
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 October 8, 2021
Location: District Office, Board Room
270 Alpine Meadows Road
Alpine Meadows, CA 96146
Time: 9:00 a.m.

AGENDA

THE BOARD SHALL HOLD A PUBLIC HEARING AT THIS MEETING REGARDING THE CAPITAL FACILITIES AND FIRE MITIGATION FEE EXPENDITURE PLAN. **THE PUBLIC HEARING SHALL BE HELD AT 9:00 A.M.**

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

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

This will be a hybrid meeting held in person and available by ZOOM for the general public. The board room at 270 Alpine Meadows Rd is open to the public with Members and Staff present. Current masking requirements will be enforced. Public comments will be accepted by the board and should be submitted to the Board Secretary at info@alpinesprings.org; by mail or in person (drop box) 270 Alpine Meadows Rd., Alpine Meadows, by Tuesday October 5th, 2021 at 9:00 a.m. and via ZOOM on any item on the agenda until the close of public comment on the item.

ZOOM LINK: At the specified time, 9:00 a.m., connect to the ZOOM Mtg. ID: **853 7608 0725**; passcode: **898302**; Please mute yourself unless you are speaking. Times listed are approximate.

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

B. PUBLIC COMMENT

ALPINE SPRINGS COUNTY WATER DISTRICT

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

General Manager: Joe Mueller

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

C. APPROVAL OF MINUTES

C1) SEPTEMBER REGULAR & SPECIAL MEETINGS

The Board shall review and vote to approve the minutes of the Regular Board meeting of September 10th, 2021, and the Special Meeting of September 23rd, 2021.

D. DEPARTMENT REPORTS

D1) FINANCIAL REPORT

Mike Dobrowski, CPA, shall discuss the September 2021 monthly financial statements highlighting outstanding issues. The Chair of the Budget & Finance Committee shall comment on the Committee's review of the statements. The Board shall vote to accept the financial statements and to approve the month's expenditures.

D2) FIRE DEPARTMENT REPORT

Chief Leighton, or his designee, shall report on the activities of North Tahoe Fire Protection District, with special regard to those which impact Alpine Meadows, including September 2021 dispatch report and the staffing of the Alpine Meadows Fire Station 56.

D3) GENERAL MANAGER'S REPORT

Joe Mueller, the General Manager, shall report on his activities during the month of September 2021.

D4) OPERATION & MAINTENANCE DEPARTMENT REPORT

The Operations Staff shall report on issues regarding water, sewer, parks, garbage, and other services provided by the district. Staff shall comment on and answer questions regarding the September 2021 Water/Sewer Report.

D5) TTSA REPORT

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

E. BUSINESS ITEMS FOR BOARD DISCUSSION & ACTION

E1) PUBLIC HEARING TO ADOPT BY RESOLUTION 7-2021 THE CAPITAL FACILITIES AND FIRE MITIGATION FEE EXPENDITURE PLAN FOR FISCAL YEAR 2021-2022

Consider for approval resolution 7-2021 Capital Facilities and Fire Mitigation Fee Expenditure Plan Annual Update for Fiscal Year 2021-2022.

ALPINE SPRINGS COUNTY WATER DISTRICT

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

General Manager: Joe Mueller

E2) RESOLUTION 8-2021 ESTABLISHING THAT THE DISTRICT PROVIDE TO ALL EMPLOYEES THE CALPERS PUBLIC EMPLOYEES MEDICAL AND HOSPITAL ACT (PEMHCA) MINIMUM

Consider for approval resolution 8-2021 establishing that the District provide to all eligible employees the CalPERS PEMHCA minimum.

E3) DISTRICT HEALTH BENEFITS POLICY AND RESOLUTION 9-2021 ESTABLISHING THE PERS GOLD PPO HEALTH PLAN AS THE DISTRICTS FULLY FUNDED PLAN.

Consider for approval the District Health Benefits Policy and Resolution 9-2021 establishing the PERS Gold PPO Health plan as the Districts funding contribution for retired annuitants and the average cost between the PERS Gold and PERS Platinum for current employees. Establishment of a Health Reimbursement Arrangement (HRA) or similar for employees use.

F. COMMITTEE REPORTS

F1) BUDGET & FINANCE COMMITTEE (PRESIDENT GRANT) met September 9th, 2021.

- Discuss monthly financial reports, status of investments/cash.
- Discuss the treasurers report.
- Attached September 9th, 2021, B&F report that was discussed at the September 10th Board Meeting.

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

No Meeting

- Attached, letter from one of the committee members regarding park use. Last month by mistake the wrong letter was attached to the agenda. The letter was discussed at the August 13th Board Meeting.

F3) LONG RANGE PLANNING COMMITTEE (DIRECTOR SMELSER)

No Meeting.

F4) ADMINISTRATION & PERSONNEL COMMITTEE (DIRECTOR GANONG)

No Meeting.

G. OPEN ITEMS

The Board shall review the status of outstanding action items from prior Board meetings.

H. CORRESPONDENCE TO THE BOARD

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

I. CLOSED SESSION

None.

ALPINE SPRINGS COUNTY WATER DISTRICT

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

General Manager: Joe Mueller

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 November 12th, 2021, at 9:00 a.m.

I certify that on or before Tuesday October 5th, 2021, at 9:00 a.m., I personally posted and forwarded agendas as requested.

Pam Zinn

Pam Zinn, Office Manager.

EXHIBIT C1

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

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

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

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

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

13 Directors Absent: None

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

16
17 Guests attending via teleconference included Liz Zang, John Mecklenberg, and Jennifer Faber. There may
18 have been others on the call who did not identify themselves.

19
20 **B. PUBLIC COMMENT**

21 There were no comments on items not on today’s agenda.
22

23 **C. APPROVAL OF MINUTES**

24 **C1) AUGUST MINUTES**

25 **It was moved by Smelser and seconded by Salke to approve the minutes of the Regular Board meeting**
26 **of August 13, 2021 as corrected. Motion carried unanimously.**
27

28 **D. DEPARTMENT REPORTS**

29 **D1) FINANCIAL REPORT**

30 District CPA Mike Dobrowski presented the August financial reports. Work has begun to get the auditors the
31 information needed. The Tank 4 and 4A Replacement line item of approximately \$1.6 million will be moved
32 to fixed assets. Discussion followed as Dobrowski answered questions clarifying the report.

33 **It was moved by Ganong and seconded by Smelser to approve the financial reports for August 2021 as**
34 **presented. Motion carried unanimously.**
35

36 **It was moved by Ganong and seconded by Smelser to approve checks #32059 – 32109, payroll, and**
37 **electronic fund transfers. Motion carried unanimously.**
38

39 **D2) FIRE DEPARTMENT REPORT**

40 Chief McNamara reported:

- 41 • NTFPD is providing mutual aid, including personnel and equipment, to the Caldor and other
42 regional fires. That said, the local stations remain fully staffed. The Caldor fire could have come into
43 the Basin through Fallen Leaf Lake, over the Desolation Wilderness, or through Echo Summit.
- 44 • “Living with Wildfire” on the NTFPD website has a lot of information to help the public prepare
45 for evacuations
- 46 • As Fire Marshall, he continues to work with development projects and weighing in on plan reviews
- 47 • The Alpine Fire Safe Community hosted a successful work day
- 48 • NTFPD will continue to apply for grants to treat priority projects
49

1 There was brief discussion about the feasibility of using fire boxes in neighborhoods, the flow issues during
2 the Caldor Fire suppression efforts, and red flag warning requirements. McNamara assured the Board that
3 ASCWD is one of the top three water purveyors in the area as far as adequate water supply, cooperation with
4 staff, and consistency in communications and maintenance.
5

6 **D3) GENERAL MANAGER'S REPORT**

7 General Manager Joe Mueller presented his report for the month of August. He has met with two consultant
8 firms regarding the Master Plan. Mueller hopes to have proposals by the end of the month.
9

10 The site visit from the auditors was postponed until October 18 because of air quality concerns.
11

12 Mueller updated the group on meetings regarding new developments including Alpenglow about how service
13 will be provided and how it ties into the Master Plan and the Base-to-Base Gondola project.
14

15 The Snow Crest Tributary Restoration is almost at 100% design, but the presentation to this Board has been
16 postponed.
17

18 At the Valley Wide Meeting, Mueller was asked if ASCWD could bill more frequently and there were
19 requests for additional playground equipment.
20

21 Mueller continued to review general tasks over the past month, as well as Office Manager activities. A letter
22 was sent to JMA owners regrading hydrant flows.
23

24 A lot of time has been spent understanding the current District health care policies and the new CalPERS
25 plans.
26

27 Per a discussion last month, water flows were being diverted back into Bear Creek. However when the
28 nearby fire started, the decision was made to fill the ponds in case the water was needed for protection. In
29 future years, the flows in the Creek will be watched, but the lesson was learned that if needed, the ponds can
30 be filled quickly.
31

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

33 Operations Manager Miguel Ramirez presented the August 2021 Water/Waste Water Report, which included
34 maintenance done over the past month. There was a brief discussion about how trends in water supply and
35 use are tracked, which will be part of the Master Plan process.
36

37 **D5) TTSA REPORT**

38 The District's representative to TTSA, Dave Smelser, presented a report of the August 18, 2021 Board
39 meeting. The new CalPERS Plan was approved, but the Board asked to revisit it next year. Mueller said the
40 CalPERS Plan was discussed at the Area Manager's meeting and there will be investigation into the local
41 Special Districts banding together to provide health insurance benefits.
42

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

44 **E1) ROOF REPAIRS TO FIRE STATION 56**

45 Chief McNamara presented the staff report dated August 13, 2021 explaining the recommended repairs to
46 Station 56. NTPFD is asking that ASCWD split the cost of re-roofing the station.
47

1 Discussion followed. ASCWD built Station 56 years ago. That said, if the roof was installed incorrectly at
2 that time, the leaks should have been apparent then. The Board also considered where funds would come
3 from to split the cost of a new roof. Dollars cannot be allocated from the enterprise funds of water, sewer, or
4 trash, so it would have to come from the 20% of property tax that is allocated to the park fund, which is
5 approximately \$12,000 in the red.

6
7 Ganong noted the proposal from D&D Roofing cited several possible reasons for the roof failure. There
8 really is no way of knowing when the damage happened. Salke suggested the ski area is the biggest
9 beneficiary of NTFPD's EMT and ambulance service. Perhaps they should contribute to the upkeep of the
10 station. Smelser wondered if there is a way to tell whether or not a defective building was turned over after
11 construction. Discussion continued clarifying the request and the pros and cons of ASCWD contributing to
12 the re-roof. McNamara said NTFPD has included the work in its current budget.

13
14 The topic was open to public comment. John Mecklenberg suggested more homework needs to be done
15 before a decision is made. Liz Zang said it is important to review and understand the maintenance records.
16 Public comment was closed.

17 18 **E2) BANK OF THE WEST SIGNATURE CARD**

19 **It was moved by Salke and seconded by Smelser to add Joseph Mueller as a signatory on the ASCWD**
20 **Bank of the West accounts. Motion carried unanimously.**

21 22 **F. COMMITTEE REPORTS**

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

24 Grant presented the report of the September 9, 2021 Budget and Finance Committee meeting. She noted the
25 staff reorganization, which was discussed at the August Board meeting. There could be associated
26 unbudgeted expenses of approximately \$30,000 for a new employee, which will not be apparent until
27 January. At that time, a mid-year budget adjustment may be requested. The August Treasurer's Report was
28 included in the Committee notes.

29
30 The six requests to remove penalties will be considered under Item H. below.

31 32 **F2) PARK, RECREATION & GREENBELT COMMITTEE (DIRECTOR YORK)**

33 The report of the July 22, 2021 Park, Recreation and Greenbelt Committee meeting was included in the
34 meeting packet.

35 36 **F3) LONG RANGE PLANNING COMMITTEE (DIRECTOR SMELSER)**

37 This Committee did not meet.

38 39 **F4) ADMINISTRATION & PERSONNEL COMMITTEE (DIRECTOR GANONG)**

40 This Committee did not meet.

41 42 **G. OPEN ITEMS**

43 Mueller noted Smelser's comments about fire boxes and asked if the Board wanted more information. There
44 was agreement the decision on those is up to NTFPD.

45 46 **H. CORRESPONDENCE TO THE BOARD**

47 Grant reviewed each of the six requests from owners to remove penalties from their bills. The Budget and
48 Finance Committee recommends denying each, based on District policy. Mueller asked about allowing one

1 “forgiveness” each x number of years. He will make a recommendation for the Committee to consider.

2
3 **It was moved by Smelser and seconded by Ganong to deny removal of penalties for each of the six**
4 **requests. Motion carried unanimously.**

5
6 **I. CLOSED SESSION at 12:24 PM**

7 **11) GOVERNMENT CODE SECTION 54957: PUBLIC EMPLOYEE EVALUATION**

8 **General Manager performance evaluation for fiscal year 2020/2021**

9 Open Session was reconvened at 12:29 PM. There was no reportable action.

10
11 **J. DIRECTORS’ COMMENTS**

12 Grant suggested a Special Board meeting be convened to consider the CalPERS health care changes, which
13 will result in a substantial increase in rates. Mueller described the existing and proposed plans. CalPERS is
14 asking for Board action on how the District will participate. Because Open Enrollment ends the week after
15 the October 8 meeting, he agreed that a Special Meeting should be called. It was scheduled for Thursday
16 September 23, 2021 at 9:00 AM.

17
18 **K. ADJOURNMENT**

19 There being no further business to come before the Board, the meeting was adjourned at 12:30 PM. The next
20 regularly scheduled Board meeting is Friday October 8, 2021 at 9:00 AM.

21
22 Respectfully Submitted,

23 Judy Friedman

24 Recording Secretary

25 THE PAPER TRAIL SECRETARIAL & BUSINESS SOLUTIONS

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ALPINE SPRINGS COUNTY WATER DISTRICT
MINUTES OF THE SPECIAL BOARD OF DIRECTORS MEETING
September 23, 2021

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, Dave Smelser, Evan Salke and Christine York

Directors Absent: None

Staff Present: General Manager Joseph Mueller, O&M Supervisor Miguel Ramirez, Pam Zinn, Richard, Limbird Kevin Inc , and Recording Secretary Judy Friedman

B. SPECIAL MEETING AGENDA

HEALTH INSURANCE WORKSHOP

Grant explained the purpose of today’s workshop is to consider the changes to the CalPERS health insurance offerings and ensure the changes are inline with the ASCWD Employee Handbook. Mueller’s report of September 20 was used to clarify the existing and proposed plans.

CalPERS has announced the current offerings of PERS Choice, Select, and Care will be discontinued Thirteen new plans are being offered, but the Gold and Platinum are more aligned with what providers are available in this area.

The Gold Plan is close to the Choice plan in terms of deductibles and out-of-pocket expenses, but there are “healthy choice incentives” (such as getting a flu shot) that can lower the cost to the insured. The Platinum Plan has a higher monthly cost than the Gold. Currently, the employee can pick from any of the thirteen plans, but if no action is taken, those in Choice will automatically be moved to Platinum.

Discussion followed clarifying details of the Plans and impacts ASCWD and its employees. The Board considered offering employees a dollar amount and letting them choose which plan is best for them. Options for Health Savings Accounts (HSAs) and Subscriber Savings Accounts (SSAs) were considered, as well as what other local agencies are planning to offer. Mueller said an SSA could work; HSAs are only allowed if the District offered a very high deductible plan.

Mueller noted the current agreement between ASCWD and CalPERS states the District will fund 100% of employee health care costs for current and retired employees with no restrictions on what plan they choose. A new resolution will need to be approved saying the District will pay the PIMCA minimum, which is currently \$150 per month. A District resolution can set restrictions and limits on what plan the employee selects and give the Board authority to set those limits. Mueller will draft a resolution for consideration at the October Board meeting. The minimums must be approved in a separate resolution before the CalPERS agreement can be changed.

The Board continued to consider options of what is most equitable for the District and employees. There was consensus to offer the average cost between the Gold and Platinum plans, which provide the most health care options for this area. If the employee wants the Platinum plan, they can pay the difference. If the employee selects the Gold plan, the difference in cost will be put into an SSA for them. The SSA must either be used or cashed out.

1 There are currently two retirees receiving benefits which are identified as Choice in the Employee
2 Handbook. However, the Choice plan is being discontinued. There was consensus to provide the Gold plan
3 to those two retirees. The District will fund that at 100%.

4
5 Benefits for future retirees were considered, including the possible age for retirement and how that fits in
6 with Medicare. Mueller was asked to develop a spreadsheet showing various scenarios over 10 years.

7
8 Changes to the Employee Handbook relating to health care benefits will need to be made. Mueller will
9 suggest action simply changing “Choice” to “Gold” additional updates will be part of the larger discussion
10 updating retiree benefits.

11
12 **C. ADJOURNMENT**

13 There being no further business to come before the Board, the meeting was adjourned at 11:02 AM.

14
15 Respectfully Submitted,
16 Judy Friedman
17 Recording Secretary
18 THE PAPER TRAIL SECRETARIAL & BUSINESS SOLUTIONS

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20
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EXHIBIT D1

Subject: *September 2021 Month End Review*

For: *Alpine Springs County Water District*

To: *The Board of Directors*

Prepared by: *Michael J. Dobrowski, CPA 10/05/21*

On a year to date basis our net income was \$42,191 more than the prior fiscal year. This is mainly due to an increase in revenues spread out between several accounts. Current month total expenses were \$133,233 which was under budget by \$47,231. Our year to date net income was \$218,271 favorable to budget.

Our cash position has increased by \$551,233 from September 30, 2020 and has decreased by \$29,693 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 + \$102,997= \$102,997

Prior Year + (10% of annual revenues (\$1,286,975-257,010) less Garbage)

Cash available for operations – \$1,445,640

(Remaining balance \$1,548,637-102,997)

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

Sewer Easement

Total

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

Accounts Payable

Fire contract

Total

\$	<u>33,789</u>
\$	33,789

Sick and General Leave

COVID Sick leave

0.00 Hrs.

Sick leave Hours

143.52 Hrs.

General leave Hours and Dollars

601.14 Hrs.

\$ 22,936.86

Prepays

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

\$ 281.66

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

\$ 0.00

Healthplan Services (51031&41) (174.78+117.12) 1 month

\$ 291.90

SDRMA Insurance (5120.00) 9 months @ 2,537.05

\$ 22,833.46

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

\$ 0.00

Sierra Office Solutions (5232.00) 0 month @ 156.72

\$ 0.00

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

\$ 0.00

SDRMA (5120.00) Worker's Comp 9 months @ 928.97

\$ 8,360.71

Total

\$ 31,767.73

Stale-Dated Checks

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

Last disbursement issued from prior month

<u>Date</u>	<u>Check or EFT #</u>	<u>Amount</u>	<u>Vendor</u>
09/01/21	EFT090121	701.69	CalPERS (Retired Health)

Benefits Breakdown (YTD)

Health & Life Ins. (Active) \$12,636.96

Health & Life Ins. (Retired) 4,210.14

Pension (Employee 6.75%) 5,380.21 (Employer 7.59% Effective 07/01/21)

Payroll Taxes 2,376.91

Health plan co-ins. 525.09

Total \$ 25,129.31

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

	<u>Jul - Sep 21</u>	<u>Jul - Sep 20</u>	<u>\$ Change</u>
Ordinary Income/Expense			
Income			
Water Revenue	624,695	610,528	14,167
Connection Fees	35,002	12,607	22,395
Sewer Revenue	312,470	296,008	16,462
Garbage Revenue	257,010	245,942	11,068
Park Revenue	7,582	13,875	(6,293)
Fire Mitigation Fees	6,265	8,401	(2,135)
Fire Fuel Management Fees	24,827	24,124	703
Property Tax Revenue	364	0	364
Other Revenue	18,760	27,878	(9,118)
Total Income	<u>1,286,975</u>	<u>1,239,363</u>	<u>47,612</u>
Gross Profit	1,286,975	1,239,363	47,612
Expense			
Salaries and Wages - Admin	40,327	11,674	28,653
Salaries and Wages - O&M	52,603	55,517	(2,914)
Benefits - Office	6,325	4,300	2,024
Benefits - O&M	18,280	18,510	(231)
Health Plan Co-Insurance	525	439	86
Directors' Fees	2,325	2,150	175
Insurance - Administration	10,817	11,765	(948)
Park Expenditures	3,240	13,945	(10,705)
Parts/Tools/Misc. Equip	3,289	6,182	(2,893)
Postage and Delivery	1,159	1,551	(392)
Cleaning	240	585	(345)
Office Expense	3,865	3,920	(55)
Dues and Subscriptions	835	1,180	(345)
Bank and Collection Fees	1,508	1,553	(45)
Analytical Testing	554	224	330
Accounting Fees	15,725	15,569	156
Legal Fees	860	720	140
Consultants-Management	0	34,560	(34,560)
Consultants-Misc.	1,410	3,159	(1,749)
NTFD Contract	33,789	0	33,789
Fire Fuel Management Fee	980	0	980
Building Maintenance	11,208	9,815	1,393

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

	<u>Jul - Sep 21</u>	<u>Jul - Sep 20</u>	<u>\$ Change</u>
Equipment Maintenance - Ad...	2,497	1,809	688
Vehicle Maintenance and Rep.	567	5,309	(4,742)
Maintenance Water and Sewer	11,075	13,706	(2,630)
Gas and Electric - Admin	5,151	4,645	506
SCADA System	3,635	6,289	(2,654)
Travel and Entertainment	276	194	82
Education Staff/Board	46	0	46
Uniforms	966	1,470	(504)
ASCWD Fuel	109	507	(398)
Telephone - Administration	3,211	3,556	(345)
Government Mandates	4,954	3,327	1,628
Garbage Services	37,131	35,024	2,106
Depreciation Expense	53,337	53,337	0
Miscellaneous - O&M	503	1,437	(934)
Total Expense	<u>333,321</u>	<u>327,928</u>	<u>5,393</u>
Net Ordinary Income	953,654	911,435	42,218
Other Income/Expense			
Other Income			
Interest Revenue	73	100	(27)
Total Other Income	<u>73</u>	<u>100</u>	<u>(27)</u>
Net Other Income	<u>73</u>	<u>100</u>	<u>(27)</u>
Net Income	<u><u>953,727</u></u>	<u><u>911,536</u></u>	<u><u>42,191</u></u>

5:20 PM
 10/04/21
 Accrual Basis

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

	Sep 21	Budget	Jul - Sep 21	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Water Revenue	7,651	0	624,695	617,169	753,837
Connection Fees	12,607	2,101	35,002	6,303	25,214
Sewer Revenue	0	0	312,470	310,909	310,909
Garbage Revenue	0	0	257,010	255,033	255,033
Park Revenue	62	0	7,582	13,416	26,830
Fire Mitigation Fees	5,319	792	6,265	2,376	9,500
Fire Fuel Management Fees	0	0	24,827	24,827	24,827
Property Tax Revenue	0	38,411	364	38,411	768,229
Other Revenue	1,152	1,386	18,760	4,159	16,636
Total Income	26,790	42,690	1,286,975	1,272,603	2,191,015
Gross Profit	26,790	42,690	1,286,975	1,272,603	2,191,015
Expense					
Salaries and Wages - Admin	14,150	15,443	40,327	46,329	185,322
Salaries and Wages - O&M	17,819	18,299	52,603	54,897	219,573
Benefits - Office	2,122	3,703	6,325	11,109	44,441
Benefits - O&M	5,931	6,921	18,280	20,763	83,052
Health Plan Co-Insurance	0	917	525	2,751	11,000
Directors' Fees	875	720	2,325	2,160	8,650
Insurance - Administration	3,466	3,656	10,817	10,968	43,862
Park Expenditures	422	4,578	3,240	13,734	27,465
Parts/Tools/Misc. Equip	1,442	1,770	3,289	5,310	21,220
Postage and Delivery	335	624	1,159	1,872	7,485
Cleaning	0	417	240	1,251	5,000
Newsletter and Printing	0	1,500	0	1,500	3,000
Office Expense	1,673	2,183	3,865	6,549	26,196
Dues and Subscriptions	0	776	835	2,328	9,295
Bank and Collection Fees	416	192	1,508	576	2,300
Analytical Testing	104	277	554	831	3,325
Accounting Fees	5,242	5,320	15,725	15,960	63,860
Audit	0	0	0	0	19,250
Legal Fees	383	1,252	860	3,756	15,000
Consultants-Misc.	475	1,292	1,410	3,876	15,500
NTFD Contract	33,789	51,215	33,789	153,645	614,583
Fire Fuel Management Fee	0	2,069	980	6,207	24,827
OPEB Trust - Annual Funding	0	0	0	0	30,000
Building Maintenance	207	2,387	11,208	7,161	28,640
Equipment Maintenance - Admin	803	743	2,497	2,229	8,910

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

	Sep 21	Budget	Jul - Sep 21	YTD Budget	Annual Budget
Vehicle Maintenance and Rep.	168	471	567	1,413	5,650
Maintenance Water and Sewer	4,573	13,514	11,075	40,542	162,150
Gas and Electric - Admin	2,652	4,118	5,151	12,354	49,400
SCADA System	0	1,662	3,635	4,986	19,930
Travel and Entertainment	156	25	276	75	300
Education Staff/Board	0	292	46	876	3,500
Uniforms	410	441	966	1,323	5,300
ASCWD Fuel	0	441	109	1,323	5,300
Telephone - Administration	1,493	863	3,211	2,589	10,351
Government Mandates	3,777	1,899	4,954	5,697	22,792
Garbage Services	12,505	12,313	37,131	36,939	147,755
Depreciation Expense	17,779	17,779	53,337	53,337	213,345
Miscellaneous - O&M	68	392	503	1,176	4,700
Total Expense	133,233	180,464	333,321	538,392	2,172,229
Net Ordinary Income	-106,442	-137,774	953,654	734,211	18,786
Other Income/Expense					
Other Income					
Interest Revenue	0	415	73	1,245	5,000
Total Other Income	0	415	73	1,245	5,000
Net Other Income	0	415	73	1,245	5,000
Net Income	-106,442	-137,359	953,727	735,456	23,786

Alpine Springs County Water District
Balance Sheet Previous Year & Month Comparison
 As of September 30, 2021

	<u>Sep 30, 21</u>	<u>Aug 31, 21</u>	<u>\$ Change</u>	<u>Sep 30, 20</u>	<u>\$ Change</u>
ASSETS					
Current Assets					
Checking/Savings					
Petty Cash	380	380	0	228	151
Bank of the West	270,762	300,454	(29,693)	153,490	117,272
Placer County - Interest App.	354,235	354,235	0	428,332	(74,097)
Wells Fargo Advisors	0	0	0	18,310	(18,310)
LAIF Accounts	923,260	923,260	0	397,043	526,217
Total Checking/Savings	1,548,637	1,578,329	(29,693)	997,404	551,233
Accounts Receivable					
Accounts Receivable	81,744	128,006	(46,262)	79,129	2,615
Total Accounts Receivable	81,744	128,006	(46,262)	79,129	2,615
Other Current Assets					
Placer - Agency Taxes 390-770	364	364	0	15,607	(15,243)
Interfund Receivable - Enterp	0	0	0	0	0
Prepaid Expenses	31,768	35,234	(3,466)	33,747	(1,979)
County Collection Accounts	36,481	36,481	0	1,828	34,653
Deferred Pension Outflows	35,652	35,652	0	35,652	0
Deferred OPEB Outflows	2,694	2,694	0	2,694	0
Total Other Current Assets	106,958	110,424	(3,466)	89,528	17,430
Total Current Assets	1,737,339	1,816,760	(79,421)	1,166,060	571,279
Fixed Assets					
Land	360,436	360,436	0	360,436	0
Firehouse	376,338	376,338	0	376,338	0
Firehouse Vehicles & Equipment	343,336	343,336	0	343,336	0
Park	403,391	403,391	0	403,391	0
Park Improvements Depreciable	21,728	21,728	0	19,633	2,095
Land Improvements	129,444	129,444	0	129,444	0
Alpine Springs Interceptor	58,095	58,095	0	58,095	0
Water System	4,714,783	4,714,783	0	4,697,786	16,997
SCADA System	146,548	146,548	0	146,548	0
Sewer System	1,022,026	1,022,026	0	1,022,026	0
Building Improvements	357,090	357,090	0	357,090	0
Office Equipment	81,011	81,011	0	81,011	0
Vehicles	128,749	128,749	0	128,749	0
Maintenance Equipment	131,068	131,068	0	131,068	0
Truckee River Interceptor	358,524	358,524	0	358,524	0
Inflow and Infiltration	26,031	26,031	0	26,031	0

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Accrual Basis

Alpine Springs County Water District
Balance Sheet Previous Year & Month Comparison
 As of September 30, 2021

	<u>Sep 30, 21</u>	<u>Aug 31, 21</u>	<u>\$ Change</u>	<u>Sep 30, 20</u>	<u>\$ Change</u>
Work in Progress	1,615,878	1,615,878	0	1,620,995	(5,118)
Accumulated Depreciation	(4,973,100)	(4,955,321)	(17,779)	(4,762,279)	(210,821)
Total Fixed Assets	5,301,376	5,319,155	(17,779)	5,498,223	(196,847)
Other Assets					
Land Usage and Easement Right	17,436	17,436	0	12,318	5,118
Total Other Assets	17,436	17,436	0	12,318	5,118
TOTAL ASSETS	<u>7,056,151</u>	<u>7,153,351</u>	<u>(97,200)</u>	<u>6,676,601</u>	<u>379,549</u>
LIABILITIES & EQUITY					
Liabilities					
Current Liabilities					
Accounts Payable					
Accounts Payable	33,789	24,626	9,163	31,244	2,545
Total Accounts Payable	33,789	24,626	9,163	31,244	2,545
Other Current Liabilities					
Retention Payable	41	41	0	41	0
OPEB Liability	389,109	389,109	0	389,109	0
Accrued Payroll & Payroll Tax	0	0	0	0	0
Accrued Vacation Payable	22,937	22,857	80	16,508	6,429
Deferred Pension Inflows	1,234	1,234	0	1,234	0
Deferred OPEB Inflows	69,965	69,965	0	69,965	0
Net Pension Liabilities	8,482	8,482	0	8,482	0
Total Other Current Liabilities	491,768	491,688	80	485,339	6,429
Total Current Liabilities	525,556	516,314	9,242	516,583	8,974
Total Liabilities	525,556	516,314	9,242	516,583	8,974
Equity					
Retained Earnings	328,385	328,385	0	0	328,385
Retained Earnings - Garbage	417,253	417,253	0	417,253	0
Retained Earnings - Park	(213,774)	(213,774)	0	(213,774)	0
Retained Earnings - Sewer	1,240,707	1,240,707	0	1,240,707	0
Retained Earnings - Water	(2,116,941)	(2,116,941)	0	(2,116,941)	0
Fund balance Undesignated	350,248	350,248	0	350,248	0
Investment in plant & equip	5,570,990	5,570,990	0	5,570,990	0
Net Income	953,727	1,060,169	(106,442)	911,536	42,191
Total Equity	6,530,594	6,637,037	(106,442)	6,160,018	370,576
TOTAL LIABILITIES & EQUITY	<u>7,056,151</u>	<u>7,153,351</u>	<u>(97,200)</u>	<u>6,676,601</u>	<u>379,549</u>

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

	<u>Jul - Sep 21</u>
OPERATING ACTIVITIES	
Net Income	953,727
Adjustments to reconcile Net Income to net cash provided by operations:	
1150.00 · Accounts Receivable - 05 Fund	53,773
1550.00 · Prepaid Expenses	9,825
1550.00 · Prepaid Expenses:1550.02 · Prepaid Expenses - 02	8,756
1550.00 · Prepaid Expenses:1550.03 · Prepaid Expenses - 03	(2,919)
1550.00 · Prepaid Expenses:1550.04 · Prepaid Expenses - 04	(2,919)
1550.00 · Prepaid Expenses:1550.05 · Prepaid Expenses - 05	(2,919)
1041.00 Placer Co - Taxes 770	41,884
1850.00 · Accumulate Depreciation:1850.02 · Accumulated ...	2,214
1850.00 · Accumulate Depreciation:1850.03 · Accumulated ...	2,214
1850.00 · Accumulate Depreciation:1850.04 · Accumulated ...	6,657
1850.00 · Accumulate Depreciation:1850.05 · Accumulated ...	38,829
2010.00 · Accounts Payable - 06 Fund	(17,934)
2010.00 · Accounts Payable - 06 Fund:2010.06 · Accounts P...	(225,745)
2070.00 · Accrued Payroll & Taxes - 05 Fu	(4,656)
2075.00 · Accrued Vacation Pay - 05 Fund	1,900
	<hr/>
Net cash provided by Operating Activities	862,687
INVESTING ACTIVITIES	
1850.00 · Accumulate Depreciation:1850.06 · Accumulated De...	3,423
	<hr/>
Net cash provided by Investing Activities	3,423
	<hr/>
Net cash increase for period	866,110
Cash at beginning of period	682,527
	<hr/>
Cash at end of period	<u><u>1,548,637</u></u>

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Alpine Springs County Water District
Check Register for Current Month
September 2 - 30, 2021

Date	Num	Name	Memo	Amount	Balance
09/15/2021	32111	Aramark	Customer #6728877	-154.33	-154.33
09/15/2021	32112	AT&T	Account #530 583 2342 637 3	-636.52	-790.85
09/15/2021	32113	Badger Meter	Invoice 80080216 Services for ...	-39.66	-830.51
09/15/2021	32114	Eastern Regional Landfill	Acct # 0000-0200-0	-73.50	-904.01
09/15/2021	32115	FedEx	Acct #1834-0409-1	-89.65	-993.66
09/15/2021	32116	Grainger	Acct #887100167	-351.85	-1,345.51
09/15/2021	32117	Healthplan Services, Inc.	Case #230511	-291.90	-1,637.41
09/15/2021	32118	LAFCO	Alpine Springs Water (LAFCO ...	-902.92	-2,540.33
09/15/2021	32119	Liberty Utilities	Account 88509407-88105912 (...	-461.02	-3,001.35
09/15/2021	32120	Mallory Safety & Supply LLC	Customer ID: 88275	-67.80	-3,069.15
09/15/2021	32121	North Lake Auto Parts	Acct #300	-167.97	-3,237.12
09/15/2021	32122	Office Depot	Acct # 60641324	-206.71	-3,443.83
09/15/2021	32123	Principal Life	Account #1113469-10001	-77.40	-3,521.23
09/15/2021	32124	Professional Communications Messaging	Invoice #19307209012021	-42.40	-3,563.63
09/15/2021	32125	Sierra Office Solutions	Customer #AS32:900020 (08/2... Water Tests	-219.53	-3,783.16
09/15/2021	32126	Silver State Analytical Laboratories	Customer #3000421	-104.00	-3,887.16
09/15/2021	32127	Thatcher Company Of Nevada, Inc.	Customer No.028540	-582.18	-4,469.34
09/15/2021	32128	Tahoe Truckee Sierra Disposal Co., Inc.	Customer No.000355	-37,130.64	-41,599.98
09/15/2021	32129	Tahoe Truckee Sierra Disposal Co., Inc.	Customer #814589	-104.00	-41,703.98
09/15/2021	32130	USA BlueBook	Customer #00001194781 08/11/...	-403.52	-42,107.50
09/30/2021	32131	ACC Business	Customer #6728877	-476.60	-42,584.10
09/30/2021	32132	Aramark	Account #530 583 2342 637 3	-255.34	-42,839.44
09/30/2021	32133	AT&T	Account #530 583 2320 189 1	-616.52	-43,455.96
09/30/2021	32134	AT&T	Contract No. 753-0021553-000 ... Acct #9637	-239.91	-43,695.87
09/30/2021	32135	Avaya Financial Services	Invoice 914844	-158.91	-43,854.78
09/30/2021	32136	Bank of the West	Billing ID 3756812	-411.70	-44,266.48
09/30/2021	32137	Best Best & Krieger LLP	Reimbursement for Mileage	-382.50	-44,648.98
09/30/2021	32138	Office Depot	Acct #1834-0409-1	-413.47	-45,062.45
09/30/2021	32139	Pam Zinn	Invoice #829478	-83.50	-45,145.95
09/30/2021	32140	FedEx	Reimbursement for mileage	-91.94	-45,237.89
09/30/2021	32141	Griswold Industries	Customer #AS32:900020 (09/2... Account 88509407-88105912 (...	-747.27	-45,985.16
09/30/2021	32142	Kevin Ince		-72.80	-46,057.96
09/30/2021	32143	Sierra Office Solutions		-179.95	-46,237.91
09/30/2021	32144	Liberty Utilities		-2,086.97	-48,324.88

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Alpine Springs County Water District
Check Register for Current Month
September 2 - 30, 2021

Date	Num	Name	Memo	Amount	Balance
09/30/2021	32145	Pitney Bowes Global Financial Services	Account # 0011839827 07/20/2...	-153.60	-48,478.48
09/30/2021	32146	Security Lock and Alarm Inc.	Invoice 325835	-102.50	-48,580.98
09/30/2021	32147	Tahoe City Lumber	Customer #500750	-162.88	-48,743.86
09/30/2021	32148	Total Compensation Systems, Inc.	Invoices 9883 & 9884	-2,350.00	-51,093.86
09/30/2021	32149	The Paper Trail	Invoice 4809	-475.00	-51,568.86
09/30/2021	32150	TNT Pest Control Co.	Location 111393	-109.00	-51,677.86
09/30/2021	32151	USA BlueBook	Customer #814589	-3,843.79	-55,521.65
09/30/2021	32152	Verizon Wireless	Account #271135177-00001 (0...	-162.14	-55,683.79
09/30/2021	32153	Western Nevada Supply Company	Account #14905	-272.46	-55,956.25
09/30/2021	32154	Janet Grant	September Budget & Finance a...	-175.00	-56,131.25
09/30/2021	32155	Janice Ganong	September Board of Directors ...	-175.00	-56,306.25
09/30/2021	32156	Evan Salke {1}	September Budget & Finance a...	-175.00	-56,481.25
09/30/2021	32157	David Smelser {1}	September Board of Directors ...	-175.00	-56,656.25
09/30/2021	32158	Christine York	September Board of Directors ...	-175.00	-56,831.25

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Alpine Springs County Water District
Subsequent Payments Listing

October 1 - 4, 2021

Date	Num	Name	Memo	Amount	Balance
10/01/2021	32159	Michael J. Dobrowski, CPA, LLC	Inv#21481	-5,299.62	-5,299.62
*** Missing numbers here ***					
10/01/2021	EFT10012...	CalPERS (Retired)	CalPERS ID: 2668620501 Health Insurance...	-701.69	-6,001.31
*** Duplicate document numbers ***					
10/01/2021	EFT10012...	CalPERS (Active)	Customer ID: 2668620501 Health Insurance...	-4,454.41	-10,455.72

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

	Garbage - 02 (Enterprise)	Sewer - 04 (Enterprise)	Water - 05 (Enterprise)	Enterprise - ... (Enterprise)	Total Enterprise...	Fire - 06 (General)	Park - 03 (General)	General - Other (General)	Total General	Unclassified	TOTAL
Ordinary Income/Expense											
Income											
Water Revenue	0.00	0.00	624,695.31	0.00	624,695.31	0.00	0.00	0.00	0.00	0.00	624,695.31
Connection Fees											
4050.04 Connection Fees	0.00	11,841.00	0.00	0.00	11,841.00	0.00	0.00	0.00	0.00	0.00	11,841.00
4050.05 Connection Fees	0.00	0.00	23,160.52	0.00	23,160.52	0.00	0.00	0.00	0.00	0.00	23,160.52
Total Connection Fees	0.00	11,841.00	23,160.52	0.00	35,001.52	0.00	0.00	0.00	0.00	0.00	35,001.52
Sewer Revenue	0.00	312,470.24	0.00	0.00	312,470.24	0.00	0.00	0.00	0.00	0.00	312,470.24
Garbage Revenue	257,010.00	0.00	0.00	0.00	257,010.00	0.00	0.00	0.00	0.00	0.00	257,010.00
Park Revenue	0.00	0.00	0.00	0.00	0.00	0.00	7,581.81	0.00	7,581.81	0.00	7,581.81
Fire Mitigation Fees	0.00	0.00	0.00	0.00	0.00	6,265.26	0.00	0.00	6,265.26	0.00	6,265.26
Fire Fuel Management Fees	0.00	0.00	0.00	0.00	0.00	24,827.00	0.00	0.00	24,827.00	0.00	24,827.00
Property Tax Revenue											
4510.03 - Property Tax Revenue - 03	0.00	0.00	0.00	0.00	0.00	0.00	72.72	0.00	72.72	0.00	72.72
4510.06 - Property Tax Revenue - 06	0.00	0.00	0.00	0.00	0.00	290.87	0.00	0.00	290.87	0.00	290.87
Property Tax Revenue - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Property Tax Revenue	0.00	0.00	0.00	0.00	0.00	290.87	72.72	0.00	363.59	0.00	363.59
Other Revenue											
4999.02 - Other Revenue - 02	6,227.33	0.00	0.00	0.00	6,227.33	0.00	0.00	0.00	0.00	0.00	6,227.33
4999.04 - Other Revenue - 04	0.00	6,227.33	0.00	0.00	6,227.33	0.00	0.00	0.00	0.00	0.00	6,227.33
4999.05 - Other Revenue - 05	0.00	0.00	6,225.50	0.00	6,225.50	0.00	0.00	0.00	0.00	0.00	6,225.50
Other Revenue - Other	0.00	0.00	80.00	0.00	80.00	0.00	0.00	0.00	0.00	0.00	80.00
Total Other Revenue	6,227.33	6,227.33	6,305.50	0.00	18,760.16	0.00	0.00	0.00	0.00	0.00	18,760.16
Total Income	263,237.33	330,538.57	654,161.33	0.00	1,247,937.23	31,383.13	7,654.53	0.00	39,037.66	0.00	1,286,974.89
Gross Profit	263,237.33	330,538.57	654,161.33	0.00	1,247,937.23	31,383.13	7,654.53	0.00	39,037.66	0.00	1,286,974.89
Expense											
Salaries and Wages - Admin											
5020.02 - Salaries Administration - 02	2,016.35	0.00	0.00	0.00	2,016.35	0.00	0.00	0.00	0.00	0.00	2,016.35
5020.03 - Salaries Administration - 03	0.00	0.00	0.00	0.00	0.00	0.00	8,065.41	0.00	8,065.41	0.00	8,065.41
5020.04 - Salaries Administration - 04	0.00	4,032.71	0.00	0.00	4,032.71	0.00	0.00	0.00	0.00	0.00	4,032.71
5020.05 - Salaries Administration - 05	0.00	0.00	26,212.60	0.00	26,212.60	0.00	0.00	0.00	0.00	0.00	26,212.60
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	2,016.35	4,032.71	26,212.60	0.00	32,261.66	0.00	8,065.41	0.00	8,065.41	0.00	40,327.07
Salaries and Wages - O&M											
5032.02 - Salaries & Wages O & M - 02	2,630.14	0.00	0.00	0.00	2,630.14	0.00	0.00	0.00	0.00	0.00	2,630.14
5032.03 - Salaries & Wages O & M - 03	0.00	0.00	0.00	0.00	0.00	0.00	10,520.56	0.00	10,520.56	0.00	10,520.56
5032.04 - Salaries & Wages O & M - 04	0.00	5,260.28	0.00	0.00	5,260.28	0.00	0.00	0.00	0.00	0.00	5,260.28
5032.05 - Salaries & Wages O & M - 05	0.00	0.00	34,191.83	0.00	34,191.83	0.00	0.00	0.00	0.00	0.00	34,191.83
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	2,630.14	5,260.28	34,191.83	0.00	42,082.25	0.00	10,520.56	0.00	10,520.56	0.00	52,602.81
Benefits - Office											
5103.02 - Benefits - Admin. - 02	316.24	0.00	0.00	0.00	316.24	0.00	0.00	0.00	0.00	0.00	316.24
5103.03 - Benefits - Admin. - 03	0.00	0.00	0.00	0.00	0.00	0.00	1,264.93	0.00	1,264.93	0.00	1,264.93
5103.04 - Benefits - Admin. - 04	0.00	632.47	0.00	0.00	632.47	0.00	0.00	0.00	0.00	0.00	632.47
5103.05 - Benefits - Admin. - 05	0.00	0.00	4,111.03	0.00	4,111.03	0.00	0.00	0.00	0.00	0.00	4,111.03
51031.0 - Health Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51032.0 - Pension Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Benefits - Office - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Benefits - Office	316.24	632.47	4,111.03	0.00	5,059.74	0.00	1,264.93	0.00	1,264.93	0.00	6,324.67
Benefits - O&M											
5104.02 - Benefits - O & M - 02	913.99	0.00	0.00	0.00	913.99	0.00	0.00	0.00	0.00	0.00	913.99

Alpine Springs County Water District
Profit & Loss by Fund

July through September 2021

Accrual Basis

	Garbage - 02 (Enterprise)	Sewer - 04 (Enterprise)	Water - 05 (Enterprise)	Enterprise - ... (Enterprise)	Total Enterpr...	Fire - 06 (General)	Park - 03 (General)	General - Other (General)	Total General	Unclassified	TOTAL
5104.03 - Benefits - O & M - 03	0.00	0.00	0.00	0.00	0.00	0.00	3,655.91	0.00	3,655.91	0.00	3,655.91
5104.04 - Benefits - O & M - 04	0.00	1,827.95	0.00	0.00	1,827.95	0.00	0.00	0.00	0.00	0.00	1,827.95
5104.05 - Benefits - O & M - 05	0.00	0.00	11,881.70	0.00	11,881.70	0.00	0.00	0.00	0.00	0.00	11,881.70
51041.0 - Health Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51042.0 - Pension Contributions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51043.0 - Payroll Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Benefits - O&M - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Benefits - O&M	913.99	1,827.95	11,881.70	0.00	14,623.64	0.00	3,655.91	0.00	3,655.91	0.00	18,279.55
Health Plan Co-insurance											
5106.02 - Health Plan Co-Insur. - 02	26.25	0.00	0.00	0.00	26.25	0.00	0.00	0.00	0.00	0.00	26.25
5106.03 - 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
5106.04 - Health Plan Co-Insur. - 04	0.00	52.51	0.00	0.00	52.51	0.00	0.00	0.00	0.00	0.00	52.51
5106.05 - Health Plan Co-Insur. - 05	0.00	0.00	341.31	0.00	341.31	0.00	0.00	0.00	0.00	0.00	341.31
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	26.25	52.51	341.31	0.00	420.07	0.00	105.02	0.00	105.02	0.00	525.09
Directors' Fees											
5110.02 - Directors Fees - 02	465.00	0.00	0.00	0.00	465.00	0.00	0.00	0.00	0.00	0.00	465.00
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	465.00	0.00	0.00	465.00	0.00	465.00	0.00	465.00	0.00	465.00
5110.05 - Directors Fees - 05	0.00	0.00	465.00	0.00	465.00	0.00	0.00	0.00	0.00	0.00	465.00
5110.06 - Directors Fees - 06	0.00	0.00	0.00	0.00	0.00	465.00	0.00	0.00	465.00	0.00	465.00
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	465.00	465.00	465.00	0.00	1,395.00	465.00	465.00	0.00	930.00	0.00	2,325.00
Insurance - Administration											
5120.02 - Insurance - Admin. - 02	2,704.33	0.00	0.00	0.00	2,704.33	0.00	0.00	0.00	0.00	0.00	2,704.33
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	2,704.33	0.00	0.00	2,704.33	0.00	2,704.33	0.00	2,704.33	0.00	2,704.33
5120.05 - Insurance - Admin. - 05	0.00	0.00	2,704.32	0.00	2,704.32	0.00	0.00	0.00	0.00	0.00	2,704.32
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	2,704.33	2,704.33	2,704.32	0.00	8,112.98	0.00	2,704.33	0.00	2,704.33	0.00	10,817.31
Park Expenditures											
Parts/Tools/Misc. Equip	0.00	0.00	0.00	0.00	0.00	0.00	3,240.25	0.00	3,240.25	0.00	3,240.25
5151.02 - Parts/Tools/Misc. Equip. - 02	70.37	0.00	0.00	0.00	70.37	0.00	0.00	0.00	0.00	0.00	70.37
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	70.37	0.00	0.00	70.37	0.00	104.58	0.00	104.58	0.00	104.58
5151.05 - Parts/Tools/Misc. Equip. - 05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5151.06 - Parts/Tools/Misc. Equip. - 06	0.00	0.00	2,973.18	0.00	2,973.18	0.00	0.00	0.00	0.00	0.00	2,973.18
Parts/Tools/Misc. Equip - Other	0.00	0.00	0.00	0.00	0.00	70.37	0.00	0.00	70.37	0.00	70.37
Total Parts/Tools/Misc. Equip	70.37	70.37	2,973.18	0.00	3,113.92	70.37	104.58	0.00	174.95	0.00	3,288.87
Postage and Delivery											
5162.02 - Postage & Delivery - 02	57.95	0.00	0.00	0.00	57.95	0.00	0.00	0.00	0.00	0.00	57.95
5162.03 - Postage & Delivery - 03	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5162.04 - Postage & Delivery - 04	0.00	115.91	0.00	0.00	115.91	0.00	231.82	0.00	231.82	0.00	231.82
5162.05 - Postage & Delivery - 05	0.00	0.00	753.40	0.00	753.40	0.00	0.00	0.00	0.00	0.00	753.40
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	57.95	115.91	753.40	0.00	927.26	0.00	231.82	0.00	231.82	0.00	1,159.08
Cleaning											
5165.02 - Cleaning Service - 02	12.00	0.00	0.00	0.00	12.00	0.00	0.00	0.00	0.00	0.00	12.00
5165.03 - Cleaning Service - 03	0.00	0.00	0.00	0.00	0.00	0.00	48.00	0.00	48.00	0.00	48.00
5165.04 - Cleaning Service - 04	0.00	24.00	0.00	0.00	24.00	0.00	0.00	0.00	0.00	0.00	24.00
5165.05 - Cleaning Service - 05	0.00	0.00	156.00	0.00	156.00	0.00	0.00	0.00	0.00	0.00	156.00
Cleaning - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Alpine Springs County Water District
Profit & Loss by Fund

July through September 2021

Accrual Basis

	Garbage - 02 (Enterprise)	Sewer - 04 (Enterprise)	Water - 05 (Enterprise)	Enterprise - ... (Enterprise)	Total Enterpr...	Fire - 06 (General)	Park - 03 (General)	General - Other (General)	Total General	Unclassified	TOTAL
Total Cleaning	12.00	24.00	155.00	0.00	192.00	0.00	48.00	0.00	48.00	0.00	240.00
Office Expense											
5167.02 - Office Expense - 02	163.26	0.00	0.00	0.00	163.26	0.00	0.00	0.00	0.00	0.00	163.26
5167.03 - Office Expense - 03	0.00	0.00	0.00	0.00	0.00	0.00	653.03	0.00	653.03	0.00	653.03
5167.04 - Office Expense - 04	0.00	326.52	0.00	0.00	326.52	0.00	0.00	0.00	0.00	0.00	326.52
5167.05 - Office Expense - 05	0.00	0.00	2,722.36	0.00	2,722.36	0.00	0.00	0.00	0.00	0.00	2,722.36
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	163.26	326.52	2,722.36	0.00	3,212.14	0.00	653.03	0.00	653.03	0.00	3,865.17
Dues and Subscriptions											
5168.02 - Dues & Subscriptions - 02	32.15	0.00	0.00	0.00	32.15	0.00	0.00	0.00	0.00	0.00	32.15
5168.03 - Dues & Subscriptions - 03	0.00	0.00	0.00	0.00	0.00	0.00	128.60	0.00	128.60	0.00	128.60
5168.04 - Dues & Subscriptions - 04	0.00	64.30	0.00	0.00	64.30	0.00	0.00	0.00	0.00	0.00	64.30
5168.05 - Dues & Subscriptions - 05	0.00	0.00	609.95	0.00	609.95	0.00	0.00	0.00	0.00	0.00	609.95
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	32.15	64.30	609.95	0.00	706.40	0.00	128.60	0.00	128.60	0.00	835.00
Bank and Collection Fees											
5169.04 - Bank Fees - 04	0.00	502.73	0.00	0.00	502.73	0.00	0.00	0.00	0.00	0.00	502.73
5169.05 - Bank Fees - 05	0.00	0.00	502.73	0.00	502.73	0.00	0.00	0.00	0.00	0.00	502.73
5169.06 - Bank Fees - 06	0.00	0.00	0.00	0.00	0.00	502.88	0.00	0.00	502.88	0.00	502.88
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	502.73	502.73	0.00	1,005.46	502.88	0.00	0.00	502.88	0.00	1,508.34
Analytical Testing											
Accounting Fees	0.00	0.00	554.00	0.00	554.00	0.00	0.00	0.00	0.00	0.00	554.00
5180.02 - Consultants-Accounting - 02	3,144.97	0.00	0.00	0.00	3,144.97	0.00	0.00	0.00	0.00	0.00	3,144.97
5180.03 - Consultants-Accounting - 03	0.00	0.00	0.00	0.00	0.00	0.00	3,144.97	0.00	3,144.97	0.00	3,144.97
5180.04 - Consultants-Accounting - 04	0.00	3,144.97	0.00	0.00	3,144.97	0.00	0.00	0.00	0.00	0.00	3,144.97
5180.05 - Consultants-Accounting - 05	0.00	0.00	3,144.97	0.00	3,144.97	0.00	0.00	0.00	0.00	0.00	3,144.97
5180.06 - Consultants-Accounting - 06	0.00	0.00	0.00	0.00	0.00	3,144.98	0.00	0.00	3,144.98	0.00	3,144.98
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	3,144.97	3,144.97	3,144.97	0.00	9,434.91	3,144.98	3,144.97	0.00	6,289.95	0.00	15,724.86
Legal Fees											
5190.03 - Consultants-Legal Fees - 03	0.00	0.00	0.00	0.00	0.00	0.00	42.98	0.00	42.98	0.00	42.98
5190.04 - Consultants-Legal Fees - 04	0.00	300.83	0.00	0.00	300.83	0.00	0.00	0.00	0.00	0.00	300.83
5190.05 - Consultants-Legal Fees - 05	0.00	0.00	300.83	0.00	300.83	0.00	0.00	0.00	0.00	0.00	300.83
5190.06 - Consultants-Legal Fees - 06	0.00	0.00	0.00	0.00	0.00	214.86	0.00	0.00	214.86	0.00	214.86
Legal Fees - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Legal Fees	0.00	300.83	300.83	0.00	601.66	214.86	42.98	0.00	257.84	0.00	859.50
Consultants-Misc.											
5196.02 - Consultants-Misc. - 02	70.50	0.00	0.00	0.00	70.50	0.00	0.00	0.00	0.00	0.00	70.50
5196.03 - Consultants-Misc. - 03	0.00	0.00	0.00	0.00	0.00	0.00	141.00	0.00	141.00	0.00	141.00
5196.04 - Consultants-Misc. - 04	0.00	141.00	0.00	0.00	141.00	0.00	0.00	0.00	0.00	0.00	141.00
5196.05 - Consultants-Misc. - 05	0.00	0.00	916.50	0.00	916.50	0.00	0.00	0.00	0.00	0.00	916.50
5196.06 - Consultants-Misc. - 06	0.00	0.00	0.00	0.00	0.00	141.00	0.00	0.00	141.00	0.00	141.00
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.	70.50	141.00	916.50	0.00	1,128.00	141.00	141.00	0.00	282.00	0.00	1,410.00
NTFD Contract											
Fire Fuel Management Fee	0.00	0.00	0.00	0.00	0.00	33,788.60	0.00	0.00	33,788.60	0.00	33,788.60
Building Maintenance	0.00	0.00	0.00	0.00	0.00	980.00	0.00	0.00	980.00	0.00	980.00
5231.02 - Building Maint/Supplies - 02	560.39	0.00	0.00	0.00	560.39	0.00	0.00	0.00	0.00	0.00	560.39
5231.03 - Building Maint/Supplies - 03	0.00	0.00	0.00	0.00	0.00	0.00	2,241.55	0.00	2,241.55	0.00	2,241.55
5231.04 - Building Maint/Supplies - 04	0.00	1,120.78	0.00	0.00	1,120.78	0.00	0.00	0.00	0.00	0.00	1,120.78
5231.05 - Building Maint/Supplies - 05	0.00	0.00	7,285.05	0.00	7,285.05	0.00	0.00	0.00	0.00	0.00	7,285.05

Alpine Springs County Water District
Profit & Loss by Fund

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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
Building Maintenance - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Building Maintenance	580.39	1,120.78	7,285.05	0.00	8,986.22	0.00	2,241.55	0.00	2,241.55	0.00	11,207.77
Equipment Maintenance - Admin	94.01	0.00	0.00	0.00	94.01	0.00	0.00	0.00	0.00	0.00	94.01
5232.02 - R & M Admin. - 02	0.00	0.00	0.00	0.00	0.00	0.00	376.03	0.00	376.03	0.00	376.03
5232.03 - R & M Admin. - 03	0.00	188.02	0.00	0.00	188.02	0.00	0.00	0.00	0.00	0.00	188.02
5232.04 - R & M Admin. - 04	0.00	0.00	1,838.96	0.00	1,838.96	0.00	0.00	0.00	0.00	0.00	1,838.96
5232.05 - R & M Admin. - 05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Equipment Maintenance - Admin - Other	94.01	188.02	1,838.96	0.00	2,120.99	0.00	376.03	0.00	376.03	0.00	2,497.02
Total Equipment Maintenance - Admin	28.36	0.00	0.00	0.00	28.36	0.00	113.44	0.00	113.44	0.00	28.36
Vehicle Maintenance and Rep.	0.00	56.72	368.66	0.00	453.74	0.00	0.00	0.00	0.00	0.00	453.74
5239.02 - R & M Vehicles - 02	0.00	0.00	0.00	0.00	0.00	0.00	113.44	0.00	113.44	0.00	113.44
5239.03 - R & M Vehicles - 03	0.00	56.72	0.00	0.00	56.72	0.00	0.00	0.00	0.00	0.00	56.72
5239.04 - R & M Vehicles - 04	0.00	0.00	368.66	0.00	368.66	0.00	0.00	0.00	0.00	0.00	368.66
5239.05 - R & M Vehicles - 05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Vehicle Maintenance and Rep. - Other	28.36	56.72	368.66	0.00	453.74	0.00	113.44	0.00	113.44	0.00	567.18
Total Vehicle Maintenance and Rep.	0.00	1,702.50	9,372.57	0.00	11,075.07	0.00	0.00	0.00	0.00	0.00	11,075.07
Maintenance Water and Sewer	0.00	1,702.50	9,372.57	0.00	11,075.07	0.00	0.00	0.00	0.00	0.00	11,075.07
5240.04 - R & M Water/Sewer - 04	0.00	1,702.50	0.00	0.00	1,702.50	0.00	0.00	0.00	0.00	0.00	1,702.50
5240.05 - R & M Water/Sewer - 05	0.00	0.00	9,372.57	0.00	9,372.57	0.00	0.00	0.00	0.00	0.00	9,372.57
Total Maintenance Water and Sewer	0.00	1,702.50	9,372.57	0.00	11,075.07	0.00	0.00	0.00	0.00	0.00	11,075.07
Gas and Electric - Admin	802.89	0.00	0.00	0.00	802.89	0.00	0.00	0.00	0.00	0.00	802.89
5311.02 - Gas & Electric - Admin - 02	0.00	0.00	0.00	0.00	0.00	0.00	594.89	0.00	594.89	0.00	594.89
5311.03 - Gas & Electric - Admin - 03	0.00	1,571.93	0.00	0.00	1,571.93	0.00	0.00	0.00	0.00	0.00	1,571.93
5311.04 - Gas & Electric - Admin - 04	0.00	0.00	1,090.63	0.00	1,090.63	0.00	0.00	0.00	0.00	0.00	1,090.63
5311.05 - Gas & Electric - Admin - 05	0.00	0.00	0.00	0.00	0.00	1,090.63	0.00	0.00	1,090.63	0.00	1,090.63
5311.06 - Gas & Electric - Admin - 06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Gas and Electric - Admin - Other	802.89	1,571.93	1,090.63	0.00	3,465.45	1,090.63	594.89	0.00	1,685.52	0.00	5,150.97
Total Gas and Electric - Admin	0.00	0.00	3,635.20	0.00	3,635.20	0.00	0.00	0.00	0.00	0.00	3,635.20
SCADA System	0.00	0.00	3,635.20	0.00	3,635.20	0.00	0.00	0.00	0.00	0.00	3,635.20
5312.05 - SCADA System - 05	0.00	0.00	3,635.20	0.00	3,635.20	0.00	0.00	0.00	0.00	0.00	3,635.20
Total SCADA System	0.00	0.00	3,635.20	0.00	3,635.20	0.00	0.00	0.00	0.00	0.00	3,635.20
Travel and Entertainment	0.00	0.00	276.08	0.00	276.08	0.00	0.00	0.00	0.00	0.00	276.08
Education Staff/Board	0.00	46.00	0.00	0.00	46.00	0.00	0.00	0.00	0.00	0.00	46.00
5323.04 - Education (GM & Board) - 04	0.00	46.00	0.00	0.00	46.00	0.00	0.00	0.00	0.00	0.00	46.00
Total Education Staff/Board	0.00	46.00	0.00	0.00	46.00	0.00	0.00	0.00	0.00	0.00	46.00
Uniforms	0.00	483.11	483.07	0.00	966.18	0.00	0.00	0.00	0.00	0.00	966.18
5324.04 - Uniforms - 04	0.00	483.11	0.00	0.00	483.11	0.00	0.00	0.00	0.00	0.00	483.11
5324.05 - Uniforms - 05	0.00	0.00	483.07	0.00	483.07	0.00	0.00	0.00	0.00	0.00	483.07
Total Uniforms	0.00	483.11	483.07	0.00	966.18	0.00	0.00	0.00	0.00	0.00	966.18
ASCWD Fuel	5.45	0.00	0.00	0.00	5.45	0.00	0.00	0.00	0.00	0.00	5.45
5342.02 - ASCWD Fuel - 02	0.00	0.00	0.00	0.00	0.00	0.00	21.79	0.00	21.79	0.00	21.79
5342.03 - ASCWD Fuel - 03	0.00	10.89	0.00	0.00	10.89	0.00	0.00	0.00	0.00	0.00	10.89
5342.04 - ASCWD Fuel - 04	0.00	0.00	70.80	0.00	70.80	0.00	0.00	0.00	0.00	0.00	70.80
5342.05 - ASCWD Fuel - 05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ASCWD Fuel - Other	5.45	10.89	70.80	0.00	87.14	0.00	21.79	0.00	21.79	0.00	108.93
Total ASCWD Fuel	0.00	160.55	160.55	0.00	160.55	0.00	0.00	0.00	0.00	0.00	160.55
Telephone - Administration	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5371.02 - Telephone - 02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Alpine Springs County Water District
Profit & Loss by Fund

July through September 2021

Accrual Basis

	Garbage - 02 (Enterprise)	Sewer - 04 (Enterprise)	Water - 06 (Enterprise)	Enterprise - ... (Enterprise)	Total Enterpri...	Fire - 06 (General)	Park - 03 (General)	General - Other (General)	Total General	Unclassified	TOTAL
5371.03 - Telephone - 03	0.00	0.00	0.00	0.00	0.00	0.00	642.21	0.00	642.21	0.00	642.21
5371.04 - Telephone - 04	0.00	321.11	0.00	0.00	321.11	0.00	0.00	0.00	0.00	0.00	321.11
5371.05 - Telephone - 05	0.00	0.00	2,087.19	0.00	2,087.19	0.00	0.00	0.00	0.00	0.00	2,087.19
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	160.55	321.11	2,087.19	0.00	2,568.85	0.00	642.21	0.00	642.21	0.00	3,211.06
Government Mandates											
5394.02 - Gov Mandates - Garbage - 02	240.22	0.00	0.00	0.00	240.22	0.00	0.00	0.00	0.00	0.00	240.22
5394.03 - Gov Mandates - Parks - 03	0.00	0.00	0.00	0.00	0.00	0.00	960.89	0.00	960.89	0.00	960.89
5394.04 - Gov Mandates - Sewer - 04	0.00	555.44	0.00	0.00	555.44	0.00	0.00	0.00	0.00	0.00	555.44
5394.05 - Gov Mandates - Water - 05	0.00	0.00	3,197.89	0.00	3,197.89	0.00	0.00	0.00	0.00	0.00	3,197.89
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	240.22	555.44	3,197.89	0.00	3,993.55	0.00	960.89	0.00	960.89	0.00	4,954.44
Garbage Services	37,130.64	0.00	0.00	0.00	37,130.64	0.00	0.00	0.00	0.00	0.00	37,130.64
Depreciation Expense											
5513.02 - Depreciation - 02	2,214.00	0.00	0.00	0.00	2,214.00	0.00	0.00	0.00	0.00	0.00	2,214.00
5513.03 - Depreciation - 03	0.00	0.00	0.00	0.00	0.00	0.00	2,214.00	0.00	2,214.00	0.00	2,214.00
5513.04 - Depreciation - 04	0.00	6,657.00	0.00	0.00	6,657.00	0.00	0.00	0.00	0.00	0.00	6,657.00
5513.05 - Depreciation - 05	0.00	0.00	38,829.00	0.00	38,829.00	0.00	0.00	0.00	0.00	0.00	38,829.00
5513.06 - Depreciation - 06	0.00	0.00	0.00	0.00	0.00	3,423.00	0.00	0.00	3,423.00	0.00	3,423.00
Total Depreciation Expense	2,214.00	6,657.00	38,829.00	0.00	47,700.00	3,423.00	2,214.00	0.00	5,637.00	0.00	53,337.00
Miscellaneous - O&M											
5602.02 - Misc. - O & M - 02	1.62	0.00	0.00	0.00	1.62	0.00	0.00	0.00	0.00	0.00	1.62
5602.03 - Misc. - O & M - 03	0.00	0.00	0.00	0.00	0.00	0.00	6.49	0.00	6.49	0.00	6.49
5602.04 - Misc. - O & M - 04	0.00	3.25	0.00	0.00	3.25	0.00	0.00	0.00	0.00	0.00	3.25
5602.05 - Misc. - O & M - 05	0.00	0.00	491.15	0.00	491.15	0.00	0.00	0.00	0.00	0.00	491.15
Miscellaneous - O&M - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Miscellaneous - O&M	1.62	3.25	491.15	0.00	496.02	0.00	6.49	0.00	6.49	0.00	502.51
Total Expense	53,861.63	32,382.63	161,567.96	0.00	247,812.22	43,821.32	41,687.68	0.00	85,509.00	0.00	333,321.22
Net Ordinary Income	209,375.70	298,155.94	492,593.37	0.00	1,000,125.01	-12,438.19	-34,033.15	0.00	-46,471.34	0.00	953,653.67
Other Income/Expense											
Interest Revenue	14.64	0.00	0.00	0.00	14.64	0.00	0.00	0.00	0.00	0.00	14.64
4850.02 Interest Revenue	0.00	0.00	0.00	0.00	0.00	0.00	14.64	0.00	14.64	0.00	14.64
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	14.64	0.00	0.00	14.64	0.00	0.00	0.00	0.00	0.00	14.64
4850.05 Interest Revenue	0.00	0.00	14.64	0.00	14.64	0.00	0.00	0.00	0.00	0.00	14.64
4850.06 Interest Revenue	0.00	0.00	0.00	0.00	0.00	14.64	0.00	0.00	14.64	0.00	14.64
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	14.64	14.64	14.64	0.00	43.92	14.64	14.64	0.00	29.28	0.00	73.20
Total Other Income	14.64	14.64	14.64	0.00	43.92	14.64	14.64	0.00	29.28	0.00	73.20
Net Other Income	14.64	14.64	14.64	0.00	43.92	14.64	14.64	0.00	29.28	0.00	73.20
Net Income	209,390.34	298,170.58	492,608.01	0.00	1,000,168.93	-12,423.55	-34,018.51	0.00	-46,442.06	0.00	953,726.87

EXHIBIT D2

02

NTFPD-ASCWD Response Calls
September 2021

Basic Incident Number (FD1)	Basic Incident Date Time	Basic Incident Date	Basic Incident		Basic Incident Type (FD1.21)	Basic Primary Action Taken (FD1.48)	Basic Additional Actions Taken (FD1.66)
			Code	Postal			
2021024523	9/13/2021 18:13	18:13	96146	96146	Public service	Assist physically disabled	
2021024654	9/15/2021 10:19	10:19	96146	96146	Public service assistance, other	Assist physically disabled	
2021024694	9/15/2021 17:07	17:07	96146	96146	Public service assistance, other	Assist physically disabled	

Calls = 3

EXHIBIT D3



AGENDA NO: D3

MEETING DATE: 10/08/2021

General Managers Report

TO: ASCWD Board of Directors **Date:** October 4, 2021
FROM: Joe Mueller, General Manager
SUBJECT: General Manager and Office Activities for the Month of September 2021

Projects

1) District Master Plan

Received two proposals for the Master Plan the end of the month, beginning the initial review.

Upcoming project activity

Continue in conversations with the engineering firms on their proposals, review proposals, rank, and make a recommendation to the board for award of a contact.

2) Annual Fiscal Audit

Continuing the process of compiling records and document for the auditor's review.

Upcoming project activity

The District's team will continue to coordinate and provide documents to Damore Harmric Schneider, Inc allowing them to complete their work effort. Onsite fieldwork rescheduled to October 18th from September 13th due to concerns over air quality.

3) Alpenglow (Previously Alpine Sierra) Subdivision

No Activity this month.

Upcoming project activity

The District's team anticipates the need to continue to provide documents and information to assist in project development.

4) White Wolf Subdivision

Responded to a meeting request from Placer County to discuss the project, for later this month or the beginning of November.

Upcoming project activity

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

5) B2B Gondola Project

Progress on construction continues to move forward, review weekly emailed schedule and updates for any impacts to the district. District staff have been providing assistance with the oversight of the underground utilities installation.

Upcoming project activity

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

6) Snow Crest Tributary Restoration

Continued project coordination, working through project concerns brought up during a recent presentation to the Board.

Upcoming project activity

Continued project participation as needed.

7) Tank 4 and 4A Replacement

No activity this month, to date RDC has not resubmitted for their final payment after their request for payment of \$41,470 had been rejected in December.

Upcoming project activity

Review of invoice for accuracy, completeness, and possible approval.

General Business

- District Offices open to the public, abiding by current COVID-19 Policies.
- Continue to monitor COVID-19 recommendations and mandates.
- Preparing the Fall Newsletter to go out later this month.
- Participated in monthly area General Managers meeting.
- Worked with Will Kane from Total Compensation Systems on the annual District GASB 68 and GASB 75 reports.
- Reviewed the ASCWD Capital Facilities and Fire Mitigation Fee Expenditure Plan Annual Update prepared by NTFPD.
- Gave the notice to proceed to remove the dead and or dying trees on district property along Bear creek.
- Staff began to remove / soften the road to Spring #2 on Forest service property that crosses a winter ski run. Meet on site with USFS to review our progress and receive USFS comments.
- Reviewed the final version of the Local Hazard Mitigation Plan published on Placer County's website.
- Working with BBK on their requested hourly billing rate adjustments, BBK has been under contract with the District since late 2006 and has not asked for an adjustment to their billing rates with ASCWD in the past 14 years of service. This item will be covered under a business item at the November Board meeting.

Office Activities Performed by Office Manager

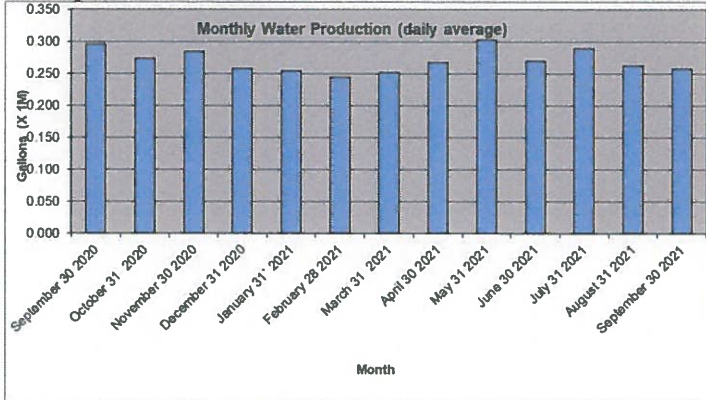
- Worked with our outside webmaster making minor updates and changes to the district website regarding navigation and repairing email conductivity. Working on adding missing packets in the archive section.
- Processed five change of account ownerships, updated three addresses for existing customers and responded to four inquiries from title companies.
- Total park season passes sold 245 this year, compared to 163 last year.
- Processed two new construction permits (ASCWD).
- Performed backed up of office computers.
- Sent bills to CPA for mid-month and month end processing.
- Sent CORE data to the Cloud for monthly water meter reads.
- 44 payments on annual invoices from customers are past due, penalties went out 9/14/21.
- Bill payment plans, all customers are current with the policy.
- Responded to customer billing questions regarding sewer connections and billing methodology on invoices.
- Completed the paperwork to update the signature card at Bank of the West to include the district General Manager. Confirmation has been received that the card is ready for the Board members to go to the bank and sign and the draft minutes are at the office that need to go with the signers.
- Worked to coordinate what step are needed to receive our credit card statements electronically, also changed the due date to the 14th of the month.
- Worked on the districts audit pulling and scanning documents.
- Ordered supplies for office

EXHIBIT D4

**WATER/WASTE WATER REPORT
FOR 9-1-21 THRU 9-30-21**

TO: Board of Directors
 DATE: October 8th, 2021
 FROM: Miguel Ramirez, Operations & Maintenance

September 2021



Well#	GPM	Production
H1	61	2,642,099
H2 & H4	100	4,341,098
H3	18	775,870
AMEW	220	0
R-1 Well	240	0
TOTAL GALLONS PRODUCED		7,759,067

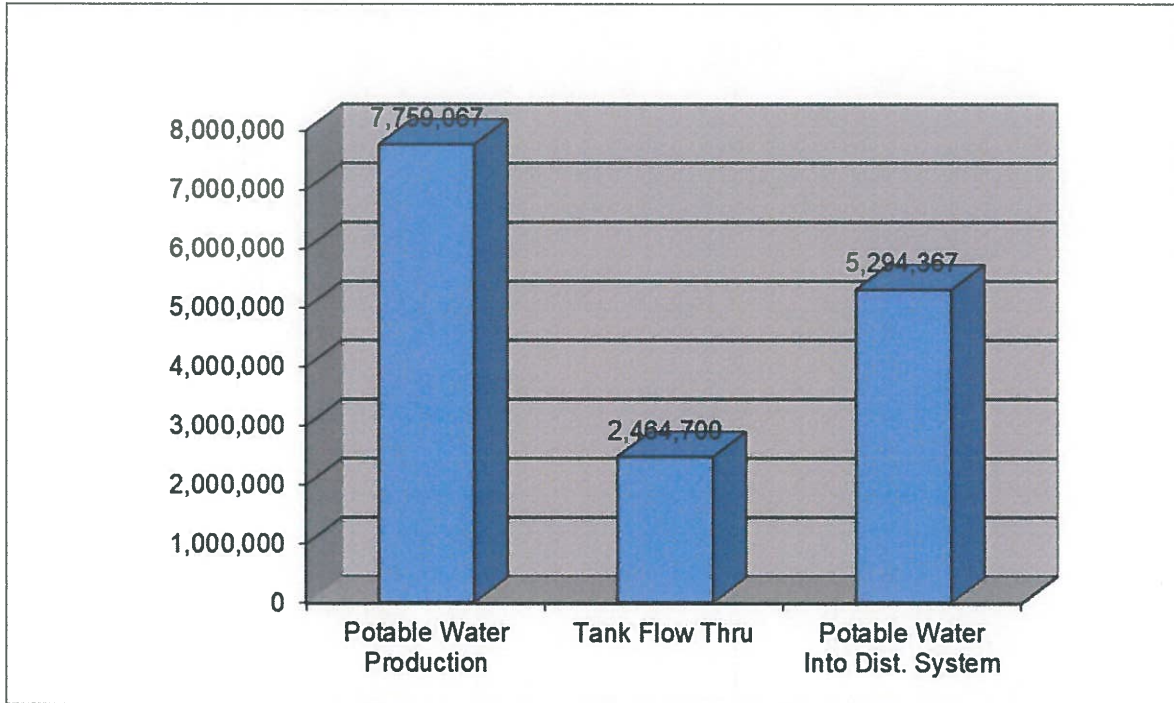
**II. Waste Water SYSTEM: Normal
Waste Water Flows for: September 2021**

<u>Minimum Flow</u>	<u>Maximum Flow</u>	<u>Average Flow</u>
.005 MGD	.078 MGD	.022 MGD

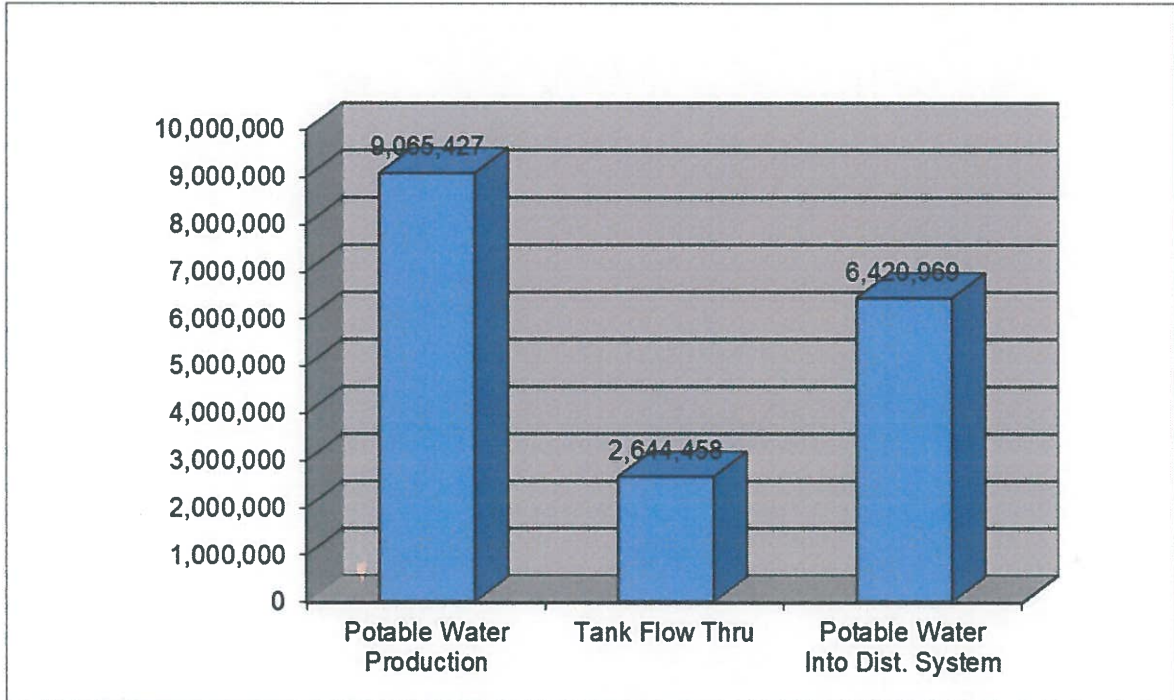
Maintenance performed:

- All routine zone samples came back absent from Coliform and E-coli.
- Completed Quarterly Raw water sampling on all Springs and Wells.
- We have been assisting with the new sewer lines at the Ski Area Gondola project.
- We have finished our yearly valve exercising program. (These valves isolate the mains in the street for emergencies or repairs).
- We have completed the demo on our Spring 2 easement for the Forest service located on the promised Land run.
- We started our annual Collection Cleaning and Tv program throughout the valley.
- We have about 47 Homeowner leaks for the month of September.

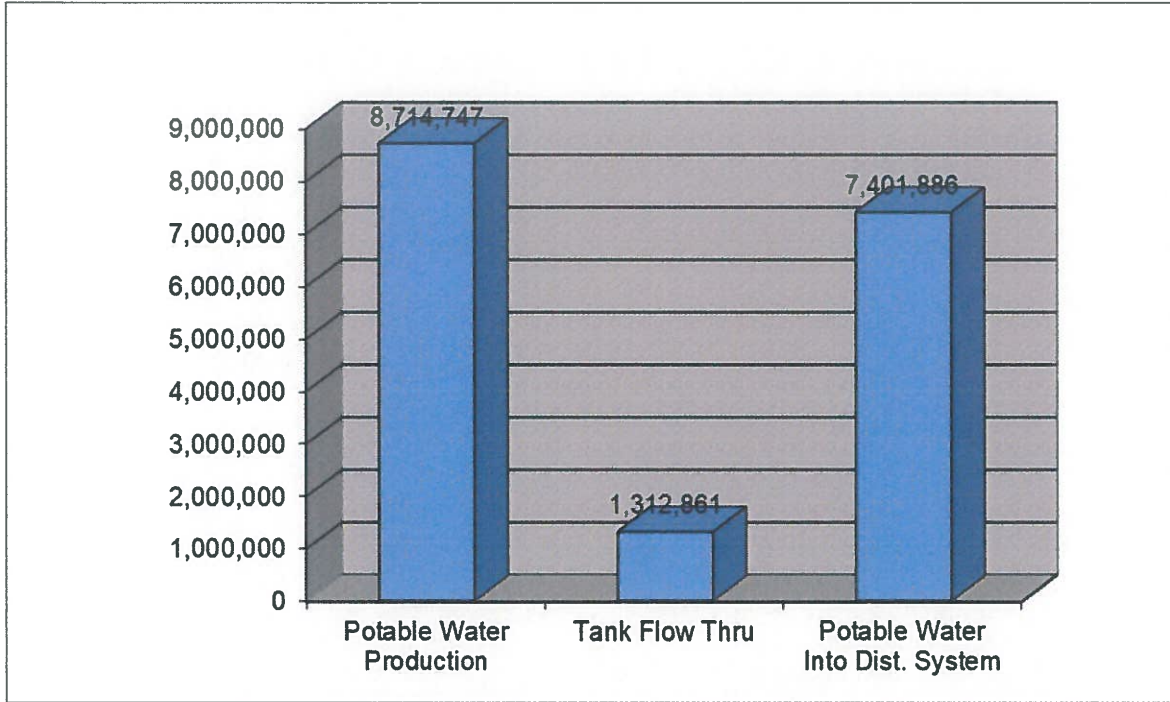
III. MASS BALANCE: SEPTEMBER 2021



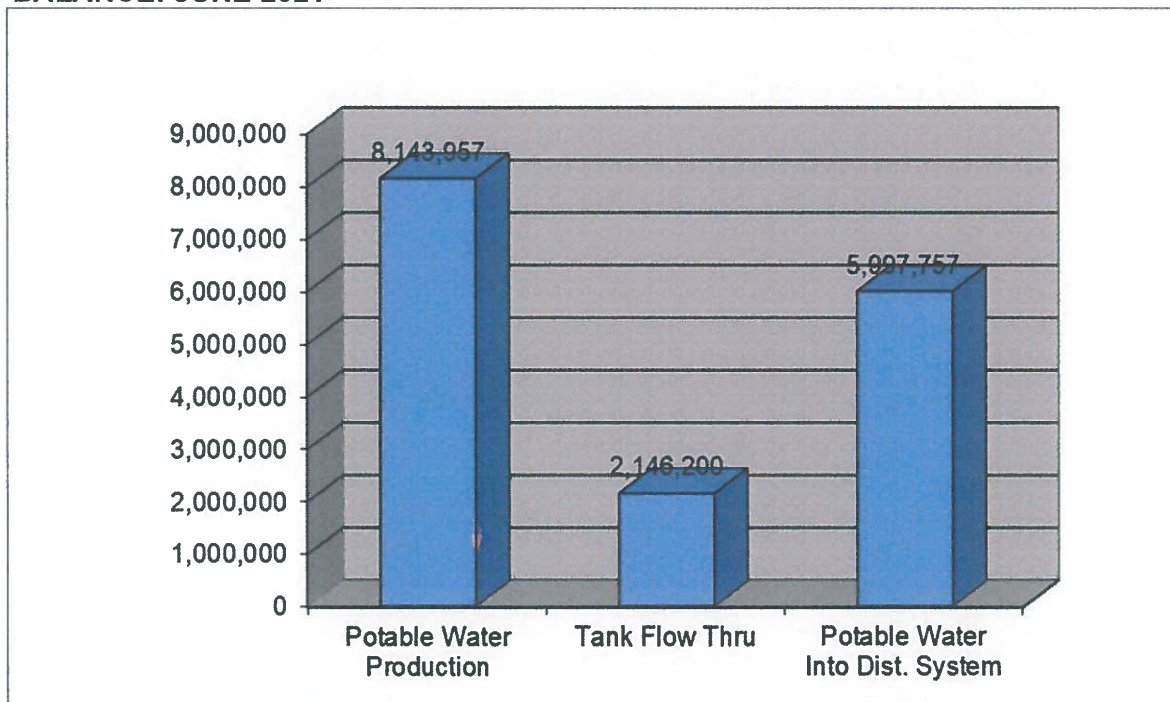
III. MASS BALANCE: AUGUST 2021

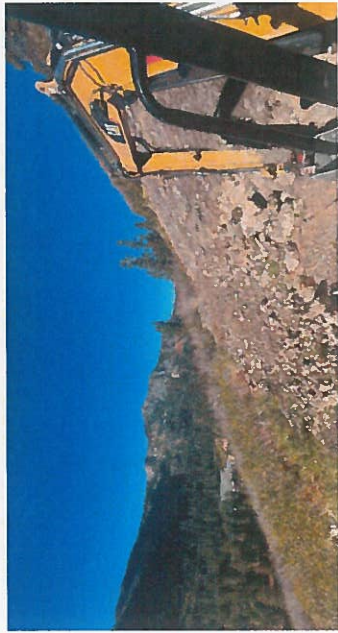
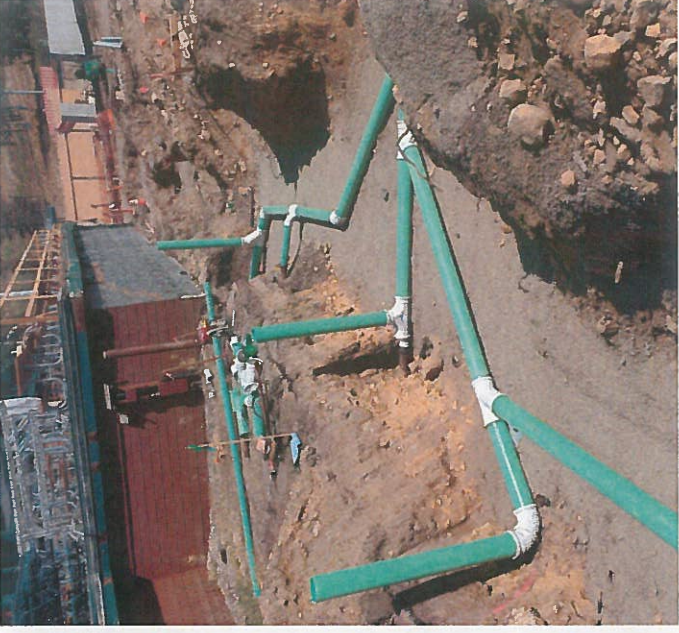
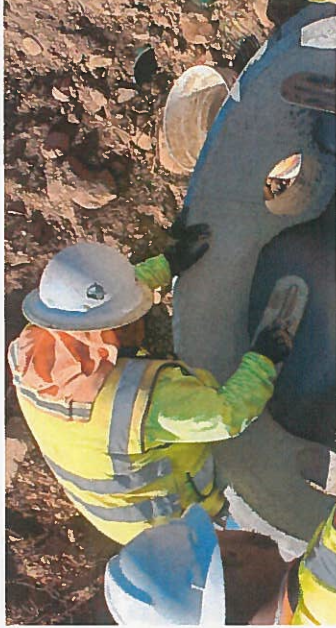


III.MASS BALANCE: JULY 2021



III. MASS BALANCE: JUNE 2021





Wet wipes, road demo, free dirt, manhole bench.

September 2021

EXHIBIT D5

ASCWD Representative didn't attend the TT-SA meeting this month and has nothing to report.

EXHIBIT E1



North Tahoe and Meeks Bay Fire Protection Districts



222 Fairway Drive
 P.O. Box 5879
 Tahoe City, CA 96145
 530.583.6911
 Fax 530.583.6909

Steve Leighton, Fire Chief

Staff Report

To: ASCWD Board of Directors
 From: Steve McNamara, Division Chief
 Date: 9/30/2021

SUBJECT: PUBLIC HEARING ON THE CAPITAL FACILITIES AND MITIGATION FEE
 EXPENDITURE PLAN FOR FISCAL YEAR 2021/2022

A. 2021/2022 CAPITAL FACILITIES AND MITIGATION FEE EXPENDITURE PLAN
 ANNUAL UPDATE

B. RESOLUTION 7-2021 - ADOPTING THE CAPITAL FACILITIES AND MITIGATION FEE
 EXPENDITURE PLAN FOR THE FISCAL YEAR 2021/2022

Background

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

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

Also attached is Resolution No. 7-2021 to approve the annual update of the Plan. With Board approval, the Plan will then go before the Placer County Board of Supervisors for approval. The Plan will go into effect 60 days after that final approval. We ask the Board to open a Public Hearing and consider adoption of the Plan and corresponding Resolution 7-2021.

Recommendations

- (1) Hold a public hearing;
- (2) Adopt the Alpine Springs County Water District FY 2021/2022 Capital Facilities and Mitigation Fee Expenditure Plan Annual Update.
- (3) Adopt Resolution 7-2021.

**RESOLUTION 7-2021
OF THE
ALPINE SPRINGS COUNTY WATER DISTRICT
A RESOLUTION ADOPTING THE CAPITAL FACILITIES AND
MITIGATION FEE EXPENDITURE PLAN ANNUAL UPDATE FOR THE FISCAL
YEAR 2021/2022**

WHEREAS, at the regular meeting held at 9:00 a.m. on October 8, 2021 at 270 Alpine Meadows Road, California, the Board of Directors of the Alpine Springs County Water District of Placer County reviewed the Capital Facilities and Mitigation Expenditure Plan Annual Update for the Fiscal Year 2021/2022 regarding historical data about staffing and inventory to develop estimations of adequate staffing levels and capital inventory. This information has been used to develop a fair and equitable mitigation fund equation for utilization of these funds.

WHEREAS, the Board of Directors and staff carefully reviewed and approved the annual update of the Capital Facilities and Mitigation Fee Expenditure Plan for the Fiscal Year 2021/2022.

NOW, THEREFORE BE IT RESOLVED, that the Board of Directors requests that staff distribute the Capital Facilities and Mitigation Fee Expenditure Plan Update for the Fiscal Year 2021/2022 to the Placer County Board of Supervisors for their review.

PASSED AND ADOPTED at a regular meeting of the Board of Directors of the Alpine Springs County Water District held on October 8, 2021, by the following Roll Call Vote:

AYES: _____

NOES: _____

ABSENT: _____

ABSTAIN: _____

Attest:

Janet S. Grant, Board President

Joe Mueller, Board Secretary

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



FY 2021/2022

*September 2021
Placer County*

Summary of the Mitigation Process

In light of the Tahoe Regional Planning Agency (TRPA) 2012 Regional Plan update and the improving state of the economy, growth is expected to continue in the Lake Tahoe basin. The increase in protection inventory and service population has served to spread existing assets of public agencies over a substantially larger service base. The North Tahoe Fire Protection District has experienced an increase in the amount of building inventory to protect. This development has contributed to an increase in fire protection inventory, requiring a commensurate increase in firefighting infrastructure.

Alpine Springs County Water District is faced with growing capital improvement needs that exceed property tax increments. With the advent of Proposition 218, special tax or assessments are no longer valid revenue sources to keep pace with growth, new service and infrastructure demands. The District is utilizing a proactive approach to continue an existing level of service and to meet the future needs of the District.

Historical data about staffing and inventory have been gathered to develop estimates of adequate staffing levels and capital inventory. This information has been used to develop a fair and equitable mitigation fund equation. The total impact is analyzed by correlation between community growth and the increased need for fire prevention and protection services. The ultimate purpose of the mitigation fees is to provide a continuing level of service rather than a remedy for past development and to hopefully arrest the degradation of service levels.

In 1986 Assembly Member Cortese recognized the need for concise legislation concerning mitigation. AB1600 is the result of hearings. Through delay, the effective date of AB1600 was January 1, 1989. AB1600 enacted Government Code Sections 66000-66003. This in effect requires local agencies imposing mitigation fees to specify the public improvement, segregate the monies collected in special accounts, re-examine the necessity for the expanded balance after 5 years, and refund the balance with accrued interest. In addition, local agencies imposing the fee for defined facility and improvements would be authorized to adopt and annually review a specified capital facilities plan.

AB1600 required the Alpine Springs County Water District to go through an established process to enact a reasonable relationship between a development fee and the specified improvement that it will be used for. In simple terms, the Alpine Springs County Water District cannot arbitrarily charge a mitigation fee without first showing the relationship between impact of development and the fee being charged. Through a thorough analysis in 2007 and 2013 this process was met. In 2015 another thorough analysis was conducted that established and confirmed the relationship between the impact of development and the fee being charged. The most current analysis was conducted in 2018.

The final hurdle was the actual levy of fees. The California Attorney General issued the opinion that Special Districts cannot levy mitigation fees. However, the California Constitution allows Counties and Cities to levy mitigation fees. Through this process and by Resolution Placer County has allowed the Alpine Springs County Water District to realize mitigation revenues. The content of this report will outline the spending plan for those fees in the fiscal year 2021/2022, and a proposal for a mitigation fee adjustment based on the Construction Cost Index (CCI) change for the period September 2020 through September 2021.

Relationship between Growth and Capital Facilities Plan

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

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

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

Personnel

Personnel cannot be funded with these fees.

Fire Stations

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

Applicable California State Codes and National Fire Protection Association Standards

Fire District Station Facilities

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

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

Fire Department Apparatus

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

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

Fire Department Staffing

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

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

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

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

Accessory Dwelling Units

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

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

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

Physical Facilities & Equipment – Expenditure Plan

As development occurs within the boundaries of Alpine Springs County Water District, new or expanded fire facilities will be required to meet the service demands of future development. Existing fire protection facilities include the Alpine Meadows fire station, a Type II fire engine and various types of special equipment. Total estimated cost of the Water District’s fire station building, land, vehicle and equipment, based on current replacement costs, equals approximately \$1.7 million.

Description	Estimated Cost
Station	\$1,557,179
Vehicle	\$ 180,000
Equipment	<u>\$ 153,487</u>
Total	\$2,669,487

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

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

Description	Estimated Cost
Vehicle	\$ 550,000
Equipment	<u>\$ 10,000</u>
Total	\$ 560,000

Ongoing Inflation Adjustment

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

Proposed 2022 Mitigation Fee Rate Adjustment Based on the Construction Cost Index Change

Fixed rate pricing structures are unable to keep pace with increasing costs of facilities, vehicles, and general fire protection infrastructure requirements. Thus consistent with the spirit of the enabling legislation, the District has adjusted its mitigation fee schedule for 2022. The District's last mitigation fee structure increase occurred in January, 2021, and was based on the Construction Cost Index (CCI) published by the *Engineering News-Record*. The CCI change for the period September 2020 through September 2021 was 8.40%.

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

Fee Schedule

<u>CONSTRUCTION TYPE</u>	<u>2021 EXISTING</u>	<u>2022 PROPOSED</u>
Residential per Sq. Ft.	\$1.36	\$1.50
<u>Nonresidential</u>		
Commercial per Sq. Ft.	\$1.71	\$1.89
Office per Sq. Ft.	\$2.17	\$2.40
Industrial Sq. Ft.	\$1.52	\$1.68

Mitigation Fee Fund Balances

	FY 19-20	FY 20-21	FY 21-22	FY 22-23	FY 23-24
Mitigation Fund Beginning Balance	\$68,371	\$75,192	\$92,895	\$101,954	\$111,013
Revenue Category					
Projected annual mitigation fees revenue	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000
Projected account interest	\$59	\$59	\$59	\$59	\$59
Actual annual mitigation fees revenue	\$5,951	\$17,344	-	-	-
Actual account interest	\$1,190	\$359	-	-	-
Total Revenues	\$75,512	\$92,895	\$101,954	\$111,013	\$120,072
Expenditure Category					
Projected Type I Fire Engine and equipment	\$0	\$0	\$0	\$0	\$3,800
Projected Mitigation Plan Update	\$0	\$0	\$0	\$0	\$0
Actual Type I Fire Engine and equipment	\$0	-	-	-	-
Actual Mitigation Plan Update	\$320	-	-	-	-
Total Expenditures	\$320	\$0	\$0	\$0	\$3,800
Mitigation Fund Ending Balance	\$75,192	\$92,895	\$101,954	\$111,013	\$116,272

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

Alpine Springs Water District
FY 2020-2021 Mitigation Fees Collected

Date	Applicant Name	Project Address	APN #	Permit #	Const.Type	Rate	SQ FT	Fee	Date Paid
8/24/20	Koehler	2042 John Scott Trail	095-232-046	BLD19-06443	Demo/Rebuild	\$1.36	2399	\$3,262.64	9/4/2020
9/4/20	Gignoux	1423 Juniper Mountain Rd	095-460-015	BLD19-05990	New SFD	\$1.36	3778	\$5,138.08	9/4/2020
11/23/20	Digrande	1006 Snow Crest Rd	095-400-051	BLD19-04365	New Garage	\$1.36	511	\$694.96	5/21/2021
5/6/21	Kennedy - Lim	1510 Upper Bench Rd	095-351-011	BLD21-00537	New SFD	\$0.02	4281	\$85.62	6/23/2021
5/6/21	Kennedy - Lim	1510 Upper Bench Rd	095-351-011	BLD21-00537	New SFD	\$1.36	4281	\$5,822.16	5/20/2021
6/15/21	Anhalt and Street	1072 Snow Crest Rd	095-410-011	BLD21-01302	Res Addition	\$1.38	1696	\$2,340.48	6/18/2021

Total \$17,343.94

Alpine Springs County Water District Use Statement

AB1600 states that a District must have a statement of use to which mitigation fees are to be assigned. For the fiscal year 2021/2022, the fire mitigation fees collected within the Alpine Springs County Water District will be utilized towards the following programs:

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

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

The ASCWD has contracted with the North Tahoe Fire Protection District (NTFPD) for fire prevention services including plan reviews. The North Tahoe Fire Protection District implemented a development Mitigation Fee plan in FY 2014/2015. This year's plan reflects an inflationary adjustment using the Construction Cost Index (CCI) published by the Engineering News-Record. The CCI change for the period September 2020 through September 2021 was 8.40%.

The fee schedule for 2022 will be applicable to all permit applications processed by the District on or after **January 1st, 2022**. The revenue generated by these fees is designed specifically for capital improvements.

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

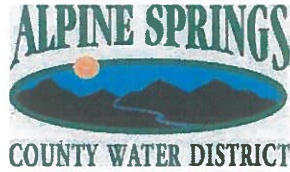
Alpine Springs County Water District
270 Alpine Meadows Road
Alpine Meadows, CA 96146
(530) 583-2342 FAX (530) 583-0228

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

FEE SCHEDULE for 2022

Fee per square foot	
Residential	\$1.50
Nonresidential	
<i>Commercial</i>	\$1.89
<i>Office</i>	\$2.40
<i>Industrial</i>	\$1.68

EXHIBIT E2



AGENDA NO: E2

MEETING DATE: 10/08/2021

Staff Report

TO: ASCWD Board of Directors

Date: October 04, 2021

FROM: Joe Mueller, General Manager

SUBJECT: RESOLUTION 8-2021 ESTABLISHING THAT THE DISTRICT PROVIDE TO ALL EMPLOYEES THE CALPERS PUBLIC EMPLOYEES MEDICAL AND HOSPITAL ACT (PEMHCA) MINIMUM

BACKGROUND:

Per District Resolution 27-88 and Resolution 12-2014 Alpine Springs County Water District (ASCWD) provides its employees and annuitants with health insurance benefits provided through CalPERS at no cost to the employee or annuitant. Our current resolutions do not specify the PEMHCA minimum as the Districts obligation and as such due to the lack of specificity, the District is obligated to pay the full cost of any offered CalPERS plan that the employee qualifies for (13 different plans were offered in 2021)

The District held a Special Meeting Workshop on September 23rd in which direction was given to staff to bring back a resolution with CalPERS to establish the PEMHCA minimum as the Districts minimum obligation for employee and annuitant health benefits.

DISCUSSION:

Staff recommends the Board consider adopting resolution 8-2021 establishing the PEMHCA minimum as the Districts minimum obligation for employee and annuitant health benefits.

FISCAL IMPACT:

By adopting resolution 8-2021 the fiscal impact of annual changes in health care premiums can be managed and budgeted for by allowing the District to adopt policy on what plan of dollar amount it will fund for health benefits.

Attachments:

1. Resolution 8-2021

Please staple on top of your health resolution(s) or cover letter.
This will ensure that the CalPERS mailroom expedites delivery to our office.
Mail packet to either:

Overnight Mail Service

California Public Employees' Retirement System
Health Resolutions & Compliance Services, HAMD
400 Q Street
Sacramento, CA 95811

Regular Mail

California Public Employees' Retirement System
Health Resolutions & Compliance Services, HAMD
PO BOX 942714
Sacramento, CA 94229-2714

HEALTH RESOLUTION

CalPERS ID #	2668620501
Agency Name	Alpine Springs County Water District
Desired Effective Date	January 1, 2022

RESOLUTION NO. 8-2021
FIXING THE EMPLOYER CONTRIBUTION
UNDER THE PUBLIC EMPLOYEES' MEDICAL AND HOSPITAL CARE ACT
AT AN EQUAL AMOUNT FOR EMPLOYEES AND ANNUITANTS

- WHEREAS, (1) Alpine Springs County Water District is a contracting agency under Government Code Section 22920 and subject to the Public Employees' Medical and Hospital Care Act (the "Act"); and
- WHEREAS, (2) Government Code Section 22892(a) provides that a contracting agency subject to Act shall fix the amount of the employer contribution by resolution; and
- WHEREAS, (3) Government Code Section 22892(b) provides that the employer contribution shall be an equal amount for both employees and annuitants, but may not be less than the amount prescribed by Section 22892(b) of the Act; now, therefore be it
- RESOLVED, (a) That the employer contribution for each employee or annuitant shall be the amount necessary to pay the full cost of his/her enrollment, including the enrollment of family members, in a health benefits plan up to a maximum of the PEMHCA Minimum per month, plus administrative fees and Contingency Reserve Fund assessments; and be it further
- RESOLVED, (b) Alpine Springs County Water District has fully complied with any and all applicable provisions of Government Code Section 7507 in electing the benefits set forth above; and be it further
- RESOLVED, (c) That the participation of the employees and annuitants of Alpine Springs County Water District shall be subject to determination of its status as an "agency or instrumentality of the state or political subdivision of a State" that is eligible to participate in a governmental plan within the meaning of Section 414(d) of the Internal Revenue Code, upon publication of final Regulations pursuant to such Section. If it is determined that Alpine Springs County Water District would not qualify as an agency or instrumentality of the state or political subdivision of a State under such final Regulations, CalPERS may be obligated, and reserves the right to terminate the health coverage of all participants of the employer; and be it further
- RESOLVED, (d) That the executive body appoint and direct, and it does hereby appoint and direct, Joe Mueller to file with the Board a verified copy of this resolution, and to perform on behalf of Alpine Springs County Water District all functions required of it under the Act; and be it further
- RESOLVED, (e) That coverage under the Act be effective on January 1, 2022.

Signed: _____
Janet S. Grant, President Board of Directors

Attest: _____
Joseph F. Mueller, General Manager Secretary to the Board of Directors

EXHIBIT E3



AGENDA NO: E3

MEETING DATE: 10/08/2021

Staff Report

TO: ASCWD Board of Directors

Date: October 04, 2021

FROM: Joe Mueller, General Manager

SUBJECT: DISTRICT HEALTH BENEFITS POLICY AND RESOLUTION 9-2021
ESTABLISHING THE PERS GOLD PPO HEALTH PLAN AS THE DISTRICTS FULLY FUNDED
PLAN.

BACKGROUND:

Per District Resolution 27-88 and Resolution 12-2014 Alpine Springs County Water District (ASCWD) provides its employees and annuitants with health insurance benefits provided through CalPERS at no cost to the employee or annuitant. The District's Summary of Benefits & Reimbursements for current employees lists the CalPERS health insurance plan, PERS Choice, as the selected plan for the employees. The ASCWD Employee Handbook 2.14.20 also lists the Post-Retirement Medical Insurance Plan available to annuitants as the PERS Choice plan. CalPERS announced earlier this year that the PERS Choice, plan along with the PERS Select and PERS Care, will no longer be offered in 2022. CalPERS rebranded these three offerings into two, PERS Gold and PERS Platinum. The District held a Special Meeting Workshop on September 23rd with all district staff in attendance to discuss the different Health plan offerings available for 2022. Direction was given to staff at that meeting to bring back a policy and resolution that reflected for 2022 the District would fund a monthly contribution equal to the average cost of premiums for the PERS Gold and PERS Platinum plans in Region 1 ("Health Benefit Contribution") to be used towards the payment of the premium of any CalPERS medical insurance plan. Any excess of the Health Benefit Contribution over the premium of any CalPERS medical insurance plan in which an eligible employee has enrolled shall be contributed on behalf of said employee to a health reimbursement arrangement to be established by the District for the reimbursement of eligible medical expenses. Any premium for a CalPERS medical insurance plan in which an eligible employee enrolls that is in excess of the Health Benefit Contribution shall be the sole obligation of the eligible employee.

The establishment of a health reimbursement arrangement for any excess of the Health Benefit Contribution over the premium of any CalPERS medical insurance plan will take the place of the past practice to reimburse employees for out-of-pocket expenses at 60 percent of cost.

District employees that retired prior to January 1, 2022 and qualify as annuitants shall be eligible for a retiree health benefit equal to the premium for the PERS Gold plan to be used towards the payment of the premium of any CalPERS medical insurance plan in which the Retiree enrolls.

Future retiree benefits will be addressed in a separate Board discussion.

DISCUSSION:

Staff recommends the Board consider adopting resolution 9-2021 and amend the ASCWD Employee Handbook to reflect 2022 Employee and Annuitant Health Benefits.

FISCAL IMPACT:

By adopting resolution 9-2021 the fiscal impact of the changes in the CalPERS health plans will be within the budgeted amounts approved in the 2021/2022 ASCWD annual budget.

Attachments:

1. Resolution 9-2021
2. Amendment #1 to the Employee Handbook of the ASCWD

RESOLUTION NO. 9-2021

RESOLUTION OF THE BOARD OF DIRECTORS OF THE ALPINE SPRINGS COUNTY WATER DISTRICT CLARIFYING THE HEALTH CARE BENEFIT PROGRAM FOR DISTRICT ELIGIBLE EMPLOYEES AND RETIREES AND AMENDING CHAPTER 6 OF THE EMPLOYEE HANDBOOK

WHEREAS, Government Code ("Code") section 22892(a) provides that a contracting agency may elect upon proper application to participate under the Public Employees' Medical and Hospital Care Act ("PEMHCA"), administered by the California Public Employees Retirement System ("CalPERS"), in order to make medical insurance plans offered by CalPERS available to its employees, and retirees that are deemed annuitants as defined in Code section 22760 ("Annuitants"); and

WHEREAS, the Alpine Springs County Water District ("District") is a special district contracting to provide access to medical insurance benefits pursuant to PEMHCA effective February 1, 1989; and

WHEREAS, Code section 22892(a) provides that a local agency contracting under PEMHCA shall fix the amount of the employer's contribution at an amount not less than the amount required under Code Section 22892(b)(1) by resolution adopted by the employer's governing body ("PEMHCA Resolution") with each subsequent PEMHCA Resolution superseding the former to the extent there is a conflict; and

WHEREAS, pursuant to Resolution 12-2014, the District elected to set the employer contribution for each employee and Annuitant at an amount necessary to pay the full cost of his or her enrollment, including enrollment of his or her family members, in a health benefit plan offered by CalPERS pursuant to PEMHCA; and

WHEREAS, on September 9, 2021, CalPERS representatives confirmed that Resolution 12-2014 is the District's current PEMHCA resolution; and

WHEREAS, chapter 6 of the Alpine Springs County Water District Employee Handbook ("Handbook") provides that in order to be eligible for the retiree health benefits to be paid in full by the District on behalf of the eligible retiree and his or her qualified survivors, the eligible retiree had to: (i) be a minimum of 62 years old; (ii) have been employed by the District for a minimum of 20 years; (iii) have qualified to be retired from CalPERS; and (iv) enroll in a medical insurance plan offered by CalPERS pursuant to PEMHCA; and

WHEREAS, District staff recently became aware that the District's retiree health policy documented in the Handbook, as approved by the Board of Directors, does not align with Resolution 12-2014; and

WHEREAS, it was determined that the foregoing discrepancy is attributed to a misunderstanding on the application and scope of PEMHCA.

WHEREAS, the Board now wishes to align its PEMHCA resolution with District policy; and

WHEREAS, in accordance with the foregoing, the Board has adopted Resolution No. 8-2021 pursuant to which, effective January 1, 2022, the District agrees to pay the minimum employer contribution required by Code section 22892(b) ("Minimum Employer Contribution"), set at \$149 per month for 2022 and adjusted on an annual basis by CalPERS, on behalf of each employee and Annuitant of the District who enrolls in a medical insurance plan offered by CalPERS; and

WHEREAS, Resolution No. 8-2021 supersedes Resolution 12-2014 in its entirety; and

WHEREAS, the Board wishes to amend Chapter 6 of the Handbook to clarify the District's policy pertaining to the District paid health benefits available for employees and eligible retirees.

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

SECTION 1. Recitals. The Board of Directors of the Alpine Springs County Water District hereby finds that the foregoing recitals are true and correct and are incorporated herein as substantive findings of this Resolution.

SECTION 2. Repeal of Resolution 12-2014. The Board of Directors hereby repeals Resolution 12-2014, and any other resolution covering health benefits, except for Resolution No. 8-2021, in their entirety.

SECTION 3. Amendment of Chapter 6 of Handbook. The Board of Directors hereby adopts Amendment No. 1 to the Handbook, amending Chapter 6 "Benefits, Leaves, and Holidays", as heretofore considered and discussed, in the form attached hereto at Exhibit "A" and incorporated herein by this reference.

SECTION 4. Effective Date. This Resolution shall take effect on January 1, 2022.

PASSED, APPROVED, AND ADOPTED at a regular meeting of the Board of Directors of the Alpine Springs County Water District, California, on the 8th day of October, 2021, by the following vote:

AYES: _____

NOES: _____

ABSTAIN: _____

ABSENT: _____

JANET GRANT, President
Board of Directors

ATTEST:

JOE MUELLER, General Manager
Secretary to the Board of Directors

Exhibit A

AMENDMENT NO. 1
TO
EMPLOYEE HANDBOOK OF THE
ALPINE SPRINGS COUNTY WATER DISTRICT

RECITALS

1. The Alpine Springs County Water District (“District”) adopted the Employee Handbook of the Alpine Springs County Water District (“Handbook”) on or around January 2004, which was last amended on February 14, 2020.

2. It is necessary to amend the Handbook as further specified herein in order to memorialize the health insurance benefits made available to the District’s eligible employees and retirees.

AMENDMENT

NOW, THEREFORE, effective January 1, 2022, the District hereby amends the Handbook as follows:

- A. Chapter 6, Discretionary Benefits, Insurance Benefits of the Handbook is hereby amended in its entirety as follows:

“Insurance Benefits”

The District provides the following types of insurance for eligible employees (i.e., regular full-time and regular part-time employees who have successfully completed their introductory period). Details of insurance plans and coverages are on file in the District office and are available from the General Manager.

Medical Insurance

The District contracts with the California Public Employees’ Retirement System (“CalPERS”) to make available medical insurance coverage pursuant to the Public Employees’ Medical and Hospital Care Act (“PEMHCA”) to eligible employees and retirees as further specified below.

- A. **Benefits During Employment.**

The District shall make available to each eligible employee, subject to the proration referenced in the section titled Proration and Cost Sharing of Benefits of Chapter 6, a monthly contribution equal to the average cost of premiums for the PERS Gold and PERS Platinum plans in Region 1 (“Health Benefit Contribution”) to be used towards the payment of

Exhibit A

the premium of any CalPERS medical insurance plan. Any excess of the Health Benefit Contribution over the premium of any CalPERS medical insurance plan in which an eligible employee has enrolled shall be contributed on behalf of said employee to a health reimbursement arrangement to be established by the District for the reimbursement of eligible medical expenses. Any premium for a CalPERS medical insurance plan in which an eligible employee enrolls that is in excess of the Health Benefit Contribution shall be the sole obligation of the eligible employee.

A portion of the Health Benefit Contribution shall be designated as the District's contribution towards medical coverage under the PEMHCA. The amount shall be determined pursuant to Section 22892(b) of the California Government Code in accordance with the District's resolution on file with CalPERS. This amount shall not be subject to proration.

B. Post-Employment Benefits.

1. District Employees Retired Prior to January 1, 2022.

District employees that retired prior to January 1, 2022 and qualify as annuitants ("Tier 1 Retiree"), as defined in Government Code Section 22760 ("Annuitants"), shall be eligible for a retiree health benefit equal to the premium for the PERS Gold plan to be used towards the payment of the premium of any CalPERS medical insurance plan in which the Tier 1 Retiree, including coverage for eligible family members, enrolls ("Tier 1 Allowance"). The Tier 1 Allowance will be paid as follows:

(a) An amount equal to the minimum employer contribution required by Government Code Section 22892(b) ("Minimum Employer Contribution") shall be paid directly to CalPERS by the District pursuant to Resolution No. 8-2021; and

(b) An additional amount not to exceed the difference between the Tier 1 Allowance and the Minimum Employer Contribution, but not to exceed the remaining cost of the CalPERS medical insurance plan in which the Tier 1 Retiree has enrolled, shall be reimbursed to the Tier 1 Retiree on a nontaxable basis pursuant to a health reimbursement arrangement adopted by the District.

Dental Insurance

The District provides and funds the cost of a dental plan for eligible employees.

Exhibit A

Accidental Death and Dismemberment Insurance Plan

The District makes available a separate accidental death and dismemberment insurance plan intended to serve as a supplement to the basic life insurance benefits for eligible employees. The cost for basic employee coverage is paid by the District. If an employee opts for a higher level of coverage or opts to extend coverage to any eligible dependents, then the employee will be responsible for paying those portions of optional increased coverage.

Long-Term Disability Plan

As a means of income protection for regular full-time and regular part-time employees, the District offers eligible employees a group long-term disability plan whereby employees who become totally disabled due to an injury or illness can receive up to sixty percent (60%) of their normal monthly gross earnings up to age sixty-five (65). To receive benefit payments under this plan, the eligible employee may be required to provide proof by medical certification of the total and/or continuing disability to the plan carrier. Benefits become effective after thirty (30) days of total disability, during which time employees may use accrued personal leave, or make application for State Disability Insurance benefits.

Life Insurance Plan

The District provides life insurance to its regular full-time and regular part-time employees. Employees who do not enroll at the time they are eligible may be required to supply a statement of health to the insurance provider.

Vision Plan

The District provides coverage up to a maximum dollar amount annually for eye examinations and eyewear.

Retirement Plans (Principal Money Purchase Plan)

The District has entered into a contract with CalPERS for retirement benefits. The retirement plan is known as 2% at age 62 Full. An employee of the District is eligible for retirement upon reaching the age of 62. Employees shall contribute from their pensionable compensation an amount equal to 50% of the normal cost attributable to the 2% at age 62 retirement plan

Exhibit A

pursuant to Government Code Section 7522.30(c). This amount shall be determined on an annual basis by CalPERS. After vesting five (5) years and reaching the age of 62 an employee is eligible for retirement. The retirement benefit will be in accordance with CalPERS calculations. In general, the yearly retirement benefit will be determined by taking the number of years, or portion of a year, multiplied by 2%, multiplied by the average of the three highest year's salary."

B. The section titled Post Retirement Medical Insurance Plan located under Chapter 6, Discretionary Benefits, Insurance Benefits of the Handbook is hereby deleted its entirety.

C. All other sections of Chapter 6 of the Handbook not specifically addressed in this Amendment shall remain unchanged.

IN WITNESS WHEREOF, the District has caused this Amendment to be executed on October 8th, 2021.

DISTRICT:

ALPINE SPRINGS COUNTY WATER DISTRICT

By: _____
JOE MUELLER, General Manager

EXHIBIT F1

Alpine Springs County Water
Budget and Finance Committee Report
Thursday, September 9, 2021 9:30 a.m.

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

Items discussed and recommendations to board:

1. PUBLIC COMMENT
 - a. There was no public comment.

2. ITEMS FOR COMMITTEE DISCUSSION AND RECOMMENDED ACTION
 - a. August 2021 Monthly Financial Reports
 - i. The committee recommends approval of the August financials.
 - b. Treasurer's Report
 - i. The committee reviewed the treasurers report.
 - c. Unbudgeted Expenses
 - i. Staff reorganization
 - (1) the committee recognized that there will be some increase cost to the reorganization due to increased staff time, and benefits for our new employee. Joe identified that he had room in the budget for much of this and at the beginning of 2022 there may be a need for an unbudgeted expenses.
 - ii. Softening of access road to spring #2
 - (1) this item needs to be completed before winter this year. Manager Mueller has an estimated cost from Longo of \$10,000 to \$15,000 as a reference point. Longo is not interested in this project as he is too busy already.
 - iii. Station 56 repairs
 - (1) this item will be discussed with the full board under Business Items for Board Discussion and Action.
 - iv. Requests for Removal of Penalties
 - (1) There were six requests for removal of penalties this month (one for misreading this bill, another due to remodeling, one for USPS delivery, another for a clerical error, one for a death in the family, and the last one for not picking up bill in a timely fashion). After reviewing each of these requests the committee recommends denying the requests due to our district policy.

3. MEMBERS' COMMENTS
 - a. There were no members' comments

4. CORRESPONDENCE
 - a. There was no correspondence.

5. Adjournment
 - a. The committee adjourned at 10:29

6. NEXT MEETING
 - a. Next B&F meeting: Thursday, October 7, 2021, 9:30 a.m.

ALPINE SPRINGS COUNTY WATER DISTRICT

September 2021 TREASURERS REPORT

FY 21/22

	Account Balance	Report Date	Interest
Bank of the West Checking	\$ 307,315	10/4/2021	0.00%
LAIF	\$ 923,260	10/4/2021	0.221%
Placer County Treasurer	\$ 354,353	8/31/2021	0.184%
CERBT	\$ 55,977	8/31/2021	-1.470%
	<u>\$ 1,640,905</u>		

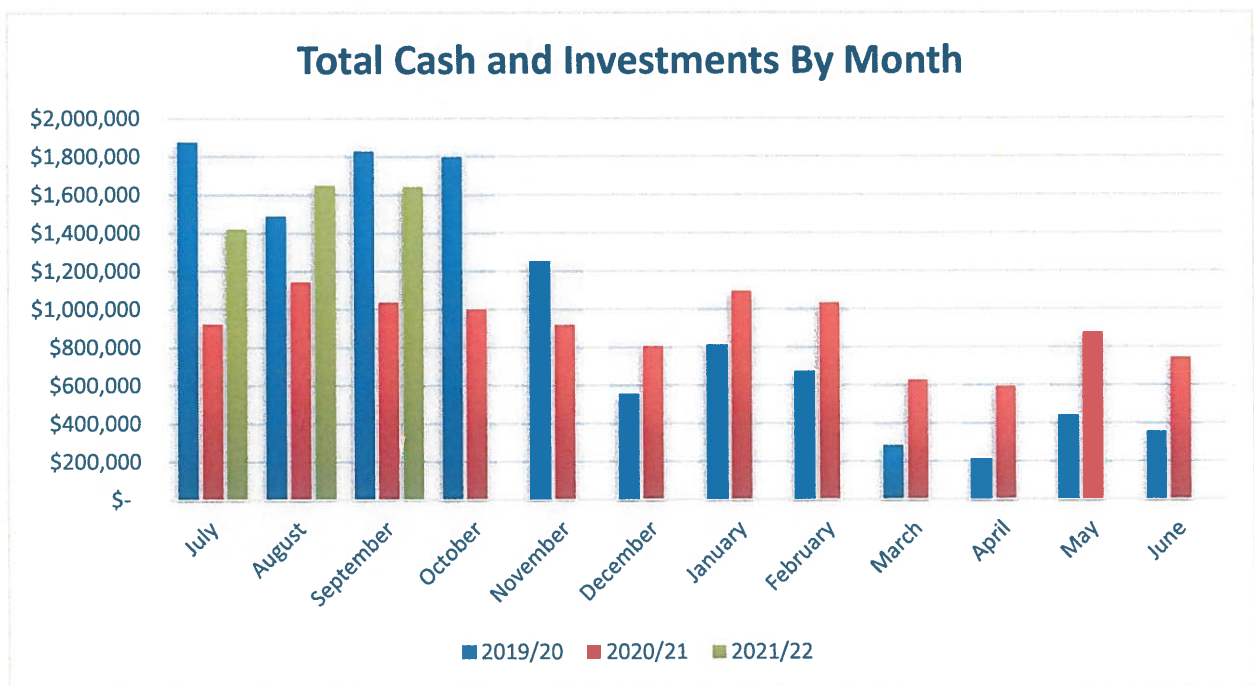
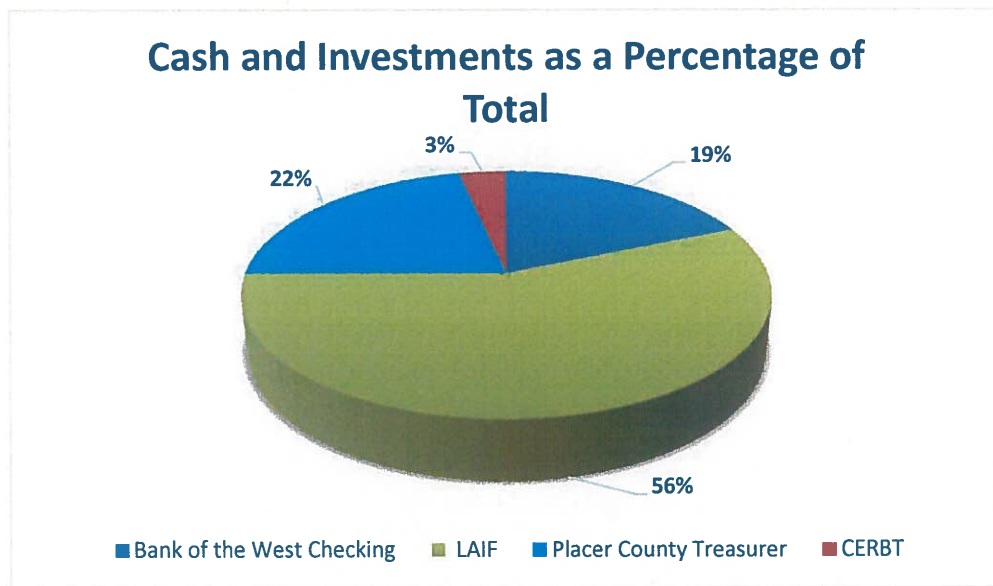


EXHIBIT F2

From: felicia <felicia@feliciacole.com>
Sent: Thursday, July 22, 2021 2:13 PM
To: Christine Mixon
Cc: Joe Mueller; pam@alpinesprings.org
Subject: Pond update

I wanted to share some observations and thoughts I have about the pond based on the last 3 to 4 weeks.

I have been to the pond about 20 days (give or take a few) over the last month. Overall I think the crowds and the energy is more relaxed than last year. I have not seen Joe or anyone from the Water District at the pond once. I thought Joe said that he walks around the pond every day to check on things. Is that still the case? Even though things seem less hectic than last summer, I still feel strongly that there should be some presence of authority at the pond every day, especially on the weekends.

As an example of why I think this is important, last Sunday we were at the pond and counted 25-30 kids and 20-25 adults. At 4:00 a party of 15-20 people showed up. They positioned themselves on the grass up by the tennis courts. There were older teens and parents. This made for a total of 60-75 people. If we think about any other area of water like another pond or a pool with that many people we would expect there to be a lifeguard or a staff member present. This would be the prudent thing to do. I don't see why we think things should be different at the community pond.

Further, the community using the pond has definitely changed. I don't know who the new people are. If they are locals from Squaw, Tahoe City, and Truckee. If they are renters of homes in our valley. Regardless of where they are coming from they bring a different perspective. Since they are not homeowners in our community they generally do not have the same respect for the facility. You can see this in many of their behaviors like leaving trash around, standing in the pond eating and drinking beer, and taking over huge sections of the beach. This things did not use to happen and are not a good development.

I included Pam in this email because I am hopeful she can provide some information about the people who were at the pond on Sunday and generally who has been using the facility. Did the people having the party sing up for a party? If so, how many people? Of the other 45-55 people, how many were members and how many were drops in and did the drop in pay the daily fee? Another note about the party group, they propped the gate open with a rock. I had to go down to the gate and tell them this is not allowed. They didn't seem to be aware that and alarm was sounding up at the pond. This is not a one off. People are constantly leaving the gate open and the alarm is going off. Why should members enjoying the pond be responsible for monitoring this?

I mentioned the garbage being left around the pond earlier in this email but I think it's worth mentioning again. Everyday I found trash around the pond. Plastic, wrappers, juice boxes. Is someone from the water district going around and cleaning up including weekends (especially on the weekends)?

And finally, ironically I was struck in the head by one of the yellow plastic boats that seem to be living at the pond this summer. I had gone underwater for a few breaths and I came up under a boat that a boy, around 8 years old, was paddling. I smacked my head, was forced back under the water, and then resurfaced. I have a bump on my head and had a headache that afternoon. This happened on Tuesday. If this had happened to a kid or someone who wasn't a strong swimmer the outcome could have been worse. I say ironically because this is a perfect example of what I have been concerned about with the hard plastic kayaks and paddle boards. The pond is too small to accommodate these boats and boards and I really can't understand why the water district would rather wait for something more serious than my collision to occur before making a change in policy. These boats and boards are not necessary. Kids have plenty of fun with blow up floaties. This is especially true when there are 70-80 people using the pond at one time. Joe, you reported that you consulted your legal counsel about this and they did not see any area of concern. Would you please provide that correspondence to help clarify this decision because it really makes no sense to me and to others.

I think we are at a pivotal point regarding the park. There are days that it is starting to feel like being on the Truckee river. The facility is too small and too delicate to accommodate this use and especially without any supervision. Now is the time to get a handle on the situation and make the necessary changes to ensure a safe and enjoyable park experience for all.

Felicia