
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 December 9th, 2022
Location: District Office, Board Room
270 Alpine Meadows Road
Alpine Meadows, CA 96146
Time: 9:00 a.m.

AGENDA

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

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

This will be a hybrid meeting held in person and available by ZOOM for the general public. The board room at 270 Alpine Meadows Rd. is open to the public with Members and Staff present. Current masking requirements will be enforced. Public comments will be accepted by the board and should be submitted to the Board Secretary by sending an email to info@alpinesprings.org; by mail or in person at 270 Alpine Meadows Rd., Alpine Meadows, CA by Tuesday December 6th, 2022 at 9:00 a.m. and via ZOOM on any item on the agenda until the close of public comment on the item.

ZOOM: At the specified time, 9:00 a.m., connect to ZOOM. **Mtg. ID: 859 6686 6339; passcode: 125369;** Please mute yourself unless you are speaking. Times listed are approximate.

Join Zoom Meeting:

<https://us06web.zoom.us/j/85966866339?pwd=aTFPODdFUDZ3TEhuNm52TGNaL0xkUT09>

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) NOVEMBER REGULAR BOARD MEETING

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

D. DEPARTMENT REPORTS

D1) FINANCIAL REPORT

Mike Dobrowski, CPA, shall discuss the November 2022 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 November 2022 dispatch report and the staffing of the Alpine Meadows Fire Station 56.

D3) GENERAL MANAGER'S REPORT

Joe Mueller, the General Manager, shall report on his activities during the month of November 2022.

D4) OPERATION & MAINTENANCE DEPARTMENT REPORT

The Operations Staff shall report on issues regarding water, sewer, parks, garbage, and other services provided by the district. Staff shall comment on and answer questions regarding the November 2022 Water/Sewer Report.

D5) TTSA REPORT

Representative David Smelser shall report on TTSA activities that impact Alpine Meadows, including the TTSA Board meetings. Regular Meeting held on November 30th, 2022.

E. BUSINESS ITEMS FOR BOARD DISCUSSION & ACTION

E1) FINANCIAL AUDIT FOR THE FISCAL YEAR 2021 / 2022

Vera Kis from Damore Hamric & Schneider shall present the final Audit report for the fiscal year 2021 / 2022 and respond to questions.

E2) ASCWD SEWER SYSTEM MANAGEMENT PLAN

Review and approve the November 17, 2022, Sewer System Management Plan updates performed by Miguel Ramirez.

ALPINE SPRINGS COUNTY WATER DISTRICT

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General Manager: Joe Mueller

- E3) ELECTION OF ASCWD BOARD PRESIDENT AND VICE PRESIDENT TO THE BOARD OF DIRECTORS**
Nominate and elect the ASCWD Board President and Vice President to the Board of Directors for 2023.
- E4) ASCWD TREASURE AND SECRETARY TO THE BOARD OF DIRECTORS**
Assign the ASCWD Treasure and Secretary to the Board of Directors for 2023.

F. COMMITTEE REPORTS

- F1) BUDGET & FINANCE COMMITTEE (PRESIDENT GRANT)**
Met December 8th, 2022, the previous months November 10th, 2022, B&F report is attached.
- F2) PARK, RECREATION & GREENBELT COMMITTEE (DIRECTOR YORK)**
No Meeting
- F3) LONG RANGE PLANNING COMMITTEE (DIRECTOR SMELSER)**
No Meeting.
- F4) ADMINISTRATION & PERSONNEL COMMITTEE (DIRECTOR GANONG)**
No Meeting

G. FUTURE AND OPEN AGENDA ITEMS

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

H. CORRESPONDENCE TO THE BOARD

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

I. CLOSED SESSION

None

J. DIRECTORS' COMMENTS

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

K. ADJOURNMENT

ALPINE SPRINGS COUNTY WATER DISTRICT

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

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

Next regularly scheduled Board meeting – Friday January 13th, 2023 at 9:00 a.m.

I certify that on or before Tuesday December 6th, 2022, at 9:00 a.m., I personally posted and forwarded agendas as requested.

Pam Zinn

Pam Zinn, Office Manager.

C1

1 **ALPINE SPRINGS COUNTY WATER DISTRICT**
2 **MINUTES OF THE REGULAR BOARD OF DIRECTORS MEETING**
3 **November 11, 2022**

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

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

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

9
10 Directors Present: President Janet S. Grant, Vice-President Janice Ganong, Dave Smelser, and Christine
11 York

12 Directors Absent: Evan Salke

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

15
16 Guests included Dan Alvey, Liz Zang, Andrew Pitcairn, Jen Faber, Rochelle Latimer, NTFPD Chief
17 Steve Leighton and Fire Marshall Brent Armstrong.

18
19 **B. PUBLIC COMMENT**

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

21
22 **C. APPROVAL OF MINUTES**

23 **C1) OCTOBER REGULAR BOARD MEETING**

24 **It was moved by Smelser and seconded by Ganong to approve the minutes of the October 11, 2022**
25 **Regular Board meeting as corrected. Motion carried unanimously.**

26
27 **D. DEPARTMENT REPORTS**

28 **D1) FINANCIAL REPORT**

29 District CPA Mike Dobrowski presented the financial reports as of October 31, 2022. Income is tracking
30 consistent with last year and cash is higher than the same time last fiscal year.

31
32 Information has been submitted to begin the Rate Study. Mueller explained the process for the study,
33 conducted by HDR, and the Proposition 218 requirements.

34
35 **It was moved by Smelser and seconded by York to approve the financial reports for October 2022**
36 **as presented. Motion carried unanimously.**

37
38 **It was moved by Ganong and seconded by York to approve payment of checks #32711 through**
39 **#32757, plus payroll and electronic fund transfers. Motion carried unanimously.**

40
41 **D2) FIRE DEPARTMENT REPORT**

42 Chief Leighton reported local fire restrictions were lifted last week. He reviewed calls and staffing.

43
44 **D3) GENERAL MANAGER'S REPORT**

45 General Manager Mueller presented his report for October 2022.

46
47 Mueller is reviewing details of the Master Plan and will have a workshop with staff to consider projects.

48
49 Mueller is waiting for additional data to complete the TTSD contract.

50
51 The will serve letter for the Base-to-Base Gondola is being modified to formalize the agreement regarding
52 the line dedication and detailing the ownership.

1
2 Mueller reported on the recent meeting of the Climate Transformation Alliance. There could be funding
3 available for training. Infrastructure grants for electric-vehicle charging stations are available for larger
4 organizations. A brief discussion followed regarding the many components to be considered if the District
5 decides to install EV chargers.
6

7 Ganong asked for clarification on providing White Wolf with water. Mueller explained the state approval
8 that would be required and the final decisions needed from LAFCO and this Board.
9

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

11 Miguel Ramirez presented the Water/Wastewater report for October 2022. He said October has been one
12 of the busiest months he has ever seen in Alpine. There were over 30 new USA tickets submitted.
13

14 Ramirez explained the new mandates from the state to ensure back-flow tests are conducted annually.
15 ASCWD policies will be updated.
16

17 Ramirez described the maintenance issues addressed and showed photos of some of the projects.
18

19 Mueller noted a leak in a line near Pond 3, which is used for snowmaking. The ski area has been notified
20 that it needs to be repaired or the water will be shut off.
21

22 Ramirez completed a Certified Water Sampler class.
23

24 The water production and usage graphs in the packet were reviewed.
25

26 **D5) TTSA REPORT**

27 Smelser presented the report of the October 19, 2022 TTSA Board meeting. Richard Pallante has been
28 appointed as General Manager.
29

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

31 **E1) NATIONAL FOREST FOUNDATION FUEL REDUCTION PROJECT**

32 Dan Alvey from the National Forest Foundation gave a presentation on the proposed fuel reduction
33 project for Alpine Meadows and Olympic Valley. A fundraising effort is underway to fill the \$185,000
34 funding gap of the \$448,000 needed for the environmental analysis. NFF will secure all funding needed
35 for implementation.
36

37 Discussion followed as the project was clarified and funding options were considered. There was
38 agreement that an email could be sent to District customers describing the project and directing them to
39 NFF if they want to contribute.
40

41 **E2) RESOLUTION 12-2022 AND PUBLIC HEARING FOR ORDINANCE 13-2022**
42 **ADOPTING THE 2022 CALIFORNIA FIRE CODE**

43 **It was moved by Smelser and seconded by Ganong to adopt Resolution 12-2022.**

44 **ROLL CALL VOTE**

45 **AYES: Smelser, Ganong, York, and Grant**

46 **NAYS: None**

47 **Motion carried unanimously.**
48

49 The public hearing for Ordinance 13-2022 was opened at 11:02 AM. There were no comments. The
50 public hearing was closed at 11:03 AM.
51

1 It was moved by York and seconded by Smelser to adopt Ordinance 13-2022 adopting the 2022
2 California Fire Code.
3 ROLL CALL VOTE
4 AYES: Smelser, Ganong, York, and Grant
5 NAYS: None
6 Motion carried unanimously.

7
8 York left at this point at 11:05 AM and was not present for the following votes.

9
10 **E3) PUBLIC HEARING FOR ORDINANCE 14-2022 REGARDING SETTING FEES**
11 **FOR COST RECOVERY OF FIRE & LIFE SAFETY ACTIVITIES**

12 The public hearing for Ordinance 14-2022 was opened at 11:06 AM. There were no comments. The
13 public hearing was closed at 11:07 AM. The second reading was waived.

14
15 It was moved by Smelser and seconded by Ganong to adopt Ordinance 14-2022 setting fees for cost
16 recovery of fire and life safety activities.

17 ROLL CALL VOTE
18 AYES: Smelser, Ganong, and Grant
19 NAYS: None
20 Motion carried unanimously.

21
22 **E4) PUBLIC HEARING FOR RESOLUTION 15-2022, THE CAPITAL FACILITIES**
23 **AND MITIGATION FEE EXPENDITURE PLAN FOR FISCAL YEAR 2022/2023.**
24 **This agenda item is to consider adopting Resolution 15-2022, through a public**
25 **hearing.**

26 The public hearing for Resolution 15-2022 was opened at 11:10 AM. There were no comments. The
27 public hearing was closed at 11:11 AM.

28
29 It was moved by Smelser and seconded by Ganong to adopt Resolution 15-2022, the Capital
30 Facilities and Mitigation Fee Expenditure Plan for Fiscal Year 2022/23.

31 ROLL CALL VOTE
32 AYES: Smelser, Ganong, and Grant
33 NAYS: None
34 Motion carried unanimously.

35
36 **E5) RESOLUTION 16-2022 INSPECTION OF CERTAIN OCCUPANCIES REQUIRED**
37 **TO PERFORM ANNUAL INSPECTIONS IN SUCH OCCUPANCIES PURSUANT**
38 **TO SECTIONS 13146.2 AND 13146.3 OF THE CALIFORNIA HEALTH AND**
39 **SAFETY CODE.**

40 It was moved by Smelser and seconded by Ganong to adopt Resolution 16-2022, INSPECTION OF
41 CERTAIN OCCUPANCIES REQUIRED TO PERFORM ANNUAL INSPECTIONS IN SUCH
42 OCCUPANCIES PURSUANT TO SECTIONS 13146.2 AND 13146.3 OF THE CALIFORNIA
43 HEALTH AND SAFETY CODE.

44 ROLL CALL VOTE
45 AYES: Smelser, Ganong, and Grant
46 NAYS: None
47 Motion carried unanimously.

48
49 **F. COMMITTEE REPORTS**

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

1 Grant presented the report of the November 10, 2022 Committee meeting, including the Treasurer's
2 Report. CDs and T-Bills are being investigated as short-term investments with a higher return.

3
4 The Committee considered two requests to remove late fees. One is related to the passing of the property
5 owner and the second because the owner was out of the country. The Committee recommends denying
6 both requests. These items were also included in F. Correspondence.

7 **It was moved by Smelser and seconded by Ganong to decline two requests to remove late fees, per**
8 **ASCWD policy. Motion carried unanimously.**

9
10 The Committee discussed collecting the annual customer billing on the County's property tax rolls.
11 Mueller explained the bills are mailed annually and customers mail in checks. Mueller pointed out
12 challenges with USPS. He has been getting inquiries about electronic payments.

13
14 Mueller explained the County could include the annual assessment on its property tax bills for a 1% fee.
15 Dobrowski said this would reduce the need to send out late payment notices and collect fees. It could
16 reduce his fees and would mean less staff time. Discussion followed as the pros and cons were
17 considered. There was consensus to direct Mueller to investigate this procedure.

18
19 **F2) PARK, RECREATION & GREENBELT COMMITTEE (DIRECTOR YORK)**

20 This Committee did not meet.

21
22 **F3) LONG RANGE PLANNING COMMITTEE (DIRECTOR SMELSER)**

23 This Committee did not meet.

24
25 **F4) ADMINISTRATION & PERSONNEL COMMITTEE (DIRECTOR GANONG)**

26 This Committee did not meet.

27
28 **E. FUTURE AND OPEN AGENDA ITEMS**

- 29
- Collection of annual customer billing on the County Tax Roll
 - District Audit of FY2021/2022
 - TTSD Contract for Board Approval
- 30
31
32

33 **F. CORRESPONDENCE TO THE BOARD**

34 There was no additional correspondence to be reviewed.

35
36 Grant showed the certificate from SDRMA for the President's Special Acknowledgement award because
37 ASCWD has not had any paid claims related to property liability in the past five years. The impact of this
38 award is reduced insurance costs.

39
40 **G. CLOSED SESSION**

41 Closed Session was not convened.

42
43 **H. DIRECTORS' COMMENTS**

44 Ganong referred to the recent ambulance study that looked at EMS services for Olympic Valley Public
45 Service District and includes responses from North Tahoe Fire Protection District. She noted the
46 breakdown of calls NFTPDP responds to from Station 56. Smelser also reviewed the report and attempted
47 to breakdown costs. Mueller explained how the ambulance calls are funded. The ASCWD contract is
48 more related to staffing. The benefit of an ambulance at Station 56 is quicker response. Mueller described
49 how response is addressed in the contract. Discussion followed as specifics of the report were clarified.

50

1 Mueller announced the Christmas Dinner on December 17. The Board and spouses are invited. He asked
2 for RSVPs.

3
4 The District Open House is scheduled for December 16 from 10:30 AM to 2:30 PM.

5
6 **I. ADJOURNMENT**

7 There being no further business to come before the Board, the meeting was adjourned at 12:16 PM. The
8 next regularly scheduled Board meeting is Friday December 9, 2022 at 9:00 AM.

9
10 Respectfully Submitted,
11 Judy Friedman
12 Recording Secretary
13 THE PAPER TRAIL SECRETARIAL & BUSINESS SOLUTIONS
14

D1

Subject: *November 2022 Month End Review*

For: *Alpine Springs County Water District*

To: *The Board of Directors*

Prepared by: *Michael J. Dobrowski, CPA 12/05/22*

On a year-to-date basis our net income was \$21,450 higher than the prior fiscal year. Current month total expenses were \$113,519 which were under budget by \$70,484. (Mainly due to the NTFD contract timing).

Our cash position has increased by \$325,458 from November 2021 and has decreased by \$99,580 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 + \$107,397= \$107,397

Prior Year + (10% of annual revenues (\$1,341,354-267,381) less Garbage)

Cash available for operations – \$1,643,338

(Remaining balance \$1,750,735-107,397)

In Transit Timing Differences

The Placer agency account was adjusted due to receiving the October statement after the 11/02/22 closing.

Work in Progress Accounts	Current Year	Total
Master Plan	82,094	114,648
Zone 3 Water Testing Site	12,100	12,100
Sewer Line – Pine Trail	12,875	12,875
Sewer Easement	<u>0</u>	<u>11,300</u>
Total	\$107,069	\$ 150,922

Accounts Payable

Garbage Contract		<u>\$ 0.00</u>
Total		\$ 0.00

Sick and General Leave

COVID Sick leave	0.00 Hrs.	
Sick leave Hours	169.00 Hrs.	
General leave Hours and Dollars	375.47 Hrs.	\$ 18,998.07

Prepays

Sun Life Dental (5103&04) (68.77+212.89) 0 month	\$ 0.00
Garbage Contract (5404.02) 1 Mo. @ \$13,145.60	\$ 13,145.60
Healthplan Services (51031&41) (171.45+208.05) 0 month	\$ 0.00
SDRMA Insurance (5120.00) 7 months @ 2,962.64	\$ 20,738.48
CALPERS (51031&41) (800.74+3,202.94) 0 month	\$ 0.00
Sierra Office Solutions (5232.00) 0 month @ 156.72	\$ 0.00
Principal Life (5103&04) (25.80+51.60) 0 month	\$ 0.00
SDRMA (5120.00) Worker's Comp 7 months @ 731.46	<u>\$ 5,120.12</u>
Total	\$ 39,004.20

Stale-Dated Checks

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

Last disbursement issued from prior financial reports.

<u>Date</u>	<u>Check or EFT #</u>	<u>Amount</u>	<u>Vendor</u>
11/01/22	EFT110122	2,965.70	CalPers Health Insurance

Benefits Breakdown (YTD)

Health & Life Ins. (Active)	\$20,328.75
Health & Life Ins. (Retired)	7,009.49
Pension (Employee 6.75%)	9,921.60 (Employer 7.47% Effective 07/01/22)
Payroll Taxes	4,000.55
Health plan co-ins.	<u>1,795.38</u>
Total	\$ 43,055.77

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

	<u>Jul - Nov 22</u>	<u>Jul - Nov 21</u>	<u>\$ Change</u>
Ordinary Income/Expense			
Income			
Water Revenue	639,349	626,501	12,848
Connection Fees	27,166	47,609	(20,443)
Sewer Revenue	329,575	312,653	16,922
Garbage Revenue	267,381	257,010	10,371
Park Revenue	16,720	7,818	8,902
Fire Mitigation Fees	14,857	41,119	(26,262)
Fire Fuel Management Fees	25,604	24,827	777
STR Fire Collection	0	2,565	(2,565)
Property Tax Revenue	369	364	5
Other Revenue	20,334	20,427	(93)
Total Income	<u>1,341,354</u>	<u>1,340,892</u>	<u>463</u>
Gross Profit	1,341,354	1,340,892	463
Expense			
Salaries and Wages - Admin	81,899	75,703	6,196
Salaries and Wages - O&M	83,635	92,634	(8,999)
Benefits - Office	10,895	11,272	(377)
Benefits - O&M	30,365	31,278	(913)
Health Plan Co-Insurance	1,795	1,121	674
Directors' Fees	4,325	3,650	675
Insurance - Administration	15,422	17,749	(2,328)
Park Expenditures	4,379	3,320	1,059
Parts/Tools/Misc. Equip	8,097	5,564	2,533
Postage and Delivery	1,932	2,095	(163)
Cleaning	1,035	960	75
Newsletter and Printing	0	746	(746)
Office Expense	7,148	6,731	417
Dues and Subscriptions	9,193	8,450	743
Bank and Collection Fees	2,295	1,624	671
Analytical Testing	825	875	(50)
Accounting Fees	27,335	26,208	1,127
Legal Fees	2,272	2,903	(631)
Consultants-Misc.	2,148	2,498	(350)
NTFD Contract	0	12,381	(12,381)
Fire Fuel Management Fee	3,280	11,542	(8,261)

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

	<u>Jul - Nov 22</u>	<u>Jul - Nov 21</u>	<u>\$ Change</u>
Building Maintenance	1,268	11,277	(10,009)
Equipment Maintenance - Ad...	3,922	3,803	119
Vehicle Maintenance and Rep.	5,134	3,744	1,390
Maintenance Water and Sewer	32,421	43,135	(10,714)
Gas and Electric - Admin	10,169	10,665	(496)
SCADA System	8,150	10,044	(1,893)
Travel and Entertainment	0	276	(276)
Education Staff/Board	522	46	476
Uniforms	0	1,686	(1,686)
ASCWD Fuel	2,203	109	2,094
Telephone - Administration	1,348	4,061	(2,713)
Government Mandates	8,588	5,302	3,286
Garbage Services	65,728	61,884	3,844
Depreciation Expense	109,495	88,895	20,600
Miscellaneous - O&M	639	503	137
Total Expense	<u>547,862</u>	<u>564,733</u>	<u>(16,871)</u>
Net Ordinary Income	793,492	776,159	17,333
Other Income/Expense			
Other Income			
Interest Revenue	4,723	606	4,117
Total Other Income	<u>4,723</u>	<u>606</u>	<u>4,117</u>
Net Other Income	<u>4,723</u>	<u>606</u>	<u>4,117</u>
Net Income	<u><u>798,216</u></u>	<u><u>776,766</u></u>	<u><u>21,450</u></u>

8:49 AM
 12/05/22
 Accrual Basis

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

	Nov 22	Budget	Jul - Nov 22	YTD Budget	Annual Bud...
Ordinary Income/Expense					
Income					
Water Revenue	0	0	639,349	633,540	783,437
Connection Fees	0	2,101	27,166	10,506	25,214
Sewer Revenue	0	0	329,575	326,446	326,446
Garbage Revenue	0	0	267,381	264,553	264,553
Park Revenue	100	0	16,720	17,500	35,000
Fire Mitigation Fees	0	1,000	14,857	5,000	12,000
Fire Fuel Management Fees	0	0	25,604	25,604	25,604
Property Tax Revenue	0	0	369	41,578	831,558
Other Revenue	2,441	1,782	20,334	8,910	21,400
Total Income	2,541	4,883	1,341,354	1,333,637	2,325,212
Gross Profit	2,541	4,883	1,341,354	1,333,637	2,325,212
Expense					
Salaries and Wages - Admin	17,144	18,336	81,899	91,680	220,025
Salaries and Wages - O&M	15,349	20,359	83,635	101,795	244,305
Benefits - Office	2,181	3,583	10,895	17,915	42,998
Benefits - O&M	5,484	7,861	30,365	39,305	94,338
Health Plan Co-Insurance	0	281	1,795	1,405	3,381
Directors' Fees	775	990	4,325	4,950	11,850
Insurance - Administration	3,694	3,716	15,422	18,580	44,596
Park Expenditures	0	0	4,379	10,800	21,600
Parts/Tools/Misc. Equip	683	2,000	8,097	10,000	24,000
Postage and Delivery	605	624	1,932	3,120	7,485
Cleaning	360	438	1,035	2,190	5,250
Newsletter and Printing	0	0	0	1,251	2,500
Office Expense	3,648	1,823	7,148	9,115	21,875
Dues and Subscriptions	8,186	919	9,193	4,595	11,023
Bank and Collection Fees	121	208	2,295	1,040	2,501
Analytical Testing	32	583	825	2,915	7,000
Accounting Fees	5,467	5,630	27,335	28,150	67,570
Audit	0	0	0	0	19,250
Legal Fees	371	1,252	2,272	6,260	15,000
Consultants-Misc.	443	1,292	2,148	6,460	15,500
NTFD Contract	0	55,437	0	277,185	665,246
Fire Fuel Management Fee	0	2,134	3,280	10,670	25,604

8:49 AM
 12/05/22
 Accrual Basis

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

	Nov 22	Budget	Jul - Nov 22	YTD Budget	Annual Bud...
OPEB Trust - Annual Funding	0	0	0	0	30,000
Building Maintenance	158	1,206	1,268	6,030	14,465
Equipment Maintenance - A...	907	801	3,922	4,005	9,611
Vehicle Maintenance and Rep.	3,061	676	5,134	3,380	8,100
Maintenance Water and Sewer	1,334	9,516	32,421	47,580	114,200
Gas and Electric - Admin	4,850	4,534	10,169	22,670	54,400
SCADA System	2,462	818	8,150	4,090	9,806
Travel and Entertainment	0	25	0	125	300
Education Staff/Board	77	292	522	1,460	3,500
Uniforms	0	283	0	1,415	3,400
ASCWD Fuel	0	792	2,203	3,960	9,500
Telephone - Administration	267	117	1,348	585	1,400
Government Mandates	548	2,143	8,588	10,715	25,723
Garbage Services	13,122	13,169	65,728	65,845	158,034
Depreciation Expense	21,899	21,899	109,495	109,495	262,774
Miscellaneous - O&M	293	266	639	1,330	3,200
Total Expense	113,519	184,003	547,862	932,066	2,281,310
Net Ordinary Income	-110,978	-179,120	793,492	401,571	43,902
Other Income/Expense					
Other Income					
Interest Revenue	0	210	4,723	1,050	2,500
Total Other Income	0	210	4,723	1,050	2,500
Net Other Income	0	210	4,723	1,050	2,500
Net Income	-110,978	-178,910	798,216	402,621	46,402

8:50 AM

12/05/22

Accrual Basis

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

As of November 30, 2022

	Nov 30, 22	Oct 31, 22	\$ Change	Nov 30, 21	\$ Change
ASSETS					
Current Assets					
Checking/Savings					
Petty Cash	259	259	0	330	(71)
Bank of the West	466,094	565,675	(99,580)	146,920	319,174
Placer County - Interest App.	356,185	356,185	0	354,521	1,664
LAIF Accounts	928,198	928,198	0	923,507	4,690
Total Checking/Savings	1,750,735	1,850,316	(99,580)	1,425,277	325,458
Accounts Receivable					
Accounts Receivable	36,156	61,003	(24,847)	42,475	(6,319)
Total Accounts Receivable	36,156	61,003	(24,847)	42,475	(6,319)
Other Current Assets					
Placer - Agency Taxes 390-770	8	8	0	1,873	(1,865)
Interfund Receivable - Enterp	0	0	0	0	0
Prepaid Expenses	39,004	29,553	9,452	24,642	14,363
County Collection Accounts	17,934	17,934	0	19,845	(1,911)
Deferred Pension Outflows	41,103	41,103	0	41,103	0
Deferred OPEB Outflows	29,374	29,374	0	29,374	0
Total Other Current Assets	127,423	117,971	9,452	116,837	10,586
Total Current Assets	1,914,314	2,029,290	(114,976)	1,584,590	329,725
Fixed Assets					
Land	360,436	360,436	0	360,436	0
Firehouse	376,338	376,338	0	376,338	0
Firehouse Vehicles & Equipment	343,336	343,336	0	343,336	0
Park	403,391	403,391	0	403,391	0
Park Improvements Depreciable	21,728	21,728	0	21,728	0
Land Improvements	129,444	129,444	0	129,444	0
Alpine Springs Interceptor	58,095	58,095	0	58,095	0
Water System	6,459,766	6,459,766	0	6,357,449	102,318
SCADA System	146,548	146,548	0	146,548	0
Sewer System	1,022,026	1,022,026	0	1,022,026	0
Building Improvements	357,090	357,090	0	357,090	0
Office Equipment	81,011	81,011	0	81,011	0
Vehicles	128,749	128,749	0	128,749	0
Maintenance Equipment	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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12/05/22

Accrual Basis

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

As of November 30, 2022

	Nov 30, 22	Oct 31, 22	\$ Change	Nov 30, 21	\$ Change
Work in Progress	150,922	138,048	12,875	11,300	139,622
Accumulated Depreciation	(5,350,637)	(5,328,738)	(21,899)	(5,063,167)	(287,469)
Total Fixed Assets	5,203,868	5,212,892	(9,024)	5,249,397	(45,530)
Other Assets					
Land Usage and Easement Right	17,436	17,436	0	17,436	0
Total Other Assets	17,436	17,436	0	17,436	0
TOTAL ASSETS	<u>7,135,617</u>	<u>7,259,617</u>	<u>(124,000)</u>	<u>6,851,422</u>	<u>284,195</u>
LIABILITIES & EQUITY					
Liabilities					
Current Liabilities					
Accounts Payable					
Accounts Payable	0	13,169	(13,169)	24,754	(24,754)
Total Accounts Payable	0	13,169	(13,169)	24,754	(24,754)
Other Current Liabilities					
Accounts Payable - 05	0	0	0	38,129	(38,129)
OPEB Liability	398,216	398,216	0	398,216	0
Accrued Payroll & Payroll Tax	0	0	0	0	0
Accrued Vacation Payable	18,998	18,851	147	22,293	(3,295)
Deferred Pension Inflows	184	184	0	184	0
Deferred OPEB Inflows	72,115	72,115	0	72,115	0
Net Pension Liabilities	13,862	13,862	0	13,862	0
HRA Plan Payable	1,161	1,161	0	0	1,161
Total Other Current Liabilities	504,536	504,389	147	544,798	(40,262)
Total Current Liabilities	504,536	517,558	(13,022)	569,552	(65,016)
Total Liabilities	504,536	517,558	(13,022)	569,552	(65,016)
Equity					
Retained Earnings	327,761	327,761	0	0	327,761
Retained Earnings - Garbage	467,468	467,468	0	467,468	0
Retained Earnings - Park	(214,422)	(214,422)	0	(214,422)	0
Retained Earnings - Sewer	1,403,264	1,403,264	0	1,403,264	0
Retained Earnings - Water	(1,897,500)	(1,897,500)	0	(1,897,500)	0
Fund balance Undesignated	369,900	369,900	0	369,900	0
Investment in plant & equip	5,376,395	5,376,395	0	5,376,395	0
Net Income	798,216	909,194	(110,978)	776,766	21,450
Total Equity	6,631,081	6,742,059	(110,978)	6,281,870	349,211
TOTAL LIABILITIES & EQUITY	<u>7,135,617</u>	<u>7,259,617</u>	<u>(124,000)</u>	<u>6,851,422</u>	<u>284,195</u>

8:52 AM
12/05/22

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

	<u>Jul - Nov 22</u>
OPERATING ACTIVITIES	
Net Income	798,216
Adjustments to reconcile Net Income to net cash provided by operations:	
1150.00 · Accounts Receivable - 05 Fund	76,550
1550.00 · Prepaid Expenses	31,616
1550.00 · Prepaid Expenses:1550.02 · Prepaid Expenses - 02	(26,291)
1600.05 · County Collection Accts	16,413
1041.00 Placer Co - Taxes 770	49,104
1850.00 · Accumulate Depreciation:1850.02 · Accumulated Deprec. - 02	4,545
1850.00 · Accumulate Depreciation:1850.03 · Accumulated Deprec. - 03	4,545
1850.00 · Accumulate Depreciation:1850.04 · Accumulated Deprec. - 04	13,665
1850.00 · Accumulate Depreciation:1850.05 · Accumulated Deprec. - 05	79,710
2010.00 · Accounts Payable - 06 Fund	(18,725)
2010.00 · Accounts Payable - 06 Fund:2010.06 · Accounts Payable - 06	(20,052)
2070.00 · Accrued Payroll & Taxes - 05 Fu	(100)
2070.00 · Accrued Payroll & Taxes - 05 Fu:2070.02 · Accrued Payroll &...	(374)
2070.00 · Accrued Payroll & Taxes - 05 Fu:2070.03 · Accrued Payroll &...	(1,495)
2070.00 · Accrued Payroll & Taxes - 05 Fu:2070.04 · Accrued Payroll &...	(747)
2070.00 · Accrued Payroll & Taxes - 05 Fu:2070.05 · Accrued Payroll &...	(4,858)
2075.00 · Accrued Vacation Pay - 05 Fund	1,015
	<hr/>
Net cash provided by Operating Activities	1,002,735
INVESTING ACTIVITIES	
1830.05 · Work in Progress:1834.04 · Pine Trail Sewer Line - 04	(12,875)
1830.05 · Work in Progress:1842.05 · Water & Wastewater Master Plan	(82,094)
1830.05 · Work in Progress:1845.05 · Zone 3 Water Testing Site	(12,100)
1850.00 · Accumulate Depreciation:1850.06 · Accumulated Deprec. - 06	7,030
	<hr/>
Net cash provided by Investing Activities	(100,039)
Net cash increase for period	902,696
Cash at beginning of period	848,039
	<hr/>
Cash at end of period	<u>1,750,735</u>

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12/05/22

Alpine Springs County Water District
Check Register for Current Month
November 3 - 30, 2022

Date	Num	Name	Memo	Amount	Balance
11/17/2022	32758	Big Bear Automotive Repair Inc.	Cust ID 5381	-140.00	-140.00
11/17/2022	32759	Boston Mutual Life Ins. Co. - G	Group #0050300 Division #00060	-94.98	-234.98
11/17/2022	32760	Cashman Equipment Company	Customer #001306	-2,920.56	-3,155.54
11/17/2022	32761	FedEx	Acct #1834-0409-1	-103.76	-3,259.30
11/17/2022	32762	Independent Technologies	Invoice 4803	-1,260.00	-4,519.30
11/17/2022	32763	Liberty Utilities	Account 88509407-88105912 (...)	-169.31	-4,688.61
11/17/2022	32764	Mountain High Home Services, LLC	Invoice 1160	-360.00	-5,048.61
11/17/2022	32765	Principal Life	Account #1113469-10001	-77.40	-5,126.01
11/17/2022	32766	Printart	Invoice 20846	-397.27	-5,523.28
11/17/2022	32767	Professional Communications Messaging	Invoice #19307211012022	-42.40	-5,565.68
11/17/2022	32768	Sierra Controls, LLC	Invoices 123515 & 123521	-2,462.15	-8,027.83
11/17/2022	32769	Column Software PBC	Invoice #55B1B631-0012,0013,...	-547.80	-8,575.63
11/17/2022	32770	Silver State Analytical Laboratories	Water Tests	-32.00	-8,607.63
11/17/2022	32771	Sun Life Financial	Policy #906384 Dental	-281.66	-8,889.29
11/17/2022	32772	Swigard's True Value Hardware, Inc.	Account #11050	-134.38	-9,023.67
11/17/2022	32773	Tahoe Truckee Sierra Disposal Co., Inc.	Customer No. 028540	-39,436.80	-48,460.47
11/17/2022	32774	Tahoe Truckee Sierra Disposal Co., Inc.	Customer No. 000355	-342.18	-48,802.65
11/17/2022	32775	Thatcher Company Of Nevada, Inc.	Customer C1081 ASCWD	-440.27	-49,242.92
11/17/2022	32776	The Rock Garden	Customer #235	-242.48	-49,485.40
11/30/2022	32777	Ace Propane	Ticket #120044	-3,164.84	-52,650.24
11/30/2022	32778	Avaya Financial Services	Contract No. 753-0021553-000 ...	-158.91	-52,809.15
11/30/2022	32779	Best Best & Krieger LLP	Invoice #950928	-371.00	-53,180.15
11/30/2022	32780	Boston Mutual Life Ins. Co. - G	Group #0050300 Division #00060	-299.65	-53,479.80
11/30/2022	32781	Enerspect Medical Solutions, LLC	Invoice 12170	-158.44	-53,638.24
11/30/2022	32782	FedEx	Acct #1834-0409-1	-104.32	-53,742.56
11/30/2022	32783	Liberty Utilities	Account 88550011-88105912 (...)	-1,173.72	-54,916.28
11/30/2022	32784	Mountain Hardware and Sports	Customer #39	-157.96	-55,074.24
11/30/2022	32785	Sierra Office Solutions	Customer #AS32:900020 (11/2...	-584.76	-55,659.00
11/30/2022	32786	The Paper Trail	Invoice 5305	-442.50	-56,101.50
11/30/2022	32787	Western Nevada Supply Company	Account #14905	-1,333.53	-57,435.03
11/30/2022	32788	Janet Grant	Nov Budget & Finance and Boa...	-275.00	-57,710.03
11/30/2022	32789	Janice Ganong	Nov Board of Directors Mtg	-150.00	-57,860.03
11/30/2022	32790	Evan Salke {1}	Nov. Budget & Finance Mtg	-50.00	-57,910.03
11/30/2022	32791	David Smelser {1}	Nov Board of Directors Mtg	-150.00	-58,060.03

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12/05/22

Alpine Springs County Water District
Check Register for Current Month
November 3 - 30, 2022

Date	Num	Name	Memo	Amount	Balance
11/30/2022	32792	Christine York	Nov Board of Directors Mtg	-150.00	-58,210.03
11/30/2022	32793	Longo Inc.	Invoice 9680	-12,874.83	-71,084.86
*** Missing numbers here ***					
11/04/2022	eft110122	Verizon Wireless	Account #271135177-00001 (1...	-163.24	-71,248.10
*** Missing numbers here ***					
11/17/2022	EFT11172...	Bank of the West	Acct #9637 Confirmation Code...	-1,952.51	-73,200.61

9:01 AM
12/05/22

Alpine Springs County Water District
Subsequent Payments Listing

December 1 - 5, 2022

Date	Num	Name	Memo	Amount	Balance
12/01/2022	32794	Michael J. Dobrowski, CPA, LLC	December 2022 Invoice #22546	-5,467.01	-5,467.01
*** Missing numbers here ***					
✘ 12/01/2022	EFT12012...	CalPERS (Retired)	CalPERS ID: 2668620501 Health Insurance...	-766.40	-6,233.41
*** Duplicate document numbers ***					
✘ 12/01/2022	EFT12012...	CalPERS (Active)	Customer ID: 2668620501 Health Insurance...	-2,965.70	-9,199.11

D2

**NTFPD-ASCWD
NOVEMBER 2022 RESPONSE CALLS**

Basic Incident Number (FD1)	Basic Incident Date Time	Basic Incident Full Address	Basic Incident Postal Code (FD1.19)	Basic Incident Type (FD1.21)	Basic Apparatus Call Sign List	Basic Primary Action Taken (FD1.48)	Basic Additional Actions Taken 2 (FD1.66)
2022030437	11/7/2022 11:35	1608 TRAPPER MCNUTT Trail	96146	Dispatched and cancelled en route	B5, E56, M	Cancelled en route	
2022030734	11/10/2022 15:17	135 ALPINE MEADOWS RD #36	96146	Smoke or odor problem	B5, M67	Investigate	
2022031448	11/18/2022 9:32	2600 ALPINE MEADOWS Road	96146	False alarm or false call, other	B5, E56, M	Investigate	
2022031960	11/23/2022 12:07	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with	M56	Provide advanced life support (ALS)	
2022032628	11/30/2022 13:04	2600 ALPINE MEADOWS Road	96146	EMS call, excluding vehicle accident with	M56	Transport person	

Total Calls= 5

D3



AGENDA NO: D3

MEETING DATE: 12/09/2022

General Managers Report

TO: ASCWD Board of Directors Date: December 02, 2022
FROM: Joe Mueller, General Manager
SUBJECT: General Manager and Office Activities for the Month of November 2022

Projects

1) District Master Plan

Reviewed Draft Master Plan Chapters 1, 2, and 3.

Upcoming project activity

Prepare for District staff workshop #2 to occur the first week of December.

2) TTSD Contract

No activity this month, Waiting on TTSD data to take next steps.

Upcoming project activity

Continue to refine contract terms and rates for future adoption.

3) Alpenglow (Previously Alpine Sierra) Subdivision

No activity this month

Upcoming project activity

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

4) White Wolf Subdivision

No activity this month

Upcoming project activity

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

5) B2B Gondola Project

Reviewed the Weekly Construction Update Emails for anything that may impact the Districts activities or our infrastructure.

Upcoming project activity

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

6) Snow Crest Tributary Restoration

No activity this month

Upcoming project activity

Continued project participation as needed.

General Business

- Researched the existence of an agreement between ASCWD and NTFPD for the use of one bay of the vehicle storage building. To date, Pam and myself have been unable to find an executed agreement in the files or a mention of it going to the Board in past meeting minutes. A request has been made to NTFPD if they are aware of any such agreement. The previous ASCWD GM and NTFPD Chief recalled discussions of an agreement but could not recall if one was ever executed.
- Prepared the audits Management's Discussion and Analysis, reviewed the final draft of the financial statements and agreed upon procedures (AUP) report.
- Reviewed and signed the audit representation letters, one for the audit, one for the AUP report.
- Sent response letters to customers requesting billing adjustments discussed at B&F and District Board meetings.
- Began compiling data for the discussion on adding the Districts annual billings to the county tax rolls.
- Worked with HDR Engineering on data interpretation for the Water, Sewer, Garbage, and Parks Utility Rate Studies.
- Worked with customers on billing questions, clarifications, and requests.
- Continued discussions with a homeowner, their engineer, and designer on ways to address utility conflicts for a proposed construction project.
- Participated in the monthly area General Managers meeting.
- Work with a property owner, Carollo, and contractor on the relocation and redesign of a common sewer line that serves two customers that runs through the property owners desired construction area.

Office Activities Performed by Office Manager

- Did our regular monthly postings on the website
- Worked with our new IT company regarding the switch to the new programs, working through a few computer bugs.
- Received all but one outstanding service application, had operations turn off the water to the vacant lot after many phone calls and emails with no response.
- Was able to get the accessors roll for this year so we can confirm ownership on unknown properties.
- Spoke with Avaya regarding our lease on the phones that we will not be renewing when our contract ends on 1/2024 . Starting in June 2023 I'll start processing
- Answered three demands from Title Companies (SPP #42 & 48), Alpine Manor, 1484 MS Trail

- Spoke with a customer who expressed concerns over a contractors' trash on Upper Bench being blown around the area. Provided her with the form to inform the Placer County Building Department.
- Received five new service applications.
- Received three customer address changes and one name update.
- Restored my pc's task list that was lost during the transition to windows 11/office 365.
- Worked on January agendas for when I'll be out recovering from surgery.
- Purchased two new pc's for the office and related software.
- Added new CAT Compact Wheel Loader to SDRMA Insurance.
- Created a "Contracts file" and put them all together in the filing cabinet under "Contracts"

D4

**ASCWD OPERATIONS REPORT
WATER / WASTEWATER
FOR 11-1-22 THRU 11-30 -22**

TO: Board of Directors
DATE: December 9th, 2022
FROM: Miguel Ramirez, Operations & Maintenance

Wastewater Flows: 30 Days / November 2022 normal operation throughout the month.

<u>Minimum Flow</u>	<u>Maximum Flow</u>	<u>Average Flow</u>
10,000 GPD	114,000 GPD	31,000 GPD

Operations / Maintenance / Repairs:

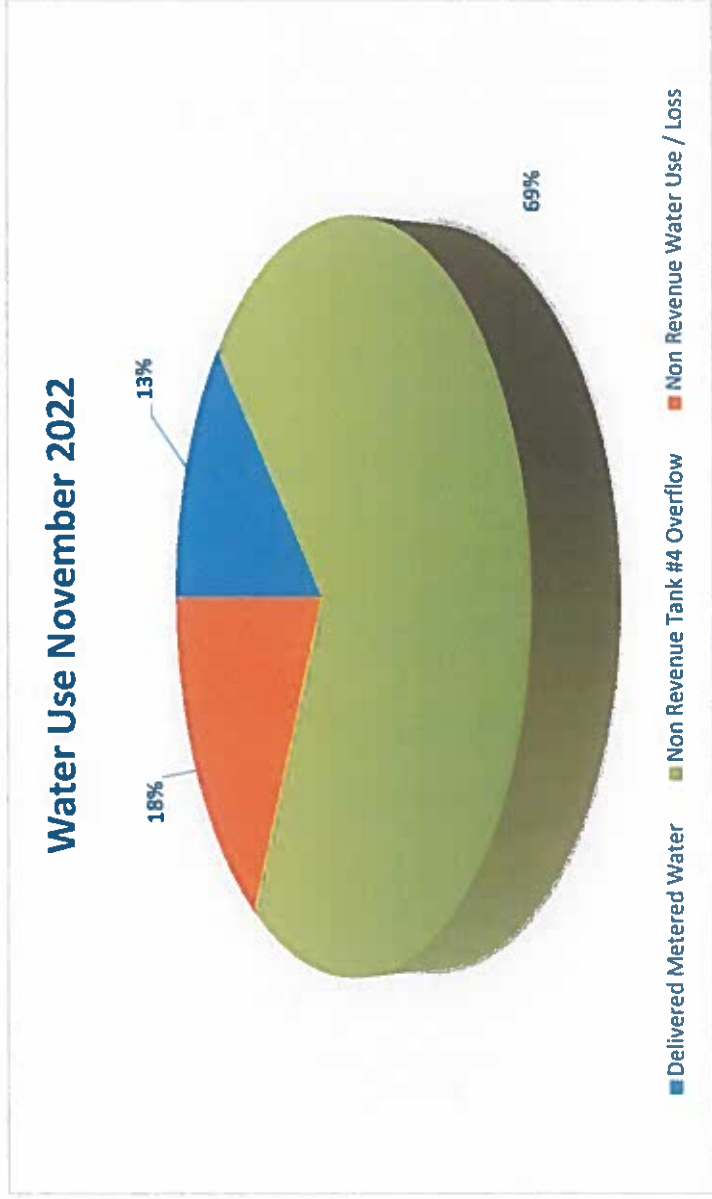
- All routine water zone samples came back absent from Coliform and E-coli.
- I completed a 3-day course and reinstated my title as a Certified Water Sampler.
- We found 2 leaks in the valley that was contributing to our unaccounted water loss.
- We have received our new 907m Caterpillar loader and we are going through the training process.
- We have been doing Snow removal on the main office, fire department and around our well houses.
- Tank inspections were also completed for the month.
- We have sold the Ski Area over 12 million gallons in snowmaking water from our R-2 well.



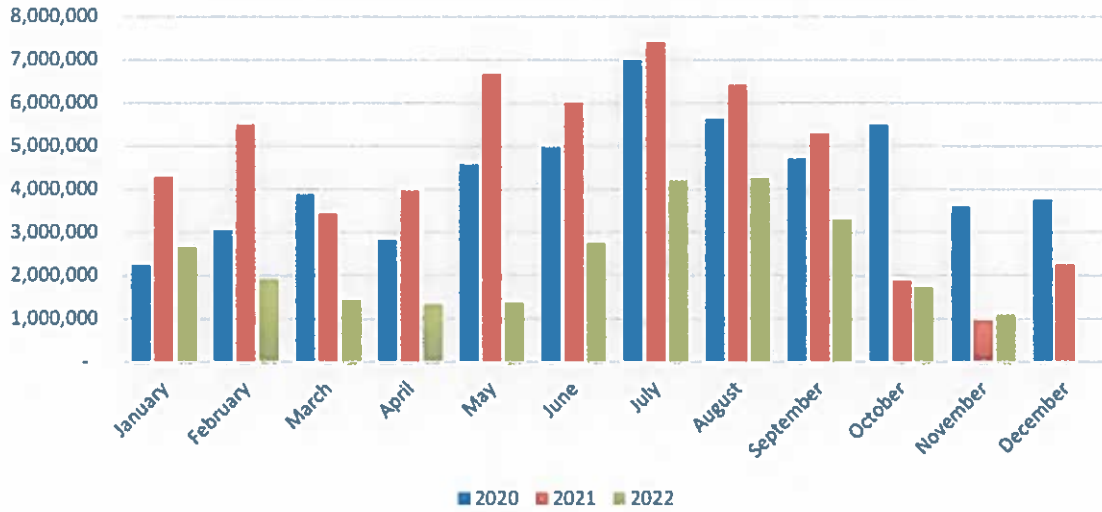
Mineral Springs leak and the new 907M Caterpillar.

ALPINE SPRINGS COUNTY WATER DISTRICT NOVEMBER 2022 WATER REPORT

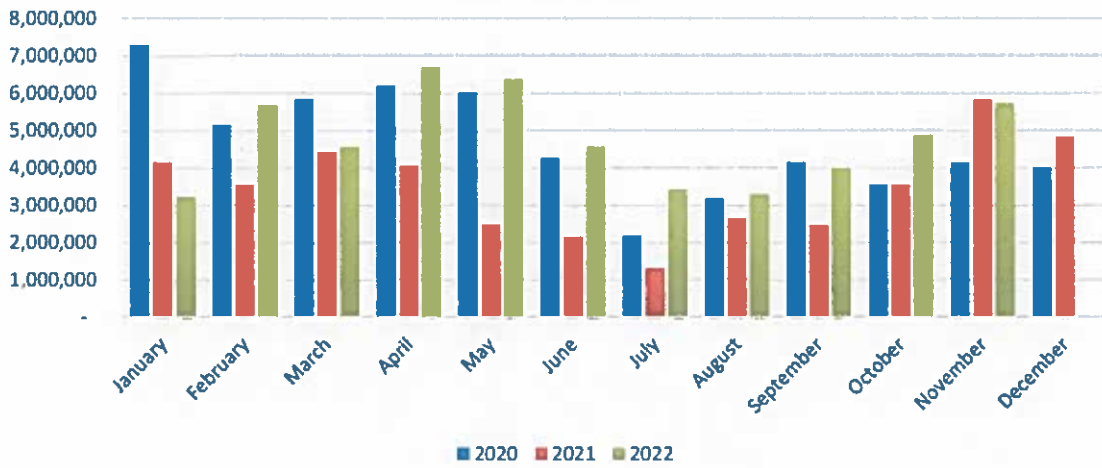
Total Potable Water Production	8,313,556 Gallons
Delivered Metered Water	1,093,096 Gallons
Non Revenue Tank #4 Overflow	5,726,786 Gallons
Non Revenue Water Use / Loss	1,493,674 Gallons



Delivered Metered Water per Month (gallons)



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



Total Water Production per Month (gallons)



D5

ALPINE SPRINGS COUNTY WATER DISTRICT

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

T-TSA BOARD MEETING REPORT NOVEMBER 30, 2022

TIME: 9:00 AM

Meeting in person

Members Present:

Blake Tresan, Truckee Sanitary District

Scott Wilson, NTPUD

Dale Cox, SVPUD via phone as a member of the public

Dave Smelser, ASCWD

Dan Wilkins, TCPUD, President

Richard Pallante, T-TSA General Manager

T-TSA Staff

1. The flow from Alpine Meadows is unrestricted and in compliance.
2. All wasted discharge requirements for the month are being met.
3. Richard Pallante is confirmed as our new General Manager.
4. The board was given a presentation by the Truckee Fire Protection District about a Training Facility Partnership. They are looking for land at T-TSA.
5. Approved an increase of project contingency for the 2021 Chlorine Scrub Improvements project. Delivery of parts has delayed the project and the board and staff do not wish to risk doing it during winter weather.

Respectfully submitted,

Dave Smelser

E1



AGENDA NO: E1

MEETING DATE: 12/09/2022

Staff Report

TO: ASCWD Board of Directors **Date:** December 05, 2022
FROM: Joe Mueller, General Manager
SUBJECT: Presentation and Discussion of the Fiscal Year 2021/22 Financial Statements and Independent Auditor's Report

BACKGROUND:

Damore Hamric Schneider, Inc. (DHSCPA) a professional accounting firm out of Sacramento has been completing the Alpine Springs County Water District (ASCWD) annual financial audit since completion of fiscal year 2002/03. The auditors were onsite in September 2022 to review expenditures, revenues, contracts and general accounting processes for both accuracy and internal controls (fraud prevention). After the audit team collected its information, the issues discovered, if any, are presented as audit findings in the attached Independent Auditor's Report. The management letter memorandum (included with Attachment 3) outlines two audit recommendations, both of which management concurs with.

DISCUSSION:

DHSCPA issued the Financial Statements and Independent Auditor's report (Attachment 1), the Independent Accountant's Report on Agreed-Upon Procedures Applied to Appropriations Limit Schedules (Attachment 2) and the Management Letter dated December 5, 2022 (Attachment 3).

Highlights of the Financial Statement results include:

Independent Auditor's Report (pages 3 through 5)

The auditors have expressed reasonable assurance that the financial statements, for the year ended June 30, 2022, are presented "fairly, in all material respects"

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

Page 6 of the annual audit report begins the MD&A section of the report wherein summaries are presented for ASCWD on an entity-wide basis. Information is provided in this section with a year-to-year view, explaining how fund balances have changed between fiscal years ending June 30, 2022 and June 30, 2021. The MD&A section closes by highlighting economic factors and future budget considerations.

Statement of Net Position (page 16)

The Statement of Net Position serves as a useful indicator of a government's financial position. ASCWD's government activities net position is \$1.24 million at fiscal year-end as compared to \$1.20 million the prior year, an overall increase of 37,948 over the prior fiscal year.

ASCWD's business-type activities increased from \$4.3 million to \$4.6 million, an increase of \$309,928. The increase is largely attributable to an increase in assets.

In total, combined government activities and business-type activities, the District's net position increased by \$347,876, from \$5.5 million as of June 30, 2021 to \$5.85 million as of June 30, 2022.

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

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

The footnotes section provides details on significant items such as the ASCWD's cash and investments (note 3 beginning on page 34), its Plant and Equipment listings (note 6 page 38), information on the Defined Benefit Pension Plan (note 8 on page 40), and a discussion of the ASCWD's long-term commitments (note 13 on page 56).

Required Supplementary Information (pages 59 through 62)

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

General Fund Year-End Revenues Over Expenditures

With receipt of higher-than-expected property tax revenue and collection of fees, ASCWD's General Fund closed FY 2021/22 with \$21,669 in revenues over expenditures. These funds will increase the General Fund balance for the fiscal year end to \$411,854.

Management Letter Memorandum

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

Incorrect Depreciation Method:

First, the auditors noted that depreciation expense for one fixed asset was calculated incorrectly. As a result, the auditors recommended that "management to perform a review of the depreciation schedule, including the selected depreciation method to ensure accuracy."

Management Response: Management concurs with this recommendation as the asset was erroneously set up on MACRS depreciation method. The depreciation method was corrected. Further, going forward, the depreciation schedule will be reviewed by the general manager for accuracy.

Credit Card Statement – Independent Approval:

The auditors noted that credit card statements were not reviewed and approved by a Board Member. For proper segregation of duties, all employees' credit card purchases should be reviewed and approved independently. The general manager performs a review of the monthly credit card statements; however, his purchases are not approved independently. As a result, the auditors "recommend independent review and approval of all credit card purchases prior to the payment of the credit card."

Management Response: Management concurs with this recommendation – the Board approves the total credit card payment but going forward, management will ensure that the monthly statements will be reviewed and approved for payment by a Board Member.

RECOMMENDATION:

Receive and approve the FY 2021/2022 Financial Statements and Independent Auditor's Report for the period July 1, 2021, through June 30, 2022.

CONCLUSION:

Vera Kis from DHSCPA will present the FY 2021/22 audit reports to the Board on December 09, 2022. There are three reports in total as follows:

- ASCWD's 2021/22 Financial Statements and Independent Auditor's Report
- Independent Accountant's Report on Agreed-Upon Procedures Applied to Appropriations Limit Schedules
- Management Letter

Attachments:

1. ASCWD's 2021/22 Financial Statements and Independent Auditor's Report
2. Independent Accountant's Report on Agreed-Upon Procedures Applied to Appropriations Limit Schedules
3. Management Letter



AGENDA NO: E2

MEETING DATE: 12/09/2022

Staff Report

TO: ASCWD Board of Directors

Date: December 05,2022

FROM: Joe Mueller, General Manager

SUBJECT: ALPINE SPRINGS COUNTY WATER DISTRICT SEWER SYSTEM
MANAGEMENT PLAN UPDATE AND RECERTIFICATION

BACKGROUND:

The Sewer System Management Plan (SSMP) is a series of written site-specific programs that address how a collection system owner/operator conducts their daily business as is outlined in the Waste Discharge Requirements (WDR). Each SSMP is unique for an individual discharger. The plan includes provisions to provide proper and efficient management, operation, and maintenance of the sanitary sewer systems, while taking into consideration risk management and cost benefit analysis.

The purpose of this SSMP is to describe the activities the Alpine Springs County Water District uses to manage the District's wastewater collection system to further eliminate preventable Sanitary Sewer Overflows (SSOs), minimize those SSOs that do occur, and protect both public health and the environment.

The California State Water Resources Control Board (SWRCB) adopted a Statewide General Waste Discharge Requirement (WDR) order No. 2006-0003 May 2, 2006. This WDR dictates each publicly owned sanitary sewer system, termed Enrollee, develop, document, and implement a Sewer System Management Plan (SSMP) and make it available to the public and State and Regional Water Quality Control Boards (RWQCB) upon request.

SSMPs are state-mandated requirements for California public collection system agencies that own or operate sanitary sewer systems greater than one (1) mile in length.

The original SSMP document template was prepared for the Alpine Springs County Water District in 2008 by Holmes International, District staff were responsible to fill out and modify the template to reflect conditions in the Alpine Springs Service area. In 2015 the SSMP was adopted by the ASCWD Board of Directors and subsequently certified to the RWQCB as a completed document.

The SSMP was originally certified in 2015 by the Enrollee to be in compliance with the requirements set forth above and approved at a public meeting of the Board of Directors.

The SSMP must be updated every five (5) years, and must include any significant program changes. Recertification by the governing board of the Enrollee is required when significant updates to the SSMP are made.

RECOMONDATION:

Discuss and recertify the Sewer System Management Plan.

FISCAL IMPACT:

The District could potentially face fines if the SSMP is not updated, maintained, and recertified as required by the WDRs.

Attachments:

Due to the document size no attachment to the staff report is included, however the SSMP was Emailed to all Directors for review. A hard copy of the SSMP is also available at the district for review upon request.

E3



AGENDA NO: E3

MEETING DATE: 12/09/2022

Staff Report

TO: ASCWD Board of Directors

Date: December 02, 2022

FROM: Joe Mueller, General Manager

SUBJECT: ELECTION OF ASCWD BOARD PRESIDENT AND VICE PRESIDENT TO THE BOARD OF DIRECTORS

DISCUSSION:

Nominate and elect the ASCWD Board President and Board Vice President to the Board of Directors for 2023.

FISCAL IMPACT:

No fiscal impact.



AGENDA NO: E4

MEETING DATE: 12/09/2022

Staff Report

TO: ASCWD Board of Directors

Date: December 02, 2022

FROM: Joe Mueller, General Manager

SUBJECT: ASCWD TREASURE AND SECRETARY TO THE BOARD OF DIRECTORS

DISCUSSION:

Assign the ASCWD Treasure and Secretary to the Board for 2023.

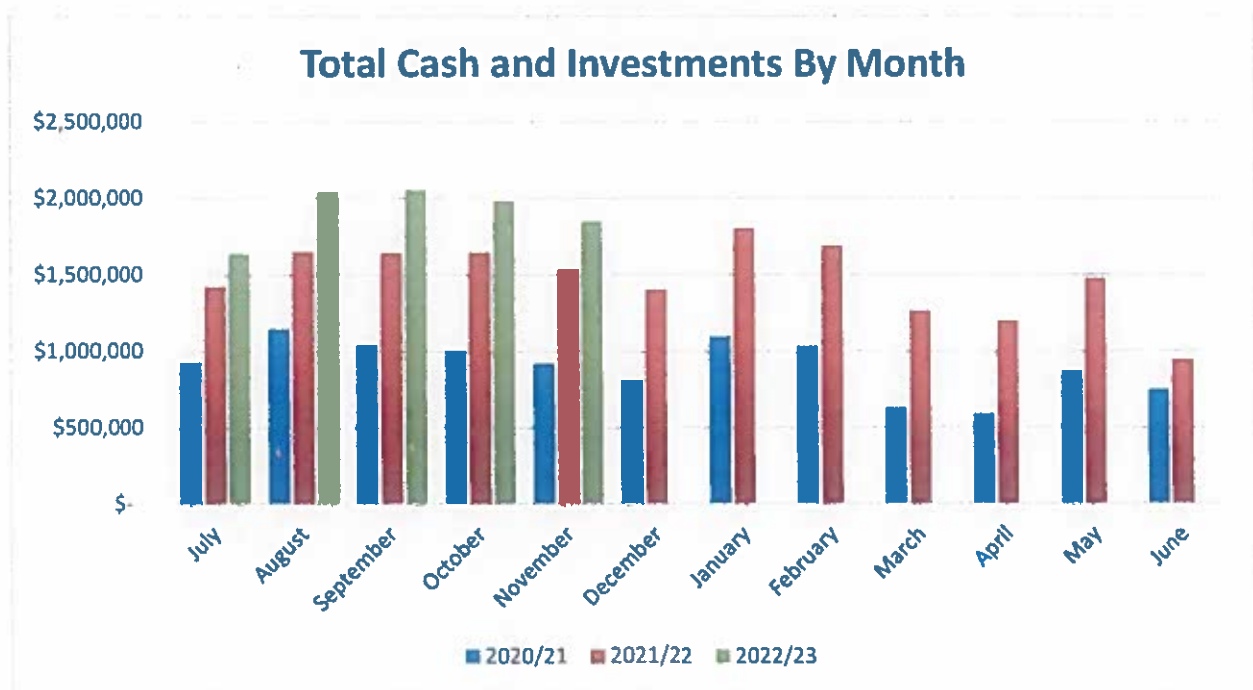
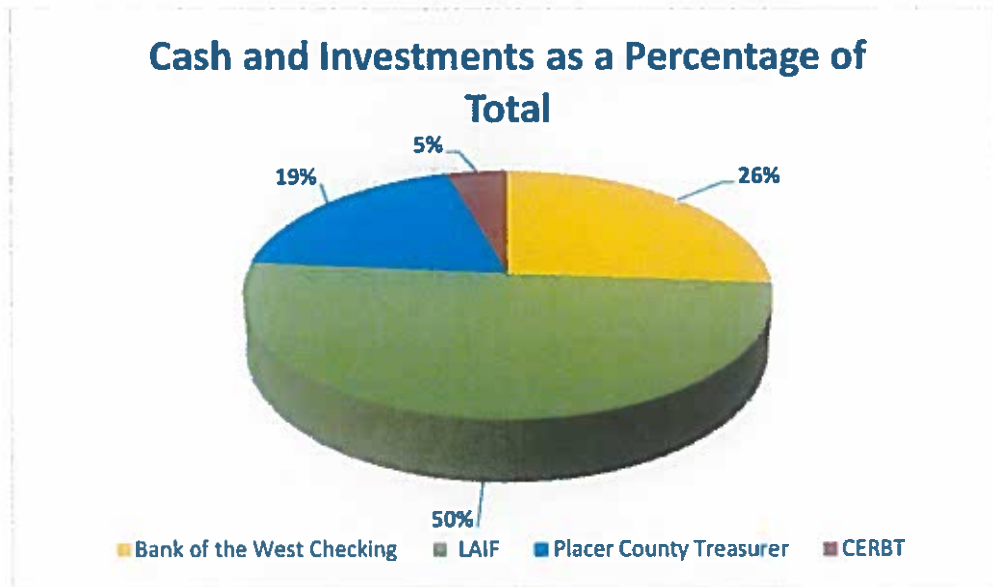
FISCAL IMPACT:

No fiscal impact.

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ALPINE SPRINGS COUNTY WATER DISTRICT NOVEMBER 2022 TREASURERS REPORT FY 22/23

	Account Balance	Report Date	Interest
Bank of the West Checking	\$ 484,498	12/2/2022	0.00%
LAIF	\$ 928,198	12/2/2022	1.772%
Placer County Treasurer	\$ 356,185	10/31/2022	0.979%
CERBT	\$ 79,848	10/31/2022	7.000%
	<u>\$ 1,848,728</u>		



Alpine Springs County Water
Budget and Finance Committee Report
Thursday, November 10, 2022 9:30 a.m.

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

Items discussed and recommendations to board:

1. PUBLIC COMMENT
 - a. No public comment.

2. ITEMS FOR COMMITTEE DISCUSSION AND RECOMMENDED ACTION
 - a. Monthly Financial Reports
 - i. The committee recommends approving the October 2022 financials. Mike reported not much new in October. As always questions were asked on specific line items on the report and the check register.
 - ii. Treasurer's Report. The committee reviewed the treasurer's report and again discussed looking into CD's as well as some the possibility of T-bills for improved returns. Our Wells Fargo advisor is looking for CD's and suggested muni bonds as another possibility. The committee continues to look for improved return on investment for the district.
 - iii. Two individuals requested removal of late fees generated for late payment - one related to the passing of the property owner and the other related to being out of the country. The committee recommends declining the requests per our board policy.
 - iv. The committee discussed the collection of annual customer billing on county tax rolls. Joe inquired about this at the monthly managers meeting. The committee discussed pros and cons on the district side (potential staff time saved - on phone with customers, accountant time in processing, etc) as well as the customer side (water bill on property tax bill, increased cost of county charge, timing, etc) Another idea is to offer direct automatic bank payment for individuals. After much discussion the committee would like to hear from the full board on their thoughts as to whether we should continue to pursue any change in our billing procedure.

3. MEMBERS' COMMENTS
 - a. No members comments.

4. CORRESPONDENCE
 - a. The correspondence we received is discussed under item iii above.

5. Adjournment
 - a. The committee adjourned at 10:25 a.m.

6. NEXT MEETING
 - a. Next B&F meeting: Thursday, December 8, 2022 9:30 a.m.