks of forested and heavy snow areas. As the demand for fire and Emergency Medical Services capability increases through infill construction and “teardown” remodels, the ability to transport personnel and apparatus will degrade proportionally. The major arterial routes are periodically congested and the projected increase in residents and visitors will only worsen the problem. The only plausible mitigation strategy is to maintain, upgrade or relocate staffed fire stations where response is timely, and to maintain enough redundancy in apparatus and equipment to act autonomously until assistance can arrive.

The continued growth will impact the District’s ability to maintain the same level of service. The impact of this growth affects three aspects of the organization: (1) Personnel required (2) Fire Stations (3) Apparatus. Capital Mitigation fees may be used for specific items as clearly stated in AB 1600. Personnel cannot be funded with these fees. Development of fire stations and purchase of apparatus are allowed.

Personnel

Personnel cannot be funded with these fees.

Fire Stations

The Facilities Plan indicates the proposed expenditures for all existing facilities and those projected. Mitigation fees can only be used for Facility improvements directly related to growth. Funds shall not be used for replacement.

Applicable California State Codes and National Fire Protection Association Standards

Fire District Station Facilities

The District builds and maintains stations and facilities in accordance with the current California State Building Code, Electrical Code, Plumbing Code and Mechanical Code and Fire Code. Station and Facility construction must all meet requirements of the National Fire Protection Association (NFPA) for construction and maintenance. The following standards are examples of NFPA standards that apply to new facility project within the North Tahoe Fire Protection District.

- Standard 101 – Life Safety Code
- Ch 1.1.2 – The code addresses the construction, protection and occupancy features necessary to minimize danger to life from the effect of fire, including smoke, heat and toxic gasses created during a fire. Ch1.1.3 – The Code established minimum criteria for the design and egress facilities so as to allow prompt escape of occupants from buildings or, where, desirable, into safe areas within buildings.
- Standard 1500 – Fire Department Occupational Safety and Health Program
- Ch 9.1.1 Facility Safety – All Fire Department facilities shall comply with all legally applicable health, safety, building, and fire code requirement.
- A.9.1.1 where health, safety, building, and fire codes are not legally applicable to fire department facilities; steps should be taken to ensure that equivalent standards are applied and enforced. In absence of local requirements, the provisions of NFPA 1; Fire Code NFPA 70; NFPA 101, Life Safety Code; NFPA 5000, Building Construction and Safety Code should be applied.
- In addition, the workplace safety standards specified in 92CFR 1910, Occupation Safety and Health Standards, or an equivalent standard should be applied. Applicable requirements of the Americans with Disabilities Act (ADA) should be met.

Fire Department Apparatus

The North Tahoe Fire Protection District provides fire protection/suppression services to Alpine Springs County Water District and it operates several types of fire apparatus. Structural fire fighting engines are built in accordance with NFPA 1901; water tenders are built in accordance with NFPA 1903 Standard for mobile water supply fire apparatus; wildland fire apparatus are built in accordance with NFPA 1906; the District's aerial fire apparatus will be built in accordance with NFPA 1904.

NFPA Standard 1500 – Fire Department Occupational Safety and Health Program; Ch6 Fire Apparatus, Equipment, and Driver/Operators section 6.1.1 states fire departments shall consider safety and health as primary concerns in the specification, design, construction, acquisition, operation, maintenance, and inspection and repair of all fire department apparatus. The District will continue to meet this standard.

Fire Department Staffing

While staffing and personnel cannot be funded with Mitigation fees; the NFPA standard related to staffing is noted as staffing is an integral portion of fire attack and mitigation.

NFPA Standard 1710 – Organization and Deployment of Fire Suppression Operations, Emergency Medical Operations, and Special Operations to the Public by Career Fire Departments; Ch 4.3 Staffing and deployment states staffing in the fire department shall identify minimum staffing requirements to ensure that a sufficient number of members are available to operate safely and effectively. It is the District’s intention to meet this standard.

The following table from Ch 4.3.2 indicates minimum staffing and response times required by NFPA:

Demand Zone	Demographics	Minimum Staff to Respond	Response Time (minutes)	Meets Objective
Urban Area	> 1,000 people / sq mi	15	9	90%
Suburban area	500 - 1000 people / sq mi	10	10	80%
Rural area	< 500 people / sq mi	6	14	80%
Remote area	Travel distance > 8 mi	4	Directly dependent on travel distance	90%

Accessory Dwelling Units

In accordance with the California Health and Safety Code, Section 65852.2 (3) (A), mitigation fees will be applied to Accessory Dwelling Units (ADUs) as follows:

ADUs less than 750 sq. ft. will not be assessed mitigation fees.

ADUs that are 750 sq. ft. to 1,200 sq. ft., will be assessed mitigation fees at the full per sq. ft. rate.

Physical Facilities & Equipment – Expenditure Plan

As development occurs within the boundaries of Alpine Springs County Water District, new or expanded fire facilities will be required to meet the service demands of future development. Existing fire protection facilities include the Alpine Meadows fire station, a Type II fire engine and various types of special equipment. Total estimated cost of the Water District's fire station building, land, vehicle and equipment, based on current replacement costs, equals approximately \$1.9 million.

Description	Estimated Cost
Station	\$1,594,084
Vehicle	\$ 184,266
Equipment	<u>\$ 157,125</u>
Total	\$1,935,475

The North Tahoe Fire Protection District in conjunction with the Water District analyzed the fire facilities needed to serve development within the Water District through 2035. Based on that analysis, the Alpine Meadows station can adequately serve future growth anticipated within the Water District through 2035. However additional vehicles and equipment will be needed to serve the additional development expected within the Water District.

Based on current and future development, the Alpine Meadows station will need a new Type I fire engine and equipment to outfit the engine. The current Type II fire engine has a full complement of equipment required by NFPA 1901. The District endeavors to comply with NFPA 1901 by ensuring all apparatus, including a new Type I fire engine carries equipment required by NFPA 1901.

Description	Estimated Cost
Vehicle	\$ 563,035
Equipment	<u>\$ 10,237</u>
Total	\$ 573,272

Ongoing Inflation Adjustment

Mitigation fees are adjusted annually to accommodate the impact of development (growth) on fire protection services within the District. The District adjusts mitigation fees based on the percent change in construction costs as defined in the Construction Cost Index (CCI) published by the *Engineering News-Record*. The need for the District to adjust mitigation fees annually was approved by the Placer County Board of Supervisors and recommended in the Fire Facilities Impact Fee Study.

Proposed 2025 Mitigation Fee Rate Adjustment Based on the Construction Cost Index Change

Fixed-rate pricing structures cannot keep pace with increasing costs of facilities, vehicles, and general fire protection infrastructure requirements. Thus, consistent with the spirit of the enabling legislation, the District has adjusted its mitigation fee schedule for 2025. The District's last mitigation fee structure increase occurred in July 2024 and was based on the Five-Year Impact Fee Study. The new fee was applied to all construction types: residential, commercial, office, and industrial. The proposed 2025 increase is based on the Construction Cost Index (CCI) published by the *Engineering News-Record*. The CCI change for the period September 2023 through September 2024 was 1.09%.

The chart below outlines the existing and proposed rate structure for the mitigation fee schedule.

Fee Schedule

<u>CONSTRUCTION TYPE</u>	<u>2024 EXISTING</u>	<u>2025 PROPOSED</u>
Residential per Sq. Ft.	\$3.28	\$3.32
<u>Nonresidential</u>		
Commercial per Sq. Ft.	\$3.28	\$3.32
Office per Sq. Ft.	\$3.28	\$3.32
Industrial Sq. Ft.	\$3.28	\$3.32

Mitigation Fee Fund Balances

	FY 24-25	FY 25-26	FY 26-27	FY 27-28	FY 28-29
Mitigation Fund Beginning Balance	\$187,468	\$196,527	\$205,586	\$214,645	\$223,704
Revenue Category					
Projected annual mitigation fee revenue	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000
Projected account interest	\$59	\$59	\$59	\$59	\$59
Actual annual mitigation fee revenue	-	-	-	-	-
Actual account interest	-	-	-	-	-
Total Revenues	\$196,527	\$205,586	\$214,645	\$223,704	\$232,763
Expenditure Category					
Projected Type I Fire Engine and equipment	\$0	\$0	\$0	\$0	\$0
Projected Mitigation Plan Update	\$0	\$0	\$0	\$0	\$0
Actual Type I Fire Engine and equipment	-	-	-	-	-
Actual Mitigation Plan Update	-	-	-	-	-
Total Expenditures	\$0	\$0	\$0	\$0	\$0
Mitigation Fund Ending Balance	\$196,527	\$205,586	\$214,645	\$223,704	\$232,763

	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Mitigation Fund Beginning Balance	\$68,371	\$75,192	\$92,895	\$133,651	\$154,565
Revenue Category					
Projected annual mitigation fee revenue	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000
Projected account interest	\$59	\$59	\$59	\$59	\$59
Actual annual mitigation fee revenue	\$5,951	\$17,344	\$41,034	\$18,973	\$27,371
Actual account interest	\$1,190	\$359	-\$158	\$1,941	\$5,531
Total Revenues	\$75,512	\$92,895	\$133,770	\$154,565	\$187,468
Expenditure Category					
Projected Type I Fire Engine and equipment	\$0	\$0	\$0	\$0	\$0
Projected Mitigation Plan Update	\$0	\$0	\$0	\$0	\$0
Actual Type I Fire Engine and equipment	\$0	-	-	-	-
Actual Mitigation Plan Update	\$320	-	\$120	\$0	\$0
Total Expenditures	\$320	\$0	\$120	\$0	\$0
Mitigation Fund Ending Balance	\$75,192	\$92,895	\$133,651	\$154,565	\$187,468

	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
Mitigation Fund Beginning Balance	\$21,262	\$18,348	\$28,523	\$34,224	\$44,273	\$50,270	\$62,875
Revenue Category							
Projected annual mitigation fee revenue	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000
Projected account interest	\$59	\$59	\$59	\$59	\$59	\$59	\$59
Actual annual mitigation fee revenue	\$71	\$10,156	\$5,518	\$9,755	\$5,687	\$12,091	\$4,674
Actual account interest	\$146	\$167	\$183	\$294	\$410	\$742	\$1,220
Total Revenues	\$21,479	\$28,671	\$34,224	\$44,273	\$50,370	\$63,103	\$68,769
Expenditure Category							
Projected Type I Fire Engine and equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Projected Mitigation Plan Update	\$3,131	\$148	\$0	\$0	\$100	\$228	\$150
Actual Type I Fire Engine and equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Actual Mitigation Plan Update	\$3,131	\$148	\$0	\$0	\$100	\$228	\$398
Total Expenditures	\$3,131	\$148	\$0	\$0	\$100	\$228	\$398
Mitigation Fund Ending Balance	\$18,348	\$28,523	\$34,224	\$44,273	\$50,270	\$62,875	\$68,371

**Alpine Springs Water District
FY 2023-2024 Mitigation Fees Collected**

Date	Applicant Name	Project Address	APN #	Permit #	Const.Type	Rate	SQ FT	Fee	Date Paid
6/20/2023	Radcliffe	2273 Bear Creek Dr	095-251-003	BLD22-07950	Add/Remodel	\$1.50	740	\$1,110.00	7/1/2023
7/21/2021	Dawes	1990 John Scott Tr	095-232-025	BLD21-02473	Add/Remodel	\$1.38	788	\$1,087.44	7/1/2023
6/19/2023	Waterbury	1410 Chateau Pl	095-430-004	BLD22-05570	New Const.	\$1.50	4530	\$6,795.00	7/3/2023
8/9/2023	Schneider	2280 Bear Creek Dr	095-252-002	BLD23-03681	Add/Remodel	\$1.50	100	\$150.00	8/14/2023
8/4/2023	Jacobs and Scalan	1997 Bear Creek Dr	095-232-009	BLD23-01851	Add/Remodel	\$1.50	2088	\$3,132.00	9/6/2023
9/6/2023	Eriksson	1432 Mineral Springs Tr	095-380-010	BLD23-04404	New Const.	\$1.58	1803	\$2,848.74	11/3/2023
12/19/2023	Schalit	1080 Snow Crest Rd	095-440-015	BLD22-07287	Add/Remodel	\$1.58	1204	\$1,902.32	2/15/2024
4/1/2024	Greenhalgh	1551 Cortina Ct	095-460-001	BLD23-02730	New Const.	\$1.58	1316	\$2,079.28	4/4/2024
4/29/2024	Taylor	2025 Big John Rd	095-231-003	BLD23-06678	New Const.	\$1.58	1409	\$2,226.22	5/13/2024
4/17/24	Roth	1599 Mineral Springs Tr	095-222-004	BLD24-00083	New Const.	\$1.58	3823	\$6,040.34	5/20/2024
							Total	\$27,371.34	

Alpine Springs County Water District Use Statement

AB1600 states that a District must have a statement of use to which mitigation fees are to be assigned. For the fiscal year 2024/2025, the fire mitigation fees collected within the Alpine Springs County Water District will be utilized towards the following programs:

- **New Fire Engine, Type I, fully equipped:** The Water District currently has a Type 2 engine. The District has determined the need for a Type I engine. This was based on the need for increased pump size and ability to carry more equipment due to increased service demands.
- **Equipment:** The Fire District has recognized the need to add additional equipment to our fire engine. Many of our engines have a full complement of equipment required by NFPA 1901, however some do not. The District endeavors to comply with NFPA 1901 by added new equipment to our fire engine.

NOTICE TO PLACER COUNTY BUILDERS WITHIN THE ALPINE SPRINGS COUNTY WATER DISTRICT

The ASCWD has contracted with the North Tahoe Fire Protection District (NTFPD) for fire prevention services including plan reviews. The North Tahoe Fire Protection District implemented a development Mitigation Fee plan in FY 2014/2015. This year's plan reflects an inflationary adjustment using the Construction Cost Index (CCI) published by the Engineering News-Record. The CCI change for the period September 2023 through September 2024 was 1.09%.

The fee schedule for 2025 will be effective 60 days after the Plan is approved by the Placer County Board of Supervisors. The revenue generated by these fees is designed specifically for capital improvements. The Plan will be taken for board approval to the Alpine Springs County Water District Board of Directors at the regular meeting on January 13, 2025.

The North Tahoe Fire Protection District will need a set of your plans and a copy of your building permit application to establish your specific fee. The fees will be collected by the North Tahoe Fire Protection District prior to the issuance of your building permit and will be paid to Alpine Springs County Water District.

Alpine Springs County Water District
270 Alpine Meadows Road
Alpine Meadows, CA 96146
(530) 583-2342 FAX (530) 583-0228

North Tahoe Fire Protection District
P.O. Box 5879 / 222 Fairway Dr.
Tahoe City, CA 96145
(530) 583-6911 FAX (530) 583-6909

FEE SCHEDULE for 2025

Fee per square foot	
Residential	\$3.32
Nonresidential	
<i>Commercial</i>	\$3.32
<i>Office</i>	\$3.32
<i>Industrial</i>	\$3.32

**RESOLUTION NO. 1-2025
OF THE
ALPINE SPRINGS COUNTY WATER DISTRICT
A RESOLUTION ADOPTING THE CAPITAL FACILITIES AND
MITIGATION FEE EXPENDITURE PLAN ANNUAL UPDATE FOR THE FISCAL
YEAR 2024/2025**

WHEREAS, at the special meeting held at 9:00 a.m. on January 13, 2025 at 270 Alpine Meadows Road, California, the Board of Directors of the Alpine Springs County Water District of Placer County reviewed the Capital Facilities and Mitigation Expenditure Plan Annual Update for the Fiscal Year 2024/2025 regarding historical data about staffing and inventory to develop estimations of adequate staffing levels and capital inventory. This information has been used to develop a fair and equitable mitigation fund equation for utilization of these funds.

WHEREAS, the Board of Directors and staff carefully reviewed and approved the annual update of the Capital Facilities and Mitigation Fee Expenditure Plan for the Fiscal Year 2024/2025.

NOW, THEREFORE BE IT RESOLVED, that the Board of Directors requests that staff distribute the Capital Facilities and Mitigation Fee Expenditure Plan Update for the Fiscal Year 2024/2025 to the Placer County Board of Supervisors for their review.

PASSED AND ADOPTED at a regular meeting of the Board of Directors of the Alpine Springs County Water District held on January 13, 2025, by the following Roll Call Vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Approved by:

Janet S. Grant, President
Board of Directors

Attest:

Joe Mueller, General Manager
Secretary to the Board of Directors
Alpine Springs County Water District

EXHIBIT F3



AGENDA NO: F3

MEETING DATE: 1/13/2025

Staff Report

To: ASCWD Board of Directors

From: Steve Leighton, Fire Chief

Through: Brent Armstrong, Division Chief Fire Marshal

SUBJECT: AGENDA ITEM F.3., CONSIDER RESOLUTION NO. 2-2025 REGARDING SETTING FEES FOR COST RECOVERY OF FIRE & LIFE SAFETY ACTIVITIES

Background

In 2008 the District adopted Ordinance 01-2008 Setting Fees for Cost Recovery of Fire & Life Safety Activities. The NTFPD Board of Directors adopted this ordinance to shift the financial burden from the general public for certain Fire & Life Safety Activities including, but not limited to, providing reports, pyrotechnics for movies or public display, State mandated inspections, new construction, etc. The Board of Directors of ASCWD has determined that it is necessary to provide plan review and inspections for various activities regulated under the California Fire Code, California State Fire Marshal regulations, Placer County Fire Code, and NTFPD Ordinance 1-2008 within the legal boundaries of the Alpine Springs County Water District.

On January 8, 2021, the District adopted Ordinance 01-2021 Setting Fees for Cost Recovery of Fire & Life Safety Activities, which also authorized updating future Schedules of Fees for Cost Recovery by Resolution.

Fire prevention activities are some of the most cost-effective activities the District is involved in. When fires and other life-threatening incidents can be prevented from occurring, there is a significant savings to the community for direct and indirect costs.

The fees are established in order to obtain cost recovery for those activities outlined within the Fire Code. Per the Health & Safety Code, they do not exceed our actual costs. District staff annually reviews these fees to ensure the amount charged is equal to the amount required to perform the work.

Recommendation

The purpose of this agenda item is adopt Resolution No. 2-2025 regarding setting fees for cost recovery of fire & life safety activities. If adopted, the fees would go into effect on January 15, 2025.

Attachments

- Resolution 2-2025
- Current Fire & Life Safety Cost Recovery Schedule, Adopted by Resolution 10-2023

**RESOLUTION NO. 2-2025
OF THE
ALPINE SPRINGS COUNTY WATER DISTRICT**

**A RESOLUTION SETTING FEES FOR COST
RECOVERY OF FIRE & LIFE SAFETY ACTIVITIES**

WHEREAS, ALPINE SPRINGS COUNTY WATER DISTRICT (“ASCWD”) is a California Special District organized and existing under the California County Water District Law, duly authorized by Water Code § 31120 to exercise any of the powers, functions, and duties which are vested in, or imposed upon, a fire protection district pursuant to the Fire Protection District Law of 1987, Part 3 (commencing with Section 13800) of Division 12 of the Health and Safety Code, including, but not limited to, adopting fee under Health and Safety Code section 13916; and

WHEREAS, ASCWD has contracted with **NORTH TAHOE FIRE PROTECTION DISTRICT (“NTFPD”)**, a fire protection district duly organized and existing under the Fire Protection District Law of the State of California, under the contract entitled “Agreement for Fire Protection, Emergency Medical and Related Services by the North Tahoe Fire Protection District to the Alpine Springs County Water District” dated January 1, 2025 to provide and manage fire suppression and prevention, rescue and ambulance services within the service area of ASCWD; and

WHEREAS, the Board of Directors of ASCWD has determined that it is necessary to provide plan review and inspections for various activities regulated under the California Fire Code, California State Fire Marshal regulations, Placer County Fire Code, and NTFPD Ordinance 1-2008 within the legal boundaries of the **ALPINE SPRINGS COUNTY WATER DISTRICT**; and

WHEREAS, the Board of Directors of ASCWD passed and adopted Ordinance 01-2021 on January 8, 2021, which adopted a cost recovery fee schedule for certain activities related to the fire prevention; and

WHEREAS, the Board of Directors of Alpine Springs County Water District has determined to adopt new cost recovery fees, revise existing cost recovery fees, adopt a revised cost recovery fee schedule for certain activities related to fire prevention as a matter of policy, and to provide for the District’s ability to be able to revise cost recovery fees and the fee schedule in the future through the adoption of a resolution.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of **ALPINE SPRINGS COUNTY WATER DISTRICT** that:

1. The fees set forth in the Schedule of Cost Recovery Fees, attached hereto as **Exhibit “A”** and incorporated herein by reference, are hereby adopted as the fees to be charged for those listed activities by the District.

2. The ASCWD General Manager, or the General Manager's designee, shall have the authority to waive any Cost Recovery Fee, in full or in part, upon application of an affected party and showing of special, mitigating circumstances. The General Manager's decision on application for a waiver may be appealed to the ASCWD Board of Directors at their next regularly scheduled meeting following the decision.
3. This Resolution accordingly is adopted at the January 13, 2025 meeting, with the new rates to be effective January 15, 2025.

PASSED AND ADOPTED at a Special Meeting of the Board of Directors of the ALPINE SPRINGS COUNTY WATER DISTRICT, Alpine Meadows, California this 13th day of January, 2025 by the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Approved by:

Janet S. Grant, President
Board of Directors

Attest:

Joe Mueller, General Manager
Secretary to the Board of Directors
Alpine Springs County Water District



Exhibit A

FIRE & LIFE SAFETY COST RECOVERY SCHEDULE

PO Box 5879 / 222 Fairway Dr, Tahoe City, CA 96145

(530) 583-6911 / Fax (530) 583-6909 /

plans@ntfire.net

Hourly Rate \$188.00

Fee Code Service *3.5% Service Fee for Credit Card Transactions* Fee

Fee Code	Service	Fee
LAR	Landscape/Access and Pre-TRPA Residential Plan Review	Hourly Rate
LAC	Landscape/Access and Pre-TRPA Commercial Plan Review	\$376.00
DRC	Design Review Consultation Residential Plan Review	Hourly Rate
DRC.2	Design Review Consultation Commercial Plan Review	\$376.00
GEN	Generator Installation Plan Review and Inspection	\$376.00
SOL	Solar Panel or Solar Ground Mount Plan Review and Inspection	\$376.00
HFT	Hydrant Flow Test - Private Hydrants Only (per hydrant)	\$376.00
TIP	Tenant Improvement Commercial Plan Review	\$376.00
CEL	Cell Tower or Cell Site Plan Review	Hourly Rate
DMO	Commercial Demo Plan Review	Hourly Rate
PDM	Pre-Development Meeting with NTFPD staff	Hourly Rate
PRE	Request Staff Participation/Review in Building Department Pre-Development Meeting	\$376.00
DFL	Meeks Bay Fire Developer Fees: New Construction (per structure) or Additions >1000 sq. ft.	\$500.00
DFS	Meeks Bay Fire Developer Fees: Additions <1000 sq. ft.	\$250.00
SPR	Sprinkler Plan Review Residential with Underground, Rough and Final Inspection - NEW 1 to 99 Sprinklers	\$940.00
SPA	Sprinkler Plan Review Commercial with Underground, Rough and Final Inspection - NEW, 1 to 99 Sprinklers	\$1,034.00
SPB	Sprinkler Plan Review Commercial with Underground, Rough and Final Inspection - NEW, 100 to 199 Sprinklers Plus # of Risers > 1 _____ x 1 hr Floors >1 _____ x 1 hour	\$1,504.00
SPC	Sprinkler Plan Review Commercial with Underground, Rough and Final Inspection - NEW, > 199 Sprinklers Plus # of Sprinklers _____ x \$0.50 # of Risers > 1 _____ x 1 hr # Floors >1 _____ x 1 hr	\$1,974.00
STP	Sprinkler Plan Review (Tenant Improvement) with Rough and Final Inspection on Existing System with 5 to 50 Sprinklers	\$376.00
STT	Sprinkler Plan Review (Tenant Improvement) with Rough and Final Inspection on Existing System with > 50 Sprinklers	\$564.00
FAL	Fire Alarm System Plan Review with Rough and Final Inspection Plus # devices _____ x \$2	\$517.00
SDP	Standpipe Plan Review with Rough and Final Inspection	\$846.00
PBP	Paint or Spray Booth Plan Review and Inspection	\$517.00

Exhibit A

UGS	Underground Fire Systems with Inspection - Plus per riser/hydrant >1 _____ x 1/4 hour	\$470.00
CAS	Clean Agent Suppression System (Spray Booth/Industrial Dry Chemical Systems) with Rough and Final Inspection	\$705.00
HDP	Hood & Duct System Plan Review and Final Inspection (per system)	\$423.00
ULP	UL-300 Suppression System Plan Review with Rough and Final Inspection	\$564.00
LPG	Propane Tank Installation Plan Review with Rough and Final Inspection - Residential	\$376.00
UGT	Underground Propane Tank Installation Plan Review with Rough and Final Inspection- Residential	\$470.00
AGT	Aboveground Propane Tank Installation Plan Review with Rough and Final Inspection - Commercial	\$470.00
GDT	NEW Gas/Diesel Tank Installation Plan Review with Rough and Final	\$470.00
TNT	Tents, Canopies, Temporary Structure Plan Review and Inspection for Permit - If >1 Plus # of Tents/Structures _____ x \$77	\$376.00
FWK	Fireworks (Pyrotechnic) - Plan Review, Inspections, and Safety Officer Standby	\$1,504.00
HHH	Halloween Haunted House Plan Review and Inspection	Hourly Rate
CCF	Carnivals, Concerts, Circus, Fairs - Basic Plan Review and Inspection Plus # of Booth(s) _____ x \$13	\$564.00
FWS	Fire Watch - Safety Officer	Hourly Rate
FSO	Film Safety Officer	Hourly Rate
RIF	Re-Inspection Fee: Charged when project is not complete or cannot be approved during regular inspection	Hourly Rate
DSI	Defensible Space Inspection	Hourly Rate
HRI	Home Rental Fire & Life Safety Inspection (Short-Term Rentals/Vacation Home Rentals)	Hourly Rate
TRP	Tree Removal Permit	Hourly Rate
PBL	Business License Fire and Life Safety Inspection for County Sign-off	Hourly Rate
ASB	Annual Fire and Life Safety Business Inspections	Hourly Rate
PRI.1	Pre-Inspections Care Facilities/Day Cares < 26	\$376.00
PRI.2	Pre-Inspections Care Facilities/Day Cares > 26	\$517.00
FTK	Food Truck Inspection	\$94.00
SMI	State Mandated Fire & Life Safety Inspection	\$376.00
WSL	Will Serve Letter Processing Fee	Hourly Rate
FIS	Fire Investigations	\$376.00
EIR	Environmental Impact Report	Hourly Rate
REP.1	Report Request: \$0.50 per page/copy (# of copies _____)	\$0.50
REP.2	Report Request: \$15 per flash drive	\$15.00
PTG	Postage (Priority Shipping) Fees vary depending on package. Min. \$25 cost recovery fee for postage and staff time	\$25.00
OSN	Other services not covered above (Miscellaneous)	Hourly Rate



FIRE & LIFE SAFETY COST RECOVERY SCHEDULE
 PO Box 5879 / 222 Fairway Dr, Tahoe City, CA 96145
 (530) 583-6911 / Fax (530) 583-6909 /
 plans@ntfire.net
 Hourly Rate \$182.00

3.5% Service Fee for Credit Card Transactions

Fee Code	Service	Fee
LAR	Landscape/Access and Pre-TRPA Residential Plan Review	Hourly Rate
LAC	Landscape/Access and Pre-TRPA Commercial Plan Review	\$364.00
DRC	Design Review Consultation Residential Plan Review	Hourly Rate
DRC.2	Design Review Consultation Commercial Plan Review	\$364.00
GEN	Generator Installation Plan Review and Inspection	\$364.00
SOL	Solar Panel or Solar Ground Mount Plan Review and Inspection	\$364.00
HFT	Hydrant Flow Test - Private Hydrants Only (per hydrant)	\$364.00
TIP	Tenant Improvement Commercial Plan Review	\$364.00
CEL	Cell Tower or Cell Site Plan Review	Hourly Rate
DMO	Commercial Demo Plan Review	Hourly Rate
PDM	Pre-Development Meeting with NTFPD staff	Hourly Rate
PRE	Request Staff Participation/Review in Building Department Pre-Development Meeting	\$364.00
DFL	Meeks Bay Fire Developer Fees: New Construction (per structure) or Additions >1000 sq. ft.	\$500.00
DFS	Meeks Bay Fire Developer Fees: Additions <1000 sq. ft.	\$250.00
SPR	Sprinkler Plan Review Residential with Underground, Rough and Final Inspection - NEW 1 to 99 Sprinklers	\$910.00
SPA	Sprinkler Plan Review Commercial with Underground, Rough and Final Inspection - NEW, 1 to 99 Sprinklers	\$1,001.00
SPB	Sprinkler Plan Review Commercial with Underground, Rough and Final Inspection - NEW, 100 to 199 Sprinklers Plus # of Risers > 1 _____ x 1 hr Floors >1 _____ x 1 hour	\$1,456.00
SPC	Sprinkler Plan Review Commercial with Underground, Rough and Final Inspection - NEW, > 199 Sprinklers Plus # of Sprinklers _____ x \$0.50 # of Risers > 1 _____ x 1 hr # Floors >1 _____ x 1 hr	\$1,911.00
STP	Sprinkler Plan Review (Tenant Improvement) with Rough and Final Inspection on Existing System with 5 to 50 Sprinklers	\$364.00
STT	Sprinkler Plan Review (Tenant Improvement) with Rough and Final Inspection on Existing System with > 50 Sprinklers	\$546.00
FAL	Fire Alarm System Plan Review with Rough and Final Inspection Plus # devices _____ x \$2	\$500.50
SDP	Standpipe Plan Review with Rough and Final Inspection	\$819.00
PBP	Paint or Spray Booth Plan Review and Inspection	\$500.50

UGS	Underground Fire Systems with Inspection - Plus per riser/hydrant >1 _____ x 1/4 hour	\$455.00
CAS	Clean Agent Suppression System (Spray Booth/Industrial Dry Chemical Systems) with Rough and Final Inspection	\$682.50
HDP	Hood & Duct System Plan Review and Final Inspection (per system)	\$409.50
ULP	UL-300 Suppression System Plan Review with Rough and Final Inspection	\$546.00
LPG	Propane Tank Installation Plan Review with Rough and Final Inspection - Residential	\$364.00
UGT	Underground Propane Tank Installation Plan Review with Rough and Final Inspection- Residential	\$455.00
AGT	Aboveground Propane Tank Installation Plan Review with Rough and Final Inspection - Commercial	\$455.00
GDT	NEW Gas/Diesel Tank Installation Plan Review with Rough and Final	\$455.00
TNT	Tents, Canopies, Temporary Structure Plan Review and Inspection for Permit - If >1 Plus # of Tents/Structures _____ x \$77	\$364.00
FWK	Fireworks (Pyrotechnic) - Plan Review, Inspections, and Safety Officer Standby	\$1,456.00
HHH	Halloween Haunted House Plan Review and Inspection	Hourly Rate
CCF	Carnivals, Concerts, Circus, Fairs - Basic Plan Review and Inspection Plus # of Booth(s) _____ x \$13	\$546.00
FWS	Fire Watch - Safety Officer	Hourly Rate
FSO	Film Safety Officer	Hourly Rate
RIF	Re-Inspection Fee: Charged when project is not complete or cannot be approved during regular inspection	Hourly Rate
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REP.1	Report Request: \$0.50 per page/copy (# of copies _____)	\$0.50
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OSN	Other services not covered above (Miscellaneous)	Hourly Rate

EXHIBIT F4



AGENDA NO: F4

MEETING DATE: 1/13/2025

Staff Report

To: ASCWD Board of Directors
From: Steve Leighton, Fire Chief
Through: Brent Armstrong, Division Chief Fire Marshal

SUBJECT: AGENDA ITEM F4, CONSIDER RESOLUTION NO. 3-2025 REGARDING THE INSPECTION OF CERTAIN OCCUPANCIES REQUIRED TO PERFORM ANNUAL INSPECTIONS IN SUCH OCCUPANCIES PURSUANT TO SECTIONS 13146.2 AND 13146.3 OF THE CALIFORNIA HEALTH AND SAFETY CODE

Background

SB 1205 - the "Ghost Ship" bill modified the H&S Code 13146, as H&S Code section 13146.4. It is a law that was passed which requires the Fire Marshal to report on the District's compliance on annual inspection activities for mandatory inspections.

In accordance with HSC Sections 13146.2 and 13146.3, Group E and Group R-1/R-2 occupancies are required to be inspected annually by the local AHJ. OSFM notification and reporting is not required for these inspections.

Recommended Action

Adopt Resolution NO. 3-2025 regarding mandatory annual inspections.

Attachment

- Resolution 3-2025

RESOLUTION NO. 3-2025

A RESOLUTION OF THE BOARD OF THE ALPINE SPRINGS COUNTY WATER DISTRICT OF TAHOE CITY, CALIFORNIA, ACKNOWLEDGING RECEIPT OF A REPORT MADE BY THE FIRE CHIEF OF THE NORTH TAHOE FIRE PROTECTION DISTRICT REGARDING THE INSPECTION OF CERTAIN OCCUPANCIES REQUIRED TO PERFORM ANNUAL INSPECTIONS IN SUCH OCCUPANCIES PURSUANT TO SECTIONS 13146.2 AND 13146.3 OF THE CALIFORNIA HEALTH AND SAFETY CODE.

WHEREAS, California Health & Safety Code Section 13146.4 was added in 2018, and became effective on September 27, 2018; and,

WHEREAS, California Health & Safety Code Sections 13146.2 and 13146.3 requires all fire departments, including the NORTH TAHOE FIRE PROTECTION DISTRICT, that provide fire protection services to perform annual inspections in every building used as a public or private school, hotel, motel, lodging house, apartment house, and certain residential care facilities for compliance with building standards, as provided and,

WHEREAS, California Health & Safety Code Section 13146.2 requires all fire departments, including the NORTH TAHOE FIRE PROTECTION DISTRICT, that provide fire protection services to report annually to its administering authority on its compliance with Sections 13146.2 and 13146.3 and,

WHEREAS, the Board of the ALPINE SPRINGS COUNTY WATER DISTRICT intends this Resolution to fulfill the requirements of the California Health & Safety Code regarding acknowledgment of the NORTH TAHOE FIRE PROTECTION DISTRICT's compliance with California Health and Sections 13146.2 and 13146.3.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the ALPINE SPRINGS COUNTY WATER DISTRICT that said Board expressly acknowledges the measure of compliance of the NORTH TAHOE FIRE PROTECTION DISTRICT with California Health and Safety Code Sections 13146.2 and 13146.3 in the area encompassed by the ALPINE SPRINGS COUNTY WATER DISTRICT, as follows:

A. EDUCATIONAL GROUP E OCCUPANCIES:

Educational Group E occupancies are generally those public and private schools, used by more than six persons at any one time for educational purposes through the 12th grade. Within the ALPINE SPRINGS COUNTY WATER DISTRICT, there lie zero (0) Group E occupancies, buildings, structures and/or facilities.

During the time period between October 1, 2023 and September 30, 2024, the NORTH TAHOE FIRE PROTECTION DISTRICT completed the annual inspection of zero (0) Group E occupancies, buildings, structures and/or facilities. This is a compliance rate of 100% for this reporting period.

B. RESIDENTIAL GROUP R OCCUPANCIES:

Residential Group R occupancies, for the purposes of this resolution, are generally those occupancies containing sleeping units, and include hotels, motels, apartments (three units or more), etc. as well as other residential occupancies (including a number of residential care facilities). These residential care facilities have a number of different sub-classifications, and they may contain residents or clients that have a range of needs, including those related to custodial care, mobility impairments, cognitive disabilities, etc. The residents may also be non-ambulatory or bedridden. Within the ALPINE SPRINGS COUNTY WATER DISTRICT, there lie eight (8)

Group R (and their associated sub-categories) occupancies of this nature.

During the time period between October 1, 2023 and September 30, 2024, the NORTH TAHOE FIRE PROTECTION DISTRICT completed the annual inspection of five (5) Group R occupancies, buildings, structures and/or facilities. This is a compliance rate of 63% for this reporting period.

PASSED AND ADOPTED at a Special Meeting of the Board of Directors of the ALPINE SPRINGS COUNTY WATER DISTRICT, Alpine Meadows, California this 13th day of January, 2025 by the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Approved by:

Janet S. Grant, President
Board of Directors

Attest:

Joe Mueller, General Manager
Secretary to the Board of Directors
Alpine Springs County Water District

EXHIBIT F5



AGENDA NO: F5

MEETING DATE: 01/13/2025

Staff Report

TO: ASCWD Board of Directors
FROM: Joe Mueller, General Manager
SUBJECT: ASCWD COMMITTEE ASSIGNMENTS

Date: January 6, 2025

DISCUSSION:

Establish the 2025 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- Proposed Committee Assignments for 2025

ALPINE SPRINGS COUNTY WATER DISTRICT
PROPOSED COMMITTEE ASSIGNMENTS FOR 2025 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

Evan Salke, Board Member, Chair

Albert Clement, Board Member, Member

Joe Mueller, General Manager, Member

Long Range Planning Committee

Robert Tetrault, Board Member, Chair

Christine York, Board Member, Member

Joe Mueller, General Manager, Member

Park, Recreation, and Greenbelt Committee

Christine York, Board Member, Chair

Robert Tetrault, Board Member, Member

Joe Mueller, General Manager, Member

Tahoe-Truckee Sanitation Agency Representative

Albert Clement, Board Member, ASCWD Representative