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, April 8, 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. 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 at 270 Alpine Meadows Rd., Alpine Meadows, CA by Tuesday April 5th, 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 LINK: At the specified time, 9:00 a.m., connect to the ZOOM Mtg. ID: 845 7028 8508; passcode: 668364; Please mute yourself unless you are speaking. Times listed are approximate.

Join Zoom Meeting

https://us06web.zoom.us/j/84570288508?pwd=VnhkMytwTnlaM3huNlcrYkZzR095UT09

- A. CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL
- **B. PUBLIC COMMENT**

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

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) MARCH REGULAR BOARD MEETING

The Board shall review and vote to approve the minutes of the Regular Board meeting of March 11, 2022.

D. <u>DEPARTMENT REPORTS</u>

D1) FINANCIAL REPORT

Mike Dobrowski, CPA, shall discuss the March 2022 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 March 2022 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 March 2022.

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 March 2022 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 March 16, 2022.

E. BUSINESS ITEMS FOR BOARD DISCUSSION & ACTION

E1) PLACER LAFCO NOMINATION FOR SPECIAL DISTRICT COMMISSIONER Placer LAFCO is seeking a nomination for Special District Commissioner discuss if the ASCWD would like to submit a nomination to Placer LAFCO.

E2) DISTRICT PARK POLICY AND PARK USE FEES

Consider for approval updates to the District Park Policy and Park Use and Fees as discussed and recommended by the Park, Recreation, and Greenbelt Committee at their February 17th meeting.

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

E3) RETIREMENT HEALTH BENEFITS

Discuss changes and clarifications to the ASCWD retirement health benefits eligibility requirements for current and future employees.

- E4) EMPLOYEE ANNUAL MERIT OR STEP SALARY INCREASE Discuss the implementation of a merit or step salary system for ASCWD employees.
- E5) PARK FUND BUDGETING FOR THE FISCAL YEAR 22/23 Discuss the Auditors suggestion, elimination of the Park Fund in the FY 22/23 Budget and account for all Park revenues and expenses under the General Fund.
- SPRING 2022 ASCWD NEWSLETTER **E6**) Consider for approval the content of the spring 2022 ASCWD Newsletter.

F. COMMITTEE REPORTS

- F1) BUDGET & FINANCE COMMITTEE (PRESIDENT GRANT) met April 7, 2022.
 - Discuss monthly financial reports, status of investments/cash.
 - Discuss the treasurers report.
 - Discuss unbudgeted expenses.
 - Attached March 10, 2022, B&F report.

F2) PARK, RECREATION & GREENBELT COMMITTEE (DIRECTOR YORK)

Meet on February 17, 2022, report attached. Brief the meeting discussion not previously addressed under Business Items on today's agenda.

F3) LONG RANGE PLANNING COMMITTEE (DIRECTOR SMELSER)

No Meeting.

F4) ADMINISTRATION & PERSONNEL COMMITTEE (DIRECTOR GANONG)

Meet on March 2, 2022, report attached. Brief the meeting discussion not previously addressed under Business Items on today's agenda.

G. FUTURE AND OPEN AGENDA ITEMS

• Contract update and renewal with TTSD

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. <u>DIRECTORS' COMMENTS</u>

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

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 May 13th, 2022, at 9:00 a.m.

I certify that on or before Tuesday April 5th, 2022, at 9:00 a.m., I personally posted and forwarded agendas as requested.

Gam Zinn		
Pam Zinn, Office Manager.		

EXHIBIT C1

3 March 11, 2022 4 5 6 NOTE: Due to continued COVID restrictions, this meeting was a "hybrid" of an in-person meeting for Board and staff and Zoom for additional attendees 7 A. CALL TO ORDER, PLEDGE OF ALLEGIANCE, ROLL CALL 8 President Grant called the meeting to order at 9:00 AM. 9 10 Directors Present: President Janet S. Grant, Vice-President Janice Ganong, and Christine York Directors Absent: Dave Smelser and Evan Salke 11 12 Staff Present: General Manager Joseph Mueller, O&M Supervisor Miguel Ramirez, District CPA Mike 13 Dobrowski, and Recording Secretary Judy Friedman 14 15 Guests included David Stepner, Liz Zang, John Mecklenberg, Pippin Mader, Jen Faber and NTFPD Fire 16 Marshall Brent Armstrong, 17 18 **B. PUBLIC COMMENT** 19 There were no comments on items not on today's agenda. 20 21 C. APPROVAL OF MINUTES 22 C1) FEBRUARY REGULAR BOARD MEETING 23 It was moved by Ganong and seconded by York to approve the minutes of the February 11, 2022 as 24 presented. Motion carried unanimously. 25 26 D. DEPARTMENT REPORTS 27 D1) FINANCIAL REPORT 28 District CPA Mike Dobrowski presented the February 2022 financial statements, which were included in the 29 meeting packets. There are no significant issues and cash flows are good.

ALPINE SPRINGS COUNTY WATER DISTRICT

MINUTES OF THE REGULAR BOARD OF DIRECTORS MEETING

It was moved by York and seconded by Ganong to approve the February 2022 financial reports as presented. Motion carried unanimously.

It was moved by Ganong and seconded by York to approve payment of checks #32361 – 32406, payroll, and electronic fund transfers. Motion carried unanimously.

D2) FIRE DEPARTMENT REPORT

Fire Marshall Armstrong reported:

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- NTFPD responded to 32 calls in Alpine last month, including some major incidents
- Staffing updates, including interviews for Forest Fuels Manager
- Grant application updates

D3) GENERAL MANAGER'S REPORT

General Manager Joe Mueller presented his written report highlighting activities addressed in February 2022. He clarified the TTSD contract renewal.

In response to a question about AT&T upgrades. Mueller explained that the representative the Office Manager spoke with was not actually with AT&T. In checking with AT&T, Mueller determined that no upgrades to the current system are needed. That said, the current service and hardware will be reviewed to see if there is an opportunity to reduce costs.

D4) OPERATION & MAINTENANCE DEPARTMENT REPORT

Miguel Ramirez presented the February 2022 Operations Report, noting wastewater flows and maintenance addressed during the month. Scheid has addressed errors in the Collection System Map as he continues to transfer data to the Diamond Maps program.

Included in the meeting packet were photographs of broken trees in the park resulting from winter storms and debris found in manholes. A brief discussion followed regarding repairing manhole damage from snow removal operations.

Non-revenue water for February was approximately 1.1 million gallons. The number continues to trend downward as leaks are addressed.

D5) TTSA REPORT

Smelser's written report of the Feb 16, 2022 meeting was in today's meeting packet. Mueller noted the Corollo report which anticipates \$144.6 million will be needed over the next 25 years to address replacements, upgrades, and unfunded mandates. TTSA currently has approximately \$50 million in Reserves, half of which is restricted.

E. BUSINESS ITEMS FOR BOARD DISCUSSION & ACTION

E1) SQUAW VALLEY MUTUAL WATER COMPANY

David Stepner, President of the Board of the Squaw Valley Mutual Water Company, provided history on how the Company is run. The Olympic Valley PSD has provided operations and maintenance functions for the past seven years by contractual agreement. OVPSD has advised SVMWC it will not renew the contract as of July 1, 2022 due to staffing issues. Stepner said SVMWC can use private contractors for O&M, but is also asking local agencies to provide that service. He added that the SVMWC system has been doing major upgrades over the past few years, funded by USDA loans.

Discussion followed regarding the options SVMWC is considering. Mueller reported OVPSD budgeted for one full-time employee (FTE) to address SVMWC needs. When asked about the possibility of SVMWC consolidating with OVPSD, Stepner said staffing is the issue, not money.

There was agreement that ASCWD is not in a position to consider this request. Staffing is a major consideration. Mueller will contact Stepner about the Mutual Aid Agreement.

E2) DISTRICT PARK POLICY AND PARK USE FEES

York presented the report in today's meeting packet regarding Park Policies and Use Fees. Discussion followed as the pros and cons of the price and limiting the sales of park passes was considered. There was a perception that the park is getting more and more use, but data on how many people and who is using the park is hard to quantify. Passes have historically been sold not only to full-time Alpine residents, but second homeowners and Tahoe City and Squaw residents. Discussions included if, family members may use the park without the primary owner present.

There was general agreement to offer passes to those who purchased last year and impose a guest fee, while collecting data this year on the park use.

Action on this item was tabled pending clarification of the fee structure. Also, a full complement of the Board was not present. Mueller will update the report based on today's discussion and this item will be on next month's agenda for possible action. Space in the April newsletter will be held for park news.

Ganong left the meeting at 10:44 AM and there was no longer a quorum. All items below were tabled.

E3) RETIREMENT HEALTH BENEFITS

1	E4	EMPLOYEE ANNUAL MERIT OR STEP SALARY INCREASE
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3	E5)	PARK FUND BUDGETING FOR THE FISCAL YEAR 22/23
4 5	F CO	DMMITTEE REPORTS
6		BUDGET & FINANCE COMMITTEE (PRESIDENT GRANT) met March 10, 2022.
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8	F2)	PARK, RECREATION & GREENBELT COMMITTEE (DIRECTOR YORK)
9 10	F3	LONG RANGE PLANNING COMMITTEE (DIRECTOR SMELSER)
11	,	mittee did not meet.
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13	F4)	ADMINISTRATION & PERSONNEL COMMITTEE (DIRECTOR GANONG)
14		
15	G. FU	TURE AND OPEN AGENDA ITEMS
16		 Contract update and renewal with TTSD
17		
18	H. CO	PRRESPONDENCE TO THE BOARD
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20	I. CL	OSED SESSION
21	I DI	DECEMBER COMMENTED
22	J. DII	RECTORS' COMMENTS
23 24	K AD	JOURNMENT
25		g no further business to come before the Board, the meeting was adjourned at 10:45 AM. The
26		arly scheduled Board meeting is Friday April 8, 2022 at 9:00 AM.
27	nont regult	ary somedified Board Meeting is Friday Tiprii o, Board at 7.00 Tivi.
28	Respectful	ly Submitted,
29	Judy Fried	
30	Recording	Secretary
31	THE PAPER	TRAIL SECRETARIAL & BUSINESS SOLUTIONS
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EXHIBIT D1

Subject: March 2022 Month End Review

For: Alpine Springs County Water District

To: The Board of Directors

Prepared by: Michael J. Dobrowski, CPA 04/04/22

On a year to date basis our net income was \$119,167 more than the prior fiscal year. This is mainly due to additional revenue spread across multiple areas. Current month total expenses were \$80,740 which were under budget by \$93,646. (Mainly due to the NTFD contract timing). Our year-to-date net income was \$351,784 favorable to budget.

Our cash position has increased by \$611,719 from March 2021 and has decreased by \$48,108 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 + \$153,919 = \$153,919

Prior Year + (10% of annual revenues (\$1,796,199-257,010) less Garbage)

Cash available for operations – \$1,052,711

(Remaining balance \$1,206,630-153,919)

Work in Progress Accounts		Current Year	Total
Sewer Easement	Total	\$ <u>0</u> \$	11,300 11,300
Accounts Payable			
Garbage Contract	То	\$	0
Sick and General Leave			
COVID Sick leave Sick leave Hours General leave Hours and Dollars	0.00 Hrs. 267.27 Hrs. 454.36 Hrs.	\$ 18,167.21	
Prepaids Sun Life Dental (5103&04) (68.77-Garbage Contract (5404.02) 0 Mo. Healthplan Services (51031&41) (1 SDRMA Insurance (5120.00) 3 mo CALPERS (51031&41) (800.74+3. Sierra Office Solutions (5232.00) 0 Principal Life (5103&04) (25.80+5 SDRMA (5120.00) Worker's Comparate	\$ 7,611.16 \$ 0.00 \$ 0.00 \$ 0.00		
Stale-Dated Checks Date Check # Amount	Vendor		
Health & Life Ins. (Retired) 12,5 Pension (Employee 6.75%) 16,7 Payroll Taxes 6,5	vendor No.83 Vendor CalPERS 1075.02 1035.11 1097.53 (Employer 7 1066.19 1047.41	(Unfunded Accrued Liabi 5.59% Effective 07/01/21)	lity)

6:35 PM 04/02/22 **Accrual Basis**

Alpine Springs County Water District Profit & Loss Prev Year Comparison July 2021 through March 2022

	Jul '21 - Mar 22	Jul '20 - Mar 21	\$ Change
Ordinary Income/Expense			
Income Water Revenue	635,095	611,069	24,026
Connection Fees	47,609	27,166	20,443
John ection 1 ees	47,000	21,100	20,440
Sewer Revenue	312,653	296,261	16,392
Garbage Revenue	257,010	245,942	11,068
Park Revenue	7,793	13,862	(6,069)
Fire Mitigation Fees	41,119	8,401	32,719
Fire Fuel Management Fees	24,827	24,124	703
Property Tax Revenue	445,217	419,063	26,154
Other Revenue	24,877	31,267	(6,390)
Total Income	1,796,199	1,677,155	119,044
Gross Profit	1,796,199	1,677,155	119,044
Expense	122 204	64 206	69,000
Salaries and Wages - Admin	132,304	64,206	68,099
Salaries and Wages - O&M	141,919	154,653	(12,734)
Benefits - Office	19,441	14,984	4,458
Benefits - O&M	53,432	54,295	(862)
Health Plan Co-Insurance	4,747	4,294	454
Directors' Fees	6,175	7,075	(900)
Insurance - Administration	31,613	34,101	(2,487)
Park Expenditures	3,339	14,034	(10,695)
Parts/Tools/Misc. Equip	6,747	10,573	(3,826)
Postage and Delivery	3,204	3,067	137
Cleaning	1,770	1,665	105
Newsletter and Printing	746	1,318	(571)
Office Expense	11,070	12,178	(1,108)
Dues and Subscriptions	9,074	8,423	651
Bank and Collection Fees	1,866	1,805	61
Analytical Testing Accounting Fees	1,655 47,851	1,394 46,863	261 988
Audit	19,250	18,450	800
Legal Fees	8,874	5,489	3,385
Consultants-Management	0	69,870	(69,870)
Consultants-Misc.	3,775	7,220	(3,445)

6:35 PM 04/02/22 Accrual Basis

Alpine Springs County Water District **Profit & Loss Prev Year Comparison**

July 2021 through March 2022

	Jul '21 - Mar 22	Jul '20 - Mar 21	\$ Change
NTFD Contract Fire Fuel Management Fee Building Maintenance	371,273 15,701 16,079	344,290 12,817 12,208	26,983 2,885 3,871
Equipment Maintenance - Ad	6,783	5,367	1,416
Vehicle Maintenance and Rep.	4,437	7,965	(3,528)
Maintenance Water and Sewer	53,597	62,388	(8,791)
Gas and Electric - Admin	30,892	27,641	3,251
SCADA System	15,084	16,052	(969)
Travel and Entertainment Education Staff/Board	276 231	438 0	(162) 231
Uniforms	3,311	3,648	(337)
ASCWD Fuel	2,178	3,578	(1,399)
Telephone - Administration	8,625	12,107	(3,481)
Government Mandates	15,678	14,839	839
Garbage Services	111,108	105,072	6,036
Depreciation Expense	160,011	160,011	0
Miscellaneous - O&M	1,025	1,665	(640)
Total Expense	1,325,145	1,326,042	(897)
Net Ordinary Income	471,054	351,113	119,941
Other Income/Expense Other Income Interest Revenue	1,312	2,086	(774)
Total Other Income	1,312	2,086	(774)
Net Other Income	1,312	2,086	(774)
Net Income	472,367	353,200	119,167
			-

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

	Mar 22	Budget	Jul '21 - Mar	YTD Budget	Annual Bud
Ordinary Income/Expense Income					
Water Revenue	0	0	635,095	617,169	753,837
Connection Fees	0	2,101	47,609	18,910	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	7,793	13,416	26,830
Fire Mitigation Fees	0	792	41,119	7,128	9,500
Fire Fuel Management Fees	0	0	24,827	24,827	24,827
Property Tax Revenue	0	0	445,217	460,937	768,229
Other Revenue	987	1,386	24,877	12,476	16,636
Total Income	987	4,279	1,796,199	1,720,806	2,191,015
Gross Profit	987	4,279	1,796,199	1,720,806	2,191,015
Expense	14.150	45 440	122 204	120.007	405 222
Salaries and Wages - Admin	14,150	15,443	132,304	138,987	185,322
Salaries and Wages - O&M	10,825	18,299	141,919	164,691	219,573
Benefits - Office	1,932	3,703	19,441	33,327	44,441
Benefits - O&M	3,161	6,921	53,432	62,289	83,052
Health Plan Co-Insurance	35	917	4,747	8,253	11,000
Directors' Fees	500	720	6,175	6,480	8,650
Insurance - Administration	3,466	3,656	31,613	32,904	43,862
Park Expenditures	0 72	1 770	3,339	13,734	27,465
Parts/Tools/Misc. Equip		1,770	6,747	15,930	21,220
Postage and Delivery	398	624	3,204	5,616	7,485
Cleaning	270	417	1,770	3,753	5,000
Newsletter and Printing	0	0	746	1,500	3,000
Office Expense	755	2,183	11,070	19,647	26,196
Dues and Subscriptions	0	776	9,074	6,984	9,295
Bank and Collection Fees	-14	192	1,866	1,728	2,300
Analytical Testing	240	277	1,655	2,493	3,325
Accounting Fees	5,467	5,320	47,851	47,880	63,860
Audit	0	0	19,250	19,250	19,250
Legal Fees	0	1,252	8,874	11,268	15,000
Consultants-Misc.	245	1,292	3,775	11,628	15,500
NTFD Contract Fire Fuel Management Fee	0	51,215 2,069	371,273 15,701	460,935 18,621	614,583 24,827

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

	Mar 22	Budget	Jul '21 - Mar	YTD Budget	Annual Bud
OPEB Trust - Annual Funding	0	0	0	0	30,000
Building Maintenance	448	2,387	16,079	21,483	28,640
Equipment Maintenance - A	926	743	6,783	6,687	8,910
Vehicle Maintenance and R	0	471	4,437	4,239	5,650
Maintenance Water and Se	294	13,514	53,597	121,626	162,150
Gas and Electric - Admin	5,210	4,118	30,892	37,062	49,400
SCADA System	0	1,662	15,084	14,958	19,930
Travel and Entertainment Education Staff/Board	0	25 292	276 231	225 2,628	300 3,500
Uniforms	366	441	3,311	3,969	5,300
ASCWD Fuel	0	441	2,178	3,969	5,300
Telephone - Administration	1,408	863	8,625	7,767	10,351
Government Mandates	293	1,899	15,678	17,091	22,792
Garbage Services	12,282	12,313	111,108	110,817	147,755
Depreciation Expense	17,779	17,779	160,011	160,011	213,345
Miscellaneous - O&M	231	392	1,025	3,528	4,700
Total Expense	80,740	174,386	1,325,145	1,603,958	2,172,229
Net Ordinary Income	-79,752	-170,107	471,054	116,848	18,786
Other Income/Expense Other Income					
Interest Revenue	0	415	1,312	3,735	5,000
Total Other Income	0	415	1,312	3,735	5,000
Net Other Income	0	415	1,312	3,735	5,000
Net Income	-79,752	-169,692	472,367	120,583	23,786

6:38 PM 04/02/22 Accrual Basis

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

As of March 31, 2022

	Mar 31, 22	Feb 28, 22	\$ Change	Mar 31, 21	\$ Change
ASSETS					
Current Assets Checking/Savings					
Petty Cash	336	336	0	169	168
Bank of the West	227,560	275,668	(48,108)	49,134	178,426
Placer County - Interest App.	354,694	354,694	0	354,041	653
Wells Fargo Advisors	0	0	0	18,591	(18,591)
LAIF Accounts	624,039	624,039	0	172,976	451,063
Total Checking/Savings	1,206,630	1,254,738	(48,108)	594,911	611,719
Accounts Receivable					
Accounts Receivable	34,640	34,276	364	26,435	8,205
Total Accounts Receivable	34,640	34,276	364	26,435	8,205
Other Current Assets		8			
Placer - Agency Taxes 390-770	0	. 0	0	18	(17)
Interfund Receivable - Enterp	0	0	0	0	0
Prepaid Expenses	10,680	26,428	(15,748)	11,168	(488)
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	81,157	96,905	(15,748)	49,531	31,626
Total Current Assets	1,322,427	1,385,919	(63,492)	670,877	651,550
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	C
Park	403,391	403,391	0	403,391	C
Park Improvements Depreciable	21,728	21,728	0	19,633	2,095
Land Improvements	129,444	129,444	0	129,444	C
Alpine Springs Interceptor	58,095	58,095	0	58,095	C
Water System	6,357,449	6,357,449	0	4,714,783	1,642,665
SCADA System	146,548	146,548	0	146,548	C
Sewer System	1,022,026	1,022,026	0	1,022,026	C
Building Improvements	357,090	357,090	0	357,090	(
Office Equipment	81,011	81,011	0	81,011	C
Vehicles	128,749	128,749	0	128,749	C
Maintenance Equipment	131,068	131,068	0	131,068	C
Truckee River Interceptor	358,524	358,524	0	358,524	C
Inflow and Infiltration	26,031	26,031	0	26,031	0

6:38 PM 04/02/22 **Accrual Basis**

Alpine Springs County Water District Balance Sheet Previous Year & Month Comparison As of March 31, 2022

	Mar 31, 22	Feb 28, 22	\$ Change	Mar 31, 21	\$ Change
Work in Progress	11,300	11,300	0	1,620,995	(1,609,695)
Accumulated Depreciation	(5,134,283)	(5,116,504)	(17,779)	(4,868,953)	(265,330)
Total Fixed Assets	5,178,281	5,196,060	(17,779)	5,408,546	(230,265)
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	6,518,144	6,599,415	(81,271)	6,091,741	426,403
LIABILITIES & EQUITY Liabilities Current Liabilities Other Current Liabilities					
Accounts Payable - 05 Retention Payable OPEB Liability	38,129 0 398,216	38,129 0 398,216	0 0 0	0 41 389,109	38,129 (41) 9,107
Accrued Payroll & Payroll Tax	0	0	0	0	0
Accrued Vacation Payable	18,167	19,686	(1,519)	21,228	(3,061)
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	540,673	542,192	(1,519)	490,059	50,614
Total Current Liabilities	540,673	542,192	(1,519)	490,059	50,614
Total Liabilities	540,673	542,192	(1,519)	490,059	50,614
Equity Retained Earnings Retained Earnings - Garbage Retained Earnings - Park Retained Earnings - Sewer Retained Earnings - Water Fund balance Undesignated Investment in plant & equip	256,622 426,769 (210,878) 1,260,449 (1,974,150) 369,898 5,376,395	256,622 426,769 (210,878) 1,260,449 (1,974,150) 369,898 5,376,395	0 0 0 0 0	0 417,253 (213,774) 1,240,707 (2,116,941) 350,248 5,570,990	256,622 9,516 2,896 19,742 142,791 19,650 (194,595)
Net Income	472,367	552,119	(79,752)	353,200	119,167
Total Equity	5,977,471	6,057,224	(79,752)	5,601,682	375,789
TOTAL LIABILITIES & EQUITY	6,518,144	6,599,415	(81,271)	6,091,741	426,403

Alpine Springs County Water District Statement of Cash Flows July 2021 through March 2022

	Jul '21 - Mar
OPERATING ACTIVITIES	
Net Income	472,367
Adjustments to reconcile Net Income	
to net cash provided by operations:	
1150.00 · Accounts Receivable - 05 Fund	100,877
1550.00 · Prepaid Expenses	30,913
1550.00 · Prepaid Expenses:1550.02 · Prepaid Expense	8,756
1550.00 · Prepaid Expenses:1550.03 · Prepaid Expense	(2,919)
1550.00 · Prepaid Expenses:1550.04 · Prepaid Expense	(2,919)
1550.00 · Prepaid Expenses:1550.05 · Prepaid Expense	(2,919)
1600.05 · County Collection Accts	36,481
1041.00 Placer Co - Taxes 770	42,247
1850.00 · Accumulate Depreciation:1850.02 · Accumulat	6,642
1850.00 · Accumulate Depreciation:1850.03 · Accumulat	6,642
1850.00 · Accumulate Depreciation:1850.04 · Accumulat	19,971 116,487
1850.00 · Accumulate Depreciation:1850.05 · Accumulat 2010.00 · Accounts Payable - 06 Fund	(17,934)
2010.00 · Accounts Payable - 06 Fund:2010.06 · Accoun	(293,332)
2070.00 · Accounts Payable - 00 Pullu.2010.00 · Account	(4,656)
2075.00 · Accrued Vacation Pay - 05 Fund	(2,869)
2070.00 Accided vacation i ay - 00 i dild	(2,000)
Net cash provided by Operating Activities	513,834
INVESTING ACTIVITIES	
1850.00 · Accumulate Depreciation:1850.06 · Accumulate	10,269
Net cash provided by Investing Activities	10,269
Net cash increase for period	524,103
Cash at beginning of period	682,527
Cash at end of period	1,206,630

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Alpine Springs County Water District Check Register for Current Month March 8 - 31, 2022

Date	Num	Name	Memo	Amount	Balance
03/15/2022	32407	Aramark	Customer #6728877	-87.95	-87.95
03/15/2022	32408	AT&T	Account #530 583 2342 637 3	-1,157.42	-1,245.37
03/15/2022	32409	AT&T	Account #530 583 2342 637 3	-250.86	-1,496.23
03/15/2022	32410	Column Software PBC	Invoice #55B1B631-0001	-119.53	-1,490.23
03/15/2022	32411	FedEx	Acct #1834-0409-1	-143.69	-1,759.45
03/15/2022	32412	Healthplan Services, Inc.	Case #230511	-321.72	-1,759.45
03/15/2022	32413	Hunt Propane	Invoice #861505	-2.894.63	-2,061.17 -4,975.80
03/15/2022	32414			•	
03/15/2022	32414	Liberty Utilities	Account 88509407-88105912 (-515.43 -231.47	-5,491.23
		Mallory Safety & Supply LLC	Customer ID: 88275		-5,722.70
03/15/2022	32416	Mountain High Home Services, LLC	Invoice 1164	-270.00	-5,992.70
03/15/2022	32417	Silver State Analytical Laboratories	Water Tests	-60.00	-6,052.70
03/15/2022	32418 🕊	Tahoe Truckee Sierra Disposal Co., Inc.	Customer No. 000355	-104.00	-6,156.70
03/31/2022	32419	ACC Business	Account #00001194781 02/11/	-469.80	-6,626.50
03/31/2022	32420	Aramark	Customer #6728877	-277.93	-6,904.43
03/31/2022	32421	Avaya Financial Services	Contract No. 753-0021553-000	-158.91	-7,063.34
03/31/2022	32422	Badger Meter	Invoice 80094918 Services for	-399.78	-7,463.12
03/31/2022	32423	FedEx	Acct #1834-0409-1	-101.10	-7,564.22
03/31/2022	32424	Grainger	Acct #887100167	-35.70	-7,599.92
03/31/2022	32425	Liberty Utilities	Account 88550011-88105912 (-1,696.00	-9,295.92
03/31/2022	32426	Longo Inc.	Invoice 9604	-412.00	-9,707.92
03/31/2022	32427	Pitney Bowes Global Financial Services	Account # 0011839827 01/20/2	-153.60	-9,861.52
03/31/2022	32428	Placer Electric Inc	Invoice 22927-1270	-294.00	-10,155.52
03/31/2022	32429	Sierra Office Solutions	Customer #AS32:900020 (03/2	-206.67	-10,362.19
03/31/2022	32430	Silver State Analytical Laboratories	Water Tests	-180.00	-10,542.19
03/31/2022	32431	Swigard's True Value Hardware, Inc.	Account #11050	-72.20	-10,614.39
03/31/2022	32432	Tahoe Supply Company	Customer: ALPSPR	-44.17	-10,658.56
03/31/2022	32433	The Paper Trail	Invoice 5005	-245.00	-10,903.56
03/31/2022	32434	Verizon Wireless	Account #271135177-00001 (0	-160.65	-11,064.21
03/31/2022	32435	Pam Zinn	Reimbursement	-35.00	-11,099.21
03/31/2022	32436	Sun Life Financial	Policy #906384 Dental	-281.66	-11,380.87
03/31/2022	32437	Janet Grant	Mar Budget & Finance and Boa	-175.00	-11,555.87
03/31/2022	32438	Janice Ganong	Mar Board of Directors & Admi	-150.00	-11,705.87
03/31/2022	32439	Evan Salke (1)	Mar Budget & Finance and Ad	-50.00	-11,755.87
03/31/2022	32440	Christine York	Mar Board of Directors Mtg	-125.00	-11,880.87
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Alpine Springs County Water District Subsequent Payments Listing April 1 - 2, 2022

Date Num Name Memo Amount Balance 04/01/2022 32441 Michael J. Dobrowski, CPA, LLC Inv#220205 -5,467.01 -5,467.01 04/01/2022 32442 Liberty Utilities Account 88509407-88105912 (02/28/2022 - ... -327.84 -5,794.85 *** Missing numbers here *** 04/01/2022 EFT04012... CalPERS CalPERS ID: 2668620501 -173.83 -5,968.68 *** Duplicate document numbers *** EFT04012... CalPERS (Active) 04/01/2022 Customer ID: 2668620501 Health Insurance... -2,962.84 -8,931.52 *** Duplicate document numbers *** EFT04012... CalPERS (Retired) 04/01/2022 CalPERS ID: 2668620501 Health Insurance... -765.79 -9,697.31

Alpine Springs County Water District Profit & Loss by Fund

July 2021 through March 2022

						F1 00	D 1 00				
	Garbage - 02 (Enterprise)	Sewer - 04 (Enterprise)	Water - 05 (Enterprise)	Enterprise (Enterprise)	Total Enterpri	Fire - 06 (General)	Park - 03 (General)	General - Other (General)	Total General	Unclassified	TOTAL
Ordinary Income/Expense Income											
Water Revenue Connection Fees	0.00	0.00	635,094.54	0.00	635,094.54	0.00	0.00	0.00	0.00	0,00	635,094,54
4050.04 Connection Fees 4050.05 Connection Fees	0.00	15,788.00 0.00	0.00 31,820 52	0.00 0.00	15,788 00 31,820,52	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	0.00 0.00	15,788.00 31,820.52
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 Garbage Revenue Park Revenue Fire Mitigation Fees Fire Fuel Management Fees	0.00 257,010.00 0.00 0.00 0.00	312,652.53 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	312,652.53 257,010.00 0.00 0.00 0.00	0.00 0.00 0.00 41,119.33 24,827.00	0.00 0.00 7,793.06 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0,00 0,00 7,793.06 41,119.33 24,827.00	0.00 0.00 0.00 0.00 0.00	312,652,53 257,010,00 7,793,06 41,119,33 24,827,00
Property Tax Revenue 4510.30 - Property Tax Revenue - 03 4510.06 - Property Tax Revenue - 06 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 0.00	0.00 0.00 0.00	0.00 356,173.52 0.00	89,043.38 0.00 0.00	0.00 0.00 0.00	89,043,38 356,173,52 0.00	0.00 0.00 0.00	89,043,38 356,173,52 0,00
Total Property Tax Revenue	0.00	0.00	0.00	0.00	0.00	356,173.52	89,043 38	0.00	445,216,90	0.00	445,216.90
Other Revenue 4999.02 · Other Revenue - 02 4999.04 · Other Revenue - 04 4999.05 · Other Revenue - 05 Other Revenue - Other	8,029.97 0.00 0.00 0.00	0.00 8,029.97 0.00 0.00	0.00 0.00 8,815.28 2.04	0.00 0 00 0 00 0.00	8,029.97 8,029.97 8,815.28 2.04	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	0.00 0.00 0.00 0.00	8,029.97 8,029.97 8,815.28 2,04
Total Other Revenue	8,029 97	8,029.97	8,817.32	0.00	24,877.26	0.00	0.00	0.00	0.00	0.00	24,877,26
Total Income	265,039.97	336,470.50	675,732.38	0.00	1,277,242.85	422,119.85	96,836.44	0.00	518,956,29	0.00	1,796,199,14
Gross Profit	265,039.97	336,470.50	675,732.38	0.00	1,277,242.85	422,119.85	96,836.44	0,00	518,956 29	0.00	1,796,199 14
Expense Salaries and Wages - Admin S020.02 - Salaries Administration - 02 5020.03 - Salaries Administration - 03 5020.04 - Salaries Administration - 04 5020.05 - Salaries Administration - 05 Salaries and Wages - Admin - Other	6,615.21 0.00 0.00 0.00 0.00	0.00 0.00 13,230.45 0.00 0.00	0.00 0.00 0.00 0.00 85,997.87 0.00	0.00 0.00 0.00 0.00 0.00	6,615.21 0.00 13,230.45 85,997.87 0.00	0.00 0.00 0.00 0.00 0.00	0.00 26,460 88 0 00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 26,460.88 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	6,615.21 26,460.88 13,230.45 85,997.87 0.00
Total Salaries and Wages - Admin	6,615.21	13,230.45	85,997.87	0.00	105,843.53	0.00	26,460.88	0.00	26,460.88	0.00	132,304.41
Salaries and Wages - O&M 5032.02 - Salaries & Wages O & M - 02 5032.03 - Salaries & Wages O & M - 03 5032.04 - Salaries & Wages O & M - 04 5032.04 - Salaries & Wages O & M - 05 Salaries and Wages - O&M - Other	7,095.94 0.00 0.00 0.00 0.00	0.00 0.00 14,191.90 0.00 0.00	0.00 0.00 0.00 92,247.34 0.00	0 00 0 00 0 00 0.00 0.00	7,095.94 0.00 14,191.90 92,247.34 0.00	0.00 0.00 0.00 0.00 0.00	0.00 28,383.79 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	0.00 28,383.79 0.00 0.00 0.00	0.00 0.00 0.00 0.00 0.00	7,095,94 28,383,79 14,191,90 92,247,34 0.00
Total Salaries and Wages - O&M	7,095 94	14,191.90	92,247.34	0.00	113,535.18	0.00	28,383.79	0.00	28,383 79	0.00	141,918.97
Benefits - Office 5103.02 - Benefits - Admin 02 5103.03 - Benefits - Admin 03 5103.04 - Benefits - Admin 04 5103.05 - Benefits - Admin 05 51031.0 - Health Insurance 51032.0 - Pension Contributions Benefits - Office - Other	972.08 0.00 0.00 0.00 0.00 0.00 0.00	0.00 0.00 1,944.15 0.00 0.00 0.00	0.00 0.00 0.00 12,636.95 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	972.08 0.00 1,944.15 12,636.95 0.00 0.00	0.00 0.00 0.00 0.00 0.00 0.00	0.00 3,888 30 0.00 0.00 0.00 0.00	0 00 0.00 0.00 0 00 0 00 0 00	0.00 3,888,30 0.00 0.00 0.00 0.00 0.00	0 00 0 00 0 00 0 00 0 00 0 00 0 00	972.08 3,888.30 1,944.15 12,636.95 0.00 0.00 0.00
Total Benefits - Office	972.08	1,944.15	12,636.95	0.00	15,553.18	0.00	3,888.30	0.00	3,888 30	0.00	19,441.48
Benefits - O&M 5104.02 · Benefits - O & M - 02	2,671.63	0.00	0.00	0.00	2,671.63	0.00	0 00	0.00	0.00	0.00	2,671.63

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Alpine Springs County Water District Profit & Loss by Fund

04/U3	ual Basis				luly 2021 throug	h March 2022						
ACCIT	14) 04515	•			outy 2021 till out	JII March 2022						
		Garbage - 02 (Enterprise)	Sewer - 04 (Enterprise)	Water - 05 (Enterprise)	Enterprise (Enterprise)	Total Enterpri	Fire - 06 (General)	Park - 03 (General)	General - Other (General)	Total General	Unclassified	TOTAL
	5104.03 · Benefits · O & M · 03	0.00	0.00	0.00	0.00	0.00	0.00	10,686.48	0.00	10,686.48	0.00	10,686 48
	5104.04 · Benefits - O & M - 04	0.00	5,343.24	0.00	0.00	5,343 24	0.00	0.00	0.00	0.00	0.00	5,343.24
	5104.05 · Benefits - O & M - 05	0.00	0.00	34,731.02	0.00	34,731.02	0.00	0.00	0.00	0.00	0.00	34,731.02
	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	
	Total Benefits - O&M	2,671,63	5,343.24	34,731.02	0.00	42,745 89	0.00	10,686.48	0.00	10,686.48	0.00	53,432.3
	Health Plan Co-Insurance											
	5106.02 · Health Plan Co-Insur 02	232.32	0.00	0.00	0.00	232.32	0.00	0.00	0.00	0.00	0.00	232 32 929 31
	5106.03 · Health Plan Co-Insur 03	0.00	0.00 464.65	0.00	0.00	0.00 464.65	0.00	929.31 0.00	0.00	929.31 0.00	0.00	464.65
	5106.04 · Health Plan Co-Insur 04 5106.05 · Health Plan Co-Insur 05	0.00 0.00	0.00	3,121,13	0.00	3,121,13	0.00	0.00	0.00	0.00	0.00	3,121.13
	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	232 32	464.65	3,121.13	0.00	3,818.10	0.00	929 31	0.00	929.31	0.00	4,747.4
	Directors' Fees			-,,	-	-,						
	5110.02 · Directors Fees - 02	1,235.00	0.00	0.00	0.00	1,235.00	0.00	0.00	0.00	0.00	0.00	1,235.00
	5110.03 · Directors Fees - 03	0.00	0.00	0.00	0.00	0.00	0.00	1,235.00	0.00	1.235.00	0.00	1,235.00
	5110.04 · Directors Fees - 04	0.00	1,235.00	0.00	0.00	1,235.00	0.00	0.00	0.00	0.00	0.00	1,235.00
	5110.05 · Directors Fees - 05	0.00	0.00	1,235.00	0.00	1,235.00	0.00	0.00	0.00	0.00	0.00	1,235.00
	5110.06 · Directors Fees - 06	0.00	0.00	0.00	0.00	0.00	1,235 00	0.00	0.00	1,235.00	0.00	1,235.00
	Directors' Fees - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0 00	0.00
	Total Directors' Fees	1,235.00	1,235.00	1,235.00	0.00	3,705.00	1,235.00	1,235 00	0.00	2,470.00	0.00	6,175.0
	Insurance - Administration	7 000 07				7 000 07		0.00	0.00	0.00	0.00	7 000 07
	5120.02 · Insurance - Admin 02	7,903.37	0.00	0.00	0.00	7,903.37 0.00	0.00	0.00	0.00	7,903.37	0.00	7,903.37 7,903.37
	5120.03 · Insurance - Admin 03	0.00 0.00	0.00 7,903.37	0.00	0.00	7,903.37	0.00	7,903.37 0.00	0.00	0.00	0.00	7,903.37
	5120.04 · Insurance - Admin 04 5120.05 · Insurance - Admin 05	0.00	0.00	7,903.32	0.00	7,903.37	0.00	0.00	0.00	0.00	0.00	7,903.37
	Insurance - Administration - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Insurance - Administration	7,903 37	7,903.37	7,903.32	0.00	23,710.06	0.00	7,903.37	0.00	7,903.37	0.00	31,613.4
	Park Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	3,338.61	0.00	3,338.61	0.00	3,338.6
	Parts/Tools/Misc. Equip .											
	5151.02 · Parts/Tools/Misc. Equip 02	286.02	0.00	0.00	0.00	286.02	0.00	0.00	0.00	0.00	0.00	286 02
	5151.03 · Parts/Tools/Misc. Equip 03	0.00	0.00	0.00	0.00	0,00	0.00	346.20	0.00	346.20	0.00	346.20
	5151.04 · Parts/Tools/Misc Equip 04	0.00	376.16	0.00	0.00	376.16	0.00	0.00	0.00	0.00	0.00	376.16
	5151.05 · Parts/Tools/Misc Equip 05	0.00	0.00	5,380.68	0.00	5,380.68	0.00	0.00	0.00	0.00	0.00	5,380.6
	5151.06 · Parts/Tools/Misc, Equipment Parts/Tools/Misc, Equip - Other	0.00 0.00	0.00	0.00 72.20	0.00	0.00 72.20	286.01 0.00	0.00	0.00	286.01 0.00	0 00	286.01 72.20
		286.02	376.16	5,452.88	0.00	6,115.06	286 01	346.20	0.00	632.21	0.00	6,747.2
	Total Parts/Tools/Misc. Equip	280.02	3/6.16	5,452.66	0.00	0,115.00	280 01	340.20	0.00	632.21	0.00	0,747.2
	Postage and Delivery 5162.02 · Postage & Delivery - 02	160 20	0.00	0.00	0.00	160.20	0.00	0.00	0.00	0.00	0.00	160.20
	5162.02 · Postage & Delivery - 02 5162.03 · Postage & Delivery - 03	0.00	0.00	0.00	0.00	0.00	0.00	640.84	0.00	640.84	0.00	640.8
	5162.03 · Postage & Delivery - 03 5162.04 · Postage & Delivery - 04	0.00	320.43	0.00	0.00	320.43	0.00	0.00	0.00	0.00	0.00	320.4
	5162.04 - Postage & Delivery - 04 5162.05 - Postage & Delivery - 05	0.00	0.00	2,082.72	0.00	2,082.72	0.00	0.00	0.00	0.00	0.00	2,082.72
	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	160 20	320.43	2,082.72	0.00	2,563.35	0.00	640.84	0.00	640.84	0.00	3,204
	Cleaning											
	5165.02 · Cleaning Service - 02	88.50	0.00	0.00	0.00	88.50	0.00	0.00	0.00	0.00	0.00	88.50
	5165.03 · Cleaning Service - 03	0.00	0.00	0.00	0.00	0.00	0.00	354.00	0.00	354.00	0.00	354.0
	5165.04 · Cleaning Service - 04	0.00	177.00	0.00	0.00	177.00	0.00	0.00	0.00	0.00	0.00	177.0
	5165,05 · Cleaning Service - 05	0.00	0.00	1,150,50	0.00	1,150.50	0.00	0.00	0.00	0.00	0.00	1,150 50
	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 2021 through March 2022

	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 Cleaning	88.50	177.00	1,150.50	0.00	1,416.00	0 00	354,00	0.00	354.00	0.00	1,770.0
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	118.61	0.00	118.61	0.00	118,61
5168.04 · Newsletter - 04	0,00	59 31	0.00	0.00	59.31	0.00	0.00	0.00	0.00	0.00	59.31
5168.05 · 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	746.1
Office Expense											
5187.02 · Office Expense - 02	475.50	0.00	0.00	0.00	475.50	0.00	0.00	0.00	0.00	0,00	475.50
5167.03 · Office Expense - 03	0,00	0.00	0.00	0.00	0.00	0.00	1,901.96	0.00	1,901.96	0.00	1,901,96
5167.04 · Office Expense - 04	0.00	950.98	0.00	0.00	950.98	0.00	0.00	0.00	0.00	0.00	950.98
5167.05 · Office Expense - 05	0.00	0.00	7,741.37	0.00	7,741.37	0.00	0.00	0.00	0.00	0.00	7,741,37
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	475.50	950,98	7,741.37	0.00	9,167.85	0.00	1,901.96	0.00	1,901.96	0,00	11,069.8
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	9,074.0
Bank and Collection Fees											
5169.04 · Bank Fees - 04	0.00	622.05	0.00	0.00	622.05	0.00	0.00	0.00	0.00	0.00	622.05
5169.05 · Bank Fees - 05	0.00	0.00	622.06	0.00	622.06	0.00	0.00	0.00	0.00	0.00	622.06
5169.06 · Bank Fees - 06	0.00	0.00	0.00	0.00	0.00	622.20	0.00	0.00	622.20	0.00	622.20
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	622.05	622.06	0.00	1,244.11	622.20	0.00	0.00	622.20	0.00	1,866.3
Analytical Testing Accounting Fees	0.00	0.00	1,654.50	0.00	1,654.50	0,00	0.00	0.00	0.00	0,00	1,654.5
5180.02 · Consultants-Accounting - 02	9,570.15	0.00	0.00	0.00	9.570.15	0.00	0.00	0.00	0.00	0.00	9,570.15
5180.03 · Consultants-Accounting - 02	0.00	0.00	0.00	0.00	0.00	0.00	9.570.15	0.00	9,570 15	0 00	9,570.15
	0.00	9.570.15	0.00	0.00	9,570.15	0.00	0.00	0.00	0.00	0.00	9,570.15
5180.04 · Consultants-Accounting - 04	0.00	9,570.15	9,570.15	0.00	9,570.15	0.00	0.00	0.00	0.00	0.00	9,570.15
5180.05 · Consultants-Accounting - 05				0.00		9,570.15	0.00	0.00	9,570.15	0.00	9,570.15
5180.06 · Consultants-Accounting - 06	0.00	0.00	0.00		0.00					0.00	
Accounting Fees - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Accounting Fees	9,570.15	9,570.15	9,570 15	0,00	28,710.45	9,570,15	9,570.15	0 00	19,140.30	0.00	47,850
Audit											
5181.02 · Consultants-Audit - 02	3,850.00	0.00	0.00	0.00	3,850.00	0.00	0.00	0.00	0.00	0.00	3,850.00
5181.03 · Consultants-Audit - 03	0.00	0.00	0.00	0.00	0.00	0.00	3,850,00	0.00	3,850,00	0.00	3,850.00
5181.04 · Consultants-Audit - 04	0.00	3,850 00	0.00	0.00	3,850.00	0.00	0.00	0.00	0.00	0.00	3,850.00
5181.05 · Consultants-Audit - 05	0.00	0.00	3.850.00	0.00	3.850.00	0.00	0.00	0.00	0.00	0.00	3,850.0
5181.06 · Consultants-Audit - 06	0.00	0.00	0.00	0.00	0.00	3,850.00	0.00	0.00	3,850.00	0.00	3,850.00
Audit - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Audit	3,850.00	3,850.00	3,850,00	0.00	11,550.00	3,850 00	3,850.00	0.00	7,700.00	0.00	19,250
Legal Fees											
5190.03 · Consultants-Legal Fees - 03	0.00	0.00	0.00	0.00	0.00	0.00	443.68	0.00	443.68	0.00	443.68
5190.04 · Consultants-Legal Fees - 04	0.00	3,105.73	0.00	0.00	3,105.73	0.00	0.00	0.00	0.00	0.00	3,105.73
5190.05 · Consultants-Legal Fees - 05	0.00	0.00	3,105.73	0.00	3,105,73	0.00	0.00	0.00	0.00	0.00	3,105.73
5190.06 · Consultants-Legal Fees - 06	0 00	0.00	0.00	0.00	0.00	2,218 36	0.00	0.00	2.218.36	0.00	2,218.36
											0.00
Legal rees - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	- 0
Legal Fees - Other	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 2021 through March 2022

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
0.00	3,105.73	3,105.73	0.00	6,211.46	2,218 36	443.68	0.00	2,662.04	0.00	8,873.50
188.76	0.00	0.00	0.00	188.76	0.00	0.00	0.00	0.00	0.00	188.76
0.00	0.00	0.00	0.00	0.00	0.00	377.50	0.00		0.00	377.50
0.00	377.50	0.00	0.00	377.50	0.00	0.00	0.00	0.00	0.00	377.50
0.00	0.00	2,453.76	0.00	2,453.76	0.00	0.00	0.00	0.00		2,453.76
0.00	0.00	0.00	0.00	0.00	377.48	0.00	0.00			377.48
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
188.76	377.50	2,453.76	0.00	3,020.02	377,48	377.50	0.00	754.98	0.00	3,775.00
0.00	0.00	0.00	0.00	0.00	371,272.95	0.00	0.00		0.00	371,272.95
0.00	0.00	0.00	0.00	0.00	15,701.48	0.00	0.00	15,701 48	0.00	15,701,48
002.05	0.00	0.00	0.00	002.05	0.00	0.00	0.00	0.00	0.00	803.95
										3,215.81
										1,607.91
										10.451.40
										0.00
803.95	1,607.91	10,451.40	0.00	12,863.26	0.00	3,215.81	0.00	3,215.81	0.00	16,079.07
										281.33
		0.00								1,125.28
0.00	562.64	0.00	0.00	562.64	0.00	0.00	0.00	0.00	0.00	562 64
0.00	0.00	4,813.94	0.00	4,813.94	0.00	0.00	0.00	0.00	0.00	4,813.94
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
281,33	562.64	4,813.94	0.00	5,657.91	0.00	1,125.28	0.00	1,125.28	0.00	6,783.19
										221.86
										887.46
0.00	443.73	0.00	0.00	443.73	0.00	0.00	0.00	0.00	0.00	443.73
0.00	0.00	2,884.24	0.00	2,884.24	0.00	0.00	0.00	0.00	0.00	2,884.24
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
221.86	443.73	2,884 24	0.00	3,549.83	0.00	887.46	0.00	887.46	0.00	4,437.29
										27,424.60
										26,172.59
0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
0.00	27,424.60	26,172.59	0.00	53,597.19	0 00	0.00	0 00	0.00	0.00	53,597.19
5,047.91	0.00	0.00	0.00	5,047.91	0.00	0.00	0.00	0.00	0.00	5,047.91
0.00	0.00	0.00	0.00	0.00	0.00	4,215 91	0.00	4,215.91	0.00	4,215.91
0.00	6.169.99	0.00	0.00	6,169.99	0.00	0.00	0.00	0.00	0.00	6,169.99
0.00	0.00	7,729.16	0.00	7,729.16	0.00	0.00	0.00	0.00	0.00	7,729 16
0.00	0.00	0.00	0.00	0.00	7,729.17	0.00	0.00	7,729,17	0.00	7,729.17
0.00	0.00	0.00	0.00	0 00	0.00	0.00	0.00	0.00	0.00	0.00
5,047.91	6,169.99	7,729.16	0.00	18,947.06	7,729 17	4,215.91	0.00	11,945.08	0.00	30,892.14
0.00	0.00	45 002 62	0.00	15 002 62	0.00	0.00	0.00	0.00	0.00	15,083 62
										15,083.62
0.00	0.00	276.08	0.00	276.08	0.00	0.00	0.00	0.00	0.00	276.08
0.00	0.00									
0,00	73.33	0 00	0.00	73.33	0.00	0.00	0.00	0.00	0.00	73.33
	(Enterprise) 0 000 188 76 0 000 0 000 0 000 0 000 0 000 188 76 0 000 0 000 803 95 0 000 0 000 803 95 281 33 0 000 0 000 281 333 221 86 0 000 0 000 221 86 0 000	Enterprise (Enterprise 0.00 3,105.73 188.76 0.00 0.		Centerprise Centerprise Centerprise Centerprise 0.00	Centerprise Centerprise	Centerprise Centerprise	Centerprise Centerprise Centerprise Centerprise Total Enterpris. Centerprise Centerpri	Centerprise Centerprise		Centerprise Cen

Alpine Springs County Water District Profit & Loss by Fund July 2021 through March 2022

		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
	5323.05 · Education (GM & Board) - 05 Education Staff/Board - Other	0.00	0.00	157.33 0.00	0.00 0.00	157.33 0.00	0.00	0.00 0.00	0.00	0.00 0.00	0.00	157.33 0.00
т	otal Education Staff/Board	0.00	73.33	157.33	0.00	230 66	0 00	0.00	0.00	0 00	0.00	230,6
U	niforms											
	5324.02 · Uniforms - 02	31.54	0.00	0.00	0.00	31,54	0.00	0.00	0.00	0.00	0.00	31.54
	5324.03 · Uniforms - 03	0.00	0.00	0.00	0.00	0.00	0.00	126,16	0.00	126.16	0.00	126.16
	5324.04 · Uniforms - 04	0.00	1,403 48	0.00	0.00	1,403.48	0.00	0.00	0.00	0.00	0,00	1,403.48
	5324.05 · Uniforms - 05	0.00	0.00	1,750.22	0.00	1,750.22	0.00	0.00	0.00	0.00	0.00	1,750 22
	Uniforms - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Т	otal Uniforms	31.54	1,403.48	1,750.22	0.00	3,185.24	0.00	126,16	0.00	126.16	0.00	3,311.4
Α	SCWD 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	435.62	0.00	435.62	0.00	435.62
	5342.03 · ASCWD Fuel - 03	0.00		0.00	0.00	217.80	0.00	0.00	0.00	0.00	0.00	217.80
	5342.04 · ASCWD Fuel - 04	0.00	217.80 0.00	1,415,74	0.00	1,415.74	0.00	0.00	0.00	0.00	0.00	1,415.74
	5342.05 · ASCWD Fuel - 05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	ASCWD Fuel - Other											
Т	otal ASCWD Fuel	108.91	217.80	1,415.74	0.00	1,742.45	0 00	435.62	0.00	435.62	0.00	2,178.0
Т	elephone - Administration 5371.02 · Telephone - 02	431.27	0.00	0.00	0,00	431,27	0.00	0.00	0.00	0.00	0.00	431.27
	5371.03 · Telephone - 03	0.00	0.00	0.00	0.00	0.00	0.00	1.725.09	0.00	1,725.09	0.00	1,725.09
	5371.04 · Telephone - 04	0.00	862.55	0.00	0.00	862.55	0.00	0.00	0.00	0.00	0.00	862.55
	5371.05 · Telephone - 05	0.00	0.00	5,606.54	0.00	5,606.54	0.00	0.00	0.00	0.00	0.00	5,606.54
	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
Т	otal Telephone - Administration	431.27	862.55	5,606.54	0.00	6,900 36	0.00	1,725.09	0.00	1,725.09	0.00	8,625.4
G	Sovernment Mandates											
	5394.02 · Gov Mandates · Garbage - 02	335.39	0.00	0.00	0.00	335.39	0.00	0.00	0.00	0.00	0.00	335 39
	5394.03 · Gov Mandates - Parks - 03	0.00	0.00	0.00	0.00	0.00	0.00	1,341.59	0.00	1,341.59	0.00	1,341.59
	5394.04 · Gov Mandates · Sewer - 04	0.00	745.79	0.00	0.00	745.79	0.00	0.00	0.00	0.00	0.00	745.79
	5394.05 · Gov Mandates - Water - 05	0.00	0.00	13,255.34	0.00	13,255.34	0.00	0.00	0.00	0.00	0.00	13,255.34
	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
Т	otal Government Mandates	335.39	745.79	13,255.34	0.00	14,336 52	0.00	1,341.59	0.00	1,341.59	0.00	15,678.1
G	Sarbage Services	111,108.48	0.00	0.00	0.00	111,108.48	0.00	0.00	0.00	0.00	0.00	111,108.4
D	epreciation Expense											
	5513.02 · Depreciation - 02	6,642.00	0.00	0.00	0.00	6,642.00	0.00	0.00	0.00	0.00	0.00	6,642.00
	5513.03 · Depreciation - 03	0.00	0 00	0.00	0.00	0.00	0.00	6,642.00	0.00	6,642 00	0.00	6,642.00
	5513.04 · Depreciation - 04	0.00	19,971.00	0.00	0.00	19,971.00	0.00	0.00	0.00	0.00	0.00	19,971.00
	5513.05 · Depreciation - 05 5513.06 · Depreciation - 06	0 00	0.00	116,487.00 0.00	0.00	116,487.00 0.00	0.00 10,269 00	0.00	0.00	0 00 10,269 00	0.00	116,487.00
т	otal Depreciation Expense	6,642.00	19,971.00	116,487.00	0.00	143,100.00	10,269.00	6,642.00	0.00	16,911,00	0.00	160,011.0
	Aiscellaneous - O&M				-							
TV	5602.02 · Misc O & M - 02	16.19	0.00	0.00	0.00	16.19	0.00	0.00	0.00	0.00	0.00	16.19
	5602.03 · Misc O & M - 03	0.00	0.00	0.00	0.00	0.00	0.00	64.77	0.00	64.77	0.00	64.77
	5602.04 · Misc O & M - 04	0.00	148.12	0.00	0.00	148.12	0.00	0.00	0.00	0.00	0.00	148.12
	5602.05 · Misc O & M - 05	0.00	0.00	796.30	0.00	796 30	0.00	0.00	0.00	0.00	0.00	796.30
	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
т	otal Miscellaneous - O&M	16.19	148.12	796.30	0.00	960.61	0 00	64.77	0.00	64.77	0.00	1,025.3
Tot	al Expense	166,995,76	124,232.11	488,818.43	0.00	780,046.30	423,131.80	121,966.57	0.00	545,098.37	0.00	1,325,144.6
		98,044 21	212,238.39	186,913.95	0.00	497,196.55	-1.011.95	-25,130.13	0.00	-26,142.08	0.00	471,054.4

Other Income/Expense

Alpine Springs County Water District Profit & Loss by Fund

July 2021 through March 2022

	Garbage - 02	Sewer - 04	Water - 05	Enterprise		Fire - 06	Park - 03	General - Other			
	(Enterprise)	(Enterprise)	(Enterprise)	(Enterprise)	Total Enterpri	(General)	(General)	(General)	Total General	Unclassified	TOTAL
Other Income						: 1					
Interest Revenue	202.24	0.00	0.00	0.00	202.24	0.00	0.00	0.00	0.00	0.00	202.24
4850.02 Interest Revenue	262 24	0.00	0.00	0.00	262.24	0.00	0.00	0.00	0.00	0.00	262.24
4850.03 Interest Revenue	0,00	0.00	0.00	0.00	0.00	0.00	262.24	0.00	262 24	0.00	262,24
4850.04 Interest Revenue	0.00	262 24	0.00	0.00	262.24	. 0,00	0.00	0.00	0.00	0.00	262.24
4850.05 Interest Revenue	0.00	0.00	263 12	0.00	263.12	0.00	0.00	0.00	0.00	0.00	263.12
4850.06 Interest Revenue	0.00	0.00	0.00	0.00	0.00	262.25	0.00	0.00	262 25	0.00	262.25
Interest Revenue - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Interest Revenue	262 24	262.24	263.12	0.00	787.60	262.25	262.24	0.00	524.49	0.00	1,312.09
Total Other Income	262.24	262.24	263.12	0.00	787.60	262.25	262 24	0.00	524.49	0.00	1,312.09
Net Other Income	262.24	262.24	263.12	0.00	787.60	262.25	262.24	0.00	524,49	0.00	1,312.09
Net Income	98,306.45	212,500.63	187,177.07	0.00	497,984.15	-749.70	-24,867.89	0.00	-25,617.59	0.00	472,366.56

Fund	Account	Debit	Credit
	03/31/2022 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	
	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		157,007.12
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		8,029.97
2	4850.00 · Interest Revenue:4850.00 Interest Revenue		0.00
2	4850.00 · Interest Revenue:4850.02 Interest Revenue		262.24
2	5020.00 · Salaries Administration:5020.02 · Salaries Administration - 02	6,615.21	
2	5032.00 · Salaries and Wages O&M:5032.02 · Salaries & Wages O & M - 02	7,095.94	
2	5103.00 · Benefits - Admin.:5103.02 · Benefits - Admin 02	972.08	
2	5104.00 · Benefits - O & M:5104.02 · Benefits - O & M - 02	2,671.63	
2	5106.00 · Health Plan Co-Insur.:5106.02 · Benefits - O & M - 02	232.32	
2	5110.00 · Directors' Fees:5110.02 · Directors Fees - 02	1,235.00	
2	5120.00 · Insurance - Admin.:5120.02 · Insurance - Admin 02	7,903.37	
2	5151.00 · Parts/Tools/Misc. Equip:5151.02 Parts/Tools/Misc Equip.	286.02	
2	5162.00 · Postage and Delivery:5162.02 · Postage & Delivery - 02	160.20	
2	5165.00 · Cleaning:5165.02 · Cleaning Service - 02	88.50	
2	5166.00 · Newsletter and Printing:5166.02 · Newsletter - 02	182.70	
2	5167.00 · Office Expense:5167.02 · Office Expense - 02	475.50	
2	5168.00 · Dues and Subscriptions:5168.02 · Dues & Subscriptions - 02	439.55	
2	5180.00 · Consultants- Accounting:5180.02 · Consultants-Accounting - 02	9,570.15	
2	5181.00 · Consultants- Audit:5181.02 · Consultants-Audit - 02	3,850.00	
2	5195.00 · Consultants-Management:5195.02 · Consultants-Management - 02	0.00	
	5196.00 · Consultants-Misc.:5196.02 · Consultants-Misc 02	188.76	
	5225.00 · OPEB Trust - Annual Funding:5225.02 · OPEB Trust - Annual Funding - 0		
	5231.00 · Building Maintenance:5231.02 · Building Maint/Supplies - 02	803.95	
2	5232.00 · R & M Admin.:5232.02 · R & M Admin 02	281.33	
2	5239.00 · R & M Vehicles:5239.02 · R & M Vehicles - 02	221.86	

Fund	Account	Debit	Credit
2	5311.00 · Gas & Electric - Admin:5311.02 · Gas & Electric - Admin - 02	5,047.91	i i
2	5324.00 · Uniforms:5324.02 · Uniforms - 02	31.54	
2	5342.00 · ASCWD Fuel:5342.02 · ASCWD Fuel - 02	108.91	
2	5371.00 · Telephone:5371.02 · Telephone - 02	431.27	
2	5394.00 · Gov Mandates:5394.02 · Gov Mandates - Garbage - 02	335.39	
2	5404.02 · Other Garbage Services - 02	0.00	
2	5404.02 · Garbage Contract - 02	111,108.48	
2	5513.00 · Depreciation Expense:5513.02 · Depreciation - 02	6,642.00	
2	5602.00 · Miscellaneous - O & M:5602.02 · Misc O & M - 02	16.19	
2 Tota		858,052.53	931,056.68
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		171,680.93
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
	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	
	3005.00 · Invest. Plant & Equip.:3005.03 · Invest. Plant & Equip 03		519,559.00
	4175.03 · Park Passes - 03		7,793.06
3	4510.03 · Property Tax Revenue:4510.03		89,043.38
3	4999.00 · Other Revenue:4999.03 · Other Revenue - 03		0.00
3	4850.00 · Interest Revenue:4850.03 Interest Revenue		262.24
	5020.00 · Salaries Administration:5020.03 · Salaries Administration - 03	26,460.88	
	5032.00 · Salaries and Wages O&M:5032.03 · Salaries & Wages O & M - 03	28,383.79	
	5103.00 · Benefits - Admin.:5103.03 · Benefits - Admin 03	3,888.30	
-	5104.00 · Benefits - O & M:5104.03 · Benefits - O & M - 03	10,686.48	
	5106.00 · Health Plan Co-Insur.:5106.03 · Benefits - O & M - 03	929.31	
	5110.00 · Directors' Fees:5110.03 · Directors Fees - 03	1,235.00	
	5120.00 · Insurance - Admin.:5120.03 · Insurance - Admin 03	7,903.37	
3	5145.03 · Park Expenses - 03	3,338.61	

und	Account	Debit	Credit
3	5151.00 · Parts/Tools/Misc. Equip:5151.03 Parts/Tools/Misc Equip.	346.20	
3	5162.00 · Postage and Delivery:5162.03 · Postage & Delivery - 03	640.84	
3	5165.00 · Cleaning:5165.03 · Cleaning Service - 03	354.00	
3	5166.00 · Newsletter and Printing:5166.03 · Newsletter - 03	118.61	
	5167.00 · Office Expense:5167.03 · Office Expense - 03	1,901.96	*
	5168.00 · Dues and Subscriptions:5168.03 · Dues & Subscriptions - 03	1,758.20	
	5169.00 · Bank & Collection Fees:5169.03 · Bank Fees - 03	0.00	
3	5180.00 · Consultants- Accounting:5180.03 · Consultants-Accounting - 03	9,570.15	
	5181.00 · Consultants- Audit:5181.03 · Consultants-Audit - 03	3,850.00	
	5190.00 · Consultants-Legal Fees:5190.03 · Consultants-Legal Fees - 03	443.68	
	5195.00 · Consultants-Management:5195.03 · Consultants-Management - 03	0.00	
	5196.00 · Consultants-Misc.:5196.03 · Consultants-Misc 03	377.50	
	5225.00 · OPEB Trust - Annual Funding:5225.03 · OPEB Trust - Annual Funding -	0.00	
	5231.00 · Building Maintenance:5231.03 · Building Maint/Supplies - 03	3,215.81	
	5232.00 · R & M Admin.:5232.03 · R & M Admin 03	1,125.28	
	5239.00 · R & M Vehicles:5239.03 · R & M Vehicles - 03	887.46	
	5311.00 · Gas & Electric - Admin:5311.03 · Gas & Electric - Admin - 03	4,215.91	
	5324.00 · Uniforms:5324.03 · Uniforms - 03	126.16	
	5342.00 · ASCWD Fuel:5342.03 · ASCWD Fuel - 03	435.62	
	5371.00 · Telephone:5371.03 · Telephone - 03	1,725.09	
	5394.00 · Gov Mandates:5394.03 · Gov Mandates - Parks - 03	1,341.59	
	5395.00 · Tax Administrative Charge - 03	0.00	
	5513.00 · Depreciation Expense:5513.03 · Depreciation - 03	6,642.00	
	5602.00 · Miscellaneous - O & M:5602.03 · Misc O & M - 03	64.77	
3 Tota		1,033,587.87	1 000 005 40
	1240.00 · Interfund Receivable:1240.04 · Due from (to) Interfund - 04		1,026,865.48
		1,436,825.16	
	1550.00 · Prepaid Expenses:1550.04 · Prepaid Expenses - 04 1610.00 · Deferred Pension Outflows:1610.04 · Deferred Pension Outflows - 04	13,316.75	
		4,111.30	
	1611.00 · Deferred OPEB Outflows:1611.04 · Deferred OPEB Outflows - 04	2,938.00	
	1730.00 · Land Improvements:1730.04 · Land Improvements - 04	32,361.03	
	1740.04 · ASCWD Interceptor	58,095.00	
	1760.04 · Sewer System	1,022,025.98	
	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	
	1790.00 · Vehicles:1790.04 · Vehicles - 04	32,187.31	
	1800.00 · Maintenance Equipment:1800.04 · Maintenance Equipment - 04	32,766.94	
	1810.00 · Truckee River Intercept:1810.04 · Truckee River Intercept - 04	358,524.00	
	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		1,351,018.58
	2010.04 · Accounts Payable - 04		0.00
	2060.00 · OPEB Liability:2060.04 · OPEB Liability - 04		39,821.40
	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
	3005.00 · Invest. Plant & Equip.:3005.04 · Invest. Plant & Equip 04		325,738.00
	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
	4999.00 · Other Revenue:4999.04 · Other Revenue - 04		8,029.97
4	4850.00 · Interest Revenue:4850.04 Interest Revenue		262.24
4	5020.00 · Salaries Administration:5020.04 · Salaries Administration - 04	13,230.45	
4	5032.00 · Salaries and Wages O&M:5032.04 · Salaries & Wages O & M - 04	14,191.90	
4	5103.00 · Benefits - Admin.:5103.04 · Benefits - Admin 04	1,944.15	
4	5104.00 · Benefits - O & M:5104.04 · Benefits - O & M - 04	5,343.24	
4	5106.00 · Health Plan Co-Insur.:5106.04 · Benefits - O & M - 04	464.65	
4	5110.00 · Directors' Fees:5110.04 · Directors Fees - 04	1,235.00	
4	5120.00 · Insurance - Admin.:5120.04 · Insurance - Admin 04	7,903.37	
4	5151.00 · Parts/Tools/Misc. Equip:5151.04 · Parts/Tools/Misc Equip 04	376.16	
4	5162.00 · Postage and Delivery:5162.04 · Postage & Delivery - 04	320.43	
	5165.00 · Cleaning:5165.04 · Cleaning Service - 04	177.00	
	5166.00 · Newsletter and Printing:5166.04 · Newsletter - 04	59.31	·
	5167.00 · Office Expense:5167.04 · Office Expense - 04	950.98	
4	5168.00 · Dues and Subscriptions:5168.04 · Dues & Subscriptions - 04	879.10	
4	5169.00 · Bank & Collection Fees:5169.04 · Bank Fees - 04	622.05	
4	5180.00 · Consultants- Accounting:5180.04 · Consultants-Accounting - 04	9,570.15	
4	5181.00 · Consultants- Audit:5181.04 · Consultants-Audit - 04	3,850.00	
4	5190.00 · Consultants-Legal Fees:5190.04 · Consultants-Legal Fees - 04	3,105.73	
4	5195.00 · Consultants-Management:5195.04 · Consultants-Management - 04	0.00	
	5196.00 · Consultants-Misc.:5196.04 · Consultants-Misc 04	377.50	
4	5225.00 · OPEB Trust - Annual Funding:5225.04 · OPEB Trust - Annual Funding - (0.00	
4	5231.00 · Building Maintenance:5231.04 · Building Maint/Supplies - 04	1,607.91	
	5232.00 · R & M Admin.:5232.04 · R & M Admin 04	562.64	
4	5239.00 · R & M Vehicles:5239.04 · R & M Vehicles - 04	443.73	
4	5240.00 · R & M Water/Sewer:5240.04 · R & M Water/Sewer - 04	27,424.60	
4	5311.00 · Gas & Electric - Admin:5311.04 · Gas & Electric - Admin - 04	6,169.99	
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	1,403.48	
4	5342.00 · ASCWD Fuel:5342.04 · ASCWD Fuel - 04	217.80	
4	5371.00 · Telephone:5371.04 · Telephone - 04	862.55	
4	5394.00 · Gov Mandates:5394.04 · Gov Mandates - Sewer - 04	745.79	
4	5513.00 · Depreciation Expense:5513.04 · Depreciation - 04	19,971.00	
	5602.00 · Miscellaneous - O & M:5602.04 · Misc O & M - 04	148.12	
4 Tota		3,238,208.84	3,324,946.02
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	34,640.17	
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	30,912.52
5	1600.00 · County Collection Accts:1600.05 · County Collection - 05	0.00	
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		2,924,114.20
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	2,869.27	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		635,094.54
5	4050.00 · Connection Fees:4050.05 · Connection Fees - 05		31,820.52
5	4999.00 · Other Revenue:4999.05 · Other Revenue - 05		8,817.32
5	4850.00 · Interest Revenue:4850.05 Interest Revenue		263.12
5	5020.00 · Salaries Administration:5020.05 · Salaries Administration - 05	85,997.87	
5	5032.00 · Salaries and Wages O&M:5032.05 · Salaries & Wages O & M - 05	92,247.34	
	5103.00 · Benefits - Admin.:5103.05 · Benefits - Admin 05	12,636.95	
5	5104.00 · Benefits - O & M:5104.05 · Benefits - O & M - 05	34,731.02	
5	5106.00 · Health Plan Co-Insur.:5106.05 · Health Plan Co-Insur 05	3,121.13	
5	5110.00 · Directors' Fees:5110.05 · Directors Fees - 05	1,235.00	
5	5120.00 · Insurance - Admin.:5120.05 · Insurance - Admin 05	7,903.32	
5	5151.00 · Parts/Tools/Misc. Equip:5151.05 · Parts/Tools/Misc Equip 05	5,452.88	
	5162.00 · Postage and Delivery:5162.05 · Postage & Delivery - 05	2,082.72	
	5165.00 · Cleaning:5165.05 · Cleaning Service - 05	1,150.50	
	5166.00 · Newsletter and Printing:5166.05 · Newsletter - 05	385.48	
	5167.00 · Office Expense:5167.05 · Office Expense - 05	7,741.37	
	5168.00 · Dues and Subscriptions:5168.05 · Dues & Subscriptions - 05	5,997.15	
	5169.00 · Bank & Collection Fees:5169.05 · Bank Fees - 05	622.06	
5	5170.05 · Analytical Testing - 05	1,654.50	
	5180.00 · Consultants- Accounting:5180.05 · Consultants-Accounting - 05	9,570.15	
	5181.00 · Consultants- Audit:5181.05 · Consultants-Audit - 05	3,850.00	
5	5190.00 · Consultants-Legal Fees:5190.05 · Consultants-Legal Fees - 05	3,105.73	
	5195.00 · Consultants-Management:5195.05 · Consultants-Management - 05	0.00	
5	5196.00 · Consultants-Misc.:5196.05 · Consultants-Misc 05	2,453.76	
5	5225.00 · OPEB Trust - Annual Funding:5225.05 · OPEB Trust - Annual Funding - (0.00	
	5231.00 · Building Maintenance:5231.05 · Building Maint/Supplies - 05	10,451.40	
5	5232.00 · R & M Admin.:5232.05 · R & M Admin 05	4,813.94	
5	5239.00 · R & M Vehicles:5239.05 · R & M Vehicles - 05	2,884.24	
5	5240.00 · R & M Water/Sewer:5240.05 · R & M Water/Sewer - 05	26,172.59	the first of the confinement of
5	5311.00 · Gas & Electric - Admin:5311.05 · Gas & Electric - Admin - 05	7,729.16	
5	5312.00 · SCADA System - 05	15,083.62	
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	1,750.22	
5	5342.00 · ASCWD Fuel:5342.05 · ASCWD Fuel - 05	1,415.74	
5	5371.00 · Telephone:5371.05 · Telephone - 05	5,606.54	
5	5394.00 · Gov Mandates:5394.05 · Gov Mandates - Water - 05	13,255.34	
5	5513.00 · Depreciation Expense:5513.05 · Depreciation - 05	116,487.00	
5	5602.00 · Miscellaneous - O & M:5602.05 · Misc O & M - 05	796.30	= -
5 Tota		9,318,566.82	9,960,028.96
6	1030.06 · Bank of the West	227,560.29	
6	1035.06 · Bank of the West Savings	0.00	
	1020.06 · Petty Cash	336.46	- 512
6	1041.00 Placer Co - Taxes 770	0.11	
6	1042.06 · Placer - Int. 771	354,694.30	

und	Account	Debit	Credit
6	1043.06 · State Prop 1A Suspension	0.00	F - 1
	1070.06 · LAIF Accounts	624,039.13	·
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	6	23,327.10
6	1550.00 · Prepaid Expenses:1550.06 · Prepaid Expenses - 06		0.0
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		530,462.2
6	2010.00 · Accounts Payable:2010.06 · Accounts Payable - 06		0.00
	2070.00 · Accrued Payroll & Taxes:2070.06 · Accrued Payroll & Taxes - 06		0.0
6	2090.06 · Deferred Grant Revenue		0.0
		0.00	
	3002.06 · Undesignated - GF - 06		369,898.1
6	3005.00 · Invest. Plant & Equip.:3005.06 · Invest. Plant & Equip 06		527,946.0
6	3006.06 · Invest. Fixed Assets - F - 06		0.0
	3010.00 · Design. for Cap. Outlay:3010.06 · Design. for Cap. Outlay - 06		0.0
	4200.06 · Fire Mitigation Fees - 06		41,119.3
	4300.06 · Fire Fuel Management Fees - 06		24,827.0
	4510.00 · Property Tax Revenue:4510.06 · Property Tax Revenue - 06		356,173.5
	4850.00 · Interest Revenue:4850.06 Interest Revenue		262.2
	4999.00 · Other Revenue:4999.06 · Other Revenue - 06		0.0
	5110.00 · Directors' Fees:5110.06 · Directors Fees - 06	1,235.00	7 1 1
	5151.00 · Parts/Tools/Misc. Equip:5151.06 · Parts/Tools/Misc Equip.	286.01	
	5167.00 · Office Expense:5167.06 Office Expense	0.00	
	5169.00 · Bank & Collection Fees:5169.06 · Bank Fees - 06	622.20	
	5180.00 · Consultants- Accounting:5180.06 · Consultants-Accounting - 06	9,570.15	
	5181.00 · Consultants- Audit:5181.06 · Consultants-Audit - 06	3,850.00	
	5190.00 · Consultants-Legal Fees:5190.06 · Consultants-Legal Fees - 06	2,218.36	
	5195.00 · Consultants-Management:5195.07-Consultants-Management - 06	0.00	
	5196.00 · Consultants-Misc.:5196.06 · Consultants-Misc 06	377.48	
	5220.06 · NTFD Contract - 06	371,272.95	
	5221.06 · Fire Fuel Management Fee - 06	15,701.48	
	5232.06 · R & M Admin - 06	0.00	
	5311.00 · Gas & Electric - Admin:5311.06 · Gas & Electric - Admin - 06	7,729.17	
	5312.00 · SCADA Sys:5312.06 · SCADA System - 06	0.00	
	5394.00 · Gov Mandates:5394.06 Gov Mandates - Fire - 06	0.00	
	5395.00 · Tax Administrative Charge - 06	0.00	
	5513.00 · Depreciation Expense:5513.06 · Depeciation - 06	10,269.00	
	5602.00 · Miscellaneous - O & M:5602.06 · Misc O & M - 06	0.00	
	5905.06 · Fire Mitigation Fees		0.0
6 Total		2,668,496.75	1,874,015.6

4/4/2022

Fund	Account	Debit	Credit
Grand Total		17,116,912.81	17,116,912.81

EXHIBIT D2

NTFPD-ASCWD Response Calls March 2022

UNOFFICIAL REPORT

			Basic				
			Postal		Basic		
Basic Incident	Basic Incident		Code		Apparatus Call		Basic Additional Actions Taken 2
Number (FD1)	Date Time	Basic Incident Full Address	(FD1.19)	Basic Incident Type (FD1.21)	Sign List	Basic Primary Action Taken (FD1.48)	(FD1.66)
2022006571	3/5/2022 11:33 2	3/5/2022 11:33 2600 ALPINE MEADOWS Road	96146 EMS	96146 EMS call, excluding vehicle accident with injury	M56	Provide advanced life support (ALS)	
2022006817	3/7/2022 22:54 2	3/7/2022 22:54 2000 BIG JOHN RD / 2000 BEAR CREEK Driv	96146 Smok	96146 Smoke or odor problem	B5, E56	Investigate	
2022007034	1/10/2022 15:59 2	2022007034 3/10/2022 15:59 2600 ALPINE MEADOWS Road	96146 EMS	96146 EMS call, excluding vehicle accident with injury	M56	Provide advanced life support (ALS)	
2022007188	1/12/2022 10:40 2	2022007188 3/12/2022 10:40 2600 ALPINE MEADOWS Road	96146 EMS	96146 EMS call, excluding vehicle accident with injury	M56	Transport person	
2022007198	1/12/2022 12:53 2	2022007198 3/12/2022 12:53 2600 ALPINE MEADOWS Road	96146 EMS	96146 EMS call, excluding vehicle accident with injury	M56	Transport person	
2022007214	3/12/2022 15:18 2	2022007214 3/12/2022 15:18 2600 ALPINE MEADOWS Road	96146 EMS	96146 EMS call, excluding vehicle accident with injury	M56	Transport person	
2022007397	1/14/2022 15:11 2	2022007397 3/14/2022 15:11 2600 ALPINE MEADOWS Road	96146 EMS	96146 EMS call, excluding vehicle accident with injury	M56	Transport person	
	1	1900 ALPINE MEADOWS RD / 1900 BEAR					
2022007518	2022007518 3/15/2022 16:41 CREEK Drive	REEK Drive	96146 Dispa	96146 Dispatched and cancelled en route auto/mutual aid	B5, E51, M56	Cancelled en route	
2022007688	1/17/2022 14:09 2	2022007688 3/17/2022 14:09 2600 ALPINE MEADOWS Road	96146 EMS	96146 EMS call, excluding vehicle accident with injury	M51	Provide advanced life support (ALS)	Transport person
2022007758	1/18/2022 11:14 2	2022007758 3/18/2022 11:14 2600 ALPINE MEADOWS Road	96146 EMS	96146 EMS call, excluding vehicle accident with injury	M56	Transport person	
2022007879	1/19/2022 15:22 2	2022007879 3/19/2022 15:22 2600 ALPINE MEADOWS Road	96146 EMS	96146 EMS call, excluding vehicle accident with injury	M56	Transport person	
2022007934	1/20/2022 11:36 2	2022007934 3/20/2022 11:36 2600 ALPINE MEADOWS Road	96146 Emer	96146 Emergency medical service, other	M51	Provide advanced life support (ALS)	Transport person
2022008107	1/22/2022 11:58 2	2022008107 3/22/2022 11:58 2600 ALPINE MEADOWS Road	96146 EMS	96146 EMS call, excluding vehicle accident with injury	M51	Provide advanced life support (ALS)	Transport person
2022008783	1/30/2022 14:12 1	2022008783 3/30/2022 14:12 1730 DEER PARK Drive	96146 Alarn	96146 Alarm system sounded due to malfunction	B5, E56, M51	Investigate	

EXHIBIT D3



AGENDA NO: D3

MEETING DATE: 04/08/2022

General Managers Report

TO:

ASCWD Board of Directors

Date: April 1, 2022

FROM:

Joe Mueller, General Manager

SUBJECT:

General Manager and Office Activities for the Month of March 2022

Projects

1) District Master Plan

Provided additional data to Carollo throughout the month.

Upcoming project activity

Anticipating additional data collection and transmittal.

2) TTSD Contract

Working with Jeff Collins from TTSD on the format of a new trash contract for the Alpine Springs service area. TTSD sent for district review and comment a few examples of recently executed contracts with other local districts, documents currently under review.

Upcoming project activity

Review and comment on contract.

3) Alpenglow (Previously Alpine Sierra) Subdivision

No activity in the month of March.

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 March.

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 March.

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

No activity in the month of March.

Upcoming project activity

Continued project participation as needed.

7) Tank 4 and 4A Replacement

Received a revised finial invoice on March 2nd, the last three were rejected due to being incomplete and inaccurate. Had a phone conversation with Doug Allen from FAR Construction to go over the invoice format, change order approvals, and backup data required under the contract.

Upcoming project activity

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

General Business

- Interview a candidate for the seasonal park maintenance position.
- Participated in monthly area General Managers meeting.
- Prepared budget spreadsheets for FY22/23 on employee wages, benefits, insurance, and tax revenues.
- Prepared ASCWD Spring Newsletter and accompanying postcard announcement.
- Reviewed vegetation management and removal requirements with Lahontan Water Board for a potential Fire Safe Council Community cleanup day on ASCWD property.
- Prepared a professional Bio and detailed ASCWD system description to be used as an introduction during the California Water Environment Association (CWEA) Annual Conference later this month, where I will be presenting and participating on a discussion panel.
- Continued work on a new TTSD contract that places all customers within the Districts service area under the District billing system.
- 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 zero change of account ownerships, updated four addresses for an existing customer and responded to five inquiries from title companies. Forwarded service applications to Auditors for their review and per their request.
- Processed no new construction permits and one remodel permit.

- Performed back up of office computers.
- Sent bills to CPA for mid-month and month end processing.
- Taught the O&M Staff how to send CORE data to the Cloud for monthly water meter reads and worked with staff and CORE to identify problems with a few readings.
- 9 payments on annual invoices from customers are past due totaling \$12,377.55.
- Office Manager was out on sick 3/28/22 to 4/3/22.
- Finished the 700 Form filings.
- Returned the AT&T router that was not needed.

EXHIBIT D4

ASCWD OPERATIONS REPORT WATER / WASTEWATER FOR 3-1-22 THRU 3-31-22

TO: Board of Directors DATE April 8th, 2022

FROM: Miguel Ramirez, Operations & Maintenance

Wastewater Flows: 28 Days / February 2022 normal operation throughout the month

Minimum FlowMaximum FlowAverage Flow35,000 GPD254,000 GPD101,000 GPD

Operations / Maintenance / Repairs:

- All routine water zone samples came back absent from Coliform and E-coli.
- We completed raw water samples for the State. (Sampling done quarterly throughout the year to identify any problems and to record the chemical make up of each individual source).
- We are still inspecting manholes in our Collection System to identify any future problems from infiltration and inflow.
- We Identified an electrical issue on Well 01 (AMEW #1). (Current resolution is being implemented from Placer Electric).
- I'm currently working with our State representitive on the water Sanitary Survey Inspection report that was completed on our Distribution system. (This is a vulnerability assessment, and advised minor future corrections).
- We started our annual E.A.R report. (Electronic Annual Reporting System, this is a very in-depth report that gives the State a inside look into every aspect of the entire Distribution system, from production, delivery, usage, billing and infrastructure).







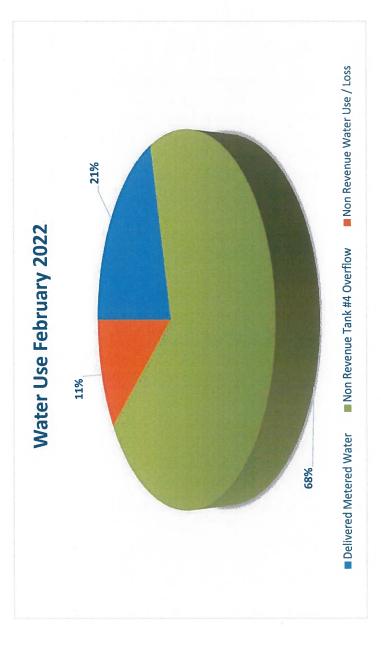
MC-4 |&|,Spring3 and AMEW #1 power.

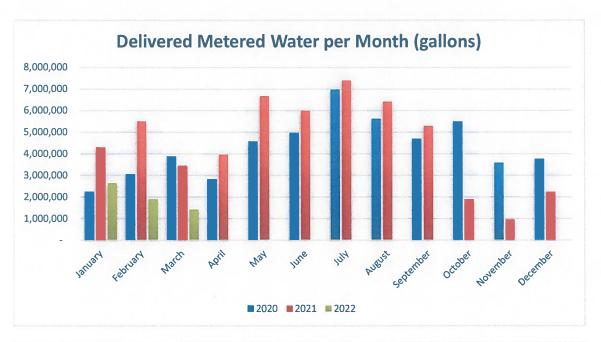
Field pictures for March 2022

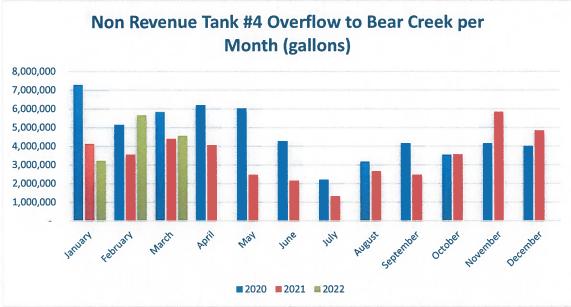


ALPINE SPRINGS COUNTY WATER DISTRICT FEBRUARY 2022 WATER REPORT

duction 6,720,537 Gallons	1,416,999 Gallons	verflow 4,553,852 Gallons	/ Loss 749,686 Gallons
Total Potable Water Production	Delivered Metered Water	Non Revenue Tank #4 Overflow	Non Revenue Water Use / Loss







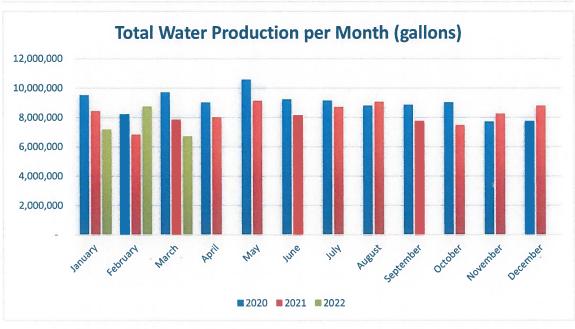


EXHIBIT D5

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

T-TSA BOARD MEETING REPORT MARCH 16, 2022

TIME: 9:00 AM

Meeting via ZOOM teleconference.

Members Present:
Blake Tresan, Truckee Sanitary District
Lane Lewis, NTPUD
Dale Cox, SVPUD
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 wasted discharge requirements for the month are being met.
- 3. An in-person meeting is scheduled for April.
- 4. A Rate Study based on the Corolla Master Sewer Plan is being considered.
- 5. Public comment questioned the \$144.6 million needed to maintain and upgrade the plant without mentioning that it will be spent over the next 25 years or that some of that money is all ready in reserve.
- 6. T-TSA lost a PERB judgement and is appealing. As this is a personnel matter I can only speak at our meeting about the information that has been made public.

Respectfully submitted,

Dave Smelser

EXHIBIT E1



AGENDA NO: E1

MEETING DATE: 04/08/2022

Staff Report

TO:

ASCWD Board of Directors

Date: April 01,2022

FROM:

Joe Mueller, General Manager

SUBJECT:

PLACER LAFCO NOMINATION FOR SPECIAL DISTRICT COMMISSIONER

BACKGROUND:

Placer Local Agency Formation Commission (LAFCO) is seeking a nomination for Special District Commissioner The nomination period for Special Districts Representative to LAFCO is for 35 days ending May 01,2022. The District may choose to nominate a candidate that is a Director of an independent special district within Placer County.

DISCUSSION:

Discuss if the ASCWD would like to submit a nomination to Placer LAFCO

FISCAL IMPACT:

No fiscal impact

ATTACHMENTS:

- 1- Placer LAFCO letter dated March 22, 2022, seeking nominations for Special District Commissioner
- 2- Government Code Section 56332

PLACER COUNTY

LOCAL AGENCY FORMATION COMMISSION

TO: Special District Selection Committee, Presiding Officer

COMMISSIONERS:

FROM: Michelle McIntyre, Executive Officer

Joshua Alpine Chair (Special District)

Placer Local Agency Formation Commission

Vacant Vice-Chair (City)

Cindy Gustafson (County)

DATE: March 22, 2022

William Kahrl (Special District) SUBJECT: Election of Special District Representative to Placer LAFCO

Nominations for Special District Commissioner

Joe Patterson (City)

Susan Rohan (Public)

Robert Weygandt

(County)

Jim Holmes (County)

ALTERNATE COMMISSIONERS:

Sean Lomen (Citv)

Jeffrey Starsky (Public)

Rick Stephens (Special District)

STAFF:

Michelle McIntyre Executive Officer

Amy Engle Commission Clerk

William Wright Legal Counsel LAFCO Regular Special District Representative Seat term will soon be ending, which requires the Special District Selection Committee to elect a representative to serve a four-year term, beginning no sooner than May 1, 2022, and ending May 1, 2026.

Pursuant to the provisions of Government Code §56332(f), LAFCO has determined that the business of the Special District Selection Committee to elect the regular Special District Representative will be conducted in writing via electronic mail. Pursuant to Government Code §56332(c)(2), if nominations are received for only one candidate by the end of the nominating period, the candidate shall be deemed appointed and the election may be cancelled.

The nomination period will be 35 days; all nominations are due in writing on or before May 1, 2022. Nominations received after that date cannot be accepted and will be returned to your District. A nominee must be a Director from an independent special district within Placer County. To be valid, all nominations must include the following:

- 1) Name and district of the nominee
- 2) Name of the nominating district
- 3) Signature of the Presiding Officer of the District's Board of Directors or the record of nomination made by majority vote at an official meeting of your District's board (Resolution or Minute Order can be attached)

Please submit a statement of qualifications (not to exceed one page) for each nominee.

> 110 Maple Street Auburn, CA 95603 (530) 889-4014

https://www.placer.ca.gov/2704/Local-Agency-Formation-Commission-LAFCO

Once the nomination period is closed, one ballot listing valid candidates and voting instructions will be sent to the Districts. Please let us know on the nomination form if you would like to receive a ballot by email or certified mail.

Ballots will be sent with the one-page statement of qualifications for each candidate.

Contact the LAFCO office at (530) 889-4097, if you have any questions

Enclosures: Election Nomination Ballot Government Code §56332

LOCAL AGENCY FORMATION COMMISSION

Special District Nomination

Special District Representative to LAFCO

Position	Nominee	e's Name	Originating	District
Signature of Presiding Officer:				
		(Original S	Signature Required)	
Note: Presiding Officer is the Cha accompanied by Meeting Minutes			nvalidates this ballo	t, unless
Printed Name of Presidir	ng Officer:			
			(Required)	
Name of Nominating Dis	trict:	Alpine Spring County	Water District	
Minutes Attached (Option	nal):	☐ Yes	□ No	
How does your district pr receive the ballot?	refer to	□Email	□Certified	d Mail

Nominations must be received by LAFCO before 5:00 pm on Monday May 2, 2022.

Return Nomination by mail to:

Placer LAFCO 110 Maple Street Auburn, CA 95603

Or

Return Nomination by email to:

LAFCO@placer.ca.gov

110 Maple Street Auburn, CA 95603 (530) 889-4014

https://www.placer.ca.gov/2704/Local-Agency-Formation-Commission-LAFCO



State of California

GOVERNMENT CODE

Section 56332

- 56332. (a) The independent special district selection committee shall consist of the presiding officer of the legislative body of each independent special district. However, if the presiding officer of an independent special district is unable to participate in a meeting or election of the independent special district selection committee, the legislative body of the district may appoint one of its members as an alternate to participate in the selection committee in the presiding officer's place. Those districts shall include districts located wholly within the county and those containing territory within the county representing 50 percent or more of the assessed value of taxable property of the district, as shown on the last equalized county assessment roll. Each member of the committee shall be entitled to one vote for each independent special district of which he or she is the presiding officer or his or her alternate as designated by the governing body. Members representing a majority of the eligible districts shall constitute a quorum.
- (b) The executive officer shall call and give written notice of all meetings of the members of the selection committee. A meeting shall be called and held under one of the following circumstances:
- (1) Whenever the executive officer anticipates that a vacancy will occur within the next 90 days among the members or alternate member representing independent special districts on the commission.
- (2) Whenever a vacancy exists among the members or alternate member representing independent special districts upon the commission.
- (3) Upon receipt of a written request by one or more members of the selection committee representing districts having 10 percent or more of the assessed value of taxable property within the county, as shown on the last equalized county assessment roll.
 - (4) Upon the adoption of a resolution of intention pursuant to Section 56332.5.
- (5) Upon receipt of a written request by one or more members of the selection committee notifying the executive officer of the need to appoint a member representing independent special districts on an oversight board pursuant to paragraph (3) of subdivision (j) of Section 34179 of the Health and Safety Code.
- (c) The selection committee shall appoint two regular members and one alternate member to the commission. The members so appointed shall be elected or appointed members of the legislative body of an independent special district residing within the county but shall not be members of the legislative body of a city or county. If one of the regular district members is absent from a commission meeting or disqualifies himself or herself from participating in a meeting, the alternate district member may

serve and vote in place of the regular district member for that meeting. Service on the commission by a regular district member shall not disqualify, or be cause for disqualification of, the member from acting on proposals affecting the special district on whose legislative body the member serves. The special district selection committee may, at the time it appoints a member or alternate, provide that the member or alternate is disqualified from voting on proposals affecting the district on whose legislative body the member serves.

- (1) The executive officer may prepare and deliver a call for nominations to each eligible district. The presiding officer, or his or her alternate as designated by the governing body, may respond in writing by the date specified in the call for nominations, which date shall be at least 30 days from the date on which the executive officer mailed the call for nominations to the eligible district.
- (2) At the end of the nominating period, if only one candidate is nominated for a vacant seat, that candidate shall be deemed appointed. This paragraph shall be operative only if the written notice of the meeting provided pursuant to subdivision (b) discloses that, if nominations are received for only one candidate by the end of the nominating period, the candidate shall be deemed appointed and the meeting may be cancelled.
- (d) If the office of a regular district member becomes vacant, the alternate member may serve and vote in place of the former regular district member until the appointment and qualification of a regular district member to fill the vacancy.
- (e) A majority of the independent special district selection committee may determine to conduct the committee's business by mail, including holding all elections by mailed ballot, pursuant to subdivision (f).
- (f) If the independent special district selection committee has determined to conduct the committee's business by mail or if the executive officer determines that a meeting of the special district selection committee is not feasible, the executive officer shall conduct the business of the committee by mail. Elections by mail shall be conducted as provided in this subdivision.
- (1) The executive officer shall prepare and deliver a call for nominations to each eligible district. The presiding officer, or his or her alternate as designated by the governing body, may respond in writing by the date specified in the call for nominations, which date shall be at least 30 days from the date on which the executive officer mailed the call for nominations to the eligible district.
- (2) At the end of the nominating period, if only one candidate is nominated for a vacant seat, that candidate shall be deemed appointed. If two or more candidates are nominated, the executive officer shall prepare and deliver one ballot and voting instructions to each eligible district. The ballot shall include the names of all nominees and the office for which each was nominated. Each presiding officer, or his or her alternate as designated by the governing body, shall return the ballot to the executive officer by the date specified in the voting instructions, which date shall be at least 30 days from the date on which the executive officer mailed the ballot to the eligible district.
- (3) The call for nominations, ballots, and voting instructions shall be delivered by certified mail to each eligible district. As an alternative to the delivery by certified

mail, the executive officer may transmit materials by electronic mail. All notices and election materials shall be addressed to the presiding officer, care of the clerk of the district.

- (4) Nominations and ballots may be returned to the executive officer by electronic mail.
- (5) Each returned nomination and ballot shall be signed by the presiding officer or his or her alternate as designated by the governing body of the eligible district.
- (6) For an election to be valid, at least a quorum of the special districts must submit valid ballots. The candidate receiving the most votes shall be elected, unless another procedure has been adopted by the selection committee. Any nomination and ballot received by the executive officer after the date specified is invalid, provided, however, that if a quorum of ballots is not received by that date, the executive officer shall extend the date to submit ballots by 60 days and notify all districts of the extension. If ballots from a quorum of the districts have not been received at the end of the 60-day extension period, the executive officer shall extend the period to return ballots for a length of time at his or her discretion until a quorum is achieved, unless another procedure has been adopted by the selection committee. The executive officer shall announce the results of the election within seven days of the date specified.
- (7) For a vote on special district representation to be valid, at least a quorum of the special districts must submit valid ballots to the executive officer by the date specified in the voting instructions, which date shall be at least 30 days from the date on which the executive officer mailed the ballot to the eligible district. If ballots from a quorum of the districts have not been received at the end of the 60-day extension period, the executive officer shall extend the period to return ballots for a length of time at his or her discretion until a quorum is achieved, unless another procedure has been adopted by the selection committee. By majority vote of those district representatives voting on the issue, the selection committee shall either accept or deny representation. The executive officer shall announce the results of the election within seven days of the date specified.
- (8) All election materials shall be retained by the executive officer for a period of at least six months after the announcement of the election results.
- (g) For purposes of this section, "executive officer" means the executive officer or designee as authorized by the commission.

(Amended by Stats. 2018, Ch. 86, Sec. 6. (AB 3254) Effective January 1, 2019.)

EXHIBIT E2



AGENDA NO: E2

MEETING DATE: 03/11/2022

Staff Report

TO:

ASCWD Board of Directors

Date: March 8, 2022

FROM:

Joe Mueller, General Manager

SUBJECT:

DISTRICT PARK POLICY AND PARK USE FEES

DISCUSSION:

The Parks, Recreation and Greenbelt Committee met on Thursday, February 17th to discuss the District's Park Policy and Park Use and Fees. During this discussion the Committee suggested the District's Park Policy and Park Use and Fees be updated as provided in the Attachments. Redlined Versions have been provided for the Board to review and to easily identify Committee recommended changes.

In general, the Committee is recommending modifications to the Introduction section of the Park Policy, to reflect the move from a past unrestricted general public use to a more restricted resident use park. In addition, the Committee recommends the following:

- Elimination of the Single User Day Pass and Family Day Pass for all but property owners listed on the property tax records along with a slight increase in fees.
- Complete elimination of the Family Week Pass.
- A slight increase in group fees for 1 to 10 persons and 11 to 25 persons.
- Creation of a Guest User Fee for pass holder guest that use the park while accompanied by the pass holder.
- Allowing the District General Manger, the discretion to make exceptions to the large group limitations on a case-by-case basis for Alpine Meadows Property owners groups or associations.

FISCAL IMPACT:

The Committee is recommending moving to restricted use which could have an adverse impact on the amount of collected Park Use Fees. The Park however is primary funded through property tax, so any loss of a portion of Park Use Fees would have a marginal budgetary impact.

RECOMMENDATION:

Staff recommends that the Board review the recommended changes proposed by the Parks, Recreation and Greenbelt Committee and provide direction to staff. Staff concurs with the Committee's recommendations and feel they are reasonable and appropriate.

Attachments:

- 1. Redlined Version of Park Policy Number 6.1.0
- 2. Redlined Version of Park Use and Fees Policy Number 6.2.0
- 3. Redlined Version of 2022 Season Park Fee Schedule

Policy Number: 6.1.0

Title:

PARK POLICY

Introduction:

An element of the Alpine Springs County Water District's mission statement is the "protection, preservation and enhancement of the urban forest setting with consideration for the property owner's continued use and enjoyment".

The District acquired the parcel of land upon which the Park is located from the United States Forest Service in 1992. Alpine Meadows property owners were assessed an annual fee of \$63.00 per parcel for 13 years for payment for the land in the exchange. Later the District accepted \$104,142.00 from Placer County in Park Dedication fees to complete the Park. As a condition of accepting the Placer County Park Dedication fees, the District wasis required to make the Park available to the general public on the same terms and conditions as it is to District customers for a period of 20 years, that term expired in 2016. The District annually establishes charges user fees for those (park users) to the residents of the District and the general public who wish to use the Park.

Ends:

In setting Park user fees annually, the District balances its need for revenues with <u>expenditures</u> its desire to open the Park to all members of the public who wish to use it. Initially, the District believed that these user fees would cover the cost of Park operations. Over time, it has become clear that the user fees which the District collects are not now and will probably never be sufficient to cover the full cost of Park operations. As a result, approximately 15 to 20 percent of the property taxes paid by Alpine Meadows property owners have subsidized the cost of Park operations. The District plans to continue subsidizing the Park by using property taxes for as long as property tax revenues are available for this purpose.

The District does not plan to actively pursue a plan to increase the number of Park users, and thus increase Park revenues, by advertising the Park outside the Alpine Meadows community. This does not preclude the possibly of advertising the Park inside the District. Although the Park is not for the exclusive use of the Alpine Meadows community, The District's primary responsibility is to preserve this precious resource for the benefit of the Alpine Meadows residents and property owners who subsidize the Park's operations.

Responsibility:

It is the responsibility of the Board of Directors, with counsel from the Park, Recreation and Greenbelt Committee to set user fees, annually, on the bases set forth above.

Policy Number 6.2.0

Title:

PARK USE AND FEES

Introduction:

This policy has been developed to establish a use and fee policy for the park.

Ends:

1. General Use:

- a. The park shall be <u>restricted to Alpine Meadows residents and members of the open to</u> the public who held an active season pass the preceding year on a pay-to-use basis.
- b. There shall be no exclusive use of the park.
- c. The park shall be open during daylight hours.
- d. All users shall adhere to the Park Rules.
- e. Use of the park is at the user's own risk. Each park user, individual, family, group, or organization, is required to sign a waiver and release form for all claims for damages, death, personal injury, or property damages against ASCWD.
- f. No music or amplifiers louder than 60 dB metered at the front gate shall be allowed.

2. Guest Use:

- a. Household guests who are staying at the home of a season pass holder may use the park at no extra cost when accompanied by a pass holder.
- a.b. Household guests who are NOT staying at the home of a season pass holder may use the park when accompanied by a pass holder subject to the payment of the established guest fee.
- b.c.Only household members may share a Season Pass. Adults from different households must purchase their own pass.
- e.d. Renters are not considered household guests and must purchase their own passes.

3. Fees (see Annual Fee Schedule):

- a. The Fee Schedule will be reviewed annually by the Park Committee and approved by the ASCWD Board of Directors.
- b. The fees will be determined based on the cost of maintaining the park.
- c. Group fees will be determined based on the size of the group.
- d. The Fee Schedule will be posted at the District Office by April of each year, announced in the spring newsletter, on the District website www.alpinesprings.org and included with the Park Use contract.

4. Group Use:

- a. Prior rReservations are required for group use and can only be made by a season pass holder.
- b. No more than two groups of 25 or fewer persons or one group of 26 or more persons shall be scheduled during any one day.
- c. A damage deposit will be required and shall be used to reimburse the District for the following work tasks, if required:
 - i. Clean up and disposal of trash.
 - ii. BBQ cleaning or repair.

- iii. Amenity repairs including, but not limited to, tables, volleyball facility, bocce ball court, grass, walkways, fencing, bathroom facilities, etc.
- d. Unused monies from the damage deposit will be refunded.
- e. No music or amplifiers louder than 60 dB metered at the front gate shall be allowed.
- f. If a reservation is cancelled less than seven days before the event, 10% of the damage deposit will be forfeited.

5. Large Group Use:

"Large Groups" consist of parties of 76 to 100 persons.

- a. Prior to June 15 and after August 1, one Large Group may be scheduled per weekend. (Saturdays or Sundays) after 3 pm.
- b. From June 15 to August 1, no Large Groups will be allowed to use the Park on weekends (Saturdays and Sundays).
- c. Large Groups may be scheduled Monday through Friday after 3:00 p.m.
- d. No Large Group shall be allowed to use the Park during the three-day weekends of Memorial Day, Labor Day or 4th of July.
- d.e. The District General Manger has the discretion to make exceptions to the above limitations on a case-by-case basis for Alpine Meadows Property owners groups or associations.
- e.f. No music or amplifiers louder than 60 Db metered at the front gate shall be allowed.
 - i. Music or amplifiers must be set up on lower lawn in the vicinity of the Bocce Ball Court.
- f.g. See the annual Fee Schedule for charges.
- g.h.In addition, a damage deposit shall be required and shall be used to reimburse the District for the following work tasks, if required:
 - i. Clean up and disposal of trash.
 - ii. BBQ cleaning or repair.
 - iii. Amenity repair including but not limited to tables, volleyball facility, bocce ball court, grass, walkways, fencing, bathroom facilities, etc.
- h.i. Unused monies from the damage deposit will be refunded.
- i.j. If a reservation is cancelled less than seven days before the event, 10% of the damage deposit will be forfeited.

6. Passes:

- a. See the Annual Fee Schedule for a list of fees.
- b. The park passes that will be made available to the general public are as follows:
 - i. Single User Day Pass (Only Available to Property Owners)
 - ii. Family Day Pass (Only Available to Property Owners)

Family Week Pass

iv.iii. Family Season Pass (one pass card)

c. A refundable deposit per card will be charged for all passes and returned upon receipt of the pass card.

Responsibility:

It is the responsibility of the General Manager to implement this policy.

PARK, RECREATION & GREENBELT COMMITTEE FEE SCHEDULE For the 20221 Season

Pass Fees:

- Single User Day Pass \$2\frac{1}{2}0.00 (Only available to Alpine Meadows Property Owners)
- Family Day Pass \$420.00(Only available to Alpine Meadows Property Owners)
- <u>Daily Guest Fee \$5.00 per Child -\$10 per Adult (Guests who are NOT staying at the home of the pass holder when accompanied by the pass holder)</u>
- Family Week Pass \$75.00
- Resident Family Season Pass \$180.00 (Property Owners and Long-term Renters)
- Nonresident Family Season Pass \$280.00 (Nonresident Passes restricted to those that held a season pass the previous year)

Resident requirements will be verified by one of the following acceptable methods with an accompanying photo ID:

- Name on ASCWD account
- Name on property tax bill
- Name on utility bill for an Alpine Meadows address
- Name on a lease of 30 days or more

A refundable deposit of \$25.00 per each pass card will be charged and returned upon receipt of the pass card. Limit of one card for each Family Season Pass.

Group Fees:

- <u>01 to -10 persons \$50.0025</u>
- 11 to 25 persons \$750.00
- 26 to 50 persons \$100.00
- 51 to 75 persons \$200.00
- 76 to 100 persons \$400.00

For groups 1 persons to 50 persons, \$250.00 damage deposit will be charged for clean-up/breakage/repairs.

For groups 51-100 persons, \$500.00 damage deposit will be charged for clean-up/breakage/repairs.

Unused monies from the damage deposit will be refunded.

This Fee Schedule for the 2011 Park Season was reviewed during the park committee meeting of the Alpine Springs County Water District Board of Directors on March 10, 2011 and there were some fee increases. No 2012 increases. No 2013 increases. No 2014 increases. 2015 rates Updated at the park committee meeting on 3/11/15; rates updated at the park committee meeting 2/11/16; no changes for 2017; no changes to 2018, group use rates amended 3/8/19

Additional fees may apply depending on group activity.

If a reservation is cancelled less than seven days before the event, 10% of the damage deposit will be forfeited.

BBQ use fee - extra \$10.00 per BBQ

EXHIBIT E3



AGENDA NO: E3

MEETING DATE: 03/11/2022

Staff Report

TO:

ASCWD Board of Directors

Date: March 07, 2022

FROM:

Joe Mueller, General Manager

SUBJECT:

DISTRICT RETIREMENT HEALTH BENEFITS

BACKGROUND:

Per District Resolution 9-2021 adopted at the September 2021 Board of Directors meeting, Alpine Springs County Water District (ASCWD) provides its employees and annuitants with health insurance benefits provided through CalPERS at no cost to the employee or annuitant at the current PERS Gold Plan. Also, at that meeting Amendment #1 to the Employee Handbook of the ASCWD clarified that, District employees that retired prior to January 1, 2022, and qualify as annuitants shall be eligible for a retiree health benefit equal to the premium for the PERS Gold plan to be used towards the payment of the premium of any CalPERS medical insurance plan in which the Retire enrolls. And that future retiree benefits will be addressed in a separate Board discussion and clarified in the Employee Handbook of the ASCWD.

The Administration and Personnel Committee meet on March 2nd to discuss and provide a recommendation to the Board on current and future retiree health benefits.

DISCUSSION:

Reference the attached Administration and Personnel Committee Report.

FISCAL IMPACT:

Implementing a tiered system of cost sharing for health insurance premiums for retirees that retire before age 62 would have a negative budgetary effect, however a manageable one due to the districts size and the likelihood of multiple staff utilizing this option.

RECOMMENDATION:

Accept the Administration and Personnel Committee recommendations and direct staff to work with BBK to prepare an amendment to the Employee Handbook of the ASCWD to reflect these changes.

Attachments:

- 1. Administration and Personnel Committee Report from the March 2nd,2022 meeting.
- 2. Page 39 of the Employee Handbook of the ASCWD

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

Administration and Personnel Committee Report

Date:
Location:

Wednesday, March 2, 2022 District Office, Board Room

270 Alpine Meadows Road

Time:

9:00 a.m.

Members:

Janice Ganong, Chair

Evan Salke, Director

Staff:

Joe Mueller, General Manager Miguel Rodriguez – Supervisor

Schied Limbad - Operator

MEETING WAS CALLED TO ORDER AT 9:00 A.M.

THERE WAS NO PUBLIC COMMENT.

ITEMS FOR COMMITTEE DISCUSSION AND ACTION.

1. Retirement health benefits for current and future employees.

- a. After a lengthy discussion with committee and staff, the Administration and Personnel Committee recommends no change to the minimum requirement of 20 years of work and age 62 to qualify for retirement with full health benefits for employees and their dependents.
- b. It is also recommended that if an employee has reached 20 years of work before reaching age 62, they may choose to retire earlier than age 62 with the provision that they will have to pay a percentage of their health premium, along with the District, in order to keep their PERS policy active until they reach age 62, when full benefits will begin.
- c. It is recommended that a tiered payment system be developed depending on the number of years an employee retires earlier than age 62. In effect, the District and employee would split the cost of self payment required for the employee to remain on PERS but in a tiered manner. For example, if an employee retired at age 58, which is 4 years early, the tiered payment system might look like this.

Four Years until age 62	Employee contribution	ASCWD contribution
First Year	80%	20%
Second Year	60%	40%
Third Year	40%	60%
Fourth Year	20%	80%
Age 62	0%	100%

d. It is recommended that language in the Employee Handbook be revised to reflect the changes.

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

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

ITEMS FOR COMMITTEE DISCUSSION AND ACTION CONTINUED:

2. Salary pay step system to conform with ASCWD Salary Schedule.

- a. The A & P Committee recommends using an annual Defined Performance Evaluation rather than a Step System as a way to determine the employee's percentage salary increase each year. This increase is in addition to annual COLA increases as well as Certification increases which are 5% per Certification.
- b. As an example only, using a Defined Performance Evaluation an employee who Meets Expectations could annually generate a 2% salary increase, an employee who Exceeds Expectations could receive a 3.5% increase, and an employee who Did Not Meet Expectations could receive no salary increase. Several local agencies, TTSA and the Town of Truckee, use this merit based system as a way to provide a clear salary schedule as well as motivating performance.
- c. It is recommended that the General Manager develop a merit based salary schedule to present to the Board for approval.

3. Member's Comments.

- a. Director Ganong asked if there was any more information about the Municipal Water System in Olympic Valley. Joe explained that David Stepner would attend our Board meeting via Zoom and that they were also talking to independent contractors to meet their needs.
- b. Director Ganong asked if anyone had information about the proposed Addendum To The Final EIR and EIS for the Base to Base Gondola that Palisades Tahoe is requesting at the Placer County Planning Commission Meeting on March 10, 2022 in Auburn. No one had any information. Heather Beckman is the contact for this project and can be reached at 530 388-6484 or https://doi.org/10.1007/journal.org/

The next A & P meeting to review Goals and Objectives for the Board and General Manager will be scheduled in late April or early May to align with the fourth quarter review of Goals and Objectives.

The meeting was adjourned at 11:05 a.m.

B	y:
	Janice Ganong, Committee Chair
	March 2, 2022

employee is eligible for retirement. The retirement benefit will be in accordance with CalPERS calculations. In general the yearly retirement benefit will be determined by taking the number of years, or portion of a year, multiplied by 2%, multiplied by the average of the three highest year's salary.

Post Retirement Medical Insurance Plan (California Public Employees' Retirement System Health Insurance)

Pers Choice The District adopted Resolution 27-88 which provides that the District will pay the full cost of the Pers Choice health plan available thru the CalPERS health plan. The District will pay the cost for the eligible retiree and his/her dependents, if any subject to CalPERS health plan rules. Retirement age for this post retirement benefit is age 62 and an employee must have completed 20 years of employment with the District.

If, however, the retiree leaves the CalPERS health plan entirely and becomes covered under a different plan (e.g., through a spouse, Medicare or a health insurance exchange) the District will not continue to pay for the benefit and the benefit will be considered canceled.

Holidays

The following holidays are observed by the District, and all regular employees normally scheduled to work more than twenty (20) hours per workweek will be given these days off with pay.

New Year's Day

Presidents' Birthday

Memorial Day

Independence Day

Labor Day

Veteran's Day

Thanksgiving Day

Friday following Thanksgiving

Christmas Eve

Christmas Day

Employee's Birthday

When a District-observed holiday falls on Sunday, the following Monday will be observed as the holiday. Any holiday falling on Saturday will be observed on the preceding Friday.

EXHIBIT E4



AGENDA NO: E4

MEETING DATE: 03/11/2022

Staff Report

TO:

ASCWD Board of Directors

Date: March 07, 2022

FROM:

Joe Mueller, General Manager

SUBJECT:

EMPLOYEE ANNUAL MERIT OR STEP SALARY INCREASE

BACKGROUND:

The ASCWD is required to keep, approve, and make available upon request an up-to-date Employee Salary Schedule. This schedule is updated and approved by the board annually as part of the District COLA increases that take effect July 1st of each year. BBK has suggest that the district may also want to look at developing defined salary steps for each position and/or better define advance through the range.

DISCUSSION:

Reference the attached Administration and Personnel Committee Report.

FISCAL IMPACT:

No Fiscal Impact, Salary and Benefits are currently established by budget. Action only helps to clarify procedures.

RECOMMENDATION:

Accept the Administration and Personnel Committee recommendations and direct staff to work with BBK to prepare an amendment to the Employee Handbook of the ASCWD to reflect these changes.

Attachments:

- 1. Administration and Personnel Committee Report from the March 2nd,2022 meeting.
- 2. Page 51 and 52 of the Employee Handbook of the ASCWD

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

Administration and Personnel Committee Report

Date:
Location:

Wednesday, March 2, 2022 District Office, Board Room

270 Alpine Meadows Road

Time:

9:00 a.m.

Members:

Janice Ganong, Chair

Evan Salke, Director

Staff:

Joe Mueller, General Manager

 $Miguel\ Rodriguez-Supervisor$

Schied Limbad - Operator

MEETING WAS CALLED TO ORDER AT 9:00 A.M.

THERE WAS NO PUBLIC COMMENT.

ITEMS FOR COMMITTEE DISCUSSION AND ACTION.

1. Retirement health benefits for current and future employees.

- a. After a lengthy discussion with committee and staff, the Administration and Personnel Committee recommends no change to the minimum requirement of 20 years of work and age 62 to qualify for retirement with full health benefits for employees and their dependents.
- b. It is also recommended that if an employee has reached 20 years of work before reaching age 62, they may choose to retire earlier than age 62 with the provision that they will have to pay a percentage of their health premium, along with the District, in order to keep their PERS policy active until they reach age 62, when full benefits will begin.
- c. It is recommended that a tiered payment system be developed depending on the number of years an employee retires earlier than age 62. In effect, the District and employee would split the cost of self payment required for the employee to remain on PERS but in a tiered manner. For example, if an employee retired at age 58, which is 4 years early, the tiered payment system might look like this.

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Age 62	0%	100%

d. It is recommended that language in the Employee Handbook be revised to reflect the changes.

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

ITEMS FOR COMMITTEE DISCUSSION AND ACTION CONTINUED:

2. Salary pay step system to conform with ASCWD Salary Schedule.

- a. The A & P Committee recommends using an annual Defined Performance Evaluation rather than a Step System as a way to determine the employee's percentage salary increase each year. This increase is in addition to annual COLA increases as well as Certification increases which are 5% per Certification.
- b. As an example only, using a Defined Performance Evaluation an employee who Meets Expectations could annually generate a 2% salary increase, an employee who Exceeds Expectations could receive a 3.5% increase, and an employee who Did Not Meet Expectations could receive no salary increase. Several local agencies, TTSA and the Town of Truckee, use this merit based system as a way to provide a clear salary schedule as well as motivating performance.
- c. It is recommended that the General Manager develop a merit based salary schedule to present to the Board for approval.

3. Member's Comments.

- a. Director Ganong asked if there was any more information about the Municipal Water System in Olympic Valley. Joe explained that David Stepner would attend our Board meeting via Zoom and that they were also talking to independent contractors to meet their needs.
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The next A & P meeting to review Goals and Objectives for the Board and General Manager will be scheduled in late April or early May to align with the fourth quarter review of Goals and Objectives.

The meeting was adjourned at 11:05 a.m.

By:	
Janice Ganong, Committee Chair	
March 2, 2022	

CHAPTER 7: PERFORMANCE EVALUATION AND PROMOTION

Performance Policy and Standards

Alpine Springs County Water District maintains a policy of evaluating the job performance of its employees as a means of measuring the efficiency and effectiveness of its operations, providing employees with meaningful information about their work, and to aid the District in making personnel decisions related to such areas as training, merit pay increases, promotion, job assignments, retention and long range planning of our operations. The process of evaluating employees is intended to be participatory in nature, involving the employee's input as much as the rating supervisor, thereby helping employees to develop and contribute ideas to the betterment of the District.

Among the factors evaluated during formal performance reviews are the employee's quality and quantity of work, work habits, interpersonal relations, adaptability to job conditions and results achieved. Each employee is to be given an opportunity to meet with the evaluating supervisor to openly and candidly discuss the evaluation before it is finalized, whereupon the employee will be given a copy of the completed form.

Performance Evaluation Guidelines and Procedures

Frequency and Distribution of Reports

Written employee performance evaluation reports shall be prepared by the appropriate supervisor for introductory employees at the end of the introductory period. For regular full-time and regular part-time employees, a written report shall be submitted within ten (10) calendar days prior to the salary anniversary date each year. In addition, an evaluation report may be prepared at any time at the discretion of the employee's supervisor when it is deemed to be necessary and appropriate. The failure to timely complete an annual performance evaluation shall not entitle an employee to any increase in pay for meritorious service.

Reports shall be prepared with a copy given to the employee and the original forwarded to the General Manager for review, comment and retention in the employee's personnel file.

Review with Employee

Each performance evaluation shall be thoroughly discussed with the employee to point out areas of successful performance and areas that need improvement or are unacceptable. Employees shall also be encouraged to comment about their work performance, either in a written statement attached to the report or verbally. The

employee shall sign the performance report to acknowledge awareness of its contents and discussion of the report with the evaluator. The employee's signature does not necessarily mean that the employee fully agrees with the contents of the reports and the employee may so state before signing.

Promotion Policy

The District makes all employment decisions (including initial hire, promotion, and job assignments) based on merit, suitability for position, and the operational needs of the District. The District will promote to vacant or new higher level positions from within the District organization only when qualified employees are available, deemed suitable in all respects, and where it is determined to be in the best interests of the District to do so.

EXHIBIT E5



AGENDA NO: E5

MEETING DATE: 03/11/2022

Staff Report

TO:

ASCWD Board of Directors

Date: March 07, 2022

FROM:

Joe Mueller, General Manager

SUBJECT:

PARK FUND BUDGETING FOR FISCAL YEAR 22/23

DISCUSSION:

Discuss the Auditors suggestion, elimination of the Park Fund in the FY 22/23 Budget and account for all Park revenues and expenses under the General Fund. This suggestion was made with the idea it could help with the occasional confusion of the Park Fund showing in the red and the question of where the makeup funds are coming from. It would however make a per park expenditure evaluation a little more complicated.

FISCAL IMPACT:

No Fiscal Impact, the action would only entail a procedural change.

RECOMMENDATION:

Agendized on the Budget and Finance Committee Meeting scheduled to take place on March 10, 2022, any recommendation from that meeting will be discussed.

EXHIBIT E6



AGENDA NO: E6

MEETING DATE: 04/08/2022

Staff Report

TO:

ASCWD Board of Directors

Date: April 01,2022

FROM:

Joe Mueller, General Manager

SUBJECT:

Spring 2022 ASCWD Newsletter

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

DISCUSSION

This year's spring newsletter is almost four pages if printed front and back. Additional detail will be added to the Community Park Update dependent on the outcome of item **E2**) DISTRICT PARK POLICY AND PARK USE FEES on the Board Agenda. Dates will be added to the 2022 Chipping Schedule as soon as they are available from NTFPD, if not available before publishing date, it will be noted how and where these dates can be obtained.

As a result of the size, being environmentally and fiscally conscious as to the use of resources the newsletter will once again be provided paperless as an electronic newsletter. A postcard announcement that alerts the community that the newsletter is now paperless and available on the District's website will be mailed to all customers, as well as listing the topics covered in the Spring 2022 edition (announcement included as Attachment 2). Staff is cognizant that not all residents have internet access, are internet savvy, or that some may still prefer a hard copy. As such, hard copies of the newsletter are available at the District office for pick-up, or community members may call or e-mail to request a hard copy be mailed to them.

The newsletter will be posted on our website, on the announcement board at the park, and with hard copies available for pickup at the District office.

Attachments:

- 1- Spring 2022 ASCWD Newsletter
- 2- Spring 2022 ASCWD Newsletter Postcard Announcement

Direct from the District

Alpine Springs County Water District Community Newsletter

In This Issue

General Manager's Message

Community Communications and Outreach

ASCWD Committees - Are you Interested in Volunteering and Serving Your Community and What Are They All About?

Alpine Springs Community Park Update - What's the Buzz All About?

Be Bear Aware

Alpine Meadows - Let's Team Up To Clean Up!

2022 Annual Chipping Project

Billing Information - Please Update!

ASCWD General Information

Alpine Springs County Water District (ASCWD)

270 Alpine Meadows Road

Alpine Meadows CA 96146

Ph: (530) 583-2342 (800) 244=2342 (CA/NV)

Fax: (530) 583-0228

info@alpinesprings.org www.alpinesprings.org

After Hours Emergency Contact Telephone #:

(866) 696-9608



General Manager's Message

Hello Alpine Springs County Water District community and customers. Happy spring! Your Board and team at ASCWD have a lot of updates to share with you about upcoming events and happenings at the District. We hope you find this edition of the District newsletter helpful and informative:

TTSD Negotiations:

Tahoe Truckee Sierra Disposal (TTSD) has the franchise agreement with Placer County to provide trash service throughout the County. ASCWD is one of three utility districts under that agreement allowed to negotiate directly with TTSD as a group for trash services. As a District working directly with

General Manager's Message, Cont.

TTSD Negotiations Continued:

TTSD we are working to update our 30 plus year old contract with the goals of controlling escalating cost increases, providing consistency among our customer base and the other utility districts, improving or expanding green waste collections and bringing the contact terms in alignment with



ASCWD policies. Once finalized, a new contract will be brought forward to the Board for approval.

ASCWD Staffing and Workforce Housing:

The COVID-19 pandemic created many unexpected consequences, including placing additional stress on an already challenging housing market. As people began making lifestyle choices that included remote work locations and alternative work schedules, we saw a rapid increase to the cost of housing nationwide. The Tahoe region and ASCWD service area particularly are among the areas most challenged with the lack of affordable workforce housing. Consequently, this is very troublesome for utility districts charged with the responsibility of safeguarding the water resources of the area. Operation staff must live locally, within a reasonable response time, to be able to respond to calls 24-hours per day to ensure the safety and reliability of the system. Today's housing market has made attracting and retaining operations staff extremely challenging. We are seeing seasoned staff leaving the area altogether for more affordable locations. Working in partnership with the surrounding public services agencies, we continue to seek out and explore new ideas to retain our workforce.

Community Park Changes:

Have you heard the buzz? There are changes coming this season to the District's community park. The District will begin the process of converting the park use to Alpine Meadows residents and property owners only. Park season passes will be limited to residents, property owners and those outside our community that held a season pass the previous year - day and week pass will no longer be available. Why is the District doing this you ask? The Board and District wanted to acknowledge and recognize the financial commitment that Alpine Meadows property owners pay via current taxes to support and maintain the District park. The park open space and its amenities should be managed and protected to provide this area as a peaceful, community treasure for residents to enjoy.

General Manager's Message, Cont.

Master Plan Update:

Progress on the District's Master Plan update is progressing nicely. The Master Plan update will identify the District's critical infrastructure needs and provide a roadmap and pathway to ensure we are adequately preparing for funding those critical needs. For more information on the master plan update please watch future board agenda's.

Rate Study:

To ensure we are adequately preparing for our funding needs, the District will be undergoing a rate study, upon completion of the Master Plan update. We recognize that the timing of this study will be important, as will community engagement, and that increases in rates are difficult during these times of skyrocketing costs! Please watch upcoming Board agenda's for discussions related to the future rate study.

Save the Date - Coffee and Conversation with the GM on May 27th:

The pandemic appears to be settling down and things are slowly returning back to normal. Facemasks, while recommended, are no longer required in buildings and our Board is back to meeting in person. Having started as your General Manager a year ago, during a peak period with the pandemic, I have not had an opportunity to meet with many community members. District offices are now fully open and I would like to invite you to join me for morning Coffee and snacks, at the District office on Friday, May 27th from 8 am - 10 am. This is an opportunity for me to get

to know some of our residents but also for you to ask questions or just get to know your District staff better. We do hope you will stop by, say hi and introduce yourself. I hope you will join me on May 27th and please feel free to contact me anytime at joe@alpinesprings.org or on my cell at 916-826-3912.

COFFEE & CONVERSATION











Community Communications and

Outreach

As we work towards enhancing our community communication efforts, we would like to announce District e-notifications. If you are interested in receiving e-mail blast notifications about everything that is happening within the community, including meeting dates and agendas and upcoming events such as the opening of our



community park and fire mitigation chipping program, please e-mail us at info@alpinesprings.org simply asking to be added to our email notification system. We look forward to sharing District news with you throughout the year!

Continue to watch the District's website as we continuously expand content with new information.

ASCWD Committees - Are You Interested In Volunteering and Serving Your

Community?

Did you know that ASCWD has four Board established committees that are comprised of Board members and/or community

volunteers -- all working on your behalf. We would like to thank all of our committee members and volunteers for their participation and service to the community - if you are interested in learning

more about volunteering on one of our committees please reach out to our General Manager Joe Mueller to discuss opportunities!

Want to know more -- Please see below for information about each of our committees.

What Are ASCWD Committees All About?



Budget & Finance Committee

The Budget and Finance Committee works in close liaison with the District CPA and Board Treasurer to maintain prudent and efficient financial controls relating to district operations and long-range capital planning. The committee works to maintain adequate operational and long-range liquidity. The Committee also evaluates drafts of the annual budget, to help make sensible recommendations to the Board of Directors as well as evaluates the annual audit from an independent CPA firm.



Administration & Personnel Committee

The Administration and Personnel Committee is responsible for recommending policy to the District Board in the areas of administration (contracts, rules, procedures, responsibilities, etc.) and personnel (wages and salaries, employee relations, etc.). The Committee is comprised of two Board members and the General Manager and meets to discuss, evaluate, draft, edit or revise policy within the responsibility areas.



Long Range Planning Committee

The Long Range Planning Committee is responsible for recommending policy to the Board regarding the development of the Strategic Long Range Plan and its maintenance in the areas of water resources, sewer systems and watershed maintenance as it pertains to the District's infrastructure and assets.

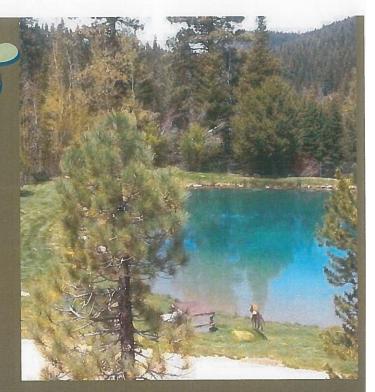


Park, Recreation and Greenbelt Committee

This Committee is responsible for recommending policy to the Board regarding Park and Recreation, including state of the park, use and fee policy, annual fee schedule, park amenities policy and operational policy, including level of maintenance. In addition, the Committee recommends greenbelt policy to continue conservation of the undeveloped lands, and provide the appropriate monitoring of greenbelt lands by providing defensible fire safe space.

Alpine Springs Community Park Update - What's The Buzz All About?

Our community park is opening soon - watch for an opening announcement from the District. We are enjoying the spring and looking forward to summer where you can enjoy our beautiful community space.



UPDATED WITH NEW RATES AND POLICIES DETERMINED BY BOARD ON 4-8-22

Be Bear Aware



Remember, bear boxes are required for rental units.

The most important way to minimize human-bear conflicts is to keep garbage away from bears.

Unsecured residential garbage bins attract bears and once a bear gets a taste of human garbage – it will routinely return to the area in search of food.

This is why the Board passed Ordinance No. 4-2019 (available on the District's webpage at www.alpinesprings.org) which requires all long-term and vacation homes to install bear boxes. In addition, the District strongly encourages all homeowners to install individual bear boxes at their



residences to help reduce the chance of a bear encounter - this helps to keep our bears and our community safe!

If you have any questions regarding bear boxes, you may contact TTSD at 530-583-0148 or visit www.wastel0l.com

Alpine Meadows - Let's Team Up to Clean Up!

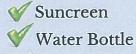
Alpine Meadows CleanUp Day -- Save the Date Date June 25, 2022 from 8:30 a.m. to 12:30 p.m.

The Fire Safe Council is hosting the annual Alpine Meadows Cleanup Day and we invite you to join us in cleaning up our community!

Location is currently being finalized but last year's event was wonderfully successful - we

look forward to another productive day.

Please remember to bring or wear the following:







Reminder: Let Your Home Owners Insurance Carrier Know That Alpine Meadows Is A Firewise Community - It Could Reduce Your Premium!

Look for the red sign hanging near the bottom of the hill as your reminder to join us. Questions? Please contact: tahoedrg@mac.com





2022 Annual Chipping Project

Chipping services will follow the same procedure as it has for the past several years. You can contact either North Tahoe Fire Protection District at 530-583-6913 extension 622 or visit www.ntfire.net or www.alpinesprings.org to sign up for free chipping service. North Tahoe Fire Protection District needs to receive requests for this FREE chipping service - a request form can be completed at www.netfire.net.

Once the request is received, we will add your property to our list and provide the chipping service in accordance with the chipping schedule.

Please note the following:

- The Chipping Crew is also a Fire Crew and can be deployed by District Fire Chiefs to fires in the area, or sent on assignments to out of area fires. This may delay the rotation.
- Please submit all chipping requests prior to the dates that the crew is scheduled to be in your area. Requests received the same week that the crew is scheduled to be in your neighborhood may not be chipped that week.
- This is a curbside chipping program all piles need to be placed at the edge of the street with the cut end of the vegetation facing towards the street.
 - · Vegetation cannot exceed 6 inches in diameter
 - Pile should not exceed 30 feet in length, 6 feet in height, and 6 feet in width
 - · Pile cannot contain pine cones, stumps, lumber or residential waste
- Chips will be left onsite to be spread around the property for landscaping or erosion control.
- Chips cannot be located within 5 feet of any structure or combustible attachment.
- Spread the chips to a maximum depth of 3" to create mulch areas.
- Use noncombustible areas (dirt/rock/irrigated lawns) to break up large areas of chips.
- In order to make sure your pile will be chipped in accordance with the 2021 chipping schedule, please submit your request one week in advance of the chipping schedule.

2022 Chipping Schedule: Alpine Meadows WAITING ON DATES

Reminder: The Chipping crew will attempt to chip any remaining pile in any neighborhood during the week of xxxxxx The last day to make a request for the 2022 chipping season is xxxxx

DACE 0

Billing Information - Please Update!

Bills are coming out July 1st - make sure the District has your correct billing address. The District will not be responsible for any mail that comes back as undeliverable and you will incur a 10% penalty if payment is not received by the due date of July 31st. There is a grace period until August 14th before penalties go out. ASCWD also has a payment plan, but you need to set up a payment plan with the District no later than August 14, 2021 with your first payment. If you would like the District to add you to the list of homeowners who receive their bill by email in addition to USPS, contact Pam Zinn at (530) 583-2342 x3 between the hours of 9 a.m. to 3 p.m. prior to the end of June or send an email to info@alpinesprings.org. Also, please keep your email address up to date. Thank you!

ASCWD General Information:



Board Meetings

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

Friday, May 13th, at 9:00 a.m.

Friday, June 10th, at 9:00 a.m.

Friday, July 8th, at 9:00 a.m.

Friday, August 12th, at 9:00 a.m.

Friday, September 9th, at 9:00 a.m.

Board Of Directors

Janice Ganong

Evan Salke

Dave Smelser

Christine York

District Staff

Joe Mueller, General Manager

Pam Zinn, Office Manager

Miguel Ramirez, Operations & Maintenance Supervisor









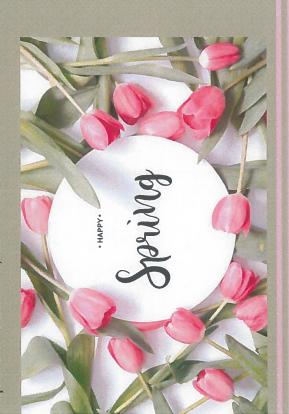
ASCWD SPRING/SUMMER NEWSLETTER IS NOW AVAILABLE ON THE DISTRICT WEBSITE!

INFORMATION AND UPDATES REGARDING THE COMMUNITY PARK, COMMUNITY CLEAN-UP, CHIPPING PROGRAM, ASCWD COMMITTEES AND UPCOMING COFFEE AND CONVERSATION WITH YOUR GENERAL MANAGER!

HAPPY SPRING FROM
THE ALPINE SPRINGS
COUNTY WATER
DISTRICT TEAM!

ALPINE SPRINGS COUNTY WATER DISTRICT

270 Alpine Meadows Road Alpine Meadows, CA 96146



First Class Mail
US Postage
Paid
Sierra Mail

EXHIBIT F1

Alpine Springs County Water Budget and Finance Committee Report Thursday, March 10, 2022 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:Pam Zinn, Office Manager

Guests: None

Items discussed and recommendations to board:

1. PUBLIC COMMENT

a. No public comment.

2. ITEMS FOR COMMITTEE DISCUSSION AND RECOMMENDED ACTION

a. February 2022 Monthly Financial Reports

i. The committee recommends approving February 2022 financials.

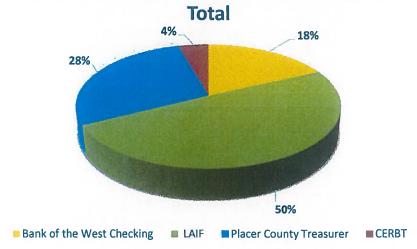
b. Treasurer's Report

- i. The committee reviewed the treasurer's report noting cash position improvement over last year.
- c. Park Fund
 - i. After lengthy discussion the committee recommends making no changes to the reporting for the park in our audit other than asking the auditors to perhaps make a note in their report on how the park is funded.
- d. Unbudgeted Expenses
 - i. The Farr Construction invoice for the tank replacement has been adjusted downward to \$46105. The invoice reflects other items that do not belong on it so basically we are asking for Farr to clean up the invoice. Joe will talk to Farr to get a clean invoice so we can pay the \$46105 and conclude our contract with them.
- 3. MEMBERS' COMMENTS
 - a. There were no member's comments.
- 4. CORRESPONDENCE
 - a. There was no correspondence.
- 5. Adjournment
 - a. The committee adjourned at 10:25 a.m.
- NEXT MEETING
 - a. Next B&F meeting: Thursday, April 7, 2022 9:30 a.m.

ALPINE SPRINGS COUNTY WATER DISTRICT MARCH 2022 TREASURERS REPORT FY 21/22

	Account Balance	Report Date	Interest
Bank of the West Checking	\$ 226,614	4/1/2022	0.00%
LAIF	\$ 624,039	4/1/2022	0.278%
Placer County Treasurer	\$ 354,694	2/28/2022	0.131%
CERBT	\$ 54,950	4/1/2022	-0.670%
	\$ 1,260,298		

Cash and Investments as a Percentage of



Total Cash and Investments By Month

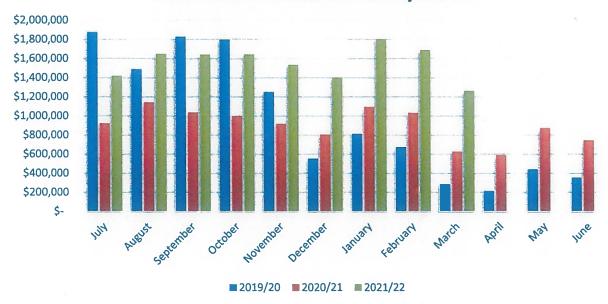


EXHIBIT F2

ALPINE SPRINGS COUNTY WATER DISTRICT PARK RECREATION AND GREENBELT COMMITTEE REPORT

Date:

Thursday, February 17, 2022

Location:

District Office, Board Room

270 Alpine Meadows Road

Time:

3:00 pm

Members:

Christine York, District Director, Chair

Jan Ganong, District Director

Joe Mueller, General Manager

Don Fulda, Member

Ursula Hirsbrunner, Member

Lisa Peck, Member

Absent:

Ingrid Bourke, Michael Cadra

Guests:

Felicia Cole (on Zoom), Andrew Pitcairn, Miguel Ramirez, Scheid Limbird

Meeting was called to order at 3:05 pm.

1. PARK POLICIES

a. modify 6.2.0 5 as reflected on revised policy

i. keeps large group policies in place but gives GM discretion to approve special events like an HOA picnic

2. PARK RATES FOR 2022

a. Recommend changes to Pass Fee Structure, please see updated rates

b. After an extensive discussion, we recommend limiting the park to AM residents

i. we recommend allowing previous non-resident pass holders to still be allowed to buy a pass at a non-resident rate for this summer and see how it goes

1. there was considerable discussion on this issue with about half the committee in favor of limiting it to just residents and the other half wanting to allow non-residents to buy season passes at a higher rate

2. we discussed how to define residents and we settled upon property tax payers and long-term renters as defined by 31 days or more

3. part of the challenge is we have no data on how many non-resident passes we sold last year so this would be a chance to better understand who's using the park and when

a. staff will try and get more complete applications with a local address

b. we recommend some headcounts throughout the summer as well

c. Recommend eliminating day and week passes for non-residents and adding a daily guest of pass holder fee instead

d. Recommend limiting group events to just pass holders and modifying rates as indicated

3. PARK APPLICATION

a. recommend to edit in line with agreed upon changes

4. PARK AMENITIES

a. Landscaping

i. Don and Betty Fulda will assess the current state of the vegetation to see what is growing and what should be added or supplemented

ii. the \$250 budgeted for landscaping is adequate

- b. Beach Sand
- c. Tennis Courts
 - i. routine maintenance will be done in the spring
- d. Other
 - i. drinking fountain needs to be updated
- e. taking steps to achieve ADA compliance

5. EASTER EGG HUNT —Saturday April 16, 10 am sharp

- a. Committee liked the idea of bringing this popular event back for residents
- b. Christine will look into ordering toys for the hunt
- c. we need someone to dress as the bunny

6. FLOWER WALK—Date TBD, 9 am in ASCWD parking lot

- a. this was well attended last year
- b. Michael Graf will lead this event. Location TBD
- c. an email blast will be sent out prior to the event to generate more publicity
- d. a sign will be placed on the main road on the Friday before to inform the community

7. GEOLOGY AND/OR NATURE PRESENTATION

a. will revisit next year

8. MEMBERS' COMMENTS

a. There were no comments at this time

9. CORRESPONDENCE TO THE COMMITTEE

a. none

The Committee will schedule its next meeting to discuss the greenbelt for some time in April.

The meeting was adjourned at 5:45 pm.

By: Christine York, Committee Chair

Date: March 9, 2022

EXHIBIT F4

ALPINE SPRINGS COUNTY WATER DISTRICT

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

Administration and Personnel Committee Report

Date:

Wednesday, March 2, 2022 District Office, Board Room

270 Alpine Meadows Road

Time:

9:00 a.m.

Members:

Location:

Janice Ganong, Chair

Evan Salke, Director Joe Mueller, General Manager

Staff:

Miguel Rodriguez - Supervisor

Schied Limbad - Operator

MEETING WAS CALLED TO ORDER AT 9:00 A.M.

THERE WAS NO PUBLIC COMMENT.

ITEMS FOR COMMITTEE DISCUSSION AND ACTION.

1. Retirement health benefits for current and future employees.

- a. After a lengthy discussion with committee and staff, the Administration and Personnel Committee recommends no change to the minimum requirement of 20 years of work and age 62 to qualify for retirement with full health benefits for employees and their dependents.
- b. It is also recommended that if an employee has reached 20 years of work before reaching age 62, they may choose to retire earlier than age 62 with the provision that they will have to pay a percentage of their health premium, along with the District, in order to keep their PERS policy active until they reach age 62, when full benefits will begin.
- c. It is recommended that a tiered payment system be developed depending on the number of years an employee retires earlier than age 62. In effect, the District and employee would split the cost of self payment required for the employee to remain on PERS but in a tiered manner. For example, if an employee retired at age 58, which is 4 years early, the tiered payment system might look like this.

Four Years until age 62	Employee contribution	ASCWD contribution
First Year	80%	20%
Second Year	60%	40%
Third Year	40%	60%
Fourth Year	20%	80%
Age 62	0%	100%

d. It is recommended that language in the Employee Handbook be revised to reflect the changes.

ALPINE SPRINGS COUNTY WATER DISTRICT

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

ITEMS FOR COMMITTEE DISCUSSION AND ACTION CONTINUED:

2. Salary pay step system to conform with ASCWD Salary Schedule.

- a. The A & P Committee recommends using an annual Defined Performance Evaluation rather than a Step System as a way to determine the employee's percentage salary increase each year. This increase is in addition to annual COLA increases as well as Certification increases which are 5% per Certification.
- b. As an example only, using a Defined Performance Evaluation an employee who Meets Expectations could annually generate a 2% salary increase, an employee who Exceeds Expectations could receive a 3.5% increase, and an employee who Did Not Meet Expectations could receive no salary increase. Several local agencies, TTSA and the Town of Truckee, use this merit based system as a way to provide a clear salary schedule as well as motivating performance.
- c. It is recommended that the General Manager develop a merit based salary schedule to present to the Board for approval.

3. Member's Comments.

- a. Director Ganong asked if there was any more information about the Municipal Water System in Olympic Valley. Joe explained that David Stepner would attend our Board meeting via Zoom and that they were also talking to independent contractors to meet their needs.
- b. Director Ganong asked if anyone had information about the proposed Addendum To The Final EIR and EIS for the Base to Base Gondola that Palisades Tahoe is requesting at the Placer County Planning Commission Meeting on March 10, 2022 in Auburn. No one had any information. Heather Beckman is the contact for this project and can be reached at 530 388-6484 or hbeckman@placer.ca.gov.

The next A & P meeting to review Goals and Objectives for the Board and General Manager will be scheduled in late April or early May to align with the fourth quarter review of Goals and Objectives.

The meeting was adjourned at 11:05 a.m.	
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By:	
Janice Ganong,	Committee Chair
March 2, 2022	