
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 14, 2022
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.

This will be a hybrid meeting held in person and available by ZOOM for the general public. The board room at 270 Alpine Meadows Rd is open to the public with Members and Staff present. Board Member Janice Ganong will be attending the meeting via ZOOM at her residence at 1590 Zurs Court in Alpine Meadows as a second meeting location. Current masking requirements will be enforced. Public comments will be accepted by the board and should be submitted to the Board Secretary by sending an email to info@alpinesprings.org; by mail or in person (drop box) 270 Alpine Meadows Rd., Alpine Meadows, by Tuesday January 11, 2022 at 9:00 a.m. and via ZOOM on any item on the agenda until the close of public comment on the item.

ZOOM: At the specified time, 9:00 a.m., connect to the ZOOM Mtg. ID: **810 4674 6901**; passcode: **030054**; Please mute yourself unless you are speaking. Times listed are approximate.
Join Zoom Meeting at this link:

ZOOM LINK:

<https://us06web.zoom.us/j/81046746901?pwd=Uk1oSmZHa1VJY1A2V0kwNC9Oa0IyZz09>

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

C1) DECEMBER REGULAR BOARD MEETING

The Board shall review and vote to approve the minutes of the Regular Board meeting of December 10, 2021.

D. DEPARTMENT REPORTS

D1) FINANCIAL REPORT

Mike Dobrowski, CPA, shall discuss the December 2021 monthly and quarterly 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 month's 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 2021 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 2021.

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 2021 Water/Sewer Report.

D5) TTSA REPORT

Representative David Smelser, shall report on TTSA activities that impact Alpine Meadows, including the TTSA Board meetings. Regular Meeting held on December 15, 2021.

E. BUSINESS ITEMS FOR BOARD DISCUSSION & ACTION

E1) TRUCKEE RIVER WATERSHED COUNCIL (TRWC) SNOW CREST TRIBUTARIES RESTORATION

ALPINE SPRINGS COUNTY WATER DISTRICT

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

General Manager: Joe Mueller

Recap of the December 2021 Board presentation by Michele Prestowitz TRWC Program Manager on the Snow Crest Tributaries Restoration project proposed on a majority of ASCWD property. Discuss ASCWD outreach activities and give direction to the General Manager on board support going forward with the project.

- E2) RESOLUTION 1-2022 INSPECTION OF CERTAIN OCCUPANCIES REQUIRED TO PERFORM ANNUAL INSPECTIONS PURSUANT TO SECTION 13146.2 AND 13146.3 OF THE CALIFORNIA HEALTH AND SAFETY CODE.**
Consideration of a Board resolution establishing the inspection of certain occupancies required to perform annual inspections pursuant to section 13146.2 and 13146.3 of the California Health and Safety Code.
- E3) RESOLUTION 2-2022 APPLICATION FOR THE STATE OF CALIFORNIA CLIMATE INVESTMENT FIRE PREVENTION GRANT**
Consideration of a Board resolution in support of the grant opportunity, acknowledgment of District requirements, and District obligations including continued commitment of fire fuel mitigation fees is a CAL FIRE requirement that must be met to be eligible to apply.
- E4) RESOLUTION 3-2022 ADOPTION OF THE PLACER COUNTY LOCAL HAZARD MITIGATION PLAN UPDATE**
Consideration of a Board resolution adopting the Placer County Local Hazard Mitigation Plan Update
- E5) FINANCIAL AUDIT FOR THE FISCAL YEAR 2020/2021**
Vera Kis from Damore Hamric & Schneider shall present the final Audit report for the fiscal year 2020 and 2021 and respond to questions.
- E6) 2nd QUARTER REVIEW OF THE DISTRICTS GOALS AND OBJECTIVES.**
- E7) ASCWD TREASURER AND SECRETARY TO THE BOARD OF DIRECTORS.**
Assign the ASCWD Treasurer and Secretary to the Board of Directors for 2022.
- E8) ASCWD COMMITTEE ASSIGNMENTS**
Establish the 2022 ASCWD committee assignments for Budget and Finance, Administration and Personnel, Long Range Planning, Park, Recreation, and Greenbelt, and TTSA.

F. COMMITTEE REPORTS

- F1) BUDGET & FINANCE COMMITTEE (PRESIDENT GRANT) met January 13, 2022.**
- Discuss monthly and quarterly financial reports, status of investments/cash.
 - Discuss the treasurers report.
 - Discuss unbudgeted expenses.
 - Attached December 13, 2021, B&F report that was discussed at the December 14th, 2021 Board Meeting.

ALPINE SPRINGS COUNTY WATER DISTRICT

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

F2) PARK, RECREATION & GREENBELT COMMITTEE (DIRECTOR YORK)
No Meeting.

F3) LONG RANGE PLANNING COMMITTEE (DIRECTOR SMELSER)
No Meeting.

F4) ADMINISTRATION & PERSONNEL COMMITTEE (DIRECTOR GANONG)
No Meeting.

G. FUTURE AND OPEN AGENDA ITEMS

- Contact update and renewal with TTSD
- Current employee's future retirement health benefits
- Establishment of controls to enforce vacation hour limits carried on the books
- Salary step schedule for current staff job descriptions

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 January 14th, 2022, at 9:00 a.m.

I certify that on or before Tuesday December 7th, 2021, at 9:00 a.m., I personally posted and forwarded agendas as requested.

Pam Zinn

Pam Zinn, Office Manager.

EXHIBIT C1

1 **ALPINE SPRINGS COUNTY WATER DISTRICT**
2 **MINUTES OF THE REGULAR BOARD OF DIRECTORS MEETING**
3 **December 10, 2021**

4
5 **NOTE: Due to continued COVID restrictions, this meeting was a "hybrid" of an in-person meeting for Board and staff**
6 **and Zoom for additional attendees**
7

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

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

10
11 Directors Present: President Janet S. Grant, Vice-President Janice Ganong, Dave Smelser, Evan Salke and
12 Christine York

13 Directors Absent: None

14 Staff Present: General Manager Joseph Mueller, O&M Supervisor Miguel Ramirez, District CPA Mike
15 Dobrowski, and Recording Secretary Judy Friedman

16
17 Guests included Steve Kastan, Jennifer Faber, Liz Zang, and from NTFPD Brent Armstrong, Eric Horntvedt,
18 and Alan Whistler

19
20 **B. PUBLIC COMMENT**

21 Kastan, representing the Tahoe Alpine Homeowners Association, commented on the cost of dumpsters and
22 asked if it would be more cost effective to work with the District on a better solution. This item may be
23 considered on a future agenda.

24
25 **C. APPROVAL OF MINUTES**

26 **C1) NOVEMBER REGULAR BOARD MEETING**

27 **It was moved by Smelser and seconded by Ganong to approve the minutes of the November 12, 2021**
28 **Board meeting. Motion carried unanimously.**

29
30 **D. DEPARTMENT REPORTS**

31 **D1) FINANCIAL REPORT**

32 District CPA Mike Dobrowski presented the November 2021 financial reports, which were included in
33 today's meeting packets. He reviewed account balances and reported the audit process is nearing completion.

34
35 **It was moved by Ganong and seconded by York to approve the November 2021 financial reports as**
36 **presented. Motion carried unanimously.**

37
38 **It was moved by York and seconded by Smelser to approve payment of checks #32215 - #32266,**
39 **payroll, and electronic fund transfers. Checks #32246 and #32261 will be voided Motion carried**
40 **unanimously.**

41
42 **D2) FIRE DEPARTMENT REPORT**

43 Chief Alan Whisler reported:

- 44 • The District responded to seven calls in Alpine in November. With the ski area opening and the
45 coming holiday period, a larger call volume is anticipated.
- 46 • Per a request last month, the number of responses in Alpine Meadows will be shown on the
47 NTFPD report, but without street addresses due to HIPAA laws.

48
49 Fire Marshall Armstrong reported:

- 50 • People are being reminded about safety procedures as they use chimneys, heating units, and holiday
51 lights

- There is an uptick in controlled burns as slash piles are being addressed
- Staffing and available positions at NTFPD

Forest Fuels Coordinator Eric Horntvedt reported:

- End of the season statistics, including 65 defensible space inspections conducted and response to 83 chipping requests
- Calfire is releasing funds for the Wildfire Prevention Grants. NTFPD will apply for funds for community wildfire protection, defensible space inspections, increased chipping, and green waste disposal options. A resolution will be presented for this Board's consideration next month.

A brief discussion followed regarding challenges with TTSD and green waste disposal. Horntvedt will work with Mueller to consider options.

D3) GENERAL MANAGER'S REPORT

In response to Kastan's comments above, General Manager Mueller explained how the administrative and disposal fees are distributed throughout the community. The District ensures garbage is handled responsibly throughout the community. The costs are being reviewed to make sure they are distributed equitably.

Mueller presented his written report dated December 3, 2021 reviewing the issues he is addressing. The invoice for the Tank 4 and 4A replacement project was finally submitted, but at \$65,000, it is about double of what was expected. The invoice is being reviewed.

D4) OPERATION & MAINTENANCE DEPARTMENT REPORT

O&M Supervisor Ramirez presented the November 2021 Water/Waste Water report included in today's meeting packet. He noted 33 owner leaks were identified. A graph indicating how potable water is used was clarified. Ramirez said the unaccounted for water numbers are being watched. Ganong asked that the Tank 4 non-revenue water be called out.

Photos of manhole repairs were included in the report. Ramirez described the work done to address dirt collected in sewer lines. Mueller suggested the Board consider the District's responsibility versus the property owner's responsibility to routinely check lines and repair them. Typically, the owner "owns" the line from their property to the mainline. The District routinely inspects and cleans the mainline annually. That said, as the aging infrastructure fails, the Board needs to consider who is responsible for what. This item will be on a future agenda.

D5) TTSA REPORT

Representative Smelser reported on the November 17, 2021 TTSA Board meeting. Job descriptions and certification requirements are being revised to make recruiting staff easier.

E. BUSINESS ITEMS FOR BOARD DISCUSSION & ACTION

E1) TRUCKEE RIVER WATERSHED COUNCIL (TRWC) SNOW CREST TRIBUTARIES RESTORATION

TRWC Program Manager Michele Prestowitz presented an update on the Snow Crest Tributaries Restoration project, much of which is on ASCWD property. She described existing conditions and how this project will re-water the meadow to improve the situation. Included in today's meeting packet was a slide deck with aerial photos of the project area, the proposed actions, and anticipated results. Prestowitz will work with ASCWD staff on public outreach. Discussion followed as components of the project, the environmental benefits, and stormwater improvements were clarified.

1 Prestowitz described the funding. She is asking for ASCWD’s approval, given it is one of the land owners on
2 the project site.

3
4 Discussion continued as strategies to solicit public input, particularly from impacted neighbors, were
5 considered. This item will continue to be on ASCWD agendas and a link will be on the District’s website for
6 owners to get more information. Appropriate properties will be directly notified of the project.

7
8 **E2) RESOLUTION 10-2021 TO ADOPT HEALTH REIMBURSEMENT**
9 **ARRANGEMENTS CONSISTENT WITH CHAPTER 6 OF THE EMPLOYEE**
10 **HANDBOOK**

11 **It was moved by Smelser and seconded by Salke to approve Resolution 10-2021, adopting Health**
12 **Reimbursement Arrangements consistent with Chapter 6 of the ASCWD Employee Handbook.**

13 **ROLL CALL VOTE**

14 **AYES: Smelser, Ganong, York, Salke, and Grant**

15 **NOES: None**

16 **Motion carried unanimously.**

17
18 **E3) CONTRACT AWARD TO CAROLLO ENGINEERS FOR WATER AND**
19 **WASTEWATER MASTER PLANNING SERVICES**

20 Mueller presented his report and described the three proposals to conduct the Master Plan process. He
21 explained his recommendation to selected Carollo Engineers. The \$147,500 proposal is within the \$150,000
22 budgeted.

23
24 **It was moved by Smelser and seconded by Ganong to authorize the General Manager to executive a**
25 **contract with Carollo Engineers for the Water and Wastewater Master Planning process.**

26
27 **E4) ELECTION OF ASCWD BOARD PRESIDENT AND VICE PRESIDENT TO THE**
28 **BOARD OF DIRECTORS**

29 **It was moved by Ganong and seconded by Salke to appoint Janet Grant as President of the Board for**
30 **2022. Motion carried unanimously.**

31
32 **It was moved by Salke and seconded by York to appoint Jan Ganong as Vice-President of the Board**
33 **for 2022. Motion carried unanimously.**

34
35 **F. COMMITTEE REPORTS**

36 **F1) BUDGET & FINANCE COMMITTEE (PRESIDENT GRANT) met December 9th, 2021.**

37 Grant presented the report of the December 9, 2021 Committee meeting. All recommended actions have
38 been taken during other items on today’s agenda.

39
40 Salke noted previous direction to solicit additional Committee members, but no one has applied.

41
42 **F2) PARK, RECREATION & GREENBELT COMMITTEE (DIRECTOR YORK)**

43 This Committee did not meet. There is one vacant seat that York is hoping to fill by spring. She will
44 approach the “alternate” to serve full time. She has followed up with Andrew Pitcairn and invited him to
45 participate as a member of the public.

46
47 **F3) LONG RANGE PLANNING COMMITTEE (DIRECTOR SMELSER)**

48 This Committee did not meet. Smelser will advise Committee members of the decision to award the Master
49 Plan contract to Carollo.

50

1 **F4) ADMINISTRATION & PERSONNEL COMMITTEE (DIRECTOR GANONG)**

2 This Committee did not meet.

3
4 **G. FUTURE AND OPEN AGENDA ITEMS**

- 5 • Fiscal Year 2020/2021 Auditor's Report
- 6 • Current employee's future retirement health benefits
- 7 • Salary step schedule for current staff job descriptions

8
9 **H. CORRESPONDENCE TO THE BOARD**

10 No correspondence was presented.

11
12 **I. CLOSED SESSION**

13 Closed Session was not convened.

14
15 **J. DIRECTORS' COMMENTS**

16 Smelser was asked about the chipping program. He will refer the question to Mueller.

17
18 Zinn was asked to advise Board members of when their required trainings are due.

19
20 Public comment was offered by Zang regarding costs of green waste disposal and issues with TTSD.

21
22 **K. ADJOURNMENT**

23 There being no further business to come before the Board, the meeting was adjourned at 11:41 AM. The
24 next regularly scheduled Board meeting is Friday January 14, 2022 at 9:00 a.m.

25
26
27 Respectfully Submitted,

28 Judy Friedman

29 Recording Secretary

30 THE PAPER TRAIL SECRETARIAL & BUSINESS SOLUTIONS

EXHIBIT D1

Subject: *December 2021 Month End Review*

For: *Alpine Springs County Water District*

To: *The Board of Directors*

Prepared by: *Michael J. Dobrowski, CPA 01/08/22*

On a year to date basis our net income was \$295,562 less than the prior fiscal year. This is mainly due to the timing of property tax revenue receipts. Current month total expenses were \$100,491 which were under budget by \$83,520. (Due to the NTFD contract timing). Our year-to-date net income was \$460,695 favorable to budget.

Our cash position has increased by \$596,584 from December 31, 2020 and has decreased by \$99,372 from the prior month.

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

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

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

Cash reserved for Capital – **\$0 + \$108,506= \$108,506**

Prior Year + (10% of annual revenues (\$1,342,069-257,010) less Garbage)

Cash available for operations – **\$1,217,400**

(Remaining balance \$1,325,906-108,506)

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

Sewer Easement

Total

	0		<u>11,300</u>
\$	0	\$	11,300

Accounts Payable

Garbage Contract

Total

	\$ 0
\$	0

Sick and General Leave

COVID Sick leave 0.00 Hrs.

Sick leave Hours 102.77 Hrs.

General leave Hours and Dollars 503.67 Hrs. \$ 19,632.72

Prepays

Sun Life Dental (5103&04) (68.77+212.89) 1 month \$ 0.00

Garbage Contract (5404.02) 0 Mo. @ \$11,674.72 \$ 0.00

Healthplan Services (51031&41) (171.45+208.05) 0 month \$ 0.00

SDRMA Insurance (5120.00) 7 months @ 2,537.05 \$ 15,222.31

CALPERS (51031&41) (800.74+3,202.94) 0 month \$ 0.00

Sierra Office Solutions (5232.00) 0 month @ 156.72 \$ 0.00

Principal Life (5103&04) (25.80+51.60) 0 month \$ 0.00

SDRMA (5120.00) Worker's Comp 7 months @ 928.97 \$ 5,573.80

Total \$ 20,796.11

Stale-Dated Checks

<u>Date</u>	<u>Check #</u>	<u>Amount</u>	<u>Vendor</u>
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Last disbursement issued from prior month

<u>Date</u>	<u>Check or EFT #</u>	<u>Amount</u>	<u>Vendor</u>
12/04/21	EFT120521	701.69	CalPERS (Retired Health)

Benefits Breakdown (YTD)

Health & Life Ins. (Active)	\$26,488.69
Health & Life Ins. (Retired)	8,420.28
Pension (Employee 6.75%)	11,539.73 (Employer 7.59% Effective 07/01/21)
Payroll Taxes	4,507.14
Health plan co-ins.	<u>3,283.53</u>
Total	\$ 54,239.37

Alpine Springs County Water District
Profit & Loss Prev Year Comparison
July through December 2021

	<u>Jul - Dec 21</u>	<u>Jul - Dec 20</u>	<u>\$ Change</u>
Ordinary Income/Expense			
Income			
Water Revenue	627,275	611,069	16,206
Connection Fees	47,609	27,166	20,443
Sewer Revenue	312,653	296,261	16,392
Garbage Revenue	257,010	245,942	11,068
Park Revenue	7,818	13,887	(6,069)
Fire Mitigation Fees	41,119	8,401	32,719
Fire Fuel Management Fees	24,827	24,124	703
Property Tax Revenue	364	420,874	(420,510)
Other Revenue	23,395	31,167	(7,772)
Total Income	<u>1,342,069</u>	<u>1,678,891</u>	<u>(336,822)</u>
Gross Profit	1,342,069	1,678,891	(336,822)
Expense			
Salaries and Wages - Admin	89,853	25,882	63,972
Salaries and Wages - O&M	103,441	110,009	(6,569)
Benefits - Office	13,393	8,754	4,639
Benefits - O&M	37,563	35,940	1,623
Health Plan Co-Insurance	3,284	3,926	(642)
Directors' Fees	4,350	4,775	(425)
Insurance - Administration	21,215	22,933	(1,717)
Park Expenditures	3,339	14,034	(10,695)
Parts/Tools/Misc. Equip	5,695	7,721	(2,026)
Postage and Delivery	2,409	2,237	172
Cleaning	1,140	1,065	75
Newsletter and Printing	746	1,318	(571)
Office Expense	7,557	9,797	(2,240)
Dues and Subscriptions	9,074	8,176	898
Bank and Collection Fees	1,654	1,704	(51)
Analytical Testing	1,085	884	201
Accounting Fees	31,450	31,138	311
Legal Fees	4,934	2,004	2,930
Consultants-Management	0	69,870	(69,870)
Consultants-Misc.	2,843	6,175	(3,332)
NTFD Contract	12,381	12,180	202
Fire Fuel Management Fee	11,542	9,554	1,988

Alpine Springs County Water District
Profit & Loss Prev Year Comparison
July through December 2021

	<u>Jul - Dec 21</u>	<u>Jul - Dec 20</u>	<u>\$ Change</u>
Building Maintenance	11,669	10,506	1,164
Equipment Maintenance - Ad...	4,451	3,513	938
Vehicle Maintenance and Rep.	4,267	6,143	(1,876)
Maintenance Water and Sewer	49,333	59,688	(10,355)
Gas and Electric - Admin	15,669	16,688	(1,020)
SCADA System	10,044	14,159	(4,116)
Travel and Entertainment	276	337	(60)
Education Staff/Board	231	0	231
Uniforms	2,134	2,507	(373)
ASCWD Fuel	2,178	1,820	358
Telephone - Administration	5,787	9,525	(3,737)
Government Mandates	8,802	13,924	(5,123)
Garbage Services	74,261	70,048	4,213
Depreciation Expense	106,674	106,674	0
Miscellaneous - O&M	503	1,492	(990)
Total Expense	<u>665,224</u>	<u>707,098</u>	<u>(41,874)</u>
Net Ordinary Income	676,845	971,792	(294,947)
Other Income/Expense			
Other Income			
Interest Revenue	606	1,221	(615)
Total Other Income	<u>606</u>	<u>1,221</u>	<u>(615)</u>
Net Other Income	<u>606</u>	<u>1,221</u>	<u>(615)</u>
Net Income	<u><u>677,451</u></u>	<u><u>973,014</u></u>	<u><u>(295,562)</u></u>

8:49 AM

01/08/22

Accrual Basis

Alpine Springs County Water District
Profit & Loss Budget Performance 2021/2022

December 2021

	Dec 21	Budget	Jul - Dec 21	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Water Revenue	774	0	627,275	617,169	753,837
Connection Fees	0	2,101	47,609	12,607	25,214
Sewer Revenue	0	0	312,653	310,909	310,909
Garbage Revenue	0	0	257,010	255,033	255,033
Park Revenue	0	0	7,818	13,416	26,830
Fire Mitigation Fees	0	792	41,119	4,752	9,500
Fire Fuel Management Fees	0	0	24,827	24,827	24,827
Property Tax Revenue	0	0	364	38,411	768,229
Other Revenue	261	1,386	23,395	8,318	16,636
Total Income	1,035	4,279	1,342,069	1,285,441	2,191,015
Gross Profit	1,035	4,279	1,342,069	1,285,441	2,191,015
Expense					
Salaries and Wages - Admin	14,150	15,443	89,853	92,658	185,322
Salaries and Wages - O&M	10,806	18,299	103,441	109,794	219,573
Benefits - Office	2,121	3,703	13,393	22,218	44,441
Benefits - O&M	6,285	6,921	37,563	41,526	83,052
Health Plan Co-Insurance	2,162	917	3,284	5,502	11,000
Directors' Fees	700	720	4,350	4,320	8,650
Insurance - Administration	3,466	3,656	21,215	21,936	43,862
Park Expenditures	18	0	3,339	13,734	27,465
Parts/Tools/Misc. Equip	131	1,770	5,695	10,620	21,220
Postage and Delivery	314	624	2,409	3,744	7,485
Cleaning	180	417	1,140	2,502	5,000
Newsletter and Printing	0	0	746	1,500	3,000
Office Expense	826	2,183	7,557	13,098	26,196
Dues and Subscriptions	624	776	9,074	4,656	9,295
Bank and Collection Fees	30	192	1,654	1,152	2,300
Analytical Testing	210	277	1,085	1,662	3,325
Accounting Fees	5,242	5,320	31,450	31,920	63,860
Audit	0	9,625	0	9,625	19,250
Legal Fees	2,031	1,252	4,934	7,512	15,000
Consultants-Misc.	345	1,292	2,843	7,752	15,500
NTFD Contract	0	51,215	12,381	307,290	614,583
Fire Fuel Management Fee	0	2,069	11,542	12,414	24,827
OPEB Trust - Annual Funding	0	0	0	0	30,000
Building Maintenance	393	2,387	11,669	14,322	28,640
Equipment Maintenance - Admin	648	743	4,451	4,458	8,910

8:49 AM

01/08/22

Accrual Basis

**Alpine Springs County Water District
Profit & Loss Budget Performance 2021/2022**

December 2021

	Dec 21	Budget	Jul - Dec 21	YTD Budget	Annual Budget
Vehicle Maintenance and Rep.	523	471	4,267	2,826	5,650
Maintenance Water and Sewer	6,199	13,514	49,333	81,084	162,150
Gas and Electric - Admin	5,004	4,118	15,669	24,708	49,400
SCADA System	0	1,662	10,044	9,972	19,930
Travel and Entertainment	0	25	276	150	300
Education Staff/Board	185	292	231	1,752	3,500
Uniforms	448	441	2,134	2,646	5,300
ASCWD Fuel	2,069	441	2,178	2,646	5,300
Telephone - Administration	1,726	863	5,787	5,178	10,351
Government Mandates	3,500	1,899	8,802	11,394	22,792
Garbage Services	12,377	12,313	74,261	73,878	147,755
Depreciation Expense	17,779	17,779	106,674	106,674	213,345
Miscellaneous - O&M	0	392	503	2,352	4,700
Total Expense	100,491	184,011	665,224	1,071,175	2,172,229
Net Ordinary Income	-99,457	-179,732	676,845	214,266	18,786
Other Income/Expense					
Other Income					
Interest Revenue	0	415	606	2,490	5,000
Total Other Income	0	415	606	2,490	5,000
Net Other Income	0	415	606	2,490	5,000
Net Income	-99,457	-179,317	677,451	216,756	23,786

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

	<u>Dec 31, 21</u>	<u>Nov 30, 21</u>	<u>\$ Change</u>	<u>Dec 31, 20</u>	<u>\$ Change</u>
ASSETS					
Current Assets					
Checking/Savings					
Petty Cash	275	330	(55)	185	90
Bank of the West	47,603	146,920	(99,317)	34,334	13,268
Placer County - Interest App.	354,521	354,521	0	353,811	709
Wells Fargo Advisors	0	0	0	18,593	(18,593)
LAIF Accounts	923,507	923,507	0	322,398	601,109
Total Checking/Savings	1,325,906	1,425,277	(99,372)	729,322	596,584
Accounts Receivable					
Accounts Receivable	36,744	42,618	(5,874)	32,070	4,674
Total Accounts Receivable	36,744	42,618	(5,874)	32,070	4,674
Other Current Assets					
Placer - Agency Taxes 390-770	1,873	1,873	0	420,877	(419,004)
Interfund Receivable - Enterp	0	0	0	0	0
Prepaid Expenses	20,796	24,642	(3,846)	22,617	(1,821)
County Collection Accounts	19,845	19,845	0	1,828	18,017
Deferred Pension Outflows	41,103	41,103	0	35,652	5,451
Deferred OPEB Outflows	29,374	29,374	0	2,694	26,680
Total Other Current Assets	112,991	116,837	(3,846)	483,669	(370,678)
Total Current Assets	1,475,640	1,584,732	(109,092)	1,245,060	230,580
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	19,633	2,095
Land Improvements	129,444	129,444	0	129,444	0
Alpine Springs Interceptor	58,095	58,095	0	58,095	0
Water System	6,357,449	6,357,449	0	4,697,786	1,659,663
SCADA System	146,548	146,548	0	146,548	0
Sewer System	1,022,026	1,022,026	0	1,022,026	0
Building Improvements	357,090	357,090	0	357,090	0
Office Equipment	81,011	81,011	0	81,011	0
Vehicles	128,749	128,749	0	128,749	0
Maintenance Equipment	131,068	131,068	0	131,068	0
Truckee River Interceptor	358,524	358,524	0	358,524	0
Inflow and Infiltration	26,031	26,031	0	26,031	0

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Accrual Basis

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

	Dec 31, 21	Nov 30, 21	\$ Change	Dec 31, 20	\$ Change
Work in Progress	11,300	11,300	0	1,626,171	(1,614,871)
Accumulated Depreciation	(5,080,946)	(5,063,167)	(17,779)	(4,815,616)	(265,330)
Total Fixed Assets	5,231,618	5,249,397	(17,779)	5,450,062	(218,443)
Other Assets					
Land Usage and Easement Right	17,436	17,436	0	12,318	5,118
Total Other Assets	17,436	17,436	0	12,318	5,118
TOTAL ASSETS	<u>6,724,694</u>	<u>6,851,565</u>	<u>(126,871)</u>	<u>6,707,440</u>	<u>17,254</u>
LIABILITIES & EQUITY					
Liabilities					
Current Liabilities					
Accounts Payable					
Accounts Payable	0	24,754	(24,754)	0	0
Total Accounts Payable	0	24,754	(24,754)	0	0
Other Current Liabilities					
Accounts Payable - 05	38,129	38,129	0	0	38,129
Retention Payable	0	0	0	41	(41)
OPEB Liability	398,216	398,216	0	389,109	9,107
Accrued Payroll & Payroll Tax	0	0	0	0	0
Accrued Vacation Payable	19,633	22,293	(2,660)	17,113	2,520
Deferred Pension Inflows	184	184	0	1,234	(1,050)
Deferred OPEB Inflows	72,115	72,115	0	69,965	2,150
Net Pension Liabilities	13,862	13,862	0	8,482	5,380
Total Other Current Liabilities	542,138	544,798	(2,660)	485,944	56,194
Total Current Liabilities	542,138	569,552	(27,414)	485,944	56,194
Total Liabilities	542,138	569,552	(27,414)	485,944	56,194
Equity					
Retained Earnings	256,622	256,622	0	0	256,622
Retained Earnings - Garbage	426,769	426,769	0	417,253	9,516
Retained Earnings - Park	(210,878)	(210,878)	0	(213,774)	2,896
Retained Earnings - Sewer	1,260,449	1,260,449	0	1,240,707	19,742
Retained Earnings - Water	(1,974,150)	(1,974,150)	0	(2,116,941)	142,791
Fund balance Undesignated	369,898	369,898	0	350,248	19,650
Investment in plant & equip	5,376,395	5,376,395	0	5,570,990	(194,595)
Net Income	677,451	776,908	(99,457)	973,014	(295,562)
Total Equity	6,182,556	6,282,013	(99,457)	6,221,496	(38,940)
TOTAL LIABILITIES & EQUITY	<u>6,724,694</u>	<u>6,851,565</u>	<u>(126,871)</u>	<u>6,707,440</u>	<u>17,254</u>

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

	<u>Jul - Dec 21</u>
OPERATING ACTIVITIES	
Net Income	677,451
Adjustments to reconcile Net Income to net cash provided by operations:	
1150.00 · Accounts Receivable - 05 Fund	98,773
1550.00 · Prepaid Expenses	20,796
1550.00 · Prepaid Expenses:1550.02 · Prepaid Expenses - 02	8,756
1550.00 · Prepaid Expenses:1550.03 · Prepaid Expenses - 03	(2,919)
1550.00 · Prepaid Expenses:1550.04 · Prepaid Expenses - 04	(2,919)
1550.00 · Prepaid Expenses:1550.05 · Prepaid Expenses - 05	(2,919)
1600.05 · County Collection Accts	16,636
1041.00 Placer Co - Taxes 770	40,375
1850.00 · Accumulate Depreciation:1850.02 · Accumulated Dep...	4,428
1850.00 · Accumulate Depreciation:1850.03 · Accumulated Dep...	4,428
1850.00 · Accumulate Depreciation:1850.04 · Accumulated Dep...	13,314
1850.00 · Accumulate Depreciation:1850.05 · Accumulated Dep...	77,658
2010.00 · Accounts Payable - 06 Fund	(17,934)
2010.00 · Accounts Payable - 06 Fund:2010.06 · Accounts Paya...	(293,332)
2070.00 · Accrued Payroll & Taxes - 05 Fu	(4,656)
2075.00 · Accrued Vacation Pay - 05 Fund	(1,404)
Net cash provided by Operating Activities	636,533
INVESTING ACTIVITIES	
1850.00 · Accumulate Depreciation:1850.06 · Accumulated Depr...	6,846
Net cash provided by Investing Activities	6,846
Net cash increase for period	643,379
Cash at beginning of period	682,527
Cash at end of period	<u>1,325,906</u>

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Alpine Springs County Water District
Check Register for Current Month

December 6 - 31, 2021

Date	Num	Name	Memo	Amount	Balance
12/08/2021	32268	Miguel G. Ramirez	Reimbursement	-2,162.46	-2,162.46
12/16/2021	32269	American Water Works Association	00067057 Membership Renewal	-473.00	-2,635.46
12/16/2021	32270	Aramark	Customer #6728877	-179.94	-2,815.40
12/16/2021	32271	AT&T	Account #530 583 2320 189 1	-242.12	-3,057.52
12/16/2021	32272	AT&T	Account #530 583 2342 637 3	-612.74	-3,670.26
12/16/2021	32273	Badger Meter	Invoice 80086480 Services for ...	-39.78	-3,710.04
12/16/2021	32274	Best Best & Krieger LLP	Invoice #921241	-2,031.00	-5,741.04
12/16/2021	32275	CWEA	ID: 430073 Customer #: 430073	-91.00	-5,832.04
12/16/2021	32276	FedEx	Acct #1834-0409-1	-92.97	-5,925.01
12/16/2021	32277	Liberty Utilities	Account 88509407-88105912 (...)	-231.13	-6,156.14
12/16/2021	32278	Miguel G. Ramirez	Reimbursement	-60.00	-6,216.14
12/16/2021	32279	Principal Life	Account #1113469-10001	-77.40	-6,293.54
12/16/2021	32280	Professional Communications Messaging	Invoice #19307212012021	-42.40	-6,335.94
12/16/2021	32281	Security Lock and Alarm Inc.	Invoices 324423 & 326339	-102.50	-6,438.44
12/16/2021	32282	Tahoe Truckee Sierra Disposal Co., Inc.	Customer No. 028540	-36,847.20	-43,285.64
12/16/2021	32283	Tahoe Truckee Sierra Disposal Co., Inc.	Customer No. 000355	-104.00	-43,389.64
12/31/2021	32284	ACC Business	Account #00001194781 11/11/...	-476.60	-43,866.24
12/31/2021	32285	Alpine Septic and Pumping	Invoice 120121-04	-725.00	-44,591.24
12/31/2021	32286	Aramark	Customer #6728877	-267.89	-44,859.13
12/31/2021	32287	AT&T	Account #530 583 2320 189 1	-268.60	-45,127.73
12/31/2021	32288	AT&T	Account #530 583 2342 637 3	-622.74	-45,750.47
12/31/2021	32289	Avaya Financial Services	Contract No. 753-0021553-000 ...	-158.91	-45,909.38
12/31/2021	32290	Badger Meter	Invoice 80088523 Services for ...	-39.78	-45,949.16
12/31/2021	32291	Cashman Equipment Company	Customer #001306	-522.65	-46,471.81
12/31/2021	32292	CWEA Sierra Section	09/22/2021 Safety Day Event	-130.00	-46,601.81
12/31/2021	32293	Eastern Regional Landfill	Acct # 0000-0200-0	-18.38	-46,620.19
12/31/2021	32294	FedEx	Acct #1834-0409-1	-67.55	-46,687.74
12/31/2021	32295	Flyers Energy	Account ID 31116	-2,069.14	-48,756.88
12/31/2021	32296	Hunt Propane	Acct #5385 Invoice 855382	-3,213.05	-51,969.93
12/31/2021	32297	Liberty Utilities	Account 88550011-88105912 (...)	-1,455.60	-53,425.53
12/31/2021	32298	Longo Inc.	Invoices 9555 & 9559	-581.68	-54,007.21
12/31/2021	32299	Mountain High Home Services, LLC	Invoice 1023	-180.00	-54,187.21
12/31/2021	32300	Mountain Pipeline TV Inspection & Sealing	Invoice 1320	-4,680.95	-58,868.16
12/31/2021	32301	Pitney Bowes Global Financial Services	Account # 0011839827 10/20/2...	-153.60	-59,021.76

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Alpine Springs County Water District
Check Register for Current Month

December 6 - 31, 2021

Date	Num	Name	Memo	Amount	Balance
12/31/2021	32302	SWRCB Fees	Water System Annual Fees (07 ...	-3,326.00	-62,347.76
12/31/2021	32303	Security Lock and Alarm Inc.	Invoices 327928 & 328452	-218.75	-62,566.51
12/31/2021	32304	Sierra Office Solutions	Customer #AS32:900020 (12/2...	-206.67	-62,773.18
12/31/2021	32305	Silver State Analytical Laboratories	Water Tests	-210.00	-62,983.18
12/31/2021	32306	Swigard's True Value Hardware, Inc.	Account #11050	-131.09	-63,114.27
12/31/2021	32307	Tahoe City Electric Inc	Invoice 3625	-292.31	-63,406.58
12/31/2021	32308	Tahoe Truckee Sierra Disposal Co., Inc.	Customer No. 028540	-283.44	-63,690.02
12/31/2021	32309	The Paper Trail	Invoice 4915	-345.00	-64,035.02
12/31/2021	32310	Verizon Wireless	Account #271135177-00001 (1...	-160.35	-64,195.37
12/31/2021	32311	Janet Grant	December Budget & Finance a...	-175.00	-64,370.37
12/31/2021	32312	Janice Ganong	December Board of Directors Mtg	-125.00	-64,495.37
12/31/2021	32313	Evan Salke {1}	December Budget & Finance a...	-150.00	-64,645.37
12/31/2021	32314	David Smelser {1}	December Board of Directors Mtg	-125.00	-64,770.37
12/31/2021	32315	Christine York	December Board of Directors Mtg	-125.00	-64,895.37

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Alpine Springs County Water District
Subsequent Payments Listing

January 1 - 8, 2022

Date	Num	Name	Memo	Amount	Balance
01/06/2022	32316	Business Radio Licensing	Callsign: KNCE371	-105.00	-105.00
01/06/2022	32317	Healthplan Services, Inc.	Case #230511	-291.90	-396.90
01/06/2022	32318	Principal Life	Account #1113469-10001	-77.40	-474.30
01/06/2022	32319	Professional Communications M...	Invoice #19307201012022	-42.40	-516.70
01/06/2022	32320	Sun Life Financial	Policy #906384 Dental	-281.66	-798.36
01/06/2022	32321	SWRCB Fees	Water System Annual Fees (07/01/21 - 06/3...	-5,487.72	-6,286.08
01/07/2022	32322	Michael J. Dobrowski, CPA, LLC	Inv#22002	-5,467.01	-11,753.09
01/07/2022	32323	Bank of the West	Acct #9637	-971.75	-12,724.84
*** Missing numbers here ***					
01/07/2022	EFT01072...	CalPERS (Retired)	CalPERS ID: 2668620501 Health Insurance...	-765.79	-13,490.63
*** Duplicate document numbers ***					
01/07/2022	EFT01072...	CalPERS (Active)	Customer ID: 2668620501 Health Insurance...	-3,665.83	-17,156.46
*** Duplicate document numbers ***					
01/07/2022	EFT01072...	CalPERS	CalPERS ID: 2668620501 Inv#1000000166...	-173.83	-17,330.29

Fund	Account	Debit	Credit
	12/31/2021 Trial Balance		
2	1240.00 · Interfund Receivable:1240.02 · Due from (to) Interfund - 02	479,049.04	
2	1550.00 · Prepaid Expenses:1550.02 · Prepaid Expenses - 02	1,642.00	
2	1610.00 · Deferred Pension Outflows:1610.02 · Deferred Pension Outflows - 02	2,056.15	
2	1611.00 · Deferred OPEB Outflows:1611.02 · Deferred OPEB Outflows - 02	1,469.00	
2	1730.00 · Land Improvements:1730.02 · Land Improvements - 02	32,361.03	
2	1770.00 · Building Improvements:1770.02 · Building Improvements - 02	89,272.60	
2	1780.00 · Office & Other Equip.:1780.02 · Office & Other Equip. - 02	20,252.69	
2	1790.00 · Vehicles:1790.02 · Vehicles - 02	32,187.32	
2	1800.00 · Maintenance Equipment:1800.02 · Maintenance Equipment - 02	32,766.94	
2	1830.05 · Work in Progress:1831.02 · Dumpster Lighting - 02	0.00	
2	1850.00 · Accumulate Depreciation:1850.02 · Accumulated Deprec. - 02		154,793.12
2	2060.00 · OPEB Liability:2060.02 · OPEB Liability - 02		19,911.70
2	2070.00 · Accrued Payroll & Taxes:2070.02 · Accrued Payroll & Taxes - 02		232.82
2	2075.00 · Accrued Vacation Pay:2075.02 · Accrued Vacation Pay - 02		1,051.83
2	2080.00 · Deferred Pension Inflows:2080.02 · Deferred Pension Inflows - 02		7.00
2	2081.00 · Deferred OPEB Inflows:2081.02 · Deferred OPEB Inflows - 02		3,607.00
2	2085.00 · Net Pension Liabilities:2085.02 · Net Pension Liabilities - 02		693.00
2	3000.02 · Retained Earnings - 02		426,769.00
2	3005.00 · Invest. Plant & Equip.:3005.02 · Invest. Plant & Equip. - 02		56,475.00
2	4150.02 · Garbage Revenue - 02		257,010.00
2	4999.00 · Other Revenue:4999.02 · Other Revenue - 02		7,535.92
2	4850.00 · Interest Revenue:4850.00 Interest Revenue		0.00
2	4850.00 · Interest Revenue:4850.02 Interest Revenue		121.12
2	5020.00 · Salaries Administration:5020.02 · Salaries Administration - 02	4,492.66	
2	5032.00 · Salaries and Wages O&M:5032.02 · Salaries & Wages O & M - 02	5,172.03	
2	5103.00 · Benefits - Admin.:5103.02 · Benefits - Admin. - 02	669.66	
2	5104.00 · Benefits - O & M:5104.02 · Benefits - O & M - 02	1,878.15	
2	5106.00 · Health Plan Co-Insur.:5106.02 · Benefits - O & M - 02	161.48	
2	5110.00 · Directors' Fees:5110.02 · Directors Fees - 02	870.00	
2	5120.00 · Insurance - Admin.:5120.02 · Insurance - Admin. - 02	5,303.85	
2	5151.00 · Parts/Tools/Misc. Equip:5151.02 Parts/Tools/Misc Equip.	96.59	
2	5162.00 · Postage and Delivery:5162.02 · Postage & Delivery - 02	120.45	
2	5165.00 · Cleaning:5165.02 · Cleaning Service - 02	57.00	
2	5166.00 · Newsletter and Printing:5166.02 · Newsletter - 02	182.70	
2	5167.00 · Office Expense:5167.02 · Office Expense - 02	299.88	
2	5168.00 · Dues and Subscriptions:5168.02 · Dues & Subscriptions - 02	439.55	
2	5180.00 · Consultants- Accounting:5180.02 · Consultants-Accounting - 02	6,289.94	
2	5181.00 · Consultants- Audit:5181.02 · Consultants-Audit - 02	0.00	
2	5195.00 · Consultants-Management:5195.02 · Consultants-Management - 02	0.00	
2	5196.00 · Consultants-Misc.:5196.02 · Consultants-Misc. - 02	142.13	
2	5225.00 · OPEB Trust - Annual Funding:5225.02 · OPEB Trust - Annual Funding - 02	0.00	
2	5231.00 · Building Maintenance:5231.02 · Building Maint/Supplies - 02	583.47	
2	5232.00 · R & M Admin.:5232.02 · R & M Admin. - 02	177.03	
2	5239.00 · R & M Vehicles:5239.02 · R & M Vehicles - 02	213.33	

Fund	Account	Debit	Credit
2	5311.00 · Gas & Electric - Admin:5311.02 · Gas & Electric - Admin - 02	2,645.77	
2	5324.00 · Uniforms:5324.02 · Uniforms - 02	22.39	
2	5342.00 · ASCWD Fuel:5342.02 · ASCWD Fuel - 02	108.91	
2	5371.00 · Telephone:5371.02 · Telephone - 02	289.37	
2	5394.00 · Gov Mandates:5394.02 · Gov Mandates - Garbage - 02	266.29	
2	5404.02 · Other Garbage Services - 02	0.00	
2	5404.02 · Garbage Contract - 02	74,261.28	
2	5513.00 · Depreciation Expense:5513.02 · Depreciation - 02	4,428.00	
2	5602.00 · Miscellaneous - O & M:5602.02 · Misc. - O & M - 02	1.62	
2	Total	800,230.30	928,207.51
3	1041.00 Placer Co - Taxes 770:1041.03 Placer Co-Agency Taxes		0.00
3	1240.00 · Interfund Receivable:1240.03 · Due from (to) Interfund - 03		136,512.48
3	1550.00 · Prepaid Expenses:1550.03 · Prepaid Expenses - 03	13,316.75	
3	1610.00 · Deferred Pension Outflows:1610.03 · Deferred Pension Outflows - 03	8,215.60	
3	1611.00 · Deferred OPEB Outflows:1611.03 · Deferred OPEB Outflows - 03	5,875.00	
3	1710.00 · Land:1710.03 · Land - 03	41,376.00	
3	1720.00 · Playground:1720.03 · Playground - 03	0.00	
3	1725.00 · Park:1725.03 · Park Assets	403,391.00	
3	1726.00 · Park Improvements Depreciable	21,727.94	
3	1730.00 · Land Improvements:1730.03 · Land Improvements - 03	32,361.03	
3	1770.00 · Building Improvements:1770.03 · Building Improvements - 03	89,272.60	
3	1780.00 · Office & Other Equip.:1780.03 · Office & Other Equip. - 03	20,252.69	
3	1790.00 · Vehicles:1790.03 · Vehicles - 03	32,187.31	
3	1800.00 · Maintenance Equipment:1800.03 · Maintenance Equipment - 03	32,766.94	
3	1850.00 · Accumulate Depreciation:1850.03 · Accumulated Deprec. - 03		169,466.93
3	2060.00 · OPEB Liability:2060.03 · OPEB Liability - 03		79,642.80
3	2070.00 · Accrued Payroll & Taxes:2070.03 · Accrued Payroll & Taxes - 03		931.30
3	2075.00 · Accrued Vacation Pay:2075.03 · Accrued Vacation Pay - 03		4,207.29
3	2080.00 · Deferred Pension Inflows:2080.03 · Deferred Pension Inflows - 03		37.00
3	2081.00 · Deferred OPEB Inflows:2081.03 · Deferred OPEB Inflows - 03		14,423.00
3	2085.00 · Net Pension Liabilities:2085.03 · Net Pension Liabilities - 03		2,773.00
3	3000.03 · Retained Earnings:3000.03 · Retained Earnings - 03	210,878.44	
3	3005.00 · Invest. Plant & Equip.:3005.03 · Invest. Plant & Equip. - 03		519,559.00
3	4175.03 · Park Passes - 03		7,818.06
3	4510.03 · Property Tax Revenue:4510.03		72.72
3	4999.00 · Other Revenue:4999.03 · Other Revenue - 03		0.00
3	4850.00 · Interest Revenue:4850.03 Interest Revenue		121.12
3	5020.00 · Salaries Administration:5020.03 · Salaries Administration - 03	17,970.66	
3	5032.00 · Salaries and Wages O&M:5032.03 · Salaries & Wages O & M - 03	20,688.13	
3	5103.00 · Benefits - Admin.:5103.03 · Benefits - Admin. - 03	2,678.62	
3	5104.00 · Benefits - O & M:5104.03 · Benefits - O & M - 03	7,512.55	
3	5106.00 · Health Plan Co-Insur.:5106.03 · Benefits - O & M - 03	645.94	
3	5110.00 · Directors' Fees:5110.03 · Directors Fees - 03	870.00	
3	5120.00 · Insurance - Admin.:5120.03 · Insurance - Admin. - 03	5,303.85	
3	5145.03 · Park Expenses - 03	3,338.61	

Fund	Account	Debit	Credit
3	5151.00 · Parts/Tools/Misc. Equip:5151.03 Parts/Tools/Misc Equip.	156.77	
3	5162.00 · Postage and Delivery:5162.03 · Postage & Delivery - 03	481.83	
3	5165.00 · Cleaning:5165.03 · Cleaning Service - 03	228.00	
3	5166.00 · Newsletter and Printing:5166.03 · Newsletter - 03	118.61	
3	5167.00 · Office Expense:5167.03 · Office Expense - 03	1,199.49	
3	5168.00 · Dues and Subscriptions:5168.03 · Dues & Subscriptions - 03	1,758.20	
3	5169.00 · Bank & Collection Fees:5169.03 · Bank Fees - 03	0.00	
3	5180.00 · Consultants- Accounting:5180.03 · Consultants-Accounting - 03	6,289.94	
3	5181.00 · Consultants- Audit:5181.03 · Consultants-Audit - 03	0.00	
3	5190.00 · Consultants-Legal Fees:5190.03 · Consultants-Legal Fees - 03	246.68	
3	5195.00 · Consultants-Management:5195.03 · Consultants-Management - 03	0.00	
3	5196.00 · Consultants-Misc.:5196.03 · Consultants-Misc. - 03	284.25	
3	5225.00 · OPEB Trust - Annual Funding:5225.03 · OPEB Trust - Annual Funding - 03	0.00	
3	5231.00 · Building Maintenance:5231.03 · Building Maint/Supplies - 03	2,333.87	
3	5232.00 · R & M Admin.:5232.03 · R & M Admin. - 03	708.10	
3	5239.00 · R & M Vehicles:5239.03 · R & M Vehicles - 03	853.33	
3	5311.00 · Gas & Electric - Admin:5311.03 · Gas & Electric - Admin - 03	2,125.77	
3	5324.00 · Uniforms:5324.03 · Uniforms - 03	89.57	
3	5342.00 · ASCWD Fuel:5342.03 · ASCWD Fuel - 03	435.62	
3	5371.00 · Telephone:5371.03 · Telephone - 03	1,157.47	
3	5394.00 · Gov Mandates:5394.03 · Gov Mandates - Parks - 03	1,065.19	
3	5395.00 · Tax Administrative Charge - 03	0.00	
3	5513.00 · Depreciation Expense:5513.03 · Depreciation - 03	4,428.00	
3	5602.00 · Miscellaneous - O & M:5602.03 · Misc. - O & M - 03	6.49	
3	Total	994,596.84	935,564.70
4	1240.00 · Interfund Receivable:1240.04 · Due from (to) Interfund - 04	1,436,825.16	
4	1550.00 · Prepaid Expenses:1550.04 · Prepaid Expenses - 04	13,316.75	
4	1610.00 · Deferred Pension Outflows:1610.04 · Deferred Pension Outflows - 04	4,111.30	
4	1611.00 · Deferred OPEB Outflows:1611.04 · Deferred OPEB Outflows - 04	2,938.00	
4	1730.00 · Land Improvements:1730.04 · Land Improvements - 04	32,361.03	
4	1740.04 · ASCWD Interceptor	58,095.00	
4	1760.04 · Sewer System	1,022,025.98	
4	1770.00 · Building Improvements:1770.04 · Building Improvements - 04	89,272.59	
4	1780.00 · Office & Other Equip.:1780.04 · Office & Other Equip. - 04	20,252.67	
4	1790.00 · Vehicles:1790.04 · Vehicles - 04	32,187.31	
4	1800.00 · Maintenance Equipment:1800.04 · Maintenance Equipment - 04	32,766.94	
4	1810.00 · Truckee River Intercept:1810.04 · Truckee River Intercept - 04	358,524.00	
4	1830.05 · Work in Progress: 1844.04 · Sewer Easement	11,300.00	
4	1834.04 · Sewer Line Office Sewer Line Replace:1834.04 · Work in Progress - 04	0.00	
4	1850.00 · Accumulate Depreciation:1850.04 · Accumulated Deprec. - 04		1,344,361.58
4	2010.04 · Accounts Payable - 04		0.00
4	2060.00 · OPEB Liability:2060.04 · OPEB Liability - 04		39,821.40
4	2070.00 · Accrued Payroll & Taxes:2070.04 · Accrued Payroll & Taxes - 04		465.65
4	2075.00 · Accrued Vacation Pay:2075.04 · Accrued Vacation Pay - 04		2,103.65
4	2080.00 · Deferred Pension Inflows:2080.04 · Deferred Pension Inflows - 04		19.00

Fund	Account	Debit	Credit
4	2081.00 · Deferred OPEB Inflows:2081.04 · Deferred OPEB Inflows - 04		7,212.00
4	2085.00 · Net Pension Liabilities:2085.04 · Net Pension Liabilities - 04		1,386.00
4	3000.04 · Retained Earnings - 04		1,260,449.00
4	3005.00 · Invest. Plant & Equip.:3005.04 · Invest. Plant & Equip. - 04		325,738.00
4	4050.00 · Connection Fees:4050.04 · Connection Fees - 04		15,788.00
4	4100.04 · Sewer Revenue - 04		312,652.53
4	4510.00 · Property Tax Revenue:4510.04 · Property Tax Revenue - 04		0.00
4	4999.00 · Other Revenue:4999.04 · Other Revenue - 04		7,535.92
4	4850.00 · Interest Revenue:4850.04 Interest Revenue		121.12
4	5020.00 · Salaries Administration:5020.04 · Salaries Administration - 04	8,985.34	
4	5032.00 · Salaries and Wages O&M:5032.04 · Salaries & Wages O & M - 04	10,344.07	
4	5103.00 · Benefits - Admin.:5103.04 · Benefits - Admin. - 04	1,339.32	
4	5104.00 · Benefits - O & M:5104.04 · Benefits - O & M - 04	3,756.27	
4	5106.00 · Health Plan Co-Insur.:5106.04 · Benefits - O & M - 04	322.97	
4	5110.00 · Directors' Fees:5110.04 · Directors Fees - 04	870.00	
4	5120.00 · Insurance - Admin.:5120.04 · Insurance - Admin. - 04	5,303.85	
4	5151.00 · Parts/Tools/Misc. Equip:5151.04 · Parts/Tools/Misc Equip. - 04	186.73	
4	5162.00 · Postage and Delivery:5162.04 · Postage & Delivery - 04	240.92	
4	5165.00 · Cleaning:5165.04 · Cleaning Service - 04	114.00	
4	5166.00 · Newsletter and Printing:5166.04 · Newsletter - 04	59.31	
4	5167.00 · Office Expense:5167.04 · Office Expense - 04	599.75	
4	5168.00 · Dues and Subscriptions:5168.04 · Dues & Subscriptions - 04	879.10	
4	5169.00 · Bank & Collection Fees:5169.04 · Bank Fees - 04	551.15	
4	5180.00 · Consultants- Accounting:5180.04 · Consultants-Accounting - 04	6,289.94	
4	5181.00 · Consultants- Audit:5181.04 · Consultants-Audit - 04	0.00	
4	5190.00 · Consultants-Legal Fees:5190.04 · Consultants-Legal Fees - 04	1,726.73	
4	5195.00 · Consultants-Management:5195.04 · Consultants-Management - 04	0.00	
4	5196.00 · Consultants-Misc.:5196.04 · Consultants-Misc. - 04	284.25	
4	5225.00 · OPEB Trust - Annual Funding:5225.04 · OPEB Trust - Annual Funding - 04	0.00	
4	5231.00 · Building Maintenance:5231.04 · Building Maint/Supplies - 04	1,166.94	
4	5232.00 · R & M Admin.:5232.04 · R & M Admin. - 04	354.05	
4	5239.00 · R & M Vehicles:5239.04 · R & M Vehicles - 04	426.66	
4	5240.00 · R & M Water/Sewer:5240.04 · R & M Water/Sewer - 04	26,574.60	
4	5311.00 · Gas & Electric - Admin:5311.04 · Gas & Electric - Admin - 04	3,102.81	
4	5312.00 · SCADA Sys:5312.04 · SCADA System - 04	0.00	
4	5323.00 · Education:5323.04 · Education - 04	73.33	
4	5324.00 · Uniforms:5324.04 · Uniforms - 04	887.79	
4	5342.00 · ASCWD Fuel:5342.04 · ASCWD Fuel - 04	217.80	
4	5371.00 · Telephone:5371.04 · Telephone - 04	578.74	
4	5394.00 · Gov Mandates:5394.04 · Gov Mandates - Sewer - 04	607.59	
4	5513.00 · Depreciation Expense:5513.04 · Depreciation - 04	13,314.00	
4	5602.00 · Miscellaneous - O & M:5602.04 · Misc. - O & M - 04	3.25	
4 Total		3,203,137.99	3,317,653.85
5	1035.05 · FIB of Nevada	0.00	
5	1045.05 · Wells Fargo Advisors	0.00	

Fund	Account	Debit	Credit
5	1150.05 · Accounts Rec - Water	36,743.59	
5	1080.05 · OPEB (CERBT) Prefunding - 05	0.00	
5	1240.00 · Interfund Receivable:1240.05 · Due from (to) Interfund - 05		1,756,034.54
5	1550.00 · Prepaid Expenses:1550.05 · Prepaid Expenses - 05	13,316.73	20,796.12
5	1600.00 · County Collection Accts:1600.05 · County Collection - 05	19,845.32	
5	1610.00 · Deferred Pension Outflows:1610.05 · Deferred Pension Outflows - 05	26,719.95	
5	1611.00 · Deferred OPEB Outflows:1611.05 · Deferred OPEB Outflows - 05	19,092.00	
5	1730.00 · Land Improvements:1730.05 · Land Improvements - 05	32,361.02	
5	1750.05 · Water System	6,357,448.81	
5	1751.05 · SCADA System	146,548.07	
5	1770.00 · Building Improvements:1770.05 · Building Improvements - 05	89,272.60	
5	1780.00 · Office & Other Equip.:1780.05 · Office & Other Equip. - 05	20,252.64	
5	1790.00 · Vehicles:1790.05 · Vehicles - 05	32,187.25	
5	1800.00 · Maintenance Equipment:1800.05 · Maintenance Equipment - 05	32,766.88	
5	1820.05 · Inflow and Infiltration - 05	26,031.00	
5	1830.05 · Work in Progress	0.00	
5	1830.05 · Work in Progress:1831.05 AME Well Design - 05	0.00	
5	1830.05 · Work in Progress:1832.05 New Water Well Location - 05	0.00	
5	1830.05 · Work in Progress:1833.05 Alpine Meadows Bridge Replac - 05	0.00	
5	1830.05 · Work in Progress:1833.05 Water Line Project - 05	0.00	
5	1830.05 · Work in Progress:1835.05 Tank 4 & 4A Replacement - 05	0.00	
5	1830.05 · Work in Progress:1836.05 Remote Read Meters - 05	0.00	
5	1830.05 · Work in Progress:1837.05 Stables Water Line	0.00	
5	1830.05 · Work in Progress:1838.05 Forest Service Use Permit	0.00	
5	1830.05 · Work in Progress:1839.05 Water Line Chalet Road to J.S.T.	0.00	
5	1830.05 · Work in Progress:1840.05 Fire Flow Improvements	0.00	
5	1830.05 · Work in Progress:1841.05 Booster Pump Site	0.00	
5	1830.05 · Work in Progress:1842.05 Generator	0.00	
5	1830.05 · Work in Progress:1843.05 Admin Office ADA Compliant	0.00	
5	1850.00 · Accumulate Depreciation:1850.05 · Accumulated Deprec. - 05		2,885,285.20
5	1910.05 · Land Use & Ease Rights - 05	17,435.50	
5	2010.05 · Accounts Payable - 05		38,128.55
5	2050.05 · Retention Payable - 05		0.00
5	2060.00 · OPEB Liability:2060.05 · OPEB Liability - 05		258,840.10
5	2070.00 · Accrued Payroll & Taxes:2070.00 · Accrued Payroll & Taxes - 05		0.00
5	2070.00 · Accrued Payroll & Taxes:2070.05 · Accrued Payroll & Taxes - 05	4,656.49	3,026.72
5	2075.00 · Accrued Vacation Pay:2075.05 · Accrued Vacation Pay - 05	1,403.76	13,673.71
5	2080.00 · Deferred Pension Inflows:2080.05 · Deferred Pension Inflows - 05		121.00
5	2081.00 · Deferred OPEB Inflows:2081.05 · Deferred OPEB Inflows - 05		46,873.00
5	2085.00 · Net Pension Liabilities:2085.05 · Net Pension Liabilities - 05		9,010.00
5	2091.05 · Customer Account Deposits - 05		0.00
5	2095.05 · Liab. for Wells 1 & 2 - 05		0.00
5	3000.05 · Retained Earnings - 05	1,974,150.01	256,622.12
5	3005.00 · Invest. Plant & Equip.:3005.05 · Invest. Plant & Equip. - 05		3,946,677.00
5	3010.00 · Design. for Cap. Outlay:3010.05 · Design. for Cap. Outlay - 05		0.00

Fund	Account	Debit	Credit
5	4010.05 · Water Revenue		627,274.60
5	4050.00 · Connection Fees:4050.05 · Connection Fees - 05		31,820.52
5	4999.00 · Other Revenue:4999.05 · Other Revenue - 05		8,323.28
5	4850.00 · Interest Revenue:4850.05 Interest Revenue		122.00
5	5020.00 · Salaries Administration:5020.05 · Salaries Administration - 05	58,404.67	
5	5032.00 · Salaries and Wages O&M:5032.05 · Salaries & Wages O & M - 05	67,236.45	
5	5103.00 · Benefits - Admin.:5103.05 · Benefits - Admin. - 05	8,705.51	
5	5104.00 · Benefits - O & M:5104.05 · Benefits - O & M - 05	24,415.76	
5	5106.00 · Health Plan Co-Insur.:5106.05 · Health Plan Co-Insur. - 05	2,153.14	
5	5110.00 · Directors' Fees:5110.05 · Directors Fees - 05	870.00	
5	5120.00 · Insurance - Admin.:5120.05 · Insurance - Admin. - 05	5,303.82	
5	5151.00 · Parts/Tools/Misc. Equip:5151.05 · Parts/Tools/Misc Equip. - 05	5,158.06	
5	5162.00 · Postage and Delivery:5162.05 · Postage & Delivery - 05	1,565.93	
5	5165.00 · Cleaning:5165.05 · Cleaning Service - 05	741.00	
5	5166.00 · Newsletter and Printing:5166.05 · Newsletter - 05	385.48	
5	5167.00 · Office Expense:5167.05 · Office Expense - 05	5,458.35	
5	5168.00 · Dues and Subscriptions:5168.05 · Dues & Subscriptions - 05	5,997.15	
5	5169.00 · Bank & Collection Fees:5169.05 · Bank Fees - 05	551.16	
5	5170.05 · Analytical Testing - 05	1,084.50	
5	5180.00 · Consultants- Accounting:5180.05 · Consultants-Accounting - 05	6,289.94	
5	5181.00 · Consultants- Audit:5181.05 · Consultants-Audit - 05	0.00	
5	5190.00 · Consultants-Legal Fees:5190.05 · Consultants-Legal Fees - 05	1,726.73	
5	5195.00 · Consultants-Management:5195.05 · Consultants-Management - 05	0.00	
5	5196.00 · Consultants-Misc.:5196.05 · Consultants-Misc. - 05	1,847.63	
5	5225.00 · OPEB Trust - Annual Funding:5225.05 · OPEB Trust - Annual Funding - 05	0.00	
5	5231.00 · Building Maintenance:5231.05 · Building Maint/Supplies - 05	7,585.10	
5	5232.00 · R & M Admin.:5232.05 · R & M Admin. - 05	3,211.56	
5	5239.00 · R & M Vehicles:5239.05 · R & M Vehicles - 05	2,773.30	
5	5240.00 · R & M Water/Sewer:5240.05 · R & M Water/Sewer - 05	22,758.73	
5	5311.00 · Gas & Electric - Admin:5311.05 · Gas & Electric - Admin - 05	3,897.24	
5	5312.00 · SCADA System - 05	10,043.62	
5	5320.05 · Travel & Meetings - 05	276.08	
5	5323.00 · Education Staff/Board:5323.05 · Education (GM & Board) - 05	157.33	
5	5324.00 · Uniforms:5324.05 · Uniforms - 05	1,134.02	
5	5342.00 · ASCWD Fuel:5342.05 · ASCWD Fuel - 05	1,415.74	
5	5371.00 · Telephone:5371.05 · Telephone - 05	3,761.79	
5	5394.00 · Gov Mandates:5394.05 · Gov Mandates - Water - 05	6,862.86	
5	5513.00 · Depreciation Expense:5513.05 · Depreciation - 05	77,658.00	
5	5602.00 · Miscellaneous - O & M:5602.05 · Misc. - O & M - 05	491.15	
5 Total		9,190,153.42	9,902,628.46
6	1030.06 · Bank of the West	47,602.76	
6	1035.06 · Bank of the West Savings	0.00	
6	1020.06 · Petty Cash	274.90	
6	1041.00 Placer Co - Taxes 770	1,872.77	
6	1042.06 · Placer - Int. 771	354,520.50	

Fund	Account	Debit	Credit
6	1043.06 · State Prop 1A Suspension	0.00	
6	1070.06 · LAIF Accounts	923,507.44	
6	1160.06 · Other Accounts Receivable	0.00	
6	1210.06 · Principal Stock	0.00	
6	1240.00 · Interfund Receivable:1240.06 · Due from (to) Interfund - 06		23,327.16
6	1550.00 · Prepaid Expenses:1550.06 · Prepaid Expenses - 06		0.00
6	1710.00 · Land:1710.06 · Land - 06	319,060.00	
6	1715.06 · Firehouse	376,338.21	
6	1718.06 · Firehouse Vehicles & Equipment	343,336.45	
6	1830.05 · Work in Progress: VSB Expansion - 06	0.00	
6	1850.00 · Accumulate Depreciation:1850.06 · Accumulated Deprec. - 06		527,039.28
6	2010.00 · Accounts Payable:2010.06 · Accounts Payable - 06		0.00
6	2070.00 · Accrued Payroll & Taxes:2070.06 · Accrued Payroll & Taxes - 06		0.00
6	2090.06 · Deferred Grant Revenue		0.00
6	2100.00 · Deposit Credit from NTFD - 06	0.00	
6	3002.06 · Undesignated - GF - 06		369,898.12
6	3005.00 · Invest. Plant & Equip.:3005.06 · Invest. Plant & Equip. - 06		527,946.01
6	3006.06 · Invest. Fixed Assets - F - 06		0.00
6	3010.00 · Design. for Cap. Outlay:3010.06 · Design. for Cap. Outlay - 06		0.00
6	4200.06 · Fire Mitigation Fees - 06		41,119.33
6	4300.06 · Fire Fuel Management Fees - 06		24,827.00
6	4510.00 · Property Tax Revenue:4510.06 · Property Tax Revenue - 06		290.87
6	4850.00 · Interest Revenue:4850.06 Interest Revenue		121.13
6	4999.00 · Other Revenue:4999.06 · Other Revenue - 06		0.00
6	5110.00 · Directors' Fees:5110.06 · Directors Fees - 06	870.00	
6	5151.00 · Parts/Tools/Misc. Equip:5151.06 · Parts/Tools/Misc Equip.	96.58	
6	5167.00 · Office Expense:5167.06 Office Expense	0.00	
6	5169.00 · Bank & Collection Fees:5169.06 · Bank Fees - 06	551.31	
6	5180.00 · Consultants- Accounting:5180.06 · Consultants-Accounting - 06	6,289.96	
6	5181.00 · Consultants- Audit:5181.06 · Consultants-Audit - 06	0.00	
6	5190.00 · Consultants-Legal Fees:5190.06 · Consultants-Legal Fees - 06	1,233.36	
6	5195.00 · Consultants-Management:5195.07-Consultants-Management - 06	0.00	
6	5196.00 · Consultants-Misc.:5196.06 · Consultants-Misc. - 06	284.24	
6	5220.06 · NTFD Contract - 06	12,381.44	
6	5221.06 · Fire Fuel Management Fee - 06	11,541.70	
6	5232.06 · R & M Admin - 06	0.00	
6	5311.00 · Gas & Electric - Admin:5311.06 · Gas & Electric - Admin - 06	3,897.25	
6	5312.00 · SCADA Sys:5312.06 · SCADA System - 06	0.00	
6	5394.00 · Gov Mandates:5394.06 Gov Mandates - Fire - 06	0.00	
6	5395.00 · Tax Administrative Charge - 06	0.00	
6	5513.00 · Depreciation Expense:5513.06 · Depreciation - 06	6,846.00	
6	5602.00 · Miscellaneous - O & M:5602.06 · Misc. - O & M - 06	0.00	
6	5905.06 · Fire Mitigation Fees		0.00
6 Total		2,410,504.87	1,514,568.90

Fund	Account	Debit	Credit
Grand Total		16,598,623.42	16,598,623.42

Alpine Springs County Water District
Profit & Loss by Fund
 July through December 2021

10:40 AM
 01/11/22
 Accrual Basis

	Garbage - 02 (Enterprise)	Sewer - 04 (Enterprise)	Water - 05 (Enterprise)	Enterprise - ... (Enterprise)	Total Enterprise...	Fire - 06 (General)	Park - 03 (General)	General - Other (General)	Total General	Unclassified	TOTAL
Ordinary Income/Expense											
Income											
Water Revenue	0.00	0.00	627,274.60	0.00	627,274.60	0.00	0.00	0.00	0.00	0.00	627,274.60
Connection Fees	0.00	15,788.00	0.00	0.00	15,788.00	0.00	0.00	0.00	0.00	0.00	15,788.00
4050.04 Connection Fees	0.00	0.00	31,820.52	0.00	31,820.52	0.00	0.00	0.00	0.00	0.00	31,820.52
4050.05 Connection Fees	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	15,788.00	31,820.52	0.00	47,608.52	0.00	0.00	0.00	0.00	0.00	47,608.52
Sewer Revenue	0.00	312,652.53	0.00	0.00	312,652.53	0.00	0.00	0.00	0.00	0.00	312,652.53
Garbage Revenue	257,010.00	0.00	0.00	0.00	257,010.00	0.00	0.00	0.00	0.00	0.00	257,010.00
Park Revenue	0.00	0.00	0.00	0.00	0.00	0.00	7,818.06	0.00	7,818.06	0.00	7,818.06
Fire Mitigation Fees	0.00	0.00	0.00	0.00	0.00	41,119.33	0.00	0.00	41,119.33	0.00	41,119.33
Fire Fuel Management Fees	0.00	0.00	0.00	0.00	0.00	24,827.00	0.00	0.00	24,827.00	0.00	24,827.00
Property Tax Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4510.03 - Property Tax Revenue - 03	0.00	0.00	0.00	0.00	0.00	0.00	72.72	0.00	72.72	0.00	72.72
4510.06 - Property Tax Revenue - 06	0.00	0.00	0.00	0.00	0.00	290.87	0.00	0.00	290.87	0.00	290.87
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	290.87	72.72	0.00	363.59	0.00	363.59
Other Revenue	7,535.92	0.00	0.00	0.00	7,535.92	0.00	0.00	0.00	0.00	0.00	7,535.92
4999.02 - Other Revenue - 02	0.00	7,535.92	0.00	0.00	7,535.92	0.00	0.00	0.00	0.00	0.00	7,535.92
4999.04 - Other Revenue - 04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4999.05 - Other Revenue - 05	0.00	0.00	8,323.28	0.00	8,323.28	0.00	0.00	0.00	0.00	0.00	8,323.28
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	7,535.92	7,535.92	8,323.28	0.00	23,395.12	0.00	0.00	0.00	0.00	0.00	23,395.12
Total Income	264,545.92	335,976.45	667,418.40	0.00	1,267,940.77	66,237.20	7,890.78	0.00	74,127.98	0.00	1,342,068.75
Gross Profit	264,545.92	335,976.45	667,418.40	0.00	1,267,940.77	66,237.20	7,890.78	0.00	74,127.98	0.00	1,342,068.75
Expense											
Salaries and Wages - Admin	4,492.66	0.00	0.00	0.00	4,492.66	0.00	0.00	0.00	0.00	0.00	4,492.66
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	17,970.66	0.00	17,970.66	0.00	17,970.66
5020.04 - Salaries Administration - 04	0.00	8,985.34	0.00	0.00	8,985.34	0.00	0.00	0.00	8,985.34	0.00	8,985.34
5020.05 - Salaries Administration - 05	0.00	0.00	58,404.67	0.00	58,404.67	0.00	0.00	0.00	58,404.67	0.00	58,404.67
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	4,492.66	8,985.34	58,404.67	0.00	71,882.67	0.00	17,970.66	0.00	17,970.66	0.00	89,853.33
Salaries and Wages - O&M	5,172.03	0.00	0.00	0.00	5,172.03	0.00	0.00	0.00	0.00	0.00	5,172.03
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	20,688.13	0.00	20,688.13	0.00	20,688.13
5032.04 - Salaries & Wages O & M - 04	0.00	10,344.07	0.00	0.00	10,344.07	0.00	0.00	0.00	10,344.07	0.00	10,344.07
5032.05 - Salaries & Wages O & M - 05	0.00	0.00	67,236.45	0.00	67,236.45	0.00	0.00	0.00	67,236.45	0.00	67,236.45
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	5,172.03	10,344.07	67,236.45	0.00	82,752.55	0.00	20,688.13	0.00	20,688.13	0.00	103,440.68
Benefits - Office	669.66	0.00	0.00	0.00	669.66	0.00	0.00	0.00	0.00	0.00	669.66
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	2,678.62	0.00	2,678.62	0.00	2,678.62
5103.04 - Benefits - Admin. - 04	0.00	1,339.32	0.00	0.00	1,339.32	0.00	0.00	0.00	1,339.32	0.00	1,339.32
5103.05 - Benefits - Admin. - 05	0.00	0.00	8,705.51	0.00	8,705.51	0.00	0.00	0.00	8,705.51	0.00	8,705.51
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	669.66	1,339.32	8,705.51	0.00	10,714.49	0.00	2,678.62	0.00	2,678.62	0.00	13,393.11
Benefits - O&M	1,878.15	0.00	0.00	0.00	1,878.15	0.00	0.00	0.00	0.00	0.00	1,878.15
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

**Alpine Springs County Water District
Profit & Loss by Fund**

July through December 2021

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01/11/22

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
5104.03 - Benefits - O & M - 03	0.00	0.00	0.00	0.00	0.00	0.00	7,512.55	0.00	7,512.55	0.00	7,512.55
5104.04 - Benefits - O & M - 04	0.00	3,756.27	0.00	0.00	3,756.27	0.00	0.00	0.00	3,756.27	0.00	3,756.27
5104.05 - Benefits - O & M - 05	0.00	0.00	24,415.76	0.00	24,415.76	0.00	0.00	0.00	24,415.76	0.00	24,415.76
51041.0 - Health Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51042.0 - Pension Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51043.0 - Payroll Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Benefits - O&M - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Benefits - O&M	1,878.15	3,756.27	24,415.76	0.00	30,050.18	0.00	7,512.55	0.00	7,512.55	0.00	37,562.73
Health Plan Co-Insurance											
5106.02 - Health Plan Co-Insur - 02	161.48	0.00	0.00	0.00	161.48	0.00	0.00	0.00	161.48	0.00	161.48
5106.03 - Health Plan Co-Insur - 03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	645.94	0.00	645.94
5106.04 - Health Plan Co-Insur - 04	0.00	322.97	0.00	0.00	322.97	0.00	0.00	0.00	322.97	0.00	322.97
5106.05 - Health Plan Co-Insur - 05	0.00	0.00	2,153.14	0.00	2,153.14	0.00	0.00	0.00	2,153.14	0.00	2,153.14
Health Plan Co-Insurance - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Health Plan Co-Insurance	161.48	322.97	2,153.14	0.00	2,637.59	0.00	645.94	0.00	645.94	0.00	3,283.53
Directors' Fees											
5110.02 - Directors Fees - 02	870.00	0.00	0.00	0.00	870.00	0.00	0.00	0.00	870.00	0.00	870.00
5110.03 - Directors Fees - 03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	870.00	0.00	870.00
5110.04 - Directors Fees - 04	0.00	870.00	0.00	0.00	870.00	0.00	0.00	0.00	0.00	0.00	870.00
5110.05 - Directors Fees - 05	0.00	0.00	870.00	0.00	870.00	0.00	0.00	0.00	0.00	0.00	870.00
5110.06 - Directors Fees - 06	0.00	0.00	0.00	0.00	0.00	870.00	0.00	0.00	870.00	0.00	870.00
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	870.00	870.00	870.00	0.00	2,610.00	870.00	870.00	0.00	1,740.00	0.00	4,350.00
Insurance - Administration											
5120.02 - Insurance - Admin. - 02	5,303.85	0.00	0.00	0.00	5,303.85	0.00	0.00	0.00	5,303.85	0.00	5,303.85
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	5,303.85	0.00	0.00	5,303.85	0.00	5,303.85	0.00	5,303.85	0.00	5,303.85
5120.05 - Insurance - Admin. - 05	0.00	0.00	5,303.82	0.00	5,303.82	0.00	0.00	0.00	5,303.82	0.00	5,303.82
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	5,303.85	5,303.85	5,303.82	0.00	15,911.52	0.00	5,303.85	0.00	5,303.85	0.00	21,215.37
Park Expenditures											
5151.02 - Parts/Tools/Misc. Equip. - 02	0.00	0.00	0.00	0.00	0.00	0.00	3,338.61	0.00	3,338.61	0.00	3,338.61
5151.03 - Parts/Tools/Misc. Equip. - 03	96.59	0.00	0.00	0.00	96.59	0.00	0.00	0.00	96.59	0.00	96.59
5151.04 - Parts/Tools/Misc. Equip. - 04	0.00	0.00	0.00	0.00	0.00	0.00	156.77	0.00	156.77	0.00	156.77
5151.05 - Parts/Tools/Misc. Equip. - 05	0.00	186.73	0.00	0.00	186.73	0.00	0.00	0.00	186.73	0.00	186.73
5151.06 - Parts/Tools/Misc. Equip. - 06	0.00	0.00	5,158.06	0.00	5,158.06	0.00	0.00	0.00	5,158.06	0.00	5,158.06
5151.06 - Parts/Tools/Misc. Equipment	0.00	0.00	0.00	0.00	0.00	96.58	0.00	0.00	96.58	0.00	96.58
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	96.59	186.73	5,158.06	0.00	5,441.38	96.58	156.77	0.00	253.35	0.00	5,694.73
Postage and Delivery											
5162.02 - Postage & Delivery - 02	120.45	0.00	0.00	0.00	120.45	0.00	0.00	0.00	120.45	0.00	120.45
5162.03 - Postage & Delivery - 03	0.00	0.00	0.00	0.00	0.00	0.00	481.83	0.00	481.83	0.00	481.83
5162.04 - Postage & Delivery - 04	0.00	240.92	0.00	0.00	240.92	0.00	0.00	0.00	240.92	0.00	240.92
5162.05 - Postage & Delivery - 05	0.00	0.00	1,565.93	0.00	1,565.93	0.00	0.00	0.00	1,565.93	0.00	1,565.93
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	120.45	240.92	1,565.93	0.00	1,927.30	0.00	481.83	0.00	481.83	0.00	2,409.13
Cleaning											
5165.02 - Cleaning Service - 02	57.00	0.00	0.00	0.00	57.00	0.00	0.00	0.00	57.00	0.00	57.00
5165.03 - Cleaning Service - 03	0.00	0.00	0.00	0.00	0.00	0.00	228.00	0.00	228.00	0.00	228.00
5165.04 - Cleaning Service - 04	0.00	114.00	0.00	0.00	114.00	0.00	0.00	0.00	114.00	0.00	114.00
5165.05 - Cleaning Service - 05	0.00	0.00	741.00	0.00	741.00	0.00	0.00	0.00	741.00	0.00	741.00
Cleaning - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Alpine Springs County Water District
Profit & Loss by Fund
 July through December 2021

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 Accrual Basis

	Garbage - 02 (Enterprise)	Sewer - 04 (Enterprise)	Water - 05 (Enterprise)	Enterprise - ... (Enterprise)	Total Enterprise...	Fire - 06 (General)	Park - 03 (General)	General - Other (General)	Total General	Unclassified	TOTAL
Total Cleaning	57.00	114.00	741.00	0.00	912.00	0.00	228.00	0.00	228.00	0.00	1,140.00
Newsletter and Printing											
5166.02 - Newsletter - 02	182.70	0.00	0.00	0.00	182.70	0.00	0.00	0.00	0.00	0.00	182.70
5166.03 - Newsletter - 03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	118.61	0.00	118.61
5166.04 - Newsletter - 04	0.00	59.31	0.00	0.00	59.31	0.00	0.00	0.00	0.00	0.00	59.31
5166.05 - Newsletter - 05	0.00	0.00	385.48	0.00	385.48	0.00	0.00	0.00	0.00	0.00	385.48
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	182.70	59.31	385.48	0.00	627.49	0.00	118.61	0.00	118.61	0.00	746.10
Office Expense											
5167.02 - Office Expense - 02	299.88	0.00	0.00	0.00	299.88	0.00	0.00	0.00	0.00	0.00	299.88
5167.03 - Office Expense - 03	0.00	0.00	0.00	0.00	0.00	0.00	1,199.49	0.00	1,199.49	0.00	1,199.49
5167.04 - Office Expense - 04	0.00	599.75	0.00	0.00	599.75	0.00	0.00	0.00	0.00	0.00	599.75
5167.05 - Office Expense - 05	0.00	0.00	5,458.35	0.00	5,458.35	0.00	0.00	0.00	0.00	0.00	5,458.35
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	299.88	599.75	5,458.35	0.00	6,357.98	0.00	1,199.49	0.00	1,199.49	0.00	7,557.47
Dues and Subscriptions											
5168.02 - Dues & Subscriptions - 02	439.55	0.00	0.00	0.00	439.55	0.00	0.00	0.00	0.00	0.00	439.55
5168.03 - Dues & Subscriptions - 03	0.00	0.00	0.00	0.00	0.00	0.00	1,758.20	0.00	1,758.20	0.00	1,758.20
5168.04 - Dues & Subscriptions - 04	0.00	879.10	0.00	0.00	879.10	0.00	0.00	0.00	0.00	0.00	879.10
5168.05 - Dues & Subscriptions - 05	0.00	0.00	5,997.15	0.00	5,997.15	0.00	0.00	0.00	0.00	0.00	5,997.15
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	439.55	879.10	5,997.15	0.00	7,315.80	0.00	1,758.20	0.00	1,758.20	0.00	9,074.00
Bank and Collection Fees											
5169.04 - Bank Fees - 04	0.00	551.15	0.00	0.00	551.15	0.00	0.00	0.00	0.00	0.00	551.15
5169.05 - Bank Fees - 05	0.00	0.00	551.16	0.00	551.16	0.00	0.00	0.00	0.00	0.00	551.16
5169.06 - Bank Fees - 06	0.00	0.00	0.00	0.00	0.00	551.31	0.00	0.00	551.31	0.00	551.31
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	551.15	551.16	0.00	1,102.31	551.31	0.00	0.00	551.31	0.00	1,653.62
Analytical Testing											
Accounting Fees	0.00	0.00	1,084.50	0.00	1,084.50	0.00	0.00	0.00	0.00	0.00	1,084.50
5180.02 - Consultants-Accounting - 02	6,289.94	0.00	0.00	0.00	6,289.94	0.00	0.00	0.00	0.00	0.00	6,289.94
5180.03 - Consultants-Accounting - 03	0.00	0.00	0.00	0.00	0.00	0.00	6,289.94	0.00	6,289.94	0.00	6,289.94
5180.04 - Consultants-Accounting - 04	0.00	6,289.94	0.00	0.00	6,289.94	0.00	0.00	0.00	0.00	0.00	6,289.94
5180.05 - Consultants-Accounting - 05	0.00	0.00	6,289.94	0.00	6,289.94	0.00	0.00	0.00	0.00	0.00	6,289.94
5180.06 - Consultants-Accounting - 06	0.00	0.00	0.00	0.00	0.00	6,289.96	0.00	0.00	6,289.96	0.00	6,289.96
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	6,289.94	6,289.94	6,289.94	0.00	18,869.82	6,289.96	6,289.94	0.00	12,579.90	0.00	31,449.72
Legal Fees											
5190.03 - Consultants-Legal Fees - 03	0.00	0.00	0.00	0.00	0.00	0.00	246.68	0.00	246.68	0.00	246.68
5190.04 - Consultants-Legal Fees - 04	0.00	1,726.73	0.00	0.00	1,726.73	0.00	0.00	0.00	0.00	0.00	1,726.73
5190.05 - Consultants-Legal Fees - 05	0.00	0.00	1,726.73	0.00	1,726.73	0.00	0.00	0.00	0.00	0.00	1,726.73
5190.06 - Consultants-Legal Fees - 06	0.00	0.00	0.00	0.00	0.00	1,233.36	0.00	0.00	1,233.36	0.00	1,233.36
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	1,726.73	1,726.73	0.00	3,453.46	1,233.36	246.68	0.00	1,480.04	0.00	4,933.50
Consultants-Misc.											
5196.02 - Consultants-Misc. - 02	142.13	0.00	0.00	0.00	142.13	0.00	0.00	0.00	0.00	0.00	142.13
5196.03 - Consultants-Misc. - 03	0.00	0.00	0.00	0.00	0.00	0.00	284.25	0.00	284.25	0.00	284.25
5196.04 - Consultants-Misc. - 04	0.00	284.25	0.00	0.00	284.25	0.00	0.00	0.00	0.00	0.00	284.25
5196.05 - Consultants-Misc. - 05	0.00	0.00	1,847.63	0.00	1,847.63	0.00	0.00	0.00	0.00	0.00	1,847.63
5196.06 - Consultants-Misc. - 06	0.00	0.00	0.00	0.00	0.00	284.24	0.00	0.00	284.24	0.00	284.24
Consultants-Misc. - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Alpine Springs County Water District
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	Garbage - 02 (Enterprise)	Sewer - 04 (Enterprise)	Water - 05 (Enterprise)	Enterprise - ... (Enterprise)	Total Enterprise...	Fire - 06 (General)	Park - 03 (General)	General - Other (General)	Total General	Unclassified	TOTAL
Total Consultants-Misc.	142.13	284.25	1,847.63	0.00	2,274.01	284.24	284.25	0.00	568.49	0.00	2,842.50
NTFD Contract	0.00	0.00	0.00	0.00	0.00	12,381.44	0.00	0.00	12,381.44	0.00	12,381.44
Fire Fuel Management Fee	0.00	0.00	0.00	0.00	0.00	11,541.70	0.00	0.00	11,541.70	0.00	11,541.70
Building Maintenance											
5231.02 - Building Maint/Supplies - 02	583.47	0.00	0.00	0.00	583.47	0.00	0.00	0.00	0.00	0.00	583.47
5231.03 - Building Maint/Supplies - 03	0.00	0.00	0.00	0.00	0.00	0.00	2,333.87	0.00	2,333.87	0.00	2,333.87
5231.04 - Building Maint/Supplies - 04	0.00	1,166.94	0.00	0.00	1,166.94	0.00	0.00	0.00	1,166.94	0.00	1,166.94
5231.05 - Building Maint/Supplies - 05	0.00	0.00	7,585.10	0.00	7,585.10	0.00	0.00	0.00	7,585.10	0.00	7,585.10
Building Maintenance - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Building Maintenance	583.47	1,166.94	7,585.10	0.00	9,335.51	0.00	2,333.87	0.00	2,333.87	0.00	11,669.38
Equipment Maintenance - Admin											
5232.02 - R & M Admin. - 02	177.03	0.00	0.00	0.00	177.03	0.00	0.00	0.00	0.00	0.00	177.03
5232.03 - R & M Admin. - 03	0.00	0.00	0.00	0.00	0.00	0.00	708.10	0.00	708.10	0.00	708.10
5232.04 - R & M Admin. - 04	0.00	354.05	0.00	0.00	354.05	0.00	0.00	0.00	354.05	0.00	354.05
5232.05 - R & M Admin. - 05	0.00	0.00	3,211.56	0.00	3,211.56	0.00	0.00	0.00	3,211.56	0.00	3,211.56
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	177.03	354.05	3,211.56	0.00	3,742.64	0.00	708.10	0.00	708.10	0.00	4,450.74
Vehicle Maintenance and Rep.											
5239.02 - R & M Vehicles - 02	213.33	0.00	0.00	0.00	213.33	0.00	0.00	0.00	0.00	0.00	213.33
5239.03 - R & M Vehicles - 03	0.00	0.00	0.00	0.00	0.00	0.00	853.33	0.00	853.33	0.00	853.33
5239.04 - R & M Vehicles - 04	0.00	426.66	0.00	0.00	426.66	0.00	0.00	0.00	426.66	0.00	426.66
5239.05 - R & M Vehicles - 05	0.00	0.00	2,773.30	0.00	2,773.30	0.00	0.00	0.00	2,773.30	0.00	2,773.30
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.	213.33	426.66	2,773.30	0.00	3,413.29	0.00	853.33	0.00	853.33	0.00	4,266.62
Maintenance Water and Sewer											
5240.04 - R & M Water/Sewer - 04	0.00	26,574.60	0.00	0.00	26,574.60	0.00	0.00	0.00	0.00	0.00	26,574.60
5240.05 - R & M Water/Sewer - 05	0.00	0.00	22,758.73	0.00	22,758.73	0.00	0.00	0.00	22,758.73	0.00	22,758.73
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	26,574.60	22,758.73	0.00	49,333.33	0.00	0.00	0.00	49,333.33	0.00	49,333.33
Gas and Electric - Admin											
5311.02 - Gas & Electric - Admin - 02	2,645.77	0.00	0.00	0.00	2,645.77	0.00	0.00	0.00	0.00	0.00	2,645.77
5311.03 - Gas & Electric - Admin - 03	0.00	0.00	0.00	0.00	0.00	0.00	2,125.77	0.00	2,125.77	0.00	2,125.77
5311.04 - Gas & Electric - Admin - 04	0.00	3,102.81	0.00	0.00	3,102.81	0.00	0.00	0.00	3,102.81	0.00	3,102.81
5311.05 - Gas & Electric - Admin - 05	0.00	0.00	3,897.24	0.00	3,897.24	0.00	0.00	0.00	3,897.24	0.00	3,897.24
5311.06 - Gas & Electric - Admin - 06	0.00	0.00	0.00	0.00	0.00	3,897.25	0.00	0.00	3,897.25	0.00	3,897.25
Gas and Electric - Admin - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Gas and Electric - Admin	2,645.77	3,102.81	3,897.24	0.00	9,645.82	3,897.25	2,125.77	0.00	6,023.02	0.00	15,668.84
SCADA System											
5312.05 - SCADA System - 05	0.00	0.00	10,043.62	0.00	10,043.62	0.00	0.00	0.00	0.00	0.00	10,043.62
Total SCADA System	0.00	0.00	10,043.62	0.00	10,043.62	0.00	0.00	0.00	0.00	0.00	10,043.62
Travel and Entertainment											
Education Staff/Board	0.00	0.00	276.08	0.00	276.08	0.00	0.00	0.00	0.00	0.00	276.08
5323.04 - Education (GM & Board) - 04	0.00	73.33	0.00	0.00	73.33	0.00	0.00	0.00	0.00	0.00	73.33
5323.05 - Education (GM & Board) - 05	0.00	0.00	157.33	0.00	157.33	0.00	0.00	0.00	157.33	0.00	157.33
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	73.33	157.33	0.00	230.66	0.00	0.00	0.00	0.00	0.00	230.66
Uniforms											
5324.02 - Uniforms - 02	22.39	0.00	0.00	0.00	22.39	0.00	0.00	0.00	0.00	0.00	22.39
5324.03 - Uniforms - 03	0.00	0.00	0.00	0.00	0.00	0.00	89.57	0.00	89.57	0.00	89.57
5324.04 - Uniforms - 04	0.00	887.79	0.00	0.00	887.79	0.00	0.00	0.00	887.79	0.00	887.79
5324.05 - Uniforms - 05	0.00	0.00	1,134.02	0.00	1,134.02	0.00	0.00	0.00	1,134.02	0.00	1,134.02

Alpine Springs County Water District
Profit & Loss by Fund
 July through December 2021

10:40 AM
 01/11/22
 Accrual Basis

	Garbage - 02 (Enterprise)	Sewer - 04 (Enterprise)	Water - 05 (Enterprise)	Enterprise - ... (Enterprise)	Total Enterprise...	Fire - 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	22.39	887.79	1,134.02	0.00	2,044.20	0.00	89.57	0.00	89.57	0.00	2,133.77
ASCWD Fuel	108.91	0.00	0.00	0.00	108.91	0.00	0.00	0.00	0.00	0.00	108.91
5342.02 - ASCWD Fuel - 02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	435.62
5342.03 - ASCWD Fuel - 03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	217.80
5342.04 - ASCWD Fuel - 04	0.00	217.80	0.00	0.00	217.80	0.00	0.00	0.00	0.00	0.00	1,415.74
5342.05 - ASCWD Fuel - 05	0.00	0.00	1,415.74	0.00	1,415.74	0.00	0.00	0.00	0.00	0.00	0.00
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	108.91	217.80	1,415.74	0.00	1,742.45	0.00	435.62	0.00	435.62	0.00	2,178.07
Telephone - Administration	289.37	0.00	0.00	0.00	289.37	0.00	0.00	0.00	0.00	0.00	289.37
5371.02 - Telephone - 02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,157.47
5371.03 - Telephone - 03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	578.74
5371.04 - Telephone - 04	0.00	578.74	0.00	0.00	578.74	0.00	0.00	0.00	0.00	0.00	3,761.79
5371.05 - Telephone - 05	0.00	0.00	3,761.79	0.00	3,761.79	0.00	0.00	0.00	0.00	0.00	0.00
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	289.37	578.74	3,761.79	0.00	4,629.90	0.00	1,157.47	0.00	1,157.47	0.00	5,787.37
Government Mandates	266.29	0.00	0.00	0.00	266.29	0.00	0.00	0.00	0.00	0.00	266.29
5394.02 - Gov Mandates - Garbage - 02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,065.19
5394.03 - Gov Mandates - Parks - 03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	607.59
5394.04 - Gov Mandates - Sewer - 04	0.00	607.59	0.00	0.00	607.59	0.00	0.00	0.00	0.00	0.00	6,862.86
5394.05 - Gov Mandates - Water - 05	0.00	0.00	6,862.86	0.00	6,862.86	0.00	0.00	0.00	0.00	0.00	0.00
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	266.29	607.59	6,862.86	0.00	7,736.74	0.00	1,065.19	0.00	1,065.19	0.00	8,801.93
Garbage Services	74,261.28	0.00	0.00	0.00	74,261.28	0.00	0.00	0.00	0.00	0.00	74,261.28
Depreciation Expense	4,428.00	0.00	0.00	0.00	4,428.00	0.00	0.00	0.00	0.00	0.00	4,428.00
5513.02 - Depreciation - 02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,428.00
5513.03 - Depreciation - 03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,314.00
5513.04 - Depreciation - 04	0.00	13,314.00	0.00	0.00	13,314.00	0.00	0.00	0.00	0.00	0.00	77,658.00
5513.05 - Depreciation - 05	0.00	0.00	77,658.00	0.00	77,658.00	0.00	0.00	0.00	0.00	0.00	6,846.00
5513.06 - Depreciation - 06	0.00	0.00	0.00	0.00	0.00	6,846.00	0.00	0.00	6,846.00	0.00	0.00
Total Depreciation Expense	4,428.00	13,314.00	77,658.00	0.00	95,400.00	6,846.00	4,428.00	0.00	11,274.00	0.00	108,674.00
Miscellaneous - O&M	1.62	0.00	0.00	0.00	1.62	0.00	0.00	0.00	0.00	0.00	1.62
5602.02 - Misc. - O & M - 02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.49
5602.03 - Misc. - O & M - 03	0.00	3.25	0.00	0.00	3.25	0.00	0.00	0.00	0.00	0.00	3.25
5602.04 - Misc. - O & M - 04	0.00	0.00	491.15	0.00	491.15	0.00	0.00	0.00	0.00	0.00	491.15
5602.05 - Misc. - O & M - 05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous - O&M - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Miscellaneous - O&M	1.62	3.25	491.15	0.00	496.02	0.00	6.49	0.00	6.49	0.00	502.51
Total Expense	109,173.53	89,161.26	339,921.80	0.00	538,256.59	43,991.84	82,975.54	0.00	126,967.38	0.00	665,223.97
Net Ordinary Income	155,372.39	246,815.19	327,496.60	0.00	729,684.18	22,245.36	-75,084.76	0.00	-52,839.40	0.00	676,844.78
Other Income/Expense											
Interest Revenue	121.12	0.00	0.00	0.00	121.12	0.00	0.00	0.00	0.00	0.00	121.12
4850.02 Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	121.12
4850.03 Interest Revenue	0.00	121.12	0.00	0.00	121.12	0.00	0.00	0.00	0.00	0.00	0.00
4850.04 Interest Revenue	0.00	0.00	122.00	0.00	122.00	0.00	0.00	0.00	0.00	0.00	122.00
4850.05 Interest Revenue	0.00	0.00	0.00	0.00	0.00	121.13	0.00	0.00	121.13	0.00	0.00
4850.06 Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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**

July through December 2021

10:40 AM
01/11/22
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
Total Interest Revenue	121.12	121.12	122.00	0.00	364.24	121.13	121.12	0.00	242.25	0.00	606.49
Total Other Income	121.12	121.12	122.00	0.00	364.24	121.13	121.12	0.00	242.25	0.00	606.49
Net Other Income	121.12	121.12	122.00	0.00	364.24	121.13	121.12	0.00	242.25	0.00	606.49
Net Income	155,493.51	246,936.31	327,618.60	0.00	730,048.42	22,366.49	-74,963.64	0.00	-52,597.15	0.00	677,451.27

EXHIBIT D2

NTPFD-ASCWD RESPONSE CALLS
December 2021

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)
2021032079	12/4/2021 10:16	1222 MINERAL SPRINGS Trail	96146	Gasoline or other flammable liquid spill	E51, M51	Identify, analyze hazardous materials	
2021032931	12/13/2021 17:00	1815 DEER PARK Drive	96146	Power line down	E51, M51	Investigate	
2021033346	12/16/2021 0:06	1238 MINERAL SPRINGS Trail	96146	False alarm or false call, other	E56, M53	Investigate	
2021033627	12/18/2021 12:31	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Emergency medical services, other	
2021033751	12/19/2021 14:59	2600 ALPINE MEADOWS Road	96146	Emergency medical service, other	M51	Provide advanced life support (ALS)	Transport person
2021033827	12/20/2021 10:22	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Emergency medical services, other	
2021034309	12/24/2021 13:17	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Emergency medical services, other	
2021034309	12/24/2021 13:37	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Emergency medical services, other	
2021034320	12/24/2021 14:01	2600 ALPINE MEADOWS Road	96146	Emergency medical service, other	M53	Provide advanced life support (ALS)	Transport person
2021034395	12/25/2021 9:34	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Emergency medical services, other	
2021034400	12/25/2021 10:01	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M51	Transport person	
2021035293	12/30/2021 16:17	2400 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M53	Provide advanced life support (ALS)	

Calls = 12

EXHIBIT D3



AGENDA NO: D3

MEETING DATE: 01/14/2022

General Managers Report

TO: ASCWD Board of Directors **Date:** January 7, 2022
FROM: Joe Mueller, General Manager
SUBJECT: General Manager and Office Activities for the Month of December 2021

Projects

1) District Master Plan

Executed a contract with Carollo Engineers for the Water and Wastewater Master Plans. Worked with Carollo on the development of a Data Collection List and began the process of data collection.

Upcoming project activity

Project kickoff meeting with District staff and Carollo, data collection and transmittal.

2) Annual Fiscal Audit

Presentation of the 2020/2021 Audit by the auditor's team is on the January 14 Board Agenda Business Item E5.

Upcoming project activity

Certify the audits financial transaction report and supplement to the State Controllers' Office.

3) Alpenglow (Previously Alpine Sierra) Subdivision

Reviewed the Alpenglow Subdivision time extension request submitted to Placer County.

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.

4) White Wolf Subdivision

No activity in the month of December

Upcoming project activity

The District's team anticipates the need to continue to research and provide documents and studies to Sauers Engineering to allow them to complete their work effort.

5) B2B Gondola Project

No activity in the month of December

Upcoming project activity

A line dedication agreement detailing District line ownership and Private line ownership needs to be drafted for execution. Construction coordination will take place throughout the project as it pertains to district utilities.

6) Snow Crest Tributary Restoration

Prepared and distributed a project outreach letter to the neighboring property owners.

Upcoming project activity

Continued project participation as needed.

7) Tank 4 and 4A Replacement

FARR Construction (RDC) submitted a revised final invoice after their previously submitted invoice dated 11/30/2020 was rejected last December. Rejected invoice dated 11/19/2021 for \$64,800 for being incomplete, inaccurate, and without proper backup documentation.

Upcoming project activity

Review of any invoices for accuracy, completeness, and possible approval.

General Business

- District Offices open to the public, abiding by current COVID-19 Policies.
- Continue to monitor COVID-19 recommendations and mandates.
- Participated in monthly area General Managers meeting.
- Continue to work on options to present to the Board for future retiree health benefits.
- Developed the employee Health Savings Reimbursement Account spreadsheet to track employee balances.
- Worked with District accountant to set up retiree health care reimbursements and payments.
- Completed the annual blanket permit application with Placer County for any repair or maintenance work that needs to take place in the county right of way.
- Began work on a new TTSD contract that places all customers within the Districts service area under the District billing system.
- Responded to calls on TTSD service interruptions due to the storm events that brought large snow amounts to the area.
- Responded to an information request from the Alpine Meadows Fire Safe Committee.
- Continued to work with a property owner on the relocation of a common sewer line that serves two customers that runs through the property owners desired construction area.

Office Activities Performed by Office Manager

- Worked with our outside webmaster making minor updates.
- Processed one change of account ownership, updated two addresses for existing customers and responded to three inquiries from title companies.
- Processed no new construction permit and no remodel permits.
- Performed back up of office computers.
- Sent bills to CPA for mid-month and month end processing.
- Sent CORE data to the Cloud for monthly water meter reads.
- 24 payments on annual invoices from customers are past due totaling \$38,936; final collection notices and penalties went out 11/14/21.
- Responded to customer billing questions regarding collections and billing methodology on invoices.
- Responded to inquiries on garbage service interruptions during the current winter storms.
- Staff Holiday Dinner was on 12/19/21 at Spindleshanks.
- Worked with AT&T to finalize the upgrade of phone lines that are scheduled to no longer be supported by AT&T (with exception for SCADA line and 800#). This no cost upgrade should have a positive effect on our internet speeds. Currently upgrade is on hold due to the snow conditions.
- All District staff shared office duties while Office Manager was out on vacation from 12/10/21 to 1/4/22.

EXHIBIT D4

**ASCWD OPERATIONS REPORT
WATER / WASTEWATER
FOR 12-1-21 THRU 12-31-21**

TO: Board of Directors
DATE: January 14th, 2022
FROM: Miguel Ramirez, Operations & Maintenance

Wastewater Flows: 31 Days / December 2021 normal operation throughout the month

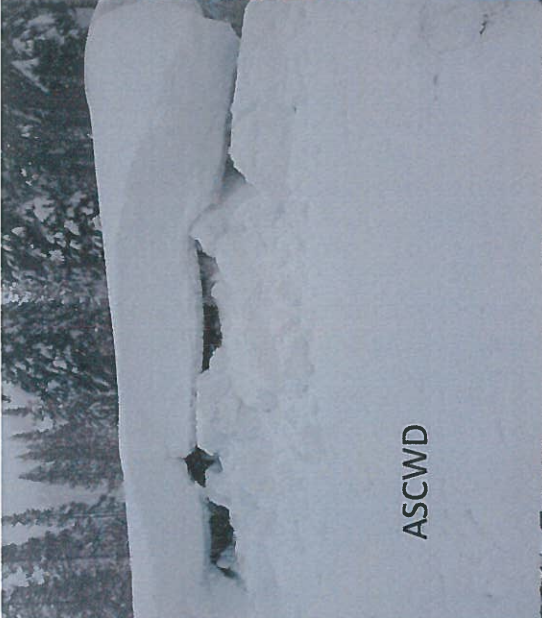
<u>Minimum Flow</u>	<u>Maximum Flow</u>	<u>Average Flow</u>
25,000 GPD	247,000 GPD	76,000 GPD

Operations / Maintenance / Repairs:

- All routine water zone samples came back absent from Coliform and E-coli.
- Completed Raw water samples for the month. (These are done quarterly on all sources).
- The Alpine Meadows Ski Area has completed snowmaking for the 2021/2022 ski season.
- We did extensive amounts of snow removal on the office building, VSB, well houses, hydrants etc.
- Located a leak at the Clock tower condos at the top of Alpine.
- We assisted a homeowner with a leak on his service side due to a frozen pipe, caused by the heat being off. (Water flooding the street, called from the hotline).



Clocktower



ASCWD



Upper
Bench



spring1



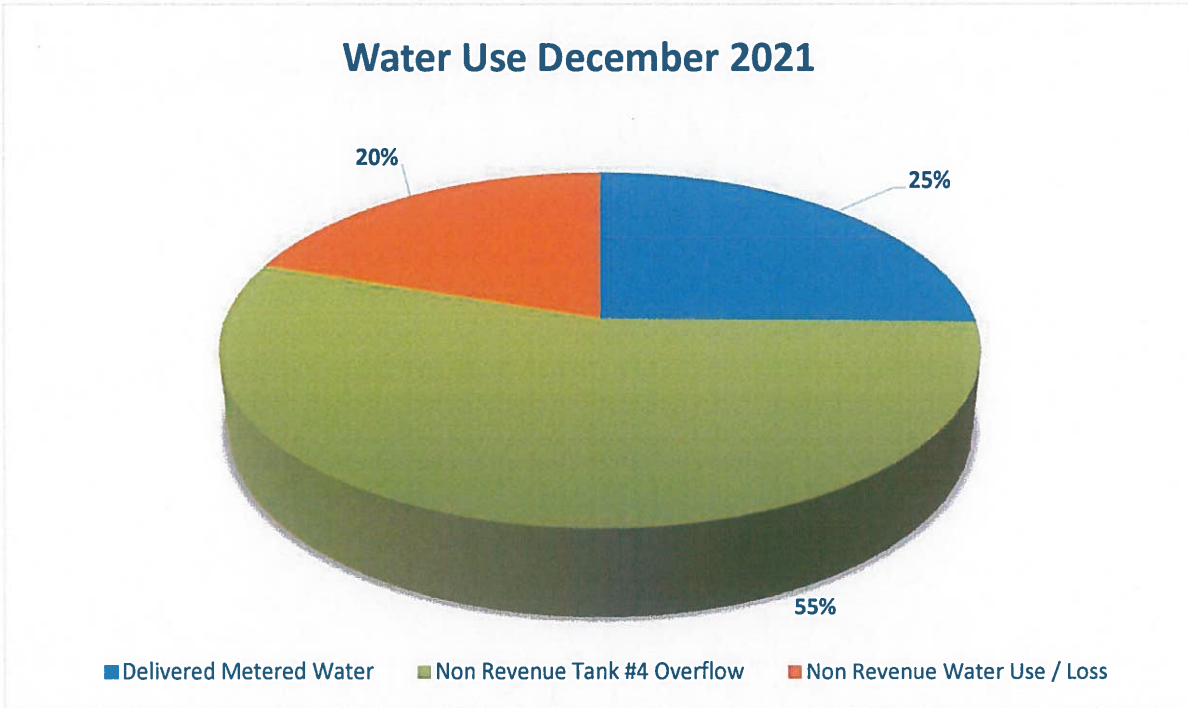
Fire Hydrant



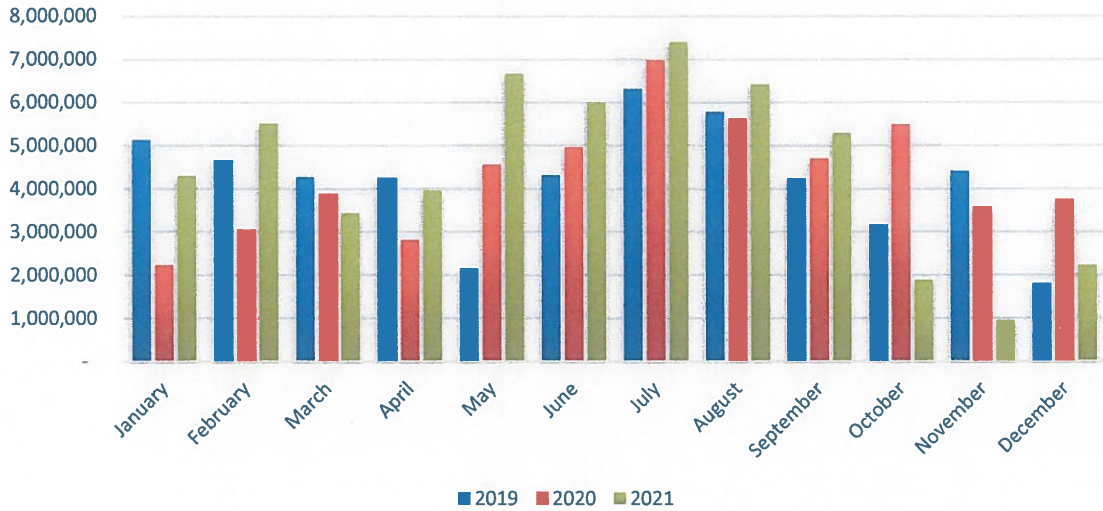
Propane
Tanks

ALPINE SPRINGS COUNTY WATER DISTRICT DECEMBER 2021 WATER REPORT

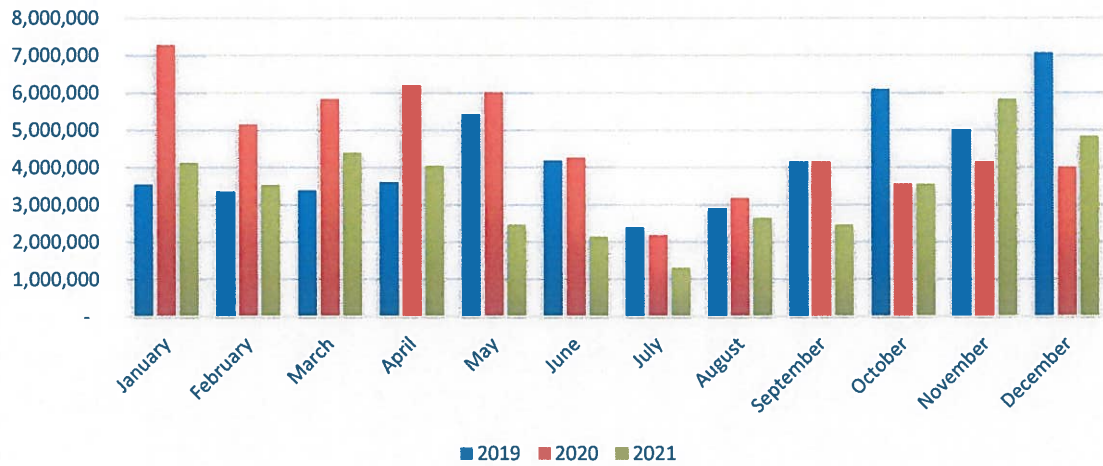
Total Potable Water Production	8,793,185 Gallons
Delivered Metered Water	2,225,686 Gallons
Non Revenue Tank #4 Overflow	4,831,133 Gallons
Non Revenue Water Use / Loss	1,736,366 Gallons



Delivered Metered Water per Month (gallons)



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



Total Water Production per Month (gallons)

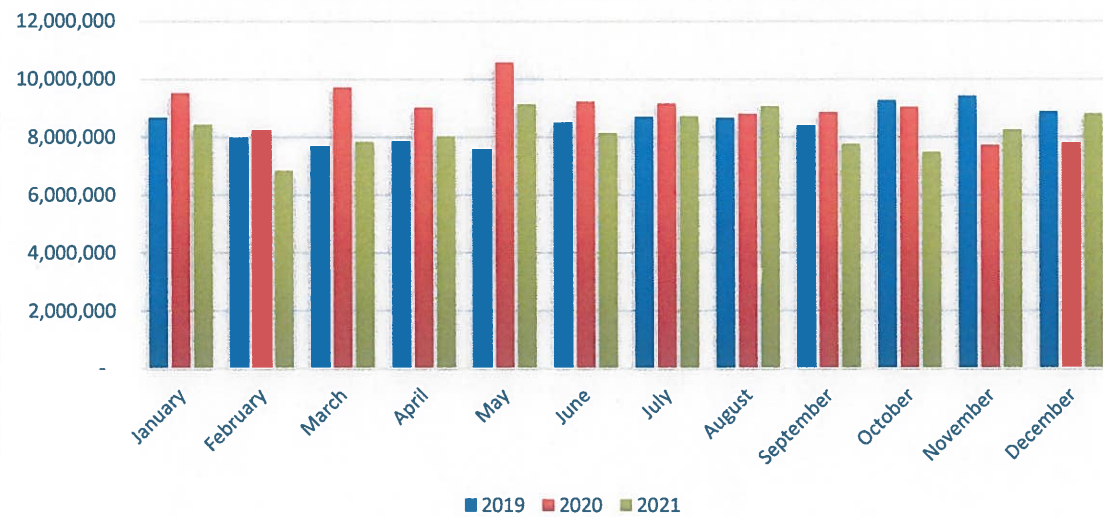


EXHIBIT D5

ALPINE SPRINGS COUNTY WATER DISTRICT

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

General Manager: Joe Mueller

T-TSA BOARD MEETING REPORT DECEMBER 15, 2021

TIME: 9:00 AM

In person meeting at T-TSA meeting room.

Members: Blake Tresan, Truckee Sanitary District
Dale Cox, SVPUD,
Lane Lewis, NTPUD
Dave Smelser, ASCWD
Dan Wilkins, TCPUD, President
LaRue Griffin, T-TSA General Manager
T-TSA Staff

1. The flow from Alpine Meadows is unrestricted and in compliance.
2. All wastewater discharge requirements are being met.
3. Lab reported ELAP is good for two years with just minor corrections.
4. The Headworks Improvement project is finished and looks good.
5. Completed annual plant wide safety audit.
6. January meeting will be via Zoom due to Covid.

Respectfully Submitted

Dave Smelser

EXHIBIT E1

1



AGENDA NO: E1

MEETING DATE: 01/14/2022

Staff Report

TO: ASCWD Board of Directors

Date: January 7, 2022

FROM: Joe Mueller, General Manager

SUBJECT: TRUCKEE RIVER WATERSHED COUNCIL (TRWC) SNOW CREST
TRIBUTARIES RESTORATION

BACKGROUND:

The Table below shows the timeline and history of this project:

Task	Date
Snow Crest project identified as restoration priority by Bear Creek Watershed Assessment. Report reviewed by Technical Advisory Committee, including John Collins from ASCWD	2/28/2018
Agreement to proceed with Snow Crest project from ASCWD/John	9/29/2020
Design RFP reviewed by ASCWD/John	10/2/2020
Project launch with landowners	11/4/2020
TRWC presents Bear Creek Lower Meadow to ASCWD Board, including introduction to Snow Crest project	11/13/2020
65% design complete	1/19/2021
65% design review meeting	2/12/2021
TRWC presents Snow Crest 65% design to ASCWD Board	5/14/2021
90% design complete	6/10/2021
90% design review meeting	7/12/2021
100% design complete	9/28/2021
TRWC presents Snow Crest 100% design to ASCWD Board	12/10/2021

DISCUSSION:

Michele Prestowitz with the Truckee River Watershed Council will recap the December 10th, 2021 board presentation on the Snow Crest Tributary Restoration Project.

On December 20th, 2021, the District sent out 19 project outreach packets to the neighboring property owners.

FISCAL IMPACT:

There is no fiscal impact to this action.

RECOMMENDATION:

Discuss and give direction to the General Manager on board support going forward with the project.

ATTACHMENTS:

1. Snow Crest Tributary Restoration Project Outreach Letter

ALPINE SPRINGS COUNTY WATER DISTRICT

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

December 20, 2021

Re: Snow Crest Tributary Restoration

Dear, ALPINE SPRINGS COUNTY WATER DISTRICT CUSTOMER AND NEIGHBOR:

This letter is to solicit your input and comments of a proposed project by the TRUCKEE RIVER WATERSHED COUNCIL (TRWC) in close proximity to your property. The project site is on a portion of Alpine Springs County Water District (ASCWD) property and privately held property. Project location is adjacent to Snow Crest Road between Alpine Meadows Road and Mineral Springs Trail.

The project site is a 2-acre meadow and spring-fed tributary to Bear Creek. Beginning in the 1960s road construction and urbanization altered the landscape, cleaving the Snow Crest project site from the main meadow and creek downstream and concentrating naturally diffuse flow from multiple spring-fed tributaries into a single incised channel. Historically, the site stayed wet for most of the year, but today the incised channel drains the surrounding wetlands earlier in the year. Without intervention, the channel will continue to incise, lowering the water table leading to further meadow desiccation, unstable soils, and excess sedimentation. Restoration will reduce excess sedimentation in support of the Truckee River TMDL, restore degraded montane meadow, and protect and enhance the 30-acre Bear Creek Lower Meadow.

ASCWD is the primary landowner of the project site and we participated in project design to address sediment sources and degradation of this montane meadow. Our Board of Directors have reviewed the project and have express support throughout the process. Before authorizing this project to take place on ASCWD property the Board would like to hear and address any question or concerns the community may have. The project will again be on the ASCWD agenda for discussion on its January 14, 2022, Board of Directors Meeting.

I have attached to this letter a slide presentation and table showing the timeline and history of this project, prepared by TRWC that was presented to the ASCWD Board of Directors at its December meeting.

The Watershed Council is a recognized expert in implementing restoration activities throughout the Tahoe area and ASCWD supports the Council's initiative to continue to identify and restore high priority sites that are causing detrimental impacts to the region's habitat and water quality.

Sincerely,



Joe Mueller, General Manager
Alpine Springs County Water District

ALPINE SPRINGS COUNTY WATER DISTRICT

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

The Table below shows the timeline and history of this project:

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90% design complete	6/10/2021
90% design review meeting	7/12/2021
100% design complete	9/28/2021
TRWC presents Snow Crest 100% design to ASCWD Board	12/10/2021

EXHIBIT E2



To: ASCWD Board of Directors
From: Brent Armstrong, Fire Marshal
Date: 1/14/2022

SUBJECT: AGENDA ITEM #E2, CONSIDER RESOLUTION 1-2022 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. This law that was passed in 2018 which requires the Fire Marshal to report on the District's compliance on annual inspection activities for mandatory inspections.

Recommended Action(s)

Adopt Resolution 1-2022 regarding mandatory annual inspections.

RESOLUTION NO. 1-2022

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 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, 2020 and September 30, 2021, 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 lies one (1) Group R (and their associated sub-categories) occupancies of this nature.

During the time period between October 1, 2020 and September 30, 2021, the NORTH TAHOE FIRE PROTECTION DISTRICT completed the annual inspection of one (1) Group R occupancies, buildings, structures and/or facilities. This is a compliance rate of 100% for this reporting period.

PASSED AND ADOPTED at the Regular Meeting of the Board of Directors of the Alpine Springs County Water District held on January 14, 2022, by the following Roll Call Vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Janet Grant, President
Board of Directors

----CERTIFICATION OF RESOLUTION----

ATTEST:

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

EXHIBIT E3



AGENDA NO: E3

MEETING DATE: 01/14/2022

Staff Report

TO: ASCWD Board of Directors Date: January 7, 2022
FROM: Joe Mueller, General Manager
Eric Horntvedt, NTFPD Forest Fuels Coordinator

SUBJECT: Consideration of Resolution 2-2022 Application for the State of California Climate Investment Fire Prevention Grant

DISCUSSION:

The Governor of the State of California, in cooperation with the California State Legislature, has enacted the State of California Climate Investment, which provides funds to the State of California and its political subdivisions for fire prevention programs. The State Department of Forestry and Fire Protection (CAL FIRE) has been delegated the responsibility for the administration of the program within the State, setting up necessary procedures governing application by local agencies, non-profit organizations, and others under the program. North Tahoe Fire Protection District proposes applying for the grant and entering into an agreement with the State of California to carry out the Alpine Meadows Community Wildfire Protection Plan Implementation Project. In order to showcase cohesive collaboration and increase the competitiveness of this grant application NTFPD proposes including ASCWD Fire Fuels Management Fee and staff time as match.

A Board resolution in support of the grant opportunity, acknowledgment of District requirements, and District obligations including continued commitment of fire fuel mitigation fees is a CAL FIRE requirement that must be met to be eligible to apply.

FISCAL IMPACT:

Continued budgetary expense of the Fire Fuels Management Fee throughout the grant period. Negligible impact due to additional staff time needed to provide documentation for the project grant.

RECOMMENDATION:

Adopt Resolution 2-2022 authorizing the North Tahoe Fire Protection District Acting Fire Chief or his designee to apply for and enter into an agreement with the State of California to carry out the Alpine Meadows Community Wildfire Protection Plan implementation project; and approve Alpine Springs County Water District General Manager Joe Mueller to submit a letter of commitment for this grant which would commit the Water District to provide matching funds via the Fire Fuels Management Fee, and Water District staff time.

Attachments:

1- Resolution NO. 2-2022

**RESOLUTION NO. 2-2022
OF THE BOARD OF DIRECTORS
OF ALPINE SPRINGS COUNTY WATER DISTRICT
Placer County, California**

WHEREAS, the Governor of the State of California, in cooperation with the California State Legislature, has enacted the State of California Climate Investment, which provides funds to the State of California and its political subdivisions for fire prevention programs; and

WHEREAS, the State Department of Forestry and Fire Protection (CAL FIRE) has been delegated the responsibility for the administration of the program within the State, setting up necessary procedures governing application by local agencies, non-profit organizations, and others under the program, and

WHEREAS, ALPINE SPRINGS COUNTY WATER DISTRICT (“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 8, 2021 to provide and manage fire suppression and prevention, rescue and ambulance services within the service area of ASCWD; and

WHEREAS, the applicant will enter into an agreement with the State of California to carry out the Alpine Meadows Community Wildfire Protection Plan implementation project;

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

1. Approved the filing by NTFPD, (hereafter “Applicant”) of an application for **“California Climate Investment Fire Prevention Grant Program”**.
2. Approved a letter of commitment by ASCWD General Manager that authorizes use of District Funds [Fire Fuels Management Fee] and staff time as match for this project.
3. Certifies that Applicant has or will have sufficient funds to operate and maintain the project;
4. Certifies that funds under the jurisdiction of Applicant are available to begin the project;
5. Certifies that Applicant will expend grant funds prior to the grant deadline; and

6. Appoints the North Tahoe Fire Protection District Fire Chief, or his designee, to conduct all negotiations, execute and submit all documents including, but not limited to applications, agreements, amendments, payment requests, and so on, which may be necessary for the completion of the aforementioned project.

The foregoing Resolution 2-2022 was approved and adopted the 14th day of January 2022 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Janet Grant, President
Board of Directors

---CERTIFICATION OF RESOLUTION---

ATTEST:

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

EXHIBIT E4



AGENDA NO: E4

MEETING DATE: 01/14/2022

Staff Report

TO: ASCWD Board of Directors Date: January 7, 2022
FROM: Joe Mueller, General Manager
Eric Hornthvedt, NTFPD Forest Fuels Coordinator
SUBJECT: Consideration of Resolution 3-2022 to Adopt the Placer County Local Hazard Mitigation Plan (LHMP)

BACKGROUND:

This 2021 Local Hazard Mitigation Plan (LHMP) Update serves to update the 2016 Federal Emergency Management Agency (FEMA) approved Placer County LHMP. The purpose of hazard mitigation is to reduce or eliminate long-term risk to people and property from hazards. Placer County, 5 incorporated communities, and 20 special districts prepared this LHMP Update to the FEMA approved 2016 Placer County LHMP, in order to make the County and its residents less vulnerable to future hazard events. This LHMP Update demonstrates the community's commitment to reducing risks from hazards and serves as a tool to help decision makers direct mitigation activities and resources. This LHMP Update was also developed, among other things, to ensure Placer County and participating jurisdictions' continued eligibility for certain federal disaster assistance: specifically, the FEMA Hazard Mitigation Grant Program (HMGP), Pre-Disaster Mitigation Program (PDM), and the Flood Mitigation Assistance Program (FMA).

FEMA has issued the Approval Pending Adoption Letter for the 2021 Placer LHMP. Placer County Board of Supervisors reviewed this and the complete LHMP at their November 16, 2021 meeting. The approved copy of the Placer County Board of Supervisors adoption is attached. If you would like to review the entire Placer LHMP (2078 pages) in advance, you can do so here:

Placer County LHMP
<https://www.placer.ca.gov/1381/Local-Hazard-Mitigation-Plan>

FISCAL IMPACT:

No fiscal impact of adoption, however a negative budget impact could be experienced if a disaster occurred without District adoption.

RECOMMENDATION:

Adopt Resolution 3-2022 which adopts the Placer County Local Hazard Mitigation Plan as an official plan and authorize the General Manager to submit this adoption resolution to Placer County, the California Office of Emergency Services, and FEMA Region IX officials to enable

the plan's final approval in accordance with the requirements of the Disaster Mitigation Act of 2000.

Attachments:

- 1- Resolution NO. 3-2022
- 2- Approved copy of the Placer County Board of Supervisors Resolution Adopting the Placer County 2021 Local Hazard Mitigation Plan Update.

**RESOLUTION NO. 3-2022
OF THE BOARD OF DIRECTORS
OF ALPINE SPRINGS COUNTY WATER DISTRICT
Placer County, California**

Adopting the Placer County Local Hazard Mitigation Plan Update

Whereas, Alpine Springs County Water District recognizes the threat that natural hazards pose to people and property within our community; and

Whereas, undertaking hazard mitigation actions will reduce the potential for harm to people and property from future hazard occurrences; and

Whereas, the U.S. Congress passed the Disaster Mitigation Act of 2000 (“Disaster Mitigation Act”) emphasizing the need for pre-disaster mitigation of potential hazards;

Whereas, the Disaster Mitigation Act made available hazard mitigation grants to state and local governments;

Whereas, an adopted Local Hazard Mitigation Plan is required as a condition of future funding for mitigation projects under multiple FEMA pre- and post-disaster mitigation grant programs; and

Whereas, the Alpine Springs County Water District fully participated in the FEMA-prescribed mitigation planning process to prepare this local hazard mitigation plan; and

Whereas, the California Office of Emergency Services and Federal Emergency Management Agency, Region IX officials have reviewed the Placer County Local Hazard Mitigation Plan and approved it contingent upon this official adoption of the participating governing body; and

Whereas, the Alpine Springs County Water District desires to comply with the requirements of the Disaster Mitigation Act and to augment its emergency planning efforts by formally adopting the Placer County Local Hazard Mitigation Plan;

Whereas, adoption by the governing body for the Alpine Springs County Water District, demonstrates the jurisdiction’s commitment to fulfilling the mitigation goals and objectives outlined in this Local Hazard Mitigation Plan.

Whereas, adoption of this legitimizes the plan and authorizes responsible agencies to carry out their responsibilities under the plan.

Now, therefore, be it resolved, that the Alpine Springs County Water District adopts the Placer

County Local Hazard Mitigation Plan as an official plan; and

Be it further resolved, Alpine Springs County Water District will submit this adoption resolution to the California Office of Emergency Services and FEMA Region IX officials to enable the plan's final approval in accordance with the requirements of the Disaster Mitigation Act of 2000.

The foregoing Resolution 3-2022 was approved and adopted the 14th day of January 2022 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Janet Grant, President
Board of Directors

---CERTIFICATION OF RESOLUTION---

ATTEST:

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

Before the Board of Supervisors
County of Placer, State of California

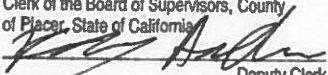
In the matter of: **A RESOLUTION ADOPTING
THE PLACER COUNTY 2021 LOCAL HAZARD
MITIGATION PLAN UPDATE**

Resolution No.: 2021-358

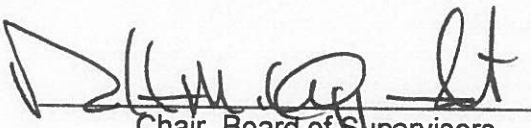
The following Resolution was duly passed by the Board of Supervisors of the County of Placer
at a regular meeting held November 16, 2021, by the following vote:

Ayes: GORE, HOLMES, JONES, GUSTAFSON, WEYGANDT
Noes: NONE
Absent: NONE

THE FOREGOING INSTRUMENT IS A CORRECT
COPY OF THE ORIGINAL ON FILE IN THIS OFFICE
ATTEST

MEGAN WOOD
Clerk of the Board of Supervisors, County
of Placer, State of California

Deputy Clerk

Signed and approved by me after its passage.


Chair, Board of Supervisors

Attest:


Clerk of said Board

WHEREAS, Placer County recognizes the threat that natural hazards pose to people and property within our community; and

WHEREAS, undertaking hazard mitigation actions will reduce the potential for harm to people and property from future hazard occurrences; and

WHEREAS, the U.S. Congress passed the Disaster Mitigation Act of 2000 emphasizing the need for pre-disaster mitigation of potential hazards; and

WHEREAS, the Disaster Mitigation Act of 2000 made available hazard mitigation grants to state and local governments; and

WHEREAS, an adopted Local Hazard Mitigation Plan is required as a condition of future funding for mitigation projects under multiple state and federal pre- and post-disaster mitigation grant programs; and

WHEREAS, Placer County fully participated in the Federal Emergency Management Agency prescribed mitigation planning process to prepare this local hazard mitigation plan; and

WHEREAS, the California Office of Emergency Services and Federal Emergency Management Agency, Region IX officials have reviewed the Placer County Local Hazard Mitigation Plan and approve it contingent upon this official adoption of the participating jurisdiction's governing body; and

WHEREAS, adoption by the Placer County Board of Supervisors demonstrates the jurisdiction's commitment to fulfilling the mitigation goals and objectives outlined in this Local Hazard Mitigation Plan; and

WHEREAS, adoption of this legitimizes the plan and authorizes responsible agencies to carry out their responsibilities under the plan.

NOW, THEREFORE, BE IT RESOLVED that the Placer County Board of Supervisors adopts the Placer County 2021 Local Hazard Mitigation Plan Update as an official plan; and

BE IT FURTHER RESOLVED, Placer County will submit this adoption resolution to the California Office of Emergency Services and Federal Emergency Management Agency Region IX officials to enable the plan's final approval in accordance with the requirements of the Disaster Mitigation Act of 2000 and to establish conformance with the requirement of AB2140.

EXHIBIT E5



AGENDA NO: E5

MEETING DATE: 01/14/2022

Staff Report

TO: ASCWD Board of Directors Date: January 10, 2022
FROM: Joe Mueller, General Manager
SUBJECT: Presentation and Discussion of the Fiscal Year 2020/21 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 were onsite in October, 2021 to review 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 two audit recommendations, both of which management concurs with.

DISCUSSION:

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 January 25, 2021 (Attachment 3).

Highlights of the Financial Statement results include:

Independent Auditor's Report (pages 3 through 4)

The auditors have expressed reasonable assurance that the financial statements, for the year ended June 30, 2021, are presented "fairly, in all material respects..."

Management's Discussion and Analysis (MD&A) (pages 5 through 12)

Page 5 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, 2020 and June 30, 2021. The MD&A section closes by highlighting economic factors and future budget considerations.

Statement of Net Position (page 13)

The Statement of Net Position serves as a useful indicator of a government's financial position. ASCWD's government activities net position is \$1.202 million at fiscal year-end as compared to \$1.207 million the prior year, an overall decrease of 3,544 over the prior fiscal year.

ASCWD's business-type activities increased from \$4.04 million to \$4.3 million, an increase of \$260,164. 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 \$256.620, from \$5.24 million as of June 30, 2020 to \$5.5 million as of June 30, 2019.

Basic Financial Statements (pages 14 through 55, 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 31), its Plant and Equipment listings (note 6 page 36), information on the Defined Benefit Pension Plan (note 8 on page 38), and a discussion of the ASCWD's long-term commitments (note 13 on page 55).

Required Supplementary Information (pages 57 through 60)

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

General Fund Year-End Revenues Over Expenditures

With receipt of higher than expected property tax revenue and collection of fees, ASCWD's General Fund closed FY 2020/21 with \$20,287 in revenues over expenditures. These funds will increase the General Fund balance for fiscal year end to \$390,185.

Management Letter Memorandum

Included in the Auditor's Management Letter (Attachment 3) are the following two recommendations noted by the auditor's as a result of their field work:

Compensated Absences Accrual:

First, the auditors noted that the number of hours accrued for one employee exceeded the maximum number of 300 hours per the Employee Manual. As a result, the auditors recommended that "management put proper monitoring and review controls in place in order to prevent vacation hours from continuing to accrue once the maximum hours have been reached."

Management Response: Management concurs with this recommendation and the General Manager will work with the District Accountant to develop stronger oversight to ensure that the accrued hours will not exceed the maximum allowed. Due to the pandemic, the District allowed the maximum hours to exceed 300. The General Manager is working on a revision to the Employee Manual to establish a policy on accrued hours in excess of 300.

Fixed Assets:

The auditor's noted that the Tank 4 project asset was completed in 2020 but not transferred to depreciable fixed asset accounts resulting in an understatement of the depreciation expense. In addition, the auditor's noted that the depreciation expense for four current year additions was incorrectly calculated due to the use of the half-year convention method as opposed to the date when the asset was placed in operation. As a result, the auditors "recommend that management have controls in place to monitor and update the Construction in Progress and depreciation schedules in a timely manner and to ensure accurate recording of all fixed asset activities."

Management Response: Management concurs with this recommendation and the General Manager will work closely with the District Accountant to monitor the Construction in Progress accounts and to ensure that all new assets' useful life will be based on the actual date the asset was placed in operation.

RECOMMENDATION:

Receive and approve the FY 2020/21 Financial Statements and Independent Auditor's Report for the period July 1, 2020 through June 30, 2021.

CONCLUSION:

Vera Kis from DHSCPA will present the FY 2020/21 audit reports to the Board on January 14, 2022. There are three reports in total as follows:

- ASCWD's 2020/21 Financial Statements and Independent Auditor's Report
- Independent Accountant's Report on Agreed-Upon Procedures Applied to Appropriations Limit Schedules
- Management Letter

Attachments:

1. ASCWD's 2020/21 Financial Statements and Independent Auditor's Report
2. Independent Accountant's Report on Agreed-Upon Procedures Applied to Appropriations Limit Schedules
3. Management Letter

Exhibit E6



AGENDA NO: E6

MEETING DATE: 01/14/2022

Staff Report

TO: ASCWD Board of Directors

Date: January 10, 2022

FROM: Joe Mueller, General Manager

SUBJECT: 2nd QUARTER 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. This list, per the policy, is to be completed prior to June 1 so that it will coincide with the fiscal year.

The Administration and Personnel Committee met on Thursday, March 24, 2021, to review, discuss and suggest updates to the Goals and Objectives for Fiscal Year (FY) 2021/22.

During this discussion, the Committee suggested modifications to the District's FY 2020/21 Goals and Objectives. In general, the Committee recommended only slight modifications to better clarify the District Goals and Objectives, including how progress will be gauged in moving the objectives forward.

At the April 9, 2021, Regular ASCWD Board Meeting the Board reviewed the recommended changes proposed by the Administration and Personnel Committee and voted to approve the changes for the FY 2021/22 ASCWD Goal and Objectives.

During the June 11, 2021, Board Meeting, Business Item E4) Board of Directors evaluation of Fiscal Year 2020/21 Goals and Objectives, it was determined that a second look at the established 2021/22 Goals and Objectives was warranted. It was decided that each Director would review and suggest changes to the 2021/22 Goals and Objectives to include the Goal, Objective, Responsible Party, Percent complete and Completion Date. The Administration and Personnel Committee compiled all the changes and placed into a spreadsheet format.

At the July 9, 2021, Board Meeting the first draft of the spreadsheet formatted Goals and Objectives was presented to the Board under Committee Reports.

At the August 13, 2021, Board Meeting the spreadsheet formatted Goals and Objectives was adopted by the Board.

At the October 8, 2021, Board Meeting the Board requested the spreadsheet formatted Goals and Objectives come back quarterly for a review and update on completion.

This is the 2nd Quarter Review Q2 of FY 2021/22 Goals and Objectives.

DISCUSSION:

Discuss the Q2 Review of the FY 2021/22 Goals and Objectives.

FISCAL IMPACT:

No fiscal impact

Attachments:

1. Q2 - 2021/22 Board Goals and Objectives Spreadsheet

**Alpine Springs County Water District
Board Goals/Objectives 2021/22
Q2 Review and Update**

GOAL	OBJECTIVE (ACTION PLAN)	WHO	WHEN/ % COMPLETE	Q2 Review
1. Review District's Mission Statement and Goals and Objectives annually by May.	1.1 Review and revise as needed the District's Mission Statement	Administration and Personnel Committee, GM, Board	May 2022/100%	Goal on schedule No work this quarter
	1.2 Review and revise as needed the Board's Goals and Objectives (<i>Policy 4.6.0</i>)	Administration and Personnel Committee, GM, Board	May 2022/ 100%	Goal on schedule 2nd Quarter review performed
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. (<i>Policy 1.0.0</i>)	Board, GM	June 2022/ 80%	Goal on schedule No work this quarter Information from water and sewer masterplans will play a role in shaping the update
	2.2. Inform valley residents via a park bulletin board and the newsletter about the District's voluntary water conservation program. (<i>Policy 1.2.0</i>)	Board, GM	June 2022/ 100%	Goal Completed summer 2021, will continue to provide customer informational materials

	<p>2.3. Review and update if needed Board pay. <i>(Policy 2.2.0)</i></p>	<p>Budget and Finance Committee, Board, GM</p>	<p>April 2022/ 100%</p>	<p>Goal on schedule No work this quarter</p>
	<p>2.4. Determine if one or more residents of the community have appropriate qualification to serve on the Budget and Finance Committee. <i>(Policy 2.0.0)</i></p>	<p>Budget and Finance Committee, Board,</p>	<p>Nov. 2021/ 100%</p>	<p>Goal Completed Item was discussed at the Nov B&F committee meeting and the Nov Board meeting, District will not actively recruit for a community member to serve on the B&F Committee but will look at anyone that has a sincere interest.</p>
	<p>2.5. Adopt a new salary step schedule for employees. <i>(Policy 4.0.0)</i></p>	<p>Administration and Personnel Committee, Board, GM</p>	<p>Oct. 2021/ 100%</p>	<p>Goal behind schedule. 25% complete General Manger continues to evaluate long range district staffing needs to formulate step requirements for staff advancement</p>
	<p>2.6. Review and update District goals and objectives for the next fiscal year. <i>(Policy 4.6.0)</i></p>	<p>Administration and Personnel Committee, Board</p>	<p>June 2022/ 100%</p>	<p>Goal on schedule 2nd Quarterly review performed</p>
	<p>2.7. Discuss and possible update park user fees for Alpine Meadows residents/non-residents. <i>(Policy 6.1.0)</i></p>	<p>Park, Recreation, Greenbelt Committee, Board, GM</p>	<p>March 2022/ 100%</p>	<p>Goal on schedule Park Survey posted to district website to</p>

				obtain community input
	2.8. Provide location for defensible space work on selected District owned greenbelt lands for the community workday. <i>(Policy 6.6.0)</i>	Park, Recreation, Greenbelt Committee, Board, GM	Oct. 2021/100%	Goal Completed July 2021
	2.9. Develop a multi-phase plan for stewardship of District owned greenbelt lands. <i>(Policy 6.6.0)</i>	Park, Recreation, Greenbelt Committee, Board GM	March 2022/ 75%	Goal on Schedule District own lands have been assessed and ranked in order of priority
	2.10. Review, revise, and update the Strategic Long Range Plan. <i>(Policy 8.0.0)</i>	Long Range Planning Committee, Board, GM	April 2022/ 50%	Goal on Schedule Contract has been executed with a consultant for the preparation of Water and Sewer Masterplans
	2.11. Study and create document showing water quantity for potable uses, emergency uses, and future development. <i>(Policy 8.1.0)</i>	Long Range Planning Committee, Board, GM	April 2022/ 50%	Goal on Schedule This is part of the Water and Sewer Masterplans
	2.12. Study condition of existing infrastructure in order to create a long range asset	Long Range Planning Committee, Board, GM	Nov. 2021/ 50%	Goal behind Schedule due to extended time required to obtain Master plan proposals

<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>3.1 Approve fiscal budget each year. <i>Policy 2.6.0)</i></p>	<p>Budget and Finance Committee, Board, GM</p>	<p>June 2022/ 100%</p>	<p>This is part of the Water and Sewer Masterplans</p> <p>Goal on Schedule</p> <p>Budget reviews take place monthly with the B&F committee</p>
<p>4. Provide the public with Information about the District's activities, goals, and objectives through the web site, semi-annual newsletter, annual valley-wide meeting, Board meetings and on the street communications.</p>	<p>4.1 Provide information to the public via a new bulletin board in the park.</p>	<p>Board, GM</p>	<p>Aug. 2021/ 100%</p>	<p>Goal completed July 2021</p>
<p>5. Always communicate with each other, the General Manager and the public in a polite and respectful manner.</p>	<p>5.1 Provide opportunity for residents to enter and attend Board meetings in person at the District office as soon as Covid regulations allow.</p>	<p>Board, GM</p>	<p>Aug. 2021/ 100%</p>	<p>Goal completed</p> <p>Board meetings back open to in person public attendance July 2021</p>

EXHIBIT E7



AGENDA NO: E7

MEETING DATE: 01/14/2022

Staff Report

TO: ASCWD Board of Directors

Date: January 7, 2022

FROM: Joe Mueller, General Manager

SUBJECT: ASCWD TREASURE AND SECRETARY TO THE BOARD OF DIRECTORS

DISCUSSION:

Assign the ASCWD Treasure and Secretary to the Board for 2022.

FISCAL IMPACT:

No fiscal impact.

EXHIBIT E8



AGENDA NO: E8

MEETING DATE: 01/14/2022

Staff Report

TO: ASCWD Board of Directors

Date: January 7, 2022

FROM: Joe Mueller, General Manager

SUBJECT: ASCWD COMMITTEE ASSIGNMENTS

DISCUSSION:

Establish the 2022 ASCWD committee assignments for Budget and Finance, Administration and Personnel, Long Range Planning, Park, Recreation, and Greenbelt, and TTSA.

FISCAL IMPACT:

No fiscal impact.

EXHIBIT F1

Alpine Springs County Water
Budget and Finance Committee Report
Thursday, December 9, 2021 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: None
Guests: None

Items discussed and recommendations to board:

1. PUBLIC COMMENT
 - a. No public comment.
2. ITEMS FOR COMMITTEE DISCUSSION AND RECOMMENDED ACTION
 - a. November 2021 Monthly Financial Reports
 - i. The committee recommends approval of the November financial reports. Two checks on the check register have been voided since the register was printed and will be identified when payable payment is up for discussion with the board tomorrow
 - ii. Joe is working on identifying another bank for our checking account.
 - b. Treasurer's Report
 - i. The committee reviewed the treasurer's report.
 - c. Unbudgeted Expenses
 - i. There were 2 unbudgeted expenses on our agenda which we discussed and which will be discussed with the full board for future action. Another unbudgeted expense under the manager's report was briefly discussed and will be presented to the board tomorrow for direction.
3. MEMBERS' COMMENTS
 - a. There were no member's comments.
4. CORRESPONDENCE
 - a. There was no correspondence.
5. Adjournment
 - a. The committee adjourned at 9:58 a.m.
6. NEXT MEETING
 - a. Next B&F meeting: Thursday, January 13, 2022 9:30 a.m.

ALPINE SPRINGS COUNTY WATER DISTRICT

December 2021 TREASURERS REPORT

FY 21/22

	Account Balance	Report Date	Interest
Bank of the West Checking	\$ 65,511	1/4/2022	0.00%
LAIF	\$ 923,507	1/4/2022	0.203%
Placer County Treasurer	\$ 354,521	11/30/2021	0.227%
CERBT	\$ 57,001	1/3/2022	0.810%
	<u>\$ 1,400,541</u>		

