
ALPINE SPRINGS COUNTY WATER DISTRICT

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

PUBLIC NOTICE

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

Date: Friday April 14th, 2023
Location: District Office, Board Room
270 Alpine Meadows Road
Alpine Meadows, CA 96146
Time: 10:00 a.m. Closed session directly before from 9:00 a.m. to 10:00 a.m.

AGENDA

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

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

Meetings are held in person in the ASCWD boardroom at 270 Alpine Meadows Rd. and are open to the general public. Public comment is accepted by the board only in the following ways, in person at 270 Alpine Meadows Rd., Alpine Meadows, CA, in writing submitted to the Board Secretary by email to info@alpinesprings.org, or by mail before Tuesday April 11th at 9:00 a.m.

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

ZOOM: At the specified time, 10:00 a.m., connect to ZOOM. Mtg. ID : 844 7476 8911; passcode: 214554; Times listed are approximate.

Join Zoom Meeting

<https://us06web.zoom.us/j/84474768911?pwd=YmlacTRNSHZpVk5hOTBSRUV6UFVGT09>

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

B. PUBLIC COMMENT

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

C. APPROVAL OF MINUTES

C1) MARCH REGULAR BOARD MEETING

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

ALPINE SPRINGS COUNTY WATER DISTRICT

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

The Board shall review and vote to approve the minutes of the Regular Board meeting of February 16th, 2023.

D. DEPARTMENT REPORTS

D1) FINANCIAL REPORT

Mike Dobrowski, CPA, shall discuss the March 2023 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 monthly and quarterly (reports) expenditures.

D2) FIRE DEPARTMENT REPORT

Chief Leighton, or his designee, shall report on the activities of North Tahoe Fire Protection District, with special regard to those which impact Alpine Meadows, including March 2023 dispatch report and the staffing of the Alpine Meadows Fire Station 56.

D3) GENERAL MANAGER'S REPORT

Joe Mueller, the General Manager, shall report on his activities during the month of March 2023.

D4) OPERATION & MAINTENANCE DEPARTMENT REPORT

The Operations Staff shall report on issues regarding water, sewer, parks, garbage, and other services provided by the district. Staff shall comment on and answer questions regarding the March 2023 Water/Sewer Report.

D5) TTSA REPORT

The Regular Meeting for March 15th, 2023, report was handed out at the February meeting. The next meeting is April 19th and the report will be submitted with the May agenda.

E. COMMITTEE REPORTS

E1) BUDGET & FINANCE COMMITTEE (PRESIDENT GRANT)

Met April 13th, the previous month March 9th, 2023, B&F report is attached.

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

Met March 30, 2023, report is attached.

E3) LONG RANGE PLANNING COMMITTEE (DIRECTOR SMELSER)

No Meeting

E4) ADMINISTRATION & PERSONNEL COMMITTEE (DIRECTOR GANONG)

Met March 29th, 2023, report is attached.

F. BUSINESS ITEMS FOR BOARD DISCUSSION & ACTION

F1) FIRST AMENDMENT TO AGREEMENT FOR FIRE PROTECTION, EMERGENCY MEDICAL AND RELATED SERVICES BY THE NORTH TAHOE FIRE PROTECTION DISTRICT TO THE ALPINE SPRINGS COUNTY WATER DISTRICT

F2) RESOLUTION #1-2023 REQUESTING COLLECTION BY PLACER COUNTY FOR UNPAID ACCOUNTS ON TAX ROLL

Consider for approval Resolution #1-2023 requesting the County of Placer collect on the County tax rolls ASCWD delinquent charges, fees, and assessments.

F3) RESOLUTION #2-2023 ANNUAL ADOPTION OF THE DISTRICT INVESTMENT POLICY

Annual review, consideration of adoption of the District investment policy.

F4) DISTRICT PARK POLICY AND PARK USE FEES

ALPINE SPRINGS COUNTY WATER DISTRICT

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

Consider for approval updates to the District Park Use Fees and the 2023 Fee Schedule as discussed and recommended by the Park, Recreation, and Greenbelt Committee at their March 30th meeting.

- F5) DISTRICT POLICY 4.3.1, 4.6.0, AND 4.8.0
Consider for approval updates to the District Policy's 4.3.1, 4.6.0, and 4.8.0 as discussed and recommended by the Administration and Personnel Committee at their March 29th meeting.

G. FUTURE AND OPEN AGENDA ITEMS

- TTSD Contract for Board Approval (on hold, waiting on TTSD to establish updated rates)

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

To occur at 9:00 April 14, 2023, directly before this meeting.

J. DIRECTORS' COMMENTS

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

K. ADJOURNMENT

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

Next regularly scheduled Board meeting – Friday May 12th, 2023, at 9:00 a.m.

I certify that on or before Tuesday April 11th, 2023, at 9:00 a.m., I personally posted and forwarded agendas as requested.

Pam Zinn

Pam Zinn, Office Manager.

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**ALPINE SPRINGS COUNTY WATER DISTRICT
MINUTES OF THE REGULAR BOARD OF DIRECTORS MEETING
March 10, 2023**

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

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

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

Directors Present: President Janet S. Grant, Vice-President Janice Ganong, and Dave Smelser. Christine York arrived at 9:12 AM

Directors Absent: Evan Salke

Staff Present: General Manager Joseph Mueller and District CPA Mike Dobrowski.

Guests included NTFPD Fire Chief Steve Leighton, Fire Marshall Brent Armstrong, and Division Chief Alan Whisler, and Josiah Close from HDR

B. PUBLIC COMMENT

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

C. APPROVAL OF MINUTES

C1) FEBRUARY REGULAR BOARD MEETING

It was moved by Smelser and seconded by Ganong to approve the minutes of the February 17, 2023 Regular Board meeting as amended. Motion carried unanimously.

D. DEPARTMENT REPORTS

D1) FINANCIAL REPORT

District CPA Mike Dobrowski presented the February 2023 financial statements. He highlighted the upcoming payment to NTFPD and said the property tax revenue has been received.

Mueller is confirming the amount due to NTFPD with Placer County. He has asked for detailed reports more quickly so the process can be expedited.

It was moved by Ganong and seconded by Smelser to approve the February 2023 financial reports as presented. Motion carried unanimously.

It was moved by Ganong and seconded by Smelser to approve payment of checks #32863 – 32908, payroll, and electronic fund transfers. Motion carried unanimously.

D2) FIRE DEPARTMENT REPORT

Whisler reported on the calls NTFPD responded to last month. World Cup at Palisades Tahoe was successful and there were no major incidents.

The District is watching for structure collapses and avalanches given the recent rain-on-snow events. There is no major flooding at this time.

D3) GENERAL MANAGER'S REPORT

General Manager Mueller presented his activities report for February 2023. The final review of the District Master Plan is underway and will come to the Board for final approval.

1 Mueller is still finalizing the contract with TTSD. It needs to be in place by the start of the next fiscal
2 year.

3
4 Mueller has requested better maps for the Snow Crest Tributary Restoration project to show portions in
5 ASCWD easements.

6
7 Mueller answered questions clarifying his report.
8

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

10 Miguel Ramirez was addressing potential flooding issues. Mueller presented the February 2023
11 Operations Report, including wastewater flows and water production, as well as maintenance addressed
12 during the month. Non-revenue water loss increased last month, indicating a substantial leak that is being
13 identified.

14
15 **D5) TTSA REPORT**

16 Smelser presented the report of the February 15, 2023 TTSA Board meeting.
17

18 **E. BUSINESS ITEMS FOR BOARD DISCUSSION & ACTION**

19 **E1) REVIEW PRELIMINARY RECOMMENDATIONS FOR THE UTILITY RATES.
20 APPROVE PROPOSITION 218 NOTICE, AND SET MAY 12TH, 2023, AS THE
21 DATE FOR A PUBLIC HEARING, AND TO ESTABLISH THE NEW UTILITY
22 RATES.**

23 Josiah Close from HDR reviewed revisions made after last Board and Finance Committee meetings. He
24 explained the Proposition 218 process to adopt the new rates for water, sewer, garbage, and Reserves.
25 There was discussion of the assumptions made as the proposed rates were developed were clarified.
26

27 **It was moved by York and seconded by Ganong to approve the Proposition 218 Notice and set May
28 12, 2023 as the date for the public hearing date to establish new utility rates. Motion carried
29 unanimously.**
30

31 **E2) LOCAL AGENCY FORMATION COMMISSION (LAFCO)**

32 ASCWD has no candidates for LAFCO.
33

34 **F. COMMITTEE REPORTS**

35 **F1) BUDGET & FINANCE COMMITTEE (PRESIDENT GRANT)**

36 Grant reported on the March 9, 2023 Budget & Finance Committee meeting. She noted the Treasurer's
37 Report. Grant said \$350,000 has been put in treasury bills through Wells Fargo and is earning about 4.8%.
38

39 The Committee discussed the special districts retirement Class Investment System.
40

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

42 York is setting a date for the Committee to meet about the Park. She and Ganong are planning the Easter
43 Egg Hunt.
44

45 **F3) LONG RANGE PLANNING COMMITTEE (DIRECTOR SMELSER)**

46 This Committee did not meet.
47

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

49 Ganong said the Committee is meeting on March 29, 2023.
50

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

- Collection of annual customer billing on the County Tax Roll
- TTSD Contract for Board Approval

H. CORRESPONDENCE TO THE BOARD

No correspondence was presented.

I. CLOSED SESSION

ANTICIPATED LITIGATION

Initiation of litigation pursuant to paragraph (4) of subdivision (d) of Section 54956.9: 1 case

The Board went into Closed Session at 10:09 AM. Open Session was reconvened at 10:36 AM and there was no reportable action.

J. DIRECTORS' COMMENTS

Smelser announced the Fire Wise Committee has scheduled a work day for June 17, with an alternate date of July 22. They will do work at the water tank and is asking ASCWD to provide up to three dumpsters. A brief discussion followed. The tank is not on District property. Mueller will submit the request to the Budget and Finance Committee for a recommendation as an unbudgeted expense.

K. ADJOURNMENT

There being no further business to come before the Board, the meeting was adjourned at 11:00 AM. The next regularly scheduled Board meeting is Friday April 14, 2023 at 9:00 AM.

Respectfully Submitted,

Judy Friedman

Recording Secretary

THE PAPER TRAIL SECRETARIAL & BUSINESS SOLUTIONS

D1

Subject: *March 2023 Month End Review*

For: *Alpine Springs County Water District*

To: *The Board of Directors*

Prepared by: *Michael J. Dobrowski, CPA 04/10/23*

On a year-to-date basis our net income was \$4,174 lower than the prior fiscal year. Current month total expenses were \$96,217 which were under budget by \$87,786.

Our cash position has increased by \$257,442 from March 2022 and has decreased by \$470,284 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 – $\$0 + \$158,218 = \$158,218$

Prior Year + (10% of annual revenues (\$1,849,562-267,381) less Garbage)

Cash available for operations – $\$1,775,566$

(Remaining balance \$1,464,141-158,218)

In Transit Timing Differences

No significant differences.

Work in Progress Accounts	Current Year	Total
Master Plan	131,229	146,582
Zone 3 Water Testing Site	12,100	12,100
Sewer Line – Pine Trail	12,875	12,875
Rate Study	16,036	16,035
Upgrade Backup Battery Tank 2&5	3,598	3,598
Sewer Easement	<u>0</u>	<u>11,300</u>
Total	\$158,635	\$ 202,490

Accounts Payable

NTFPD Contract		\$ 0
Total		\$ 0

Sick and General Leave

COVID Sick leave	0.00 Hrs.	
Sick leave Hours	278.00 Hrs.	
General leave Hours and Dollars	274.49 Hrs.	\$ 15,261.30

Prepays

Sun Life Dental (5103&04) (68.77+212.89) 1 month	\$ 281.66
Garbage Contract (5404.02) 1 Mo. @ \$13,196.16	\$ 0.00
Healthplan Services (51031&41) (171.45+208.05) 0 month	\$ 0.00
SDRMA Insurance (5120.00) 4 months @ 2,962.64	\$ 8,887.92
CALPERS (51031&41) (800.74+3,202.94) 0 month	\$ 0.00
Principal Life (5103&04) (25.80+51.60) 0 month	\$ 0.00
SDRMA (5120.00) Worker's Comp 4 months @ 731.46	<u>\$ 2,194.28</u>
Total	\$ 11,363.86

Stale-Dated Checks

<u>Date</u>	<u>Check #</u>	<u>Amount</u>	<u>Vendor</u>
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Last disbursement issued from prior financial reports.

<u>Date</u>	<u>Check or EFT #</u>	<u>Amount</u>	<u>Vendor</u>
03/03/23	EFT030323	3,467.11	CalPers Health Insurance

Benefits Breakdown (YTD)

Health & Life Ins. (Active)	\$35,737.14
Health & Life Ins. (Retired)	12,847.49
Pension (Employee 6.75%)	17,858.27 (Employer 7.47% Effective 07/01/22)
Payroll Taxes	7,145.08
Health plan co-ins.	<u>6,523.46</u>
Total	\$ 80,111.44

7:06 AM
 04/08/23
 Accrual Basis

Alpine Springs County Water District
 Profit & Loss Budget Performance 2022/2023
 March 2023

	Mar 23	Budget	Jul '22 - Mar...	YTD Budget	Annual Bud...
Ordinary Income/Expense					
Income					
Water Revenue	18	0	639,592	633,540	783,437
Connection Fees	0	2,101	27,166	18,910	25,214
Sewer Revenue	0	0	329,675	326,446	326,446
Garbage Revenue	0	0	267,381	264,553	264,553
Park Revenue	0	0	16,720	17,500	35,000
Fire Mitigation Fees	0	1,000	14,857	9,000	12,000
Fire Fuel Management Fees	0	0	25,604	25,604	25,604
Property Tax Revenue	0	0	508,381	498,935	831,558
Other Revenue	0	1,782	20,186	16,038	21,400
Total Income	18	4,883	1,849,562	1,810,526	2,325,212
Gross Profit	18	4,883	1,849,562	1,810,526	2,325,212
Expense					
Salaries and Wages - Admin	17,144	18,336	158,907	165,024	220,025
Salaries and Wages - O&M	19,419	20,359	149,470	183,231	244,305
Benefits - Office	1,864	3,583	19,746	32,247	42,998
Benefits - O&M	5,445	7,861	53,842	70,749	94,338
Health Plan Co-Insurance	1,144	281	6,523	2,529	3,381
Directors' Fees	2,725	990	8,600	8,910	11,850
Insurance - Administration	3,694	3,716	31,529	33,444	44,596
Park Expenditures	0	0	4,379	10,800	21,600
Parts/Tools/Misc. Equip	1,345	2,000	11,422	18,000	24,000
Postage and Delivery	463	624	3,334	5,616	7,485
Cleaning	360	438	1,935	3,942	5,250
Newsletter and Printing	0	0	294	1,251	2,500
Office Expense	607	1,823	11,663	16,407	21,875
Dues and Subscriptions	0	919	9,882	8,271	11,023
Bank and Collection Fees	14	208	2,485	1,872	2,501
Analytical Testing	224	583	1,843	5,247	7,000
Accounting Fees	5,798	5,630	50,195	50,670	67,570
Audit	0	0	20,500	19,250	19,250
Legal Fees	234	1,252	5,096	11,268	15,000
Consultants-Misc.	794	1,292	3,521	11,628	15,500
NTFD Contract	-12,697	55,437	408,469	498,933	665,246
Fire Fuel Management Fee	0	2,134	-20,102	19,206	25,604

7:06 AM
04/08/23
Accrual Basis

Alpine Springs County Water District
Profit & Loss Budget Performance 2022/2023
March 2023

	Mar 23	Budget	Jul '22 - Mar...	YTD Budget	Annual Bud...
OPEB Trust - Annual Funding	0	0	0	0	30,000
Building Maintenance	0	1,206	3,128	10,854	14,465
Equipment Maintenance - A...	1,833	801	7,475	7,209	9,611
Vehicle Maintenance and R...	500	676	9,288	6,084	8,100
Maintenance Water and Se...	0	9,516	35,244	85,644	114,200
Gas and Electric - Admin	7,064	4,534	38,306	40,806	54,400
SCADA System	1,639	818	10,232	7,362	9,806
Travel and Entertainment	167	25	298	225	300
Education Staff/Board	0	292	522	2,628	3,500
Uniforms	161	283	161	2,547	3,400
ASCWD Fuel	803	792	5,778	7,128	9,500
Telephone - Administration	269	117	2,420	1,053	1,400
Government Mandates	110	2,143	19,597	19,287	25,723
Garbage Services	13,196	13,169	118,462	118,521	158,034
Depreciation Expense	21,899	21,899	197,091	197,091	262,774
Miscellaneous - O&M	0	266	1,486	2,394	3,200
Total Expense	96,217	184,003	1,393,021	1,687,328	2,281,310
Net Ordinary Income	-96,199	-179,120	456,542	123,198	43,902
Other Income/Expense					
Other Income					
Interest Revenue	0	210	11,953	1,890	2,500
Total Other Income	0	210	11,953	1,890	2,500
Net Other Income	0	210	11,953	1,890	2,500
Net Income	-96,199	-178,910	468,495	125,088	46,402

Alpine Springs County Water District
Profit & Loss Prev Year Comparison
 July 2022 through March 2023

	<u>Jul '22 - Mar 23</u>	<u>Jul '21 - Mar 22</u>	<u>\$ Change</u>
Ordinary Income/Expense			
Income			
Water Revenue	639,592	635,095	4,497
Connection Fees	27,166	47,609	(20,443)
Sewer Revenue	329,675	312,653	17,022
Garbage Revenue	267,381	257,010	10,371
Park Revenue	16,720	7,793	8,927
Fire Mitigation Fees	14,857	41,119	(26,262)
Fire Fuel Management Fees	25,604	24,827	777
STR Fire Collection	0	2,977	(2,977)
Property Tax Revenue	508,381	445,450	62,931
Other Revenue	20,186	21,901	(1,714)
Total Income	<u>1,849,562</u>	<u>1,796,432</u>	<u>53,130</u>
Gross Profit	1,849,562	1,796,432	53,130
Expense			
Salaries and Wages - Admin	158,907	132,304	26,603
Salaries and Wages - O&M	149,470	141,919	7,551
Benefits - Office	19,746	19,441	304
Benefits - O&M	53,842	53,432	410
Health Plan Co-Insurance	6,523	4,747	1,776
Directors' Fees	8,600	6,175	2,425
Insurance - Administration	31,529	31,613	(85)
Park Expenditures	4,379	3,339	1,041
Parts/Tools/Misc. Equip	11,422	6,747	4,675
Postage and Delivery	3,334	3,204	130
Cleaning	1,935	1,770	165
Newsletter and Printing	294	746	(452)
Office Expense	11,663	11,070	593
Dues and Subscriptions	9,882	9,179	703
Bank and Collection Fees	2,485	1,895	590
Analytical Testing	1,843	1,655	189
Accounting Fees	50,195	47,851	2,345
Audit	20,500	19,250	1,250
Legal Fees	5,096	8,874	(3,778)
Consultants-Misc.	3,521	3,775	(255)

Alpine Springs County Water District
Profit & Loss Prev Year Comparison
 July 2022 through March 2023

	<u>Jul '22 - Mar 23</u>	<u>Jul '21 - Mar 22</u>	<u>\$ Change</u>
NTFD Contract	408,469	371,273	37,196
Fire Fuel Management Fee	(20,102)	15,701	(35,803)
Building Maintenance	3,128	16,079	(12,951)
Equipment Maintenance - Ad...	7,475	6,783	691
Vehicle Maintenance and Rep.	9,288	4,437	4,851
Maintenance Water and Sewer	35,244	53,597	(18,353)
Gas and Electric - Admin	38,306	30,892	7,414
SCADA System	10,232	14,979	(4,746)
Travel and Entertainment	298	276	22
Education Staff/Board	522	231	291
Uniforms	161	3,311	(3,151)
ASCWD Fuel	5,778	2,178	3,600
Telephone - Administration	2,420	8,625	(6,206)
Government Mandates	19,597	15,678	3,919
Garbage Services	118,462	111,108	7,354
Depreciation Expense	197,091	160,011	37,080
Miscellaneous - O&M	1,486	1,025	461
Total Expense	<u>1,393,021</u>	<u>1,325,174</u>	<u>67,847</u>
Net Ordinary Income	456,542	471,259	(14,717)
Other Income/Expense			
Other Income			
Interest Revenue	11,953	1,410	10,543
Total Other Income	<u>11,953</u>	<u>1,410</u>	<u>10,543</u>
Net Other Income	<u>11,953</u>	<u>1,410</u>	<u>10,543</u>
Net Income	<u><u>468,495</u></u>	<u><u>472,669</u></u>	<u><u>(4,174)</u></u>

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

	Mar 31, 23	Feb 28, 23	\$ Change	Mar 31, 22	\$ Change
ASSETS					
Current Assets					
Checking/Savings					
Petty Cash	117	117	0	336	(219)
Bank of the West	122,412	292,695	(170,284)	227,531	(105,120)
Placer County - Interest App.	358,565	358,565	0	354,792	3,773
Wells Fargo Advisors	350,000	350,000	0	0	350,000
LAIF Accounts	633,047	933,047	(300,000)	624,039	9,008
Total Checking/Savings	1,464,141	1,934,425	(470,284)	1,206,699	257,442
Accounts Receivable					
Accounts Receivable	20,810	27,852	(7,042)	34,640	(13,830)
Total Accounts Receivable	20,810	27,852	(7,042)	34,640	(13,830)
Other Current Assets					
Placer - Agency Taxes 390-770	0	0	0	233	(233)
Other Accounts Receivable	24,071	24,071	0	0	24,071
Interfund Receivable - Enterp	0	0	0	0	0
Prepaid Expenses	11,364	28,254	(16,890)	10,680	684
County Collection Accounts	15,456	15,456	0	0	15,456
Deferred Pension Outflows	43,042	43,042	0	41,103	1,939
Deferred OPEB Outflows	6,572	6,572	0	29,374	(22,802)
Total Other Current Assets	100,505	117,395	(16,890)	81,390	19,115
Total Current Assets	1,585,457	2,079,672	(494,216)	1,322,730	262,727
Fixed Assets					
Land	360,436	360,436	0	360,436	0
Firehouse	376,338	376,338	0	376,338	0
Firehouse Vehicles & Equipment	343,336	343,336	0	343,336	0
Park	403,391	403,391	0	403,391	0
Park Improvements Depreciable	21,728	21,728	0	21,728	0
Land Improvements	129,444	129,444	0	129,444	0
Alpine Springs Interceptor	58,095	58,095	0	58,095	0
Water System	6,459,766	6,459,766	0	6,357,449	102,318
SCADA System	146,548	146,548	0	146,548	0
Sewer System	1,022,026	1,022,026	0	1,022,026	0
Building Improvements	357,090	357,090	0	357,090	0
Office Equipment	81,011	81,011	0	81,011	0
Vehicles	128,749	128,749	0	128,749	0
Maintenance Equipment	144,614	140,099	4,516	131,068	13,547
Truckee River Interceptor	358,524	358,524	0	358,524	0
Inflow and Infiltration	26,031	26,031	0	26,031	0
Work in Progress	202,489	193,729	8,760	11,300	191,189
Accumulated Depreciation	(5,455,810)	(5,433,911)	(21,899)	(5,134,283)	(321,527)
Total Fixed Assets	5,163,808	5,172,431	(8,623)	5,178,281	(14,473)

7:09 AM
 04/08/23
 Accrual Basis

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

	Mar 31, 23	Feb 28, 23	\$ Change	Mar 31, 22	\$ Change
Other Assets					
1885.00 · Net Pension Asset	28,378	28,378	0	0	28,378
Land Usage and Easement Right	17,436	17,436	0	17,436	0
Total Other Assets	45,814	45,814	0	17,436	28,378
TOTAL ASSETS	6,795,078	7,297,917	(502,839)	6,518,447	276,631
LIABILITIES & EQUITY					
Liabilities					
Current Liabilities					
Accounts Payable					
Accounts Payable	0	408,398	(408,398)	0	0
Total Accounts Payable	0	408,398	(408,398)	0	0
Other Current Liabilities					
Accounts Payable - 05	0	0	0	38,129	(38,129)
OPEB Liability	374,816	374,816	0	398,216	(23,400)
Accrued Payroll & Payroll Tax	994	0	994	0	994
Accrued Vacation Payable	15,261	14,497	765	18,167	(2,906)
Deferred Pension Inflows	31,598	31,598	0	184	31,414
Deferred OPEB Inflows	47,787	47,787	0	72,115	(24,328)
Net Pension Liabilities	0	0	0	13,862	(13,862)
HRA Plan Payable	3,148	3,148	0	0	3,148
Total Other Current Liabilities	473,604	471,845	1,759	540,673	(67,069)
Total Current Liabilities	473,604	880,244	(406,640)	540,673	(67,069)
Total Liabilities	473,604	880,244	(406,640)	540,673	(67,069)
Equity					
Retained Earnings	358,176	358,176	0	0	358,176
Retained Earnings - Garbage	467,468	467,468	0	467,468	0
Retained Earnings - Park	(214,040)	(214,040)	0	(214,422)	382
Retained Earnings - Sewer	1,403,264	1,403,264	0	1,403,264	0
Retained Earnings - Water	(1,799,376)	(1,799,376)	0	(1,897,500)	98,124
Fund balance Undesignated	390,185	390,185	0	369,900	20,285
Investment in plant & equip	5,247,303	5,247,303	0	5,376,395	(129,092)
Net Income	468,495	564,694	(96,199)	472,669	(4,174)
Total Equity	6,321,474	6,417,673	(96,199)	5,977,774	343,700
TOTAL LIABILITIES & EQUITY	6,795,078	7,297,917	(502,839)	6,518,447	276,631

7:10 AM
04/08/23

Alpine Springs County Water District
Statement of Cash Flows
July 2022 through March 2023

Jul '22 - Mar 23

	Jul '22 - Mar 23
OPERATING ACTIVITIES	
Net Income	468,495
Adjustments to reconcile Net Income to net cash provided by operations:	
1150.00 · Accounts Receivable - 05 Fund	91,896
1550.00 · Prepaid Expenses	59,256
1550.00 · Prepaid Expenses:1550.02 · Prepaid Expenses - 02	(26,291)
1600.05 · County Collection Accts	18,891
1041.00 Placer Co - Taxes 770	49,111
1160.06 · Other Accounts Receivable	(24,071)
1850.00 · Accumulate Depreciation:1850.02 · Accumulated Deprec. - 02	8,181
1850.00 · Accumulate Depreciation:1850.03 · Accumulated Deprec. - 03	8,181
1850.00 · Accumulate Depreciation:1850.04 · Accumulated Deprec. - 04	24,597
1850.00 · Accumulate Depreciation:1850.05 · Accumulated Deprec. - 05	143,478
2010.00 · Accounts Payable - 06 Fund	6,768
2010.00 · Accounts Payable - 06 Fund:2010.06 · Accounts Payable - 06	(45,546)
2070.00 · Accrued Payroll & Taxes - 05 Fu	894
2070.00 · Accrued Payroll & Taxes - 05 Fu:2070.02 · Accrued Payroll & Taxes - ...	(374)
2070.00 · Accrued Payroll & Taxes - 05 Fu:2070.03 · Accrued Payroll & Taxes - ...	(1,495)
2070.00 · Accrued Payroll & Taxes - 05 Fu:2070.04 · Accrued Payroll & Taxes - ...	(747)
2070.00 · Accrued Payroll & Taxes - 05 Fu:2070.05 · Accrued Payroll & Taxes - ...	(4,858)
2075.00 · Accrued Vacation Pay - 05 Fund	(2,722)
2010.05 · Accounts Payable - 05	(17,201)
2091.05 · HRA Plan Payable	1,986
Net cash provided by Operating Activities	758,430
INVESTING ACTIVITIES	
1800.00 · Maintenance Equipment	(13,547)
1830.05 · Work in Progress:1834.04 · Pine Trail Sewer Line - 04	(12,875)
1830.05 · Work in Progress:1837.05 · Upgrade Backup Battery Tank2&5	(3,598)
1830.05 · Work in Progress:1842.05 · Water & Wastewater Master Plan	(96,827)
1830.05 · Work in Progress:1845.05 · Zone 3 Water Testing Site	(12,100)
1830.05 · Work in Progress:1846.05 · Rate Study	(16,035)
1850.00 · Accumulate Depreciation:1850.06 · Accumulated Deprec. - 06	12,654
Net cash provided by Investing Activities	(142,327)
Net cash increase for period	616,102
Cash at beginning of period	848,039
Cash at end of period	1,464,141

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

Page 1

Alpine Springs County Water District
 Check Register for Current Month
 March 4 - 31, 2023

7:11 AM
 04/08/23

Date	Num	Name	Memo	Amount	Balance
03/15/2023	AUTO031...	Bank of the West	Acct #9637 Confirmation Code...	-94.66	-94.66
03/16/2023	AUTO031...	Bank of the West	Acct #9637 Confirmation Code...	-94.66	-189.32
*** Missing numbers here ***					
03/15/2023	32909	Badger Meter	Invoice 80120462 Services for ...	-39.90	-229.22
03/15/2023	32910	Best Best & Krieger LLP	Invoice #959163 Prof. Serv. thr...	-234.00	-463.22
03/15/2023	32911	Boston Mutual Life Ins. Co. - G	Group #0050300 Division #00060	-299.65	-762.87
03/15/2023	32912	Carollo Engineers	Invoice FB33582 Services thru ...	-565.08	-1,327.95
03/15/2023	32913	FedEx	Acct #1834-0409-1	-74.64	-1,402.59
03/15/2023	32914	Flyers Energy	Account ID 31116	-803.09	-2,205.68
03/15/2023	32915	HDR Engineering, Inc.	Invoice 1200508307 Consulting...	-4,597.52	-6,803.20
03/15/2023	32916	Independent Technologies	Invoice 5088	-150.00	-6,953.20
03/15/2023	32917	Liberty Utilities	Account 88509407-88105912	-457.04	-7,410.24
03/15/2023	32918	Mountain High Home Services, LLC	Invoices 1307 & 1343	-360.00	-7,770.24
03/15/2023	32919	Principal Life	Account #1113469-10001 03/1...	-77.40	-7,847.64
03/15/2023	32920	Professional Communications Messaging	Invoice #19307203032023 (03/...	-42.40	-7,890.04
03/15/2023	32921	Sierra Controls, LLC	Invoice 123755	-3,597.76	-11,487.80
03/15/2023	32922	Swigard's True Value Hardware, Inc.	Account #111050	-37.46	-11,525.26
03/15/2023	32923	Tahoe Truckee Sierra Disposal Co., Inc.	Customer No. 000355	-342.18	-11,867.44
03/16/2023	32924	NTFPD	Through February 2023	-395,700.73	-407,568.17
03/29/2023	32925	William B. Hayden	Net Payroll Check 03/18/23 - 0...	-2,880.67	-410,448.84
03/31/2023	32926	Avaya Financial Services	Contract No. 753-0021553-000 ...	-158.91	-410,607.75
03/31/2023	32927	Badger Meter	Invoice #80122163	-399.90	-411,007.65
03/31/2023	32928	Janet Grant	March Board Mitg	-375.00	-411,382.65
03/31/2023	32929	GANONG, JAN	March Board Mitg	-400.00	-411,782.65
03/31/2023	32930	David Smelser {1}	March Board Mitg	-150.00	-411,932.65
03/31/2023	32931	Christine York	March Board Mitg	-250.00	-412,182.65
03/31/2023	32932	Boston Mutual Life Ins. Co. - G	Group #0050300 Division #00060	-299.65	-412,482.30
03/31/2023	32933	FedEx	Acct #1834-0409-1	-158.94	-412,641.24
03/31/2023	32934	Hunt Propane	Invoice #930086	-4,319.58	-416,960.82
03/31/2023	32935	Liberty Utilities	Account 88550011-88105912	-738.85	-417,699.67
03/31/2023	32936	Miguel G. Ramirez	Reimbursements	-930.84	-418,630.51
03/31/2023	32937	Mountain Hardware and Sports	Customer #39 Invoice 936549	-71.34	-418,701.85
03/31/2023	32938	Pitney Bowes Global Financial Services	Account # 0011839827 1/20/20...	-153.60	-418,855.45
03/31/2023	32939	Sierra Controls, LLC	Part Sale #: PS 1211-0 4/1/23...	-1,639.23	-420,494.68

7:11 AM
04/08/23

Alpine Springs County Water District
Check Register for Current Month

March 4 - 31, 2023

Date	Num	Name	Memo	Amount	Balance
03/31/2023	32940	Sierra Office Solutions	Customer #AS32:900020-B	-237.40	-420,732.08
03/31/2023	✖ 32941	Column Software PBC	Invoice #38DF51C8-0001	-110.13	-420,842.21
03/31/2023	32942	Silver State Analytical Laboratories	Water Tests	-224.00	-421,066.21
03/31/2023	✖ 32943	Sun Life Financial	Policy #906384-0001 Dental	-281.66	-421,347.87
03/31/2023	32944	Thatcher Company Of Nevada, Inc.	Customer C1081 ASCWD	-526.36	-421,874.23
03/31/2023	32945	The Paper Trail	Invoice 5445	-474.00	-422,348.23
03/31/2023	✖ 32946	USA BlueBook	Customer #814589	-331.54	-422,679.77
03/31/2023	✖ 32947	Pam Zinn	Reimbursement March 2023	-450.14	-423,129.91
03/31/2023	32948	Swigard's True Value Hardware, Inc.	Account #11050	-5.78	-423,135.69
03/31/2023	32949	Professional Communications Messaging	Account # 193072 04/01/2023 ...	-42.40	-423,178.09
03/31/2023	✖ 32950	Principal Life	Account # 1113469-10001 4/1...	-77.40	-423,255.49
03/31/2023	32951	SDRMA	Claim # CL2223009199-0001	-500.00	-423,755.49

7:13 AM
04/08/23

Alpine Springs County Water District
Subsequent Payments Listing

April 1 - 8, 2023

Date	Num	Name	Memo	Amount	Balance
04/03/2023	X dd040323#2	CalPERS (Active)	Customer ID: 2668620501 Health Insurance...	-3,467.11	-3,467.11
*** Missing numbers here ***					
04/01/2023	32952	Michael J. Dobrowski, CPA, LLC	April 2023 Invoice #	-5,797.76	-9,264.87
*** Missing numbers here ***					
04/03/2023	X dd040323	CalPERS (Retired)	CalPERS ID: 2668620501 Health Insurance...	-842.81	-10,107.68

Alpine Springs County Water District
Profit & Loss by Fund

July 2022 through March 2023

7:03 AM
04/08/23
Accrual Basis

Ordinary Income/Expense	Garbage - 02 (Enterprise)	Sewer - 04 (Enterprise)	Water - 05 (Enterprise)	Enterprise - ... (Enterprise)	Total Enterprise...	Fire - 06 (General)	Park - 03 (General)	General - Other (General)	Total General	Unclassified	TOTAL
Income											
Water Revenue	0.00	0.00	639,591.69	0.00	639,591.69	0.00	0.00	0.00	0.00	0.00	639,591.69
Connection Fees	0.00	8,565.00	0.00	0.00	8,565.00	0.00	0.00	0.00	0.00	0.00	8,565.00
4650.04 Connection Fees	0.00	0.00	18,601.00	0.00	18,601.00	0.00	0.00	0.00	0.00	0.00	18,601.00
4650.05 Connection Fees											
Total Connection Fees											
Sewer Revenue	0.00	329,674.78	0.00	0.00	329,674.78	0.00	0.00	0.00	0.00	0.00	329,674.78
Garbage Revenue	267,380.74	0.00	0.00	0.00	267,380.74	0.00	0.00	0.00	0.00	0.00	267,380.74
Park Revenue	0.00	0.00	0.00	0.00	0.00	16,720.40	0.00	0.00	16,720.40	0.00	16,720.40
Fire Mitigation Fees	0.00	0.00	0.00	0.00	0.00	14,857.36	0.00	0.00	14,857.36	0.00	14,857.36
Fire Fuel Management Fees	0.00	12,802.00	0.00	0.00	12,802.00	0.00	0.00	0.00	0.00	0.00	12,802.00
Fire Fuel Management Fees - 04	0.00	0.00	12,802.00	0.00	12,802.00	0.00	0.00	0.00	0.00	0.00	12,802.00
Fire Fuel Management Fees - 03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fire Fuel Management Fees - 06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fire Fuel Management Fees											
Property Tax Revenue	0.00	0.00	12,802.00	0.00	12,802.00	0.00	0.00	0.00	0.00	0.00	12,802.00
4510.03 - Property Tax Revenue - 03	0.00	0.00	0.00	0.00	0.00	0.00	101,676.18	0.00	101,676.18	0.00	101,676.18
4510.06 - Property Tax Revenue - 06	0.00	0.00	0.00	0.00	0.00	406,704.70	0.00	0.00	406,704.70	0.00	406,704.70
Property Tax Revenue - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Property Tax Revenue											
Other Revenue	6,533.27	0.00	0.00	0.00	6,533.27	0.00	0.00	0.00	0.00	0.00	6,533.27
4999.02 - Other Revenue - 02	0.00	6,533.27	0.00	0.00	6,533.27	0.00	0.00	0.00	0.00	0.00	6,533.27
4999.04 - Other Revenue - 04	0.00	0.00	7,119.94	0.00	7,119.94	0.00	0.00	0.00	0.00	0.00	7,119.94
4999.05 - Other Revenue - 05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Revenue - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Revenue											
Total Income	273,914.01	357,575.05	678,114.63	0.00	1,309,603.69	421,542.06	118,396.58	0.00	539,958.64	0.00	1,849,562.33
Gross Profit	273,914.01	357,575.05	678,114.63	0.00	1,309,603.69	421,542.06	118,396.58	0.00	539,958.64	0.00	1,849,562.33
Expense											
Salaries and Wages - Admin	7,945.37	0.00	0.00	0.00	7,945.37	0.00	0.00	0.00	0.00	0.00	7,945.37
5020.02 - Salaries Administration - 02	0.00	0.00	0.00	0.00	0.00	0.00	31,781.49	0.00	31,781.49	0.00	31,781.49
5020.03 - Salaries Administration - 03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5020.04 - Salaries Administration - 04	0.00	15,890.74	0.00	0.00	15,890.74	0.00	0.00	0.00	15,890.74	0.00	15,890.74
5020.05 - Salaries Administration - 05	0.00	0.00	103,289.82	0.00	103,289.82	0.00	0.00	0.00	103,289.82	0.00	103,289.82
Salaries and Wages - Admin - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Salaries and Wages - Admin											
Salaries and Wages - O&M	7,473.49	0.00	0.00	0.00	7,473.49	0.00	0.00	0.00	0.00	0.00	7,473.49
5032.02 - Salaries & Wages O & M - 02	0.00	0.00	0.00	0.00	0.00	0.00	29,893.95	0.00	29,893.95	0.00	29,893.95
5032.03 - Salaries & Wages O & M - 03	0.00	14,946.97	0.00	0.00	14,946.97	0.00	0.00	0.00	14,946.97	0.00	14,946.97
5032.04 - Salaries & Wages O & M - 04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5032.05 - Salaries & Wages O & M - 05	0.00	0.00	97,155.34	0.00	97,155.34	0.00	0.00	0.00	97,155.34	0.00	97,155.34
Salaries and Wages - O&M - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Salaries and Wages - O&M											
Benefits - Office	987.29	0.00	0.00	0.00	987.29	0.00	0.00	0.00	0.00	0.00	987.29
5103.02 - Benefits - Admin. - 02	0.00	0.00	0.00	0.00	0.00	0.00	3,949.14	0.00	3,949.14	0.00	3,949.14
5103.03 - Benefits - Admin. - 03	0.00	1,974.56	0.00	0.00	1,974.56	0.00	0.00	0.00	1,974.56	0.00	1,974.56
5103.04 - Benefits - Admin. - 04	0.00	0.00	12,834.89	0.00	12,834.89	0.00	0.00	0.00	12,834.89	0.00	12,834.89
5103.05 - Benefits - Admin. - 05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51031.0 - Health Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51032.0 - Pension Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

July 2022 through March 2023

7:03 AM
04/08/23

Accrual Basis

	Garbage - 02 (Enterprise)	Sewer - 04 (Enterprise)	Water - 05 (Enterprise)	Enterprise - ... (Enterprise)	Total Enterpri...	Fire - 08 (General)	Park - 03 (General)	General - Other (General)	Total General	Unclassified	TOTAL
Benefits - Office - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Benefits - Office	987.29	1,974.56	12,854.69	0.00	15,796.54	0.00	3,949.14	0.00	3,949.14	0.00	19,745.68
Benefits - O&M	2,892.11	0.00	0.00	0.00	2,892.11	0.00	0.00	0.00	0.00	0.00	2,892.11
5104.02 - Benefits - O & M - 02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5104.03 - Benefits - O & M - 03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5104.04 - Benefits - O & M - 04	0.00	5,384.24	0.00	0.00	5,384.24	0.00	0.00	0.00	10,768.45	0.00	10,768.45
5104.05 - Benefits - O & M - 05	0.00	0.00	34,997.50	0.00	34,997.50	0.00	0.00	0.00	0.00	0.00	34,997.50
5104.06 - Benefits - O & M - 06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5104.07 - Health Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5104.08 - Pension Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5104.09 - Payroll Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5104.10 - Payroll Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Benefits - O&M - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Benefits - O&M	2,892.11	5,384.24	34,997.50	0.00	43,073.85	0.00	10,768.45	0.00	10,768.45	0.00	53,842.30
Health Plan Co-insurance	226.85	0.00	0.00	0.00	226.85	0.00	0.00	0.00	0.00	0.00	226.85
5108.02 - Health Plan Co-insur - 02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5108.03 - Health Plan Co-insur - 03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5108.04 - Health Plan Co-insur - 04	0.00	453.70	0.00	0.00	453.70	0.00	0.00	0.00	907.40	0.00	907.40
5108.05 - Health Plan Co-insur - 05	0.00	0.00	4,935.51	0.00	4,935.51	0.00	0.00	0.00	0.00	0.00	4,935.51
5108.06 - Health Plan Co-insur - 06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	226.85	453.70	4,935.51	0.00	5,616.06	0.00	907.40	0.00	907.40	0.00	6,523.46
Directors' Fees	1,720.00	0.00	0.00	0.00	1,720.00	0.00	0.00	0.00	0.00	0.00	1,720.00
5110.02 - Directors Fees - 02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5110.03 - Directors Fees - 03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5110.04 - Directors Fees - 04	0.00	1,720.00	0.00	0.00	1,720.00	0.00	0.00	0.00	1,720.00	0.00	1,720.00
5110.05 - Directors Fees - 05	0.00	0.00	1,720.00	0.00	1,720.00	0.00	0.00	0.00	0.00	0.00	1,720.00
5110.06 - Directors Fees - 06	0.00	0.00	0.00	0.00	0.00	1,720.00	0.00	0.00	1,720.00	0.00	1,720.00
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	1,720.00	1,720.00	1,720.00	0.00	5,160.00	1,720.00	1,720.00	0.00	3,440.00	0.00	8,600.00
Insurance - Administration	7,882.22	0.00	0.00	0.00	7,882.22	0.00	0.00	0.00	0.00	0.00	7,882.22
5120.02 - Insurance - Admin. - 02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5120.03 - Insurance - Admin. - 03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5120.04 - Insurance - Admin. - 04	0.00	7,882.21	0.00	0.00	7,882.21	0.00	0.00	0.00	7,882.22	0.00	7,882.22
5120.05 - Insurance - Admin. - 05	0.00	0.00	7,882.23	0.00	7,882.23	0.00	0.00	0.00	0.00	0.00	7,882.23
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	7,882.22	7,882.21	7,882.23	0.00	23,646.66	0.00	7,882.22	0.00	7,882.22	0.00	31,529.88
Park Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5151.02 - Parts/Tools/Misc. Equip. - 02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5151.03 - Parts/Tools/Misc. Equip. - 03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5151.04 - Parts/Tools/Misc. Equip. - 04	0.00	2,863.45	0.00	0.00	2,863.45	0.00	0.00	0.00	530.74	0.00	2,863.45
5151.05 - Parts/Tools/Misc. Equip. - 05	0.00	0.00	7,456.84	0.00	7,456.84	0.00	0.00	0.00	0.00	0.00	7,456.84
5151.06 - Parts/Tools/Misc. Equip. - 06	0.00	0.00	0.00	0.00	0.00	285.39	0.00	0.00	285.39	0.00	285.39
Parts/Tools/Misc. Equip. - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Parts/Tools/Misc. Equip	285.37	2,863.45	7,456.84	0.00	10,605.66	285.39	530.74	0.00	816.13	0.00	11,421.79
Postage and Delivery	166.69	0.00	0.00	0.00	166.69	0.00	0.00	0.00	0.00	0.00	166.69
5162.02 - Postage & Delivery - 02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5162.03 - Postage & Delivery - 03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	666.74	0.00	666.74
5162.04 - Postage & Delivery - 04	0.00	333.38	0.00	0.00	333.38	0.00	0.00	0.00	0.00	0.00	333.38
5162.05 - Postage & Delivery - 05	0.00	0.00	2,166.92	0.00	2,166.92	0.00	0.00	0.00	0.00	0.00	2,166.92
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	166.69	333.38	2,166.92	0.00	2,666.99	0.00	666.74	0.00	666.74	0.00	3,333.73
Cleaning											

Alpine Springs County Water District
Profit & Loss by Fund

July 2022 through March 2023

Accrual Basis

	Garbage - 02 (Enterprise)	Sewer - 04 (Enterprise)	Water - 05 (Enterprise)	Enterprise - ... (Enterprise)	Total Enterpri...	Fire - 06 (General)	Park - 03 (General)	General - Other (General)	Total General	Unclassified	TOTAL
5165.02 - Cleaning Service - 02	96.75	0.00	0.00	0.00	96.75	0.00	0.00	0.00	0.00	0.00	96.75
5165.03 - Cleaning Service - 03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	387.00	0.00	387.00
5165.04 - Cleaning Service - 04	0.00	193.50	0.00	0.00	193.50	0.00	0.00	0.00	0.00	0.00	193.50
5165.05 - Cleaning Service - 05	0.00	0.00	1,257.75	0.00	1,257.75	0.00	0.00	0.00	0.00	0.00	1,257.75
Cleaning - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Cleaning	96.75	193.50	1,257.75	0.00	1,548.00	0.00	387.00	0.00	387.00	0.00	1,935.00
Newsletter and Printing	14.69	0.00	0.00	0.00	14.69	0.00	0.00	0.00	0.00	0.00	14.69
5166.02 - Newsletter - 02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	58.76	0.00	58.76
5166.03 - Newsletter - 03	0.00	29.38	0.00	0.00	29.38	0.00	0.00	0.00	0.00	0.00	29.38
5166.04 - Newsletter - 04	0.00	0.00	190.97	0.00	190.97	0.00	0.00	0.00	0.00	0.00	190.97
5166.05 - Newsletter - 05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	14.69	29.38	190.97	0.00	235.04	0.00	58.76	0.00	58.76	0.00	293.80
Office Expense	553.13	0.00	0.00	0.00	553.13	0.00	0.00	0.00	0.00	0.00	553.13
5167.02 - Office Expense - 02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,212.51	0.00	2,212.51
5167.03 - Office Expense - 03	0.00	1,109.25	0.00	0.00	1,109.25	0.00	0.00	0.00	0.00	0.00	1,109.25
5167.04 - Office Expense - 04	0.00	0.00	7,790.64	0.00	7,790.64	0.00	0.00	0.00	0.00	0.00	7,790.64
5167.05 - Office Expense - 05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	553.13	1,109.25	7,790.64	0.00	9,453.02	0.00	2,212.51	0.00	2,212.51	0.00	11,662.53
Dues and Subscriptions	484.00	0.00	0.00	0.00	484.00	0.00	0.00	0.00	0.00	0.00	484.00
5168.02 - Dues & Subscriptions - 02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,936.00	0.00	1,936.00
5168.03 - Dues & Subscriptions - 03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5168.04 - Dues & Subscriptions - 04	0.00	968.00	0.00	0.00	968.00	0.00	0.00	0.00	0.00	0.00	968.00
5168.05 - Dues & Subscriptions - 05	0.00	0.00	6,484.00	0.00	6,484.00	0.00	0.00	0.00	0.00	0.00	6,484.00
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	484.00	968.00	6,484.00	0.00	7,946.00	0.00	1,936.00	0.00	1,936.00	0.00	9,882.00
Bank and Collection Fees	0.00	828.47	0.00	0.00	828.47	0.00	0.00	0.00	0.00	0.00	828.47
5169.04 - Bank Fees - 04	0.00	0.00	828.47	0.00	828.47	0.00	0.00	0.00	0.00	0.00	828.47
5169.05 - Bank Fees - 05	0.00	0.00	0.00	0.00	0.00	828.50	0.00	0.00	828.50	0.00	828.50
5169.06 - Bank Fees - 06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	828.47	828.47	0.00	1,656.94	828.50	0.00	0.00	828.50	0.00	2,485.44
Analytical Testing	0.00	0.00	1,843.00	0.00	1,843.00	0.00	0.00	0.00	0.00	0.00	1,843.00
Accounting Fees	10,039.08	0.00	0.00	0.00	10,039.08	0.00	0.00	0.00	0.00	0.00	10,039.08
5180.02 - Consultants-Accounting - 02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,039.08	0.00	10,039.08
5180.03 - Consultants-Accounting - 03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5180.04 - Consultants-Accounting - 04	0.00	10,039.08	0.00	0.00	10,039.08	0.00	0.00	0.00	0.00	0.00	10,039.08
5180.05 - Consultants-Accounting - 05	0.00	0.00	10,039.07	0.00	10,039.07	0.00	0.00	0.00	0.00	0.00	10,039.07
5180.06 - Consultants-Accounting - 06	0.00	0.00	0.00	0.00	0.00	10,039.03	0.00	0.00	10,039.03	0.00	10,039.03
Accounting Fees - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Accounting Fees	10,039.08	10,039.08	10,039.07	0.00	30,117.23	10,039.03	10,039.08	0.00	20,078.11	0.00	50,195.34
Audit	4,100.00	0.00	0.00	0.00	4,100.00	0.00	0.00	0.00	0.00	0.00	4,100.00
5181.02 - Consultants-Audit - 02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,100.00	0.00	4,100.00
5181.03 - Consultants-Audit - 03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5181.04 - Consultants-Audit - 04	0.00	4,100.00	0.00	0.00	4,100.00	0.00	0.00	0.00	0.00	0.00	4,100.00
5181.05 - Consultants-Audit - 05	0.00	0.00	4,100.00	0.00	4,100.00	0.00	0.00	0.00	0.00	0.00	4,100.00
5181.06 - Consultants-Audit - 06	0.00	0.00	0.00	0.00	0.00	4,100.00	0.00	0.00	4,100.00	0.00	4,100.00
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	4,100.00	4,100.00	4,100.00	0.00	12,300.00	4,100.00	4,100.00	0.00	8,200.00	0.00	20,500.00
Legal Fees											

Alpine Springs County Water District Profit & Loss by Fund

July 2022 through March 2023

7:03 AM
04/09/23

Accrual Basis

	Garbage - 02 (Enterprise)	Sewer - 04 (Enterprise)	Water - 05 (Enterprise)	Enterpris - ... (Enterprise)	Total Enterpri...	Fire - 06 (General)	Park - 03 (General)	General - Other (General)	Total General	Unclassified	TOTAL
5190.03 - Consultants-Legal Fees - 03	0.00	0.00	0.00	0.00	0.00	0.00	208.01	0.00	208.01	0.00	208.01
5190.04 - Consultants-Legal Fees - 04	0.00	1,456.00	0.00	0.00	1,456.00	0.00	0.00	0.00	1,456.00	0.00	1,456.00
5190.05 - Consultants-Legal Fees - 05	0.00	0.00	1,456.00	0.00	1,456.00	0.00	0.00	0.00	1,456.00	0.00	1,456.00
5190.06 - Consultants-Legal Fees - 06	0.00	0.00	0.00	0.00	0.00	1,039.99	0.00	0.00	1,039.99	0.00	1,039.99
Legal Fees - Other	0.00	0.00	936.00	0.00	936.00	0.00	0.00	0.00	936.00	0.00	936.00
Total Legal Fees	0.00	1,456.00	2,392.00	0.00	3,848.00	1,039.99	208.01	0.00	1,248.00	0.00	5,096.00
Consultants-Misc.	176.03	0.00	0.00	0.00	176.03	0.00	0.00	0.00	176.03	0.00	176.03
5198.02 - Consultants-Misc. - 02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5198.03 - Consultants-Misc. - 03	0.00	0.00	0.00	0.00	0.00	0.00	352.05	0.00	352.05	0.00	352.05
5198.04 - Consultants-Misc. - 04	0.00	352.05	0.00	0.00	352.05	0.00	0.00	0.00	352.05	0.00	352.05
5198.05 - Consultants-Misc. - 05	0.00	0.00	2,288.32	0.00	2,288.32	0.00	0.00	0.00	2,288.32	0.00	2,288.32
5198.06 - Consultants-Misc. - 06	0.00	0.00	0.00	0.00	0.00	352.05	0.00	0.00	352.05	0.00	352.05
Consultants-Misc. - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Consultants-Misc.	176.03	352.05	2,288.32	0.00	2,816.40	352.05	704.10	0.00	408,468.73	0.00	408,468.73
NTFD Contract	0.00	0.00	0.00	0.00	0.00	408,468.73	0.00	0.00	408,468.73	0.00	408,468.73
Fire Fuel Management Fee	0.00	0.00	0.00	0.00	0.00	-20,101.77	0.00	0.00	-20,101.77	0.00	-20,101.77
Building Maintenance	148.51	0.00	0.00	0.00	148.51	0.00	0.00	0.00	148.51	0.00	148.51
5231.02 - Building Maint/Supplies - 02	0.00	0.00	0.00	0.00	0.00	0.00	594.02	0.00	594.02	0.00	594.02
5231.03 - Building Maint/Supplies - 03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5231.04 - Building Maint/Supplies - 04	0.00	297.01	0.00	0.00	297.01	0.00	0.00	0.00	297.01	0.00	297.01
5231.05 - Building Maint/Supplies - 05	0.00	0.00	1,930.58	0.00	1,930.58	0.00	0.00	0.00	1,930.58	0.00	1,930.58
Building Maintenance - Other	0.00	0.00	0.00	0.00	0.00	0.00	157.96	0.00	157.96	0.00	157.96
Total Building Maintenance	148.51	297.01	1,930.58	0.00	2,376.10	0.00	751.98	0.00	408,468.73	0.00	408,468.73
Equipment Maintenance - Admin	353.99	0.00	0.00	0.00	353.99	0.00	0.00	0.00	353.99	0.00	353.99
5232.02 - R & M Admin. - 02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5232.03 - R & M Admin. - 03	0.00	0.00	0.00	0.00	0.00	0.00	1,415.99	0.00	1,415.99	0.00	1,415.99
5232.04 - R & M Admin. - 04	0.00	707.99	0.00	0.00	707.99	0.00	0.00	0.00	707.99	0.00	707.99
5232.05 - R & M Admin. - 05	0.00	0.00	4,996.58	0.00	4,996.58	0.00	0.00	0.00	4,996.58	0.00	4,996.58
Equipment Maintenance - Admin - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Equipment Maintenance - Admin	353.99	707.99	4,996.58	0.00	6,058.56	0.00	1,415.99	0.00	1,415.99	0.00	7,474.55
Vehicle Maintenance and Rep.	484.41	0.00	0.00	0.00	484.41	0.00	0.00	0.00	484.41	0.00	484.41
5239.02 - R & M Vehicles - 02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5239.03 - R & M Vehicles - 03	0.00	0.00	0.00	0.00	0.00	0.00	1,657.65	0.00	1,657.65	0.00	1,657.65
5239.04 - R & M Vehicles - 04	0.00	928.83	0.00	0.00	928.83	0.00	0.00	0.00	928.83	0.00	928.83
5239.05 - R & M Vehicles - 05	0.00	0.00	6,037.39	0.00	6,037.39	0.00	0.00	0.00	6,037.39	0.00	6,037.39
Vehicle Maintenance and Rep. - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Vehicle Maintenance and Rep.	484.41	928.83	6,037.39	0.00	7,450.63	0.00	1,657.65	0.00	1,657.65	0.00	9,268.28
Maintenance Water and Sewer	0.00	12,386.20	0.00	0.00	12,386.20	0.00	0.00	0.00	12,386.20	0.00	12,386.20
5240.04 - R & M Water/Sewer - 04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5240.05 - R & M Water/Sewer - 05	0.00	0.00	22,858.22	0.00	22,858.22	0.00	0.00	0.00	22,858.22	0.00	22,858.22
Total Maintenance Water and Sewer	0.00	12,386.20	22,858.22	0.00	35,244.42	0.00	0.00	0.00	35,244.42	0.00	35,244.42
Gas and Electric - Admin	8,287.99	0.00	0.00	0.00	8,287.99	0.00	0.00	0.00	8,287.99	0.00	8,287.99
5311.02 - Gas & Electric - Admin - 02	0.00	0.00	0.00	0.00	0.00	0.00	4,952.43	0.00	4,952.43	0.00	4,952.43
5311.03 - Gas & Electric - Admin - 03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5311.04 - Gas & Electric - Admin - 04	0.00	6,906.51	0.00	0.00	6,906.51	0.00	0.00	0.00	6,906.51	0.00	6,906.51
5311.05 - Gas & Electric - Admin - 05	0.00	0.00	9,079.45	0.00	9,079.45	0.00	0.00	0.00	9,079.45	0.00	9,079.45
5311.06 - Gas & Electric - Admin - 06	0.00	0.00	0.00	0.00	0.00	9,079.43	0.00	0.00	9,079.43	0.00	9,079.43
Gas and Electric - Admin - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Gas and Electric - Admin	8,287.99	6,906.51	9,079.45	0.00	24,273.95	9,079.43	4,952.43	0.00	14,031.86	0.00	38,305.81
SCADA System	0.00	0.00	10,232.46	0.00	10,232.46	0.00	0.00	0.00	10,232.46	0.00	10,232.46
5312.05 - SCADA System - 05	0.00	0.00	10,232.46	0.00	10,232.46	0.00	0.00	0.00	10,232.46	0.00	10,232.46

Alpine Springs County Water District
Profit & Loss by Fund
July 2022 through March 2023

	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 SCADA System	0.00	0.00	10,232.46	0.00	10,232.46	0.00	0.00	0.00	0.00	0.00	10,232.46
Travel and Entertainment	0.00	0.00	298.41	0.00	298.41	0.00	0.00	0.00	0.00	0.00	298.41
Education Staff/Board	0.00	260.83	0.00	0.00	260.83	0.00	0.00	0.00	0.00	0.00	260.83
5323.04 - Education (GM & Board) - 04	0.00	0.00	260.82	0.00	260.82	0.00	0.00	0.00	0.00	0.00	260.82
5323.05 - Education (GM & Board) - 05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Education Staff/Board - Other	0.00	260.83	260.82	0.00	521.65	0.00	0.00	0.00	0.00	0.00	521.65
Total Education Staff/Board	0.00	260.83	260.82	0.00	521.65	0.00	0.00	0.00	0.00	0.00	521.65
Uniforms	8.05	0.00	0.00	0.00	8.05	0.00	0.00	0.00	0.00	0.00	8.05
5324.02 - Uniforms - 02	0.00	0.00	0.00	0.00	0.00	0.00	32.17	0.00	32.17	0.00	32.17
5324.03 - Uniforms - 03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5324.04 - Uniforms - 04	0.00	16.09	0.00	0.00	16.09	0.00	0.00	0.00	0.00	0.00	16.09
5324.05 - Uniforms - 05	0.00	0.00	104.57	0.00	104.57	0.00	0.00	0.00	0.00	0.00	104.57
Uniforms - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Uniforms	8.05	16.09	104.57	0.00	128.71	0.00	32.17	0.00	32.17	0.00	160.88
ASCWD Fuel	288.88	577.78	3,755.54	0.00	4,622.20	0.00	1,155.56	0.00	1,155.56	0.00	5,777.78
5342.02 - ASCWD Fuel - 02	288.88	0.00	0.00	0.00	288.88	0.00	0.00	0.00	0.00	0.00	288.88
5342.03 - ASCWD Fuel - 03	0.00	0.00	0.00	0.00	0.00	0.00	1,155.56	0.00	1,155.56	0.00	1,155.56
5342.04 - ASCWD Fuel - 04	0.00	577.78	0.00	0.00	577.78	0.00	0.00	0.00	0.00	0.00	577.78
5342.05 - ASCWD Fuel - 05	0.00	0.00	3,755.54	0.00	3,755.54	0.00	0.00	0.00	0.00	0.00	3,755.54
ASCWD Fuel - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total ASCWD Fuel	288.88	577.78	3,755.54	0.00	4,622.20	0.00	1,155.56	0.00	1,155.56	0.00	5,777.78
Telephone - Administration	120.87	0.00	0.00	0.00	120.87	0.00	0.00	0.00	0.00	0.00	120.87
5371.02 - Telephone - 02	0.00	0.00	0.00	0.00	0.00	0.00	483.92	0.00	483.92	0.00	483.92
5371.03 - Telephone - 03	0.00	241.96	0.00	0.00	241.96	0.00	0.00	0.00	0.00	0.00	241.96
5371.04 - Telephone - 04	0.00	0.00	1,572.71	0.00	1,572.71	0.00	0.00	0.00	0.00	0.00	1,572.71
5371.05 - Telephone - 05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Telephone - Administration - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Telephone - Administration	120.87	241.96	1,572.71	0.00	1,935.64	0.00	483.92	0.00	483.92	0.00	2,418.56
Government Mandates	492.70	0.00	0.00	0.00	492.70	0.00	0.00	0.00	0.00	0.00	492.70
5394.02 - Gov Mandates - Garbage - 02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5394.03 - Gov Mandates - Parks - 03	0.00	985.39	0.00	0.00	985.39	0.00	1,970.78	0.00	1,970.78	0.00	1,970.78
5394.04 - Gov Mandates - Sewer - 04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5394.05 - Gov Mandates - Water - 05	0.00	0.00	18,148.25	0.00	18,148.25	0.00	0.00	0.00	0.00	0.00	18,148.25
Government Mandates - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Government Mandates	492.70	985.39	18,148.25	0.00	17,626.34	0.00	1,970.78	0.00	1,970.78	0.00	19,597.12
Garbage Services	118,462.08	0.00	0.00	0.00	118,462.08	0.00	0.00	0.00	0.00	0.00	118,462.08
Depreciation Expense	8,181.00	0.00	0.00	0.00	8,181.00	0.00	0.00	0.00	0.00	0.00	8,181.00
5513.02 - Depreciation - 02	0.00	0.00	0.00	0.00	0.00	0.00	8,181.00	0.00	8,181.00	0.00	8,181.00
5513.03 - Depreciation - 03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5513.04 - Depreciation - 04	0.00	24,597.00	0.00	0.00	24,597.00	0.00	0.00	0.00	0.00	0.00	24,597.00
5513.05 - Depreciation - 05	0.00	0.00	143,478.00	0.00	143,478.00	0.00	0.00	0.00	0.00	0.00	143,478.00
5513.06 - Depreciation - 06	0.00	0.00	0.00	0.00	0.00	12,654.00	0.00	0.00	12,654.00	0.00	12,654.00
Total Depreciation Expense	8,181.00	24,597.00	143,478.00	0.00	176,256.00	12,654.00	8,181.00	0.00	20,835.00	0.00	187,091.00
Miscellaneous - O&M	7.92	0.00	0.00	0.00	7.92	0.00	0.00	0.00	0.00	0.00	7.92
5402.02 - Misc. - O & M - 02	0.00	0.00	0.00	0.00	0.00	0.00	31.69	0.00	31.69	0.00	31.69
5402.03 - Misc. - O & M - 03	0.00	15.84	0.00	0.00	15.84	0.00	0.00	0.00	0.00	0.00	15.84
5402.04 - Misc. - O & M - 04	0.00	0.00	604.26	0.00	604.26	0.00	0.00	0.00	0.00	0.00	604.26
5402.05 - Misc. - O & M - 05	0.00	0.00	826.24	0.00	826.24	0.00	0.00	0.00	0.00	0.00	826.24
Miscellaneous - O&M - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Miscellaneous - O&M	7.92	15.84	1,430.50	0.00	1,454.26	0.00	31.69	0.00	31.69	0.00	1,485.95

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

July 2022 through March 2023

7:03 AM
04/08/23
Accrual Basis

	Garbage - 02 (Enterprise)	Sewer - 04 (Enterprise)	Water - 05 (Enterprise)	Enterprise - ... (Enterprise)	Total Enterpri...	Fire - 08 (General)	Part - 03 (General)	General - Other (General)	Total General	Unclassified	TOTAL
Total Expense	181,659.57	119,443.41	531,848.55	0.00	831,949.53	428,465.35	132,605.64	0.00	561,071.19	0.00	1,393,020.72
Net Ordinary Income	92,254.44	239,131.64	140,268.08	0.00	477,654.16	-8,903.29	-14,209.28	0.00	-21,112.55	0.00	456,541.61
Other Income/Expense											
Other Income											
Interest Revenue	2,390.63	0.00	0.00	0.00	2,390.63	0.00	0.00	0.00	0.00	0.00	2,390.63
4850.02 Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	2,390.63	0.00	2,390.63	0.00	2,390.63
4850.03 Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4850.04 Interest Revenue	0.00	2,390.63	0.00	0.00	2,390.63	0.00	0.00	0.00	0.00	0.00	2,390.63
4850.05 Interest Revenue	0.00	0.00	2,390.62	0.00	2,390.62	0.00	0.00	0.00	0.00	0.00	2,390.62
4850.06 Interest Revenue	0.00	0.00	0.00	0.00	0.00	2,390.60	0.00	0.00	2,390.60	0.00	2,390.60
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	2,390.63	2,390.63	2,390.62	0.00	7,171.88	2,390.60	2,390.63	0.00	4,781.23	0.00	11,953.11
Total Other Income	2,390.63	2,390.63	2,390.62	0.00	7,171.88	2,390.60	2,390.63	0.00	4,781.23	0.00	11,953.11
Net Other Income	2,390.63	2,390.63	2,390.62	0.00	7,171.88	2,390.60	2,390.63	0.00	4,781.23	0.00	11,953.11
Net Income	94,645.07	241,523.27	148,668.70	0.00	484,828.04	-4,512.69	-11,818.63	0.00	-16,331.32	0.00	488,496.72

Fund	Account	Debit	Credit
	03/31/2023 Trial Balance		
2	1240.00 · Interfund Receivable:1240.02 · Due from (to) Interfund - 02	528,088.04	
2	1550.00 · Prepaid Expenses:1550.02 · Prepaid Expenses - 02	37,373.48	
2	1610.00 · Deferred Pension Outflows:1610.02 · Deferred Pension Outflows - 02	2,153.15	
2	1611.00 · Deferred OPEB Outflows:1611.02 · Deferred OPEB Outflows - 02	328.00	
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		168,847.62
2	1885.00 · Net Pension Asset:1885.02 · Net Pension Asset - 02	1,419.00	
2	2060.00 · OPEB Liability:2060.02 · OPEB Liability - 02		18,740.70
2	2070.00 · Accrued Payroll & Taxes:2070.02 · Accrued Payroll & Taxes - 02		5.00
2	2075.00 · Accrued Vacation Pay:2075.02 · Accrued Vacation Pay - 02		899.18
2	2080.00 · Deferred Pension Inflows:2080.02 · Deferred Pension Inflows - 02		1,578.00
2	2081.00 · Deferred OPEB Inflows:2081.02 · Deferred OPEB Inflows - 02		2,391.00
2	2085.00 · Net Pension Liabilities:2085.02 · Net Pension Liabilities - 02	0.00	
2	3000.02 · Retained Earnings - 02		467,468.00
2	3005.00 · Invest. Plant & Equip.:3005.02 · Invest. Plant & Equip. - 02		46,174.00
2	4150.02 · Garbage Revenue - 02		267,380.74
2	4999.00 · Other Revenue:4999.02 · Other Revenue - 02		6,533.27
2	4850.00 · Interest Revenue:4850.00 Interest Revenue		0.00
2	4850.00 · Interest Revenue:4850.02 Interest Revenue		2,390.63
2	5020.00 · Salaries Administration:5020.02 · Salaries Administration - 02	7,945.37	
2	5032.00 · Salaries and Wages O&M:5032.02 · Salaries & Wages O & M - 02	7,473.49	
2	5103.00 · Benefits - Admin.:5103.02 · Benefits - Admin. - 02	987.29	
2	5104.00 · Benefits - O & M:5104.02 · Benefits - O & M - 02	2,692.11	
2	5106.00 · Health Plan Co-Insur.:5106.02 · Benefits - O & M - 02	226.85	
2	5110.00 · Directors' Fees:5110.02 · Directors Fees - 02	1,720.00	
2	5120.00 · Insurance - Admin.:5120.02 · Insurance - Admin. - 02	7,882.22	
2	5151.00 · Parts/Tools/Misc. Equip.:5151.02 Parts/Tools/Misc Equip.	285.37	
2	5162.00 · Postage and Delivery:5162.02 · Postage & Delivery - 02	166.69	
2	5165.00 · Cleaning:5165.02 · Cleaning Service - 02	96.75	
2	5166.00 · Newsletter and Printing:5166.02 · Newsletter - 02	14.69	
2	5167.00 · Office Expense:5167.02 · Office Expense - 02	553.13	
2	5168.00 · Dues and Subscriptions:5168.02 · Dues & Subscriptions - 02	484.00	
2	5180.00 · Consultants- Accounting:5180.02 · Consultants-Accounting - 02	10,039.08	
2	5181.00 · Consultants- Audit:5181.02 · Consultants-Audit - 02	4,100.00	
2	5195.00 · Consultants-Management:5195.02 · Consultants-Management - 02	0.00	
2	5196.00 · Consultants-Misc.:5196.02 · Consultants-Misc. - 02	176.03	
2	5225.00 · OPEB Trust - Annual Funding:5225.02 · OPEB Trust - Annual Funding - 02	0.00	

Fund	Account	Debit	Credit
2	5231.00 · Building Maintenance:5231.02 · Building Maint/Supplies - 02	148.51	
2	5232.00 · R & M Admin.:5232.02 · R & M Admin. - 02	353.99	
2	5239.00 · R & M Vehicles:5239.02 · R & M Vehicles - 02	464.41	
2	5311.00 · Gas & Electric - Admin:5311.02 · Gas & Electric - Admin - 02	8,287.99	
2	5324.00 · Uniforms:5324.02 · Uniforms - 02	8.05	
2	5342.00 · ASCWD Fuel:5342.02 · ASCWD Fuel - 02	288.88	
2	5371.00 · Telephone:5371.02 · Telephone - 02	120.97	
2	5394.00 · Gov Mandates:5394.02 · Gov Mandates - Garbage - 02	492.70	
2	5404.02 · Other Garbage Services - 02	0.00	
2	5404.02 · Garbage Contract - 02	118,462.08	
2	5513.00 · Depreciation Expense:5513.02 · Depreciation - 02	8,181.00	
2	5602.00 · Miscellaneous - O & M:5602.02 · Misc. - O & M - 02	7.92	
2	Total	957,861.82	982,408.14
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		104,535.76
3	1550.00 · Prepaid Expenses:1550.03 · Prepaid Expenses - 03	11,082.28	
3	1610.00 · Deferred Pension Outflows:1610.03 · Deferred Pension Outflows - 03	8,603.60	
3	1611.00 · Deferred OPEB Outflows:1611.03 · Deferred OPEB Outflows - 03	1,315.00	
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		187,760.97
3	1885.00 · Net Pension Asset:1885.03 · Net Pension Asset - 03	5,676.00	
3	2060.00 · OPEB Liability:2060.03 · OPEB Liability - 03		74,962.80
3	2070.00 · Accrued Payroll & Taxes:2070.03 · Accrued Payroll & Taxes - 03		20.00
3	2075.00 · Accrued Vacation Pay:2075.03 · Accrued Vacation Pay - 03		3,596.70
3	2080.00 · Deferred Pension Inflows:2080.03 · Deferred Pension Inflows - 03		6,320.00
3	2081.00 · Deferred OPEB Inflows:2081.03 · Deferred OPEB Inflows - 03		9,557.00
3	2085.00 · Net Pension Liabilities:2085.03 · Net Pension Liabilities - 03	0.00	
3	3000.03 · Retained Earnings:3000.03 · Retained Earnings - 03	214,040.44	
3	3005.00 · Invest. Plant & Equip.:3005.03 · Invest. Plant & Equip. - 03		508,300.00
3	4175.03 · Park Passes - 03		16,720.40
3	4510.03 · Property Tax Revenue:4510.03		101,676.18
3	4999.00 · Other Revenue:4999.03 · Other Revenue - 03		0.00
3	4850.00 · Interest Revenue:4850.03 Interest Revenue		2,390.63
3	5020.00 · Salaries Administration:5020.03 · Salaries Administration - 03	31,781.49	
3	5032.00 · Salaries and Wages O&M:5032.03 · Salaries & Wages O & M - 03	29,893.95	

Fund	Account	Debit	Credit
3	5103.00 · Benefits - Admin.:5103.03 · Benefits - Admin. - 03	3,949.14	
3	5104.00 · Benefits - O & M:5104.03 · Benefits - O & M - 03	10,768.45	
3	5106.00 · Health Plan Co-Insur.:5106.03 · Benefits - O & M - 03	907.40	
3	5110.00 · Directors' Fees:5110.03 · Directors Fees - 03	1,720.00	
3	5120.00 · Insurance - Admin.:5120.03 · Insurance - Admin. - 03	7,882.22	
3	5145.03 · Park Expenses - 03	4,379.13	
3	5151.00 · Parts/Tools/Misc. Equip:5151.03 Parts/Tools/Misc Equip.	530.74	
3	5162.00 · Postage and Delivery:5162.03 · Postage & Delivery - 03	666.74	
3	5165.00 · Cleaning:5165.03 · Cleaning Service - 03	387.00	
3	5166.00 · Newsletter and Printing:5166.03 · Newsletter - 03	58.76	
3	5167.00 · Office Expense:5167.03 · Office Expense - 03	2,212.51	
3	5168.00 · Dues and Subscriptions:5168.03 · Dues & Subscriptions - 03	1,936.00	
3	5169.00 · Bank & Collection Fees:5169.03 · Bank Fees - 03	0.00	
3	5180.00 · Consultants- Accounting:5180.03 · Consultants-Accounting - 03	10,039.08	
3	5181.00 · Consultants- Audit:5181.03 · Consultants-Audit - 03	4,100.00	
3	5190.00 · Consultants-Legal Fees:5190.03 · Consultants-Legal Fees - 03	208.01	
3	5195.00 · Consultants-Management:5195.03 · Consultants-Management - 03	0.00	
3	5196.00 · Consultants-Misc.:5196.03 · Consultants-Misc. - 03	352.05	
3	5225.00 · OPEB Trust - Annual Funding:5225.03 · OPEB Trust - Annual Funding - 03	0.00	
3	5231.00 · Building Maintenance:5231.03 · Building Maint/Supplies - 03	594.02	
3	5232.00 · R & M Admin.:5232.03 · R & M Admin. - 03	1,415.99	
3	5239.00 · R & M Vehicles:5239.03 · R & M Vehicles - 03	1,857.65	
3	5311.00 · Gas & Electric - Admin:5311.03 · Gas & Electric - Admin - 03	4,952.43	
3	5324.00 · Uniforms:5324.03 · Uniforms - 03	32.17	
3	5342.00 · ASCWD Fuel:5342.03 · ASCWD Fuel - 03	1,155.56	
3	5371.00 · Telephone:5371.03 · Telephone - 03	483.92	
3	5394.00 · Gov Mandates:5394.03 · Gov Mandates - Parks - 03	1,970.78	
3	5395.00 · Tax Administrative Charge - 03	0.00	
3	5513.00 · Depreciation Expense:5513.03 · Depreciation - 03	8,181.00	
3	5602.00 · Miscellaneous - O & M:5602.03 · Misc. - O & M - 03	31.69	
3	Total	1,046,500.71	1,015,840.44
4	1240.00 · Interfund Receivable:1240.04 · Due from (to) Interfund - 04	1,638,829.48	
4	1550.00 · Prepaid Expenses:1550.04 · Prepaid Expenses - 04	11,082.28	
4	1610.00 · Deferred Pension Outflows:1610.04 · Deferred Pension Outflows - 04	4,305.30	
4	1611.00 · Deferred OPEB Outflows:1611.04 · Deferred OPEB Outflows - 04	658.00	
4	1730.00 · Land Improvements:1730.04 · Land Improvements - 04	32,361.03	
4	1740.04 · ASCWD Interceptor	58,095.00	
4	1760.04 · Sewer System	1,022,025.98	
4	1770.00 · Building Improvements:1770.04 · Building Improvements - 04	89,272.59	
4	1780.00 · Office & Other Equip.:1780.04 · Office & Other Equip. - 04	20,252.67	
4	1790.00 · Vehicles:1790.04 · Vehicles - 04	32,187.31	
4	1800.00 · Maintenance Equipment:1800.04 · Maintenance Equipment - 04	32,766.94	
4	1810.00 · Truckee River Intercept:1810.04 · Truckee River Intercept - 04	358,524.00	

Fund	Account	Debit	Credit
4	1830.05 · Work in Progress: 1844.04 · Sewer Easement	11,300.00	
4	1834.04 · Sewer Line Office Sewer Line Replace:1834.04 · Work in Progress - 04	12,874.83	
4	1850.00 · Accumulate Depreciation:1850.04 · Accumulated Deprec. - 04		1,376,172.33
4	1885.00 · Net Pension Asset:1885.04 · Net Pension Asset - 04	2,838.00	
4	2010.04 · Accounts Payable - 04		0.00
4	2060.00 · OPEB Liability:2060.04 · OPEB Liability - 04		37,481.40
4	2070.00 · Accrued Payroll & Taxes:2070.04 · Accrued Payroll & Taxes - 04		10.00
4	2075.00 · Accrued Vacation Pay:2075.04 · Accrued Vacation Pay - 04		1,798.35
4	2080.00 · Deferred Pension Inflows:2080.04 · Deferred Pension Inflows - 04		3,160.00
4	2081.00 · Deferred OPEB Inflows:2081.04 · Deferred OPEB Inflows - 04		4,779.00
4	2085.00 · Net Pension Liabilities:2085.04 · Net Pension Liabilities - 04	0.00	
4	3000.04 · Retained Earnings - 04		1,403,264.00
4	3005.00 · Invest. Plant & Equip.:3005.04 · Invest. Plant & Equip. - 04		305,210.00
4	4050.00 · Connection Fees:4050.04 · Connection Fees - 04		8,565.00
4	4100.04 · Sewer Revenue - 04		329,674.78
4	4300.00 · Fire Fuel Management Fees:4300.04 · Fire Fuel Management Fees - 04		12,802.00
4	4510.00 · Property Tax Revenue:4510.04 · Property Tax Revenue - 04		0.00
4	4999.00 · Other Revenue:4999.04 · Other Revenue - 04		6,533.27
4	4850.00 · Interest Revenue:4850.04 Interest Revenue		2,390.63
4	5020.00 · Salaries Administration:5020.04 · Salaries Administration - 04	15,890.74	
4	5032.00 · Salaries and Wages O&M:5032.04 · Salaries & Wages O & M - 04	14,946.97	
4	5103.00 · Benefits - Admin.:5103.04 · Benefits - Admin. - 04	1,974.56	
4	5104.00 · Benefits - O & M:5104.04 · Benefits - O & M - 04	5,384.24	
4	5106.00 · Health Plan Co-Insur.:5106.04 · Benefits - O & M - 04	453.70	
4	5110.00 · Directors' Fees:5110.04 · Directors Fees - 04	1,720.00	
4	5120.00 · Insurance - Admin.:5120.04 · Insurance - Admin. - 04	7,882.21	
4	5151.00 · Parts/Tools/Misc. Equip:5151.04 · Parts/Tools/Misc Equip. - 04	2,863.45	
4	5162.00 · Postage and Delivery:5162.04 · Postage & Delivery - 04	333.38	
4	5165.00 · Cleaning:5165.04 · Cleaning Service - 04	193.50	
4	5166.00 · Newsletter and Printing:5166.04 · Newsletter - 04	29.38	
4	5167.00 · Office Expense:5167.04 · Office Expense - 04	1,106.25	
4	5168.00 · Dues and Subscriptions:5168.04 · Dues & Subscriptions - 04	968.00	
4	5169.00 · Bank & Collection Fees:5169.04 · Bank Fees - 04	828.47	
4	5180.00 · Consultants- Accounting:5180.04 · Consultants-Accounting - 04	10,039.08	
4	5181.00 · Consultants- Audit:5181.04 · Consultants-Audit - 04	4,100.00	
4	5190.00 · Consultants-Legal Fees:5190.04 · Consultants-Legal Fees - 04	1,456.00	
4	5195.00 · Consultants-Management:5195.04 · Consultants-Management - 04	0.00	
4	5196.00 · Consultants-Misc.:5196.04 · Consultants-Misc. - 04	352.05	
4	5225.00 · OPEB Trust - Annual Funding:5225.04 · OPEB Trust - Annual Funding - 04	0.00	
4	5231.00 · Building Maintenance:5231.04 · Building Maint/Supplies - 04	297.01	
4	5232.00 · R & M Admin.:5232.04 · R & M Admin. - 04	707.99	
4	5239.00 · R & M Vehicles:5239.04 · R & M Vehicles - 04	928.83	
4	5240.00 · R & M Water/Sewer:5240.04 · R & M Water/Sewer - 04	12,386.20	

Fund	Account	Debit	Credit
4	5311.00 · Gas & Electric - Admin:5311.04 · Gas & Electric - Admin - 04	6,906.51	
4	5312.00 · SCADA Sys:5312.04 · SCADA System - 04	0.00	
4	5323.00 · Education:5323.04 · Education - 04	260.83	
4	5324.00 · Uniforms:5324.04 · Uniforms - 04	16.09	
4	5342.00 · ASCWD Fuel:5342.04 · ASCWD Fuel - 04	577.78	
4	5371.00 · Telephone:5371.04 · Telephone - 04	241.96	
4	5394.00 · Gov Mandates:5394.04 · Gov Mandates - Sewer - 04	985.39	
4	5513.00 · Depreciation Expense:5513.04 · Depreciation - 04	24,597.00	
4	5602.00 · Miscellaneous - O & M:5602.04 · Misc. - O & M - 04	15.84	
4	Total	3,445,816.82	3,491,840.76
5	1035.05 · FIB of Nevada	0.00	
5	1045.05 · Wells Fargo Advisors	350,000.00	
5	1150.05 · Accounts Rec - 05	20,756.39	
5	1080.05 · OPEB (CERBT) Prefunding - 05	0.00	
5	1240.00 · Interfund Receivable:1240.05 · Due from (to) Interfund - 05		1,615,860.30
5	1550.00 · Prepaid Expenses:1550.05 · Prepaid Expenses - 05	11,082.26	59,256.44
5	1600.00 · County Collection Accts:1600.05 · County Collection - 05	15,455.95	
5	1610.00 · Deferred Pension Outflows:1610.05 · Deferred Pension Outflows - 05	27,979.95	
5	1611.00 · Deferred OPEB Outflows:1611.05 · Deferred OPEB Outflows - 05	4,271.00	
5	1730.00 · Land Improvements:1730.05 · Land Improvements - 05	32,361.02	
5	1750.05 · Water System	6,459,766.31	
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	46,313.56	
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 Upgrade Backup Battery Tank2&5	3,597.76	
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 Water & Wastewater Master Plan	146,581.71	
5	1830.05 · Work in Progress:1843.05 Admin Office ADA Compliant	0.00	
5	1830.05 · Work in Progress:1845.05 Zone 3 Water Testing Site	12,099.63	
5	1830.05 · Work in Progress:1846.05 Rate Study	16,035.13	

Fund	Account	Debit	Credit
5	1850.00 · Accumulate Depreciation:1850.05 · Accumulated Deprec. - 05		3,180,773.15
5	1885.00 · Net Pension Asset:1885.05 · Net Pension Asset - 05	18,445.00	
5	1910.05 · Land Use & Ease Rights - 05	17,435.50	
5	2010.05 · Accounts Payable - 05		0.00
5	2050.05 · Retention Payable - 05		0.00
5	2060.00 · OPEB Liability:2060.05 · OPEB Liability - 05		243,631.10
5	2070.00 · Accrued Payroll & Taxes:2070.00 · Accrued Payroll & Taxes - 05		893.90
5	2070.00 · Accrued Payroll & Taxes:2070.05 · Accrued Payroll & Taxes - 05		65.00
5	2075.00 · Accrued Vacation Pay - 05 Fund	2,722.20	
5	2075.00 · Accrued Vacation Pay:2075.05 · Accrued Vacation Pay - 05		11,689.27
5	2080.00 · Deferred Pension Inflows:2080.05 · Deferred Pension Inflows - 05		20,540.00
5	2081.00 · Deferred OPEB Inflows:2081.05 · Deferred OPEB Inflows - 05		31,060.00
5	2085.00 · Net Pension Liabilities:2085.05 · Net Pension Liabilities - 05	0.00	
5	2091.05 · HRA Plan Payable - 05		3,147.75
5	2095.05 · Liab. for Wells 1 & 2 - 05		0.00
5	3000.00 · Retained Earnings (Overall)		358,175.53
5	3000.05 · Retained Earnings - 05	1,799,376.01	
5	3005.00 · Invest. Plant & Equip.:3005.05 · Invest. Plant & Equip. - 05		3,869,081.00
5	3010.00 · Design. for Cap. Outlay:3010.05 · Design. for Cap. Outlay - 05		0.00
5	4010.05 · Water Revenue		639,591.69
5	4050.00 · Connection Fees:4050.05 · Connection Fees - 05		18,601.00
5	4300.00 · Fire Fuel Management Fees:4300.05 · Fire Fuel Management Fees - 05		12,802.00
5	4999.00 · Other Revenue:4999.05 · Other Revenue - 05	53.95	7,119.94
5	4850.00 · Interest Revenue:4850.05 Interest Revenue		2,390.62
5	5020.00 · Salaries Administration:5020.05 · Salaries Administration - 05	103,289.82	
5	5032.00 · Salaries and Wages O&M:5032.05 · Salaries & Wages O & M - 05	97,155.34	
5	5103.00 · Benefits - Admin.:5103.05 · Benefits - Admin. - 05	12,834.69	
5	5104.00 · Benefits - O & M:5104.05 · Benefits - O & M - 05	34,997.50	
5	5106.00 · Health Plan Co-Insur.:5106.05 · Health Plan Co-Insur. - 05	4,935.51	
5	5110.00 · Directors' Fees:5110.05 · Directors Fees - 05	1,720.00	
5	5120.00 · Insurance - Admin.:5120.05 · Insurance - Admin. - 05	7,882.23	
5	5151.00 · Parts/Tools/Misc. Equip:5151.05 · Parts/Tools/Misc Equip. - 05	7,456.84	
5	5162.00 · Postage and Delivery:5162.05 · Postage & Delivery - 05	2,166.92	
5	5165.00 · Cleaning:5165.05 · Cleaning Service - 05	1,257.75	
5	5166.00 · Newsletter and Printing:5166.05 · Newsletter - 05	190.97	
5	5167.00 · Office Expense:5167.05 · Office Expense - 05	7,790.64	
5	5168.00 · Dues and Subscriptions:5168.05 · Dues & Subscriptions - 05	6,494.00	
5	5169.00 · Bank & Collection Fees:5169.05 · Bank Fees - 05	828.47	
5	5170.05 · Analytical Testing - 05	1,843.00	
5	5180.00 · Consultants- Accounting:5180.05 · Consultants-Accounting - 05	10,039.07	
5	5181.00 · Consultants- Audit:5181.05 · Consultants-Audit - 05	4,100.00	
5	5190.00 · Consultants-Legal Fees:5190.05 · Consultants-Legal Fees - 05	2,392.00	
5	5195.00 · Consultants-Management:5195.05 · Consultants-Management - 05	0.00	

Fund	Account	Debit	Credit
5	5196.00 · Consultants-Misc.:5196.05 · Consultants-Misc. - 05	2,288.32	
5	5225.00 · OPEB Trust - Annual Funding:5225.05 · OPEB Trust - Annual Funding - 05	0.00	
5	5231.00 · Building Maintenance:5231.05 · Building Maint/Supplies - 05	2,088.54	
5	5232.00 · R & M Admin.:5232.05 · R & M Admin. - 05	4,996.58	
5	5239.00 · R & M Vehicles:5239.05 · R & M Vehicles - 05	6,037.39	
5	5240.00 · R & M Water/Sewer:5240.05 · R & M Water/Sewer - 05	22,858.22	
5	5311.00 · Gas & Electric - Admin:5311.05 · Gas & Electric - Admin - 05	9,079.45	
5	5312.00 · SCADA System - 05	10,232.46	
5	5320.05 · Travel & Meetings - 05	298.41	
5	5323.00 · Education Staff/Board:5323.05 · Education (GM & Board) - 05	260.82	
5	5324.00 · Uniforms:5324.05 · Uniforms - 05	104.57	
5	5342.00 · ASCWD Fuel:5342.05 · ASCWD Fuel - 05	3,755.54	
5	5371.00 · Telephone:5371.05 · Telephone - 05	1,572.71	
5	5394.00 · Gov Mandates:5394.05 · Gov Mandates - Water - 05	16,148.25	
5	5513.00 · Depreciation Expense:5513.05 · Depreciation - 05	143,478.00	
5	5602.00 · Miscellaneous - O & M:5602.05 · Misc. - O & M - 05	1,430.50	
5 Total		9,830,629.40	10,074,678.69
6	1030.06 · Bank of the West	122,411.58	
6	1035.06 · Bank of the West Savings	0.00	
6	1020.06 · Petty Cash	117.05	
6	1041.00 Placer Co - Taxes 770	0.00	
6	1042.06 · Placer - Int. 771	358,565.32	
6	1043.06 · State Prop 1A Suspension	0.00	
6	1070.06 · LAIF Accounts	633,047.18	
6	1160.06 · Other Accounts Receivable	24,071.23	
6	1210.06 · Principal Stock	0.00	
6	1240.00 · Interfund Receivable:1240.06 · Due from (to) Interfund - 06		446,521.44
6	1550.00 · Prepaid Expenses:1550.06 · Prepaid Expenses - 06	0.00	
6	1710.00 · Land:1710.06 · Land - 06	319,060.00	
6	1715.06 · Firehouse	376,338.21	
6	1718.06 · Firehouse Vehicles & Equipment	343,336.45	
6	1830.05 · Work in Progress: VSB Expansion - 06	0.00	
6	1850.00 · Accumulate Depreciation:1850.06 · Accumulated Deprec. - 06		542,255.74
6	2010.00 · Accounts Payable:2010.06 · Accounts Payable - 06		0.00
6	2070.00 · Accrued Payroll & Taxes:2070.06 · Accrued Payroll & Taxes - 06		0.00
6	2090.06 · Deferred Grant Revenue		0.00
6	2100.00 · Deposit Credit from NTFD - 06	0.00	
6	3002.06 · Undesignated - GF - 06		390,185.24
6	3005.00 · Invest. Plant & Equip.:3005.06 · Invest. Plant & Equip. - 06		518,538.01
6	3006.06 · Invest. Fixed Assets - F - 06		0.00
6	3010.00 · Design. for Cap. Outlay:3010.06 · Design. for Cap. Outlay - 06		0.00
6	4200.06 · Fire Mitigation Fees - 06		14,857.36
6	4300.06 · Fire Fuel Management Fees - 06		0.00

Fund	Account	Debit	Credit
6	4400.06 · STR Fire Collection - 06	0.00	
6	4510.00 · Property Tax Revenue:4510.06 · Property Tax Revenue - 06		406,704.70
6	4850.00 · Interest Revenue:4850.06 Interest Revenue		2,390.60
6	4999.00 · Other Revenue:4999.06 · Other Revenue - 06		0.00
6	5110.00 · Directors' Fees:5110.06 · Directors Fees - 06	1,720.00	
6	5151.00 · Parts/Tools/Misc. Equip:5151.06 · Parts/Tools/Misc Equip.	285.39	
6	5167.00 · Office Expense:5167.06 Office Expense	0.00	
6	5169.00 · Bank & Collection Fees:5169.06 · Bank Fees - 06	828.50	
6	5180.00 · Consultants- Accounting:5180.06 · Consultants-Accounting - 06	10,039.03	
6	5181.00 · Consultants- Audit:5181.06 · Consultants-Audit - 06	4,100.00	
6	5190.00 · Consultants-Legal Fees:5190.06 · Consultants-Legal Fees - 06	1,039.99	
6	5195.00 · Consultants-Management:5195.07-Consultants-Management - 06	0.00	
6	5196.00 · Consultants-Misc.:5196.06 · Consultants-Misc. - 06	352.05	
6	5220.06 · NTFD Contract - 06	408,468.73	
6	5221.06 · Fire Fuel Management Fee - 06		20,101.77
6	5232.06 · R & M Admin - 06	0.00	
6	5311.00 · Gas & Electric - Admin:5311.06 · Gas & Electric - Admin - 06	9,079.43	
6	5312.00 · SCADA Sys:5312.06 · SCADA System - 06	0.00	
6	5394.00 · Gov Mandates:5394.06 Gov Mandates - Fire - 06	0.00	
6	5395.00 · Tax Administrative Charge - 06	0.00	
6	5513.00 · Depreciation Expense:5513.06 · Depeciation - 06	12,654.00	
6	5602.00 · Miscellaneous - O & M:5602.06 · Misc. - O & M - 06	0.00	
6	5905.06 · Fire Mitigation Fees		0.00
6 Total		2,625,514.14	2,341,554.86
Grand Total		17,906,322.89	17,906,322.89

D2

NTPPD-ASCWID Response Calls
March 2023

Basic Incident Number (FD1)	Basic Incident Date Time	Basic Incident Full Address	Basic Incident Postal Code (FD1.19)	Basic Incident Type (FD1.21)	Basic Apparatus Call Sign List	Basic Primary Action Taken (FD1.48)	Basic Additional Actions Taken 2 (FD1.66)
2023006416	3/2/2023 11:05	Alpine Meadows ski area first aid	96146	EMS call, excluding vehicle accident with injury	E51, M51	Provide advanced life support (ALS)	
2023006534	3/3/2023 9:25	2040 BIG JOHN Road	96146	Combustible/flammable gas/liquid condition, other	B5, E56, M	Investigate	Transport person
2023006589	3/3/2023 14:47	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M53	Provide advanced life support (ALS)	
2023006689	3/4/2023 10:15	2600 ALPINE MEADOWS Road	96146	EMS call, party transported by non fire agency	M56	Refusal of EMS care	
2023006921	3/16/2023 13:38	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Provide advanced life support (ALS)	
2023006994	3/7/2023 9:28	2090 CHALET RD #20	96146	Motor vehicle accident with injuries	M56	Provide advanced life support (ALS)	
2023007133	3/8/2023 12:21	2600 ALPINE MEADOWS Road	96146	Dispatched and cancelled en route auto/mutual aid	B5, E53	Cancelled en route	
2023007149	3/8/2023 14:01	2600 ALPINE MEADOWS Road	96146	Dispatched and cancelled en route auto/mutual aid	E53	Cancelled en route	
2023007473	3/11/2023 12:03	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Provide advanced life support (ALS)	
2023007874	3/15/2023 14:11	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M67	Provide advanced life support (ALS)	Transport person
2023007968	3/16/2023 11:56	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Provide advanced life support (ALS)	
2023007976	3/16/2023 12:34	2600 ALPINE MEADOWS Road	96146	Emergency medical service, other	M51	Provide advanced life support (ALS)	Transport person
2023008074	3/17/2023 11:38	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Provide advanced life support (ALS)	
2023008206	3/18/2023 13:48	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Provide advanced life support (ALS)	
2023008208	3/18/2023 13:53	2600 ALPINE MEADOWS Road	96146	Dispatched and cancelled en route	E51	Cancelled en route	
2023008522	3/21/2023 19:34	1036 SNOW CREST Road	96146	Carbon monoxide incident	B5, E56, M	Restore CO alarm system	
2023008721	3/24/2023 9:52	2600 ALPINE MEADOWS Road	96146	Emergency medical service, other	M56	Emergency medical services, other	
2023008822	3/25/2023 12:31	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M51	Transport person	
2023008844	3/25/2023 15:30	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Emergency medical services, other	
2023008905	3/26/2023 9:41	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M56	Emergency medical services, other	
2023008927	3/26/2023 12:39	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M53	Transport person	
2023008937	3/26/2023 13:44	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with injury	M51	Transport person	
2023008973	3/26/2023 19:52	2149 BEAR CREEK Drive	96146	EMS call, excluding vehicle accident with injury	B5, E56, M	Emergency medical services, other	
2023009332	3/29/2023 20:20	1571 DEER PARK Drive	96146	Gas leak (natural gas or LPG)	B5, E51, M	Investigate	
2023009354	3/30/2023 5:48	1692 JOHN SCOTT Trail	96146	Building fire	B5, E51, E3	Extinguishment by fire service personnel	

Total Calls: 25

D3



AGENDA NO: D3

MEETING DATE: 04/14/2023

General Managers Report

TO: ASCWD Board of Directors Date: April 07, 2023
FROM: Joe Mueller, General Manager
SUBJECT: General Manager and Office Activities for the Month of March 2023

Projects

1) District Master Plan

Performed final review and editing of the complete document.

Upcoming project activity

Place the Master Plan on the agenda for Board Approval.

2) District Rate Study

Sent out the proposition 218 notice of public hearing for May 12, 2023. Answered incoming questions and concerns from customers on the proposed rate increases, projects proposed, and methodology behind the rates.

Upcoming project activity

Continue to answer questions on the proposed rate increases.

3) TTSD Contract

TTSD contract is on hold waiting for TTSD to establish the rate model for the contract.

Upcoming project activity

Schedule the TTSD contract terms and rates for possible adoption at an upcoming Board meeting.

4) Alpenglow (Previously Alpine Sierra) Subdivision

Met with the project manager to talk about current activities within the District and the proposed development.

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.

5) White Wolf Subdivision

No Activity this month.

Upcoming project activity

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

6) Snow Crest Tributary Restoration

Signed access agreement for project.

Upcoming project activity

Continued project participation as needed.

General Business

- Assisted with snow removal and placement strategies.
- 2023/24 Budget preparation.
- Assisted Operation staff on the meter reading software and computers operating software.
- Worked with our web designer on the possibility of providing online applications and payments for park use.
- Assisted Operations with the evaluation of numerous water losses and / or leak identification.
- Worked with HDR Engineering on the Water, Sewer, Garbage, and Parks Utility Rate Studies.
- Worked with customers on rate questions, clarifications, and future project needs.
- In anticipation of the spring building season reinitiated discussions with a homeowner, their engineer, and designer on ways to address utility conflicts for a proposed construction project.
- Attended the monthly area General Managers meeting.

Office Activities Performed by Office Manager

- Worked with our outside webmaster making minor updates.
- Processed two change of account ownerships, updated five addresses for existing customers and responded to three inquiries from title companies.
- Office Manager was out sick 3/28/23 to 4/3/23.
- Finished up the Form 700 filings.
- Made the final payment to Pitney Bowes on 4/6/23 so we can return the postage machine once they receive the payment. Lease ends 4/19/23.
- Took customer calls on trash pickup delays due to big snow loads.
- Worked on collections list, documents, and resolution to be sent to the county.
- Mailed out the Public Hearing Proposition 218 notices.
- Set up xerox copier remote reading software for billing.
- Placed Public Hearing legal notices in the Sierra Sun.
- Transferred funds from LAIF to Bank of the West for working capital.
- Gave CPA updated list of customers to add to trash service.
- Finished draft office and admin budget, forwarded budget spreadsheet to Miguel for updates to field operations.
- Sent Audited Financial Statements to Placer County Auditor-Controller's office.
- Received a quote for a new park gate system that works with windows 11.

D4

**ASCWD OPERATIONS REPORT
WATER / WASTEWATER
FOR 3-1-23 THRU 3-31 -23**

TO: Board of Directors
DATE: April 14th, 2023
FROM: Miguel Ramirez, Operations & Maintenance

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

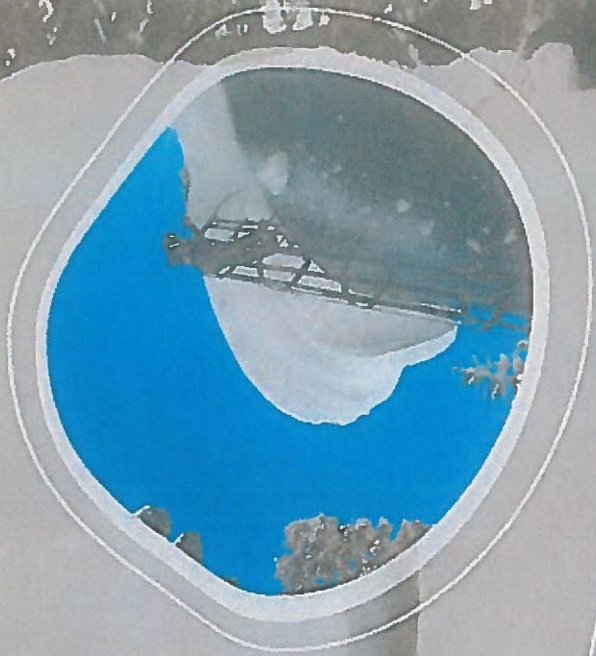
<u>Minimum Flow</u>	<u>Maximum Flow</u>	<u>Average Flow</u>
36,000 GPD	310,000 GPD	104,000 GPD

Operations / Maintenance / Repairs:

- All routine water zone samples came back absent from Coliform and E-coli.
- We completed our quarterly Raw water sampling for the month of March.
- We hired a short-term shoveler for extra snow removal manpower. (Together we completed snow removal on tanks 2 and 5 and all the hydrants, buildings etc.)
- We have been doing non-stop removal throughout the valley and I have logged around 120 hours in the new 907m since the middle of December.
- We have found two major homeowner leaks in the valley. (One was running about 19 gpm).
- We currently have around 45 homeowner leaks in the valley.

Snow Removal!!!

Tank 1, Tank 2 and Hydrant
locating.



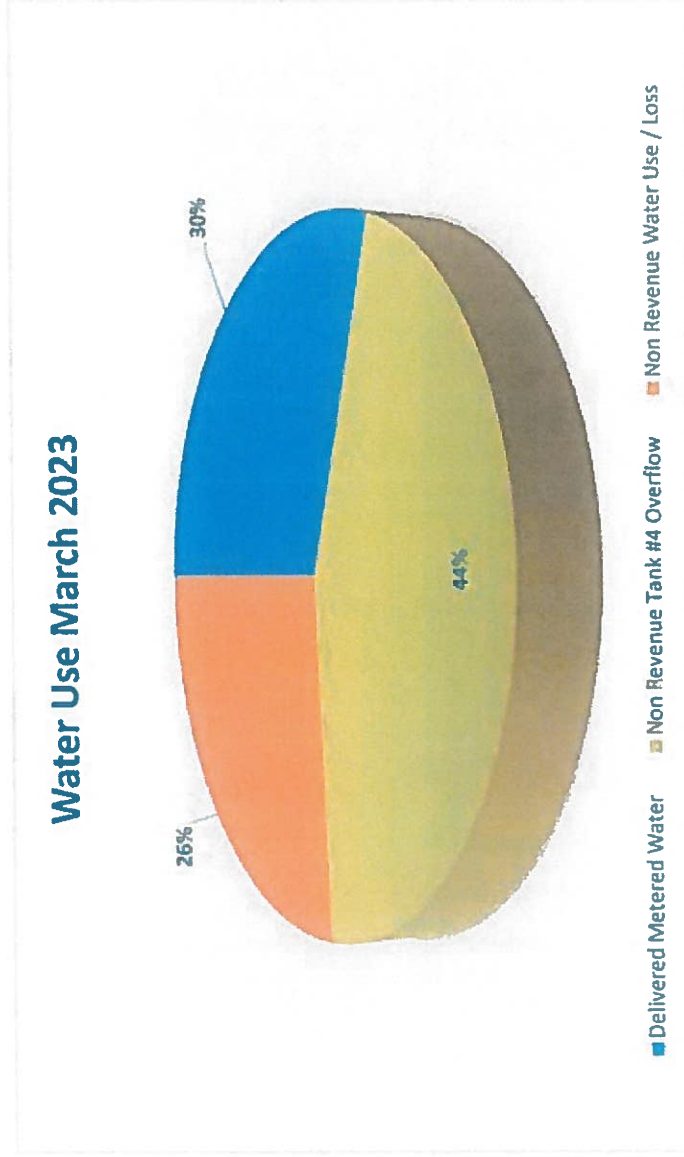


Snow Removal Continued.

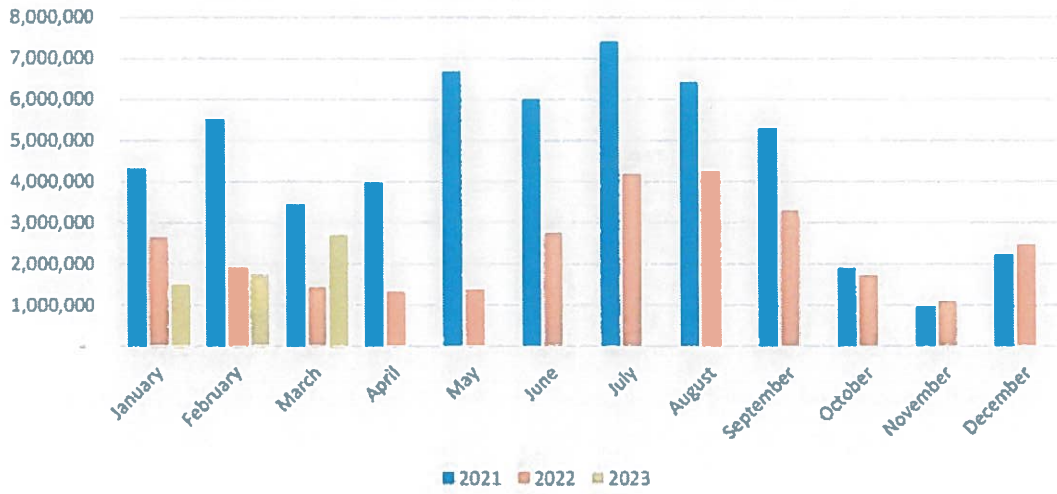
Tank 2 snow removal, Spring 1 and homeowner shut off.

ALPINE SPRINGS COUNTY WATER DISTRICT MARCH 2023 WATER REPORT

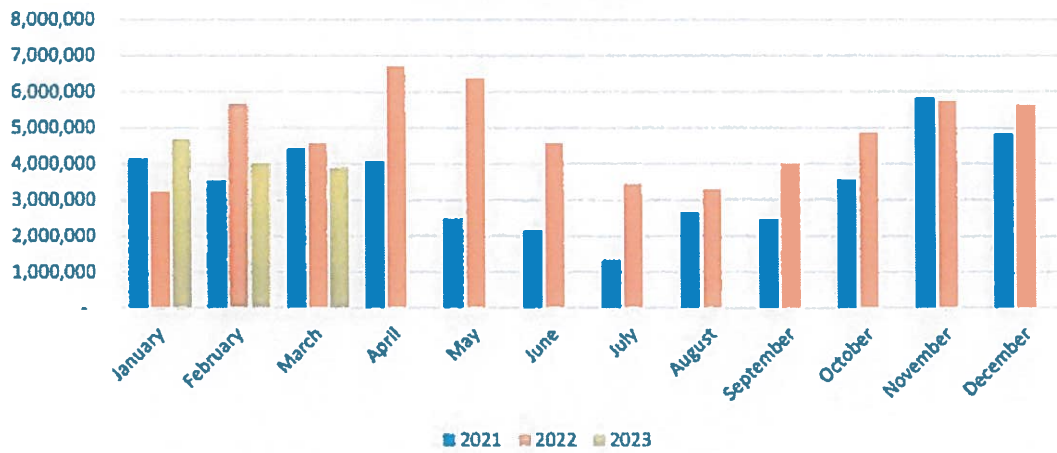
Total Potable Water Production	8,963,326 Gallons
Delivered Metered Water	2,694,713 Gallons
Non Revenue Tank #4 Overflow	3,901,864 Gallons
Non Revenue Water Use / Loss	2,366,749 Gallons



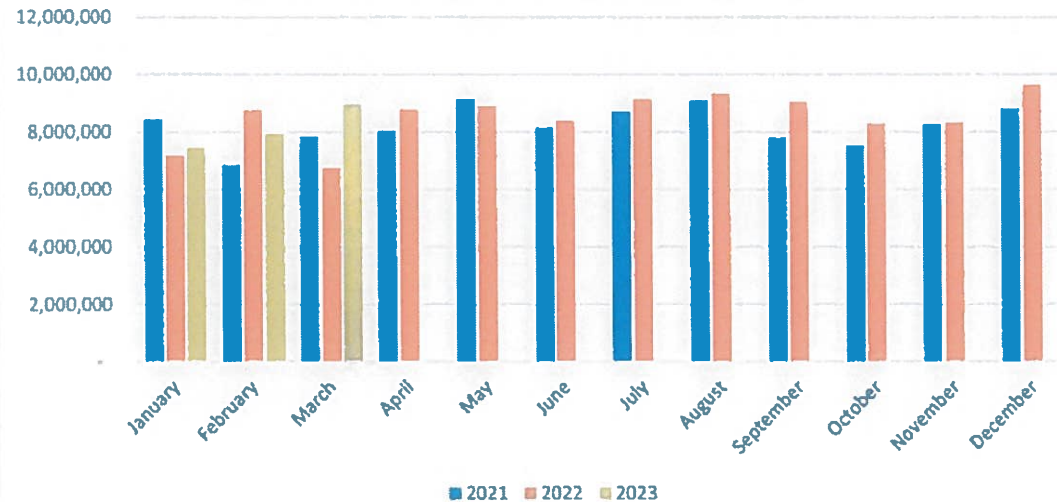
Delivered Metered Water per Month (gallons)



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



Total Water Production per Month (gallons)



D5

ALPINE SPRINGS COUNTY WATER DISTRICT

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

T-TSA BOARD MEETING REPORT FEBRUARY 15, 2023

TIME: 9:00 AM

Meeting in person

Members Present:

Blake Tresan, Truckee Sanitary District

Scott Wilson, NTPUD

Dale Cox, SVPUD via Zoom

Dave Smelser, ASCWD

Dan Wilkins, TCPUD, President

Richard Pallante, 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. Discussed T-TSA land use. There are more entities looking for sites in and around the T-TSA area. Asked legal to look at our options and advise the board.
4. Discussed and decided on our rate schedule which will be voted on at the March meeting.
5. I was pleased to see all departments work well together installing a Sodium Hypochlorite Disinfection System in place of our Chlorine System, which is being serviced. More about that when the lab provides data.

Respectfully submitted,

Dave Smelser

E1

Alpine Springs County Water
Budget and Finance Committee Report
Thursday, March 9, 2022 9:30 a.m.

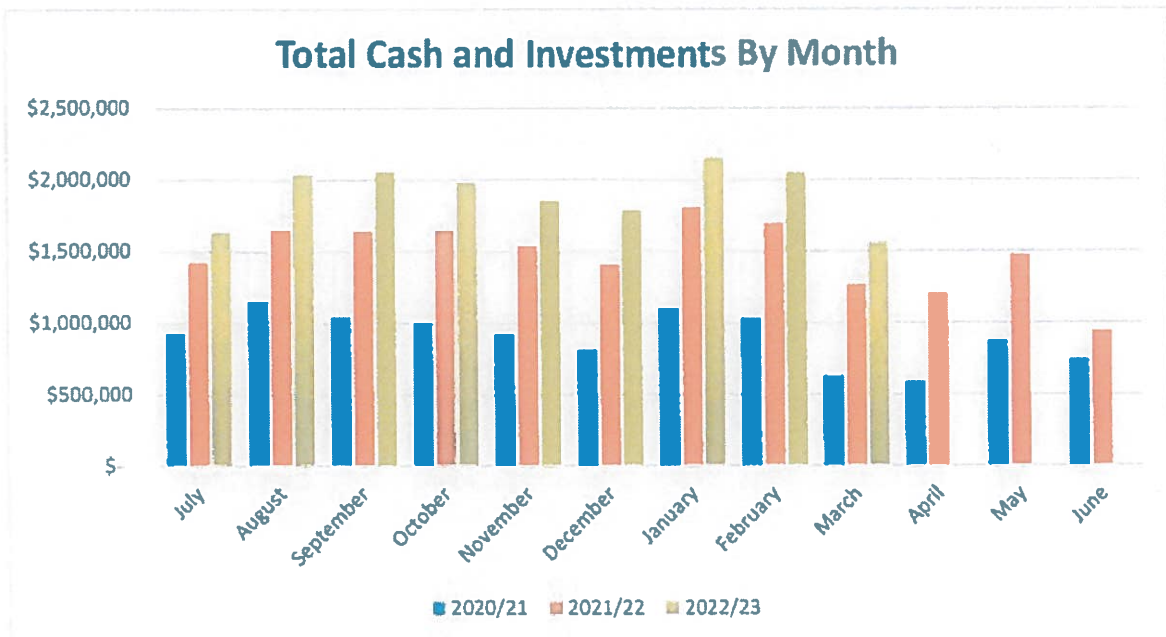
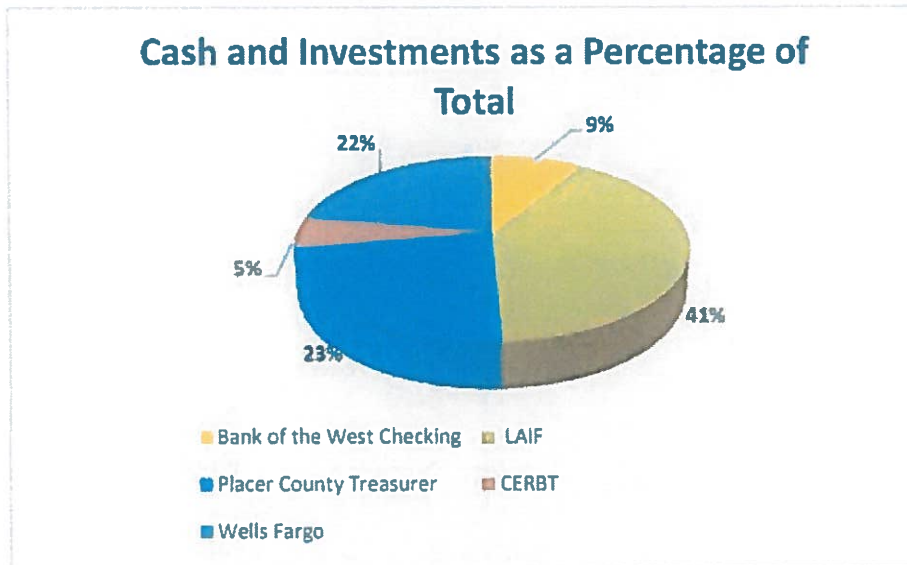
Members: Janet Grant, District Director, Chair
Evan Salke, District Director, absent
Joe Mueller, General Manager
Advisors: Mike Dobrowski, CPA, District Accountant
Staff: None
Guests: Josiah Close, HDR Engineering

Items discussed and recommendations to board:

1. PUBLIC COMMENT
 - a. No public comment.
2. ITEMS FOR COMMITTEE DISCUSSION AND RECOMMENDED ACTION
 - a. Monthly Financial Reports
 - i. The committee recommends approving the February 2023 financials.
 - b. Treasurer's Report.
 - i. Joe reported that \$350,000 has been invested in T-bills of varying time periods of up to one year through Wells Fargo.. Interest is at 4.84% at this time. These T-bills will automatically roll over until the cash is needed or another investment becomes a better choice for us.
 - c. District Rate Study
 - i. Josiah Close of HDR Engineering presented the adjusted rate study after implementing suggestions from the Board at our meeting in February. Josiah will discuss the changes at our meeting tomorrow. The committee recommends approving the rate study as it now stands and moving on to a public hearing in May.
 - d. Unbudgeted Expenses.
 - i. No unbudgeted expenses are reported for this month.
3. MEMBERS' COMMENTS
 - a. No members comments to report for this month.
4. CORRESPONDENCE
 - a. There was no correspondence this month.
5. ADJOURNMENT
 - a. The committee adjourned at 10:00 a.m.
6. NEXT MEETING
 - a. Next B&F meeting: Thursday, April 13, 2023 9:30 a.m.

ALPINE SPRINGS COUNTY WATER DISTRICT
March 2023 TREASURERS REPORT
FY 22/23

	Account Balance	Report Date	Interest
Bank of the West Checking	\$ 136,006	4/3/2023	0.00%
LAIF	\$ 633,047	4/3/2023	2.624%
Placer County Treasurer	\$ 358,565	2/28/2023	2.229%
CERBT	\$ 80,490	3/31/2023	2.690%
Wells Fargo	\$ 350,000	2/27/2023	4.840%
	<u>\$1,558,108</u>		



E2

**ALPINE SPRINGS COUNTY WATER DISTRICT
PARK RECREATION AND GREENBELT COMMITTEE REPORT**

Date: Thursday, March 30, 2023
Location: District Office, Board Room
270 Alpine Meadows Road
Time: 3:30 pm
Members: Christine York, District Director, Chair Don Fulda, Member
Jan Ganong, District Director Ursula Hirsbrunner, Member
Joe Mueller, General Manager
Absent: Ingrid Bourke, Michael Cadra, Felicia Cole
Guests: Lisa Peck, Member (on Zoom)

Meeting was called to order at 3:31 pm.

1. PARK POLICIES

- a. Modify 6.2.0 2 to clarify wording in the Guest Use policy.
- b. Modify 6.2.0 3 to change the date by which fees will be finalized.

2. PARK RATES FOR 2023

- a. Recommend \$20 increase to both resident and non-resident Season Pass rates.
- b. After discussion, we recommend continuing the practice of 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.
 - 1. We also recommend that we expand the group of eligible pass holders to include people who supported the park in prior years, not just 2021 or 2022.
 - 2. We discussed this at length and think the data collected this summer supports the changes we implemented last year and continue to allow eligible non-residents to buy passes.
- c. Recommend continuing the fee for guests of pass holders and offering daily passes for AM residents only.
- d. Recommend continuing the limit of group events to just pass holders.
 - i. No changes to these fees recommended.

3. PARK APPLICATION

- a. Recommend appropriate updates in line with agreed upon changes.
- b. Staff are recommending that we post the application online.
 - i. Staff have offered to have a computer available to assist any residents who need help completing an online application.
 - ii. After this year, staff anticipates that online applications will be faster for staff and a benefit to residents who won't have to come in during office hours anymore.
 - iii. The committee recommended adopting this change and increasing season pass fees by an additional amount to cover the credit card fee.

4. PARK AMENITIES

- a. Bocce ball court is hopefully in good shape and continues to be popular.

- b. Landscaping
 - i. There are likely to be some landscaping needs after this historic winter.
 - ii. There is \$250 budgeted for landscaping.
 - c. Beach Sand
 - d. Tennis Courts
 - i. They need to be resurfaced and it's in the budget but with the large snowpack, this task likely can't be completed in time this spring so we recommend waiting until next year.
 - 1. There is interest in adding painted lines for people to play pickleball.
 - e. Other
 - i. We talked about the need to update the card reading system.
 - 1. Staff said there likely won't be time this spring to install the new system and doesn't recommend changing the key cards in the same season as adopting a new online pass application process.
 - a. The committee agrees and thinks we can get through one more summer season with the current key cards.
 - f. Steps continue to be taken to achieve ADA compliance.
- 5. EASTER EGG HUNT —Saturday April 8, 10 am**
- a. Committee supported the idea of continuing this popular event and thought last year's lower turnout was weather dependent (it was cold and raining)
 - b. Staff put signs out on Thursday with some balloons to draw attention.
 - c. Christine posted the event on the Next-door app.
 - i. Maybe add an email blast next year.
 - d. This year's turnout was larger with 18 children coming to participate on a sunny spring day.
- 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 in late April or early May.

The meeting was adjourned at 5:00 pm.

By: Christine York, Committee Chair

Date: April 10, 2023

E4

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 Meeting Report

Date: Tuesday, March 29, 2023
Location: District Office, Board Room
270 Alpine Meadows Road
Time: 9 a.m.
Members: Janice Ganong, Chair
Present: Joe Mueller, General Manager

AGENDA

1. **CALL TO ORDER** Meeting was called to order at 9:00am.
2. **PUBLIC COMMENT.** There was no public comment.
3. **ITEMS FOR COMMITTEE DISCUSSION & ACTION**
 - a. **Review and discuss any changes to recommend to the Board for the Goals and Objectives Matrix.**

The Committee reviewed the Matrix and recommend to the Board some additions in the area of Budgeting Resources and Public Information in regard to Capital Improvement Projects. Recommendations will be explained in a Staff Report.

Directors will be asked to review their Committee Policies as they relate to the Goals and Objectives Matrix. They should send any recommended changes to the Matrix to the A&P Committee Chair no later than April 10, in time for possible approval at the April 14 Board meeting.
 - b. **Review and discuss any recommendations to the Board for the Mission Statement.**

No changes to recommend.
 - c. **Discuss the General Manager's Annual Review.**

Directors and the GM will be emailed the ASCWD 2022/2023 Goals and Objectives Statement and should review the General Manager Goals and Objectives which are listed there. Directors will be asked to submit a written evaluation of the GMs performance and the GM will provide a self-evaluation of these goals no later than May 1, in time for possible Closed Session discussion at the May 12 Board meeting.

ALPINE SPRINGS COUNTY WATER DISTRICT

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

d. Discuss the Board of Director's Annual Review:

Directors will review the Board Goals and Objectives shown on the ASCWD 2022-23 Goals and Objectives Statement and submit a written self- evaluation of their performance by May 1, in time for possible presentation at the May 12 Board meeting.

e. Discuss A&P Policies 4.0.0 – 4.18.0.

The committee reviewed all policies and recommends minor changes to several policies that will be outlined in the Staff Report.

f. Discuss Staffing as it pertains to succession planning and organizational makeup.

The General Manager presented information regarding Front Office staffing and Operations staffing. He offered 3 possible options to plan for Front Office staffing in the future. These include: Option 1 - continuing to staff full time. Option 2- staffing part time and shifting duties to an accountant and/or putting billing on the tax rolls which would reduce workload . Option 3 - contracting all office duties to another utility district. The GM wants to gauge the Board's interest in having the Front Office open 5 days a week as opposed to 1 or 2 days a week and if the Board is comfortable using a third party for bills. The GM suggested that the District should likely begin recruiting for Front Office staffing in the fall of 2023.

In regard to succession planning for Operations staffing, the GM stated that employees would like Flex staffing to remain as an option, although it is not currently being used. Right now the District is pursuing a part-time summer help model. The District did hire a part time person recently for 2 weeks to shovel the tanks and hydrants. This fits into our existing budget.

4. MEMBERS' COMMENTS:

The GM presented information regarding the White Wolf Project. They have requested a Will Serve Letter from ASCWD. However, the District needs a Reimbursement Agreement and deposit from White Wolf before we can submit documents for an engineering review with the District engineer.

It was discussed that the initial engineering review done by White Wolf could have been done in partnership with ASCWD to avoid the need for another review by the District's engineer and associated cost. This was how the Alpenglow project was done. Policy 4.13.0 notes Development Procedures and states that the Developer should meet with the District as early as possible to discuss studies that may be required and the deposits required for any studies which shall be conducted by the District's Engineer or other entity of the District's choosing.

5. ADJOURNMENT. The meeting was adjourned at 11:00am.

F2



AGENDA NO: F2

MEETING DATE: 04/14/2023

Staff Report

TO: ASCWD Board of Directors

Date: April 06, 2023

FROM: Joe Mueller, General Manager

SUBJECT: Consideration of Resolution 1-2023 Requesting Collection of Charges on County Tax Roll for Tax Year 2023-2024

DISCUSSION

Each year the District must request by Board Resolution the collection of delinquent accounts for charges, fees, and assessments through the County of Placer County Tax Rolls.

A Board resolution requesting the collection of delinquent accounts through the County Tax Roll provides a mechanism to collect past due accounts and allows the District to maintain budget revenues.

Number of past due accounts:	2022 -#17	2023 - #20
Total Amount past due:	2022 - \$34,346.56	2023 - \$28,458.44

FISCAL IMPACT

A negative fiscal impact would occur if the District were unable to collect revenues due.

RECOMMENDATION

Adopt Resolution 1-2023 requesting the County of Placer collect on the County tax rolls certain charges which have been imposed pursuant to section 31701 and 31701.05 of the California Water Code by the Alpine Springs County Water District.

Attachments:

1- Resolution 1-2023

RESOLUTION NO. 1-2023

REQUESTING COLLECTION OF CHARGES ON TAX ROLL
FOR TAX YEAR 2023-24

TAX CODE NUMBER 73700

DIRECT CHARGE NAME Alpine Springs County Water District

Whereas, the Alpine Springs County Water District (hereinafter "District/City") requests the County of Placer collect on the County tax rolls certain charges which have been imposed pursuant to section 31701 of the 31701.5 Code by the District/City, attached hereto, and

Whereas, the County has required as a condition of the collection of said charges that the District/City warrant the legality of said charges and defend and indemnify the County from any challenge to the legality thereof,

Now, Therefore, Be It Hereby Resolved by the Board/Council of District/City that:

1. The Auditor-Controller of Placer County is requested to attach for collection on the County tax rolls those taxes, assessments, fees and/or charges, attached hereto.
2. The District/City warrants and represents that the taxes, assessments, fees and/or charges imposed by the District/City and being requested to be collected by Placer County comply with all requirements of state law, including but not limited to Articles XIII C and XIII D of the California Constitution (Proposition 218).
3. The District/City releases and discharges County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County on the property tax roll of any taxes, assessments, fees and/or charges on behalf of District/City.
4. In consideration for the County's collection of the charge through the County's property tax roll, the District/City agrees to and shall defend, indemnify and hold harmless the County, its officers, agents and employees (the "Indemnified Parties") from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any of District's/City's said taxes, assessments, fees and/or charges requested to be collected by County for District/City, or in any manner arising out of District's/City's establishment and imposition of said taxes, assessments, fees

and/or charges. District/City agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of the collection of one of District's/City's taxes, assessments, fees and/or charges, the County may offset the amount of the judgment from any other monies collected by County on behalf of District/City, including property taxes.

5. The District/City agrees that its officers, agents and employees will cooperate with the County by responding to all inquiries referred to District/City by County from any person concerning the District's/City's taxes, assessments, fees and/or charges, and that District/City will not refer such persons to County officers and employees for response.
6. The District/City agrees to pay the County for the reasonable and ordinary charges to recoup its costs of placement and collection on the tax rolls at the agreed upon rate of 1% of the taxes, assessments, fees and/or charges, as provided by Government Code sections 29304 and 51800.

PASSED AND ADOPTED by Alpine Springs County Water District this 14th day of April, 2023, by the following vote on roll call:

AYES: _____

NOES: _____

ABSENT: _____

ABSTAIN: _____

Board President, Janet Grant

ATTEST:

Treasurer, Joe Mueller

Seal here

2023/24 DIRECT CHARGE TRANSMITTAL

District Name Alpine Springs County Water District

District Address 270 Alpine Meadows Road, Alpine Meadows, CA 96146

Direct Charge Name ALPINE SPRINGS COUNTY WATER DISTRICT

Tax Code No. 73700 Resolution No. 1-2023

Parcel Count 20 Total Amount \$28458.44

Type of Direct Charge and Proposition 218 Compliance: (Check type and check method of compliance)

- Assessment for Special Benefit:
 - Approved by weighted majority of ballots returned
 - Exempt by Proposition 218
- Special Tax: Approved by electorate vote
- Fee/Charge:
 - Approved by majority vote of property owners
 - Approved by electorate vote
 - Exempt by Proposition 218
- 1915 Act Bond: Exempt by Proposition 218

Authorized Signature _____ Date _____

Contact Person PAM ZINN

Contact Email Address INFO@ALPINESPRINGS.ORG

Contact Telephone No. (530) 530-583-2342 Contact Fax No. (530) 583-0228

Telephone Number to Appear on Tax Bill (530)583-2342

Provide a brief explanation of significant (10%+) increases or decreases from last year:

Parcel count % change +17.6% Total dollar amount % change -17.1%

Explanation MORE PARCELS PAST DUE, BUT LESS DOLLAR AMOUNT

"095201003000","1613.66","73700"
"095201004000","2904.32","73700"
"095201012000","301.00","73700"
"095212004000","288.06","73700"
"095221002000","1284.68","73700"
"095252013000","2253.04","73700"
"095272010000","2320.70","73700"
"095300047000","1114.66","73700"
"095300049000","102.58","73700"
"095360002000","2175.38","73700"
"095370007000","102.10","73700"
"095370008000","2468.22","73700"
"095370018000","2404.30","73700"
"095390013000","63.80","73700"
"095400020000","307.16","73700"
"095400033000","2210.14","73700"
"095420008000","291.88","73700"
"095440007000","4347.04","73700"
"095520000000","256.28","73700"
"095530022000","1649.44","73700"

**CERTIFICATION OF COLLECTION CHARGES
FOR THE COUNTY OF PLACER**

FOR TAX YEAR 2023-24

TAX CODE NUMBER 73700

DIRECT CHARGE NAME Alpine Springs County Water District

Whereas, the Alpine Springs County Water District has requested that the County of Placer collect the above named Charges on the County tax roll; and

NOW, THEREFORE, the undersigned represents and warrants to the County as follows:

The Alpine Springs County Water District agrees to pay the County for the reasonable and ordinary charges to recoup its costs of placement and collection on the tax rolls at the agreed upon rate of 1% of the taxes, assessments, fees and/or charges, as provided by Government Code sections 29304 and 51800.

Dated: 4/14/2023

Signature: _____

Name: Pam Zinn

Title: Office Manager

**CERTIFICATION TO AND INDEMNIFICATION OF
THE COUNTY OF PLACER**

FOR TAX YEAR 2023-24

TAX CODE NUMBER 73700

DIRECT CHARGE NAME Alpine Springs County Water District

Whereas, the Alpine Springs County Water District has requested that the County of Placer collect the above named Charges on the County tax roll; and

Whereas, Charges that are placed on the County's property tax roll must not violate Proposition 218 or otherwise violate applicable laws and regulations.

NOW, THEREFORE, the undersigned represents and warrants to the County, and hereby indemnifies the County, as follows:

1. The undersigned, as a duly authorized representative of the Alpine Springs County Water District hereby represents and warrants, to the best of the undersigned's knowledge, that the Charge does not violate Proposition 218, nor is the Charge otherwise illegal in any respect.

2. In consideration of the County's collection of the Charge through the County's property tax roll for the 2023-24 fiscal year and every fiscal year thereafter, the Alpine Springs County Water District hereby agrees to indemnify and save harmless the County, its officers, agents, employees and servants from all claims, suits or actions of every name, kind or description, brought for, or on account of, the County's collection of the Alpine Springs County Water District Charge, including but not limited to the payment of any and all attorney's fees. The Alpine Springs County Water District shall have the right to select counsel or to use its own counsel, at its discretion, in the County's defense. The duty of the Alpine Springs County Water District to indemnify and save harmless, as set forth herein, shall include the duty to defend as set forth in Section 2778 of the California Civil Code.

Dated: 4/14/2023 Signature: _____

Name: Pam Zinn

Title: Office Manager

F3



AGENDA NO: F3

MEETING DATE: 04/14/2023

Staff Report

TO: ASCWD Board of Directors

Date: April 06, 2023

FROM: Joe Mueller, General Manager

SUBJECT: Consideration of Resolution 2-2023 Annual Adoption of the Districts Investment Policy for FY23/24

DISCUSSION:

State law requires that the District Board review and adopt the District's investment policy annually.

The District's investment policy provides guidelines for the investment of the District's idle cash and specifies acceptable investment instruments as allowed by the California Government Code. In addition, it outlines the policies to be followed by District staff in conducting the administration of cash management activities.

Any Changes recommended by the B&F committee will be discussed for inclusion.

FISCAL IMPACT:

The District's investment policy is the guiding document used by staff in maximizing the efficiency of the District's cash while maintaining sufficient liquidity. Staff believes that the investment policy is effective in guiding staff in achieving those goals.

RECOMMENDATION:

Adopt Resolution 2-2023 Investment Policy of the Alpine Springs County Water District for FY23/24 and resend resolution 7-2022.

ATTACHMENTS:

- 1- Resolution 2-2023
- 2- Policy Number 2.20.0 Investment Policy of the Alpine Springs County Water District

RESOLUTION 2-2023

**INVESTMENT POLICY OF THE
ALPINE SPRINGS COUNTY WATER DISTRICT**

WHEREAS; the Legislature of the State of California has declared that the deposit and investment of public funds by local officials and local agencies is an issue of statewide concern; California Government Code 53600.6 and California Government Code 53630.1, and

WHEREAS; the legislative body of a local agency may invest surplus moneys not required for the immediate necessities of the local agency in accordance with the provisions of California Government Code Sections 59222 and 53601; and

WHEREAS; the treasurer or fiscal officer of the Alpine Springs County Water District shall annually prepare and submit a statement of investment policy and such policy, and any changes thereto, shall be considered by the legislative body at a public meeting per California Government Codes 53646 (a); now

THEREFORE; it shall be the policy of the Alpine Springs County Water District to invest funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the entity and conforming to all statues governing the investment of the Alpine Springs County Water District funds.

BE IT FURTHER RESOLVED that the attached Alpine Springs County Water District Investment Policy shall satisfy the requirement of local agency deposit and investment of public funds.

PASSED AND ADOPTED this 14th day of April 2023, at a regular meeting of the Board of Directors of Alpine Springs County Water District, by the following vote:

AYES: Directors: _____

NOES: Directors: _____

ABSTAIN: Directors: _____

ABSENT: Directors: _____

ALPINE SPRINGS COUNTY WATER DISTRICT

Janet Grant, President Board of Directors

ATTEST:

Joe Mueller, General Manager
Secretary to the Board of Directors

Policy Number. 2 20.0

Title: INVESTMENT POLICY OF THE ALPINE SPRINGS COUNTY WATER DISTRICT

1.1 POLICY

WHEREAS; The Legislature of the State of California has declared that the deposit and investment of public funds by local officials and local agencies is an issue of statewide concern; (CGC53600.6 and CGC53630.1) and

WHEREAS; the legislative body of a local agency may invest surplus moneys not required for the immediate necessities of the local agency in accordance with the provisions of California Government Code Section 53601; and

WHEREAS; the treasurer or fiscal officer of the Alpine Springs County Water District shall invest funds in a manner which will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the entity and conforming to all statutes governing the investment of the Alpine Springs County Water District funds.

1.2 SCOPE

This investment policy applies to all financial assets of the Alpine Springs County Water District. These funds (as accounted for in the General Purpose Financial Statements and Independent Auditor's Report) include, but are not limited to: Governmental, General Fund, Capital Projects Fund, and Enterprise Fund.

1.3 PRUDENCE

Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs; not for speculation, but for investment, considering the probable safety of their capital as well as the probable incomes to be derived. The standard of prudence to be used by investment officials shall be the "prudent person" standard (CGC53600.3) and shall be applied in the context of managing an overall portfolio.

1.4 OBJECTIVES

When investing, reinvesting, purchasing, acquiring, exchanging, selling and managing public funds, the primary objectives, in priority order, of the investment activities shall be:

1. Safety: Safety of principal is the foremost objective of the investment programs.

Investments of the Alpine Springs County Water District shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. To attain this objective,

2

Investment policy of ASCWD adopted on 4/11/97 at the regular meeting of the board of directors by resolution 15-96 Investment policy was reviewed and changes were made at the regular meeting of the board of directors on 4/13/01 by resolution 17-2001. Investment policy was reviewed and changes were made at the regular meeting of the board of directors on 6/10/05 by resolution 6-2005. Investment policy was reviewed and changes were made at the regular meeting of the board of directors on 6/13/14 by resolution 5-2014. This policy was reviewed at the 4/8/16 regular board of directors meeting and no changes were made. This Policy was reviewed at the May 8, 2020 meeting and was amended to add CERBT account to approved financial institutions. Reviewed at the 5/14/21 meeting and rescinded res 5-2014 and approved 5-2021. reviewed and adopted at the 5/13/22 meeting by resolution 7-2022

diversification is required in order that potential losses on individual securities do not exceed the income generated from the remainder of the portfolio.

2. Liquidity: The investment portfolio will remain sufficiently liquid to enable the Alpine Springs County Water District to meet all operating requirements which might be reasonably anticipated.
3. Return on Investments: The investments portfolio shall be designed with the objective of attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and the cash flow characteristics of the portfolio.
(CGC53600.5)

1.5 DELEGATION OF AUTHORITY

Authority to manage the investment program is derived from California Government Code Section 53601, et seq. Management responsibility for the investment program is hereby delegated to the Treasurer, who shall establish written procedures for the operation of the investment program consistent with this investment policy. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. No person may engage in an investment transaction except as provided under the terms of the policy and the procedures established by the Treasurer. The Treasurer shall be responsible for all transactions undertaken and shall establish a system of controls to regulate the activities of subordinate officials. The Treasurer is a trustee and a fiduciary subject to the prudent investor standard. (CGC53600.3)

1.6 ETHICS AND CONFLICTS OF INTEREST

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution of the investment program, or which could impair their ability to make impartial investment decisions.

1.7 AUTHORIZED FINANCIAL INSTITUTIONS AND DEALERS

When applicable, the Treasurer will maintain a list of financial institutions, selected on the basis of credit worthiness, financial strength, experience and minimal capitalization, which are authorized to provide investment services. In addition, a list will also be maintained of approved security broker/dealers who are authorized to provide investment and financial advisory services in the State of California. No public deposit shall be made except in a qualified public depository as established by state laws.

3

Investment policy of ASCWD adopted on 4/11/97 at the regular meeting of the board of directors by resolution 15-96. Investment policy was reviewed and changes were made at the regular meeting of the board of directors on 4/13/01 by resolution 17-2001. Investment policy was reviewed and changes were made at the regular meeting of the board of directors on 6/10/05 by resolution 6-2005. Investment policy was reviewed and changes were made at the regular meeting of the board of directors on 6/13/14 by resolution 5-2014. This policy was reviewed at the 4/8/16 regular board of directors meeting and no changes were made. This Policy was reviewed at the May 8, 2020 meeting and was amended to add CERBT account to approved financial institutions. Reviewed at the 5/14/21 meeting and rescinded res. 5-2014 and approved 5-2021. reviewed and adopted at the 5/13/22 meeting by resolution 7-2022.

For brokers/dealers of government securities and other investments, the Treasurer shall select only brokers/dealers who are licensed and in good standing with the California Department of Securities, the Securities and Exchange Commission, the National Association of Securities Dealers or other applicable self-regulatory organizations.

Before engaging in investment transactions with a broker/dealer, the Treasurer shall have received from said firm a signed Certification Form. This form shall attest that the individual responsible for the Alpine Springs County Water District's account with that firm has reviewed the Alpine Springs County Water District's Investment Policy and that the firm understands the policy and intends to present investment recommendations and transactions to the Alpine Springs County Water District that are appropriate under the terms and conditions of the Investment Policy.

1.8 AUTHORIZED AND SUITABLE INVESTMENTS

The Alpine Springs County Water District may make any investments permitted by California Government Code Section 53601, as hereafter amended.

1.9 COLLATERALIZATION

All certificates of deposits must be collateralized by U.S. Treasury Obligations. Collateral must be held by a third party and valued on a monthly basis.

1.10 SAFEKEEPING AND CUSTODY

All security transactions entered into by the Alpine Springs County Water District shall be conducted on delivery-versus-payment (DVP) basis. All securities purchased or acquired shall be delivered to the Alpine Springs County Water District by book entry, physical delivery or by third party custodial agreement. (CGC53601).

1.11 DIVERSIFICATION

It is the policy of the Alpine Springs County Water District to diversify its investment portfolio. The Alpine Springs County Water District will diversify its investment by security type and, within each type, by institution. Assets shall be diversified to eliminate the risk of loss resulting from over concentration of assets in a specific maturity, specific issuers or a specific class of securities.

Diversification strategies shall be determined and revised periodically. In establishing specific diversification strategies, the following guidelines shall apply:

- (a) Portfolio Maturities shall be matched against projected liabilities to avoid an over concentration in a specific series of Maturities.
- (b) Maturities selected shall provide for stability and liquidity.
- (c) Disbursement and payroll dates shall be covered by the scheduled maturity of specific investments, marketable U.S. Treasury Bills or Notes

4

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or other cash equivalent instruments, such as money market mutual funds.

1.12 REPORTING

The Treasurer shall submit to each member of the governing body a monthly investment report. The report shall include a complete description of the portfolio, the type of the investments, the issuers, maturity dates, par and dollar amount invested on all securities, investments and moneys held by the District, and shall additionally include a description of any of the District's funds, investments, or programs, that are under the management of contracted parties, including lending programs. With respect to all securities held by the District, and under management of any outside party that is not also a local agency or the State of California Local Agency Investment Fund (LAIF), the report shall also include a current market value as of the date of the report, and shall include the source of this same valuation. The report will also include the source of the portfolio valuation. In the case of funds invested in the LAIF, FDIC Insured accounts or county investment pools, current statements from those institutions will satisfy the above reporting requirement. The report will also include a certification that (1) all investment actions executed since the last report have been made in full compliance with the Investment Policy and, (2) the Alpine Springs County Water District will meet its expenditure obligations for the next six months, per California Government Code 53646 (b). The Treasurer shall maintain a complete and timely record of all investment transactions.

13.0 INVESTMENT POLICY ADOPTION

The Investment Policy shall be adopted by resolution of the Alpine Springs County Water District Board of Directors. Moreover, the Policy shall be reviewed on an annual basis, and modifications must be approved by the Alpine Springs County Water District Board of Directors.

ALPINE SPRINGS COUNTY WATER DISTRICT PROCEDURES FOR THE INVESTMENT OF DISTRICT SURPLUS FUNDS, ENTERPRISE, GOVERNMENTAL AND OTHER OPERATING FUNDS

As outlined in the Investment Policy of Alpine Springs County Water District, Section 5.0 Delegation of Authority, the procedure for investing surplus funds and operating funds shall be as follows:

As provided for in the Investment Policy, the Treasurer of the District is authorized to initiate investment transactions after approval by the Budget & Finance Committee. The Treasurer may invest with the following approved brokers/dealers and financial institutions:

- California State Local Agency Investment Fund
- Placer County Pooled Treasury

5

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- Bank of the West
- US Bank
- Wells Fargo Advisors
- CERBT Account

The District's Accountant shall keep bookkeeping and accounting entries of all investment transactions and wire transfers. The Accountant shall keep these records on file and only dispose of them as provided for by the California Government Code.

The Accountant shall be responsible to verify that the amount requested to transfer is the amount shown on the record of transfer. The record of transfer will also be kept in a file and not disposed of until such time as allowed by the California Government Code.

The Accountant shall provide the Board of Directors monthly with a written investment report. The report shall identify the financial institution, the amount invested by the District, the time period, and the interest rate for that month.

Cash Withdrawal from Placer County

When cash is required the General Manager shall initiate a transfer of the cash and direct it to the Bank of the West account.

Claims are received via wire transfer , which in turn is deposited into the Bank of the West checking account.

Responsibility:

It is the responsibility of the General Manager with oversight from the Budget & Finance Committee to ensure compliance with this policy.

6

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F4



AGENDA NO: F4

MEETING DATE: 04/14/2023

Staff Report

TO: ASCWD Board of Directors

Date: April 7, 2023

FROM: Joe Mueller, General Manager

SUBJECT: DISTRICT PARK POLICY AND PARK USE FEES

DISCUSSION:

The Parks, Recreation and Greenbelt Committee met on Thursday, March 30th to discuss the District's Park Policy, Park Use, and Fees. During this discussion the Committee suggested the District's Park Policy, 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 Park Use, Fees Policy, and Fee, the Committee recommends the following:

- Allowing the District General Manager, the discretion to make an exception to the eligibility requirement for nonresidents, (must have held the preceding years season pass) for individuals that can show a past history of park support before the Covid pandemic.
- Clarification of Guest Use for Nonresidents.
- Notice of days and hours when gate cards are available for pickup at the District office.
- Fee increases for Season Pass of \$20.00 for resident and nonresident.

FISCAL IMPACT:

Park fees increases will have a marginal budgetary impact dependent on number of passes sold for the season.

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 Use and Fees Policy Number 6.2.0
2. Redlined Version of 2023 Season Park Fee Schedule

ALPINE SPRINGS COUNTY WATER DISTRICT

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 restricted to Alpine Meadows residents and members of the ~~public~~general public who held an active season pass the preceding year on a pay-to-use basis. The District General Manager has the discretion to make an exception to the above limitation on a case-by-case basis for Alpine Meadows Nonresidents that can show previous park support in the form of pervious season passes.
- 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.
- 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.
- ~~c.~~ Only household members and/or immediate family members may share a Season Pass.
- ~~e.d.~~ Adults from different households within Alpine Meadows must purchase their own pass. (Not applicable outside Alpine Meadows)
- ~~d.e.~~ Renters are not considered household guests.

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 prior to the park opening 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. Reservations are required for group use and can only be made by a 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:

ALPINE SPRINGS COUNTY WATER DISTRICT

- 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.
- 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.
- 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.
- g. See the annual Fee Schedule for charges.
- 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.
- i. Unused monies from the damage deposit will be refunded.
- 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 are as follows:
 - i. Single User Day Pass (Only Available to Property Owners)
 - ii. Family Day Pass (Only Available to Property Owners)
 - 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 2023 Season

Pass gate cards are available for pickup Monday through Friday at the District office during normal business hours.

Pass Fees:

- **Single User Day Pass - \$20.00 (Only available to Alpine Meadows Property Owners)**
- **Family Day Pass – \$40.00(Only available to Alpine Meadows Property Owners)**
- **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)**
- **Resident Family Season Pass – ~~\$200~~180.00 (Property Owners and Long-term Renters)**
- **Nonresident Family Season Pass – ~~\$300~~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 31 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:

- **01 to 10 persons – \$50.00**
- **11 to 25 persons – \$75.00**
- **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.

Additional fees may apply depending on group activity.

Adopted by the ASCWD Board of Directors on ~~April 8th, 2022~~

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

F5



AGENDA NO: F5

MEETING DATE: 04/14/2023

Staff Report

TO: ASCWD Board of Directors Date: April 8, 2023
FROM: Joe Mueller, General Manager
SUBJECT: Consider for approval updates to the District Administrative Policy Numbers 4.3.1, 4.6.0, and 4.8.0

DISCUSSION

The Administration and Personnel Committee met on Wednesday, March 29th to review, discuss and suggest updates if needed to A&P policies 4.0.0 through 4.18.0

During this discussion, the Committee suggested modifications to the District's Administrative Policy Numbers; 4.3.1 Board Meeting Procedure, 4.6.0 Annual Goals and Objectives, and 4.8.0 Meeting Minutes. A redlined version of the District's Administrative Policies are attached for the Board to review and easily identify the Committee recommended changes.

In general, the Committee is recommending minor modifications to better reflect actual District practices.

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

FISCAL IMPACT

No fiscal impact

Attachments:

1. Redlined Version of Policy Number 4.3.1 Board Meeting Procedure
2. Redlined Version of Policy Number 4.6.0 Annual Goals and Objectives
3. Redlined Version of Policy Number 4.8.0 Meeting Minutes

ALPINE SPRINGS COUNTY WATER DISTRICT

Policy Number: 4.3.1

Title: BOARD MEETING PROCEDURE

Introduction:

This policy has been developed to establish the procedures by which meetings of the Board of Directors shall operate.

Ends:

1. ROBERT'S RULES OF ORDER. The rules contained in Robert's Rules of Order, 120th Edition ("Rules"), shall govern all meetings of the Alpine Springs County Water District ("District") Board of Directors and its committees except where the Rules are inconsistent with provisions of the California Government Code (the "Brown Act" and the "Public Records Act"), the California Water Code, this policy or any other Policy established by the District.
2. STANDING COMMITTEES. At the first regular meeting of the calendar year, the District President shall appoint members to the following Standing Committees: Administration & Personnel Committee, Budget & Finance Committee, Long Range Planning Committee, Park, Recreation & Greenbelt Committee. Each committee shall, at a minimum, consist of two members of the Board of Directors and the General Manager of the District. The President shall appoint the Chair of each committee. ~~The Chair may appoint up to three Alpine Meadows residents~~ may be appointed to the committees by consensus of the two Directors on the committee, or as otherwise approved by the President of the Board.
3. TAHOE TRUCKEE SANITATION AGENCY (TTSA). At the first regular meeting of the calendar year, the Board of Directors shall, by majority vote, appoint a representative from Alpine Meadows to TTSA.
4. DIRECTORS' COMMENTS. After all agenda items have been discussed, the President of the Board shall ask each Director if he/she wishes to comment or report on any subject. At this time, Directors' comments shall be limited to no more than 10 minutes each.
5. PUBLIC PARTICIPATION. The Board of Directors wishes to encourage meaningful public participation and vigorous debate on all issues discussed at Board meetings. However, in the interest of time and conducting a meeting focused on the issues before it, the President may limit each person's speech on any issue to five (5) minutes.
 - a. Any person who wishes to speak on an issue which is on the agenda may do so by informing the President in writing at the beginning of the meeting or by raising his/her hand during the time allocated for public comment on the issue. The President shall recognize the person making the request before the person may speak. Public comment on any issue on the agenda shall occur after the Board has had the opportunity to debate the issue and before a vote is taken. The public shall confine its remarks to the merits of the question at hand. When all members of the public who wish to speak on an issue have done so, the President may call for the question (the vote.)

Policy Number: 4.6.0

Title: Annual Goals and Objectives

Introduction:

This policy has been developed to establish the requirement and procedure for the Board of Directors to produce a document outlining the goals and objectives of the District for the next fiscal year.

Ends:

It is necessary that the Board of Directors impart to the General Manager its desires for the upcoming fiscal year. To that end, the Board of Directors along with the General Manager shall undertake annually to create a document establishing those goals and objectives formally. This document shall be completed prior to June 1 of each year to accommodate the budget process. This document shall be used as the yard stick by which success is measured. Because of this, the document must be developed in such a way as to create measurable end points. For that reason, ambiguous and subjective goals and objectives shall not be included in this document. On a semi-annual basis or more frequently at the discretion of the Board, the Board and the General Manager shall evaluate progress compared to the annual goals and objectives and make changes and revisions if necessary.

Responsibility:

This document shall be a collaborative effort between the Board of Directors and the General Manager. Once the document is drafted and agreed to by both parties, it will then be the General Manager's responsibility to take appropriate steps to move the District forward in the direction of the goals and objectives.

At the end of the fiscal year, the General Manager will be responsible for reporting to the Board of Directors the relative success of the year's achievement of the goals and objectives.

ALPINE SPRINGS COUNTY WATER DISTRICT

Policy Number: 4.8.0

Title: Meeting Minutes

Introduction:

This policy has been developed to establish the policy of the Board of Directors regarding minutes of meetings.

Ends:

The minutes of public meetings are typically the only historical means by which an unbiased understanding of District action can be gleaned. Because of this fact, it is important the Board establish its wishes in regards to these documents.

1. Minutes of each and every meeting of the Board of Directors shall be recorded and later transcribed to written format. The recording shall be retained and made available to the public for a period no less than 90 days ~~or until the minutes of the meeting are approved.~~
2. Minutes of Committee meetings are not taken, however, the Committee Chair shall report to the Board, in writing, about the meeting.
3. The intent of the transcribed meeting minutes is to impart the action taken during the meeting. It is not a verbatim transcription of the recorded meeting, but rather a summary of events and actions.
4. Any request for a verbatim inclusion into the minutes of a meeting shall be denied unless a legible copy of the speech or document is provided at that time. Any verbatim request, if accompanied with the required documentation shall then simply become an attachment to the minutes and not made part of the actual text, except as reference.
5. After the minutes have been approved, staff shall post them to the District web page, if available. If any verbatim documentation is included and has been provided to the District in electronic format, it will also be posted as an attachment to the minutes document.

Responsibility:

It is the responsibility of the Board of Directors to review and approve the minutes of all . meetings. Draft minutes will be provided by staff to the Board for review and comment before approval.