

---

## 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, February 9<sup>th</sup>, 2024  
Location: District Office, Board Room  
270 Alpine Meadows Road  
Alpine Meadows, CA 96146  
Time: 9:00 a.m.

### AGENDA

NOTE: THE DISTRICT BOARD OF DIRECTORS MAY TAKE FORMAL ACTION ON ANY OF THE AGENDA ITEMS SHOWN BELOW. AGENDA ITEMS MAY OR MAY NOT BE TAKEN IN THE SEQUENCE PRESENTED BELOW.

NOTE: IF YOU NEED A DISABILITY-RELATED MODIFICATION OR ACCOMMODATION, INCLUDING AUXILIARY AIDS OR SERVICES, TO PARTICIPATE IN THIS MEETING, PLEASE CONTACT THE DISTRICT OFFICE AT THE TELEPHONE NUMBER AND ADDRESS LISTED BELOW PRIOR TO THE MEETING.

Meetings are held in person in the ASCWD boardroom at 270 Alpine Meadows Rd. and are open to the general public. Public comment is accepted by the board only in the following ways, in person at 270 Alpine Meadows Rd., Alpine Meadows, CA, in writing submitted to the Board Secretary by email to [info@alpinesprings.org](mailto:info@alpinesprings.org), or by mail before Tuesday February 6<sup>th</sup>, 2024 @ 9:00 a.m.

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

ZOOM: At the specified time, 9:00 a.m., connect to ZOOM. Mtg. ID: 892 8508 5232; passcode: 796122; Times listed are approximate.

Join Zoom Meeting:

<https://us06web.zoom.us/j/89285085232?pwd=PUh79r3K5OZlEVgJ5pwE3DMJW2DoRN.1>

---

## **ALPINE SPRINGS COUNTY WATER DISTRICT**

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

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

### **B. PUBLIC COMMENT**

It is the policy of the Alpine Springs County Water District to give the public the opportunity to address any item of interest which is relevant to the district's activities. The public may speak on any agenda item at this time or after the Board has discussed the item, but prior to a vote. No action can be taken on items addressed under Public Comment that are not on the agenda. Individual public participation will be limited to five minutes in duration.

### **C. APPROVAL OF MINUTES**

#### **C1) JANUARY REGULAR BOARD MEETING**

The Board shall review and vote to approve the minutes of the Regular Board meeting of January 12<sup>th</sup>, 2024.

### **D. DEPARTMENT REPORTS**

#### **D1) FINANCIAL REPORT**

Mike Dobrowski, CPA, shall discuss the January 2024 monthly and yearly financial statements highlighting outstanding issues. The Chair of the Budget & Finance Committee shall comment on the Committee's review of the statements. The Board shall vote to accept the financial statements and to approve the monthly (reports) expenditures.

#### **D2) FIRE DEPARTMENT REPORT**

Chief Leighton, or his designee, shall report on the activities of North Tahoe Fire Protection District, with special regard to those which impact Alpine Meadows, including January 2024 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 January 2024.

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

The Operations Staff shall report on issues regarding water, sewer, parks, garbage, and other services provided by the district. Staff shall comment on and answer questions regarding the January 2024 Water/Sewer Report.

#### **D5) TTSA REPORT**

The Board of Directors meeting was held on January 17<sup>th</sup>, 2023, meeting summary attached.

### **E. COMMITTEE REPORTS**

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

Met February 8<sup>th</sup>, the previous month January 11<sup>th</sup>, 2024, B&F report is attached.

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

No Meeting

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

No Meeting

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

No Meeting

---

## **ALPINE SPRINGS COUNTY WATER DISTRICT**

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

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

- F1) FINANCIAL AUDIT FOR THE FISCAL YEAR 2022 / 2023**  
Vera Kis from Damore Hamric & Schneider shall present the final Audit report for the fiscal year 2022 / 2023 and respond to questions.
- F2) LOCAL AGENCY FORMATION COMMISSION (LAFCO) RECRUITMENT**  
Call for Nominations for Placer County Local Agency Formation Commission special district members and alternate for the term of May 2024 through May 2028.
- F3) EMPLOYEE VACATION ACCRUAL**  
Establish a universal max number of vacation accrual days for all employees and consideration of an employee Leave Conversion Policy.

### **G. FUTURE AND OPEN AGENDA ITEMS**

- Fire Protection and Emergency Medical Agreement
- CIP project reprioritization

### **H. CORRESPONDENCE TO THE BOARD**

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

### **I. CLOSED SESSION**

None

### **J. DIRECTORS' COMMENTS**

In accordance with Government Code Section 54954.2(a), Directors may make brief announcements or brief reports on their own activities. They may ask questions for clarification, make a referral to staff or take action to have staff place a matter of business on a future agenda.

### **K. ADJOURNMENT**

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

Next regularly scheduled Board meeting – Friday March 8<sup>th</sup>, 2024, at 9:00 a.m.

I certify that on or before Tuesday February 6<sup>th</sup>, 2024, at 9:00 a.m., I personally posted and forwarded agendas as requested.

---

Joe Mueller, General Manager  
Alpine Springs County Water District

# EXHIBIT C1

1                                   **ALPINE SPRINGS COUNTY WATER DISTRICT**  
2                                   **MINUTES OF THE REGULAR BOARD OF DIRECTORS MEETING**  
3                                   **January 12, 2024**  
4

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

6 President Grant called the meeting to order at 9:15 AM.

7  
8 Directors Present: President Janet S. Grant, Dave Smelser, and Christine York.

9 Directors Absent: Salke and Ganong

10 Staff Present: General Manager Joseph Mueller, Miguel Ramirez, and Office Manager Laurie Axell

11  
12 Guests included Mike Dobrowski, NTFPD Division Chief Alan Whisler, Battalion Chief Jamie  
13 Sheppard, and Ricky Holak.

14  
15           **B.     PUBLIC COMMENT**

16 There were no comments on items not on today's agenda.

17  
18           **C.     APPROVAL OF MINUTES**

19                   **C1) DECEMBER REGULAR BOARD MEETING**

20 **It was moved by Smelser and seconded by York to approve the minutes of the December 8, 2023**  
21 **Regular Board meeting as corrected. Motion carried unanimously.**

22  
23           **D.     DEPARTMENT REPORTS**

24                   **D1) FINANCIAL REPORT**

25 District CPA Mike Dobrowski presented the financial reports through December 2023. The audit has  
26 been completed and Dobrowski has updated entries as needed. He noted the positive cash position and  
27 growth from this time last year. Per the new requirement, the employee paystub information is being  
28 updated.

29  
30 **It was moved by Smelser and seconded by York to approve the financial reports for the month of**  
31 **December 2023 as presented. Motion carried unanimously.**

32  
33 **It was moved by York and seconded by Smelser approve payment of checks #33601 – 33645,**  
34 **payroll, and electronic fund transfers. Motion carried unanimously.**

35  
36 **It was moved by York and seconded by Smelser to approve the quarterly reports for the period**  
37 **July – December 2023. Motion carried unanimously.**

38  
39                   **D2) FIRE DEPARTMENT REPORT**

40 Whisler introduced Jamie Sheppard. Whisler reviewed calls the District responded to in the past  
41 month. It has been busy, but not as much as during past holiday periods. He noted staffing updates.

42  
43 NTFPD will be doing multi-agency drills and training at the Stanford Chalet. He will advise Mueller of  
44 the dates.

45  
46                   **D3) GENERAL MANAGER'S REPORT**

47 Mueller presented his written report for the month of December 2023. He has been working with the  
48 current owner of the Alpenglow project to update requirements and costs. Specifics and impacts to  
49 ASCWD projects are unknown until the actual timing of construction is determined. The entitlements  
50 have been extended and can continue to be.

1 A Community Advisory Board has been formed to consider fire and emergency needs in Alpine, as  
2 well as possible options.

3  
4 Only 19 customers are in arrears representing approximately \$52,000, which will be turned over to  
5 collections in the spring.

6  
7 **D4) OPERATION & MAINTENANCE DEPARTMENT REPORT**

8 Miguel Ramirez presented the Water/Wastewater Report for December 2023, which included  
9 maintenance and repairs addressed during the month. He noted changes to chemical monitoring. He is  
10 working with the state Sanitary Engineer on the updates.

11  
12 Mueller noted the ski area has only used about 14 million gallons of water for snow making this year,  
13 which is about half of what it was in 2021. It has been too warm to make snow.

14  
15 Ramirez answered questions clarifying his report.

16  
17 **D5) TTSA REPORT**

18 Smelser presented the report of the December 5, 2023 TTSA meeting.

19  
20 **E. COMMITTEE REPORTS**

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

22 Grant reported on the January 11, 2024 Budget & Finance Committee meeting.

23  
24 The treasury bills have not been liquidated because they are yielding a higher return than Placer  
25 County or LAIF.

26  
27 Mueller and Carollo have been invited to present at a water purveyors conference in Las Vegas in  
28 March on capital planning for small districts. This will be an unbudgeted expense. The Board  
29 supported the request.

30  
31 Axell reported on her findings and recommendations regarding updating employee benefits, including  
32 life insurance and dental.

33  
34 **E2) PARK, RECREATION & GREENBELT COMMITTEE (DIRECTOR YORK)**

35 This Committee did not meet. York is hoping to schedule a meeting in March. Mueller noted the tennis  
36 courts need to be resurfaced.

37  
38 **E3) LONG RANGE PLANNING COMMITTEE (DIRECTOR SMELSER)**

39 This Committee did not meet. Mueller and Carollo continue to work on details for the updated  
40 prioritized plans.

41  
42 **E4) ADMINISTRATION & PERSONNEL COMMITTEE (DIRECTOR GANONG)**

43 This Committee did not meet.

44  
45 **F. BUSINESS ITEMS FOR BOARD DISCUSSION & ACTION**

46 **F1) ASCWD COMMITTEE ASSIGNMENTS**

47 The list of Committee assignments for Budget and Finance, Administration and Personnel, Long  
48 Range Planning, Park, Recreation, and Greenbelt, and TTSA was in today's meeting packet. There  
49 were no changes for 2024 assignments.

50  
51 **F2) SEMI ANNUAL REVIEW OF DISTRICT GOALS AND OBJECTIVES**

1 The updated spreadsheet was in the meeting packet. Mueller noted everything is on track with the  
2 agreed to FY 2023/24 Goals and Objectives.

3  
4 **F3) DISTRICT CONTRACTS**

5 Mueller noted that as part of the adopted Goals and Objectives, the Board reviews current contracts.  
6 The only change this year is in the phone service. The new service is \$600 per year, can be accessed  
7 remotely, and there is no charge for the phones.

8  
9 **F4) RESOLUTION #1-2024**

10 Mueller explained this resolution corrects the appropriations limits, noting the error discovered during  
11 the audit.

12  
13 **It was moved by York and seconded by Smelser to approve Resolution #1-2024 establishing and**  
14 **correcting the appropriations limits for FY22/23 and FY23/24.**

15 **ROLL CALL VOTE:**

16 **AYES: Smelser, York, and Grant**

17 **NAYS: None**

18 **Motion carried unanimously.**

19  
20 **G. FUTURE AND OPEN AGENDA ITEMS**

- 21 • Fire Protection and Emergency Medical Agreement  
22 • FY2022/2023 District Audit  
23 • CIP project reprioritization  
24

25 **H. CORRESPONDENCE TO THE BOARD**

26 No correspondence was presented.

27  
28 **I. CLOSED SESSION**

29 Closed Session was not convened.

30  
31 **J. DIRECTORS' COMMENTS**

32 Grant thanked staff for the nice holiday party.

33  
34 **K. ADJOURNMENT**

35 There being no further business to come before the Board, the meeting was adjourned at 10:14 AM.  
36 The next regularly scheduled Board meeting is Friday February 9, 2024 at 9:00 AM.

37  
38 Respectfully Submitted,

39 Judy Friedman

40 Recording Secretary

41 THE PAPER TRAIL SECRETARIAL & BUSINESS SOLUTIONS  
42

# EXHIBIT D1



**Subject:** *January 2024 Month End Review*

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

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

**Prepared by:** *Michael J. Dobrowski, CPA 02/05/24*

On a year-to-date basis our net income was \$161,378 lower than the prior fiscal year. Most of that is due to the NTFD Contract liability timing. Net income was \$142,431 higher than budget on a year to date basis.

Our cash position has increased by \$656,036 from the prior year. There remains \$53,608 of outstanding accounts receivable to be collected.

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

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

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

**Cash reserved for Capital –**  $\$0 + \$192,508 = \$192,508$

Prior Year + (10% of annual revenues (\$2,283,451-358,374) less Garbage)

**Cash available for operations –**  $\$2,471,067$

(Remaining balance \$2,663,575-192,508)

**In Transit Timing Differences**  
No significant differences.

<b>Work in Progress Accounts</b>	<b>Current Year</b>	<b>Total</b>
Overlay Front Half Circle	22,000	22,000
Bear Creek Armoring Project	66,615	66,615
Upgrade Backup Battery Tank 2&5	<u>0</u>	<u>3,598</u>
<b>Total</b>	<b>\$ 88,615</b>	<b>\$ 92,213</b>

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

<b>Sick and General Leave</b>		
Sick leave Hours	453.50 Hrs.	
General leave Hours and Dollars	333.56 Hrs.	\$ 22,590.25

<b>Prepays</b>	
Sun Life Dental (5103&04) (68.77+212.89) 0 month	\$ 0.00
Garbage Contract (5404.02) 2 Mo. @ \$17,815.40	\$ 35,630.80
Healthplan Services (51031&41) (171.45+208.05) 0 month	\$ 0.00
SDRMA Insurance (5120.00) 5 months @ 3,707.03	\$ 18,535.06
SDRMA (5120.00) Worker's Comp 5 months @ 1,051.06	\$ 5,255.35
Cal Special Districts Assoc (5168) 11 months @ 682.25 (Jan-Dec)	\$ 7,504.75
Core Software (5167.00) 5 Mo. @ \$52.50	<u>\$ 262.50</u>
<b>Total</b>	<b>\$ 49,373.06</b>

**Stale-Dated Checks**

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

**Last disbursement issued from prior financial reports.**

<u>Date</u>	<u>Check or EFT #</u>	<u>Amount</u>	<u>Vendor</u>
01/05/24	33645	519.78	Thatcher

**Benefits Breakdown (YTD)**

Health & Life Ins. (Active)	\$32,252.94
Health & Life Ins. (Retired)	12,927.02
Pension (Employee 7.75%)	20,055.41 (Employer 7.68% Effective 07/01/23)
Payroll Taxes	7,110.09
Health plan co-ins.	<u>1,694.70</u>
<b>Total</b>	<b>\$ 74,040.16</b>

**Alpine Springs County Water District**  
**Profit & Loss Prev Year Comparison**  
July 2023 through January 2024

	<u>Jul '23 - Jan 24</u>	<u>Jul '22 - Jan 23</u>	<u>\$ Change</u>
<b>Ordinary Income/Expense</b>			
<b>Income</b>			
Water Revenue	897,786	639,544	258,242
Connection Fees	39,773	27,166	12,607
Sewer Revenue	388,377	329,675	58,703
Garbage Revenue	358,374	267,381	90,993
Park Revenue	21,530	16,720	4,810
Fire Mitigation Fees	14,036	14,857	(822)
Fire Fuel Management Fees	0	25,604	(25,604)
Property Tax Revenue	537,261	508,381	28,881
Other Revenue	26,313	20,205	6,108
<b>Total Income</b>	<u>2,283,451</u>	<u>1,849,533</u>	<u>433,918</u>
<b>Gross Profit</b>	2,283,451	1,849,533	433,918
<b>Expense</b>			
Salaries and Wages - Admin	143,350	124,619	18,731
Salaries and Wages - O&M	142,325	117,346	24,980
Benefits - Office	18,559	15,460	3,099
Benefits - O&M	53,787	42,344	11,443
Health Plan Co-Insurance	1,695	4,762	(3,068)
Directors' Fees	6,675	5,875	800
Insurance - Administration	33,677	22,810	10,867
Park Expenditures	3,379	4,379	(1,000)
Parts/Tools/Misc. Equip	17,009	8,755	8,254
Postage and Delivery	1,885	2,518	(633)
Cleaning	2,160	1,575	585
Newsletter and Printing	1,601	294	1,307
Office Expense	8,542	10,646	(2,104)
Dues and Subscriptions	1,872	9,193	(7,321)
Bank and Collection Fees	2,796	2,421	375
Analytical Testing	5,897	1,267	4,630
Accounting Fees	40,787	38,600	2,187
Audit	0	20,500	(20,500)
Legal Fees	4,637	3,926	711
Consultants-Misc.	4,175	2,493	1,682
NTFD Contract	488,233	64,825	423,408

11:00 AM  
02/05/24  
Accrual Basis

**Alpine Springs County Water District**  
**Profit & Loss Prev Year Comparison**  
July 2023 through January 2024

	<u>Jul '23 - Jan 24</u>	<u>Jul '22 - Jan 23</u>	<u>\$ Change</u>
Fire Fuel Management Fee	0	(20,102)	20,102
Building Maintenance	3,171	3,128	43
Equipment Maintenance - Ad...	5,081	5,150	(70)
Vehicle Maintenance and Rep.	5,790	8,763	(2,973)
Maintenance Water and Sewer	106,754	34,554	72,199
Gas and Electric - Admin	18,196	29,884	(11,688)
SCADA System	15,474	8,593	6,881
Travel and Entertainment	995	131	864
Education Staff/Board	714	522	192
Uniforms	913	242	671
ASCWD Fuel	4,103	4,975	(871)
Telephone - Administration	1,904	1,882	22
Government Mandates	15,987	19,237	(3,250)
Garbage Services	142,523	92,070	50,453
Depreciation Expense	153,293	153,293	0
Miscellaneous - O&M	736	1,113	(377)
<b>Total Expense</b>	<u>1,458,674</u>	<u>848,042</u>	<u>610,632</u>
<b>Net Ordinary Income</b>	824,777	1,001,491	(176,714)
<b>Other Income/Expense</b>			
<b>Other Income</b>			
Interest Revenue	26,765	11,319	15,445
<b>Total Other Income</b>	26,765	11,319	15,445
<b>Other Expense</b>			
Interest Expense	116	7	109
<b>Total Other Expense</b>	116	7	109
<b>Net Other Income</b>	26,648	11,312	15,336
<b>Net Income</b>	<u>851,425</u>	<u>1,012,803</u>	<u>(161,378)</u>

11:05 AM  
 02/05/24  
 Accrual Basis

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

	Jan 24	Budget	Jul '23 - Jan ...	YTD Budget	Annual Bud...
<b>Ordinary Income/Expense</b>					
<b>Income</b>					
Water Revenue	0	0	897,786	910,129	1,034,237
Connection Fees	0	2,101	39,773	14,708	25,214
Sewer Revenue	0	0	388,377	339,570	385,875
Garbage Revenue	0	0	358,374	328,824	373,663
Park Revenue	0	0	21,530	17,500	35,000
Fire Mitigation Fees	0	1,000	14,036	7,000	12,000
Property Tax Revenue	0	503,381	537,261	549,143	915,239
Other Revenue	0	1,782	26,313	12,474	21,400
<b>Total Income</b>	<b>0</b>	<b>508,264</b>	<b>2,283,451</b>	<b>2,179,348</b>	<b>2,802,628</b>
<b>Gross Profit</b>	<b>0</b>	<b>508,264</b>	<b>2,283,451</b>	<b>2,179,348</b>	<b>2,802,628</b>
<b>Expense</b>					
Salaries and Wages - Admin	20,035	20,719	143,350	145,033	248,615
Salaries and Wages - O&M	18,351	20,577	142,325	144,039	246,914
Benefits - Office	2,663	4,145	18,559	29,015	49,741
Benefits - O&M	8,330	9,903	53,787	69,321	118,841
Health Plan Co-Insurance	267	749	1,695	5,243	8,988
Directors' Fees	575	990	6,675	6,930	11,850
Insurance - Administration	5,128	4,692	33,677	32,844	56,304
Park Expenditures	239	0	3,379	18,249	36,500
Parts/Tools/Misc. Equip	229	2,250	17,009	15,750	27,000
Postage and Delivery	157	573	1,885	4,011	6,870
Cleaning	360	533	2,160	3,731	6,400
Newsletter and Printing	0	0	1,601	1,525	3,050
Office Expense	1,576	1,965	8,542	13,755	23,575
Dues and Subscriptions	682	972	1,872	6,804	11,668
Bank and Collection Fees	2	208	2,796	1,456	2,500
Analytical Testing	96	583	5,897	4,081	7,000
Accounting Fees	6,001	5,915	40,787	41,405	70,950
Audit	0	11,500	0	23,000	23,000
Legal Fees	325	1,252	4,637	8,764	15,000
Consultants-Misc.	194	1,311	4,175	9,177	15,735
NTFD Contract	444,932	61,016	488,233	427,112	732,191
Fire Fuel Management Fee	0	833	0	5,831	10,000
OPEB Trust - Annual Funding	0	0	0	0	30,000

11:05 AM  
02/05/24  
Accrual Basis

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

	Jan 24	Budget	Jul '23 - Jan ...	YTD Budget	Annual Bud...
Building Maintenance	164	1,994	3,171	13,958	23,925
Equipment Maintenance - A...	598	801	5,081	5,607	9,610
Vehicle Maintenance and Re...	28	908	5,790	6,356	10,900
Maintenance Water and Se...	6,985	11,884	106,754	83,188	142,600
Gas and Electric - Admin	-10	4,774	18,196	33,418	57,310
SCADA System	2,605	1,002	15,474	7,014	12,015
Travel and Entertainment	326	25	995	175	300
Education Staff/Board	0	292	714	2,044	3,500
Uniforms	0	251	913	1,757	3,000
ASCWD Fuel	0	792	4,103	5,544	9,500
Telephone - Administration	239	283	1,904	1,981	3,400
Government Mandates	0	2,068	15,987	14,476	24,817
Garbage Services	35,631	17,828	142,523	124,796	213,936
Depreciation Expense	21,899	21,899	153,293	153,293	262,775
Miscellaneous - O&M	0	163	736	1,141	1,950
<b>Total Expense</b>	<b>578,607</b>	<b>215,650</b>	<b>1,458,674</b>	<b>1,471,824</b>	<b>2,542,230</b>
<b>Net Ordinary Income</b>	<b>-578,607</b>	<b>292,614</b>	<b>824,777</b>	<b>707,524</b>	<b>260,398</b>
<b>Other Income/Expense</b>					
<b>Other Income</b>					
Interest Revenue	0	210	26,765	1,470	2,500
<b>Total Other Income</b>	<b>0</b>	<b>210</b>	<b>26,765</b>	<b>1,470</b>	<b>2,500</b>
<b>Other Expense</b>					
Interest Expense	15	0	116	0	0
<b>Total Other Expense</b>	<b>15</b>	<b>0</b>	<b>116</b>	<b>0</b>	<b>0</b>
<b>Net Other Income</b>	<b>-15</b>	<b>210</b>	<b>26,648</b>	<b>1,470</b>	<b>2,500</b>
<b>Net Income</b>	<b>-578,622</b>	<b>292,824</b>	<b>851,425</b>	<b>708,994</b>	<b>262,898</b>

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

As of January 31, 2024

	Jan 31, 24	Dec 31, 23	\$ Change	Jan 31, 23	\$ Change
<b>ASSETS</b>					
<b>Current Assets</b>					
<b>Checking/Savings</b>					
Petty Cash	425	425	0	238	187
Bank of the West	540,544	92,215	448,329	716,322	(175,778)
Plumas Bank Checking	40,345	83,160	(42,815)	0	40,345
Placer County - Interest App.	366,304	366,304	0	357,931	8,373
Wells Fargo Advisors	1,370,381	1,370,381	0	0	1,370,381
LAIF Accounts	345,576	345,576	0	933,047	(587,471)
<b>Total Checking/Savings</b>	<b>2,663,575</b>	<b>2,258,060</b>	<b>405,514</b>	<b>2,007,538</b>	<b>656,036</b>
<b>Accounts Receivable</b>					
Accounts Receivable	53,608	54,926	(1,318)	28,229	25,379
<b>Total Accounts Receivable</b>	<b>53,608</b>	<b>54,926</b>	<b>(1,318)</b>	<b>28,229</b>	<b>25,379</b>
<b>Other Current Assets</b>					
Placer - Agency Taxes 390-770	0	538,476	(538,476)	2,601	(2,601)
Other Accounts Receivable	0	0	0	24,071	(24,071)
Interfund Receivable - Enterp	0	0	0	0	0
Prepaid Expenses	49,373	37,051	12,323	45,144	4,229
County Collection Accounts	9,102	9,102	0	15,456	(6,353)
Deferred Pension Outflows	76,080	76,080	0	43,042	33,038
Deferred OPEB Outflows	29,960	29,960	0	6,572	23,388
<b>Total Other Current Assets</b>	<b>164,516</b>	<b>690,670</b>	<b>(526,154)</b>	<b>136,887</b>	<b>27,629</b>
<b>Total Current Assets</b>	<b>2,881,699</b>	<b>3,003,657</b>	<b>(121,958)</b>	<b>2,172,655</b>	<b>709,044</b>
<b>Fixed Assets</b>					
Land	360,436	360,436	0	360,436	0
Firehouse	376,338	376,338	0	376,338	0
Firehouse Vehicles & Equipment	343,336	343,336	0	343,336	0
Park	403,391	403,391	0	403,391	0
Park Improvements Depreciable	21,728	21,728	0	21,728	0
Land Improvements	129,444	129,444	0	129,444	0
Alpine Springs Interceptor	58,095	58,095	0	58,095	0
Water System	6,646,779	6,646,779	0	6,459,766	187,013
SCADA System	172,423	172,423	0	146,548	25,875
Sewer System	1,046,201	1,046,201	0	1,022,026	24,175
Building Improvements	357,090	357,090	0	357,090	0
Office Equipment	81,011	81,011	0	81,011	0
Vehicles	128,749	128,749	0	128,749	0
Maintenance Equipment	293,229	293,229	0	293,229	0

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

As of January 31, 2024

	Jan 31, 24	Dec 31, 23	\$ Change	Jan 31, 23	\$ Change
Truckee River Interceptor	358,524	358,524	0	358,524	0
Inflow and Infiltration	26,031	26,031	0	26,031	0
Work in Progress	92,212	86,199	6,014	176,839	(84,626)
Accumulated Depreciation	(5,687,518)	(5,665,619)	(21,899)	(5,412,012)	(275,507)
<b>Total Fixed Assets</b>	<b>5,207,499</b>	<b>5,223,385</b>	<b>(15,885)</b>	<b>5,330,570</b>	<b>(123,070)</b>
<b>Other Assets</b>					
Net Pension Asset	(1)	(1)	0	28,378	(28,379)
Land Usage and Easement Right	17,436	17,436	0	17,436	0
<b>Total Other Assets</b>	<b>17,435</b>	<b>17,435</b>	<b>0</b>	<b>45,814</b>	<b>(28,379)</b>
<b>TOTAL ASSETS</b>	<b>8,106,633</b>	<b>8,244,476</b>	<b>(137,843)</b>	<b>7,549,038</b>	<b>557,595</b>
<b>LIABILITIES &amp; EQUITY</b>					
<b>Liabilities</b>					
<b>Current Liabilities</b>					
Accounts Payable					
Accounts Payable	444,932	0	444,932	52,057	392,875
<b>Total Accounts Payable</b>	<b>444,932</b>	<b>0</b>	<b>444,932</b>	<b>52,057</b>	<b>392,875</b>
<b>Other Current Liabilities</b>					
Accounts Payable - 05	54,005	54,005	0	0	54,005
OPEB Liability	368,622	368,622	0	374,816	(6,194)
Accrued Payroll & Payroll Tax	0	0	0	0	0
Accrued Vacation Payable	22,590	22,243	348	16,197	6,393
Deferred Pension Inflows	1,145	1,145	0	31,598	(30,453)
Deferred OPEB Inflows	54,695	54,695	0	47,787	6,908
Net Pension Liabilities	26,467	26,467	0	0	26,467
HRA Plan Payable	4,966	4,966	0	3,148	1,819
<b>Total Other Current Liabilities</b>	<b>532,491</b>	<b>532,143</b>	<b>348</b>	<b>473,546</b>	<b>58,944</b>
<b>Total Current Liabilities</b>	<b>977,423</b>	<b>532,143</b>	<b>445,280</b>	<b>525,603</b>	<b>451,819</b>
<b>Long Term Liabilities</b>					
Caterpillar Financial Serv	49,698	54,199	(4,501)	157,653	(107,955)
<b>Total Long Term Liabilities</b>	<b>49,698</b>	<b>54,199</b>	<b>(4,501)</b>	<b>157,653</b>	<b>(107,955)</b>
<b>Total Liabilities</b>	<b>1,027,120</b>	<b>586,341</b>	<b>440,779</b>	<b>683,256</b>	<b>343,865</b>
<b>Equity</b>					
Retained Earnings	375,107	375,107	0	0	375,107
Retained Earnings - Garbage	485,759	485,759	0	519,082	(33,323)
Retained Earnings - Park	(173,813)	(173,813)	0	(181,351)	7,538
Retained Earnings - Sewer	1,576,303	1,576,303	0	1,609,737	(33,434)
Retained Earnings - Water	(1,561,741)	(1,561,741)	0	(1,737,234)	175,493



11:07 AM  
02/05/24  
Accrual Basis

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

---

	<u>Jan 31, 24</u>	<u>Dec 31, 23</u>	<u>\$ Change</u>	<u>Jan 31, 23</u>	<u>\$ Change</u>
Fund balance Undesignated	411,854	411,854	0	395,443	16,411
Investment in plant & equip	5,114,618	5,114,618	0	5,247,303	(132,685)
Net Income	<u>851,425</u>	<u>1,430,047</u>	<u>(578,622)</u>	<u>1,012,803</u>	<u>(161,378)</u>
Total Equity	<u>7,079,512</u>	<u>7,658,134</u>	<u>(578,622)</u>	<u>6,865,782</u>	<u>213,730</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u>8,106,633</u></b>	<b><u>8,244,476</u></b>	<b><u>(137,843)</u></b>	<b><u>7,549,038</u></b>	<b><u>557,595</u></b>

Alpine Springs County Water District  
Statement of Cash Flows  
July 2023 through January 2024

	Jul '23 - Jan 24
<b>OPERATING ACTIVITIES</b>	
Net Income	851,425
Adjustments to reconcile Net Income to net cash provided by operations:	
1150.00 · Accounts Receivable - 05 Fund	91,999
1550.00 · Prepaid Expenses	(18,077)
1550.00 · Prepaid Expenses:1550.02 · Prepaid Expenses - 02	(17,815)
1600.05 · County Collection Accts	19,356
1041.00 · Placer Co - Taxes 770	54,058
1850.00 · Accumulate Depreciation:1850.02 · Accumulated Depre...	6,363
1850.00 · Accumulate Depreciation:1850.03 · Accumulated Depre...	6,363
1850.00 · Accumulate Depreciation:1850.04 · Accumulated Depre...	19,131
1850.00 · Accumulate Depreciation:1850.05 · Accumulated Depre...	111,594
2010.00 · Accounts Payable - 06 Fund	(247)
2010.00 · Accounts Payable - 06 Fund:2010.06 · Accounts Payabl...	98,746
2070.00 · Accrued Payroll & Taxes - 05 Fu	(8,939)
2075.00 · Accrued Vacation Pay - 05 Fund	2,108
<b>Net cash provided by Operating Activities</b>	<b>1,216,065</b>
<b>INVESTING ACTIVITIES</b>	
1751.05 · SCADA System	(16,940)
1830.05 · Work in Progress	(22,000)
1830.05 · Work in Progress:1832.04 · Bear Creek Armoring Project...	(66,615)
1850.00 · Accumulate Depreciation:1850.06 · Accumulated Deprec...	9,842
<b>Net cash provided by Investing Activities</b>	<b>(95,712)</b>
<b>FINANCING ACTIVITIES</b>	
2095.05 · Caterpillar Financial Serv - 05	(31,493)
<b>Net cash provided by Financing Activities</b>	<b>(31,493)</b>
<b>Net cash increase for period</b>	<b>1,088,860</b>
<b>Cash at beginning of period</b>	<b>1,574,715</b>
<b>Cash at end of period</b>	<b>2,663,575</b>

11:15 AM  
02/05/24

Alpine Springs County Water District  
Check Register for Current Month

January 2024

Date	Num	Name	Memo	Amount	Balance
01/04/2024	ACH0101...	CalPERS (Active)	Customer ID: 2668620501 Heal...	-4,908.54	-4,908.54
01/04/2024	ACH0101...	CalPERS (Retired)	CalPERS ID: 2668620501 Heal...	-899.17	-5,807.71
*** Missing numbers here ***					
01/21/2024	ACH01/21...	Caterpillar Financial Services Corp	Contract #001-70093002	-4,515.56	-10,323.27
*** Missing numbers here ***					
01/24/2024	ACH01/24...	Liberty Utilities	Acct. #200008698793	-527.22	-10,850.49
*** Missing numbers here ***					
01/30/2024	ACH01/30...	BMO Bank N.A.	Confirmation #5638238	-412.59	-11,263.08
*** Missing numbers here ***					
01/07/2024	AUTO1/07...	Verizon Wireless	Account #271135177-00001	-165.88	-11,428.96
*** Missing numbers here ***					
01/08/2024	AUTO1/08...	AT&T {319907901}	Account #319907901	-239.44	-11,668.40
*** Missing numbers here ***					
01/04/2024	ach010424	BMO Bank N.A.	Transaction code #5512224	-147.36	-11,815.76
*** Missing numbers here ***					
01/18/2024	33300	Alpine Springs County Water District	To move money from BMO to P...	-90,000.00	-101,815.76
*** Missing numbers here ***					
01/02/2024	33636	Avaya Financial Services	Customer #4100058901	-158.91	-101,974.67
01/02/2024	33637	Principal Life	Account #1113469-10001	-77.40	-102,052.07
01/02/2024	33638	Sierra Office Solutions	VOID: Invoice #IN3881707 12/1...	0.00	-102,052.07
01/02/2024	33639	Sun Life Financial	Policy/Plan #906384-0001 Dental	-350.43	-102,402.50
01/04/2024	33640	Michael J. Dobrowski, CPA, LLC	Invoice #24003	-6,000.68	-108,403.18
01/05/2024	33641	Mountain Hardware and Sports	Customer #39	-112.55	-108,515.73
01/05/2024	33642	Independent Technologies	Invoice #5795	-450.00	-108,965.73
01/05/2024	33643	Boston Mutual Life Ins. Co. - G	Group #0050300 Div. #00060	-191.15	-109,156.88
01/05/2024	33644	Sierra Office Solutions	Inv #IN3881707	-272.73	-109,429.61
01/05/2024	33645	Thatcher Company Of Nevada, Inc.	Chlorine	-519.78	-109,949.39
01/17/2024	33646	Alpine Septic and Pumping	Inv. 092623-05	-1,750.00	-111,699.39
01/17/2024	33647	Best Best & Krieger LLP	Inv. #984511	-324.50	-112,023.89
01/17/2024	33648	Carollo Engineers	Project #202605 Invoice #FB45...	-6,013.81	-118,037.70
01/17/2024	33649	Eastern Regional Landfill	Account #200	-17.55	-118,055.25
01/17/2024	33650	FedEx	Account #1834-0409-1	-45.37	-118,100.62
01/17/2024	33651	Janet Grant	Jan 2024 Budget, Fin. & Bd. of ...	-275.00	-118,375.62

11:15 AM  
02/05/24

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

Date	Num	Name	Memo	Amount	Balance
01/17/2024	33652	David Smelser {1}	Jan 2024 Board of Directors Mtg.	-150.00	-118,525.62
01/17/2024	33653	Christine York	Jan 2024 Board of Directors Mtg.	-150.00	-118,675.62
01/17/2024	33654	Longo Inc.	Invoice #9813 10/10/2023	-4,561.48	-123,237.10
01/17/2024	33655	Mountain High Home Services, LLC	Invoice #1637	-360.00	-123,597.10
01/17/2024	33656	Mountain Pipeline TV Inspection & Sealing	Invoice #1453 9/27/2023	-656.25	-124,253.35
01/17/2024	33657	North Lake Auto Parts	Acct. #300	-27.86	-124,281.21
01/17/2024	33658	Rainbow Print & Office Supply	Acct. #2342-01	-44.05	-124,325.26
01/17/2024	33659	Sierra Controls, LLC	Inv. #124706 7/1/2023 - 6/30/2...	-2,605.25	-126,930.51
01/17/2024	33660	Silver State Analytical Laboratories	Invoice #RN309433	-32.00	-126,962.51
01/17/2024	33661	Tahoe Truckee Sanitation Agency {C}	Acct. #17339.01	-714.56	-127,677.07
01/17/2024	33662	Tahoe Truckee Sanitation Agency {C}	Acct. #17348.01	-556.28	-128,233.35
01/17/2024	33663	Tahoe Truckee Sierra Disposal Co., Inc.	Customer #000355	-370.71	-128,604.06
01/31/2024	33664	FedEx	Account #1834-0409-1	-45.75	-128,649.81
01/31/2024	33665	Independent Technologies	Invoice #5824	-153.25	-128,803.06
01/31/2024	33666	Laurie Axell	Dental Plan Reimbursement	-267.20	-129,070.26
01/31/2024	33667	Miguel G. Ramirez	Small Systems Operations & M...	-124.62	-129,194.88
01/31/2024	33668	NAPA Sierra	Account #3317	-2.09	-129,196.97
01/31/2024	33669	Rainbow Print & Office Supply	Acct. #2342-01	-95.50	-129,292.47
01/31/2024	33670	SDRMA	Member #7084	-369.95	-129,662.42
01/31/2024	33671	Silver State Analytical Laboratories	Invoice #RN309955	-64.00	-129,726.42
01/31/2024	33672	Tahoe Truckee Sierra Disposal Co., Inc.	Customer #028540	-53,446.20	-183,172.62
01/31/2024	33673	The Paper Trail	01/19/2024 Board Meeting	-193.75	-183,366.37

11:30 AM  
02/05/24

Alpine Springs County Water District  
Subsequent Payments Listing

February 1 - 5, 2024

Date	Num	Name	Memo	Amount	Balance
02/05/2024	ACH02052...	CalPERS (Active)	Customer ID: 2668620501 Health Insurance...	-4,908.54	-4,908.54
02/05/2024	ACH02052...	CalPERS (Retired)	CalPERS ID: 2668620501 Health Insurance...	-899.17	-5,807.71
*** Missing numbers here ***					
02/04/2024	ACH02/04/...	Verizon Wireless	Account #271135177-00001	-163.07	-5,970.78
*** Missing numbers here ***					
02/01/2024	33301	Alpine Springs County Water Dis...	To move money from BMO to Plumas Bank	-538,476.24	-544,447.02
*** Missing numbers here ***					
02/01/2024	33674	Sierra Office Solutions	Inv #IN3936705	-272.73	-544,719.75
02/01/2024	33675	Sun Life Financial	Policy/Plan #906384-0001 Dental	-350.43	-545,070.18
02/01/2024	33676	SWRCB-DWOCP	Miguel Ramirez Grade: T1 Op. #42086	-55.00	-545,125.18
02/01/2024	33677	Badger Meter	Customer #23930 Inv. #80149798	-46.83	-545,172.01
02/01/2024	33678	Hunt Propane	Account #5385	-3,431.71	-548,603.72
02/01/2024	33679	Mountain Hardware and Sports	Customer #39	-215.67	-548,819.39
02/01/2024	33680	Professional Communications M...	Account #193072 Serv. 02/01/24 - 02/29/24	-42.40	-548,861.79
02/01/2024	33681	Truckee Tahoe Lumber Co.	Customer #1431	-285.96	-549,147.75
02/02/2024	33682	Michael J. Dobrowski, CPA, LLC	Invoice #24028	-6,066.68	-555,214.43
02/05/2024	33683	Boston Mutual Life Ins. Co. - G	Group #0050300 Div. #00060	-213.72	-555,428.15
02/05/2024	33684	Principal Life	Account #1113469-10001	-77.40	-555,505.55

# EXHIBIT D2

NTPFD-ASCWD Response Calls  
January 2024

Basic Incident Number (FD1)	Basic Incident Date Time	Basic Incident Full Address	Basic Incident Postal Code (FD1.19)	Basic Incident Type (FD1.21)	Basic Apparatus Call Sign List	Basic Primary Action Taken (FD1.48)	Basic Additional Actions Taken 2 (FD1.66)
2024000064	1/1/2024 13:56	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Refusal of EMS care	
2024000067	1/1/2024 14:23	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	B5, M56	Emergency medical services, other	
2024000071	1/1/2024 14:33	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Emergency medical services, other	
2024000074	1/1/2024 14:54	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M51	Emergency medical services, other	
2024000159	1/7/2024 9:54	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Provide advanced life support (ALS)	Transport person
2024000428	1/4/2024 15:10	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M51	Provide advanced life support (ALS)	Transport person
2024000574	1/5/2024 14:07	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Provide advanced life support (ALS)	Transport person
2024000713	1/7/2024 10:14	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M51	Provide advanced life support (ALS)	Transport person
2024001238	1/11/2024 10:06	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M51	Provide advanced life support (ALS)	Transport person
2024001144	1/11/2024 12:53	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M51	Provide advanced life support (ALS)	Transport person
2024001238	1/12/2024 14:19	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M51	Provide advanced life support (ALS)	Transport person
2024001332	1/13/2024 14:39	2247 BEAR FALLS Lane	96146	Gas leak (natural gas or LPG)	B5, E51, M	Investigate	
2024001369	1/13/2024 19:59	2430 RIVER RD / 2, ALPINE MEADOWS Road	96146	Motor vehicle accident with no injuries.	B5, E51, M	Investigate	
2024001419	1/14/2024 12:11	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M51	Provide advanced life support (ALS)	Transport person
2024001829	1/18/2024 13:12	2600 ALPINE MEADOWS Road	96146	EMS call, excluding MVA with injury CANCELLED AT SCENE	M51	Standby	
2024002117	1/21/2024 11:08	2600 ALPINE MEADOWS Road	96146	EMS call, excluding MVA with injury CANCELLED AT SCENE	M56	Fill-in, standby, other	
2024002687	1/27/2024 13:40	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Emergency medical services, other	
2024002729	1/27/2024 21:44	135 ALPINE MEADOWS RD #33	96146	Electrical, wiring/equipment problem, other	E56	Investigate	
2024002754	1/28/2024 10:16	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Emergency medical services, other	
2024002838	1/29/2024 8:30	1633 DEER PARK Drive	96146	Smoke detector activation, no fire - unintentional	B5, E51, E5	Systems and services, other	
2024002861	1/29/2024 12:51	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	E51, M51	Provide advanced life support (ALS)	Transport person
2024003003	1/30/2024 20:49	1690 TRAPPER MCNUTT Trail	96146	Hazardous condition, other	B5, E51, E5	Restore CO alarm system	

# EXHIBIT D3





AGENDA NO: D3

MEETING DATE: 2/09/2024

## General Managers Report

**TO:** ASCWD Board of Directors Date: February 02, 2024  
**FROM:** Joe Mueller, General Manager  
**SUBJECT:** General Manager and Office Activities for the Month of January 2024

### Projects

#### 1) Alpenglow (Previously Alpine Sierra) Subdivision

Check in phone conversation with Chris Nelson on resent activities.

##### Upcoming project activity

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

#### 2) White Wolf Subdivision

No activity this month

##### Upcoming project activity

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

### General Business

- Submitted audit documents to the state controller.
- Filled my form 700 with Placer County.
- Met with Olympic Valley General Manager and Fire Chief to discuss future collaboration on projects.
- Met with our CalFire / Placer County Fire Chief to discuss fire prevention efforts and programs provided to our community through Placer County and CalFire.
- Continued discussions with Community Advisory Board members on the Fire and Emergency medical agreement.
- Worked with River Run Condos on their grant application sponsorship concerns with NTFPD.
- Reviewed numerous building and/or remodeling plans with Operations staff and Placer County that have conflicts with District water or sewer lines.
- Continued discussion with NTFPD, Chief Leighton on fire protection and emergency medical services.

- Worked with Granite Peck and River Run HOA on the reimbursement of repair expenses due to damages occurred by unauthorized individuals manipulating our system service line values.
- Assisted Operations with the evaluation of numerous water losses and / or leak identification.
- Attended the monthly area General Managers meeting.

**Office Activities Performed by Office Manager**

- Accounts Receivable remain unchanged from last month at \$52,566 representing 19 outstanding payment invoices, down from 23 in December.
- Work with Liberty Utilities to obtain our 3 months of bills – completed, they were having issues with their new system.
- Continue office organization of customer files.
- Continue research Utility Billing and Accounting Software
- Finalize transition for Dental Insurance and Life & AD&D Insurance to SDRMA

# EXHIBIT D4

**ASCWD OPERATIONS REPORT  
WATER / WASTEWATER  
FOR 1-1-24 THRU 1-31-24**

TO: Board of Directors  
DATE February 9<sup>th</sup>, 2024  
FROM: Miguel Ramirez, Operations & Maintenance

---

**Wastewater Flows: 31 Days / January 2024 normal operation throughout the month.**

<u>Minimum Flow</u>	<u>Maximum Flow</u>	<u>Average Flow</u>
22,000 GPD	189,000 GPD	72,000 GPD

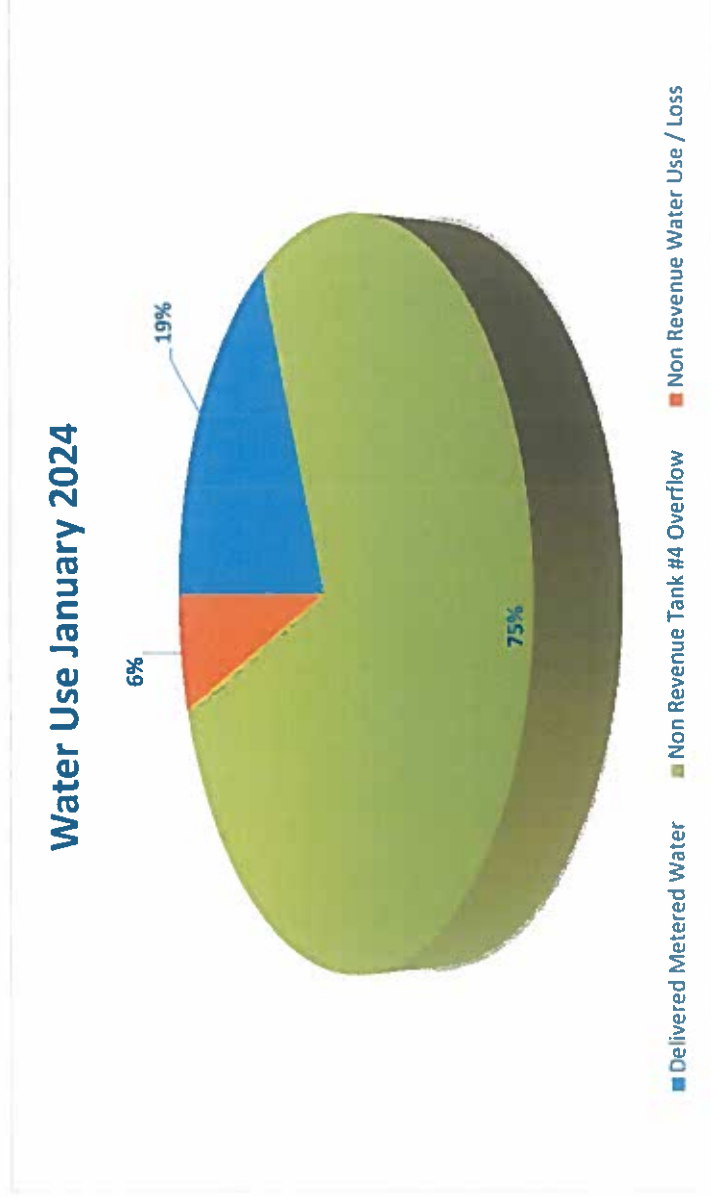
---

**Operations / Maintenance / Repairs:**

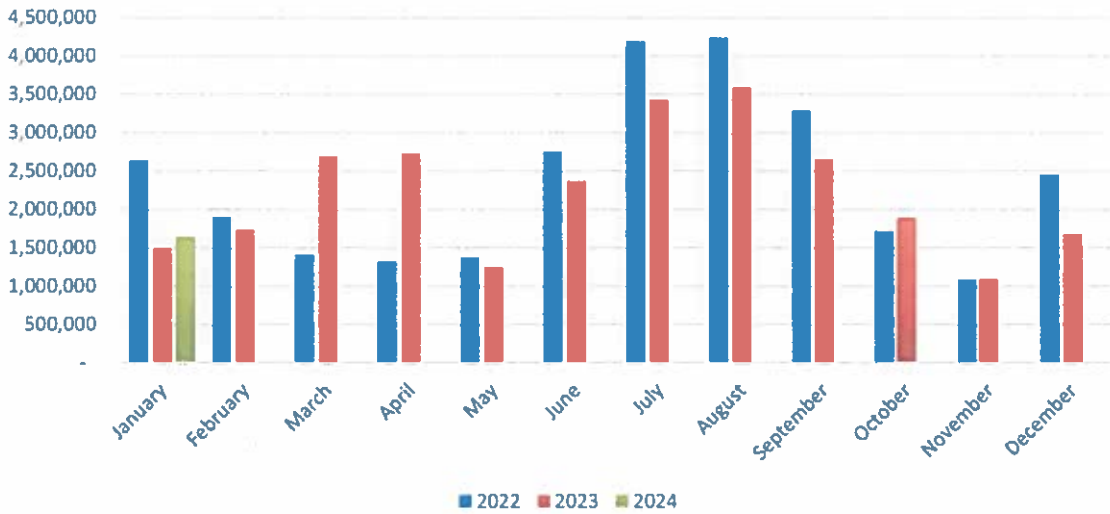
- All routine water zone samples came back absent from Coliform and E-coli.
- We trained in the 907m snowblower and did snow removal on hydrants and well houses.
- Alpine Meadows Ski Area finished snowmaking. (17 Mg total for the season)
- Alpine Defensible Space burned and cleaned up old slash piles from a previous hazardous tree removal project. (Cluster of dead trees on district land, North side of Bear Creek).
- Scheid unfroze a line coming from the Tank 4 discharge side. (Line Split in the pond 1 pumphouse due to freezing temps.)
- I'm currently in the process of updating the permits for Tank 4, AMEW Well #1 and creating an emergency response plan for the district. (The state is missing system information, and we are working on finding and creating records)
- We are currently investigating a possible leak at the bottom of the Kangaroo ski run. (With the new snow we have decided to monitor and or wait until the ski area closes until we dig.)

# ALPINE SPRINGS COUNTY WATER DISTRICT January 2024 WATER REPORT

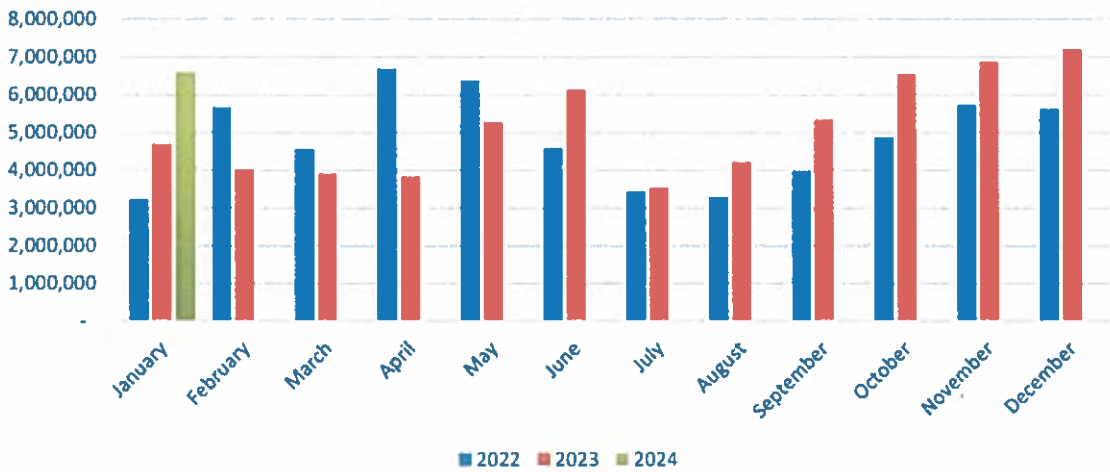
<b>Total Potable Water Production</b>	<b>8,760,027</b>	<b>Gallons</b>
<b>Delivered Metered Water</b>	<b>1,639,898</b>	<b>Gallons</b>
<b>Non Revenue Tank #4 Overflow</b>	<b>6,601,622</b>	<b>Gallons</b>
<b>Non Revenue Water Use / Loss</b>	<b>518,507</b>	<b>Gallons</b>



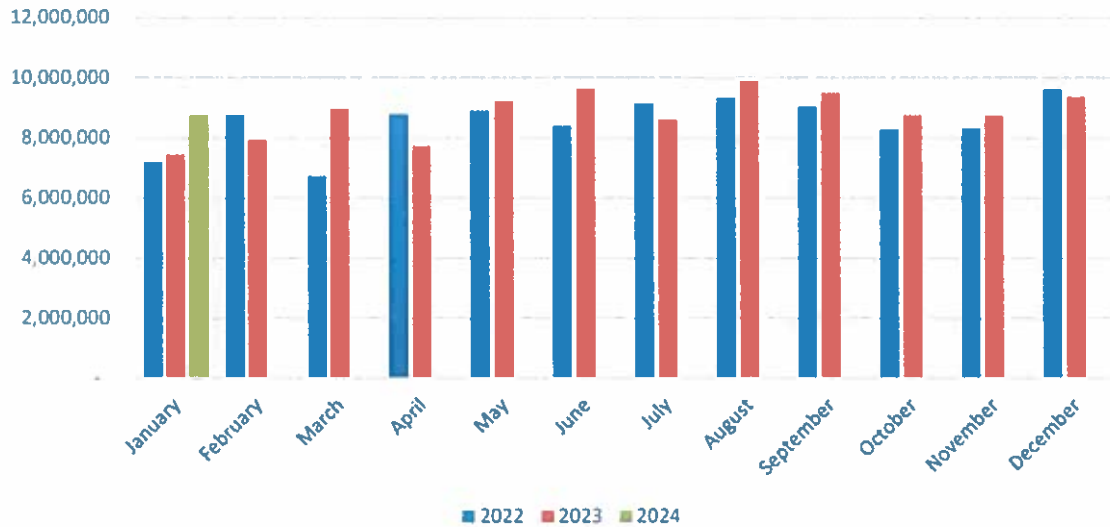
### Delivered Metered Water per Month (gallons)



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



### Total Water Production per Month (gallons)



# EXHIBIT D5

# **T-TSA BOARD MEETING SUMMARY**

01/17/2024 Regular BOD Meeting

- 1) **The January 17, 2024 Board meeting was held in person and via Zoom:**
  - T-TSA Board Meeting Videos available at: <https://vimeo.com/user183648821>
- 2) **Public Comment (provided during Public Comment or Agenda items).**

None.
- 3) **No Sanitary Sewer Overflows.**
- 4) **Status Report:**
  - a) **Operations Report:**
    - All plant waste discharge requirements were met and the plant performed well in November and December.
    - Drained and cleaned chem and recarb clarifiers (side one) to facilitate clarifier launder repair.
    - Continue to monitor and evaluate Sodium Hypochlorite pilot project for effluent disinfection.
    - Digester Cleaning Complete
    - Utilizing portable sodium hypochlorite dosing system for filament control of RAS.
    - Testing new VoloBlend Liquid Polymer Activation System for thickening sludge.
  - b) **Laboratory Report:**
    - Application submitted to CA ELAP for biennial laboratory certification renewal.
      - Current certificate to expire 3/31/24.
      - Renewal application deadline 90 days prior to expiration (12/31/23).
    - Met with Nevada County and CA CDPH staff to initiate wastewater surveillance program.
    - Monitoring wastewater for several disease indicators: SAR-CoV-2, Norovirus, Mpox, RSV, and Influenza.
    - Interim Laboratory Director has been assigned to fill the role during the recruitment.
  - c) **Capital Projects Report:**
    - Projects Complete: 2023 Roof Repair Project. Projects Under Construction: Sodium Hypochlorite Foundation Project, Bid Phase: None Projects in Development: Boiler Replacement Project, Sodium Hypochlorite Disinfection Full Scale Project, TRI Alpine Meadows to Olympic Valley Rehabilitation Project, and Front Parking & Landscaping Improvements Project.
  - d) **Other Items Report: The Board Approved:**
    - Approval of the minutes of the Special Board meeting on December 5, 2023.
    - Approval of payment of General Fund warrants and Financial Statements.
    - **Additionally:**
      - Discussion and Update on the Classification and Compensation Study.
      - Presentation on Suitability of Standard EDU Assumptions.
      - Presentation and Discussion of Agency Sewer Connection Fee Study by HDR Engineering, Inc.
      - Presentation and Discussion on Request to Update Waste Discharge Requirements (WDR).
      - Annual Holiday Party and Employee Appreciation Luncheon was December 13<sup>th</sup> at the plant.
        - Staff held a team building event to create Gingerbread Wastewater Treatment Plants.
        - Staff had a LIVE band performing during the holiday party comprised of all staff members.
    - **Holiday Giving Summary:**
      - Sierra Community House Virtual Food Drives: Staff raised a total of \$3,025.
      - Tahoe Community Cares Coat Drive: Staff collected 62 Coats.
      - Toys-For-Tots: Staff collected 2-Large Boxes Full of toys.
      - Truckee Senior Apartments: Staff collected 92 pairs of socks.



# EXHIBIT E1

Alpine Springs County Water District  
Budget and Finance Committee Report  
Thursday January 11, 2024

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

1. PUBLIC COMMENT

- a. No public comment.

2. ITEMS FOR COMMITTEE DISCUSSION AND RECOMMENDED ACTION

a. Monthly Financial Reports

- i. The committee recommends approving the December 2023 financials. Mike reported unpaid bills have been assessed a \$50 fee and are ready to send to Placer County when the County calls for them.

b. Treasurer's Report

- i. Joe reported that he has not liquidated any of the CD's or T-bills due this month. The interest rate is far better with the Wells Fargo accounts than with Placer County or LAIF. During this next quarter when we need cash he will transfer it from Placer County or LAIF which will give him the opportunity to use that process for the first time with our Plumas Bank account.

c. Unbudgeted Expenses

- i. Joe has been invited to be a presenter with Corollo on Long Range Planning for a small district at a conference in Las Vegas in March. He has requested the District pay for his airfare and hotel room for that conference. The estimated cost is about \$1000. The committee is in support of this. It will be an unbudgeted expense.

3. MEMBERS' COMMENTS

- a. Laurie shared with the Committee her research on changing to SDRMA for Dental, Life Insurance, and Accidental Death and Dismemberment. The savings per year would be about \$1000 and the coverage for employees would be better. She will share her research with the Board tomorrow. We currently have these coverages for our employees with three different companies.

4. CORRESPONDENCE

- a. There was no correspondence.

5. ADJOURNMENT

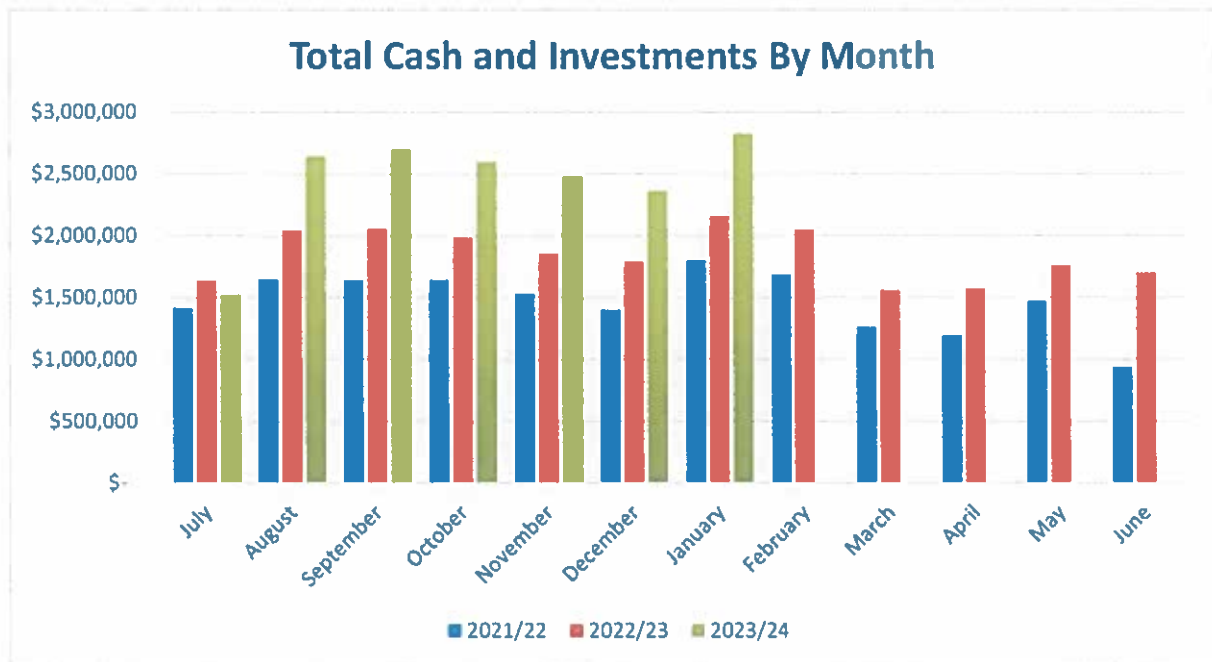
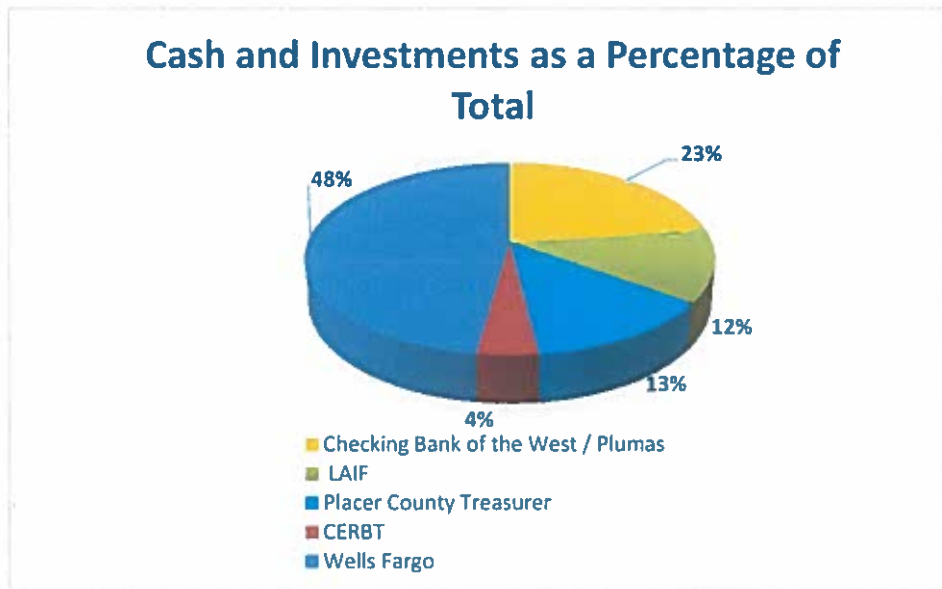
- a. The committee adjourned at 9:55 a.m.

6. NEXT MEETING

- a. Next B&F meeting: February 8, 2024, 9:30 a.m.

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

	Account Balance	Report Date	Interest
Checking Bank of the West / Plumas	\$ 642,894	2/1/2024	0.00%
LAIF	\$ 349,047	2/1/2024	3.929%
Placer County Treasurer	\$ 367,333	12/31/2023	3.306%
CERBT	\$ 115,815	1/31/2024	-0.790%
Wells Fargo	\$ 1,350,000	9/28/2023	4.8% / 5.5%
	<u>\$2,825,089</u>		



# EXHIBIT F1



AGENDA NO: F1

MEETING DATE: 2/09/2024

## Staff Report

**TO:** ASCWD Board of Directors Date: February 01, 2024  
**FROM:** Joe Mueller, General Manager  
**SUBJECT:** Presentation and Discussion of the Fiscal Year 2022/23 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 2022/23. The auditors reviewed expenditures, revenues, contracts and general accounting processes for both accuracy and internal controls (fraud prevention). After the audit team collected its information, the issues discovered, if any, are presented as audit findings in the attached Independent Auditor's Report. The management letter memorandum (included with Attachment 3) outlines three audit recommendations, 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 17, 2024 (Attachment 3).

Highlights of the Financial Statement results include:

#### **Independent Auditor's Report (pages 3 through 5)**

The auditors have expressed reasonable assurance that the financial statements, for the year ended June 30, 2023, are presented "fairly, in all material respects"

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

Page 6 of the annual audit report begins the MD&A section of the report wherein summaries are presented for ASCWD on an entity-wide basis. Information is provided in this section with a year-to-year view, explaining how fund balances have changed between fiscal years ending June 30, 2023 and June 30, 2022. The MD&A section closes by highlighting economic factors and future budget considerations.

#### **Statement of Net Position (page 16)**

The Statement of Net Position serves as a useful indicator of a government's financial position. ASCWD's government activities net position is \$1.298 million at fiscal year-end as compared to \$1.240 million the prior year, an overall increase of 57,294 over the prior fiscal year.

ASCWD's business-type activities increased from \$4.6 million to \$4.9 million, an increase of \$317,761. 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 \$375,055, from \$5.8 million as of June 30, 2022 to \$6.2 million as of June 30, 2023.

#### Basic Financial Statements (pages 17 through 57, including footnotes)

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

The footnotes section provides details on significant items such as the ASCWD's cash and investments (note 3 beginning on page 34), its Plant and Equipment listings (note 6 page 39), information on the Defined Benefit Pension Plan (note 8 on page 41), and a discussion of the ASCWD's long-term commitments (note 14 on page 58).

#### Required Supplementary Information (pages 60 through 63)

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 property tax revenue and collection of fees, ASCWD's General Fund closed FY 2022/23 with \$22,921 in revenues over expenditures. These funds will increase the General Fund balance for the fiscal year end to \$434,775.

#### Management Letter Memorandum

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

##### *Investment Reconciliation Review*

During our testing of the investment reconciliations, we noted that the reconciliations performed by the District Accountant are not being independently reviewed, resulting in a lack of internal controls over investments. We recommend that the investment account reconciliations and supporting statements be forwarded to management for review. The review process should be documented.

Management's Response - Management acknowledges the recommendation and will document its review.

##### *Fixed Assets*

During our testing of fixed assets, we noted that for 6 out of the 7 fixed asset additions, incorrect asset acquisition dates were used. This resulted in an understatement of depreciation expense of \$16,692. We recommend management to perform a periodic review of the depreciation schedule, including the acquisition dates, to ensure accuracy.

Management's Response - Management acknowledges the recommendation and going forward, the depreciation schedule will be reviewed by the general manager for accuracy.

##### *Park Revenues - Stripe Procedures*

In the current year, management started to utilize Stripe as a third-party service provider to facilitate the park fee payment process. During our testing of park fee revenues and the related payment process, we noted the followings: • Periodic Stripe reports listing the park fee payments are not reconciled to the general ledger or to the District's bank statement. • Further, park fee revenues are recorded net of service charges in the general ledger. We recommend that management implement various procedures to ensure proper segregation of duties and accurate

financial reporting over the park fee revenue transactions, including the followings: Alpine Springs County Water District MANAGEMENT LETTER MEMORANDUM Page 2 of 2 Park Revenues - Stripe Procedures (Continued): • Stripe reports should be reconciled to the general ledger and to the applicable bank statement on a periodic basis and the reconciliation should be reviewed and approved independently. The review and approval process should be documented. • The park fee revenues should be recorded in gross, not net of service charges, in the general ledger. • We recommend review of the controls listed and tested within Stripe's most recent SOC 1 report. If the SOC 1 report identifies noncompliance of the service organization's controls, consideration should be made as to the effects of the findings on the District's operations. Further, management should review the identified user controls. The SOC 1 report identifies user controls for which the District is responsible; these controls are typically referred to as "User Control Considerations." User controls are complementary to the controls of the service organization (Stripe) and are necessary for the service organization's controls to be achieved.

Management's Response - Management acknowledges the recommendations and going forward the various recommended procedures will be implemented to ensure proper segregation of duties and accurate financial reports.

**RECOMMENDATION:**

Receive and approve the FY 2022/2023 Financial Statements and Independent Auditor's Report for the period July 1, 2022, through June 30, 2023.

**CONCLUSION:**

Vera Kis from DHSCPA will present the FY 2022/23 audit reports to the Board on February 09, 2024. There are three reports in total as follows:

- ASCWD's 2022/23 Financial Statements and Independent Auditor's Report
- Independent Accountant's Report on Agreed-Upon Procedures Applied to Appropriations Limit Schedules
- Management Letter

**Attachments: (Posted online on the Districts website)**

1. ASCWD's 2022/23 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 F2





AGENDA NO: F2

MEETING DATE: 2/09/2024

## Staff Report

**TO:** ASCWD Board of Directors

Date: February 02 ,2024

**FROM:** Joe Mueller, General Manager

**SUBJECT:** LOCAL AGENCY FORMATION COMMISSION (LAFCO) RECRUITMENT

### **BACKGROUND:**

District staff have received notice of an opportunity for Special District Member and Alternate Special District Member recruitment for Placer County Local Agency Formation Commission (LAFCO) for a four-year term expiring in May 2028.

### **DISCUSSION:**

Representation on the above boards is discretionary and could serve as an opportunity for better District representation and inclusion. To be eligible to serve as a Special District Member or Alternate Special District Member, a person must be a current sitting regular director of a Special District with territory in Placer County.

The Deadline to submit an application is Thursday, February 22, 2024.

### **FISCAL IMPACT:**

No Fiscal Impact

### **ATTACHMENTS:**

1. Placer County Local Agency Formation Commission Announcement of Recruitment
2. Email from Judy Friedman expressing interest.

PLACER COUNTY

**LOCAL AGENCY FORMATION COMMISSION**

---

**COMMISSIONERS:**           DATE:           January 17, 2024

Cindy Gustafson  
Chair (County)

Susan Rohan  
Vice Chair (Public)

Joshua Alpine  
(Special District)

Trinity Burruss  
(City)

Shanti Landon  
(County)

Tracy Mendonsa  
(City)

Rick Stephens  
(Special District)

**ALTERNATE COMMISSIONERS:**

Jim Holmes  
(County)

William Kahrl  
(Special District)

Jenny Knisley  
(City)

Cherri Spriggs  
(Public)

**COUNSEL:**

Michael Walker  
General Counsel

**STAFF:**

Michelle McIntyre  
Executive Officer

Amy Engle  
Commission Clerk

TO:           Presiding Officers of Placer County Independent Special Districts

FROM:       Michelle McIntyre, LAFCO Executive Officer

SUBJECT:    Notice of Upcoming Vacancies on Placer LAFCO and Call for Nominations

Dear Special District Presiding Officer:

Placer County Local Agency Formation Commission (LAFCO) has two voting special district members and one alternate voting member seated on its Commission. The purpose of this letter is to inform you that one of the voting members and the alternate voting member's terms will soon expire on April 30, 2024, and that as a member of the Independent Special District Selection Committee, you may nominate a candidate to run for one or both upcoming vacant seats on LAFCO.

You may nominate *any* director serving on a Placer County Independent Special District Board, including the current sitting regular and alternate voting member, to serve a four-year term beginning no sooner than May 1, 2024. The current members, whose terms will expire, are Commissioner Joshua Alpine with Placer County Water Agency and Alternate Commissioner William Kahrl with Newcastle Fire Protection District.

The nomination period begins today, January 17, 2024, and ends on **Thursday, February 22, 2024, at 4 pm**. Nominations must be submitted in writing using the attached nomination forms – there are two nomination forms, one for each seat. You may nominate a director for one or two seats. If you are nominating one director for two seats, you must complete two nomination forms. Please send each nominee's one-page statement of qualifications with their nomination form. We will not accept nominations after the due date.

Once the nomination period ends, LAFCO staff will send ballots and voting instructions to your district via email. If you have any questions, please get in touch with LAFCO staff at (530) 889-4097 or [lafco@placer.ca.gov](mailto:lafco@placer.ca.gov).

110 Maple Street Auburn, CA 95603  
(530) 889-4097  
<https://www.placer.ca.gov/lafco>

PLACER COUNTY

**LOCAL AGENCY FORMATION COMMISSION**

---

**Placer County Independent Special District Selection Committee  
Nomination Form  
Alternate Voting Member**

Please use this form to nominate a director on a Placer County Independent Special District board to run for the upcoming vacant alternate voting member seat on the LAFCO Commission.

Nominee's Name	Position of Nominee	Originating District

Name of Nominating District:

\_\_\_\_\_

Printed Name of Presiding Officer:

\_\_\_\_\_

Signature of Presiding Officer:

\_\_\_\_\_

*(Signature Required)<sup>1</sup>*

Minutes Attached (Optional):

Yes

No

Please email completed nomination forms to [lafco@placer.ca.gov](mailto:lafco@placer.ca.gov) by **Thursday, February 22, 2024, at 4 PM**

---

<sup>1</sup> *The nominating district's presiding officer must sign this form unless the district's board has delegated authority to another person to nominate a director on behalf of the district. If this form is signed by such a delegee, please include the district's meeting minutes or minute order evidencing the delegation.*

PLACER COUNTY

**LOCAL AGENCY FORMATION COMMISSION**

---

**Placer County Independent Special District Selection Committee  
Nomination Form  
Regular Voting Member**

Please use this form to nominate a director on a Placer County Independent Special District board to run for the upcoming vacant regular voting member seat on the LAFCO Commission.

Nominee's Name	Position of Nominee	Originating District

Name of Nominating District:

\_\_\_\_\_

Printed Name of Presiding Officer:

\_\_\_\_\_

Signature of Presiding Officer:

\_\_\_\_\_

*(Signature Required)<sup>1</sup>*

Minutes Attached (Optional):

Yes

No

Please email completed nomination forms to [lafco@placer.ca.gov](mailto:lafco@placer.ca.gov) by **Thursday, February 22, 2024, at 4 PM**

---

<sup>1</sup> *The nominating district's presiding officer must sign this form unless the district's board has delegated authority to another person to nominate a director on behalf of the district. If this form is signed by such a delegee, please include the district's meeting minutes or minute order evidencing the delegation.*

## Joe Mueller

---

**From:** judy@tahoepapertrail.com  
**Sent:** Friday, January 26, 2024 11:46 AM  
**To:** Joe Mueller  
**Subject:** Nominations for Placer LAFCO Special District Seats  
**Attachments:** Notice of Upcoming Vacancies and Call for Nominations Jan 2024.pdf

Good morning,

I'm throwing my hat into the ring for the Alternate Position for LAFCO and would appreciate the support of your District.

There are a lot of important issues coming up that will impact this side of the County. I think local representation is more important than ever!

My official statement will accompany the ballot. In the meantime, if you have questions, suggestions, concerns, or comments, please let me know.

Thanks,  
Judy Friedman

Judy Friedman  
The Paper Trail Secretarial & Business Solutions  
530-581-5692

# EXHIBIT F3



AGENDA NO: F3  
MEETING DATE: 2/09/2024

## Staff Report

**TO:** ASCWD Board of Directors Date: February 02,2024  
**FROM:** Joe Mueller, General Manager  
**SUBJECT:** Employee Vacation Accrual limit and Leave Conversion Policy

**BACKGROUND:**

Maximum Accrual:

District vacation accrual policy as outlined in the ASCWD Employee Handbook establishes differing maximum accruals based on years of service as outlined below.

The employee handbook states on page 41 "The maximum amount of vacation an employee with less than fifteen (15) years of service can accrue is 160 hours. Employees who have more than fifteen (15) years of service may accrue no more than 300 hours of vacation. Employees who accrue the maximum amount of vacation will not be eligible to earn any additional vacation until their accrued vacation amount is reduced to below that maximum accrual amount."

Having differing maximum accruals has created accounting challenges and increases workload in the tracking and accounting efforts. One accrual maximum is commonplace in the public sector, providing consistency of benefits for all District employees.

Leave Conversion Policy:

The District currently does not have a Leave Conversion Policy for past mindset was the District wanted to encourage the employees use of leave. However, being a small lightly staffed District the absence of staff during planned and unplanned staff absence has a major effect on the Districts ability to conduct business. Paired with the creation of an operator flex schedule to maximize employee retention, the use of additional time off could hinder operations. The opportunity to convert staff earned leave above the maximum accrual amount is one way district staff will be able to continue to recognize the full benefits offered by the District.

**DISCUSSION:**

The Board will consider the establishment of one universal max vacation accrual amount applicable to all employees and consider establishing a District Leave Conversion Policy.

**FISCAL IMPACT:**

A minor fiscal impact to the employee benefits liability could occur by establishing the year end maximum accrual rate at 300 hours for all employees.

**RECOMMENDATION:**

The Board approve the recommended changes to the District Employee Handbook, Paid Vacation, page 41, establishing one universal max vacation accrual amount applicable to all employees and add the District Leave Conversion Policy.

**Attachments:**

1. Suggested edits to the ASCWD Employee Handbook, Paid Vacation, Page 41



2. Eligible regular full-time employees who have more than five (5) but less than or equal to ten (10) years of service shall accrue vacation time on the basis of ten (10) hours for each full month of service. A minimum of eighty (80) hours shall be taken as vacation leave annually.

3. Eligible regular full-time employees who have more than ten (10) years of service but less than or equal to fifteen (15) years of service shall accrue vacation time on the basis on 13.33 hours for each full month of service. A minimum of one hundred twenty (120) hours shall be taken as vacation leave annually.

4. Eligible regular full-time employees who have more than fifteen (15) years of service shall accrue vacation time on the basis on 17.33 hours for each full month of service. A minimum of one hundred sixty (160) hours shall be taken as vacation leave annually.

Temporary employees, intermittent part-time employees, and introductory employees are not eligible to accrue vacation time.

All regular part-time employees will earn and be paid vacation at the same rate as set forth above except that vacation earned and paid is based on a proration of their regularly scheduled hours to a forty (40) hour workweek.

~~The maximum amount of vacation an employee with less than fifteen (15) years of service can accrue is 160 hours. Employees who have more than fifteen (15) years of service may carry forward into a new fiscal year shall be accrue no more than 300 hours of vacation. Leave Conversion, Employees who accrue above the maximum amount of vacation will at year end have those hours converted to pay, not be eligible to earn any additional vacation until their accrued vacation amount is reduced to below that maximum accrual amount.~~

#### Vacation Pay

Vacation pay will be at the employee's normal salary or pay rate on the first day of the vacation and will be paid on the normal pay day.

#### Vacation Usage

Because vacation is provided to employees to enable them to enjoy time away from work and to rest, recuperate, and be more productive during working hours, employees are encouraged to use their accrued vacation during the fiscal year it is earned or the following fiscal year. Employees cannot take vacation before it is earned, i.e., on "credit" without approval from the General Manager.